

FY13 Third Quarter Expenditure Report

May 9, 2013

FY13 Third Quarter Expenditure Report Highlights

- Projected Spending on Budget (\$50K) due to “Spending Freeze” Actions.
- Major pressure within Special Education Contracted Services and related Transportation service, but we have experienced relative stability through the second half of year.
- Total Salary projection on Budget – a surplus from “Spending Freeze” Actions and Home Based Service model change.
- Total Elementary Enrollments remain high.
- Historic Kindergarten Enrollment at 666 students.

FY13 Third Quarter Expenditure Report

Gross School Dept. Budget	FY13 Adjusted Budget	FY13 Third Quarter Actual Spending	Projected Sur./ (Def.)
Personnel	\$69,294,224	\$69,101,053	\$193,172
Services	\$9,751,142	\$10,223,430	(\$472,288)
Supplies	\$1,799,085	\$1,776,745	\$22,340
Other	\$685,011	\$382,289	\$302,722
Capital	\$557,525	\$553,657	\$3,868
Total	\$82,086,987	\$82,037,174	\$49,814
Tuition and Facilities Funds	(\$553,744)	(\$553,744)	\$0
Circuit Breaker Funds	(\$1,902,739)	(\$1,902,739)	\$0
Revolving Fund Reimbursement	(\$550,680)	(\$550,680)	\$0
Circuit Breaker Increase	\$0	\$0	\$0
Fall TM Supplementary	(\$430,222)	(\$430,222)	\$0
Town Appropriation	\$78,649,602	\$78,599,789	\$49,814

FY2013 Third Quarter Expenditure Report

- “FY2013 Spending Freeze” implemented by Superintendent in November in response to First Quarter Expenditure Report of \$419K Projected Overage.
- All new or open positions now require Senior Staff Review prior to being filled.
- Professional Development and Release Days have been reviewed and at various levels reduced/frozen.
- Supplies and Material Accounts are now available for Text and Instructional Materials Re-Supply.

Actions Taken to Reduce First Quarter Deficit Projection

Projected Deficit First Quarter (Revenue and Expenditure)	(\$107K)	\$419K
Personnel Savings projected through not filling budgeted positions	\$260K	
Savings anticipated from the restructuring of our Applied Behavioral Home Based Service Model	\$170K	
Savings from Professional Development, Program Review and Survey Action Reductions	\$69K	
Savings from Transportation Cost Reductions	\$25K	
Cost Savings through an increase to the Kdgn. Grant adjusted upward for increased enrollment	\$40K	
Projected Savings Estimate	\$564K	

Implications of “2013 Spending Freeze”

- Requirement that all Administrative leaders reassess their plans for the year.
- Delay in roll out of certain programs/initiatives.
- Delay in the quantity and depth of available data.
- Gaps created in certain program plans.
- Implications for FY2014 Program/Budget plans.

PRIVATE PLACEMENT COSTS 50/50 AND CIRCUIT BREAKER

Fiscal Year	Count	Total	State Funding* Budgeted
FY02	83	\$4.06M	\$700K
FY03	80	\$4.44M	\$734K
FY04	73	\$4.77M	\$1.02M
FY05	77	\$4.68M	\$1.86M
FY06	80	\$5.42M	\$1.93M
FY07	79	\$5.94M	\$2.11M
FY08	68	\$5.05M	\$2.00M
FY09	73	\$5.61M	\$1.71M
FY10	85	\$6.78M	\$1.01M
FY11	84	\$7.02M	\$1.18M
FY12	82	\$7.26M	\$1.83M
FY13	83	\$6.75M	\$1.90M

▶ 7 *FY02 and FY03 State Funding = 50/50 Program
FY04 – FY13 State Funding = Circuit Breaker

Special Education Aides FY08 – FY13

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budgeted	FY13 Actual
Instructional Aides	6.9	0.0	0.0	0.00	0.00	0.00	0.00
Aides	134.5	159.5	139.0	136.28	121.59	124.09	125.1
EC Aides	25.0	18.7	13.7	17.90	18.23	20.08	20.20
Kindergarten Aides	0.0	0.0	0.0	0.00	14.34	14.35	13.50
1st Grade Aides	0.0	0.0	0.0	0.00	13.50	5.06	12.20
General Fund Total	166.4	178.2	152.7	154.18	167.66	163.58	171.0
ARRA Grants (Kind.)	0.0	0.0	11.8	11.82	0.00	0.00	0.00
SPED Grant	10.2	10.1	13.1	12.30	13.53	12.9	11.80
EC Revolving Fund	0.0	0.0	3.4	3.40	3.40	3.40	3.40
Grant Funded Total	10.2	10.1	28.3	27.52	16.93	16.30	15.20
All Funds Total	176.6	188.3	181.0	181.7	184.6	179.88	186.20

Kindergarten Enrollment

Fiscal Year	Enrollments	Variances	Percentage
FY01	400		
FY02	397	(3)	-
FY03	426	29	7%
FY04	396	(30)	(7%)
FY05	423	27	7%
FY06	485	62	15%
FY07	550	65	13%
FY08	497	(53)	(10%)
FY09	552	55	11%
FY10	593	41	7%
FY11	546	(47)	(8%)
FY12	602	56	10%
FY13	666	64	10%

Historical Enrollments by School

K-8 FY04 – FY13

Location	SY 03-04	SY 04-05	SY 05-06	SY 06-07	SY 07-08	SY 08-09	SY 09-10	SY 10-11	SY 11-12	SY 12-13
Baker	607	629	646	648	641	672	657	698	678	736
Devotion	694	701	669	703	664	689	712	762	764	820
Driscoll	373	366	365	367	383	403	438	491	530	544
Heath	382	378	359	376	382	402	439	454	494	517
Lawrence	434	440	478	499	527	557	571	596	623	650
Lincoln	426	398	409	426	442	469	495	510	545	546
Pierce	545	548	544	572	591	630	656	652	699	735
Runkle	440	426	426	463	468	468	501	489	494	519
TOTAL	3,901	3,886	3,896	4,054	4,098	4,290	4,469	4,652	4,827	5,067

THE PUBLIC SCHOOLS OF BROOKLINE
TEN YEAR TREND (FY04 - FY13)

Fiscal Year	Appropriation Amount	Percent Growth	Actual Spending	Percent Growth	Year End Surplus/Deficit	Special Education Prog. Costs *	Percent Growth
2004 Actual	\$54,167,582	2.46%	\$53,936,109	2.40%	\$231,473	\$11,668,892	5.08%
2005 Actual	\$56,825,064	4.91%	\$56,713,501	5.15%	\$111,563	\$12,417,985	6.42%
2006 Actual	\$60,414,543	6.32%	\$60,414,543	6.53%	\$0	\$14,122,176	13.72%
2007 Actual	\$62,916,637	4.14%	\$62,916,637	4.14%	\$0	\$15,676,812	11.01%
2008 Actual	\$65,296,114	3.78%	\$64,786,212	2.97%	\$509,902	\$15,395,752	-1.79%
2009 Actual	\$70,773,226	8.39%	\$70,987,572	9.57%	(\$214,346)	\$17,124,783	11.23%
2010 Actual	\$71,528,950	1.07%	\$72,515,419	2.15%	(\$986,469)	\$18,871,798	10.20%
2011 Actual	\$75,346,929	5.34%	\$75,521,702	4.15%	(\$174,773)	\$19,610,115	3.91%
2012 Actual	\$78,462,178	4.13%	\$78,443,875	3.87%	\$18,303	\$20,075,062	2.37%
2013 Projected	\$82,086,987	4.62%	\$82,037,174	4.58%	\$49,814	\$21,020,119	4.71%
Total Ten Year Increase		55.28%		55.76%			89.29%
Average Annual Growth		4.52%		4.55%			6.69%

Notes:

* FY13 Appropriation amount includes \$1,902,739 in Circuit Breaker funding, \$350K in One Time Revenues, \$200K in benefit reimbursement funding

from Revolving Funds, and \$553,744 in Tuition, Fees and Facilities Funds.

* Spec. Ed. program costs excludes transportation, guidance, psychological and medical costs of special education students.