



THE PUBLIC SCHOOLS OF BROOKLINE
BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2425
FAX 617-730-2108

ANDREW BOTT
SUPERINTENDENT OF SCHOOLS

MARY ELLEN DUNN
DEPUTY SUPERINTENDENT
FOR ADMINISTRATION AND FINANCE

Memorandum

TO: Mary Ellen Dunn, Deputy Superintendent for Administration and Finance

FROM: Michael D'Onofrio, Director of Administration and Finance

RE: FY17 Close Update

DATE: August 8, 2017

This memorandum serves as an update on the fiscal close for FY17. The final report will incorporate more detail at the September 18th Finance Subcommittee, but this summarizes our current position as encumbrances continue to be converted into actuals.

Salaries / Expenses	Original Appropriation	Transfers/ Amendments	Revised Budget	YTD Expended	Encumbrance/ Requisitions	Available Budget
Salaries	\$ 89,399,106	\$ 777,291	\$ 90,176,397	\$ 90,485,911	\$ -	\$ (309,514)
Expenses	\$ 15,237,449	\$ (717,305)	\$ 14,520,144	\$ 13,811,443	\$ 429,344	\$ 279,357
Grand Total	\$ 104,636,555	\$ 59,986	\$ 104,696,541	\$ 104,297,354	\$ 429,344	\$ (30,157)

Our final actual salary expense was within .5% of the Third Quarter Projection. The final report will highlight those areas that caused a deficit this year, but two items stand out:

- The creation of an additional Dean at BHS (Dean of Faculty), at a cost of \$115,000 and;
- Paraprofessionals added throughout the year due to move-ins and new IEPs identifying needed 1:1 paras of \$81,732

On the non-salary expense side, budget managers underexpended their non-salary contracted services, supplies and other accounts by \$280K in total (Attachment A). Additionally, Special Education contracted services were \$375K under budget, which enabled us to recode expenses originally in the Circuit Breaker Account to the General Fund.

The Final Expenditure Report, to be issued in September, will provide much greater detail as we further analyze our final position.

Attachment A

Department	Account Code	Services	Supplies	Other	Capital	Total
Administration	310599	\$ 50.00	\$ -	\$ -	\$ -	\$ 50.00
Supervision	3110	\$ 917.70	\$ 290.54	\$ 4,405.99		\$ 5,614.23
Transportation - Reg	313010	\$ (13,765.00)				\$ (13,765.00)
Transportation - SPED	313028	\$ 67,414.24				\$ 67,414.24
Ed Tech & Libraries	3160					\$ -
Baker			\$ 683.77			\$ 683.77
Devotion			\$ 435.83			\$ 435.83
Driscoll			\$ 910.08			\$ 910.08
Heath			\$ 309.62			\$ 309.62
Lawrence			\$ 1,342.92			\$ 1,342.92
Lincoln			\$ 2,122.99			\$ 2,122.99
Pierce			\$ 246.58			\$ 246.58
Runkle			\$ 459.30			\$ 459.30
Upper Devo			\$ 42.75			\$ 42.75
BHS		\$ 23,729.82	\$ 26,627.00	\$ 1,046.52	\$ 563.03	\$ 51,966.37
Systemwide					\$ -	\$ -
Athletics	31720					\$ -
Psychological Services	31750	\$ 16,939.00	\$ 10,797.47			\$ 27,736.47
Medical Services	31770	\$ 5,575.97	\$ 446.76			\$ 6,022.73
Info Services	31780	\$ 2,820.00	\$ 44.50	\$ 236.04		\$ 3,100.54
Guidance	31790	\$ 274.00	\$ 6,638.21	\$ 1,720.00		\$ 8,632.21
SWS	32200	\$ 400.00	\$ 696.41			\$ 1,096.41
World Language	32250					\$ -
Elementary		\$ 4,880.60	\$ 9,211.91		\$ 545.00	\$ 14,637.51
BHS			\$ 1,322.27			\$ 1,322.27
ELL	32270	\$ 774.29	\$ 1,009.45	\$ 125.00		\$ 1,908.74
Visual Arts	32400					\$ -
Elementary		\$ 164.11	\$ 6,001.32	\$ 1,042.00	\$ 2,000.00	\$ 9,207.43
BHS		\$ 252.26	\$ 3,741.87			\$ 3,994.13
English	32500					\$ -
Elementary		\$ 544.05	\$ 2,496.59			\$ 3,040.64
BHS		\$ 28.00	\$ 255.20	\$ 176.15		\$ 459.35
Mathematics	32600					\$ -
Elementary			\$ 5,670.90	\$ 99.00		\$ 5,769.90
BHS			\$ 737.50			\$ 737.50
Performing Arts	3265					\$ -
Elementary			\$ 838.53	\$ 70.00		\$ 908.53
BHS		\$ 48.40	\$ 229.88	\$ 460.00		\$ 738.28
Systemwide						\$ -
Physical Education	32700					\$ -
Elementary		\$ 350.00	\$ 89.18			\$ 439.18
BHS		\$ 428.35	\$ 3.06	\$ 375.00	\$ 7.25	\$ 813.66
Special Education	32760					\$ -
Elementary			\$ 517.62	\$ 693.67		\$ 1,211.29
BHS		\$ 0.50	\$ 12,447.93	\$ 1,896.24	\$ 500.00	\$ 14,844.67
Systemwide			\$ 11,115.26	\$ 1,690.65		\$ 12,805.91
Literacy Specialists	32770		\$ 156.07			\$ 156.07
Health Education	32780	\$ 725.00	\$ 800.00	\$ 4,951.00		\$ 6,476.00
Science	32850					\$ -
Elementary			\$ 6,689.47	\$ 27.54		\$ 6,717.01
BHS		\$ 1,975.26	\$ 736.90			\$ 2,712.16
Social Studies	32900					\$ -
Elementary		\$ 11.36	\$ 451.34			\$ 462.70
BHS			\$ 3,203.73			\$ 3,203.73
Career & Tech Ed	32923	\$ 120.00	\$ 5,021.42			\$ 5,141.42
Kindergarten	33150	\$ 1,227.54	\$ 3,147.45			\$ 4,374.99
Elementary - Baker		\$ 817.23				\$ 817.23
Elementary - Devo		\$ 224.05				\$ 224.05
Elementary - Driscoll		\$ 453.98				\$ 453.98
Elementary - Heath		\$ 85.45				\$ 85.45
Elementary - Lawrence		\$ 892.07				\$ 892.07
Elementary - Lincoln		\$ 814.78				\$ 814.78
Elementary - Pierce		\$ 609.79				\$ 609.79
Elementary - Runkle		\$ 4.89				\$ 4.89
Elementary - U Devo		\$ 111.28				\$ 111.28
ECS	332020	\$ 42.01	\$ 1,376.33			\$ 1,418.34
BHS Program Support	333031	\$ 1,936.24	\$ 1,035.79	\$ 154.68		\$ 3,126.71
ACE - BHS	333032	\$ 500.00	\$ 2,145.34			\$ 2,645.34
BHS Copy Center	333035	\$ 20.22	\$ 1,627.89			\$ 1,648.11
Custodial Services	34250					\$ -
Total						\$ 279,357.13