

NEWTON PUBLIC SCHOOLS

Office of Business, Finance and Planning
100 Walnut Street
Newtonville, MA 02460
617-559-9025

TO: David Fleishman, Superintendent

FROM: Sandra Guryan, Deputy Superintendent/Chief Administrative Officer

DATE: December 12, 2011

RE: FY12 Fiscal and Operational Update

This is the third of a series of FY12 monthly updates on the status of the fiscal and operational aspects of the school district. The financial impact of various programs will be reflected in order to give a top level overview of the management of the district and to advise of trends that impact annual spending. As of December 1, 2011, the overall condition of the system is good, both operationally and financially, although the projected year-end balance of \$54,000 is \$51,000 less than last month. Improvement in the Student Services deficit partially offsets a planned increase in elementary school ISS hours and the impact of fees, with the current forecast reducing planned fee collections to 93% of budget. This report contains a brief update on five areas. The fiscal, utilities and fee update reports are attached; the full Student Services Report can be accessed online as can the fee update. Additional detail will be provided upon request.

Status of Key Areas:

1. Financial

As of November 28, 2011, the district has spent \$63.1 million, or 37% of the annual budget. The financial forecast includes projections of all areas of spending for the year, with a year-end positive balance of \$54,000. Overall staffing and benefits are within less than 0.2% of the budget for the year, comprising the majority of spending as expected for the district. This month, for the first time, the initial impact of contract negotiations is reflected in specific salary accounts and health insurance; as expected, salaries and benefits both remain slightly favorable to plan and salaries increase overall while health benefits costs decrease. The forecast for unemployment is the same as last month, with a favorable variance to budget. The number of claimants through October 2011 is 81 versus 71 for the same period last year. Utilities projections are consistent with last month and reflect actual bills with usage through mid-November. Student Services costs are expected to be above budget, although there has been significant improvement since last month in out-of-district tuition. Spending areas including supplies and equipment are favorable to budget for FY12. Refer to Appendix A for the FY12 detailed forecast by account.

2. Student Services/Special Education

The current status of key budget areas in Student Services is summarized in Appendix A. The full Student Services report is accessible via the following link:

http://www3.newton.k12.ma.us/schoolcommittee/documents/linked_resources

The projected annual deficit for Student Services is -\$273,000, an improvement of \$32,000 since last month due directly to a lowered projection for out-of-district tuition. Additional placements have been added to the forecast to offset the continuing savings trend. In addition, a \$9,000 increase in the forecast for Special Education transportation is fully offset by a decrease in salaries. The forecast for Student Services aides allows for additional aides to be hired to fill vacancies during the remainder of the school year.

The current projected annual Student Services deficit of -\$273,000 is within three areas, the largest of which is contracted services (-\$282,000). The projection for contracted services of \$992,000 is consistent with the final FY11 spending of \$1.04 million and is the same as last month. The two other unfavorable variances are in aides (-\$133,000) and Special Education transportation (-\$36,000). These negative variances are partially offset by positive variances to budget of \$106,000 in out-of-district tuition and \$71,000 in Special Education staff not including aides.

The new director, in place since mid-November, is fully involved in the work of forecasting and analysis of all costs of Special Education.

3. Operations and Facilities

The third monthly forecast shows the Operations Department is currently within budget, with careful prioritizing of projects; the overall variance to budget is currently \$6,000, shown in Appendix A. The outside plumbing contractor continues to work on the backlog of work orders. The new Building Systems Coordinator is making progress in controlling lighting and HVAC issues; the lighting controls program at North has been fully implemented and weekly meetings are taking place with the new HVAC contractor to discuss issues, coordinate controls, and prioritize work orders. In addition, there is a partnership with the district's green certified cleaning chemical provider to pilot a new custodial cleaning system at North; the program will make up-to-date changes in methods of cleaning the building, which can eventually be used at other schools.

This fall, there has been a focus on the amelioration of school code violations with a joint effort between in-house staff and outside contractors. With the focus on egress, exit signs and emergency/discharge lighting, over \$200,000 in materials and labor has been expended to correct the following:

- Replace/repair/new 278 exit signs
- Replace/repair/new 87 emergency/discharge lights
- Repair/replace 45 egress doors
- Repair/replace 76 water fountains
- Repair/replace toilet fixtures and water heaters

4. Utilities

The current projection for all utilities shows a positive variance to budget of \$20,000, the same as last month. The forecast for electricity has improved by \$10,000, heating oil has improved by \$4,000, while natural gas has gotten worse by \$13,000. Electricity usage is slightly under the budgeted amount across the district; however, delivery rates have been over projection. With mild weather and continued efficiencies, the forecast could improve more in the coming months. Also, continued use of the building control systems at Newton North could lead to further utilities savings throughout the year. Heating oil rates, which are being purchased on the spot market, could have a negative or positive influence on the projected balance in future months. Favorable variances continue in telephone and internet access. See Appendix B for detailed information on utilities usage and cost, with a separate table on Newton North.

5. Fees

Attached as Appendix C is a report showing the status of all user fees as of December 1, 2011. This memo reviews current collections to date as well as a projection for the year. The report is also accessible via the following link:

http://www3.newton.k12.ma.us/schoolcommittee/documents/linked_resources

Thank you to the many individuals and departments that contributed to this report. Their conscientious work is represented by the range of information presented and is truly appreciated. Please see the attachments and links for more detailed information; call or send questions to 617-559-9025.

cc: David Wilkinson, Comptroller
Robert Rooney, Chief Operating Officer
Maureen Lemieux, Chief Financial Officer
Stephanie Gilman, Commissioner of Public Buildings

FY12 School Expenses by Account

Appendix A

	SC Approved Budget (April)	Adjusted Budget*	Period 5 Exp. a/o 11/28/11	YTD Encumb. + Exp.	Forecast Rest of Year	FY12 Final	Surplus (Deficit)
Salaries Summary							
SALARIES	\$116,692,455	\$117,470,400	\$10,104,355	\$32,943,348	\$84,508,578	\$117,451,926	\$18,473
BENEFITS	\$28,110,811	\$27,026,802	\$2,236,079	\$8,649,541	\$18,158,722	\$26,808,263	\$218,539
SUSPENSE (salaries to be charged to grants)			\$6,744	\$4,821	(\$4,821)		
SUBTOTAL	\$144,803,266	\$144,497,202	\$12,347,179	\$41,597,710	\$102,662,479	\$144,260,189	\$237,013
Expenses Summary							
UTILITIES	\$4,584,825	\$4,584,825	\$210,507	\$979,183	\$3,585,340	\$4,564,523	\$20,302
MAINTENANCE	\$2,931,843	\$3,034,850	\$415,190	\$2,220,715	\$827,054	\$3,047,769	(\$12,919)
CONTRACT SERVICES	\$1,332,690	\$1,473,754	\$130,480	\$666,445	\$1,094,575	\$1,761,020	(\$287,266)
TUITION	\$9,234,509	\$9,284,509	(\$646,268)	\$10,757,396	(\$1,579,818)	\$9,177,578	\$106,931
TRANSPORTATION	\$4,343,722	\$4,341,722	\$438,803	\$4,096,819	\$302,199	\$4,399,018	(\$57,296)
SUPPLIES	\$2,254,435	\$2,313,299	\$278,473	\$1,272,575	\$1,002,333	\$2,274,908	\$38,390
EQUIPMENT	\$1,164,470	\$1,119,599	\$48,741	\$687,481	\$422,846	\$1,110,327	\$9,272
ATHLETICS	\$786,414	\$786,414		\$550,000	\$236,414	\$786,414	
SCHOOL LUNCH	\$258,076	\$258,076		\$100,000	\$158,076	\$258,076	
TRSF FEDERAL GRANT	\$125,750	\$125,750		\$125,750		\$125,750	
SUBTOTAL	\$27,016,734	\$27,322,798	\$875,927	\$21,456,364	\$6,049,019	\$27,505,383	(\$182,585)
TOTAL FY12 Appropriation	\$171,820,000	\$171,820,000	\$13,223,105	\$63,054,074	\$108,711,498	\$171,765,572	\$54,428

As of 11/28/11 Percent of Total Budget Expended and Encumbered	37%
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PRIOR YEARS FUNDS:					
	Budget	YTD Enc.+ Expenses	Forecast Rest of Year	FY11 Final	Surplus (Deficit)
FY11 Encumbrances Brought Forward	\$375,273	\$384,617	(\$9,345)	\$375,273	\$0
FY11 01D301 Accounts Payable	\$380,090	\$380,090	\$0	\$380,090	\$0
Municipal Medicaid (Used to Credit Out-of-District Tuition)	\$470,292	\$470,292		\$470,292	\$0

*Note the FY12 budget report has two columns including the School Committee budget approved in April 2011, and an adjusted budget which includes the \$200,000 of additional state aid and several budget transfers to reflect actual salary and benefits costs.

FY12 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April)	Adjusted Budget	Period 5 Exp. a/o 11/28/11	YTD Encumb. + Exp.	Fcast Rest of Year	FY12 Final	Surplus (Deficit)
<u>Salaries:</u>								
Teacher Salaries	510101	\$68,746,042	\$69,091,925	\$5,584,551	\$16,751,452	\$52,126,724	\$68,878,176	\$213,749
Coordinator Salaries	510103	\$1,257,609	\$1,268,868	\$104,130	\$338,183	\$930,683	\$1,268,866	\$2
Music/Drama Salaries	510104	\$28,489	\$100,897	\$12,400	\$20,236	\$90,661	\$110,897	(\$10,000)
Psychologist Salaries	510105	\$1,822,735	\$1,897,785	\$154,898	\$471,862	\$1,425,923	\$1,897,785	
Counselor Salaries	510106	\$3,110,181	\$3,080,128	\$249,970	\$752,143	\$2,327,985	\$3,080,128	
Grants Mgr Salaries	510108	\$104,892	\$100,638	\$8,741	\$38,061	\$62,577	\$100,638	
Principal Salaries	510110	\$2,568,575	\$2,616,159	\$222,899	\$1,072,494	\$1,543,665	\$2,616,159	(\$0)
Asst Principal Salaries	510111	\$1,003,205	\$1,016,815	\$83,401	\$250,203	\$766,612	\$1,016,815	
Schl Dept Head Salaries	510112	\$1,323,957	\$1,318,841	\$108,488	\$342,743	\$976,099	\$1,318,842	(\$1)
Computer Salaries	510113	\$138,078	\$87,288	\$7,165	\$35,826	\$51,461	\$87,287	\$1
Admin Support Salaries	510114	\$2,166,952	\$2,145,470	\$175,384	\$798,868	\$1,297,234	\$2,096,102	\$49,368
Central Staff Salaries	510115	\$905,233	\$930,056	\$78,971	\$380,856	\$549,200	\$930,056	
Supervisory Salaries	510116	\$140,462	\$143,055	\$11,705	\$58,526	\$84,529	\$143,055	(\$0)
Specialist Salaries	510117	\$1,858,786	\$1,847,961	\$155,139	\$478,093	\$1,369,866	\$1,847,959	\$2
Housemaster Salaries	510118	\$604,322	\$617,366	\$50,548	\$151,643	\$465,723	\$617,366	
Directors Salaries	510120	\$447,955	\$480,768	\$39,898	\$197,491	\$283,282	\$480,773	(\$5)
Tech Support Assist.Salaries	510121	\$123,024	\$176,835	\$15,863	\$52,946	\$123,887	\$176,833	\$2
Admin Assistant Salaries	510122	\$54,628	\$55,879	\$4,552	\$22,762	\$33,117	\$55,879	(\$0)
Vice Principals Salaries	510123	\$193,701	\$196,213	\$17,763	\$88,563	\$107,649	\$196,212	\$1
Medical Salaries	510133	\$720,073	\$735,394	\$60,006	\$180,018	\$555,374	\$735,392	\$2
School Nurse Salaries	510135	\$63,105	\$64,723	\$5,259	\$15,776	\$48,947	\$64,723	(\$0)
Summer Day Salaries	510136	\$226,893	\$226,893	\$49,111	\$184,208	\$42,685	\$226,893	(\$0)
Librarian Salaries	510138	\$1,711,145	\$1,624,561	\$131,472	\$395,824	\$1,228,737	\$1,624,561	
Social Worker Salaries	510140	\$905,765	\$873,804	\$70,782	\$212,346	\$661,458	\$873,804	
Secretarial Salaries	510221	\$3,556,471	\$3,501,961	\$313,709	\$1,411,861	\$2,177,963	\$3,589,824	(\$87,863)
Summer Aide-Timesheets	510311	\$661,015	\$661,015	\$600	\$683,243	\$8,900	\$692,143	(\$31,128)
Aide-Timesheets	510312	\$372,500	\$372,500	\$21,035	\$41,060	\$412,055	\$453,115	(\$80,615)
Aide Salaries-30 Hrs	510313	\$4,512,131	\$4,438,772	\$432,730	\$1,283,289	\$3,077,144	\$4,360,433	\$78,339
Aide Salaries-32 Hrs	510314	\$57,882	\$91,855	\$9,464	\$25,200	\$70,318	\$95,518	(\$3,663)
Aide Salaries-35 Hrs	510315	\$3,884,809	\$3,823,525	\$381,655	\$1,157,733	\$2,716,179	\$3,873,912	(\$50,387)
Aide Salaries-40 Hrs	510316	\$558,101	\$606,001	\$50,128	\$153,724	\$371,622	\$525,346	\$80,655
Aide Specialist-35 Hrs	510317	\$2,795,954	\$2,979,895	\$280,382	\$832,239	\$2,070,641	\$2,902,880	\$77,015
Aide Specialist-40 Hrs	510318	\$1,423,517	\$1,439,170	\$152,008	\$453,960	\$1,082,846	\$1,536,806	(\$97,636)
ISS Salaries	510320	\$606,149	\$606,149	\$70,782	\$148,351	\$531,774	\$680,125	(\$73,976)
Custodial/Maint Salaries	510331	\$3,797,073	\$3,797,073	\$290,299	\$1,467,364	\$2,338,000	\$3,805,364	(\$8,291)
Non-Aligned Salaries	510340	\$405,911	\$470,943	\$37,993	\$180,963	\$289,978	\$470,941	\$2
Timesheet Salaries	510342	\$75,000	\$75,000	\$1,187	\$3,906	\$71,094	\$75,000	\$0
Elected Offcl W/Benefits	511103	\$39,000	\$39,000	\$3,250	\$16,250	\$22,751	\$39,001	(\$1)
Work Study Wages	512003	\$82,115	\$48,787	\$5,036	\$21,753	\$40,118	\$61,871	(\$13,084)
Coaches & Officials Wages	512004	\$3,023	\$3,023	\$18,793	\$60,062	(\$53,185)	\$6,877	(\$3,854)
Substitute Clerical Wages	512005	\$48,500	\$48,500	\$4,088	\$31,818	\$20,258	\$52,076	(\$3,576)
Substitute Teachers	512006	\$821,330	\$1,071,330	\$77,825	\$206,629	\$864,700	\$1,071,329	\$1
School Tutors	512007	\$40,000	\$40,000	\$1,402	\$4,282	\$35,598	\$39,880	\$120
Interns	512008	\$318,318	\$318,318	\$40,375	\$112,982	\$262,885	\$375,867	(\$57,549)
Music Accompanists	512009	\$40,472	\$26,614	\$1,612	\$2,805	\$23,809	\$26,614	(\$0)
School Chaperones	512010	\$8,500	\$8,500			\$8,500	\$8,500	
Regular Overtime	513001	\$105,258	\$105,258	\$57,512	\$169,429	(\$70,226)	\$99,203	\$6,055
Work By Other Depts.	513004	\$102,478	\$62,478	\$2,397	\$11,811	\$38,375	\$50,186	\$12,292
Work For Other Depts.	513005							
Longevity	514001	\$684,597	\$684,597	\$416,128	\$552,409	\$133,722	\$686,131	(\$1,534)
Education Incentive Pay	514003	\$275,000	\$194,606			\$150,000	\$150,000	\$44,606
Shift Differential	514004	\$198,452	\$198,452	\$15,023	\$75,862	\$122,304	\$198,166	\$286
Firing License	514305	\$10,200	\$10,200	\$600	\$3,160	\$5,184	\$8,344	\$1,856
Other Stipends	514309	\$320,002	\$355,666	\$3,070	\$44,550	\$321,191	\$365,741	(\$10,075)
School Extra Assignments	514310	\$114,438	\$114,438	\$7,175	\$15,000	\$113,345	\$128,345	(\$13,907)
Summer Other Stipends	514319	\$416,702	\$416,702		\$408,710		\$408,710	\$7,992
Retirement Incentive	515001	\$15,000	\$15,000	\$3,000	\$3,000	\$12,000	\$15,000	
Sick Leave Buy Back	515004	\$45,000	\$45,000	\$2,000	\$6,000	\$39,000	\$45,000	
Incentive-Sick Leave	515010	\$15,000	\$15,000		\$719	\$14,281	\$15,000	(\$0)
Clothing Allowance	515101	\$46,750	\$46,750		\$45,375	\$1,375	\$46,750	
Non-Elective 403B Contrib.	515204	\$10,000	\$10,000		\$10,000		\$10,000	
SUBTOTAL SALARIES		\$116,692,455	\$117,470,400	\$10,104,355	\$32,943,348	\$84,508,578	\$117,451,926	\$18,473

FY12 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April)	Adjusted Budget	Period 5 Exp. a/o 11/28/11	YTD Encumb. + Exp.	Fcast Rest of Year	FY12 Final	Surplus (Deficit)	
<u>Suspense - To be transferred:</u>									
Schl Fund 01 Suspense	510A			\$6,744	\$4,821	(\$4,821)			
Schl Fund 13S Suspense	510D								
Refund Payroll Deduc Susp.	510N								
SUBTOTAL SUSPENSE, ETC.			\$6,744	\$4,821	(\$4,821)				
<u>Benefits:</u>									
Unemployment Benefits	5702	\$818,259	\$818,259	(\$30,589)	\$207,753	\$552,985	\$760,738	\$57,521	
Vehicle Use Reimbursement	5710	\$123,040	\$123,040	\$10,002	\$39,743	\$83,296	\$123,039	\$1	
Claims/Settlements	5725	\$5,000	\$5,000			\$5,000	\$5,000		
Workers Comp Insurance	575007	\$250,000	\$250,000		\$250,000		\$250,000		
Dental Insurance	57DENTAL	\$432,495	\$432,496	\$38,322	\$125,036	\$306,576	\$431,612	\$884	
Disability Insurance	57DIS	\$14,395	\$14,395		\$4,164	\$10,112	\$14,276	\$119	
Health Insurance	57HLTH	\$23,922,592	\$22,838,582	\$2,084,343	\$7,583,232	\$15,090,522	\$22,673,754	\$164,828	
Basic Life Insurance	57LIFE	\$53,439	\$53,439		\$3,980	\$15,911	\$53,438	\$1	
Medicare Payroll Tax	57MEDA	\$1,493,030	\$1,493,030	\$130,022	\$424,395	\$1,073,448	\$1,497,843	(\$4,813)	
Medicare Part B Reimb	57MEDB	\$998,561	\$998,561		(\$694)	\$999,255	\$998,561	\$0	
SUBTOTAL BENEFITS			\$28,110,811	\$27,026,802	\$2,236,079	\$8,649,541	\$18,158,722	\$26,808,263	\$218,539
<u>Utilities:</u>									
Electricity	5210	\$2,427,822	\$2,427,822	\$204,943	\$769,563	\$1,671,553	\$2,441,116	(\$13,294)	
Natural Gas	5211	\$1,474,381	\$1,474,381	\$2,433	\$38,949	\$1,346,482	\$1,385,431	\$88,950	
Heating Oil	5412	\$373,145	\$373,145	\$2,914	\$93,528	\$380,405	\$473,933	(\$100,788)	
Telephone	53401	\$224,477	\$224,477		\$43,215	\$148,500	\$191,715	\$32,762	
Cellular Telephones	53402	\$60,000	\$60,000	\$217	\$19,868	\$38,400	\$58,268	\$1,732	
Beepers	53403	\$1,000	\$1,000					\$1,000	
Internet Access Charges	53404	\$24,000	\$24,000		\$14,061		\$14,061	\$9,939	
SUBTOTAL UTILITIES			\$4,584,825	\$4,584,825	\$210,507	\$979,183	\$3,585,340	\$4,564,523	\$20,302
<u>Maintenance:</u>									
Rental - Vehicles	5273	\$4,000	\$4,000	\$659	\$659		\$659	\$3,341	
Rental - Equipment	5274	\$8,840	\$7,810		\$670	\$6,790	\$7,460	\$350	
Rental/Lease - Property	5275	\$1,720	\$1,720		\$150	\$1,570	\$1,720		
Solid Waste Coll/Disposal	5292	\$5,000	\$5,000			\$5,000	\$5,000		
Motor Vehicle Inspections	5303	\$250	\$250			\$100	\$100	\$150	
Building Maint Supplies	5430	\$359,500	\$329,500	\$83,429	\$157,101	\$172,000	\$329,101	\$399	
Electrical Supplies	5431	\$3,000	\$3,000					\$3,000	
Cleaning/Custodial Supplies	5450	\$175,033	\$212,559	\$3,328	\$220,242		\$220,242	(\$7,683)	
Gasoline	5480	\$3,300	\$3,300	\$1,339	\$2,066		\$2,066	\$1,234	
Diesel Fuel	5481	\$1,000	\$1,000	\$592	\$630	\$882	\$1,512	(\$512)	
Tires & Tire Supplies	5482	\$480	\$480		\$183	\$200	\$383	\$97	
Auto Repair Parts	5484	\$1,250	\$1,250		\$2,519		\$2,519	(\$1,269)	
Chemicals	5597	\$14,280	\$14,280		\$4,195	\$10,000	\$14,195	\$85	
Office Equipment R&M	52401	\$468,500	\$462,810	\$77,065	\$164,960	\$297,834	\$462,794	\$16	
Motor Vehicle R&M	52403	\$1,500	\$1,500		\$532	\$500	\$1,032	\$469	
Electrical Equip R&M	52404	\$3,000	\$3,000					\$3,000	
Computer Equipment R&M	52405	\$359,613	\$361,113	\$41,332	\$96,658	\$260,100	\$356,758	\$4,355	
Communications Equip R&M	52406	\$5,750	\$5,750					\$5,750	
Public Building R&M	52407	\$1,514,017	\$1,616,528	\$205,452	\$1,545,760	\$70,768	\$1,616,528	\$0	
Departmental Equip R&M	52408			\$1,995	\$15,975		\$15,975	(\$15,975)	
Software Maintenance	52410	\$1,810				\$1,310	\$1,310	(\$1,310)	
Instructional Equipment R & M	52414				\$8,415		\$8,415	(\$8,415)	
SUBTOTAL MAINTENANCE			\$2,931,843	\$3,034,850	\$415,190	\$2,220,715	\$827,054	\$3,047,769	(\$12,919)
<u>Contract Services + Travel:</u>									
Consultants	5301	\$854,625	\$976,628	\$85,080	\$386,083	\$872,153	\$1,258,236	(\$281,608)	
Auditing Services	530201								
Tutoring Services	530215	\$43,000	\$43,000	\$3,282	\$9,391	\$33,374	\$42,765	\$235	
Photographic Services	5306				\$10		\$10	(\$10)	
Legal Services	5309	\$163,603	\$175,000	\$16,326	\$175,000		\$175,000		
Clerical Services	5313	\$20,000	\$20,000	\$2,521	\$13,785	\$6,000	\$19,785	\$215	
Training Expenses	5319	\$84,365	\$82,029	\$3,312	\$8,906	\$72,461	\$81,367	\$662	
Fee Instructors	5350			\$2,620	\$11,057		\$11,057	(\$11,057)	
Fee Umpires/Officials	5351	\$20,250	\$20,250	\$2,388	\$4,746	\$15,412	\$20,158	\$92	
In-State Conferences	5711	\$109,197	\$119,697	\$11,479	\$53,172	\$63,900	\$117,072	\$2,625	
Out-Of-State Travel	5720	\$35,550	\$35,050	\$1,373	\$2,195	\$31,275	\$33,470	\$1,580	
Employee Honesty Bonds	575005	\$2,100	\$2,100	\$2,100	\$2,100		\$2,100		
SUBTOTAL CONTRACT SVCS.			\$1,332,690	\$1,473,754	\$130,480	\$666,445	\$1,094,575	\$1,761,020	(\$287,266)
<u>Tuition:</u>									
Tuition Assistance	5321	\$50,000	\$100,000		(\$3,580)	\$103,580	\$100,000		
In-District Tuitions	532201	\$105,475	\$105,475			\$105,000	\$105,000	\$475	
Out-Of-District Tuitions	532202	\$8,832,014	\$8,832,014	(\$646,268)	\$10,558,911	(\$1,833,298)	\$8,725,613	\$106,401	
Summer Tuitions	532203	\$247,020	\$247,020		\$202,065	\$44,900	\$246,965	\$55	
SUBTOTAL TUITION			\$9,234,509	\$9,284,509	(\$646,268)	\$10,757,396	(\$1,579,818)	\$9,177,578	\$106,931

FY12 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April)	Adjusted Budget	Period 5 Exp. a/o 11/28/11	YTD Encumb. + Exp.	Fcast Rest of Year	FY12 Final	Surplus (Deficit)
<i>Transportation:</i>								
Pupil Transportation	538301	\$1,300,385	\$1,300,385	\$189,000	\$1,300,025	\$21,350	\$1,321,375	(\$20,990)
Field Trip Transportation	538302	\$78,100	\$76,100	\$210	\$210	\$75,850	\$76,060	\$40
Private School Transportation	538303	\$135,000	\$135,000		\$135,000		\$135,000	
Special Ed. Transportation	538304	\$2,830,237	\$2,830,237	\$249,593	\$2,661,584	\$204,999	\$2,866,583	(\$36,346)
SUBTOTAL TRANSPORTATION		\$4,343,722	\$4,341,722	\$438,803	\$4,096,819	\$302,199	\$4,399,018	(\$57,296)
<i>Supplies, etc.</i>								
Postage	5341	\$108,843	\$106,203	\$9,174	\$37,588	\$66,553	\$104,141	\$2,062
Printing	5342	\$51,931	\$130,831	\$4,912	\$10,075	\$113,960	\$124,035	\$6,796
Advertising/Publications	5343	\$78,000	\$78,000		\$11,156	\$66,450	\$77,606	\$394
Office Supplies	5420	\$144,283	\$123,691	\$6,597	\$54,507	\$67,860	\$122,367	\$1,324
Instructional Supplies	5422	\$1,065,110	\$1,100,605	\$187,755	\$725,818	\$356,575	\$1,082,393	\$18,212
Communications Supplies	5434	\$35,500	\$26,000	\$6,774	\$10,747	\$14,500	\$25,247	\$753
Medical Supplies	5500	\$20,000	\$20,000	\$4,979	\$20,178		\$20,178	(\$178)
Printing Supplies	5501	\$52,234	\$52,234	\$1,498	\$43,027	\$9,350	\$52,377	(\$143)
Paper Goods & Supplies	5523	\$85,321	\$64,344			\$64,344	\$64,344	
Library Supplies	5583	\$65,650	\$65,723	\$5,464	\$46,938	\$16,075	\$63,013	\$2,710
Computer Supplies	5585	\$51,507	\$51,576	\$6,225	\$30,846	\$19,100	\$49,946	\$1,630
Books/Manuals/Periodicals	5592	\$47,008	\$47,008	\$3,652	\$14,304	\$29,800	\$44,104	\$2,904
Textbooks	559201	\$270,222	\$258,122	\$36,372	\$178,175	\$81,900	\$260,075	(\$1,953)
Replacement Textbooks	559201R	\$28,510	\$28,430		\$430	\$27,950	\$28,380	\$50
Awards & Trophies	5593	\$2,675	\$2,675	\$90	\$1,000	\$1,600	\$2,600	\$75
Refreshments/Meals	5712	\$20,388	\$21,788	\$155	\$7,163	\$14,230	\$21,393	\$395
Special Event Expenses	5716	\$5,875	\$5,875	\$161	\$161	\$5,675	\$5,836	\$39
Scholarships/Awards	5718	\$5,200	\$5,200			\$5,200	\$5,200	
Dues & Subscriptions	5730	\$116,178	\$124,994	\$4,663	\$80,462	\$41,211	\$121,673	\$3,321
SUBTOTAL SUPPLIES		\$2,254,435	\$2,313,299	\$278,473	\$1,272,575	\$1,002,333	\$2,274,908	\$38,390
<i>Equipment:</i>								
Public Safety Equipment	58506	\$4,000	\$4,000		\$3,090		\$3,090	\$910
Printing Equipment	58510							
Computer Server Hardware	58511							
Pc Hardware-Admin	585111	\$256,310	\$255,411	\$2,831	\$110,310	\$147,099	\$257,409	(\$1,998)
Pc Hardware-Instructional	5851111	\$292,250	\$292,250	\$4,852	\$252,162	\$39,177	\$291,339	\$911
Pc Software-Admin	585121	\$85,750	\$86,226	\$6,331	\$27,740	\$62,450	\$90,190	(\$3,964)
Pc Software-Instructional	5851211	\$146,427	\$151,340	\$5,354	\$102,935	\$38,000	\$140,935	\$10,405
Audio-Visual Equipment	58513	\$3,650	\$2,900		\$2,190	\$500	\$2,690	\$210
Office Equipment	58514	\$114,794	\$108,415	\$3,658	\$64,278	\$42,725	\$107,003	\$1,412
Minor Office Equipment	585141	\$2,676	\$2,676			\$2,600	\$2,600	\$76
Office Furniture	58515	\$5,600	\$7,899	\$2,899	\$5,883	\$1,850	\$7,733	\$166
Classroom Furniture	58516	\$56,820	\$58,300	\$10,622	\$50,626	\$7,500	\$58,126	\$174
Housekeeping Equipment	585171	\$112,511	\$80,000		\$25,004	\$54,996	\$80,000	\$0
Radio Communic Equipment	58519	\$1,000	\$1,000			\$750	\$750	\$250
Telephone Comm Equipment	58520	\$10,104	\$10,104		\$2,645	\$7,000	\$9,645	\$459
Instructional Equipment	58521	\$72,578	\$59,078	\$12,194	\$40,617	\$18,199	\$58,816	\$262
SUBTOTAL EQUIPMENT		\$1,164,470	\$1,119,599	\$48,741	\$687,481	\$422,846	\$1,110,327	\$9,272
<i>Athletic Revolving Account:</i>								
Transf-Schl Revl Fund	5913S	\$786,414	\$786,414		\$550,000	\$236,414	\$786,414	
SUBTOTAL ATHLETIC		\$786,414	\$786,414		\$550,000	\$236,414	\$786,414	
<i>School Lunch Fund</i>								
Transf-School Lunch Fund	5911	\$258,076	\$258,076		\$100,000	\$158,076	\$258,076	
SUBTOTAL SCHOOL LUNCH FUND		\$258,076	\$258,076		\$100,000	\$158,076	\$258,076	
<i>COPS Grant Transfer</i>								
Transf-Muni Federal Grant	5918	\$125,750	\$125,750		\$125,750		\$125,750	
SUBTOTAL COPS Grant Transfer		\$125,750	\$125,750		\$125,750		\$125,750	
<i>ESCO Payment Year 2</i>								
Transf-Cap. Stabilization Fund	593039							
SUBTOTAL ESCO PAYMENT YEAR 1								
Subtotal		\$171,820,000	\$171,820,000	\$13,223,105	\$63,054,074	\$108,711,498	\$171,765,572	\$54,428
Grand Total		\$171,820,000	\$171,820,000	\$13,223,105	\$63,054,074	\$108,711,498	\$171,765,572	\$54,428

FY12 Student Services Expenses by Account

Appendix A

	FY12 Adjusted Budget	Period 5 Exp. a/o 11/28/11	YTD Encumb. + Exp.	Forecast Rest of Year	FY12 Projected Final	FY12 Balance
Special Education Staff (including Guidance)	\$24,457,530	\$1,931,493	\$6,302,535	\$18,083,586	\$24,386,121	\$71,409
Aide Salaries	\$11,900,705	\$1,095,376	\$3,956,790	\$8,077,574	\$12,034,364	-\$133,659
SUBTOTAL SALARIES	\$36,358,235	\$3,026,870	\$10,259,325	\$26,161,160	\$36,420,485	-\$62,250
SUBTOTAL BENEFITS	\$8,081,050	\$673,838	\$2,016,052	\$6,064,998	\$8,081,050	\$0
Contracted Services (including Tutoring)	\$710,568	\$65,378	\$250,814	\$741,440	\$992,254	-\$281,686
Tuition (Out-of-District and Summer)	\$9,079,034	-\$646,268	\$10,760,976	-\$1,788,398	\$8,972,578	\$106,456
Transportation	\$2,830,237	\$249,593	\$2,661,424	\$205,159	\$2,866,583	-\$36,346
All Other Expenses	\$271,444	\$21,998	\$179,047	\$91,559	\$270,606	\$838
SUBTOTAL EXPENSES	\$12,891,283	-\$309,300	\$13,852,261	-\$750,240	\$13,102,021	-\$210,737
Total All Student Services*	\$57,330,568	\$3,391,408	\$26,127,638	\$31,475,918	\$57,603,556	-\$272,988

*Includes the use of the retroactive Medicaid reimbursement, additional state aid, and the full Circuit Breaker reimbursement.

FY12 Operations Expenses by Account

Appendix A

	FY12 Adjusted Budget	Period 5 Exp. a/o 11/28/11	YTD Encumb. + Exp.	Forecast Rest of Year	FY12 Projected Final	FY12 Balance
Operations Salaries without Custodial	\$407,934	\$33,900	\$164,492	\$243,441	\$407,934	\$0
Custodial Salaries and Overtime	\$4,252,583	\$369,470	\$1,802,035	\$2,455,985	\$4,258,020	-\$5,437
Work By Other Departments*	\$45,000	\$2,397	\$10,277	\$23,000	\$33,277	\$11,723
Work Study Wages	\$0	\$0	\$10,209	\$0	\$10,209	-\$10,209
SUBTOTAL SALARIES	\$4,705,517	\$405,767	\$1,987,013	\$2,722,426	\$4,709,439	-\$3,923
SUBTOTAL BENEFITS	\$1,114,872	\$91,325	\$473,474	\$641,397	\$1,114,871	\$0
Utilities (not including Internet Access)	\$4,560,825	\$210,507	\$965,122	\$3,585,340	\$4,550,462	\$10,363
Maintenance	\$2,259,200	\$350,596	\$1,810,242	\$433,295	\$2,243,537	\$15,663
Cleaning/Custodial Supplies	\$212,559	\$3,328	\$220,242	\$0	\$220,242	-\$7,683
Equipment	\$116,405	\$0	\$33,040	\$83,996	\$117,036	-\$631
Transfer to Federal Grant	\$35,750	\$0	\$35,750	\$0	\$35,750	\$0
All Other Expenses	\$113,617	\$6,794	\$16,826	\$94,344	\$111,170	\$2,447
SUBTOTAL EXPENSES	\$7,298,356	\$571,225	\$3,081,222	\$4,196,975	\$7,278,197	\$20,159
Total All Operations (with Utilities)	\$13,118,745	\$1,068,317	\$5,541,708	\$7,560,798	\$13,102,506	\$16,237
Utilities	\$4,560,825	\$210,507	\$965,122	\$3,585,340	\$4,550,462	\$10,363
Total All Operations (without Utilities)	\$8,557,920	\$857,810	\$4,576,586	\$3,975,458	\$8,552,044	\$5,874

*Work by Other Departments is made up of payments to the City for maintenance work completed by City staff and budgeted under the category of Charter Maintenance.

**FY12 Electricity, Natural Gas and Heating Oil
Cost Summary**

APPENDIX B

School	Sq. Ft.	FY11 Actual		FY12 Budget					FY12 Projected				
		Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.
Angier	51,300	\$69,274	\$1.35	\$26,357	\$46,458	\$0	\$72,815	\$1.42	\$26,368	\$44,249	\$0	\$70,617	\$1.38
Bowen	64,815	\$99,277	\$1.53	\$37,554	\$4,419	\$77,817	\$119,790	\$1.85	\$37,782	\$2,557	\$103,177	\$143,515	\$2.21
Burr	53,000	\$68,121	\$1.29	\$32,505	\$30,493	\$0	\$62,998	\$1.19	\$31,466	\$27,117	\$0	\$58,583	\$1.11
Cabot	42,800	\$96,895	\$2.26	\$50,726	\$52,019	\$0	\$102,745	\$2.40	\$45,783	\$52,460	\$0	\$98,243	\$2.30
Countryside	65,000	\$123,982	\$1.91	\$61,887	\$10,802	\$62,416	\$135,105	\$2.08	\$56,965	\$11,879	\$78,968	\$147,812	\$2.27
Franklin	56,764	\$128,806	\$2.27	\$46,954	\$75,946	\$0	\$122,900	\$2.17	\$44,347	\$78,925	\$0	\$123,272	\$2.17
Horace Mann	38,400	\$76,851	\$2.00	\$42,761	\$29,628	\$0	\$72,389	\$1.89	\$40,406	\$26,474	\$0	\$66,880	\$1.74
Lincoln-Eliot	51,074	\$148,082	\$2.90	\$42,040	\$2,586	\$85,548	\$130,174	\$2.55	\$40,619	\$3,367	\$156,208	\$200,193	\$3.92
Mason-Rice	39,000	\$76,127	\$1.95	\$39,088	\$1,258	\$62,495	\$102,841	\$2.64	\$38,000	\$852	\$56,170	\$95,022	\$2.44
Memorial-Spaulling	68,775	\$95,377	\$1.39	\$49,724	\$41,818	\$0	\$91,542	\$1.33	\$48,841	\$48,192	\$0	\$97,034	\$1.41
Peirce	35,600	\$71,733	\$2.01	\$18,892	\$4,517	\$69,850	\$93,259	\$2.62	\$21,274	\$3,979	\$76,457	\$101,711	\$2.86
Underwood	43,300	\$87,631	\$2.02	\$26,015	\$56,007	\$0	\$82,022	\$1.89	\$26,711	\$63,396	\$1,355	\$91,462	\$2.11
Ward	38,000	\$63,090	\$1.66	\$21,961	\$37,890	\$0	\$59,851	\$1.58	\$22,133	\$40,498	\$0	\$62,630	\$1.65
Williams	41,700	\$83,856	\$2.01	\$32,887	\$44,650	\$0	\$77,537	\$1.86	\$32,550	\$43,692	\$0	\$76,242	\$1.83
Zervas	32,446	\$96,329	\$2.97	\$34,193	\$46,146	\$0	\$80,339	\$2.48	\$33,150	\$47,671	\$0	\$80,821	\$2.49
Bigelow	92,500	\$164,277	\$1.78	\$99,960	\$65,739	\$0	\$165,699	\$1.79	\$81,558	\$74,190	\$0	\$155,748	\$1.68
Brown	146,000	\$193,654	\$1.33	\$81,779	\$164,853	\$0	\$246,632	\$1.69	\$74,496	\$120,570	\$0	\$195,066	\$1.34
Day	145,600	\$293,845	\$2.02	\$166,082	\$78,697	\$0	\$244,779	\$1.68	\$178,556	\$73,535	\$0	\$252,091	\$1.73
Oak Hill	91,000	\$164,428	\$1.81	\$118,724	\$65,257	\$6,784	\$190,765	\$2.10	\$101,690	\$60,797	\$0	\$162,487	\$1.79
Newton North	412,753	\$1,000,372	\$2.42	\$731,110	\$292,490	\$0	\$1,023,600	\$2.48	\$785,043	\$286,385	\$0	\$1,071,428	\$2.60
South High	400,000	\$837,501	\$2.09	\$555,407	\$253,179	\$325	\$808,911	\$2.02	\$563,591	\$210,866	\$1,599	\$776,056	\$1.94
Ed Center	70,000	\$170,146	\$2.43	\$111,216	\$69,530	\$7,910	\$188,656	\$2.70	\$109,786	\$63,780	\$0	\$173,566	\$2.48
Total	2,112,074	\$4,209,654	\$1.99	\$2,427,822	\$1,474,381	\$373,145	\$4,275,348	\$2.02	\$2,441,116	\$1,385,431	\$473,933	\$4,300,480	\$2.04

FY12 Budget minus Actual **-\$13,294** **\$88,950** **-\$100,788** **-\$25,132**

Balance from November 14, 2011 Report **-\$23,296** **\$101,977** **-\$104,526** **-\$25,845**

Difference from November 14, 2011 Report **\$10,002** **-\$13,027** **\$3,738** **\$713**

**FY12 Electricity, Natural Gas and Heating Oil
Usage Summary**

APPENDIX B

School	Sq. Ft.	Electricity (KWH)				Natural Gas (Therms)				Heating Oil (Gallons)			
		FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected	FY10 Actual	FY11 Actual	FY12 Budget	FY12 Projected
Angier	51,300	155,592	156,437	154,884	157,016	37,178	33,725	33,055	33,725	0	0	0	0
Bowen	64,815	223,683	224,746	223,822	225,040	2,435	2,016	2,365	1,650	23,060	21,666	27,575	25,666
Burr	53,000	192,624	190,478	190,636	189,288	17,818	20,457	17,594	20,376	0	0	0	0
Cabot	42,800	292,942	287,583	286,551	288,014	37,373	39,459	36,838	40,095	0	0	0	0
Countryside	65,000	365,486	351,385	362,448	340,279	5,488	7,804	5,849	7,755	16,509	18,919	22,118	19,831
Franklin	56,764	275,553	287,229	280,495	269,116	57,264	60,158	55,345	59,452	0	2,563	0	0
Horace Mann	38,400	249,920	255,317	250,440	247,520	17,410	19,873	17,073	19,860	0	0	0	0
Lincoln-Eliot	51,074	224,221	266,175	246,897	250,532	1,160	1,497	1,266	1,654	28,560	38,702	30,314	39,745
Mason-Rice	39,000	234,440	233,548	232,960	229,680	496	294	460	278	24,883	13,973	22,145	13,973
Memorial-Spaulding	68,775	294,781	300,347	296,351	294,120	30,233	34,941	28,866	36,492	6,176	0	0	0
Peirce	35,600	111,504	113,313	110,644	116,569	2,528	2,027	2,414	1,978	16,217	17,519	24,752	21,519
Underwood	43,300	154,987	157,732	155,046	162,163	41,309	48,796	40,568	50,354	0	337	0	337
Ward	38,000	127,720	130,946	128,620	130,240	26,605	31,663	26,870	31,699	111	0	0	0
Williams	41,700	196,421	191,673	192,611	179,640	33,302	31,968	31,931	33,906	0	4,093	0	0
Zervas	32,446	197,855	206,870	200,776	197,296	26,666	36,231	26,857	36,137	0	0	0	0
Bigelow	92,500	613,893	533,480	595,747	490,000	47,400	57,884	47,281	58,248	0	1,710	0	0
Brown	146,000	502,917	449,900	489,063	429,888	122,683	93,609	120,909	95,230	0	0	0	0
Day	145,600	1,029,704	1,087,706	1,056,082	1,032,852	46,162	57,970	44,426	57,059	0	0	0	0
Oak Hill	91,000	782,056	680,774	755,348	626,860	49,829	48,224	47,669	47,483	2,404	0	2,404	0
Newton North	412,753	5,326,307	5,027,616	4,651,496	4,964,120	175,491	241,144	174,471	243,742	258	1	0	0
South High	400,000	3,566,475	3,645,413	3,530,258	3,506,516	156,749	165,056	154,611	166,252	416	250	115	458
Ed Center	70,000	656,827	681,688	661,344	676,282	45,893	48,808	49,606	48,822	2,803	0	2,803	0
Total	2,112,074	15,775,908	15,460,356	15,052,513	15,003,031	981,472	1,083,604	966,318	1,092,247	121,397	119,734	132,226	121,528

Usage from November 14, 2011 Report **15,097,997** **1,088,088** **121,336**

Difference from November 14, 2011 Report **-94,966** **4,159** **192**

**NEWTON PUBLIC SCHOOLS
BUILDING ENERGY AND UTILITIES FORECAST AND SUMMARY
FY09 to FY12**

Newton North Only	Old Building		Old Building		New Building		New Building		New Building		New Building	
	FY09 Actual		FY10 Actual		FY11 Actual		FY12 Approved Budget		FY12 Projected		FY12 Balance	
Utility	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost
ELECTRICITY (kwh)	5,401,053	\$867,808	5,326,307	\$714,651	5,027,616	\$765,886	4,651,496	\$731,110	4,964,120	\$785,043	-312,624	-\$53,933
NATURAL GAS (therms)	194,950	\$308,147	175,491	\$295,016	241,144	\$234,247	174,471	\$292,490	243,742	\$286,385	-69,271	\$6,106
HEATING OIL (gal)	617	\$2,845	258	\$1,046	1	\$239	0	\$0	0	\$0	0	\$0
Subtotal Electricity, Natural Gas and Heating Oil		\$1,178,800		\$1,010,714		\$1,000,372		\$1,023,600		\$1,071,428		-\$47,828
WATER & SEWER (cubic feet)	7,084	\$100,369	7,372	\$118,314	4,594	\$62,933	4,933	\$0	4,933	\$0	0	\$0
Total FY11 Utilities	5,603,704	\$1,279,169	5,509,428	\$1,129,028	5,273,355	\$1,063,305	4,830,900	\$1,023,600	5,212,795	\$1,071,428	-381,895	-\$47,828

NEWTON PUBLIC SCHOOLS

Appendix C

Office of Business, Finance and Planning
100 Walnut Street
Newtonville, MA 02460
617-559-9025

TO: David Fleishman, Superintendent
FROM: Sandra Guryan, Deputy Superintendent/Chief Administrative Officer
DATE: December 12, 2011
RE: FY12 Fee Update

An important part of the FY12 budget process was the decision to significantly raise existing fees and to add five new fees; over \$1 million in additional year-over-year revenue was attributed to fees. The attached recap shows the status of all user fees as of December 1, 2011, indicating \$1.2 million of \$2.6 million in expected fees has been collected, with over \$1.2 million additional anticipated, bringing probable collections to 93% of plan. Implementation plans are on-going for two of the five new fees - the high school student activity fee and the high school drama fee; collections are expected to increase with an additional 1,355 students projected to pay the student activity fee, although these fees will not achieve full budget. The third new fee, the middle school student activity fee, could come in below plan as well. In total, these three new fees account for \$127,000, or 67% of the total unfavorable variance from budget. Of the last two new fees – the All City Music Ensemble fee and the Grade 5 instrumental music fee, the All City Music fee may be below plan by \$10,000 while Grade 5 instrumental fees are on plan. The remaining fee variances come from possible underages in transportation (\$21,000 or -4%), the early morning program (\$24,000, or -16%), and high school parking (\$9,000, or -18%).

Plan to Collect Student Activity Fees and High School Drama Fees

Payments of the new student activity fee are coming in slowly especially at the high schools, where only 6% of the projected number of families have paid the fee, while at the middle schools, the rate is over 40%. Low rates of participation are not necessarily surprising given that this is the first year of the policy. The Business Office is working to continue communication about the new policy and is taking responsibility for collecting fees, tracking fee payments and reporting out to principals the status of fee payments at schools. An initial letter on fee policies for the 2011-2012 school year was sent to all Newton parents/guardians in June. Follow up e-mails are being sent monthly to middle school and high school families specific to the student activity fee policy. The schools are helping to publicize the new student activity fee by having club advisors pass out reminder forms; in addition, the school's various communication tools are being used to remind parents of the new policy. Plans are in place to generate SMS reports on an as needed basis for each school listing the students who have paid the fee or received a financial waiver. If a student is attending a club and does not appear on the list, the school will report the names to the Business Office for follow up. Work will continue with secondary school administrators on strategies for enforcing the new fee policy. Payments of the high school drama fee have only just begun to come in as 5% of the projected number of participants have paid the fee. The Business Office is working with the high school principals and department heads to clarify the drama fee policy and it is expected collections will increase throughout the school year.

Transportation

The 2011-12 transportation fee of \$310 represented an increase of 19%, or \$50, from the prior year. The fee increase, in addition to the change in School Committee policy whereby elementary school students living between one to two miles from school are charged a bus fee, was expected to yield \$512,000, or \$147,000 in additional revenue. Current expected collections are \$491,000, or \$21,000 below plan. The number of bus passes purchased in 2011-12 is 1,598, an increase of 207 (15%) from last year, although 54 fewer passes have been sold versus projection. Although the number of financial waivers is up by 37 as compared to last year, the

percent of financial waivers has decreased to 10% from 13% of all passes issued. Transportation fees are monitored on a monthly basis throughout the year and collections will continue.

High School Athletics

The 2011-12 high school athletics fee of \$300 p/sport p/season was an increase of 43%, or \$90, from the prior year; the fee for football and hockey was raised to \$400. Fees for the fall athletics season, now fully collected in the amount of \$236,000, have come in on plan at both high schools and are expected to continue to do so, although variables such as the family cap, financial waivers, and rate of participation may further influence collections in the winter and spring seasons. As the winter sports season unfolds, the Business Office will remain in close contact with the high school athletics directors to monitor both revenues and expenses.

Middle School Athletics

The 2011-12 middle school athletics fee of \$160 p/sport p/season was an increase of 33%, or \$40, from the prior year. Collections year-to-date are 38% of the annual fee budget as expected after the fall sports season. As with all fees, variables such as the family cap, financial waivers and rate of participation may further influence fee collections as the school year progresses.

Music Fees

The Grade 5 instrumental music fee was newly added in 2011-12 at \$200 p/year, and as of December 1, 2011, is expected to achieve planned collections of \$84,000. The Grade 4 instrumental music fee, raised from \$150 p/year to \$200 p/year in 2010-11, was not raised this fiscal year and is expected to generate \$107,000 as planned. The All City Band, Chorus and Orchestra fee was newly added in 2011-12 at \$200 p/year, and as of December 1, 2011, could be \$10,000 below plan. Participation rates for all elementary school music programs are currently under review and will be complete by the end of the first semester of the school year.

Early Morning Program

The 2011-12 early morning program is now in its second year of operation and continues to grow in participation (although less than planned), notwithstanding the 50% fee increase to \$12 p/day; first semester collections are up 25% versus last year. The annual revenue projection of \$124,000 is \$24,000 (-16%) below plan but is much improved in the second year of operation. It is expected that participation in semester two versus semester one will drop off, but at a lesser rate versus last school year. In addition to monitoring revenues, the costs of the program are carefully reviewed to ensure the staffing of the program is in line with the guidelines of one adult per ten children.

South High School Parking

Last year's parking fee of \$400 was reduced to \$360 in 2011-12, while the total revenue expectation remained the same; it was hoped that more students would take advantage of parking by bringing the fee back to the \$360 rate which had been in place for several years prior to 2009-10. From 2008-09 and earlier, South's parking fee revenue averaged \$60,000 per year, but since then, has decreased in part to a greater number of students parking on nearby streets. This year's collections are projected to come in \$9,000 below the plan of \$51,000; one third of the parking spaces have been purchased in the fall semester. There may be an opportunity to increase collections by offering parking spaces to juniors as well as seniors as has been done in prior years. Expected enrollment growth at South over the next several years will influence usage of the parking lot.

Use of School Buildings

It is expected that use of school building revenue will achieve the planned amount of \$553,000, an increase of \$111,000 from the prior year's budget due to rate increases in B and C permits and in other utility/overhead surcharges. As of the beginning of December 2011, \$166,000 (30%) has been collected, slightly less than last year at this time. The Operations Department administers the program and is responsible for all collections.

Waivers and Supercap

Based on fee collections for the fall, the number of financial waivers as a percent of total participation varies. For example, the number of financial waivers as a percent of all bus passes issued has decreased this year to 10% from 13% last year. Waivers in the early morning program are currently at 14% of participation, while high school athletics is 10%. There have been no requests thus far for fee waivers due to the supercap of \$1,800 per family.

**Fee Update: FY10 - FY11 Actual and FY12 Projected
As of December 1, 2011**

	FY10	FY11	FY12 Budget	FY12 YTD Receipts	FY12 Additional Expected	FY12 Final (Projected)	FY12 Proj. vs FY12 Budget	%
High School Student Activity								
Fee/year			\$125					
Total \$ Generated			\$271,875	\$14,875	\$169,375	\$184,250	(\$87,625)	-32%
High School Drama								
Fee/year			\$150					
Total \$ Generated			\$56,550	\$2,550	\$28,750	\$31,300	(\$25,250)	-45%
Middle School Student Activity								
Fee/year			\$60/\$100					
Total \$ Generated			\$64,460	\$24,240	\$26,380	\$50,620	(\$13,840)	-21%
Transportation								
Fee/Family Cap	\$260/\$520	\$260/\$520	\$310/\$630					
Total \$ Generated	\$359,242	\$364,512	\$512,185	\$475,724	\$15,471	\$491,195	(\$20,990)	-4%
% Offset to Bus Cost	18%	19%	27%			26%		
High School Athletics								
Fee per Sport/Family Cap	\$210/\$630	\$210/\$630	\$300/\$900					
Total \$ Generated	\$471,337	\$483,452	\$600,675	\$235,900	\$364,775	\$600,675	\$0	0%
% Offset to HS Athletics	33%	33%	42%			42%		
Middle School Athletics								
Fee per Sport/Family Cap	\$120/\$360	\$120/\$360	\$160/\$480					
Total \$ Generated	\$139,619	\$136,252	\$178,483	\$67,734	\$110,749	\$178,483	\$0	0%
% Offset to MS Coaches	89%	82%	100%			100%		
G. 4 Instrumental Music								
Fee/year	\$150	\$200	\$200					
Total \$ Generated	\$90,963	\$106,059	\$106,913	\$83,057	\$23,856	\$106,913	\$0	0%
% Offset to Music Teachers	30%	37%	38%			38%		
G. 5 Instrumental Music								
Fee/year			\$200					
Total \$ Generated			\$84,000	\$65,783	\$18,217	\$84,000	\$0	0%
% Offset to Music Teachers			38%			38%		
All City Music Ensembles								
Fee/year			\$200					
Total \$ Generated			\$33,200	\$13,300	\$9,900	\$23,200	(\$10,000)	-30%
Early Morning Program								
Fee/hour/day		\$8	\$12					
Total \$ Generated (Net)		\$84,548	\$148,140	\$68,458	\$56,011	\$124,469	(\$23,671)	-16%
% Offset Elem. School Interns		32%	55%			47%		
High School Parking								
Fee/year	\$400	\$400	\$360					
Total \$ Generated	\$50,918	\$50,900	\$50,900	\$19,280	\$22,633	\$41,913	(\$8,987)	-18%
% Offset to Campus Aides	18%	22%	22%			18%		
Use of School Buildings								
Total \$ Generated (Net)	\$441,417	\$475,750	\$553,242	\$166,256	\$386,986	\$553,242	\$0	0%
% Offset to Custodial Overtime	66%	77%	90%			90%		
Total Fees	\$1,553,496	\$1,701,473	\$2,660,623	\$1,237,157	\$1,233,103	\$2,470,260	(\$190,363)	-7%