

**2012 - 2013**

**SCHOOL BUDGET PRESENTATION**

**To Brunswick Town Council**

**May 3, 2012**



# FY13 Brunswick School Budget

## Macro Overview of Select Components

Rich Ellis  
May 3, 2012

# What I Will Cover

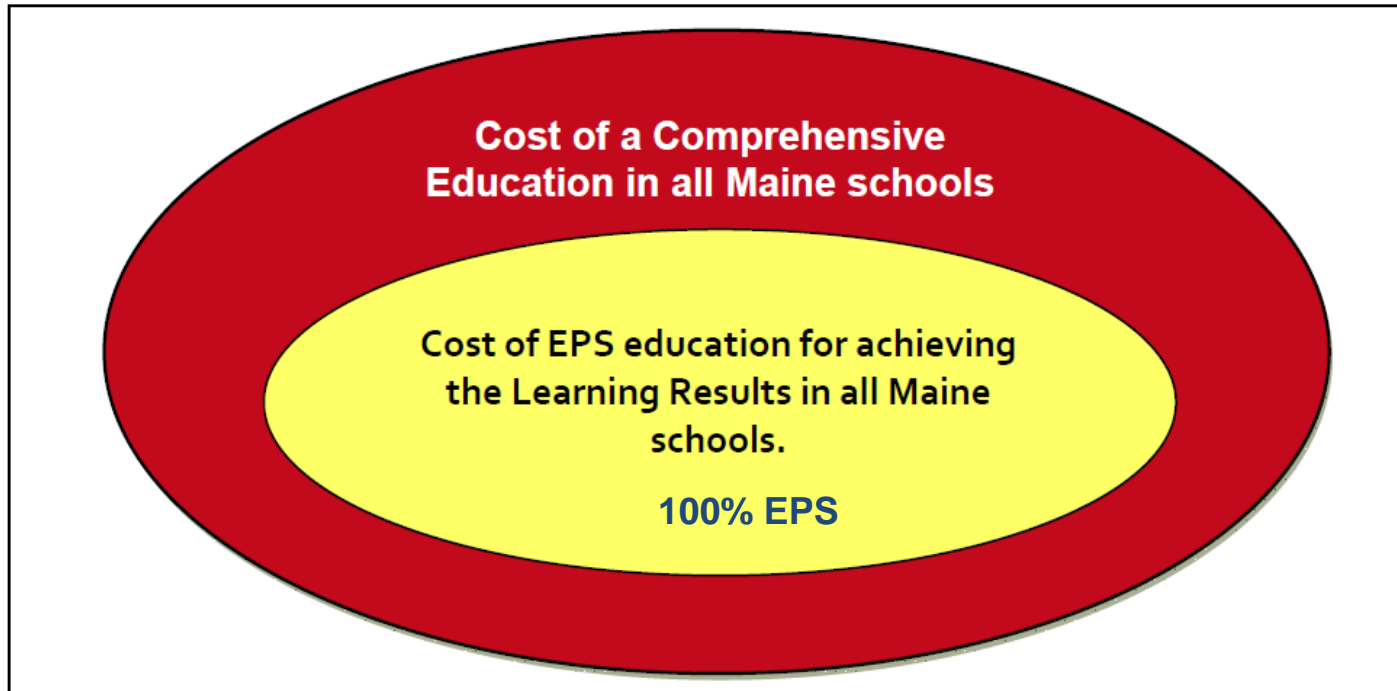
- Quick Overview of Maine's Essential Programs & Services Program Formula
- The EPS Formula and Brunswick
- Benchmarking Brunswick's Numbers

# What is The Maine Essential Programs & Services Program?

- In 2004, Maine voters passed Ballot Initiative 1, which stated:  
*"the State shall pay at least 55% of the total costs of public education for kindergarten through grade 12, and 100% of the costs of special education services that are mandated by federal or state law."*
- It was codified into law under Maine Statute 20-A MRSA §15671, sub-§7-B, Essential Services and Programs
- The Essential Programs & Services Funding Formula:
  - Determines the local contribution based on a town's "ability to pay".
  - Determines the projected total cost of Essential Programs & Services for each district.
  - Determines the State's contribution.

# Key Principles of The Maine Essential Programs & Services Program

- Provides a basis for adequacy and greater equity in the funding of K-12 education
- It does not cover the full costs of a comprehensive education.
- It is cost driven, NOT expenditure driven — 70% direct per pupil costs



Source: “The History and Developments of Maine’s Essential Programs and Services Program”,  
Maine Education Policy Research Institute

# Applying the Formula to Brunswick

# Funding Components from Brunswick's EPS

21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	=	
	K-8 PUPILS	1,574.0 +	102.00	X	6,861.00	=	11,499,036.00
	9-12 PUPILS	858.0 +	28.50	X	7,294.00	=	6,466,131.00
	ADULT EDUC. COURSES AT .1	4.9		X	7,294.00	=	35,740.60
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,861.00	=	2,572.88
	9-12 EQUIV. INSTR. PUPILS	1.000		X	7,294.00	=	7,294.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X			
	K-8 DISADVANTAGED @ .3431	540.0	X .15	X	6,861.00	=	555,741.00
	9-12 DISADVANTAGED @ .3431	294.4	X .15	X	7,294.00	=	322,103.04
	K-8 LIMITED ENGLISH PROF.	24.0	X .500	X	6,861.00	=	82,332.00
	9-12 LIMITED ENGLISH PROF.	14.0	X .500	X	7,294.00	=	51,058.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X			
	K-8 STUDENT ASSESSMENT	1,574.0		X	43.00	=	67,682.00
	9-12 STUDENT ASSESSMENT	858.0		X	43.00	=	36,894.00
	K-8 TECHNOLOGY RESOURCES	1,574.0		X	98.00	=	154,252.00
	9-12 TECHNOLOGY RESOURCES	858.0		X	296.00	=	253,968.00
	K-2 PUPILS	519.0	X .10	X	6,861.00	=	356,085.90
	ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
	OPERATING ALLOCATION						19,890,890.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %						19,294,163.70
30	ADJUSTED TOTAL OPERATING ALLOCATION						19,294,163.70

# Funding Components from Brunswick's EPS

## B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	233,354.08	X	101.10%	=	235,920.97
32	SPECIAL EDUCATION - EPS ALLOCATION					3,172,036.15
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	732,727.96	X	101.10%	=	740,787.97
35	TRANSPORTATION - EPS ALLOCATION					1,276,842.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,502,697.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,796,861.52

## C. DEBT SERVICE ALLOCATIONS

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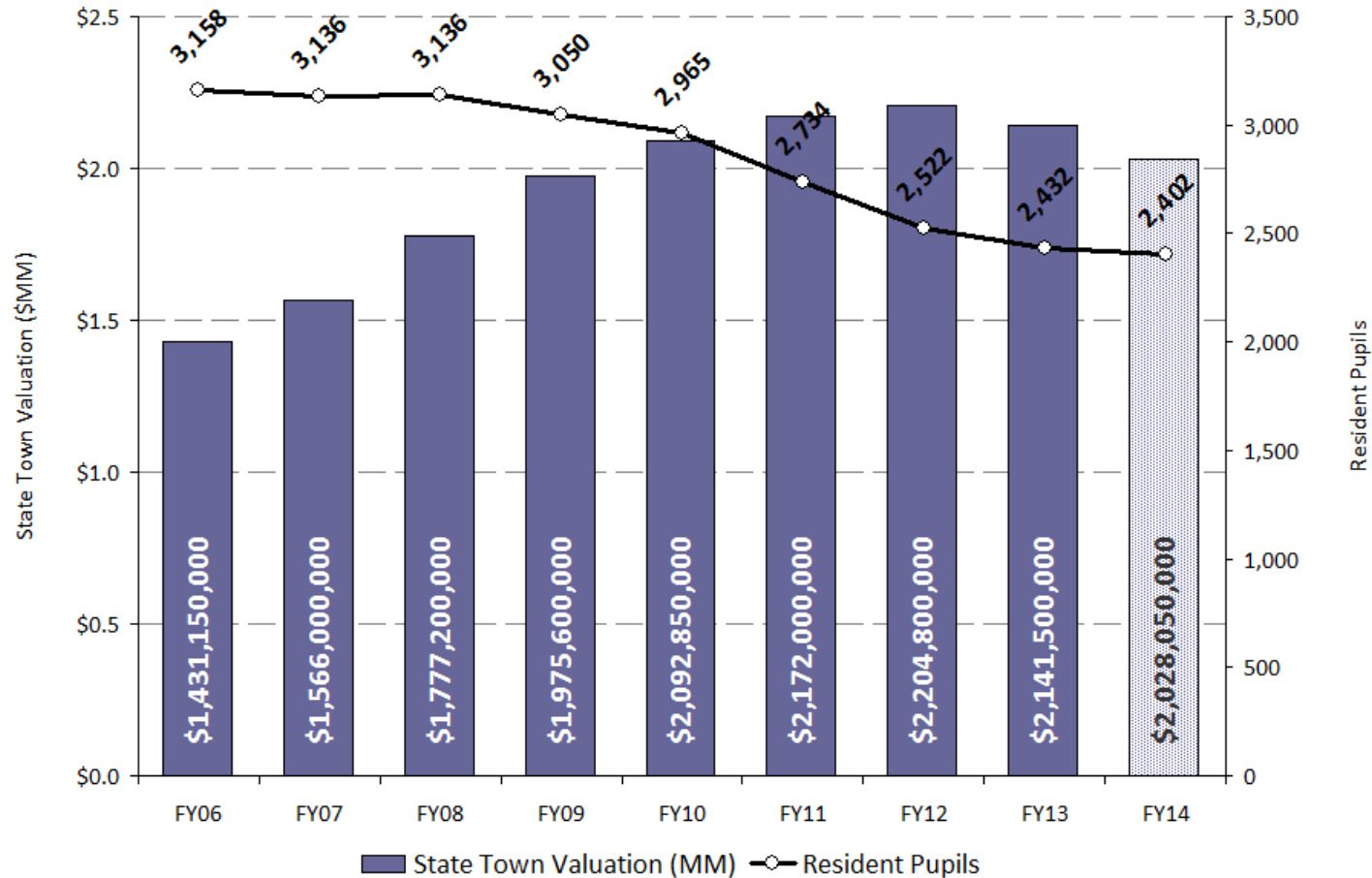
41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BRUNSWICK				
	11/01/12	NEW HS	372,628.79	0.00	372,628.79
	05/01/13	NEW HS	0.00	6,500.95	6,500.95
	11/01/12	NEW HS	357,723.64	0.00	357,723.64
	05/01/13	NEW HS	0.00	6,240.91	6,240.91
	11/01/12	NEW 3-5 ELEM SCHOOL (SERIES D)	934,004.00	28,454.45	962,458.45
	05/01/13	NEW 3-5 ELEM SCHOOL (SERIES D)	0.00	18,680.09	18,680.09
	11/01/12	NEW 3-5 ELEM SCHOOL (SERIES E)	0.00	199,197.45	199,197.45
	05/01/13	NEW 3-5 ELEM SCHOOL (SERIES E)	0.00	199,197.45	199,197.45
42	TOTAL PRINCIPAL & INTEREST		1,664,356.43	458,271.30	2,122,627.73
43	APPROVED LEASES FOR 2011-12 - BRUNSWICK				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - BRUNSWICK				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - BRUNSWICK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,122,627.73
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				26,919,489.25

Total: \$26,919,489 → 100% EPS = \$27,516,216



# “Ability to Pay” vs. Resident Pupils

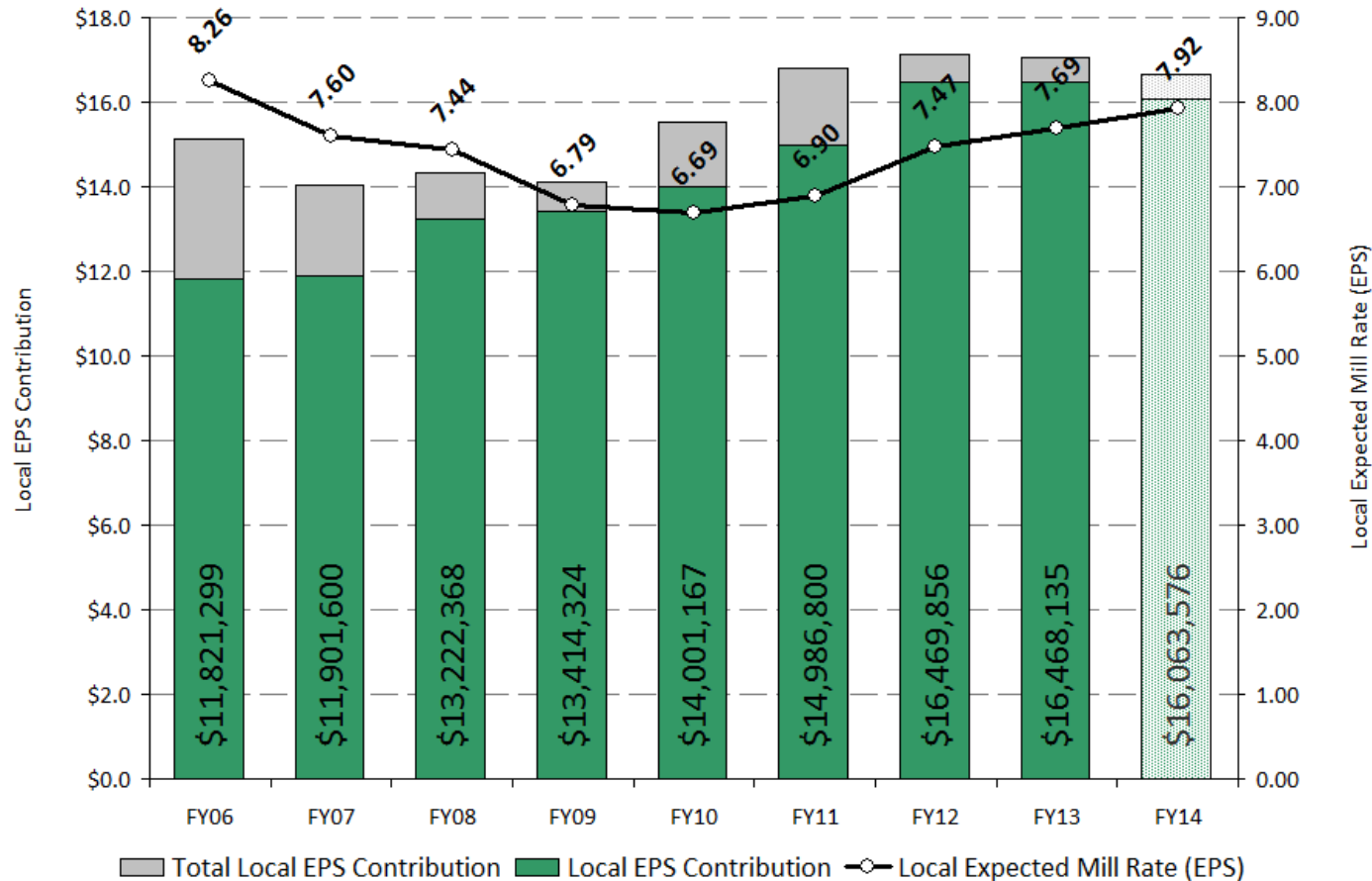
EPS Funding Drivers Heading in Opposite Directions for Brunswick



- Town Valuation has increased at a rate of 5.93% per year between FY06 and FY13.
- Resident Pupils has declined at a rate of 3.66% per year between FY06 and FY13.

# Expected Mill Rates have Increased

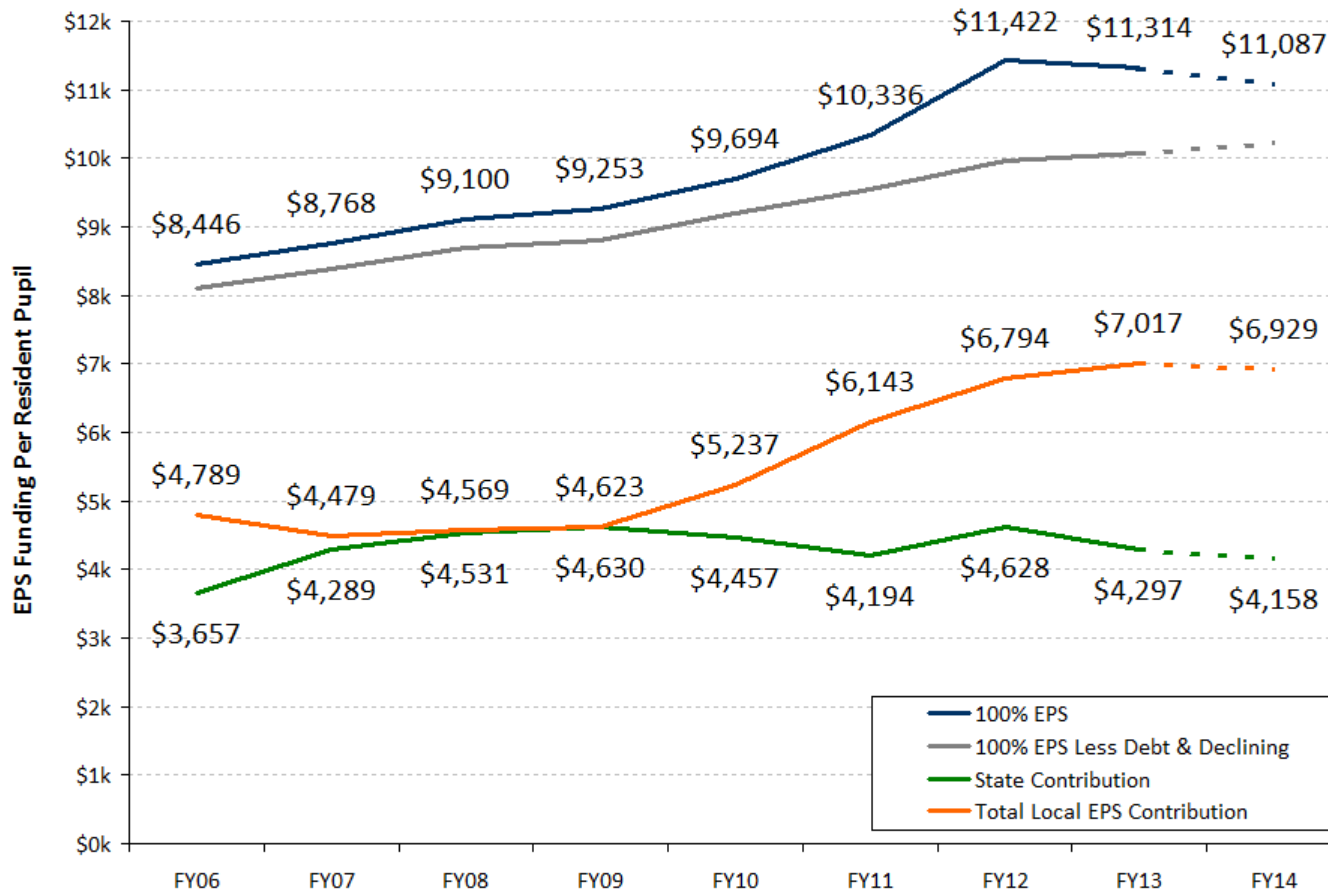
A Compounding Factor on Local Cost



- Mill Rate expectations have increased 13.3% since FY09.
- » **Impact** → The State expects the local municipality to pick up a greater share of EPS.  
At its lowest point in FY09, Total Local EPS Contribution was 50% vs. 62% for FY13.

# Who Pays for Essential Programs & Services?

The Changing Rate of State Participation in Brunswick's School Funding



- EPS per pupil, excluding Debt Service & Declining Adjustments, has increased at an annual rate of 3.17% per year
- State share per pupil has declined from a peak of 50% in FY09 to a low of 38% proposed for FY13
- » **Impact** → Total Expected Local Contribution per pupil has increased at a rate of 11% per year or 52% since FY09

# Maine EPS - Looking Forward

- The original legislation called for a phased-in implementation with FY09 as the date to reach 55%. We are four years overdue.
- Progress towards reaching 55% peaked in FY09, at 52.9%, but has declined in each of the last four years to its current level of 45.1%.
- There has been a shift in ideology on the commitment to 55% State Funding
  - Following the lead of long standing Maine Heritage Policy Institute positioning, in 2011 the Maine Department of Education altered its definition of the “total cost of education” to include teacher retirement.
  - This politically serves as a way to “reach” 55% without having actually reached 55%.

## The bottom line:

- In the short term, the State is unlikely to make any progress towards closing the \$175 million dollar gap in funding Education at 55%, and it may even retreat further.
- Additional Federal funding is not on the short-or long-term radar.
- » **Impact** → Funding of education will shift further onto the shoulders of the town.

# Benchmarking

# School Budgets in Cumberland & Sagadahoc

School District	FY12 Budget	FY13 Budget Proposal	Change	Change %	FY13 100% EPS	Budget Over EPS per Pupil
Brunswick	\$33,301,672	\$33,491,029	\$189,357	0.6%	\$27,516,216	\$2,457
Cape Elizabeth	\$21,124,690	\$21,765,817	\$641,127	3.0%	\$16,177,485	\$3,298
Falmouth	\$26,245,457	\$29,083,451	\$2,837,994	10.8%	\$24,377,820	\$2,210
Gorham	\$31,201,375	\$32,215,330	\$1,013,955	3.2%	\$29,157,026	\$1,144
Portland	\$89,462,035	\$94,948,537	\$5,486,502	6.1%	\$76,657,690	\$2,672
RSU 01 (Bath)	\$25,585,693	\$25,972,167	\$386,474	1.5%	\$23,717,489	\$1,077
RSU 02 (Richmond)	\$23,262,122	\$23,996,577	\$734,455	3.2%	\$21,044,596	\$1,341
RSU 05 (Freeport)	\$23,897,876	\$24,165,964	\$268,088	1.1%	\$20,155,588	\$2,100
RSU 06 (Standish)	\$42,250,101	\$42,700,742	\$450,641	1.1%	\$41,461,725	\$318
RSU 14 (Windham)	\$37,961,648	\$39,146,152	\$1,184,504	3.1%	\$35,630,297	\$1,048
RSU 15 (Gray)	\$20,454,201	\$21,010,018	\$555,817	2.7%	\$19,138,270	\$945
RSU 51 (Cumberland)	\$28,866,193	\$30,397,977	\$1,531,784	5.3%	\$23,207,432	\$3,436
RSU 61 (Bridgton)	\$25,882,500	\$26,003,952	\$121,452	0.5%	\$20,146,761	\$3,126
RSU 75 (Topsham)	\$34,211,583	\$33,394,830	-\$816,753	-2.4%	\$29,643,657	\$1,425
Scarborough	\$35,652,462	\$39,169,213	\$3,516,751	9.9%	\$32,983,065	\$1,893
South Portland	\$38,067,412	\$38,867,533	\$800,121	2.1%	\$32,588,402	\$2,033
Westbrook	\$30,855,304	\$31,599,957	\$744,653	2.4%	\$27,534,147	\$1,673
Yarmouth	\$18,900,905	\$20,032,000	\$1,131,095	6.0%	\$13,871,501	\$4,437
ALL COUNTY DISTRICTS	\$587,183,229	\$607,961,246	\$20,778,017	3.5%	\$515,009,165	\$1,937
LOCAL PEER GROUP	\$116,996,824	\$117,023,990	-\$162,191	-0.1%	\$101,032,950	\$1,764
HIGH PERFORMING	\$95,137,245	\$101,279,245	\$6,142,000	6.5%	\$77,634,238	\$3,237

## Notes

- Proposed Budget increase of 189k represents a 0.6% increase over FY12
- The average proposed budget increase for Cumberland & Sagadahoc Counties for FY13 is 3.5%.
- Our local peer group is largely flat with RSU 1 requesting a 1.5% increase, RSU 5 requesting a 1.1% increase and RSU 75 proposing a 2.4 decrease.
- High performing regional school districts are proposing an average increase of 6.5% for FY13.

## Conclusions

- While every school district has different service needs and requirements, the requested 0.6% increase for Brunswick is in line with regional budgets.

# Word of Warning – Not all Districts are Alike

School	Pupils	Operating Allocation	per Pupil	Other Subsidizeable	per Pupil	State Debt Service	100% EPS	per Pupil
Brunswick	2,432	\$19,890,890	\$8,179	\$5,502,698	\$2,263	\$2,122,628	\$27,526,657	\$10,441
Cape Elizabeth	1,695	\$12,954,292	\$7,645	\$3,223,193	\$1,902	\$0	\$16,187,032	\$9,547
Falmouth	2,129	\$16,551,611	\$7,774	\$4,167,486	\$1,957	\$3,658,723	\$24,387,552	\$9,732
Gorham	2,673	\$20,563,708	\$7,693	\$5,646,211	\$2,112	\$2,947,107	\$29,166,831	\$9,805
Portland	6,845	\$58,854,948	\$8,599	\$15,875,185	\$2,319	\$1,927,558	\$76,668,609	\$10,918
RSU 01 (Bath)	2,093	\$16,368,663	\$7,821	\$5,465,037	\$2,611	\$1,883,790	\$23,727,921	\$10,432
RSU 02 (Richmond)	2,201	\$15,831,474	\$7,193	\$4,420,995	\$2,009	\$792,127	\$21,053,797	\$9,201
RSU 05 (Freeport)	1,910	\$14,597,811	\$7,643	\$4,151,532	\$2,174	\$1,406,245	\$20,165,404	\$9,816
RSU 06 (Standish)	3,899	\$29,764,696	\$7,635	\$8,888,870	\$2,280	\$2,511,933	\$41,175,414	\$9,915
RSU 14 (Windham)	3,356	\$25,629,691	\$7,637	\$7,564,237	\$2,254	\$2,436,369	\$35,640,188	\$9,891
RSU 15 (Gray)	1,981	\$14,816,640	\$7,479	\$4,113,923	\$2,077	\$207,708	\$19,147,826	\$9,556
RSU 51 (Cumberland)	2,093	\$16,725,129	\$7,993	\$5,198,421	\$2,484	\$1,283,882	\$23,217,909	\$10,477
RSU 61 (Bridgton)	1,874	\$13,530,863	\$7,220	\$5,878,157	\$3,137	\$737,741	\$20,157,118	\$10,357
RSU 75 (Topsham)	2,632	\$20,181,533	\$7,668	\$7,901,683	\$3,002	\$1,560,441	\$29,654,327	\$10,670
Scarborough	3,268	\$25,343,399	\$7,755	\$7,078,912	\$2,166	\$560,754	\$32,992,986	\$9,921
South Portland	3,088	\$24,419,965	\$7,908	\$8,168,438	\$2,645	\$0	\$32,598,955	\$10,553
Westbrook	2,431	\$18,816,253	\$7,742	\$5,905,897	\$2,430	\$2,811,997	\$27,544,319	\$10,172
Yarmouth	1,389	\$10,859,242	\$7,821	\$3,012,258	\$2,169	\$0	\$13,881,491	\$9,990
AVERAGE ALL DISTRICTS	2,666	\$20,872,267	\$7,745	\$6,231,285	\$2,333	\$1,491,611	\$28,605,241	\$10,078

- Brunswick's expenditures should be 5.6% higher per pupil than peer average.
- If you remove "regional" adjustments, Brunswick should be about 8% higher per pupil than peer average.

# Staffing Comparisons

## FY12 Benchmark Analysis K-8

### FY12 CORE CLASSROOM TEACHERS

Grade	Brunswick	County Average	High Performing Districts	vs. County Average	vs. High Performing Schools
K	9	10.3	10.3	-1.3	-1.3
1	9	9.8	9.9	-0.8	-0.9
2	9	9.8	9.9	-0.8	-0.9
K-2	27	30.0	30.1	-3.0	-3.1
3	7	6.9	6.6	0.1	0.4
4	8	8.2	8.1	-0.2	-0.1
5	8	8.3	7.6	-0.3	0.4
K-5	50	53.5	52.4	-3.5	-2.4
6	8	8.4	8.7	-0.4	-0.7
7	8	8.1	8.1	-0.1	-0.1
8	8	8.1	8.4	-0.1	-0.4
6-8	24	24.6	25.2	-0.6	-1.2

- Staffing for other schools were adjusted proportionately to Brunswick's pupils.
- We are 12 of 15 districts in Grades K-5, with a three teacher deficit in Grades K-2.
- We are 7 of 15 districts in grades 6-8 staffing, wedged between the total and high performing average



# Staffing Comparisons

## FY12 Benchmark Analysis 9-12

	<b>Brunswick</b>	<b>County Average</b>	<b>High Performing Districts</b>	<b>vs. County Average</b>	<b>vs. High Performing Districts</b>
English	10.0	11.3	12.1	-1.3	-2.1
Math	9.0	10.5	12.0	-1.5	-3.0
Science	10.0	10.6	11.9	-0.6	-1.9
SocialStudies	10.0	9.7	11.0	0.3	-1.0
<b>Core</b>	<b>39.0</b>	<b>42.1</b>	<b>46.9</b>	<b>-3.1</b>	<b>-7.9</b>
Language	7.0	7.1	9.2	-0.1	-2.2
Fine Arts	5.0	6.3	7.2	-1.3	-2.2
PE & Health	5.0	4.6	4.9	0.4	0.1
Business	3.0	0.3	0.3	2.7	2.7
Non Traditional	4.0	1.6	0.0	2.4	4.0
Other	2.0	1.1	1.4	0.9	0.6
<b>TOTAL</b>	<b>65.0</b>	<b>63.1</b>	<b>69.9</b>	<b>1.9</b>	<b>-4.9</b>

- Staffing for other schools were adjusted proportionately to Brunswick's pupils.
- We are 9 of 14 districts in Core Teacher Count; 8 of 14 when including the Academy.
- We are 7 of 14 districts in Total staff count, again wedged between the total and high performing average.

# Staffing Comparisons

## Systemwide EPS Tracked Positions

School District	ATTENDING PUPILS	TEACHERS	ED TECHS	TEACHERS & ED TECHS	GUIDANCE	LIBRARIANS	HEALTH	LIBRARY TECHS	CLERICAL	SCHOOL ADMIN	TOTAL
Brunswick	2,457	181.7	10.9	192.6	11.0	4.0	4.0	5.0	11.0	7.7	235.3
Cape Elizabeth	1,683	175.2	16.1	191.2	14.3	4.4	4.4	2.6	15.8	7.3	240.0
Falmouth	2,151	174.9	15.9	190.8	11.8	3.4	3.4	3.5	10.3	6.9	230.1
Gorham	2,696	149.0	15.9	165.0	10.0	3.6	4.6	2.3	12.4	9.1	207.0
Portland	6,918	177.8	26.8	204.6	11.9	2.6	4.2	4.1	13.1	8.6	249.1
RSU 01 (Bath)	2,128	159.0	9.4	168.3	11.3	4.4	5.4	5.8	12.6	10.4	218.2
RSU 02 (Richmond)	2,212	187.7	17.8	205.5	10.3	2.1	5.2	6.8	16.3	9.8	256.0
RSU 05 (Freeport)	1,874	185.5	22.6	208.1	11.7	5.2	5.4	4.1	17.3	9.2	260.9
RSU 06 (Standish)	3,903	159.6	27.1	186.7	10.1	3.1	3.8	2.5	16.6	8.2	231.0
RSU 14 (Windham)	3,326	161.9	24.8	186.7	11.5	2.2	3.0	2.8	14.5	9.6	230.3
RSU 15 (Gray)	2,001	158.9	31.4	190.4	13.5	1.2	2.5	5.4	12.3	9.6	234.8
RSU 51 (Cumberland)	2,110	175.4	24.0	199.4	13.6	2.3	4.7	3.0	11.8	8.2	242.9
RSU 61 (Bridgton)	1,853	202.5	21.0	223.4	12.7	2.7	4.0	4.4	15.9	9.3	272.4
RSU 75 (Topsham)	2,634	180.3	14.1	194.4	10.0	3.0	5.4	6.3	17.9	10.5	247.6
Scarborough	3,248	155.8	20.0	175.8	13.8	2.3	3.8	4.5	11.3	7.6	219.0
South Portland	3,105	168.4	18.8	187.2	15.4	4.0	4.5	3.2	18.9	10.3	243.4
Westbrook	2,429	161.9	9.1	171.0	11.1	1.9	2.0	9.1	4.0	8.1	207.4
Yarmouth	1,412	171.2	9.6	180.8	12.4	5.2	3.5	8.2	15.3	9.6	234.9
ALL COUNTY DISTRICTS		171.5	18.6	190.1	12.0	3.2	4.1	4.6	13.7	8.9	236.7
LOCAL PEER GROUP		176.6	14.2	190.9	11.0	4.2	5.1	5.3	14.7	9.5	240.5
HIGH PERFORMING		174.2	16.4	190.5	13.0	3.8	4.0	4.3	13.3	8.0	237.0

- Staffing for other schools were adjusted proportionately to Brunswick's pupils.
- At 235.3 Total FTE, we are at parity with all county, local and high performing peer groups
- We are slightly lighter on clerical/admin while slightly higher on teacher/ed tech

# Brunswick Data

Paul Perzanoski

Jim Oikle

May 3, 2012

# Annual Total Budget

	<b>Approved Budget</b>	<b>Annual Change</b>	<b>% Change</b>
2006 - 07	\$ 31,538,703		
2007 - 08	\$ 32,738,737	\$ 1,200,034	3.80 %
2008 - 09	\$ 33,620,870	\$ 882,133	2.69 %
2009 -10	\$ 33,471,083	- \$ 149,787	-0.45 %
2010 -11	\$ 33,319,985	- \$ 151,098	-0.45 %
2011-12	\$ 33,301,672	- \$ 18,313	-0.05 %
2012-13	\$ 33,491,029	+ \$ 189,357	0.57%

# State GPA by Year

	<b>Approved</b>	<b>\$ Change</b>	<b>% Change</b>
2007 - 08	\$ 14,245,846		
2008 - 09	\$ 14,150,910	- \$94,935	- 0.67 %
2009 - 10	\$ 13,246,383	- \$904,527	- 6.39 %
2010 - 11	\$ 11,499,630	- \$1,746,753	- 13.19 %
2011 - 12	\$ 11,670,013	\$170,383	1.48 %
2012 - 13	\$ 10,459,136	- \$1,210,877	- 10.38 %

# Reason Why

## **The reasons that our subsidy is $-\$1,244,392$ :**

1. The K-12 enrollment decreased 127 students from 2010 to 2011.
2. The declining enrollment adjustment, where they give us credit for students to lessen the blow, declined from 181.6 to 102.
3. Special education funding went down \$170,000.
4. The mill rate increased from 7.52 to 7.69.
5. The state lost Maine Care revenue.
6. Legislation from last year moved more money for education to the northern districts.

# Reduction Amounts 2012 to 2013

<b>Item</b>	<b>2011 – 12</b>	<b>2012 – 13</b>	<b>Difference</b>
Jobs Bill	\$ 692,868	\$ 0	- \$ 692,868
Tuition	\$ 369, 524	\$ 220, 821	- \$ 148,703
Impact Aid	\$ 97,500	\$ 0	- \$ 97,500
Surplus	\$ 3, 500,000	\$ 3,486,000	- \$ 14,000

# Impact Aid from USDOE

	<b>Students</b>	<b>Amount Received</b>
2007 - 08	797	\$ 1,446,926.00
2008 - 09	814	\$ 1,372,405,.00
2009 - 10	727	\$ 1,150,917.00
2010 - 11	673	\$ 594,357.00
2011 - 12	454	\$ 157,945.00
2011 - 12	0	



# Teacher Salary

	<b>Budget</b>	<b>Actual</b>	<b>Actual % Change</b>
2007 – 08	\$ 13,820,467	\$ 13,503,748	
2008 – 09	\$ 14,135,972	\$ 13,959,035	3.37 %
2009 – 10	\$ 14,124,934	\$ 13,798,689	- 1.15 %
2010 – 11	\$ 14,001,523	\$ 13,908,303	0.79%
2011 – 12	\$ 13,097,731		

# Health Insurance Cost

	<b>Annual BSD Paid</b>	<b>% Change</b>
2007 – 08	\$ 4,101,206.87	
2008 – 09	\$ 4,263,561.72	3.96 %
2009 – 10	\$ 4,344,138.96	1.89 %
2010 – 11	\$ 4,287,019.68	- 1.31 %
2011 – 12	\$ 4,180,849.08	- 2.48 %

2012-13 -- 4% increase and is estimated to be \$ 167,233.96

# Debt Service 2013

<b>Fiscal 2013</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal As of July 1, 2012</b>	<b>Total</b>
Brunswick High School	\$ 900,000.00	\$ 45,475.00	Will retire 11/1/13 with final payment \$ 798,738.00	
Harriet Beecher Stowe School \$21,462,250	\$1,073,113.00	\$511,886.00	\$20,389,138.00	
Siemen Perf. Contract \$964,782 (2 of 5)	\$ 192,957.00	\$30,873.00	\$ 771,825.00	
Hawthorne Rehab \$375,000 (2 of 5)	\$0	\$ 0	\$ 300,000.00	
Air Quality (Junior High) \$408,650 (2 of 5)	\$ 81,730.00	\$ 13,077.00	\$ 326,920.00	
<b>Total Principal and Interest</b>	<b>\$2,247,800.00</b>	<b>\$ 601,311.00</b>		<b>\$ 2,849,111.00</b>
Debt Principal & Interest on school construction	\$1,973,113.00	\$ 557,361.00		
Other Maintenance	\$ 274,687.00	\$ 43,950.00		
Interest figured on 100% of outstanding principal @ 4 % for Siemens, Hawthorne and Air Quality Interest on BHS from Amortization schedule Interest on HBS from Amortization Schedule				
Actual Perf. contract net of credits \$964, 782 (Original was \$1,005,000)				

# October 1<sup>st</sup> Student Count

	<b>Number of students</b>
2007	3204
2008	3093
2009	2741
2010	2568
2011	2457

# Positions Affected by Reduction in Force

2010

Position	Number
Administrator	1
Librarian	1
Secretaries	1
Educational Technicians	1
Elementary Teachers	9
Junior High Teachers	1
High School Teachers	1
Bus Drivers	1
Noon Aides	18
<b>Total</b>	<b>34</b>

# Positions Affected by Reduction in Force

2011

<b>Position</b>	<b>Number</b>
Resource Assistants	18
Elementary Teachers	3
Special Education Teachers	1
Junior High Teachers	1
High School Teachers	1
Secretaries	1
Watchmen	2
<b>Total</b>	<b>27</b>

# Positions Affected by Reduction in Force

2012

<b>Position</b>	<b>Number</b>
Administrators	2
Secretaries	4
Educational Technicians	4
Elementary Teachers	10
Junior High Teachers	5
High School Teachers	5
Guidance Counselors	2
Librarians	1
Special Education Teachers	2
Custodians	2
Bus Drivers	1
Food Services Workers	1
Nurses	1
Resource Assistants	1
<b>Total</b>	<b>41</b>

# Unemployment Budgeted 07 – 08 to Current

	<b>Amount Budgeted</b>
2007 - 08	\$5,000
2008 - 09	\$5,000
2009 - 10	\$50,000
2010 - 11	\$50,000
2011 - 12	\$291,000
2012 - 13	



# Homeless Students

	<b>Number of students</b>
2007	6
2008	8
2009	11
2010	15
2011	23

# Free and Reduced Lunches

2007	22.5 %	K - 12
2008	23.6 %	K - 12
2009	24.8 %	K - 12
2010	26.7 %	K - 12
2011	28.3 %	K - 12

# Percentage of Special Education Students

<b>Year</b>	<b>Total Student Population</b>	<b>Total Special Education Students</b>	<b>Percentage</b>
2007	3204	429	14 %
2008	3093	459	15 %
2009	2741	394	15 %
2010	2568	369	15%
2011	2457	383	16 %

# General Revenue Projection

Stimulus Funds		\$ 0.00
GPA	ED 279 2/22/12	\$ 10,451,354.25
State Adult Ed	Estimate 4/19/12	\$ 31,000.00
Tuition	JFO Revenue File	\$ 220,812.00
Impact Aid	JFO Revenue File	\$ 0.00
Medicaid	Estimate 4/19/12	\$ 150,000.00
MVR 10 Transportation		\$ 9,500.00
Misc Other		\$ 15,000.00
Surplus		\$ 3,486,000.00

Total Revenue	\$ 14, 363, 675.25
Local Expenditure Budget	\$ 33,906,463.00
Town Appropriation	\$ 19,542,787.75
2011-12 Appropriation	\$ 16,758,811.00
Change of Town Appropriation	\$ 2,783,976.75

# Transfers

- 1 Administrative secretary from Central Office to HBS
- 1 Secretary from BJH to HBS
- 1 Assistant Principal from BHS to HBS
- 1 System wide Special Education teacher to Coffin
- 1 System wide Special Education teacher to HBS

# Additions Recommended

1 Kindergarten teacher	\$60,000.00
1 First Grade Teacher	\$60,000.00
K-5 Math Program	\$66,000.00
Total	\$186,000.00

# Reduction in Force

\* 1 Education Technician BHS

\* .5 Math BHS

1 Education Technician System Wide

.5 Guidance BHS

1 Bus Driver

\* 1 English BHS

\* 1 Custodian

\* 1 History BHS

1 Resource Assistant

\* 1 Science BHS

\* 1 Administration Secretary

\* 1 Teacher BJH

## 6 Coaches Stipends:

Assistant Swim (Diving)	\$ 1606	Assistant Cross Country	\$ 2,623
Freshman Girl Tennis	\$ 2,800	Assistant Outdoor Track	\$ 2,685
Freshman Boy Tennis	\$ 2,333	Assistant Indoor Track	\$ 3,194

1 Elementary Art Teacher

\* 1 P.E. Teacher BHS

\* Retired/Resigned

# If further Reduction in Force is needed

1.0 Language Arts BJH

1.0 Social Studies BJH

\* 1.0 Math BJH

1.0 Consumer Science BJH & BHS

1.0 Business BHS

1.0 Guidance BJH & HBS

Freshman Sports



# Adopted Budget April 26, 2012

\$33,491,029 total

Revenue Gap

\$2368,544

Reduction in Force

\$601,433

# Superintendent Assessment Calendar

## 2013

K & 1 Teachers  
2 Psychologists  
Summer School

## 2014

Grade 2 Teacher  
2 Gifted & Talented Teachers  
Data Entry Position

## 2015

Preschool  
Clinical Day Treatment

## 2016

Alternative Education BJH  
Director of Curriculum &  
Grants

## 2017

Instructional Consultants  
Director of Personnel

## 2018

2 Instructional Consultants

# Research & Development Division 2013-2018

- Choice Programs – Magnets, District, School within a school, Full day, Tech programs
- Interdisciplinary Courses
- Differentiated Diploma
- Embedded Professional Development
- Leadership Academy

Curriculum Stipend – Voluntary  
\$ 25,000 per year

# Future Projections

- 2014 Budget
  - Starting point -1.8 million
- 2015 Budget
  - Starting point – 1.4 million

**Town of Brunswick**  
**Tax Rate Change By Percentage**

<b>Tax Rate</b>	<b>Tax Rate Increase</b>	<b>Property Tax Assessed Val. \$200,000</b>	<b>Tax Increase (Decrease)</b>
\$ 23.68	0.00%	\$ 4,736.00	\$ -
23.92	1.00%	4,784.00	48.00
24.15	2.00%	4,830.00	94.00
24.39	3.00%	4,878.00	142.00
24.63	4.00%	4,926.00	190.00
24.86	5.00%	4,972.00	236.00
25.10	6.00%	5,020.00	284.00
25.34	7.00%	5,068.00	332.00
25.57	8.00%	5,114.00	378.00
25.81	9.00%	5,162.00	426.00
26.05	10.00%	5,210.00	474.00