FY15 First Quarter Expenditure Report

November 13, 2014

FY15 First Quarter Expenditure Report Highlights

- Projected Spending under Budget by $550K.
- Special Education Contracted Service costs down. Students returning to in-school programs.
- Total Salary projection under Budget.
- Continued Increase in Elementary Enrollments.
- Significant Kindergarten Enrollment pressure continues at 684 students.

FY15 First Quarter Expenditure Report

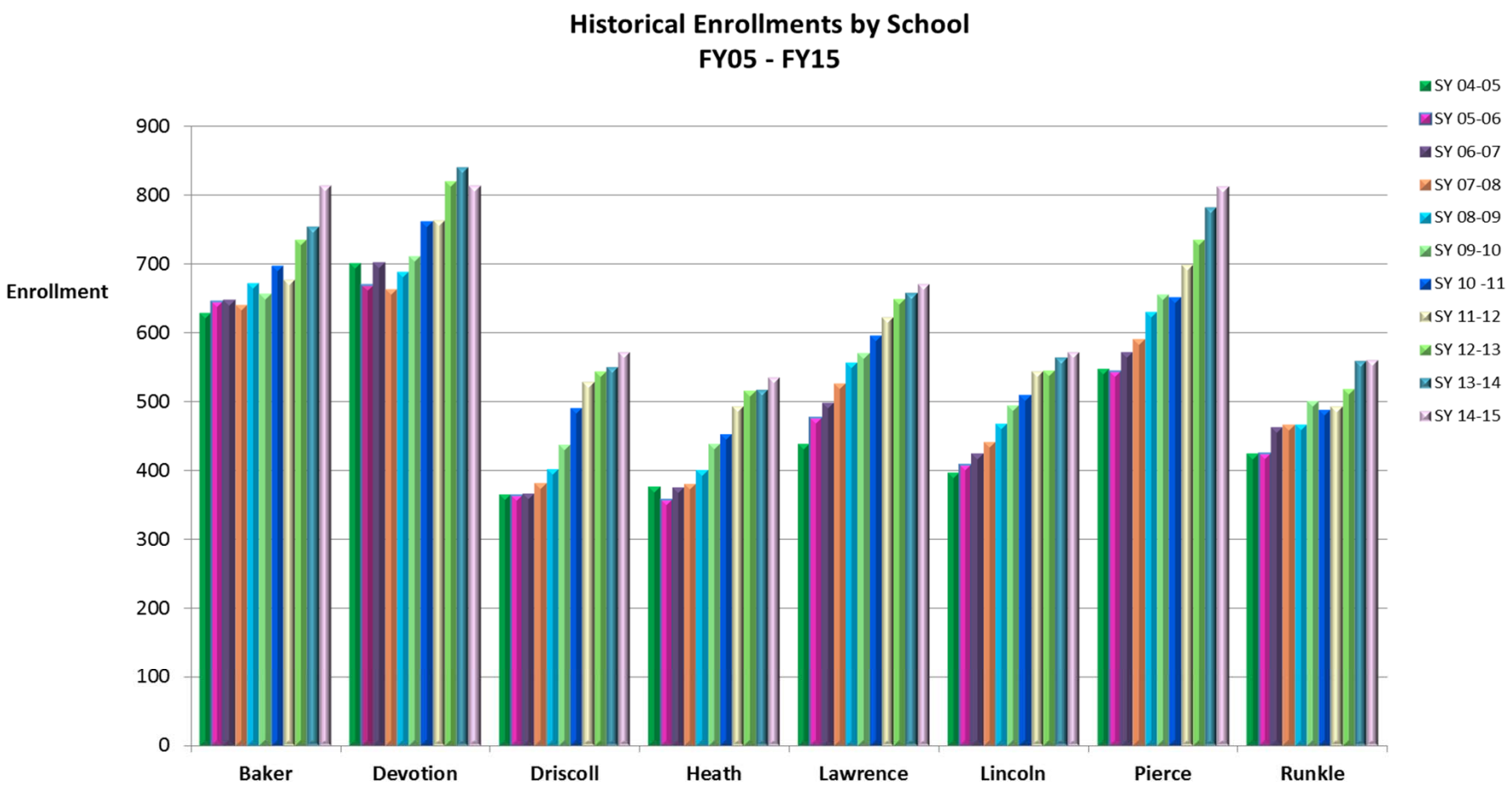
Gross School Dept. Budget	FY15 Adjusted Budget	FY15 First Quarter Projection	Projected Sur./(Def.)
Personnel	$77,534,178	$77,333,213	$200,965
Services	$9,509,116	$9,174,779	$334,337
Supplies	$2,089,250	$2,081,938	$7,312
Other	$722,215	$717,124	$5,092
Capital	$935,391	$933,275	$2,116
Total	**$90,790,150**	**$90,240,328**	**$549,822**
Tuition and Facilities Funds	($825,744)	($825,744)	$0
Circuit Breaker Funds	($1,902,739)	($1,902,739)	$0
Revolving Fund Reimbursement	($150,680)	($150,680)	$0
Other Revenue	($1,083,780)	($1,083,780)	$0
Town Appropriation	**$86,827,207**	**$86,277,385**	**$549,822**

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	$1.83M
FY13	84	$6.67M	$2.1M
FY14	69	$6.40M	$1.90M
FY15	59	$5.94M**	$1.6M

*FY02 and FY03 State Funding = 50/50 Program
FY04 – FY15 State Funding = Circuit Breaker

**Includes $362K Budgeted in Federal IDEA



School by School Year

Total Enrollment Growth FY05 - FY15 = 1,468

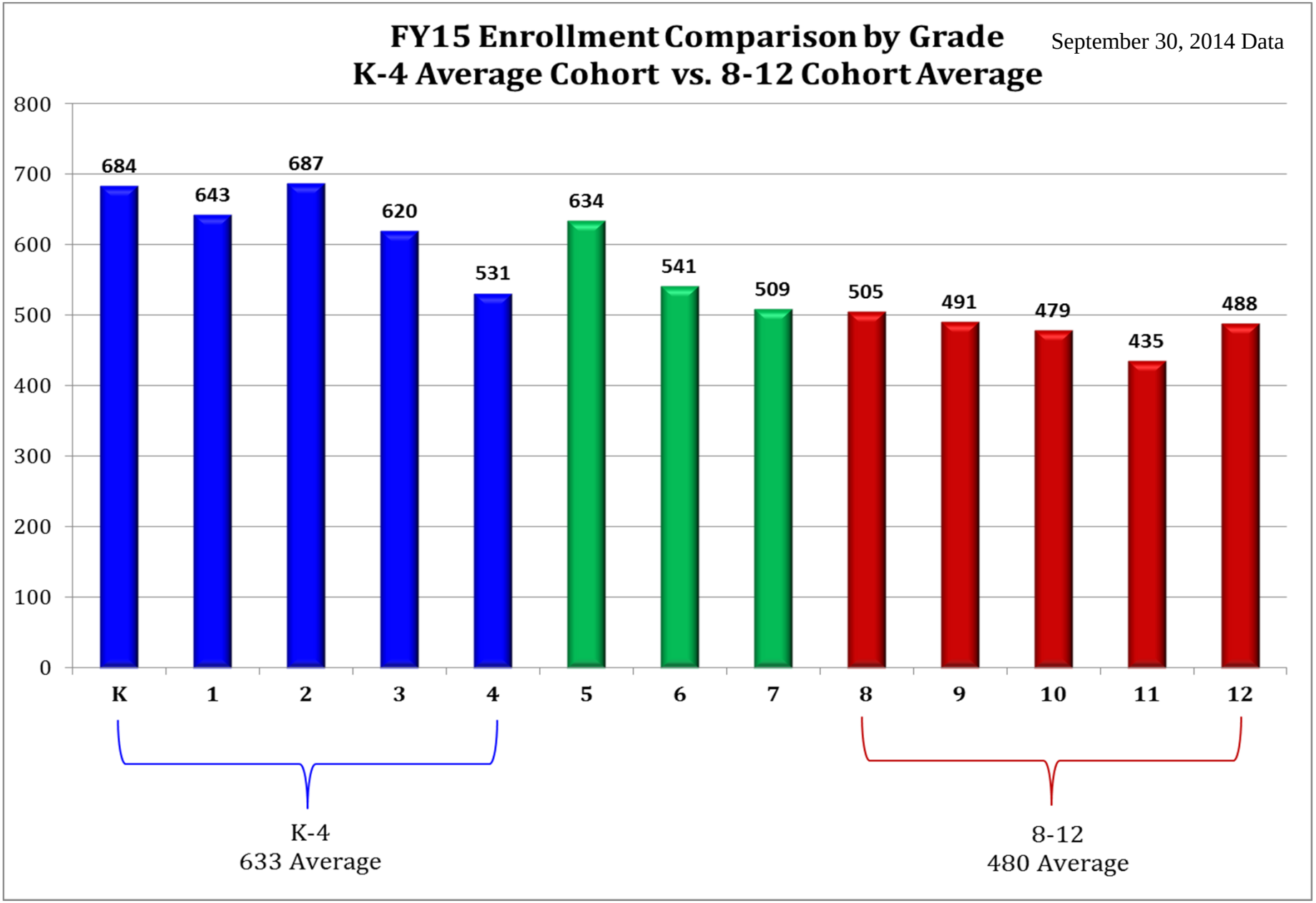
Total Enrollment FY05 3,886

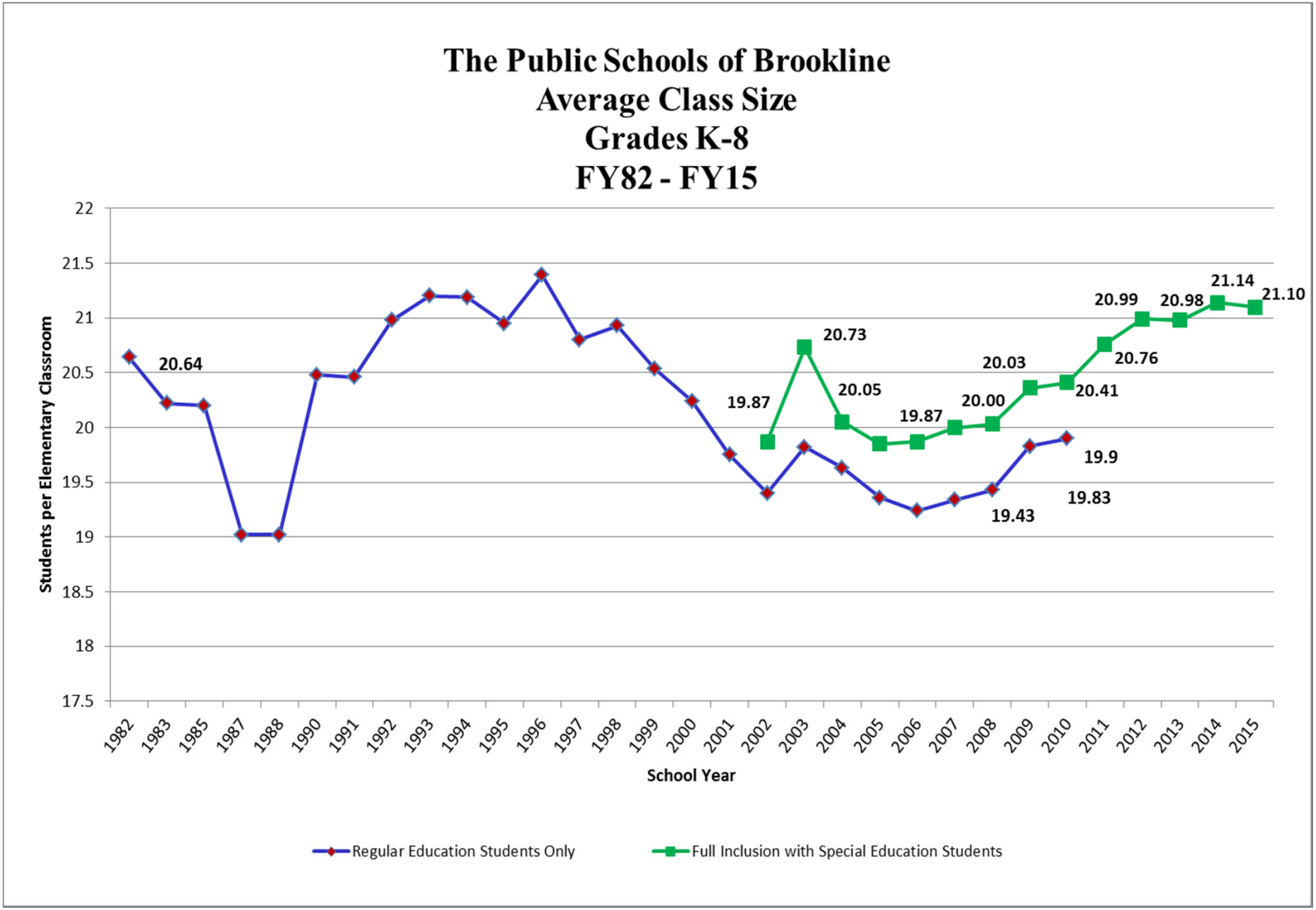
Total Enrollment FY15 5,354

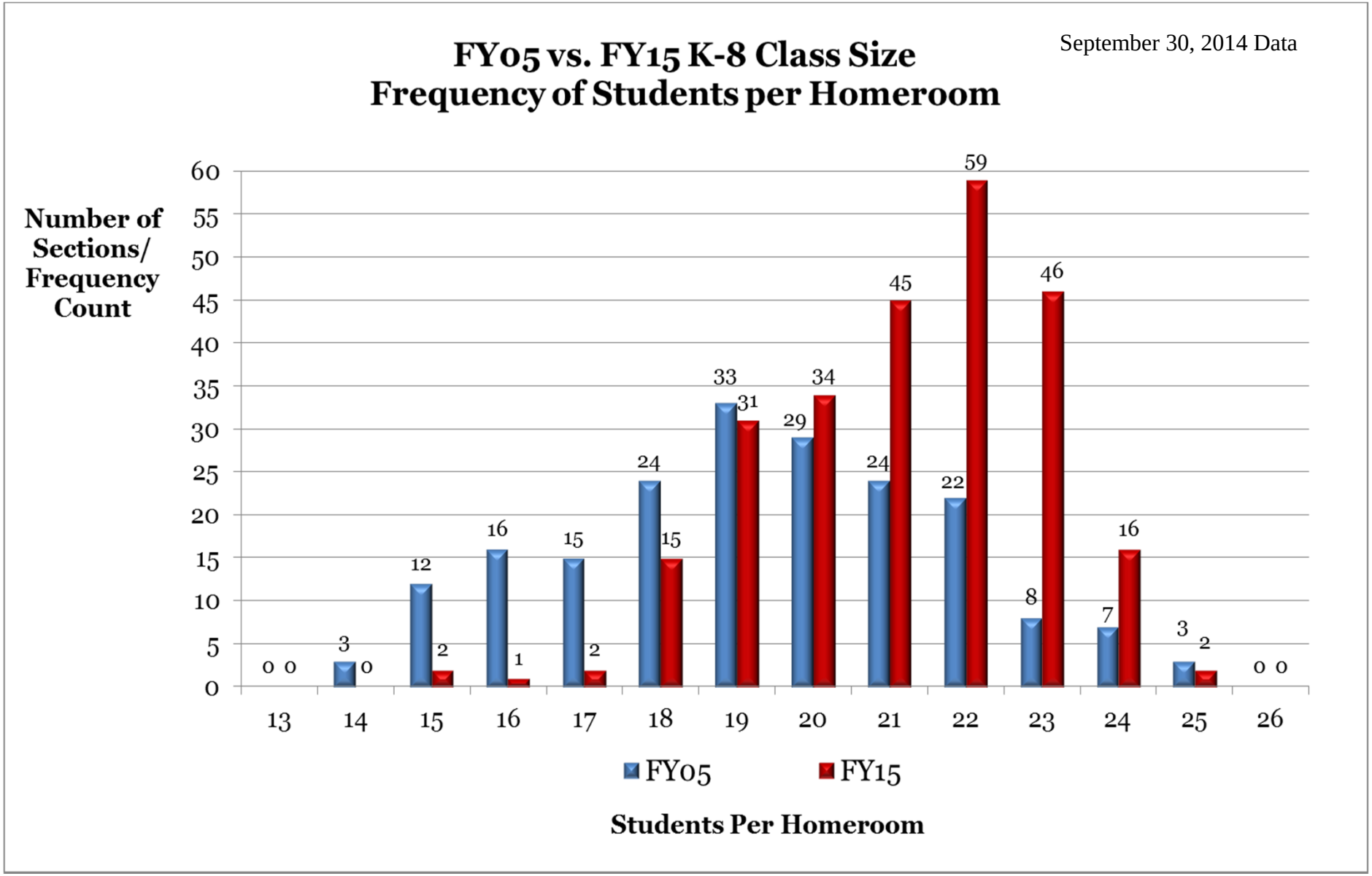
Historical Enrollments by School
K-8 FY05 – FY15

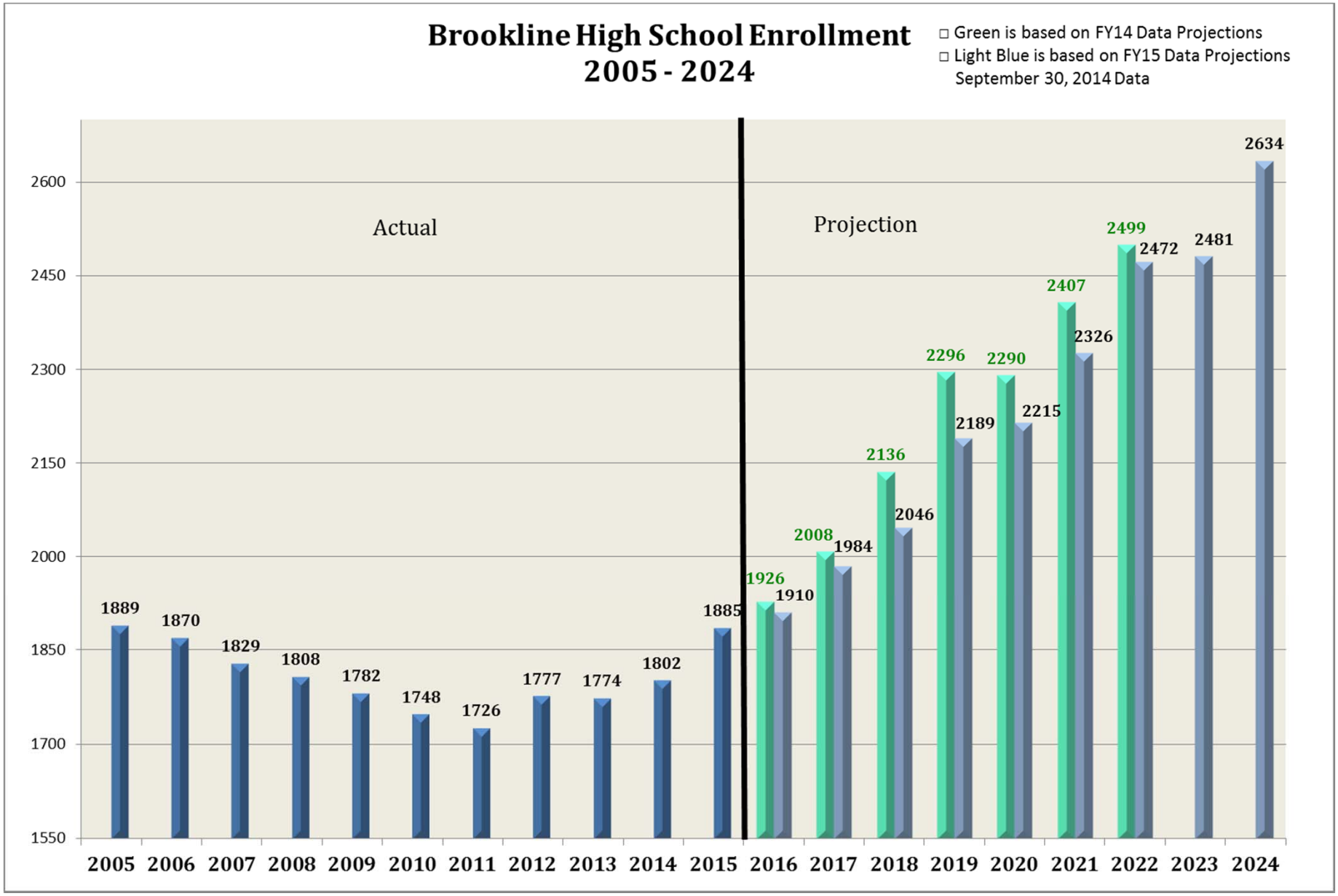
Location	SY 04-05	SY 05-06	SY 06-07	SY 07-08	SY 08-09	SY 09-10	SY 10-11	SY 11-12	SY 12-13	SY 13-14	SY 14-15
Baker	629	646	648	641	672	657	698	678	735	754	814
Devotion	701	669	703	664	689	712	762	764	820	840	814
Driscoll	366	365	367	383	403	438	491	530	543	551	573
Heath	378	359	376	382	402	439	454	494	518	518	536
Lawrence	440	478	499	527	557	571	596	623	652	658	671
Lincoln	398	409	426	442	469	495	510	545	548	565	572
Pierce	548	544	572	591	630	656	652	699	735	782	813
Runkle	426	426	463	468	468	501	489	494	519	560	561
TOTAL	**3,886**	**3,896**	**4,054**	**4,098**	**4,290**	**4,469**	**4,652**	**4,827**	**5,070**	**5,228**	**5,354**

← 1,468 →


FY15 Enrollment Comparison by Grade
K-4 Average Cohort vs. 8-12 Cohort Average
September 30, 2014 Data
800
700
600
500
400
300
200
100
0
684
643
687
620
531
634
541
509
505
491
479
435
488
K
1
2
3
4
5
6
7
8
9
10
11
12
K-4
633 Average
8-12
480 Average


The Public Schools of Brookline
Average Class Size
Grades K-8
FY82 - FY15
Students per Elementary Classroom
22
21.5
21
20.5
20
19.5
19
18.5
18
17.5
20.64
19.87
20.73
20.05
19.87
20.00
20.03
20.41
20.76
20.99
20.98
21.14
21.10
19.9
19.83
19.43
1982
1983
1985
1987
1988
1990
1991
1992
1993
1994
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
School Year
Regular Education Students Only
Full Inclusion with Special Education Students


FY05 vs. FY15 K-8 Class Size
Frequency of Students per Homeroom
September 30, 2014 Data
Number of Sections/ Frequency Count
60
55
50
45
40
35
30
25
20
15
10
5
0
0 0
3 0
12 2
16 1
15 2
24 15
33 31
29 34
24 45
22 59
8 46
7 16
3 2
0 0
13
14
15
16
17
18
19
20
21
22
23
24
25
26
FY05
FY15
Students Per Homeroom


Brookline High School Enrollment
2005 - 2024
Green is based on FY14 Data Projections
Light Blue is based on FY15 Data Projections
September 30, 2014 Data
Actual
Projection
2600
2450
2300
2150
2000
1850
1700
1550
1889
1870
1829
1808
1782
1748
1726
1777
1774
1802
1885
1926
1910
2008
1984
2136
2046
2296
2189
2290
2215
2407
2326
2499
2472
2481
2634
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024

Special Education Aides
FY08 – FY15

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budgeted	FY15 Actual
Instructional Aides	6.9	0	0	0	0	0	0	0	0
Aides	134.5	159.5	139	136.28	121.59	127.1	124.04	116.52	116.27
EC Aides	25	18.7	13.7	17.9	18.23	21.32	21.24	17.97	23.06
Kindergarten Aides	0	0	0	0	14.34	13.5	12.66	12.66	14.85
1st Grade Aides	0	0	0	0	13.5	12.2	16	16.84	18.57
General Fund Total	**166.4**	**178.2**	**152.7**	**154.18**	**167.66**	**174.12**	**173.94**	**163.99**	**172.75**
ARRA Grants (Kind.)	0	0	11.8	11.82	0	0	0	0	0
IDEA Grant	10.2	10.1	13.1	12.3	13.53	12.8	23.5	31.92	31.92
EC Revolving Fund	0	0	3.4	3.4	3.4	3.4	3.4	3.4	3.4
Grant Funded Total	**10.2**	**10.1**	**28.3**	**27.52**	**16.93**	**16.2**	**26.90**	**35.32**	**35.32**
All Funds Total	**176.6**	**188.3**	**181**	**181.7**	**184.6**	**190.32**	**200.84**	**199.31**	**208.07**

THE PUBLIC SCHOOLS OF BROOKLINE
TEN YEAR TREND (FY06 - FY15)

Fiscal Year	Appropriation Amount	Percent Growth	Actual Spending	Percent Growth	Year End Surplus/Deficit	Special Education Prog. Costs *	Percent Growth
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	5.34%	$75,521,702	4.15%	($174,773)	$19,610,115	3.91%
2012 Actual	$78,462,178	4.13%	$78,443,875	3.87%	$18,303	$20,075,062	2.37%
2013 Actual	$82,086,987	4.62%	$81,673,260	4.12%	$413,727	$20,845,716	3.84%
2014 Actual	$86,137,934	4.93%	$85,627,608	4.84%	$510,326	$21,842,551	4.78%
2015 Projected	$90,790,150	5.40%	$90,240,328	5.39%	$549,822	$21,937,766	0.44%

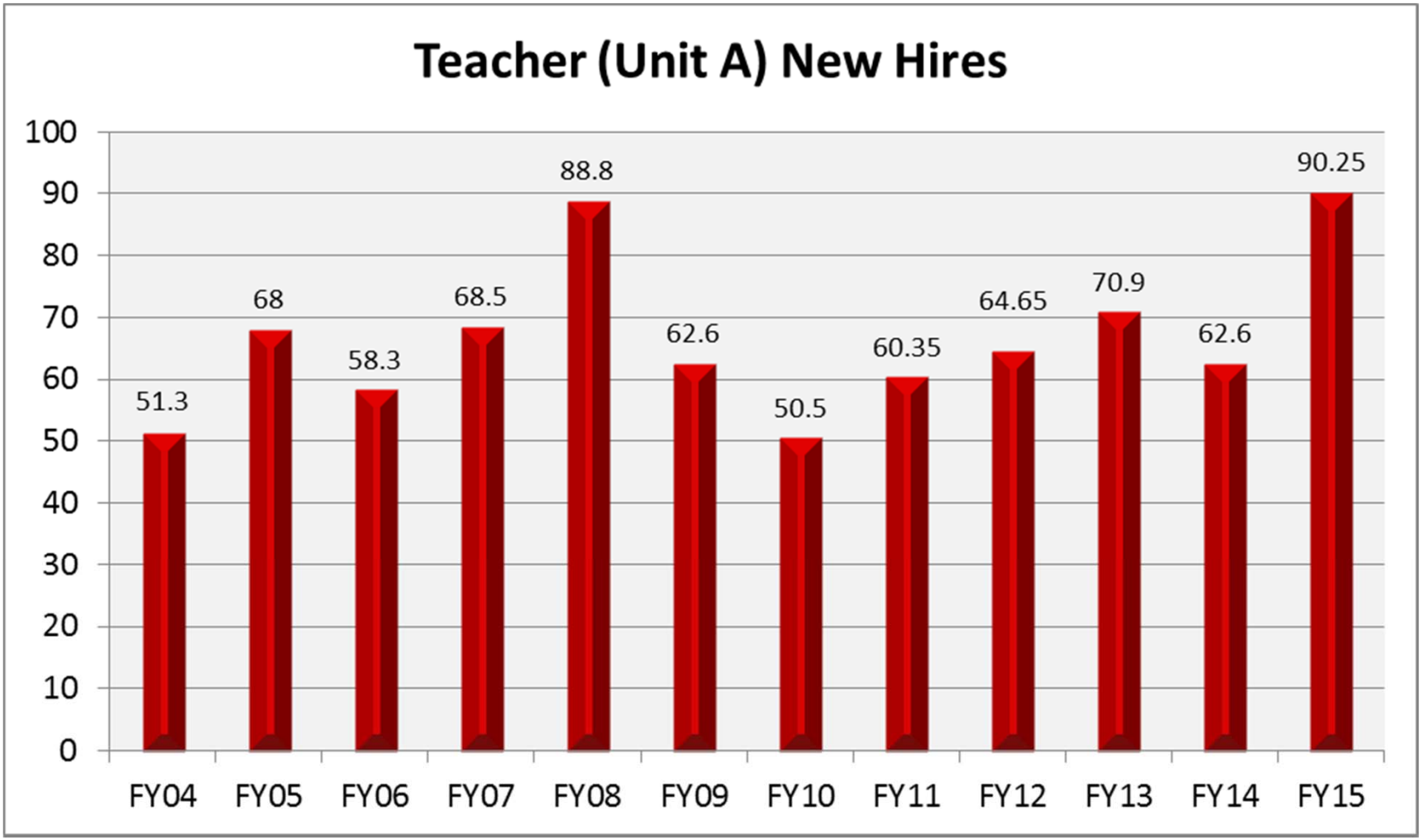
Total Ten Year Increase	**59.77%**	**59.12%**	**76.66%**

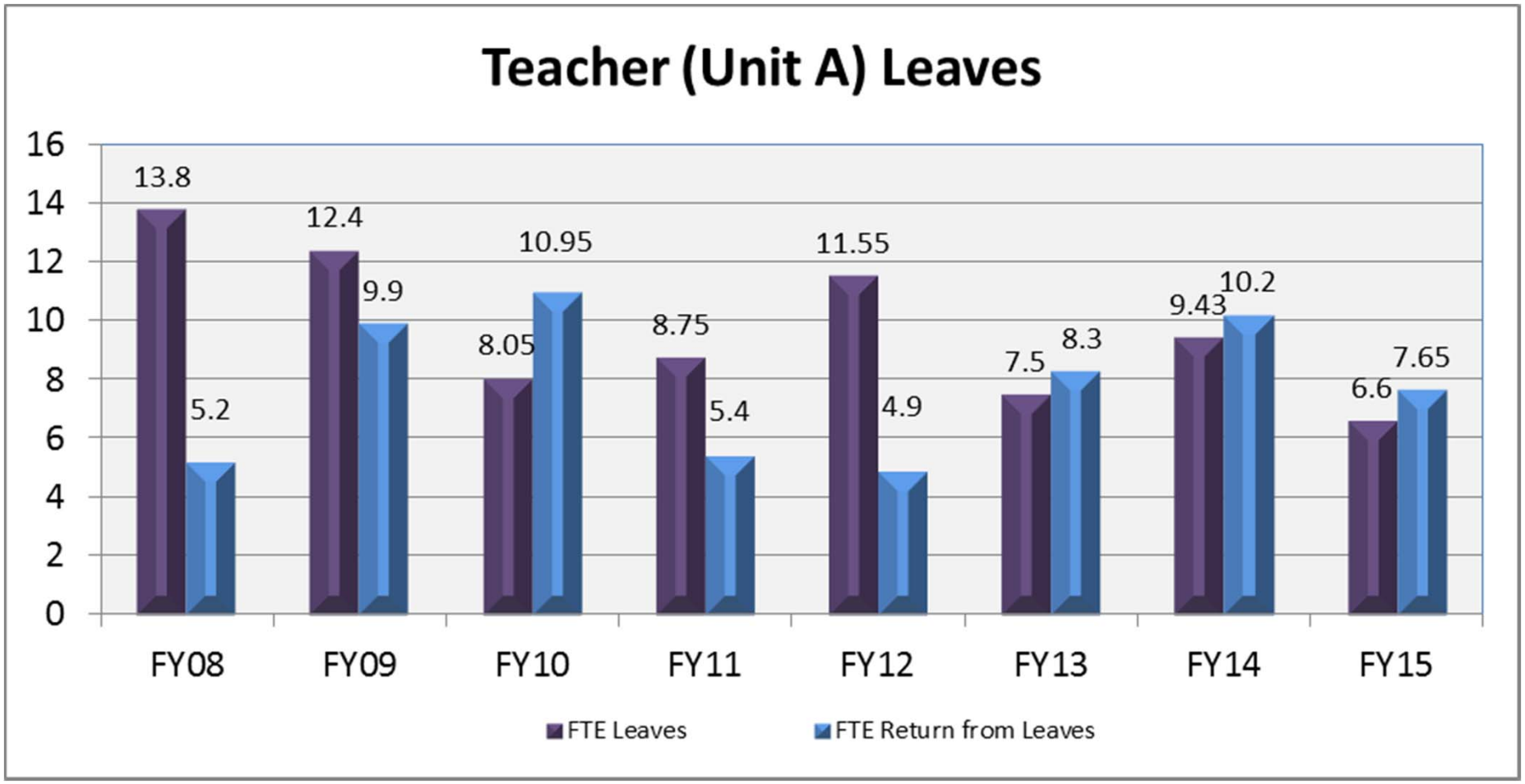
Average Annual Growth	**4.81%**	**4.77%**	**5.97%**

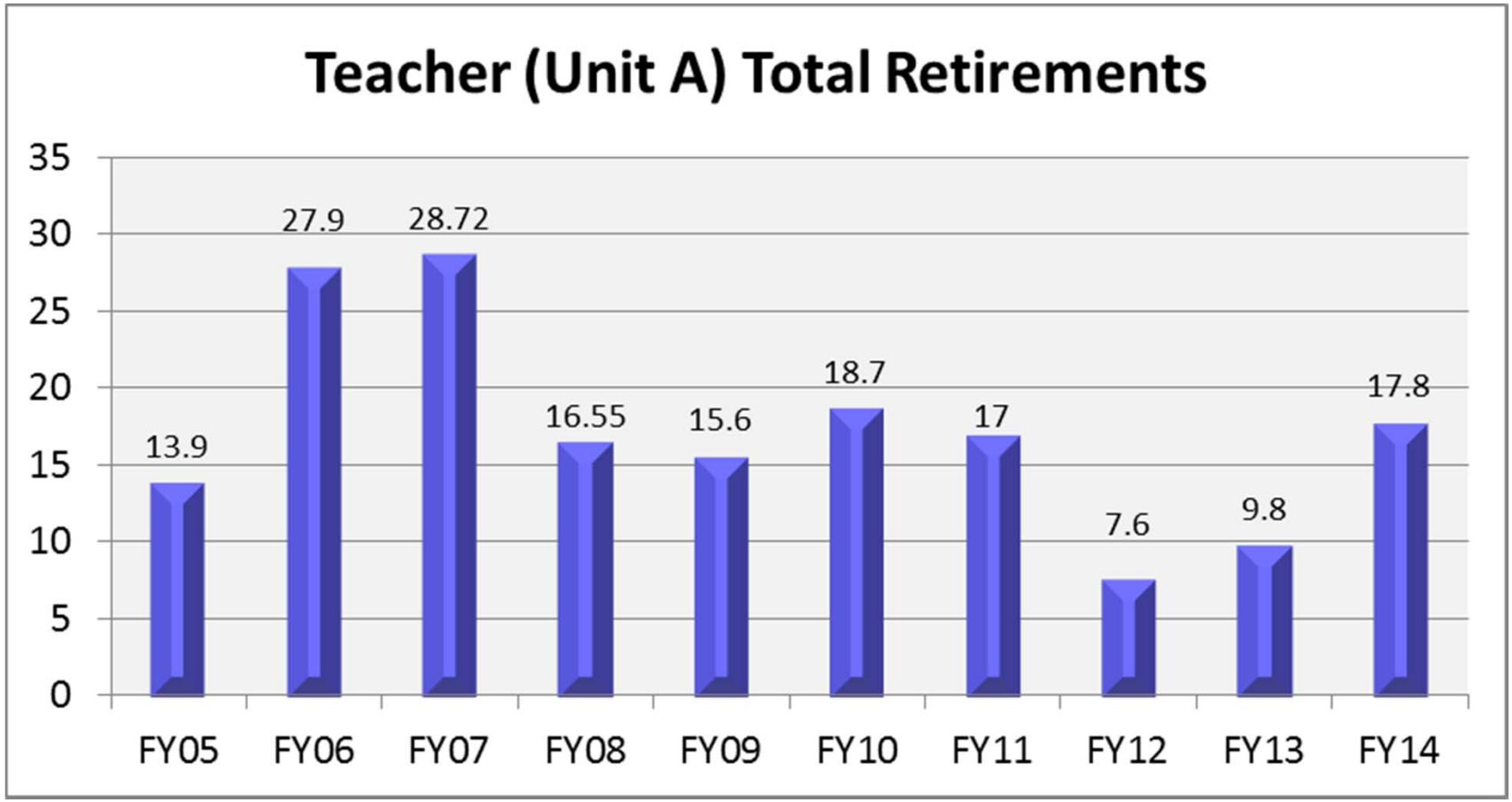
Notes:

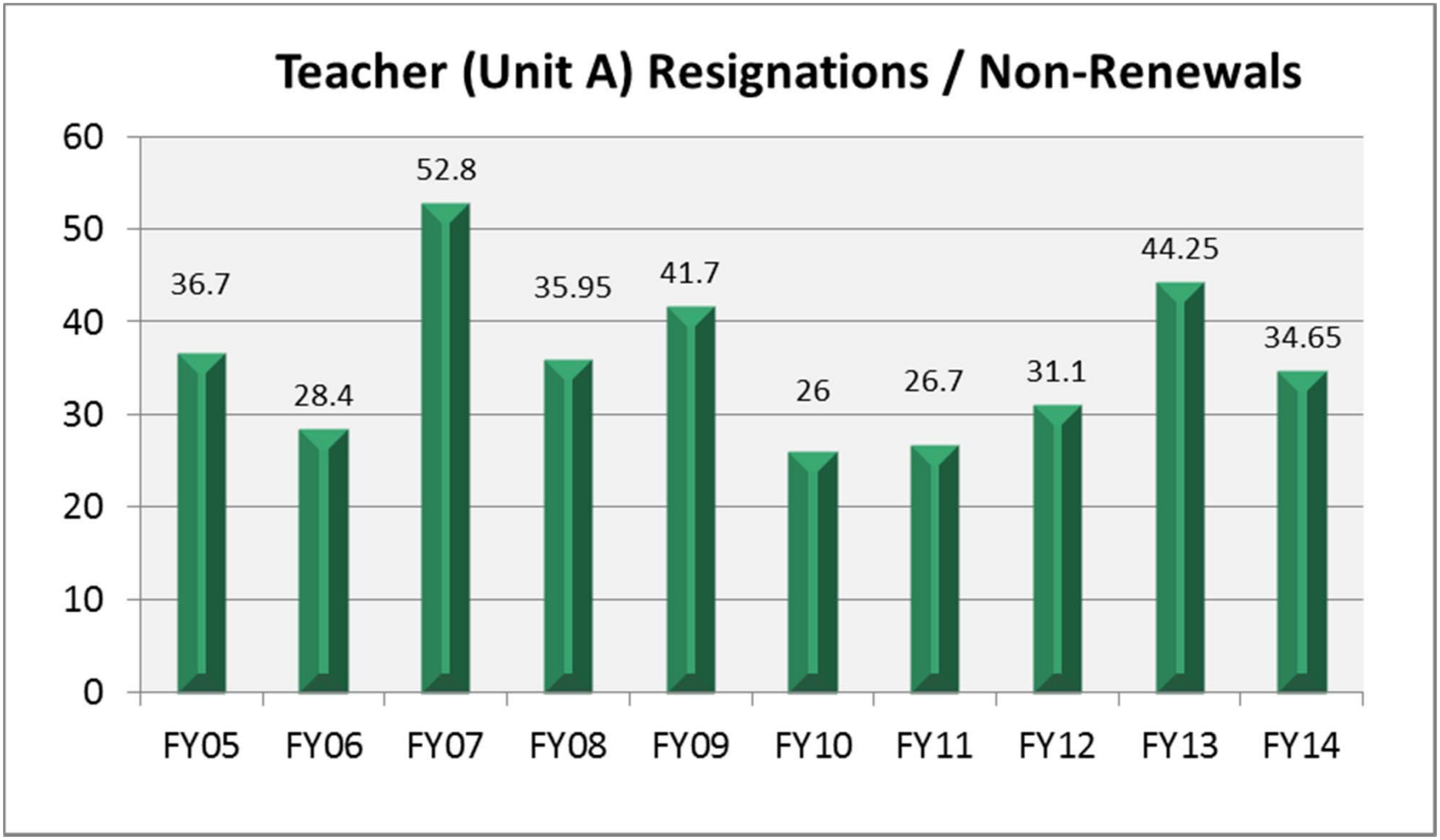
* FY15 Appropriation amount includes $1,902,739 in Circuit Breaker funding, $1,083,780 in One Time Revenues, $150K in benefit reimbursement funding from Revolving Funds, and $825,744 in Tuition, Fees and Facilities Funds.

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


Teacher (Unit A) New Hires
100
90
80
70
60
50
40
30
20
10
0
51.3
68
58.3
68.5
88.8
62.6
50.5
60.35
64.65
70.9
62.6
90.25
FY04
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15


Teacher (Unit A) Leaves
16
14
12
10
8
6
4
2
0
13.8
5.2
12.4
9.9
8.05
10.95
8.75
5.4
11.55
4.9
7.5
8.3
9.43
10.2
6.6
7.65
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
FTE Leaves
FTE Return from Leaves


Teacher (Unit A) Total Retirements
35
30
25
20
15
10
5
0
13.9
27.9
28.72
16.55
15.6
18.7
17
7.6
9.8
17.8
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14


Teacher (Unit A) Resignations / Non-Renewals
60
50
40
30
20
10
0
36.7
28.4
52.8
35.95
41.7
26
26.7
31.1
44.25
34.65
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14