



THE PUBLIC SCHOOLS OF BROOKLINE
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FOR ADMINISTRATION AND FINANCE

Memorandum

TO: William H. Lupini, Superintendent of Schools

FROM: Peter C. Rowe, Deputy Superintendent
for Administration and Finance

RE: FY12 Third Quarter Expenditure Report

DATE: April 18, 2012

The Third Quarter Expenditure Report for FY12 of the Public Schools of Brookline shows projected spending for the year at \$78,498,660 on a budget of \$78,462,178. This represents a projected expenditure deficit for the year of \$36,482 and is a projected increase to total expenditures of that same amount, compared to the Second Quarter. This projection incorporates the \$145,935 adjustment for additional FY12 "Circuit Breaker" funding, which became available as a result of our FY12 "Circuit Breaker" audit. This additional revenue has allowed the department to offset the deficit projected at the Second Quarter. This report documents an essentially flat level of projected spending from the Second to Third Quarters.

Expenditure Projection

The major factors affecting this expenditure projection were relative stability within Special Education since the Second Quarter for both staffing and contracted services. Despite Aide staff growth (at the Elementary level) and Professional staff growth (at the High School) in the Second Half of the year, total salary projections are slightly down from the Second Quarter. In Special Education private school placements, the total count of students is essentially flat when compared to FY11, but Ancillary Services which are up considerably compared to FY11 have dipped slightly in the Third Quarter.

As reported earlier in the year, the continuation of enrollment growth in FY12 has put pressure on the budget across the board but specifically in Kindergarten and English Language Learners. Additional salary costs included in this report include projections for the additional Kindergarten class added to Devotion School (1.0 FTE Teacher, 0.84 FTE Aide), English Language Learner staffing (0.7 FTE Teacher) added to Heath and Driscoll schools, the transfer from grant funding

of a 0.25 FTE ELL Teacher, \$30K reduction in Kindergarten grant funding, additional Music staff (0.1 FTE) added to Heath school and the cost of eight (8) classroom Aides (6.75 FTE) to certain Grade 1 sections where Dual Certification Interns were not available from the Wheelock College program. These additions to the budget have pushed salary spending up by an additional \$184K over budget, essentially requiring most of the regular contingency reserve budgeted for FY12. These positions are also in addition to the (9.4 FTE) professional positions added to the budget to address growing K-8 enrollment pressures.

The FY12 budget included two contingency reserve accounts: a Regular Education reserve at \$200K and a Special Education reserve at \$600K. Both reserve accounts have been fully allocated to cover expenditures documented in this report. Additionally the \$57K Supplementary appropriation has been allocated to fund certain Landmark Project costs and the \$145K increase in "Circuit Breaker" funding has been allocated to Special Education to help bring FY12 spending close to the adjusted budget.

Special Education

Historically the most significant area for concern, and fluctuation, in the budget has been the variability and growth in Special Education costs. For the Second Quarter of FY12 Special Education spending growth was within projected ranges for Private Placements, but significantly up when compared to past growth patterns for "Ancillary Services". Third Quarter data reiterates a relatively level spending pattern for Private Placement cases and includes a provision for additional cases under review. The total Private Placement count for the Third Quarter is up one student to 85, with settlements increasing the total spending number by more the \$100K. In contrast, the area of most significant growth and concern at the Second Quarter, "Ancillary Services", has experienced a projected reduction in total spending for the year. Expenditure projections, which were at \$1.5M at the Second Quarter, are projected to be closer to \$1.4M at the Third Quarter. This service category consists of Home Based Services, Tutoring and Transition Services and other Consultants. The area of highest growth is Home Based Services, where Second Quarter projections were at \$1M. "Ancillary Services", represent a set of contracted services for a mixed population of students who are primarily served in-district, by contract service providers, for a spectrum of therapeutic and related services. The total cost of these services in FY10 was \$800K, in FY11 these services cost \$1M and for FY12 they are now projected to be \$1.41M. The significant cost growth of this service component has resulted in the decision to bring this service "in-house" beginning in FY13.

Separately, salary costs within the Special Education program are down slightly from the Second Quarter demonstrated by the level staffing for classroom Aides that are in place at the Third Quarter, equal to the Second Quarter number. These projected costs taken together represent Special Education cost growth of \$41K over Second Quarter projections. This relatively stable projection, if successfully maintained through the Fourth Quarter will allow the department to end the year on or near budget.

Third Quarter FY12 data continues to indicate relative stability within Special Education Private Placement enrollments compared to FY11 and throughout the year. This stability points to the variability that can exist from year to year within this account, and is the result of high cost

students aging out, moving from in-school programs, moving into the district and/or receiving other program placement assignments. Currently we are projecting for the cost of 85 students, an increase of one (1) student above FY11, although the current case count is 83 placements, with 2 additional cases under review, pending placement outcomes.

An historical look at the pattern of Private Placement and Ancillary service spending is:

**Private Placement Costs
50/50 and Circuit Breaker**

Fiscal Year	Count	Total	State Funding*
FY02	83	\$4.06M	\$700
FY03	80	\$4.44M	\$734
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 (78 + 6)	\$7.02M	\$1.18M
FY12	85 (83 + 2)	\$7.22M	\$1.82M

*FY02 and FY03 State Funding = “50/50 Program”

FY04 – FY12 State Funding = Circuit Breaker

As we move forward we will continue to report on the number of “pending” students – those who have a case or placement that is still unresolved – because the resolution of these cases will have the most significant outcome on our final spending of any expenditure element. We will continue to closely monitor this change into the Fourth Quarter.

The result of the stable spending pattern within Contracted Services between FY03 and FY05, while Circuit Breaker funding was rising allowed us to accrue a surplus in the Circuit Breaker revolving fund. FY06 and FY07 however saw a significant variance from this pattern as costs rose dramatically. FY08 experience showed a significant move to lower spending, partly reflecting the aging out of certain students and the expansion of certain in-house programs as viable alternatives. FY09 showed a reversal of this trend with both total students and total costs up. FY10 continued this upward trend even more dramatically. While FY11 showed a reduction of students in Private Placements the cost of “Ancillary Services” pushed total contracted services costs above budget. It is a continuation of this trend that we are experiencing in FY12, with total projected Private Placements at FY11 levels but “Ancillary Services” costs growing beyond any prior patterns experienced by the department.

A review of the aide staffing in FY10 showed that there had been a significant change in the pattern of aide turnover in FY10 - higher retention rate of first year staff - compared to FY09,

and prior years. For FY11 and FY12, we have seen an increase in the number of first year aides above FY10, but we also see that retention – especially from 6th to 7th step instructional aides – is higher than past experience. The change in mix for FY12 does not have a significant budget implication, but it bears watching over time.

Analysis of Classroom Aides by Step (Category 2)

<u>Step</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
1	108.1	67.6	76.1	72.0
2	26.1	53.7	33.9	37.5
3	21.5	11.3	33	20.9
4	14.8	16.7	6.4	17.0
5	8.5	17	12	4.7
6	5	6.9	14.8	7.8
7	19.9	26.6	26.1	37.3
	203.9	199.8	202.5	197.3

Finally, the movement of classroom Aide resources to each Kindergarten Classroom, on a full time basis, was premised on the goal of reducing the one-to-one correspondence between aides and students and, instead, moving to a program assignment model. The creation of the Dual Certification Interns in Grade 1 last school year was the corresponding FY11 initiative to meet similar goals. Unfortunately, Wheelock College has been unable to provide the fully anticipated number of Interns necessary to staff each 1st grade classroom. In FY11 the Intern staffing was 16 for 28 First grades, for FY12 this Intern number has dropped to 10 for 26 First grades.

Separate from the Aides necessary to make up the shortage for the Dual Certification Program, the deployment of classroom Aides for FY12 has exceeded the budget by 21.9 FTE. This is partly a reflection of the desire to keep students at programs within the District, partly the result of position reduction decisions made in the budget process which could not be sustained and partly the result of new cases, not anticipated at budget development. The budgeted count for Classroom aides for this year is 160.1 FTE (all funds) compared to an actual count of 189.2 FTE. While this pattern of Aide allocations over budget has effectively eroded much of the Special Education reserve for FY12 data across years shows that the actual number of Aides deployed to classrooms in the new model is essentially the same Aide total in FY12 – 189.2 FTE – as it was in FY09 – 188.3 FTE. (See chart). This data indicated that the department has been able to hold down the growth of Aide staffing during this three (3) year period, but all attempts to reduce Aide staffing as a budget reduction strategy have failed.

Brookline Special Education Aides
FY08 and FY09 Converted to Longer School day hours for comparison

Special Education Aides

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Budgeted	FY11 Actual	FY12 Budgeted	FY12 Actual
Instructional Aides	6.9	0.0	0.0	0.00	0.00	0.00	0.00
Aides	134.5	159.5	139.0	130.27	136.28	109.42	124.09
EC Aides	25.0	18.7	13.7	13.18	17.90	17.35	20.08
Kindergarten Aides	0.0	0.0	0.0	0.00	0.00	11.82	14.34
1st Grade Aides	0.0	0.0	0.0	0.00	0.00	6.75	13.50
General Fund Total	166.4	178.2	152.7	143.45	154.18	145.34	172.01
ARRA Grants (Kind.)	0.0	0.0	11.8	11.82	11.82	0.00	0.00
SPED Grant	10.2	10.1	13.1	12.26	12.30	11.84	13.74
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	27.48	27.52	15.24	17.14
All Funds Total	176.6	188.3	181.0	170.9	181.7	160.6	189.2

Transportation

Expenditure projections for FY12 Third Quarter Transportation service shows spending is projected to drop by about \$15K compared to the Second Quarter. Total transportation costs are still projected to be over budget for the year due to overages in Summer School transportation and for Out of District service. Transportation service is expected to respond to the needs and program assignments based on student service decisions, which frequently do not consider transportation consequences. Special Education transportation provides a mix of In-Town and Out-of Town services. The network of routed vehicles is stretched toward the maximum to achieve as efficient an operation as possible. Additional costs for FY12 have come from complex out of district routes that don't allow for ride sharing and for an additional In-Town wheel chair vehicle.

Additional demand has been put on the Transportation unit by the Runkle School transportation service for FY11 and FY12 while Runkle School is undergoing renovation and the school is relocated to Old Lincoln School, but the cost of this service does not affect the General Fund budget. This service is fully captured within the Runkle School project budget. The decision to provide double runs of the Runkle buses has allowed for significant savings within the Runkle School project budget.

Additionally for FY12, the school department has continued to contribute \$30K towards the cost of the “Recreation Bus” and the Athletics department, working closely with the Recreation Department, will be able to allocate the Recreation bus for athletic trips where cost effective.

Conclusion

Expenditure patterns of the Public Schools of Brookline at the Third Quarter of FY12, indicate no major variances from the Second Quarter. This data also bodes well for the final quarter as the key drivers for cost variance have been stable through the Third Quarter. Continued action to carefully manage spending decisions, during the Fourth Quarter of FY12, will allow the Department to end the year with spending on budget

The growth in spending during the Third Quarter, while all within Special Education, indicates a pattern of stability for the second half of the year. The data within this report shows the significant complications placed on our budget choices as growing enrollment costs require increased funding. These patterns are not expected to abate anytime in the near future. Enrollments are projected to continue at the current pace for the foreseeable future, and young children with significant disabilities are growing as a percentage of our total service population, putting an increasing demand on our special programs and services. Continuing to plan with a multi-year horizon and taking actions to manage costs effectively, over the long term, will yield the best budget outcomes as we continue to face growing demand for our programs and services.

THE PUBLIC SCHOOLS OF BROOKLINE
TEN YEAR TREND (FY03 - FY12)

Fiscal Year	Appropriation Amount	Percent Growth	Actual Spending	Percent Growth	Year End Surplus/Deficit	Special Education Prog. Costs *	Percent Growth
2003 Actual	\$52,864,478	4.23%	\$52,670,037	4.30%	\$194,441	\$11,104,448	6.37%
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	6.46%	\$75,521,702	6.39%	(\$174,773)	\$19,610,115	14.51%
2012 Projected	\$78,462,178	4.13%	\$78,498,660	3.94%	(\$36,482)	\$20,288,397	3.46%
Total Ten Year Increase		54.70%		55.45%			94.34%
Average Annual Growth		4.59%		4.75%			8.02%

Notes:

* FY12 Appropriation amount includes \$1,682,804 in Circuit Breaker funding, \$750K in One Time Revenues and \$497,251 in Tuition, Fees and Facilities Funds.

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

**The Public Schools of Brookline
Six Year Expenditure Growth Pattern
FY07 - FY12**

Attachment 2

	Final FY07 Expenditures	Final FY08 Expenditures	Final FY09 Expenditures	Final FY10 Expenditures	Final FY11 Expenditures	Projected FY12 Expenditures	FY07 - FY12 6-Year Expenditure Growth	
Total BPS	\$ 62,916,637	\$ 64,786,212	\$ 70,987,572	\$ 72,515,419	\$ 75,521,702	\$ 78,498,660	\$ 15,582,023	25.8%
Total Special Education (SPED)	\$ 15,676,812	\$ 15,395,752	\$ 17,124,783	\$ 18,871,798	\$ 19,610,115	\$ 20,288,397	\$ 4,611,585	32.7%
SPED Percent of Total	24.92%	23.76%	24.12%	26.02%	25.97%	25.85%	29.60%	

	Final FY07 Expenditures	Final FY08 Expenditures	Final FY09 Expenditures	Final FY10 Expenditures	Final FY11 Expenditures	Projected FY12 Expenditures	FY07 - FY12 6-Year Expenditure Growth	
Total SPED, Transportation and Medical	\$ 17,790,019	\$ 17,552,415	\$ 19,330,740	\$ 21,141,499	\$ 22,146,194	\$ 22,925,480	\$ 5,135,461	31.8%
SPED Percent of Total	28.3%	27.1%	27.2%	29.2%	29.3%	29.2%		
Total w/o SPED, Transportation and Medical	\$ 45,126,618	\$ 47,233,797	\$ 51,656,832	\$ 51,373,920	\$ 53,375,508	\$ 55,573,180	\$ 10,446,562	23.6%
Non-SPED Percent of Total	71.7%	72.9%	72.8%	70.8%	70.7%	70.8%		

**THE PUBLIC SCHOOLS OF BROOKLINE
FY2012 THIRD QUARTER REPORT**

FUNCTION:	ACCOUNT	FY12 TOTAL ADJ. BUDGET	PROJECTED AS OF 3/31/12	SURPLUS/ (DEFICIT)
<u>ADMINISTRATION & SUPPORT:</u>				
Administration:	31050	1,226,356	1,229,173	(2,817)
Supervision:	31100	4,440,498	4,433,333	7,165
Information Services:	31780	954,748	953,591	1,157
Transportation:	31300	1,553,184	1,585,937	(32,753)
High School Support:	33300	1,009,820	1,029,708	(19,888)
General Instruction:	33400	1,432,363	1,424,304	8,060
Building Services:	34250	<u>2,795,608</u>	<u>2,794,634</u>	<u>975</u>
TOTAL:		\$13,412,577	\$13,450,679	(\$38,101)
<u>STUDENT SERVICES:</u>				
Psychological Services:	31750	838,074	840,484	(2,410)
Medical Services:	31770	1,046,334	1,051,146	(4,812)
Guidance:	31790	2,156,193	2,109,383	46,810
Engl. Lang. Learners / ESL:	32270	1,759,323	1,758,767	556
Special Education:	32760	<u>20,281,787</u>	<u>20,288,397</u>	<u>(6,610)</u>
TOTAL:		\$26,081,711	\$26,048,177	\$33,534
<u>EXTRA CURRICULAR ACTIVITIES:</u>				
Student Body Activities:	31350	231,184	231,029	155
Athletics/After School:	31720	<u>552,105</u>	<u>552,004</u>	<u>101</u>
TOTAL:		\$783,289	\$783,033	\$256
<u>CURRICULUM & INSTRUCTION:</u>				
Education Tech and Info Services	31600	2,244,009	2,243,217	792
School-Within-A-School:	32200	389,334	386,616	2,718
World Language:	32250	3,205,036	3,201,729	3,307
Visual Arts:	32400	1,273,997	1,270,017	3,980
English/Language Arts:	32500	2,552,706	2,546,977	5,729
Mathematics:	32600	3,444,860	3,448,741	(3,881)
Performing Arts:	32650	1,807,673	1,817,639	(9,966)
Physical Education:	32700	1,540,004	1,543,717	(3,713)
Literacy Specialists:	32770	1,300,382	1,300,612	(230)
Health Education:	32780	366,599	371,513	(4,914)
Science:	32850	2,437,797	2,436,909	888
Social Studies:	32900	2,337,482	2,341,673	(4,191)
Career & Techn. Education:	32920	686,869	686,363	506
Kindergarten:	33150	2,372,076	2,371,697	378
Elementary:	33200	12,225,780	12,249,352	(23,572)
TOTAL:		\$38,184,601	\$38,216,772	(\$32,171)
GROSS SCHOOL DEPT. BUDGET:		\$78,462,178	\$78,498,660	(\$36,482)
Tuition and Facilities Funds:		(\$497,251)	(\$497,251)	\$0
Circuit Breaker Funds:		(\$1,827,739)	(\$1,827,739)	\$0
General Fund Reduction		(\$750,000)	(\$750,000)	\$0
ARRA Funding		\$0	\$0	\$0
Supplementary:		\$0	\$0	\$0
Town Appropriation:		\$75,387,188	\$75,423,670	(\$36,482)

**THE PUBLIC SCHOOLS OF BROOKLINE
FY2012 THIRD QUARTER REPORT**

FUNCTION:	ACCOUNT	FY12 TOTAL ADJ. BUD.	PROJECTED AS OF 3/31/12	SURPLUS/ (DEFICIT)
Administrative, Supervision and General Instruction				
Administration	31050	\$1,226,356	\$1,229,173	(\$2,817)
Supervision	31100	\$4,440,498	\$4,433,333	\$7,165
General Instruction	33400	<u>\$1,432,363</u>	<u>\$1,424,304</u>	<u>\$8,060</u>
Sub-Total:		\$7,099,217	\$7,086,810	\$12,408
Building/Transportation Services				
Transportation	31300	\$1,553,184	\$1,585,937	(\$32,753)
Building Services	34250	<u>\$2,795,608</u>	<u>\$2,794,634</u>	<u>\$975</u>
Sub-Total:		\$4,348,792	\$4,380,571	(\$31,779)
Students, Non-Academic				
Student Activities	31350	\$231,184	\$231,029	\$155
Athletics	31720	\$552,105	\$552,004	\$101
Performing Arts	32650	<u>\$1,807,673</u>	<u>\$1,817,639</u>	<u>(\$9,966)</u>
Sub-Total:		\$2,590,962	\$2,600,671	(\$9,709)
Information Technology				
Instructional Technology	31780	<u>\$954,748</u>	<u>\$953,591</u>	<u>\$1,157</u>
Sub-Total:		\$954,748	\$953,591	\$1,157
Guidance and Medical Services				
Psychological Services	31750	\$838,074	\$840,484	(\$2,410)
Medical Services	31770	\$1,046,334	\$1,051,146	(\$4,812)
Guidance	31790	<u>\$2,156,193</u>	<u>\$2,109,383</u>	<u>\$46,810</u>
Sub-Total:		\$4,040,601	\$4,001,013	\$39,588
Mainstream Student Academic Program Accounts				
Educational Tech and Info Services	31600	\$2,244,009	\$2,243,217	\$792
School-Within-A-School	32200	\$389,334	\$386,616	\$2,718
World Language	32250	\$3,205,036	\$3,201,729	\$3,307
Visual Arts	32400	\$1,273,997	\$1,270,017	\$3,980
English / Language Arts	32500	\$2,552,706	\$2,546,977	\$5,729
Mathematics	32600	\$3,444,860	\$3,448,741	(\$3,881)
Physical Education	32700	\$1,540,004	\$1,543,717	(\$3,713)
Health Education	32780	\$366,599	\$371,513	(\$4,914)
Science	32850	\$2,437,797	\$2,436,909	\$888
Social Studies	32900	\$2,337,482	\$2,341,673	(\$4,191)
Career and Technical Education	32920	\$686,869	\$686,363	\$506
BHS Support	33300	<u>\$1,009,820</u>	<u>\$1,029,708</u>	<u>(\$19,888)</u>
Sub-Total:		\$21,488,511	\$21,507,180	(\$18,669)

**THE PUBLIC SCHOOLS OF BROOKLINE
FY2012 THIRD QUARTER REPORT**

FUNCTION:	ACCOUNT	FY12 TOTAL ADJ. BUD.	PROJECTED AS OF 3/31/12	SURPLUS/ (DEFICIT)
Special Challenge Academic Accounts				
English Language Learners / ESL	32270	\$1,759,323	\$1,758,767	\$556
Special Education	32760	\$20,281,787	\$20,288,397	(\$6,610)
Literacy Specialists	32770	<u>\$1,300,382</u>	<u>\$1,300,612</u>	(\$230)
Sub-Total:		\$23,341,492	\$23,347,776	(\$6,284)
Elementary & Pre-Elementary Student Academic				
Kindergarten	33150	\$2,372,076	\$2,371,697	\$378
Elementary	33200	<u>\$12,225,780</u>	<u>\$12,249,352</u>	(\$23,572)
Sub-Total:		\$14,597,855	\$14,621,049	(\$23,194)
GROSS SCHOOL DEPT. BUDGET:		\$78,462,178	\$78,498,660	(\$36,482)
TUITION AND FACILITIES FUNDS:		(\$497,251)	(\$497,251)	\$0
CIRCUIT BREAKER:		(\$1,827,739)	(\$1,827,739)	\$0
GENERAL FUND REDUCTION		(\$750,000)	(\$750,000)	\$0
ARRA Funding		\$0	\$0	\$0
SUPPLEMENTARY:		\$0	\$0	\$0
Town Appropriation:		\$75,387,188	\$76,173,670	(\$36,482)

**The Public Schools of Brookline
FY2012 Third Quarter Report
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 3/31/12 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$960,782	\$722,961	\$0	\$722,961	75.25%	\$963,948	(\$3,166)
Services	\$178,685	\$116,471	\$60,668	\$177,139	99.13%	\$178,572	\$113
Supplies	\$17,727	\$11,411	\$5,385	\$16,795	94.74%	\$17,612	\$115
Other	\$68,773	\$46,035	\$6,988	\$53,023	77.10%	\$68,652	\$121
Capital	\$389	\$0	\$389	\$389	0.00%	\$389	\$0
Total	\$1,226,356	\$896,877	\$73,430	\$970,307	79.12%	\$1,229,173	(\$2,817)
Supervision 31100							
Personnel	\$4,135,193	\$3,096,166	\$0	\$3,096,166	74.87%	\$4,128,221	\$6,972
Services	\$77,262	\$67,626	\$1,620	\$69,246	89.62%	\$77,223	\$39
Supplies	\$54,359	\$15,233	\$15,334	\$30,566	56.23%	\$54,298	\$60
Other	\$173,684	\$125,106	\$8,120	\$133,225	76.71%	\$173,590	\$94
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$4,440,498	\$3,304,130	\$25,073	\$3,329,204	74.97%	\$4,433,333	\$7,165
Transportation 31300							
Personnel	\$101,777	\$78,513	\$0	\$78,513	77.14%	\$104,684	(\$2,907)
Services	\$1,451,407	\$632,362	\$538,427	\$1,170,789	80.67%	\$1,481,253	(\$29,846)
Total	\$1,553,184	\$710,875	\$538,427	\$1,249,302	80.43%	\$1,585,937	(\$32,753)
Student Body Activities 31350							
Personnel	\$224,534	\$161,222	\$0	\$161,222	71.80%	\$224,534	\$0
Services	\$6,500	\$0	\$0	\$0	0.00%	\$6,415	\$85
Other	\$150	\$0	\$0	\$0	0.00%	\$80	\$70
Total	\$231,184	\$161,222	\$0	\$161,222	69.74%	\$231,029	\$155

**The Public Schools of Brookline
FY2012 Third Quarter Report
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 3/31/12 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 316031							
Personnel	\$1,838,824	\$698,444	\$0	\$698,444	37.98%	\$1,838,475	\$349
Services	\$93,039	\$44,889	\$37,000	\$81,890	88.02%	\$92,915	\$125
Supplies	\$121,007	\$81,352	\$11,919	\$93,271	77.08%	\$120,835	\$172
Other	\$12,000	\$6,291	\$4,912	\$11,203	93.36%	\$11,854	\$146
Capital	\$179,139	\$174,045	\$5,094	\$179,139	100.00%	\$179,139	\$0
Total	\$2,244,009	\$1,005,021	\$58,925	\$1,063,946	47.41%	\$2,243,217	\$792
Athletics/After School 31720							
Personnel	\$452,205	\$341,228	\$0	\$341,228	75.46%	\$452,487	(\$282)
Services	\$54,643	\$15,137	\$15,186	\$30,323	55.49%	\$54,468	\$175
Supplies	\$22,107	\$8,305	\$5,171	\$13,476	60.96%	\$21,994	\$113
Other	\$23,150	\$14,261	\$4,975	\$19,236	83.09%	\$23,055	\$95
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$552,105	\$378,930	\$25,332	\$404,263	73.22%	\$552,004	\$101
Psychological Services 31750							
Personnel	\$804,816	\$616,222	\$0	\$616,222	76.57%	\$807,468	(\$2,652)
Services	\$17,019	\$0	\$0	\$0	0.00%	\$16,900	\$119
Supplies	\$16,239	\$12,888	\$1,713	\$14,600	89.91%	\$16,116	\$123
Total	\$838,074	\$629,110	\$1,713	\$630,822	75.27%	\$840,484	(\$2,410)

**The Public Schools of Brookline
FY2012 Third Quarter Report
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 3/31/12 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Medical Services 31770							
Personnel	\$1,013,663	\$756,884	\$0	\$756,884	74.67%	\$1,018,722	(\$5,059)
Services	\$20,913	\$576	\$201	\$777	3.72%	\$20,801	\$112
Supplies	\$11,758	\$5,532	\$733	\$6,265	53.28%	\$11,623	\$135
Total	\$1,046,334	\$762,992	\$934	\$763,926	73.01%	\$1,051,146	(\$4,812)
Information Services 31780							
Personnel	\$491,701	\$376,741	\$0	\$376,741	76.62%	\$491,142	\$559
Services	\$86,122	\$58,008	\$19,220	\$77,227	89.67%	\$85,893	\$229
Supplies	\$170,842	\$143,078	\$13,715	\$156,793	91.78%	\$170,559	\$283
Other	\$3,156	\$3,052	\$0	\$3,052	96.71%	\$3,069	\$87
Capital	\$202,927	\$202,927	\$0	\$202,927	100.00%	\$202,927	\$0
Total	\$954,748	\$783,806	\$32,935	\$816,741	85.55%	\$953,591	\$1,157
Guidance 31790							
Personnel	\$2,120,876	\$1,545,981	\$0	\$1,545,981	72.89%	\$2,074,585	\$46,291
Services	\$20,070	\$16,345	\$0	\$16,345	81.44%	\$19,935	\$136
Supplies	\$13,647	\$8,056	\$111	\$8,167	59.85%	\$13,469	\$178
Other	\$1,600	\$81	\$375	\$456	0.00%	\$1,394	\$206
Total	\$2,156,193	\$1,570,463	\$486	\$1,570,949	72.86%	\$2,109,383	\$46,810
School Within A School 32200							
Personnel	\$383,025	\$288,371	\$0	\$288,371	75.29%	\$380,598	\$2,427
Services	\$2,352	\$1,949	\$375	\$2,324	98.82%	\$2,324	\$28
Supplies	\$3,957	\$1,617	\$379	\$1,996	50.45%	\$3,693	\$264
Total	\$389,334	\$291,937	\$754	\$292,692	75.18%	\$386,616	\$2,718

**The Public Schools of Brookline
FY2012 Third Quarter Report
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 3/31/12 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
World Languages 32250							
Personnel	\$3,128,141	\$2,411,012	\$0	\$2,411,012	77.07%	\$3,125,478	\$2,663
Services	\$11,350	\$8,249	\$0	\$8,249	72.68%	\$11,149	\$201
Supplies	\$58,580	\$32,780	\$3,393	\$36,173	61.75%	\$58,340	\$240
Other	\$4,240	\$339	\$65	\$404	9.52%	\$4,151	\$89
Capital	\$2,725	\$988	\$0	\$988	36.26%	\$2,611	\$114
Total	\$3,205,036	\$2,453,368	\$3,458	\$2,456,826	76.66%	\$3,201,729	\$3,307
ELL / ESL 32270							
Personnel	\$1,730,600	\$1,299,207	\$0	\$1,299,207	75.07%	\$1,730,523	\$77
Services	\$3,386	\$751	\$110	\$861	25.44%	\$3,125	\$261
Supplies	\$25,063	\$9,707	\$566	\$10,273	40.99%	\$24,940	\$122
Other	\$274	\$50	\$0	\$50	18.24%	\$178	\$96
Total	\$1,759,323	\$1,309,715	\$676	\$1,310,392	74.48%	\$1,758,767	\$556
Visual Arts 32400							
Personnel	\$1,185,746	\$871,225	\$0	\$871,225	73.47%	\$1,182,364	\$3,382
Services	\$9,000	\$0	\$0	\$0	0.00%	\$8,828	\$172
Supplies	\$74,641	\$45,888	\$4,911	\$50,799	68.06%	\$74,541	\$100
Other	\$1,950	\$1,800	\$0	\$1,800	92.31%	\$1,826	\$124
Capital	\$2,660	\$968	\$845	\$1,813	68.16%	\$2,458	\$202
Total	\$1,273,997	\$919,882	\$5,756	\$925,637	72.66%	\$1,270,017	\$3,980
English/Language Arts 32500							
Personnel	\$2,402,569	\$1,822,307	\$0	\$1,822,307	75.85%	\$2,397,195	\$5,374
Services	\$928	\$55	\$0	\$55	5.93%	\$793	\$135
Supplies	\$148,709	\$145,836	\$968	\$146,804	98.72%	\$148,598	\$111
Other	\$500	\$188	\$0	\$188	37.60%	\$391	\$109
Total	\$2,552,706	\$1,968,386	\$968	\$1,969,354	77.15%	\$2,546,977	\$5,729

**The Public Schools of Brookline
FY2012 Third Quarter Report
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 3/31/12 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Mathematics 32600							
Personnel	\$3,292,577	\$2,411,011	\$0	\$2,411,011	73.23%	\$3,296,817	(\$4,240)
Services	\$3,405	\$740	\$290	\$1,030	30.25%	\$3,260	\$145
Supplies	\$145,699	\$135,551	\$827	\$136,378	93.60%	\$145,592	\$106
Other	\$3,179	\$2,410	\$0	\$2,410	75.82%	\$3,071	\$108
Total	\$3,444,860	\$2,549,713	\$1,117	\$2,550,830	74.05%	\$3,448,741	(\$3,881)
Performing Arts 32650							
Personnel	\$1,753,689	\$1,301,551	\$0	\$1,301,551	74.22%	\$1,764,181	(\$10,492)
Services	\$13,471	\$7,622	\$1,864	\$9,486	70.42%	\$13,352	\$119
Supplies	\$32,393	\$19,852	\$991	\$20,844	64.35%	\$32,274	\$119
Other	\$660	\$0	\$0	\$0	0.00%	\$538	\$122
Capital	\$7,460	\$3,460	\$3,875	\$7,335	98.32%	\$7,294	\$166
Total	\$1,807,673	\$1,332,486	\$6,730	\$1,339,216	74.09%	\$1,817,639	(\$9,966)
Physical Education 32700							
Personnel	\$1,502,710	\$1,122,645	\$0	\$1,122,645	74.71%	\$1,506,793	(\$4,083)
Services	\$5,500	\$543	\$577	\$1,120	20.37%	\$5,334	\$166
Supplies	\$28,189	\$17,450	\$4,090	\$21,540	76.41%	\$28,130	\$59
Other	\$3,605	\$625	\$0	\$625	17.34%	\$3,460	\$145
Total	\$1,540,004	\$1,141,264	\$4,667	\$1,145,930	74.41%	\$1,543,717	(\$3,713)
Special Education 32760							
Personnel	\$12,816,795	\$9,645,113	\$0	\$9,645,113	75.25%	\$12,824,796	(\$8,001)
Services	\$7,413,730	\$1,903,041	\$2,233,059	\$4,136,100	55.79%	\$7,412,821	\$909
Supplies	\$42,262	\$28,537	\$11,458	\$39,996	94.64%	\$42,198	\$64
Other	\$9,000	\$5,869	\$1,469	\$7,338	81.54%	\$8,582	\$418
Total	\$20,281,787	\$11,582,561	\$2,245,986	\$13,828,547	68.18%	\$20,288,397	(\$6,610)

**The Public Schools of Brookline
FY2012 Third Quarter Report
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 3/31/12 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,228,211	\$901,311	\$0	\$901,311	73.38%	\$1,228,764	(\$553)
Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Supplies	\$11,600	\$9,600	\$0	\$9,600	82.76%	\$11,349	\$251
Other	\$60,571	\$36,000	\$0	\$36,000	0.00%	\$60,499	\$72
Total	\$1,300,382	\$946,911	\$0	\$946,911	72.82%	\$1,300,612	(\$230)
Health Education 32780							
Personnel	\$307,600	\$233,017	\$0	\$233,017	75.75%	\$312,686	(\$5,086)
Services	\$34,100	\$23,600	\$7,600	\$31,200	91.50%	\$33,964	\$136
Supplies	\$8,399	\$3,196	\$0	\$3,196	38.05%	\$8,363	\$36
Other	\$16,500	\$16,500	\$0	\$16,500	100.00%	\$16,500	\$0
Total	\$366,599	\$276,313	\$7,600	\$283,913	77.45%	\$371,513	(\$4,914)
Science 32850							
Personnel	\$2,273,436	\$1,688,750	\$0	\$1,688,750	74.28%	\$2,272,986	\$450
Services	\$6,143	\$4,624	\$647	\$5,271	85.80%	\$5,986	\$157
Supplies	\$154,925	\$122,780	\$21,887	\$144,668	93.38%	\$154,763	\$162
Other	\$3,293	\$1,907	\$0	\$1,907	57.91%	\$3,174	\$119
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,437,797	\$1,818,062	\$22,534	\$1,840,596	75.50%	\$2,436,909	\$888
Social Studies 32900							
Personnel	\$2,194,870	\$1,678,223	\$0	\$1,678,223	76.46%	\$2,199,392	(\$4,522)
Services	\$3,100	\$1,516	\$111	\$1,626	52.47%	\$3,008	\$92
Supplies	\$138,346	\$113,630	\$7,391	\$121,022	87.48%	\$138,164	\$182
Other	\$1,166	\$1,084	\$25	\$1,109	95.11%	\$1,109	\$57
Total	\$2,337,482	\$1,794,453	\$7,527	\$1,801,980	77.09%	\$2,341,673	(\$4,191)

**The Public Schools of Brookline
FY2012 Third Quarter Report
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 3/31/12 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$627,283	\$467,213	\$0	\$467,213	74.48%	\$627,192	\$91
Services	\$5,732	\$2,471	\$2,921	\$5,392	94.07%	\$5,605	\$127
Supplies	\$42,408	\$14,651	\$10,973	\$25,624	60.42%	\$42,245	\$163
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$11,296	\$4,150	\$0	\$4,150	36.74%	\$11,171	\$125
Total	\$686,869	\$488,635	\$13,894	\$502,529	73.16%	\$686,363	\$506
Kindergarten 33150							
Personnel	\$2,357,111	\$1,737,645	\$0	\$1,737,645	73.72%	\$2,356,850	\$261
Supplies	\$13,965	\$8,049	\$1,911	\$9,959	71.32%	\$13,847	\$117
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Capital	\$1,000	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$0
Total	\$2,372,076	\$1,746,693	\$1,911	\$1,748,604	73.72%	\$2,371,697	\$378
Elementary 33200							
Personnel	\$11,696,397	\$8,937,993	\$0	\$8,937,993	76.42%	\$11,720,617	(\$24,220)
Services	\$324,234	\$190,191	\$11,319	\$201,509	62.15%	\$324,021	\$213
Supplies	\$129,238	\$69,532	\$48,501	\$118,033	91.33%	\$129,039	\$198
Other	\$61,995	\$4,065	\$780	\$4,845	7.81%	\$61,841	\$154
Capital	\$13,916	\$10,811	\$0	\$10,811	77.68%	\$13,834	\$82
Total	\$12,225,780	\$9,212,591	\$60,600	\$9,273,191	75.85%	\$12,249,352	(\$23,572)
High School 33300							
Personnel	\$691,499	\$534,669	\$0	\$534,669	77.32%	\$711,814	(\$20,315)
Services	\$235,310	\$129,679	\$17,917	\$147,596	62.72%	\$235,124	\$186
Supplies	\$56,424	\$33,327	\$12,821	\$46,148	81.79%	\$56,327	\$97
Other	\$22,848	\$10,771	\$2,970	\$13,741	60.14%	\$22,743	\$105
Capital	\$3,739	\$0	\$0	\$0	0.00%	\$3,700	\$39
Total	\$1,009,820	\$708,446	\$33,708	\$742,154	73.49%	\$1,029,708	(\$19,888)

**The Public Schools of Brookline
FY2012 Third Quarter Report
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 3/31/12 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,392,675	\$1,051,446	\$0	\$1,051,446	75.50%	\$1,384,754	\$7,921
Services	\$2,200	\$0	\$1,100	\$1,100	50.00%	\$2,122	\$78
Supplies	\$37,488	\$22,257	\$500	\$22,757	60.70%	\$37,428	\$61
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,432,363	\$1,073,703	\$1,600	\$1,075,303	75.07%	\$1,424,304	\$8,060
Building Services 34250							
Personnel	\$2,149,213	\$1,622,468	\$0	\$1,622,468	75.49%	\$2,149,119	\$94
Services	\$494,874	\$240,948	\$204,044	\$444,991	89.92%	\$494,709	\$165
Supplies	\$132,821	\$74,049	\$11,083	\$85,132	64.10%	\$132,552	\$269
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$18,600	\$3,948	\$700	\$4,648	24.99%	\$18,253	\$347
Total	\$2,795,608	\$1,941,413	\$215,827	\$2,157,240	77.17%	\$2,794,634	\$975
Gross School Dept. Budget							
Personnel	\$65,258,518	\$48,419,539	\$0	\$48,419,539	74.20%	\$65,277,185	(\$18,667)
Services	\$10,574,476	\$3,467,392	\$3,154,255	\$6,621,647	62.62%	\$10,599,901	(\$25,424)
Supplies	\$1,712,789	\$1,194,145	\$196,731	\$1,390,876	81.21%	\$1,708,890	\$3,899
Other	\$472,544	\$276,584	\$30,679	\$306,807	64.93%	\$469,908	\$2,636
Capital	\$443,851	\$402,297	\$10,903	\$413,200	93.09%	\$442,776	\$1,075
Total	\$78,462,178	\$53,759,957	\$3,392,568	\$57,152,524	72.84%	\$78,498,660	(\$36,482)
% of Appr Bud.							
Special Revenues Funds:							
Tuition and Facilities Funds:	(\$497,251)					(\$497,251)	\$0
Circuit Breaker Funds:	(\$1,827,739)					(\$1,827,739)	\$0
Other Revenue	(\$750,000)					(\$750,000)	\$0
Town Appropriation:	\$75,387,188					\$75,423,670	(\$36,482)

FY12 Third Quarter Expenditure Report - Revolving Funds

Brookline Adult and Community Education – SE22

The Brookline Adult and Community Education program was highly successful fiscally in FY11, maintaining profitability again for the second consecutive year. Revenues for FY11 exceeded expenses by \$294K, and the program continued to offer a wide variety of courses.

The third quarter report shows total revenues of \$1,138,067 against expenses of \$773,601, a slight decrease from the 3rd quarter of FY11. Despite this, the program is still expected to realize a net profit of more than \$150,000.

It is anticipated that the Brookline Adult and Community Education program will continue to be a valued institution in the Town in FY12 while operating at a profit.

Use of School Buildings – SE23

The Use of School Buildings fund reflects the expenses incurred to prepare and operate buildings throughout the year for events held after school and on weekends offset by revenues from the lease of school buildings. Traditionally, it has been used to supplement the General Fund at \$30,000.

The fund balance in this account stood at \$104K following FY11. Revenues have continued to remain stable against expenses, almost identically at the end of March 2012.

These funds will continue to support custodial staffing needs during rental time events, and any potential profitability could be used on other operational expenses related to the cleaning and maintenance of those spaces.

Non-Resident Tuition – SE52

This fund traditionally supplements the General Fund through full tuition payments, which had been increased to \$14,000 in FY11 and through the staff materials fee set at \$2,347 beginning this year. These fees supplement the General Fund by \$386,251.

This fund is also used as a clearing account to accept and expend certain other revenue streams (i.e., Music Extension program, transportation revenues and costs associated with these programs).

The FY12 3rd Quarter Report shows revenues of \$428,063 against expenses of \$278,646. Since the Department has moved to a payroll deduction model, fees are collected on a consistent basis throughout the year, as opposed to one time lump sum payments (or multiple payments). This has smoothed out the revenue stream, and eliminated defaulting on payments. Additionally, a fee schedule has been proposed which can provide for reasonable increases per student for the next several years.

School Athletics – SE26

This fund contains the student athletic fee paid at \$200 per sport, per season for FY12. This revenue supplements the operating budget of the athletics program and was budgeted at \$357,405 for FY11. A mix of decreased participation and increased scholarships resulted in a net loss of \$54K in FY11.

The Third Quarter Report shows revenues of \$189,465 against expenses of \$235,590. The Athletic Department continues to struggle with increased costs related to rental space and equipment, as well as fewer paid participants and an increased demand for scholarships, both full and partial. A full review of the breadth of sports being offered and their viability will need to occur during this school year.

School Restaurant - SE27

The School Restaurant Revolving Fund accounts for the revenue generated by the School Restaurant at Brookline High School. This program provides real-life training for students interested in the culinary arts as a part of our Career Education program at BHS.

The third quarter revenues of \$94,867 outperformed operating expenses, and enabled other Brookline High School activities to be funded from this account. The continued success of this program has enabled us to continue to replace high cost equipment, some of which is greater than 50 years old, and assist in updating durable goods costs associated with the Culinary Arts program, such as a new dishwasher installed this summer.

Summer School – SE28

This fund contains the revenue and expenses of the Summer School program operated annually at Brookline High School. A review of this program in FY04 and FY05 showed that the program was operating at a structural deficit in the range of \$15K. This deficit rose to the \$30K mark for FY06 and FY07. The structural deficit is primarily to support courses for students who need to complete graduation requirements or who need extra support for MCAS test retake services. Additionally, this account provides scholarship support for some students.

The program saw expenses climb from \$121K in FY08 to \$136K in FY09, and subsequently to \$145K in FY10. Revenues during this time have remained in the \$100-110K range. The program, already supplemented by a \$30K General Fund line item, lost approximately \$31K in FY12.

Increased expenditures (97% of which are related to salaries) and revenue collection issues continue to put pressure on the targeted allocation of General Fund spending on behalf of the program. Tighter controls, as well as targeted programming, will need to be put into place in order to ensure that the program operates within budget allocations. A number of classes could be consolidated, and less popular ones cancelled in order to achieve this in the future.

Early Childhood – SE20

The Brookline Early Education Program (BEEP) operated by the Public Schools of Brookline is a fee for service model. These programs are subsidized by the General Fund for both Special Education and collective bargaining costs and supplemented by external grants – primarily the several grants distributed by the Massachusetts Department of Education.

BEEP Principal Vicki Milstein increased fees in FY12 in order to keep up with anticipated expenses. The third quarter report shows revenues of \$1,629,409 against \$1,414,120 in expenses. The program raised tuition rates by 10% for the 2011-2012 school year in order to continue to offset increased costs related to decreasing federal and state aid for Early Childhood programming, increased demand for Special Education services and an increase in scholarship applications. It is anticipated that the program will break even in FY12.

Food Service – SE25

The Food Service Program implemented a price increase in FY09, which pushed the program past breakeven performance. In FY10, that trend continued due to an increase in participation. Because of this, the Food Services Revolving Fund moved to a positive fund balance for the first time in more than 10 years. For FY11, this program had an operating profit of \$240K.

Third quarter results for FY12 show revenues at \$1,712,063 against expenses of \$1,373,689. The key driver is maintaining the gains made in participation almost across the board, system wide. The last two years have shown increased participation, and, correspondingly, increased revenues. Some additional improvements have been made for FY12 aimed at growing the program even further, as a state of the art sandwich bar has been created at the High School. The third quarter's participation numbers have increased over FY11's third quarter numbers, across the board.

Special Education: METCO Fund –SE14

Until FY03, the State Department of Education calculated the impact of special education services for METCO students on each METCO receiving community and made a supplementary payment to the community. This fund contains the supplemental revenue and expenses attributable to the services provided to METCO students for Special Education services. New revenue for this account ended in FY03.

As we move forward, we have chosen to use these funds for one-time services. In FY09 and FY10, funds were used from this account to renovate space at Brookline High School specifically for the use of Special Education program. No activity occurred here in FY11. Our fund balance remains at \$53K, with some future expenses planned in coordination with the Building Department projected in the \$10-20K range.

Circuit Breaker - SEB3

FY12 is the ninth year of “Circuit Breaker” funding. These funds are received by the department from the state as partial funding for high cost Special Education students. Circuit Breaker funds are carried in a revolving fund.

Prior to FY04, the Massachusetts Department of Education paid Residential Schools directly for approximately 50% of the cost of Residential student’s tuition. The Circuit Breaker language requires school departments to pay the entire cost for Residential students and has created a funding formula for distributing funds to school systems based upon a restructured formula for all “high cost” students. This formula allows school systems to receive supplementary funding for any student whose total educational cost exceeds \$38,916, up from \$38,028 in FY11, \$38,636 in FY10, \$37,000 in FY09, \$35,408 in FY08 and \$33,700 in FY07.

Total funding for this account for FY12 based on FY11 claims was estimated at \$1.68M. The state reduction in the funding rate from 75% to approximately 40% had reduced our fund balance from \$1.3M to \$687K from FY09 to FY11. Preliminary numbers, post audit, may allow this number to grow for FY12.

In FY12, with funding being restored, we will realize an increase in Circuit Breaker funding, with the final allocation being \$1.83M. However, it is important to keep in mind that these increases will not offset the losses incurred by the end of ARRA funding and that we will continue to see financial pressures on Special Education funding in Brookline.

**The Public Schools of Brookline
Revolving Fund Balance Sheet**

Fund SE22 Adult Education

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$1,460,700	\$1,425,195	\$1,209,613	\$1,339,181	\$1,227,829	\$1,422,283	\$561,085	\$1,138,067
Expense	(\$1,583,667)	(\$1,484,303)	(\$1,257,442)	(\$1,125,689)	(\$767,691)	(\$1,127,346)	(\$260,506)	(\$773,601)
Net Income Sub-Total	(\$122,967)	(\$59,108)	(\$47,829)	\$213,492	\$460,138	\$294,937	\$300,579	\$364,466
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	(\$122,967)	(\$59,108)	(\$47,829)	\$213,492	\$460,138	\$294,937	\$300,579	\$364,466
Cash Balance At End of Period	\$672,642	\$563,552	\$537,585	\$771,691	\$943,282	\$946,386	\$736,057	\$1,041,462
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$672,642	\$563,552	\$537,585	\$771,691	\$943,282	\$946,386	\$736,057	\$1,041,462
Liabilities & Encumbrances	(\$458,108)	(\$397,564)	(\$418,634)	(\$442,861)	(\$1,701)	(\$319,006)	\$0	(\$2,014)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$214,534	\$165,988	\$118,951	\$328,830	\$941,581	\$627,381	\$736,057	\$1,039,449

Fund SE23 Use of School Buildings

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$47,930	\$52,766	\$112,386	\$208,768	\$93,053	\$125,804	\$23,690	\$87,665
Expense	(\$50,529)	(\$7,105)	(\$92,309)	(\$159,187)	(\$96,473)	(\$157,904)	(\$19,298)	(\$60,343)
Net Income Sub-Total	(\$2,599)	\$45,661	\$20,077	\$49,581	(\$3,420)	(\$32,100)	\$4,392	\$27,322
General Fund Transfers	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	\$27,401	\$45,661	\$20,077	\$49,581	(\$3,420)	(\$32,100)	\$4,392	\$27,322
Cash Balance At End of Period	\$26,338	\$72,839	\$101,585	\$139,081	\$133,631	\$106,391	\$142,008	\$163,274
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$26,338	\$72,839	\$101,585	\$139,081	\$133,631	\$106,391	\$142,008	\$163,274
Liabilities & Encumbrances	(\$1,805)	(\$1,344)	(\$10,015)	(\$2,000)	\$0	(\$1,439)	(\$32,665)	(\$1,000)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$24,533	\$71,494	\$91,570	\$137,081	\$133,631	\$104,952	\$109,344	\$162,274

**The Public Schools of Brookline
Revolving Fund Balance Sheet**

Fund SE52 Non-Resident Tuition

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$578,948	\$684,026	\$567,119	\$773,033	\$533,474	\$518,068	\$179,049	\$428,063
Expense	(\$291,741)	(\$20,850)	(\$267,205)	(\$517,527)	(\$221,371)	(\$226,871)	(\$93,624)	(\$278,646)
Net Income Sub-Total	\$287,207	\$663,176	\$299,914	\$255,506	\$312,104	\$291,196	\$85,425	\$149,417
General Fund Transfers	(\$365,251)	\$0	(\$371,251)	(\$386,251)	\$0	(\$442,249)	\$0	\$0
Net Income Total	(\$78,044)	\$663,176	(\$71,337)	(\$130,745)	\$312,104	(\$151,053)	\$85,425	\$149,417
Cash Balance At End of Period	\$470,865	\$860,457	\$848,072	\$625,688	\$983,749	\$587,962	\$1,030,310	\$1,059,824
Receivables	\$41,044	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$511,909	\$860,457	\$848,072	\$625,688	\$983,749	\$587,962	\$1,030,310	\$1,059,824
Liabilities & Encumbrances	(\$401,873)	(\$78,099)	(\$133,371)	(\$75,733)	\$0	(\$67,370)	(\$366,811)	(\$362,333)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$110,036	\$782,359	\$714,701	\$549,955	\$983,749	\$520,592	\$663,499	\$697,491

Fund SE26 School Athletics

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$312,328	\$280,237	\$279,933	\$284,061	\$256,291	\$288,676	\$72,505	\$189,465
Expense	(\$321,551)	(\$325,903)	(\$330,146)	(\$358,387)	(\$283,947)	(\$342,835)	(\$42,266)	(\$235,590)
Net Income Sub-Total	(\$9,223)	(\$45,667)	(\$50,214)	(\$74,326)	(\$27,656)	(\$54,159)	\$30,239	(\$46,125)
General Fund Transfers	\$30,000	\$54,477	\$50,214	\$74,326	\$0	\$54,159	\$0	\$0
Net Income Total	\$20,777	\$8,810	\$0	\$0	(\$27,656)	\$0	\$30,239	(\$46,125)
Cash Balance At End of Period	\$61,302	\$65,050	\$28,040	\$27,291	\$3,715	\$6,286	\$38,691	(\$36,471)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$61,302	\$65,050	\$28,040	\$27,291	\$3,715	\$6,286	\$38,691	(\$36,471)
Liabilities & Encumbrances	(\$41,272)	(\$15,671)	(\$18,770)	(\$27,291)	(\$12,590)	(\$6,286)	(\$3,398)	(\$4,600)
Fund Balance Adjustments (Prior Year)	\$30,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$50,687	\$49,379	\$9,270	\$0	(\$8,875)	\$0	\$35,293	(\$41,071)

**The Public Schools of Brookline
Revolving Fund Balance Sheet**

Fund SE27 School Restaurant

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$89,957	\$100,111	\$114,852	\$138,924	\$99,301	\$136,853	\$8,949	\$94,867
Expense	(\$61,034)	(\$108,746)	(\$103,345)	(\$106,224)	(\$82,617)	(\$103,799)	(\$21,077)	(\$117,409)
Net Income	\$28,923	(\$8,635)	\$11,507	\$32,700	\$16,683	\$33,054	(\$12,128)	(\$22,541)
Cash Balance At End of Period	\$81,982	\$73,347	\$84,854	\$117,553	\$137,895	\$150,607	\$146,682	\$130,363
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$81,982	\$73,347	\$84,854	\$117,553	\$137,895	\$150,607	\$146,682	\$130,363
Liabilities & Encumbrances	(\$1,003)	\$0	\$0	\$0	(\$3,658)	\$0	(\$8,203)	(\$2,297)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$80,979	\$73,347	\$84,854	\$117,553	\$134,237	\$150,607	\$138,479	\$128,066

Fund SE28 Summer School

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$77,193	\$102,006	\$85,113	\$93,578	\$113,242	\$113,242	\$97,681	\$103,954
Expense	(\$109,808)	(\$121,048)	(\$135,595)	(\$130,327)	(\$143,935)	(\$143,935)	(\$158,305)	(\$160,375)
Net Income Sub-Total	(\$32,615)	(\$19,042)	(\$50,482)	(\$36,749)	(\$30,693)	(\$30,693)	(\$60,624)	(\$56,421)
General Fund Transfers	\$31,813	\$19,719	\$50,482	\$36,749	\$30,693	\$30,693	\$0	\$30,000
Net Income Total	(\$802)	\$677	\$0	\$0	\$0	\$0	(\$60,624)	(\$26,421)
Cash Balance At End of Period	\$45,679	\$677	\$3,940	\$0	\$0	\$0	(\$59,280)	(\$27,466)
Receivables	\$0	\$0	\$0	\$0	\$1,418	\$0	\$0	\$0
Net Fund Assets	\$45,679	\$677	\$3,940	\$0	\$1,418	\$0	(\$59,280)	(\$27,466)
Liabilities & Encumbrances	(\$45,981)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	(\$302)	\$677	\$3,940	\$0	\$1,418	\$0	(\$59,280)	(\$27,466)

**The Public Schools of Brookline
Revolving Fund Balance Sheet**

Fund SE20 Early Childhood Ed.

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$969,805	\$1,409,246	\$1,442,247	\$1,557,995	\$1,292,733	\$1,464,849	\$486,610	\$1,629,409
Expense	(\$1,491,159)	(\$1,499,886)	(\$1,746,241)	(\$1,860,237)	(\$1,377,323)	(\$1,812,487)	(\$331,977)	(\$1,414,120)
Net Income Sub-Total	(\$521,354)	(\$90,641)	(\$303,994)	(\$302,242)	(\$84,590)	(\$347,639)	\$154,633	\$215,290
General Fund Transfers	\$557,385	\$681,811	\$294,339	\$294,339	\$0	\$191,701	\$0	\$0
Net Income Total	\$36,031	\$591,170	(\$9,655)	(\$7,903)	(\$84,590)	(\$155,938)	\$154,633	\$215,290
Cash Balance At End of Period	\$274,038	\$875,841	\$528,295	\$523,328	\$385,850	\$243,052	\$379,021	\$381,407
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$274,038	\$875,841	\$528,295	\$523,328	\$385,850	\$243,052	\$379,021	\$381,407
Liabilities & Encumbrances	(\$265,541)	(\$152,905)	(\$173,949)	(\$177,219)	(\$189)	(\$91)	\$0	(\$129,650)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$8,497	\$722,936	\$354,346	\$346,109	\$385,661	\$242,961	\$379,021	\$251,757

Fund SE25 School Lunch

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$1,554,896	\$1,451,448	\$1,761,868	\$1,956,206	\$1,485,720	\$2,129,497	\$330,054	\$1,712,063
Expense	(\$1,554,069)	(\$1,596,828)	(\$1,655,619)	(\$1,744,285)	(\$1,234,741)	(\$1,888,501)	(\$213,578)	(\$1,373,689)
Net Income Sub-Total	\$827	(\$145,380)	\$106,249	\$211,921	\$250,978	\$240,996	\$116,476	\$338,375
General Fund Transfers	(\$107,555)	(\$206,929)	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	\$108,382	\$61,549	\$106,249	\$211,921	\$250,978	\$240,996	\$116,476	\$338,375
Cash Balance At End of Period	(\$321,959)	(\$263,491)	(\$138,852)	\$79,612	\$317,551	\$238,217	\$394,719	\$606,627
Receivables:	\$1,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$320,162)	(\$263,491)	(\$138,852)	\$79,612	\$317,551	\$238,217	\$394,719	\$606,627
Liabilities & Encumbrances	(\$4,950)	(\$11,549)	(\$18,566)	(\$26,396)	(\$13,377)	(\$50,232)	(\$39,006)	(\$29,015)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	(\$325,111)	(\$275,040)	(\$157,418)	\$53,216	\$304,174	\$187,986	\$355,713	\$577,612

**The Public Schools of Brookline
Revolving Fund Balance Sheet**

Fund SE14 CH76:12A METCO

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expense	(\$10,000)	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0
Net Income	(\$10,000)	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0
Cash Balance At End of Period	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118

Fund SEB3 Circuit Breaker

	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11	FY11 Period Ending 6/30/11	FY12 Period Ending 9/30/11	FY12 Period Ending 3/31/12
Revenue	\$2,111,597	\$1,506,369	\$1,278,647	\$1,185,699	\$591,402	\$1,291,163	\$0	\$980,017
Expense	(\$2,135,410)	(\$2,011,981)	(\$1,885,520)	(\$1,687,159)	(\$769,024)	(\$1,409,938)	(\$126,308)	\$1,206,609
Net Income Sub-Total	(\$23,813)	(\$505,612)	(\$606,873)	(\$501,460)	(\$177,622)	(\$118,775)	(\$126,308)	\$2,186,626
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	(\$23,813)	(\$505,612)	(\$606,873)	(\$501,460)	(\$177,622)	(\$118,775)	(\$126,308)	\$2,186,626
Cash Balance At End of Period	\$1,659,649	\$1,195,788	\$995,327	\$836,110	\$628,694	\$756,123	\$729,383	\$632,090
Receivables:	\$0	\$585,815	\$426,216	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,659,649	\$1,781,603	\$1,421,543	\$836,110	\$628,694	\$756,123	\$729,383	\$632,090
Liabilities & Encumbrances	(\$316,791)	(\$322,987)	(\$122,344)	(\$66,064)	\$0	(\$68,582)	(\$14,354)	(\$17,344)
Net Fund Balance	\$1,342,858	\$1,458,617	\$1,299,199	\$770,045	\$628,694	\$687,541	\$715,030	\$614,746