



FY12 Final Expenditure Report

September 27, 2012

FY12 Final Expenditure Report Highlights

- Final Spending on Budget
- Final Personnel spending \$88K over budget offset by savings in Non-Salary Accounts
- Final Revenue receipts exceed budget by \$640K

FY12 Final Expenditure Report

Gross School Dept. Budget	FY12 Adjusted Budget	FY12 Final Actual Spending	Projected Sur./ (Def.)
Personnel	\$65,378,518	\$65,467,393	(\$88,875)
Services	\$10,454,476	\$10,394,930	\$59,547
Supplies	\$1,712,789	\$1,706,776	\$6,013
Other	\$472,544	\$441,657	\$30,887
Capital	\$443,851	\$433,119	\$10,732
Total	\$78,462,178	\$78,443,875	\$18,303
Tuition and Facilities Funds	(\$497,251)	(\$497,251)	\$0
Circuit Breaker Funds	(\$1,827,739)	(\$1,827,739)	\$0
Other Revenue	(\$750,000)	(\$731,697)	(\$18,303)
Town Appropriation	\$75,387,188	\$75,387,188	\$0

FY12 Major Factors Affecting Expenditure Projection

- Continued Increase in Elementary Enrollments
- Special Education Total Spending within Budget
- Stability in Cost and Number of Special Education Private Placements (FY11 vs. FY12) but Growth within “Ancillary Services”
- Year End Fund Balance of revolving funds level to FY11 allowing “One-Time Fund” Fund Balance to remain at \$1.4M

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	\$1.82M

5 *FY02 and FY03 State Funding = 50/50
FY04 – FY12 State Funding = Circuit Breaker

Special Education Aides

FY08 – FY12

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual
Instructional Aides	6.9	0.0	0.0	0.00	0.00
Aides	134.5	159.5	139.0	136.28	124.09
EC Aides	25.0	18.7	13.7	17.90	20.08
Kindergarten Aides	0.0	0.0	0.0	0.00	14.34
1st Grade Aides	0.0	0.0	0.0	0.00	13.50
General Fund Total	166.4	178.2	152.7	154.18	172.01
ARRA Grants (Kind.)	0.0	0.0	11.8	11.82	0.00
SPED Grant	10.2	10.1	13.1	12.30	13.74
EC Revolving Fund	0.0	0.0	3.4	3.40	3.40
Grant Funded Total	10.2	10.1	28.3	27.52	17.14
All Funds Total	176.6	188.3	181.0	181.7	189.2

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%

Historical Enrollments by School

K-8 FY04 – FY12

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
Baker	607	629	646	648	641	672	657	698	678
Devotion	694	701	669	703	664	689	712	762	764
Driscoll	373	366	365	367	383	403	438	491	530
Heath	382	378	359	376	382	402	439	454	494
Lawrence	434	440	478	499	527	557	571	596	623
Lincoln	426	398	409	426	442	469	495	510	545
Pierce	545	548	544	572	591	630	656	652	699
Runkle	440	426	426	463	468	468	501	489	494
TOTAL	3,901	3,886	3,896	4,054	4,098	4,290	4,469	4,652	4,827

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	3.91%
2012 Final	\$78,462,178	4.13%	\$78,443,875	3.87%	\$18,303	\$20,075,062	2.37%
Total Ten Year Increase		54.70%		55.34%			92.29%
Average Annual Growth		4.59%		4.75%			6.85%

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.