



**THE PUBLIC SCHOOLS OF BROOKLINE**  
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## Memorandum

**TO:** William H. Lupini, Superintendent of Schools

**FROM:** Peter C. Rowe, Deputy Superintendent  
for Administration and Finance

**RE:** FY15 First Quarter Expenditure Report

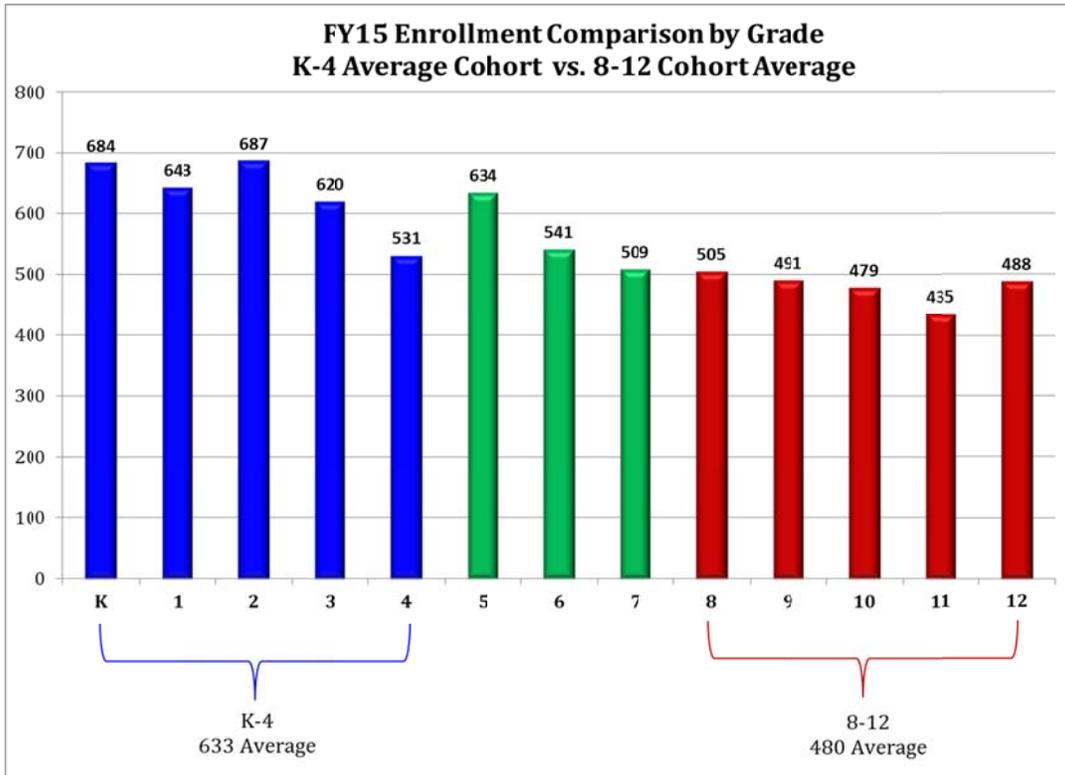
**DATE:** November 7, 2014

The First Quarter Expenditure Report for FY15 of the Public Schools of Brookline shows projected spending for the year at \$90,240,328 on a budget of \$90,970,150. This represents a projected expenditure surplus for the year of \$549,822 which indicates that the department has continued to be successful in managing available resources to meet the continuing demand of a growing enrollment. Our objective should be to carefully manage through year-end, in order to maintain a balanced budget for FY15. This expenditure projection is based on information available through the First Quarter annualized for the year and incorporates all allocations for staff and programs driven by the continuation of enrollment growth. Additionally this projection incorporates a reduction in anticipated revenue for FY15 "Circuit Breaker" funding, as a result of a reduced claim, based on a reduced service population in FY14. Major factors affecting this projection are overall salary stability and the continued reduction to Contracted Service costs for Private Placement students within the Special Education service population. Partially offsetting these positive factors are an increase to Transportation costs and the aforementioned loss of "Circuit Breaker" funding.

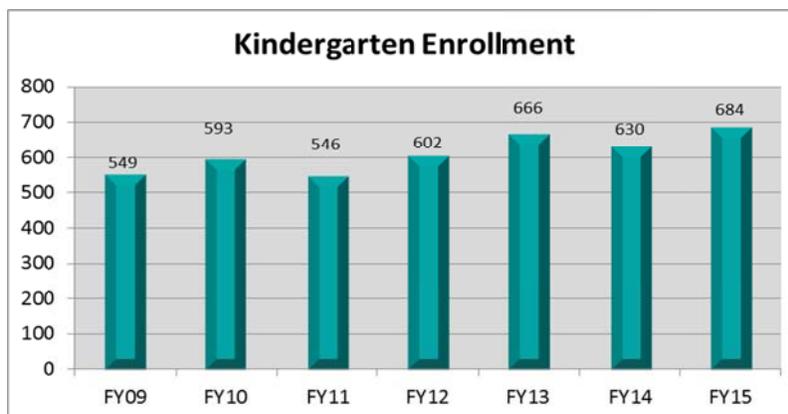
### Major Highlights

- Data available through the First Quarter indicates that projected salary costs are within budget due to disciplined hiring practice within our budget target. The final FY15 budget included growth of 30.1 professional positions which when mixed with a significant number of resignations and non-renewals led to the hiring of 91.2 new professional staff.
- The continuation of enrollment growth has put pressure on the budget in specific areas, primarily driven by high Kindergarten enrollment and its movement up through the grades. The story of enrollment growth, now in its 10<sup>th</sup> consecutive year at the K-8 level, is not a new story in Brookline, but it continues to impact all aspects of our planning. The graph below, shows the significant contrast between the lowest five (5) grades (K-4),

which average 633 students per grade and the upper five (5) grades (Gr. 8-12) which average 480 students. The district's history of strong survival of grade cohorts, would indicate strongly that total enrollment in the system will continue to grow significantly if incoming kindergarten cohorts continue at the average of the last six years and push up through the grades, leading to a high School population (Gr. 9-12) of 2,450 -2,500 by 2022.



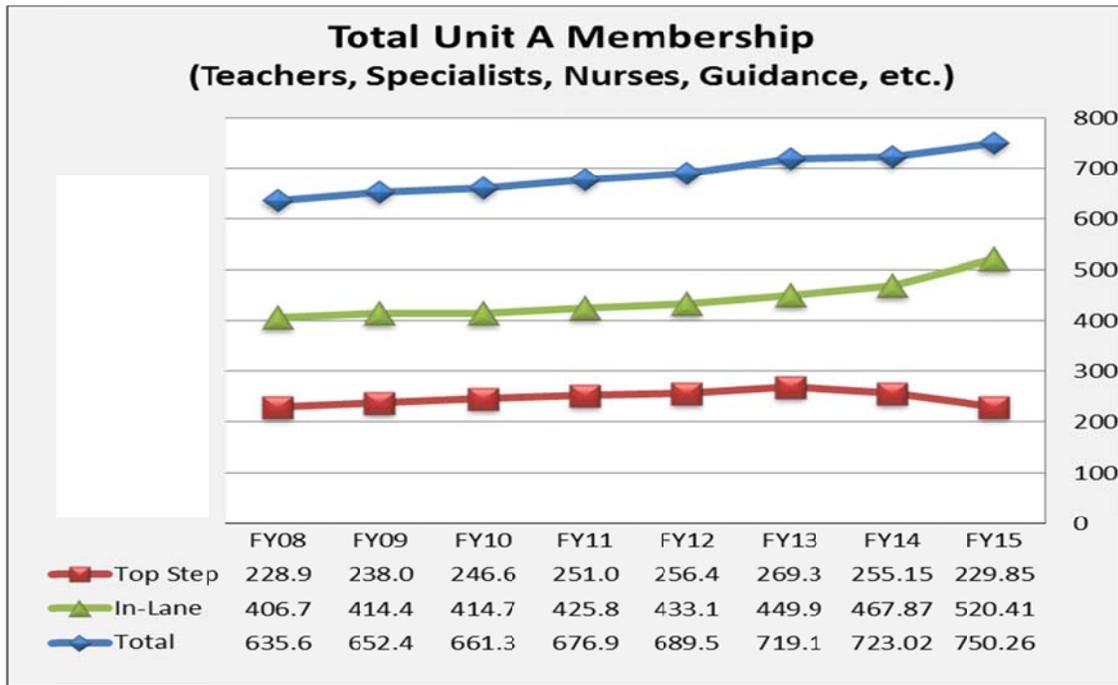
➤ For FY15, total K-8 elementary enrollment has continued the significant growth experienced in recent years – elementary enrollment is up 126 students to 5,354 students - with 684 Kindergarten students enrolled for October 1<sup>st</sup>. This is the highest Kindergarten enrollment in over 50 years. Kindergarten enrollment for the last seven years is shown on the chart below. The FY15 enrollment is 54 students over the budget development projection. The original budget plan for 30 Kindergarten sections was increased by one (1) section late in the spring as enrollment rose above 650 Kindergarten students.



**Total Teacher and Support (Unit A Positions)**

Favorable budget growth for FY15 allowed for the addition of 30.1 FTE professional positions. In the aggregate, FY15 First Quarter data indicates that total General Fund staffing stands at 1,077 FTE vs. a staffing budget if 1,063.5 FTE. This 13.5 FTE positions over the original budget includes 8.8 FTE Aides, as well as one (1 FTE) Kindergarten teacher, with a classroom aide, one (1 FTE) Assistant Principal at Baker School, one (1.0 FTE) Director of Student Affairs, (1.5 FTE) English Language Learner teaching positions K-12, and an additional (.2 FTE) Secretary addition at Pierce School.

Teacher (Unit A) growth should be viewed in the context of total position growth – the chart below shows how enrollment growth has impacted the organization in our total staffing pattern of Teacher and Support positions, as well as the relative mix of Top Step vs. In-Lane membership from FY08 – FY15. The mix of Top Step vs. In-Lane also impacts the annual budget for “Step and Lane” increases.



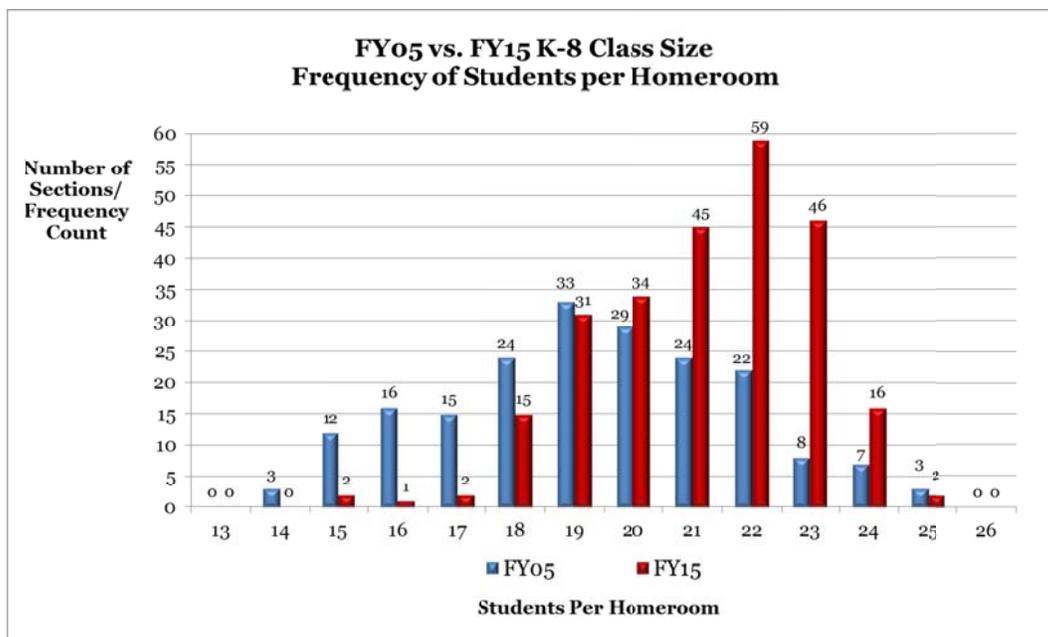
Primarily as a result of the creation of a new Top-Step on the last day of the FY12-FY14 BEU Unit A contract, a shift of the number of Top-Step individuals is observable in the FY15 staffing.

**Enrollment**

For the Public Schools of Brookline, total enrollment K-12 is up 217 students to 7,247 students K-12 for the 2014-2015 school year, compared to 7,030 students for the 2013-2014 school year. Early Childhood Program enrollment remained essentially flat, at 285 students, compared to 280 in FY14.

Total K-8 enrollment has risen in FY15 by 126 students. This is the tenth consecutive year of K-8 enrollment growth. During this period, K-8 enrollment has grown by 1468 students, representing growth of 38%. The FY14 Kindergarten class cohort is the largest class that has entered during any of the years of recent enrollment growth. This pattern based on birth data and the 2010 census points to continued growth in the K-8 population for the foreseeable future. The current enrollment pattern has larger class cohorts (ranging from 531 to 684) at each grade K-4 with significantly smaller cohorts (ranging from 505-541) at grades 5-8 and significantly smaller cohorts (ranging from 435-480) at the High School. It is this bulge which will put pressure on both the budget and classroom capacity during the foreseeable future, if high Kindergarten enrollment continues, as it is expected to.

The result of the growth in Elementary enrollment is that the K-8 Elementary class “section” count has risen from 196 in FY05 to 252 in FY15, while elementary average class size rose to 21.10 in FY15 compared to 19.85 K-8 in FY05 (both years include substantially separate students). This represents an increase of 1.25 students per K-8 Classroom, on average, and has resulted in a significant shift in the frequency distribution of the number of students per classroom from 33 occurrences of 19 students per classroom in 2005 as the peak of the curve, to 59 occurrences of 22 students per classroom as the peak of the distribution curve in FY15.



Enrollment for FY15 at Brookline High School is up by 96 students to 1,893. BHS reached the bottom of the drop in total High School enrollment in FY13 with FY14 remaining flat. FY15 is the first year of a dramatic increase we will see at the High School, with enrollment approaching the 2000 student level by FY2017, and reaching the 2,200 level by FY2019. The current (FY15) K-3 cohort of students is 2,634 and would reach the High School in FY2024. Given our historic pattern of a strong cohort survival rate, we should anticipate a High School enrollment in the range of 2500 by FY2022.

## **Special Education: Contracted Services**

Historically the most significant area for concern in the budget has been the growth of Special Education costs and within Special Education, the growth of Private Placement costs. For FY15 we are seeing a continuation of the significant drop in the number of Private Placement students which was first experienced in FY14. Additionally the new model for managing “Ancillary” Home Based Services, which was introduced in FY13, has resulted in stabilization to the cost of this program at a much lower level than the previous model, with a better level of coordinated care and quality. This projection incorporates a full year of expenditures at a level to cover all the currently known Private Placement cases and includes a \$504K provision for certain cases under review, but not yet resolved.

### **Out of District Placements**

As a point of reference, the number of students in out of district placements at the start of FY13 was 82. This number fluctuated slightly during the year but ended the year at 84 students. In FY14 the Private Placement student count began and ended the year at 69 students.

The FY15 First Quarter number of out of district student placements is 59. The district’s success in returning students to less restrictive in-district programs is due to the significant work of the regular education and special education teams across the district, as well as the program development and enhancements that have been funded during the past few years. This action is consistent with our beliefs and values, as well as the evidence-based research data, which highlights that students in less restrictive placements have significantly better educational and long-term outcomes across life domains.

The Student Services Department has a number of mechanisms in place to monitor at risk and high risk students, educationally, clinically and fiscally. The department works diligently to wrap services and supports around students in a pro-active, collaborative and customized manner to support students at school, at home, and in the community.

Under special education regulations in Massachusetts, parents have the procedural right to place their children unilaterally and then seek reimbursement from the district through the Bureau of Special Education Appeals (BSEA). While a very small number of unilateral placements occur, the process of litigation consumes a significant amount of staff time and resources. The department tracks and monitors these potential costs in these projections.

An historical look at the pattern of Private Placement and Ancillary service spending is:

**Private Placement Costs  
50/50 and Circuit Breaker**

<b>Fiscal Year</b>	<b>Count</b>	<b>Total</b>	<b>State Funding*</b>
FY02	83	\$4.06M	\$700
FY03	80	\$4.44M	\$734
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

The result of the stable spending pattern within Contracted Services between FY03 and FY05, while Circuit Breaker funding was rising allowed us to accrue a surplus in the Circuit Breaker revolving fund. FY06 and FY07 however saw a significant variance from this pattern as costs rose dramatically. FY08 experience showed a significant move to lower spending, partly reflecting the aging out of certain students and the expansion of certain in-house programs as viable alternatives. FY09 showed a reversal of this trend with both total students and total costs up. FY10 continued this upward trend even more dramatically. While FY11 showed a reduction of students in Private Placements the cost of “Ancillary Services” pushed total contracted services costs above budget. The continuation of this trend into FY12, forced the change in the “Ancillary Services” model. Total spending for contracted services in FY13 at \$6.67M reflected the cost shift to the Personnel category of the Home Based Service initiative. Final FY14 spending of \$6.4M included \$201K of funding from the FY14 IDEA Grant budget. FY14 was the first year that certain Contract Service costs were shifted to the Federal I.D.E.A. Grant. For FY15 this shift has continued with \$362K Budgeted within the IDEA Grant for this purpose. Prior to FY14 these Grant costs were not a normal component of the Quarterly Reports, but the change in practice requires inclusion in reporting for comparative purposes.

## Classroom Aides

Beginning in FY10, the movement of classroom Aide resources to each Kindergarten Classroom, on a full time basis, was premised on the goal of reducing the one-to-one correspondence between aides and students and, instead, moving to a program assignment model. The creation of the Dual Certification Interns in Grade 1 in FY11 was the corresponding initiative to meet similar goals. Unfortunately, Wheelock College has been unable to provide the fully anticipated number of Interns necessary to staff each 1st grade classroom. In FY11 the Intern staffing was 16 for 28 First grades, for FY12 this Intern number dropped to 10 for 26 First grades. For FY13 the Intern staff was 14 for 30 First grades. For FY14, there were 12 Interns, for 32 First Grades with the remaining 20 positions filled by Instructional Aides. For FY15 only 8 Interns are available causing the balance of the 30 positions to be filled by 22 Instructional aides.

### Brookline Special Education Aides FY08 and FY09 Converted to Longer School day hours for comparison

Special Education Aides									
	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
<b>General Fund Total</b>	<b>166.4</b>	<b>178.2</b>	<b>152.7</b>	<b>154.18</b>	<b>167.66</b>	<b>174.12</b>	<b>173.94</b>	<b>163.99</b>	<b>172.745</b>
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
<b>Grant Funded Total</b>	<b>10.2</b>	<b>10.1</b>	<b>28.3</b>	<b>27.52</b>	<b>16.93</b>	<b>16.2</b>	<b>26.90</b>	<b>35.32</b>	<b>35.32</b>
<b>All Funds Total</b>	<b>176.6</b>	<b>188.3</b>	<b>181</b>	<b>181.7</b>	<b>184.6</b>	<b>190.32</b>	<b>200.84</b>	<b>199.31</b>	<b>208.07</b>

Finally it is important to consider the data relative to Special Education spending patterns across years as shown in Attachments 1 and 2. Attachment 1 documents that spending for Special Education – as defined by our program budget – has grown at a slower overall rate than the total budget during the FY11 – FY15 period. Attachment 2 provides two (2) additional views of spending trends during the past six (6) years looking at Special Education program alone and Special Education with Transportation and Medical Services. The trend of these three (3) components is also downward in FY15, compared to prior years in this period.

## Transportation

Expenditure projections for FY15 Transportation services show spending has grown for In - Town Special Education service. Special Education transportation provides a mix of In-Town and Out-of-Town services. While the number of Out-of-Town students transported is down, the number of routed vehicles has only changed by 2 vehicles (FY14 - 30 vehicles, FY15 - 28 vehicles), offset by the unit cost increase for FY15. Separately the In-Town service cost has risen by \$141K compared to FY14 due to a net increase in vehicles (by 1), but more importantly by a change in the mix of vehicles to larger 12 person vehicles (increase of 2) from 7 passenger vehicles (decrease of 1), and by the routes and number of hours of use. Enrollment pressure on all K-8 schools has resulted in additional early childhood classrooms being moved to offsite

locations for FY15. This relocation of programs has put additional pressure on Transportation service with a corresponding increase in costs.

The network of routed vehicles is stretched toward the maximum to achieve as efficient an operation as possible. The department continues to work with vendors and surrounding school districts to take advantage of ride sharing where possible to out of town locations, but placement decisions that require additional vehicle routes have put a significant demand on the Transportation Budget as of the first months of school.

### **Conclusion**

Expenditure projections for FY15 contained in this report are favorable. The major component of positive results appears within the Special Education projections where we are seeing continued positive results from decisions made in previous years to focus on management and structural changes to address the needs of students within the least restrictive environment. The corresponding financial payback of these investment decisions has been a reduction in the demand for Private Placements and the corresponding reduction of students in these expensive placements.

Historically the greatest variability in cost growth during the year is driven by changes in student placements for Private Placements or for in-system students who require significant new services; as a result this report includes \$504K of reserves for this purpose. This has represented the largest intra-year variability for cost projections, primarily because individual decisions can have significant cost implications. The data within this report points to a level of success in addressing two (2) areas of high cost within Special Education, that appear to be functioning under control through better management practice and program development. These are the successful creation of a Home Based Service program and successful development of quality in-house programs, especially at the High School to retain students from Private Placements.

Additionally we are projected to spend within our total salary budget. This report is projecting \$201K as available on a salary budget of \$77.5M representing a very narrow .02 percent margin for growth. This represents a very narrow window for movement through the year. Going forward, the department will need to continue to manage resources carefully to ensure a successful year-end outcome, but First Quarter data indicates that the department is positioned to achieve this goal.

**The Public Schools of Brookline  
FY2015 First Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 9/30/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$1,086,497	\$286,432	\$0	\$286,432	26.36%	\$1,087,270	(\$773)
Services	\$235,975	\$95,130	\$95,973	\$191,104	80.98%	\$235,454	\$521
Supplies	\$17,727	\$9,051	\$3,459	\$12,510	70.57%	\$17,510	\$217
Other	\$68,773	\$45,610	\$8,898	\$54,508	79.26%	\$68,508	\$265
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,408,972	\$436,224	\$108,330	\$544,554	38.65%	\$1,408,742	\$230
Supervision 31100							
Personnel	\$4,922,830	\$1,214,204	\$0	\$1,214,204	24.66%	\$4,981,316	(\$58,486)
Services	\$61,262	\$37,977	\$1,500	\$39,477	64.44%	\$60,810	\$453
Supplies	\$70,282	\$5,377	\$1,338	\$6,715	9.55%	\$69,715	\$567
Other	\$158,226	\$78,466	\$6,606	\$85,072	53.77%	\$158,072	\$154
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$5,212,600	\$1,336,024	\$9,444	\$1,345,468	25.81%	\$5,269,912	(\$57,312)
Transportation 31300							
Personnel	\$103,204	\$25,062	\$0	\$25,062	24.28%	\$104,853	(\$1,649)
Services	\$1,521,554	\$113,502	\$1,097,438	\$1,210,940	79.59%	\$1,655,713	(\$134,159)
Total	\$1,624,758	\$138,564	\$1,097,438	\$1,236,002	76.07%	\$1,760,566	(\$135,808)
Student Body Activities 31350							
Personnel	\$205,430	\$0	\$0	\$0	0.00%	\$207,484	(\$2,054)
Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$205,430	\$0	\$0	\$0	0.00%	\$207,484	(\$2,054)

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Educ Tech & Info Science 316031							
Personnel	\$2,114,971	\$287,103	\$0	\$287,103	13.57%	\$2,057,812	\$57,159
Services	\$102,158	\$73,807	\$2,103	\$75,910	74.31%	\$101,910	\$248
Supplies	\$190,873	\$42,603	\$35,223	\$77,826	40.77%	\$190,381	\$492
Other	\$98,957	\$9,605	\$3,245	\$12,850	12.99%	\$98,350	\$607
Capital	\$619,139	\$486,230	\$0	\$486,230	78.53%	\$618,785	\$354
Total	\$3,126,098	\$899,348	\$40,570	\$939,918	30.07%	\$3,067,238	\$58,860
Athletics/After School 31720							
Personnel	\$373,143	\$52,342	\$0	\$52,342	14.03%	\$376,874	(\$3,731)
Services	\$52,643	\$2,038	\$50,483	\$52,521	99.77%	\$52,521	\$122
Supplies	\$21,367	\$13,041	\$2,604	\$15,645	73.22%	\$20,978	\$389
Other	\$25,750	\$10,522	\$5,178	\$15,700	60.97%	\$25,378	\$372
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$472,903	\$77,943	\$58,265	\$136,208	28.80%	\$475,751	(\$2,848)
Psychological Services 31750							
Personnel	\$947,078	\$137,559	\$0	\$137,559	14.52%	\$972,606	(\$25,528)
Services	\$17,019	\$0	\$0	\$0	0.00%	\$16,888	\$131
Supplies	\$24,239	\$1,009	\$15,001	\$16,010	66.05%	\$24,010	\$229
Total	\$988,336	\$138,568	\$15,001	\$153,568	15.54%	\$1,013,503	(\$25,167)

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<b>Medical Services 31770</b>							
Personnel	\$1,105,622	\$143,611	\$0	\$143,611	12.99%	\$1,036,238	\$69,384
Services	\$20,913	\$0	\$80	\$80	0.38%	\$20,635	\$278
Supplies	\$11,758	\$2,829	\$777	\$3,606	30.66%	\$11,606	\$152
<b>Total</b>	<b>\$1,138,293</b>	<b>\$146,439</b>	<b>\$857</b>	<b>\$147,296</b>	<b>12.94%</b>	<b>\$1,068,478</b>	<b>\$69,815</b>
<b>Information Services 31780</b>							
Personnel	\$527,286	\$141,590	\$0	\$141,590	26.85%	\$525,122	\$2,164
Services	\$90,922	\$74,835	\$14,130	\$88,965	97.85%	\$90,365	\$557
Supplies	\$166,042	\$134,174	\$26,257	\$160,431	96.62%	\$166,019	\$23
Other	\$3,156	\$1,200	\$0	\$1,200	38.02%	\$3,000	\$156
Capital	\$239,554	\$215,416	\$0	\$215,416	89.92%	\$239,416	\$138
<b>Total</b>	<b>\$1,026,960</b>	<b>\$567,215</b>	<b>\$40,388</b>	<b>\$607,603</b>	<b>59.17%</b>	<b>\$1,023,923</b>	<b>\$3,037</b>
<b>Guidance 31790</b>							
Personnel	\$2,649,066	\$438,810	\$0	\$438,810	16.56%	\$2,628,960	\$20,106
Services	\$20,070	\$245	\$0	\$245	1.22%	\$19,689	\$381
Supplies	\$15,450	\$1,569	\$1,524	\$3,093	20.02%	\$15,093	\$357
Other	\$3,250	\$0	\$1,182	\$1,182	0.00%	\$3,137	\$113
<b>Total</b>	<b>\$2,687,836</b>	<b>\$440,623</b>	<b>\$2,706</b>	<b>\$443,329</b>	<b>16.49%</b>	<b>\$2,666,879</b>	<b>\$20,957</b>
<b>School Within A School 32200</b>							
Personnel	\$389,204	\$46,765	\$0	\$46,765	12.02%	\$370,665	\$18,539
Services	\$2,324	\$132	\$1,440	\$1,572	67.64%	\$2,246	\$78
Supplies	\$8,000	\$2,072	\$394	\$2,466	30.82%	\$7,710	\$290
<b>Total</b>	<b>\$399,528</b>	<b>\$48,969</b>	<b>\$1,834</b>	<b>\$50,803</b>	<b>12.72%</b>	<b>\$380,621</b>	<b>\$18,907</b>

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<b>World Languages 32250</b>							
Personnel	\$3,752,888	\$528,589	\$0	\$528,589	14.08%	\$3,718,559	\$34,329
Services	\$11,350	\$0	\$0	\$0	0.00%	\$11,000	\$350
Supplies	\$94,615	\$36,276	\$9,133	\$45,409	47.99%	\$94,409	\$206
Other	\$4,660	\$0	\$0	\$0	0.00%	\$4,200	\$460
Capital	\$2,725	\$162	\$72	\$234	8.59%	\$2,234	\$491
<b>Total</b>	<b>\$3,866,238</b>	<b>\$565,027</b>	<b>\$9,205</b>	<b>\$574,232</b>	<b>14.85%</b>	<b>\$3,830,402</b>	<b>\$35,836</b>
<b>ELL / ESL 32270</b>							
Personnel	\$2,114,808	\$279,499	\$0	\$279,499	13.22%	\$2,144,930	(\$30,122)
Services	\$10,386	\$130	\$178	\$308	2.97%	\$9,875	\$511
Supplies	\$17,162	\$6,203	\$2,003	\$8,206	47.82%	\$16,906	\$256
Other	\$274	\$0	\$0	\$0	0.00%	\$0	\$274
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$2,142,630</b>	<b>\$285,832</b>	<b>\$2,181</b>	<b>\$288,014</b>	<b>13.44%</b>	<b>\$2,171,712</b>	<b>(\$29,082)</b>
<b>Visual Arts 32400</b>							
Personnel	\$1,300,631	\$185,295	\$0	\$185,295	14.25%	\$1,299,041	\$1,590
Services	\$8,600	\$0	\$0	\$0	0.00%	\$8,234	\$366
Supplies	\$88,598	\$32,060	\$25,566	\$57,626	65.04%	\$88,304	\$294
Other	\$1,950	\$170	\$0	\$170	8.72%	\$1,670	\$280
Capital	\$2,660	\$0	\$1,228	\$1,228	46.18%	\$2,528	\$132
<b>Total</b>	<b>\$1,402,439</b>	<b>\$217,526</b>	<b>\$26,794</b>	<b>\$244,320</b>	<b>17.42%</b>	<b>\$1,399,777</b>	<b>\$2,662</b>
<b>English/Language Arts 32500</b>							
Personnel	\$2,698,326	\$406,267	\$0	\$406,267	15.06%	\$2,700,393	(\$2,067)
Services	\$1,148	\$50	\$0	\$50	4.36%	\$950	\$198
Supplies	\$213,056	\$35,008	\$26,504	\$61,512	28.87%	\$212,723	\$333
Other	\$500	\$0	\$0	\$0	0.00%	\$222	\$278
<b>Total</b>	<b>\$2,913,030</b>	<b>\$441,325</b>	<b>\$26,504</b>	<b>\$467,830</b>	<b>16.06%</b>	<b>\$2,914,288</b>	<b>(\$1,258)</b>

**The Public Schools of Brookline  
FY2015 First Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 9/30/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Mathematics 32600</b>							
Personnel	\$3,622,248	\$538,087	\$0	\$538,087	14.86%	\$3,604,985	\$17,263
Services	\$3,405	\$2,851	\$0	\$2,851	83.74%	\$3,298	\$107
Supplies	\$171,709	\$37,895	\$7,596	\$45,491	26.49%	\$171,491	\$218
Other	\$3,179	\$143	\$0	\$143	4.51%	\$2,988	\$191
<b>Total</b>	<b>\$3,800,541</b>	<b>\$578,976</b>	<b>\$7,596</b>	<b>\$586,573</b>	<b>15.43%</b>	<b>\$3,782,762</b>	<b>\$17,779</b>
<b>Performing Arts 32650</b>							
Personnel	\$1,893,738	\$269,955	\$0	\$269,955	14.26%	\$1,888,731	\$5,007
Services	\$13,471	\$0	\$2,790	\$2,790	20.71%	\$13,234	\$237
Supplies	\$34,949	\$8,356	\$12,328	\$20,684	59.18%	\$34,684	\$265
Other	\$660	\$0	\$0	\$0	0.00%	\$546	\$114
Capital	\$7,460	\$0	\$0	\$0	0.00%	\$7,200	\$260
<b>Total</b>	<b>\$1,950,278</b>	<b>\$278,311</b>	<b>\$15,117</b>	<b>\$293,428</b>	<b>15.05%</b>	<b>\$1,944,395</b>	<b>\$5,883</b>
<b>Physical Education 32700</b>							
Personnel	\$1,850,058	\$262,250	\$0	\$262,250	14.18%	\$1,862,623	(\$12,565)
Services	\$5,500	\$1,263	\$1,513	\$2,775	50.45%	\$4,975	\$525
Supplies	\$25,834	\$8,079	\$3,281	\$11,360	43.97%	\$25,491	\$343
Other	\$3,745	\$107	\$75	\$182	4.85%	\$3,482	\$264
<b>Total</b>	<b>\$1,885,137</b>	<b>\$271,699</b>	<b>\$4,869</b>	<b>\$276,567</b>	<b>14.67%</b>	<b>\$1,896,571</b>	<b>(\$11,434)</b>
<b>Special Education 32760</b>							
Personnel	\$16,346,574	\$2,461,070	\$0	\$2,461,070	15.06%	\$16,273,011	\$73,563
Services	\$6,034,013	\$109,878	\$2,108,205	\$2,218,083	36.76%	\$5,572,481	\$461,532
Supplies	\$83,821	\$11,557	\$31,696	\$43,253	51.60%	\$83,391	\$430
Other	\$9,000	\$7,913	\$0	\$7,913	87.92%	\$8,883	\$117
<b>Total</b>	<b>\$22,473,408</b>	<b>\$2,590,418</b>	<b>\$2,139,901</b>	<b>\$4,730,320</b>	<b>21.05%</b>	<b>\$21,937,766</b>	<b>\$535,642</b>

**The Public Schools of Brookline  
FY2015 First Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 9/30/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,546,054	\$219,000	\$0	\$219,000	14.17%	\$1,525,617	\$20,437
Services	\$77,074	\$0	\$0	\$0	0.00%	\$76,589	\$485
Supplies	\$28,268	\$695	\$0	\$695	2.46%	\$27,917	\$351
Other	\$37,050	\$5,755	\$4,900	\$0	0.00%	\$36,844	\$206
<b>Total</b>	<b>\$1,688,446</b>	<b>\$225,450</b>	<b>\$4,900</b>	<b>\$219,695</b>	<b>13.01%</b>	<b>\$1,666,967</b>	<b>\$21,479</b>
Health Education 32780							
Personnel	\$469,442	\$63,042	\$0	\$63,042	13.43%	\$468,520	\$922
Services	\$34,800	\$0	\$900	\$900	2.59%	\$34,645	\$155
Supplies	\$8,199	\$89	\$571	\$660	8.05%	\$8,060	\$139
Other	\$18,000	\$6,950	\$1,500	\$8,450	46.94%	\$17,850	\$150
<b>Total</b>	<b>\$530,441</b>	<b>\$70,081</b>	<b>\$2,971</b>	<b>\$73,052</b>	<b>13.77%</b>	<b>\$529,075</b>	<b>\$1,366</b>
Science 32850							
Personnel	\$2,708,568	\$381,114	\$0	\$381,114	14.07%	\$2,702,370	\$6,198
Services	\$3,243	\$0	\$2,034	\$2,034	62.72%	\$3,211	\$32
Supplies	\$159,143	\$62,757	\$42,624	\$105,382	66.22%	\$158,983	\$160
Other	\$3,293	\$0	\$0	\$0	0.00%	\$3,000	\$293
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$2,874,247</b>	<b>\$443,872</b>	<b>\$44,658</b>	<b>\$488,530</b>	<b>17.00%</b>	<b>\$2,867,564</b>	<b>\$6,683</b>
Social Studies 32900							
Personnel	\$2,615,444	\$363,955	\$0	\$363,955	13.92%	\$2,612,325	\$3,119
Services	\$3,100	\$2,092	\$70	\$2,162	69.74%	\$2,862	\$238
Supplies	\$114,927	\$57,501	\$33,268	\$90,770	78.98%	\$114,770	\$157
Other	\$1,166	\$0	\$0	\$0	0.00%	\$1,000	\$166
<b>Total</b>	<b>\$2,734,637</b>	<b>\$423,548</b>	<b>\$33,338</b>	<b>\$456,886</b>	<b>16.71%</b>	<b>\$2,730,956</b>	<b>\$3,681</b>

**The Public Schools of Brookline  
FY2015 First Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 9/30/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$686,065	\$103,881	\$0	\$103,881	15.14%	\$699,788	(\$13,723)
Services	\$5,732	\$544	\$1,221	\$1,765	30.78%	\$5,465	\$267
Supplies	\$50,800	\$5,962	\$21,040	\$27,002	53.15%	\$50,503	\$297
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$11,296	\$0	\$2,953	\$2,953	26.14%	\$11,053	\$243
Total	\$754,043	\$110,537	\$25,213	\$135,750	18.00%	\$766,958	(\$12,915)
Kindergarten 33150							
Personnel	\$2,727,378	\$400,303	\$0	\$400,303	14.68%	\$2,720,085	\$7,293
Supplies	\$14,965	\$947	\$668	\$1,616	10.80%	\$14,727	\$238
Total	\$2,742,343	\$401,250	\$668	\$401,918	14.66%	\$2,734,811	\$7,532
Elementary 33200							
Personnel	\$13,802,100	\$1,977,541	\$0	\$1,977,541	14.33%	\$13,783,063	\$19,037
Services	\$279,439	\$105,376	\$1,290	\$106,666	38.17%	\$279,206	\$233
Supplies	\$211,486	\$38,977	\$86,253	\$125,231	59.21%	\$211,342	\$144
Other	\$57,760	\$1,860	\$0	\$1,860	3.22%	\$57,561	\$199
Capital	\$33,957	\$1,603	\$9,177	\$10,780	31.75%	\$33,780	\$177
Total	\$14,384,742	\$2,125,357	\$96,721	\$2,222,078	15.45%	\$14,364,951	\$19,791
High School 33300							
Personnel	\$953,657	\$156,796	\$0	\$156,796	16.44%	\$950,933	\$2,724
Services	\$321,541	\$46,922	\$59,721	\$106,643	33.17%	\$321,344	\$197
Supplies	\$88,436	\$13,760	\$26,732	\$40,493	45.79%	\$88,062	\$374
Other	\$22,848	\$10,097	\$0	\$10,097	44.19%	\$22,671	\$177
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,386,482	\$227,576	\$86,453	\$314,029	22.65%	\$1,383,010	\$3,472

**The Public Schools of Brookline  
FY2015 First Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 9/30/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>General Instruction 33400</b>							
Personnel	\$1,718,806	\$139,292	\$0	\$139,292	8.10%	\$1,715,907	\$2,899
Services	\$6,600	\$0	\$0	\$0	0.00%	\$6,428	\$172
Supplies	\$24,723	\$2,973	\$553	\$3,526	14.26%	\$24,526	\$197
Other	\$199,768	\$0	\$0	\$0	0.00%	\$199,601	\$167
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,949,897</b>	<b>\$142,265</b>	<b>\$553</b>	<b>\$142,818</b>	<b>7.32%</b>	<b>\$1,946,462</b>	<b>\$3,435</b>
<b>Building Services 34250</b>							
Personnel	\$2,303,062	\$621,036	\$0	\$621,036	26.97%	\$2,313,132	(\$10,070)
Services	\$564,874	\$153,978	\$402,774	\$556,752	98.56%	\$564,752	\$122
Supplies	\$132,821	\$78,269	\$29,660	\$107,929	81.26%	\$132,630	\$191
Other	\$100	\$0	\$0	\$0	0.00%	\$11	\$89
Capital	\$18,600	\$0	\$3,279	\$3,279	17.63%	\$18,279	\$321
<b>Total</b>	<b>\$3,019,457</b>	<b>\$853,284</b>	<b>\$435,713</b>	<b>\$1,288,997</b>	<b>42.69%</b>	<b>\$3,028,804</b>	<b>(\$9,347)</b>
<b>Gross School Dept. Budget</b>							
Personnel	\$77,534,178	\$12,130,452	\$0	\$12,130,452	15.65%	\$77,333,213	\$200,965
Services	\$9,509,116	\$820,749	\$3,843,843	\$4,664,592	49.05%	\$9,174,779	\$334,337
Supplies	\$2,089,250	\$649,090	\$446,053	\$1,095,144	52.42%	\$2,081,938	\$7,312
Other	\$722,215	\$178,548	\$28,902	\$198,295	27.46%	\$717,124	\$5,092
Capital	\$935,391	\$703,411	\$16,709	\$720,120	76.99%	\$933,275	\$2,116
<b>Total</b>	<b>\$90,790,150</b>	<b>\$14,482,250</b>	<b>\$4,335,507</b>	<b>\$18,817,757</b>	<b>20.73%</b>	<b>\$90,240,328</b>	<b>\$549,822</b>
% of Appr Bud.							
<b>Special Revenues Funds:</b>							
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
<b>Town Appropriation:</b>	<b>\$86,827,207</b>					<b>\$86,277,385</b>	<b>\$549,822</b>

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2015 FIRST QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY15 TOTAL ADJ. BUDGET</b>	<b>PROJECTED AS OF 9/30/14</b>	<b>SURPLUS/ (DEFICIT)</b>
<b><u>ADMINISTRATION &amp; SUPPORT:</u></b>				
Administration:	31050	1,408,972	1,408,742	230
Supervision:	31100	5,212,600	5,269,912	(57,312)
Information Services:	31780	1,026,960	1,023,923	3,037
Transportation:	31300	1,624,758	1,760,566	(135,808)
High School Support:	33300	1,386,482	1,383,010	3,472
General Instruction:	33400	1,949,897	1,946,462	3,435
Building Services:	34250	<u>3,019,457</u>	<u>3,028,804</u>	<u>(9,347)</u>
<b>TOTAL:</b>		<b>\$15,629,126</b>	<b>\$15,821,419</b>	<b>(\$192,293)</b>
<b><u>STUDENT SERVICES:</u></b>				
Psychological Services:	31750	988,336	1,013,503	(25,167)
Medical Services:	31770	1,138,293	1,068,478	69,815
Guidance:	31790	2,687,836	2,666,879	20,957
Engl. Lang. Learners / ESL:	32270	2,142,630	2,171,712	(29,082)
Special Education:	32760	<u>22,473,408</u>	<u>21,937,766</u>	<u>535,642</u>
<b>TOTAL:</b>		<b>\$29,430,503</b>	<b>\$28,858,339</b>	<b>\$572,164</b>
<b><u>EXTRA CURRICULAR ACTIVITIES:</u></b>				
Student Body Activities:	31350	205,430	207,484	(2,054)
Athletics/After School:	31720	<u>472,903</u>	<u>475,751</u>	<u>(2,848)</u>
<b>TOTAL:</b>		<b>\$678,333</b>	<b>\$683,235</b>	<b>(\$4,903)</b>
<b><u>CURRICULUM &amp; INSTRUCTION:</u></b>				
Education Tech and Info Services	31600	3,126,098	3,067,238	58,860
School-Within-A-School:	32200	399,528	380,621	18,907
World Language:	32250	3,866,238	3,830,402	35,836
Visual Arts:	32400	1,402,439	1,399,777	2,662
English/Language Arts:	32500	2,913,030	2,914,288	(1,258)
Mathematics:	32600	3,800,541	3,782,762	17,779
Performing Arts:	32650	1,950,278	1,944,395	5,883
Physical Education:	32700	1,885,137	1,896,571	(11,434)
Literacy Specialists:	32770	1,688,446	1,666,967	21,479
Health Education:	32780	530,441	529,075	1,366
Science:	32850	2,874,247	2,867,564	6,683
Social Studies:	32900	2,734,637	2,730,956	3,681
Career & Techn. Education:	32920	754,043	766,958	(12,915)
Kindergarten:	33150	2,742,343	2,734,811	7,532
Elementary:	33200	14,384,742	14,364,951	19,791
<b>TOTAL:</b>		<b>\$45,052,188</b>	<b>\$44,877,335</b>	<b>\$174,853</b>
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$90,790,150</b>	<b>\$90,240,328</b>	<b>\$549,822</b>
<b>Tuition and Facilities Funds:</b>		<b>(\$825,744)</b>	<b>(\$825,744)</b>	<b>\$0</b>
<b>Circuit Breaker Funds:</b>		<b>(\$1,902,739)</b>	<b>(\$1,902,739)</b>	<b>\$0</b>
<b>Revolving Fund Reimbursement</b>		<b>(\$150,680)</b>	<b>(\$150,680)</b>	<b>\$0</b>
<b>Supplementary:</b>		<b>(\$1,083,780)</b>	<b>(\$1,083,780)</b>	<b>\$0</b>
<b>Town Appropriation:</b>		<b>\$86,827,207</b>	<b>\$86,277,385</b>	<b>\$549,822</b>

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2015 FIRST QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY15 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 9/30/14</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Administrative, Supervision and General Instruction</b>				
Administration	31050	\$1,408,972	\$1,408,742	\$230
Supervision	31100	\$5,212,600	\$5,269,912	(\$57,312)
General Instruction	33400	<u>\$1,949,897</u>	<u>\$1,946,462</u>	<u>\$3,435</u>
<b>Sub-Total:</b>		\$8,571,469	\$8,625,116	(\$53,647)
<b>Building/Transportation Services</b>				
Transportation	31300	\$1,624,758	\$1,760,566	(\$135,808)
Building Services	34250	<u>\$3,019,457</u>	<u>\$3,028,804</u>	<u>(\$9,347)</u>
<b>Sub-Total:</b>		\$4,644,215	\$4,789,371	(\$145,156)
<b>Students, Non-Academic</b>				
Student Activities	31350	\$205,430	\$207,484	(\$2,054)
Athletics	31720	\$472,903	\$475,751	(\$2,848)
Performing Arts	32650	<u>\$1,950,278</u>	<u>\$1,944,395</u>	<u>\$5,883</u>
<b>Sub-Total:</b>		\$2,628,611	\$2,627,630	\$981
<b>Information Technology</b>				
Instructional Technology	31780	<u>\$1,026,960</u>	<u>\$1,023,923</u>	<u>\$3,037</u>
<b>Sub-Total:</b>		\$1,026,960	\$1,023,923	\$3,037
<b>Guidance and Medical Services</b>				
Psychological Services	31750	\$988,336	\$1,013,503	(\$25,167)
Medical Services	31770	\$1,138,293	\$1,068,478	\$69,815
Guidance	31790	<u>\$2,687,836</u>	<u>\$2,666,879</u>	<u>\$20,957</u>
<b>Sub-Total:</b>		\$4,814,465	\$4,748,861	\$65,604
<b>Mainstream Student Academic Program Accounts</b>				
Educational Tech and Info Services	31600	\$3,126,098	\$3,067,238	\$58,860
School-Within-A-School	32200	\$399,528	\$380,621	\$18,907
World Language	32250	\$3,866,238	\$3,830,402	\$35,836
Visual Arts	32400	\$1,402,439	\$1,399,777	\$2,662
English / Language Arts	32500	\$2,913,030	\$2,914,288	(\$1,258)
Mathematics	32600	\$3,800,541	\$3,782,762	\$17,779
Physical Education	32700	\$1,885,137	\$1,896,571	(\$11,434)
Health Education	32780	\$530,441	\$529,075	\$1,366
Science	32850	\$2,874,247	\$2,867,564	\$6,683
Social Studies	32900	\$2,734,637	\$2,730,956	\$3,681
Career and Technical Education	32920	\$754,043	\$766,958	(\$12,915)
BHS Support	33300	<u>\$1,386,482</u>	<u>\$1,383,010</u>	<u>\$3,472</u>
<b>Sub-Total:</b>		\$25,672,861	\$25,549,220	\$123,641

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2015 FIRST QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY15 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 9/30/14</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Special Challenge Academic Accounts</b>				
<b>English Language Learners / ESL</b>	32270	\$2,142,630	\$2,171,712	(\$29,082)
<b>Special Education</b>	32760	\$22,473,408	\$21,937,766	\$535,642
<b>Literacy Specialists</b>	32770	<u>\$1,688,446</u>	<u>\$1,666,967</u>	<u>\$21,479</u>
<b>Sub-Total:</b>		\$26,304,484	\$25,776,445	\$528,039
<b>Elementary &amp; Pre-Elementary Student Academic</b>				
<b>Kindergarten</b>	33150	\$2,742,343	\$2,734,811	\$7,532
<b>Elementary</b>	33200	<u>\$14,384,742</u>	<u>\$14,364,951</u>	<u>\$19,791</u>
<b>Sub-Total:</b>		\$17,127,085	\$17,099,763	\$27,322
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$90,790,150</b>	<b>\$90,240,328</b>	<b>\$549,822</b>
<b>TUITION AND FACILITIES FUNDS:</b>		<b>(\$825,744)</b>	<b>(\$825,744)</b>	<b>\$0</b>
<b>CIRCUIT BREAKER:</b>		<b>(\$1,902,739)</b>	<b>(\$1,902,739)</b>	<b>\$0</b>
<b>REVOLVING FUND REIMBURSEMENT</b>		<b>(\$150,680)</b>	<b>(\$150,680)</b>	<b>\$0</b>
<b>SUPPLEMENTARY:</b>		<b>(\$1,083,780)</b>	<b>(\$1,083,780)</b>	<b>\$0</b>
<b>Town Appropriation:</b>		<b>\$86,827,207</b>	<b>\$86,428,065</b>	<b>\$549,822</b>

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

<b>Fiscal Year</b>	<b>Appropriation Amount</b>	<b>Percent Growth</b>	<b>Actual Spending</b>	<b>Percent Growth</b>	<b>Year End Surplus/Deficit</b>	<b>Special Education Prog. Costs *</b>	<b>Percent Growth</b>
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%
<b>Total Ten Year Increase</b>		<b>59.77%</b>		<b>59.12%</b>			<b>76.66%</b>
<b>Average Annual Growth</b>		<b>4.81%</b>		<b>4.77%</b>			<b>5.97%</b>

**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.

**The Public Schools of Brookline  
Six Year Expenditure Growth Pattern  
FY10 - FY15**

Attachment 2

	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Final FY13 Expenditures</b>	<b>Final FY14 Expenditures</b>	<b>Projected FY15 Expenditures</b>	<b>FY10 - FY15 6-Year Expenditure Growth</b>	
<b>Total BPS</b>	\$ 72,515,419	\$ 75,521,702	\$ 78,443,875	\$ 81,673,260	\$ 85,627,608	\$ 90,240,328	\$ 17,724,909	25.0%
<b>Total Special Education (SPED)</b>	\$ 18,871,798	\$ 19,610,115	\$ 20,075,062	\$ 20,845,716	\$ 21,842,551	\$ 21,937,766	\$ 3,065,968	17.9%
<b>SPED Percent of Total</b>	26.02%	25.97%	25.59%	25.52%	25.51%	24.31%	17.30%	

	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Final FY13 Expenditures</b>	<b>Final FY14 Expenditures</b>	<b>Projected FY15 Expenditures</b>	<b>FY10 - FY15 6-Year Expenditure Growth</b>	
<b>Total SPED, Transportation and Medical</b>	\$ 21,141,499	\$ 22,146,194	\$ 22,648,038	\$ 23,452,551	\$ 24,387,936	\$ 24,766,811	\$ 3,625,312	18.8%
<b>SPED Percent of Total</b>	29.2%	29.3%	28.9%	28.7%	28.5%	27.4%		
<b>Total w/o SPED, Transportation and Medical</b>	\$ 51,373,920	\$ 53,375,508	\$ 55,795,837	\$ 58,220,709	\$ 61,239,672	\$ 65,473,518	\$ 14,099,598	27.3%
<b>Non-SPED Percent of Total</b>	70.8%	70.7%	71.1%	71.3%	71.5%	72.6%		



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SUPERINTENDENT OF SCHOOLS

PETER C. ROWE  
DEPUTY SUPERINTENDENT  
FOR ADMINISTRATION AND FINANCE

## Memorandum

**TO:** William H. Lupini, Superintendent of Schools

**FROM:** Peter C. Rowe, Deputy Superintendent  
for Administration and Finance

**RE:** FY15 First Quarter Expenditure Report - Supplement

**DATE:** November 13, 2014

Please find below and attached supplementary materials which were not delivered as a part of the FY15 First Quarter Expenditure Report distributed on Friday, November 7, 2014.

Included in this report is the material on Salary - Funding Step and Lane Growth and the First Quarter Report on Revolving Funds.

### **Salary – Funding Step and Lane Growth**

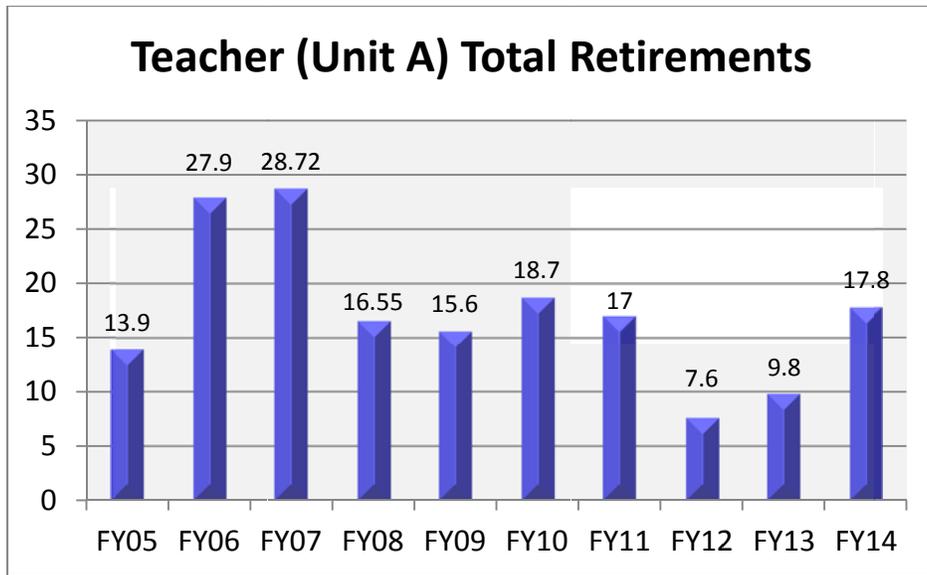
The FY15 budget was developed with the expectation that Teacher (Unit A) staff retirements would be higher than our recent experience. This projection proved true with 17.8 FTE retirements at the end of FY14. The projected number of retirements was expected to lead to a higher than recent average turnover savings to cover some of the cost growth for annual step and lane increases. As a result we budgeted \$650K for the cost of step increases to cover a liability that at gross was estimated at \$1.3M, resulting in the need to accrue a \$650K salary savings in new hire/replacement salaries.

FY15 data indicates that a total of 97.9 FTE positions opened up due to promotions, resignations, retirements, leaves or were newly budgeted. The counts are: Promotions 5.9 @ \$81,244, Retirements 17.8 FTE @ \$92,527, Leaves 6.6 FTE @ \$76,521, Resignations/Non-Renewals 34.65 @ \$67,013. Replacing them are 7.5 FTE individuals returning from leave/changing assignment at an average salary of \$84,345 and 90.25 FTE's newly hired staff at an average salary of \$60,365. Additionally, 32.95 FTE net new positions were added to the budget at an average salary of \$60,000. Using this analysis, the savings within this turnover is \$837K which when offset by the \$650K needed to supplement the \$650K budgeted for step and lane growth, has provided an approximate \$187K savings above our estimate needed to fund Step increases.

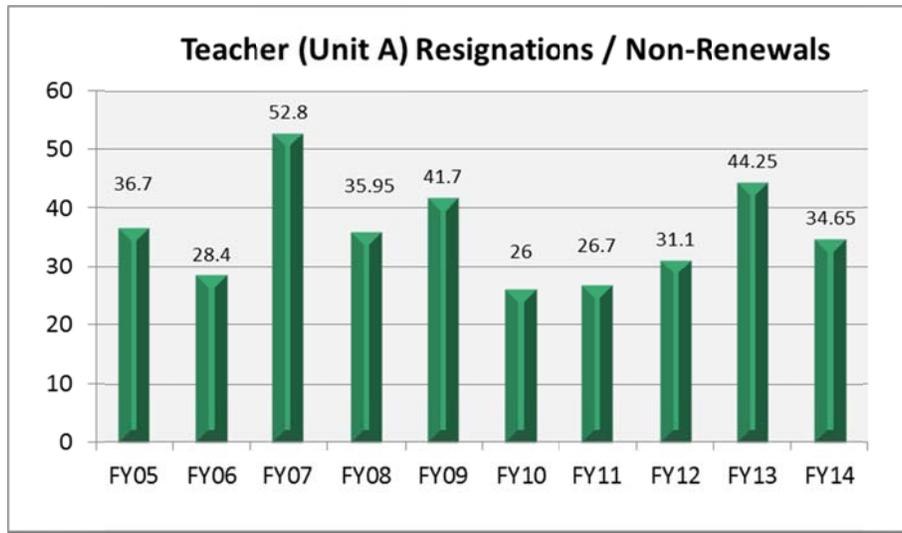
**FY15 Staff Change Summary**

	<b><u>FTE's</u></b>	<b><u>Average Salary</u></b>	<b><u>Total Salary</u></b>
New Hires	90.25	\$60,365	\$5,447,941
Return from Leave	7.5	\$84,345	\$645,238
<b>Total Additions</b>	<b>97.90</b>		<b>\$6,093,178</b>
Leaves	6.6	\$76,521	\$505,037
Retirements	17.80	\$92,527	\$1,646,978
Promotions	5.90	\$81,244	\$479,341
Resignations/Non-Renewals	34.65	\$67,013	\$2,321,985
New Budgeted	32.95	\$60,000	\$1,977,000
<b>Total Positions Available</b>			<b>\$6,930,341</b>

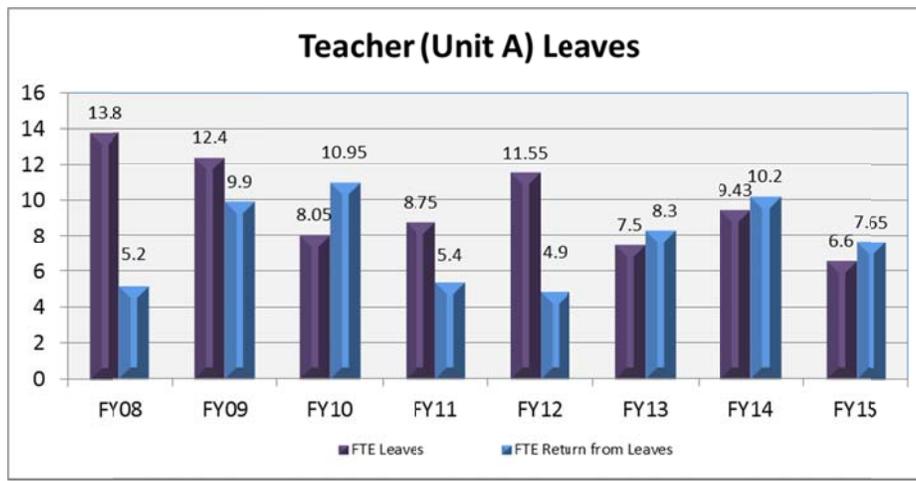
<b>Net Savings</b>	<b>\$837,163</b>
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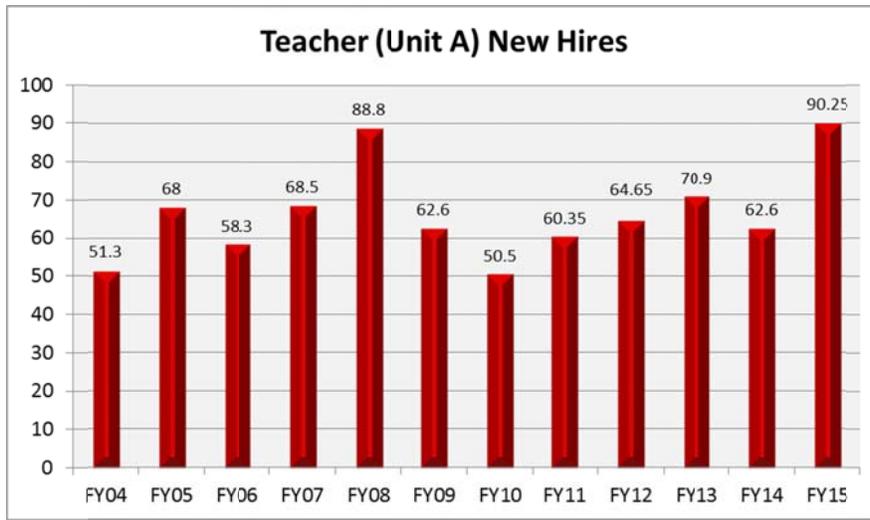
- The number of teachers (Unit A) retiring at the end of FY14 returned to levels experienced in FY10-FY11.



- Teacher turnover in non-retirement categories – resignations and non-renewals – showed a decrease, to 34.65 FTEs, from FY13 experience.



- Teacher (Unit A) leaves, at 6.6 FTE, were down from the prior year. Staff returning from leave, at 7.65 FTE, were also down. The pattern of both, over the years, has been erratic and relatively small.



- Teacher (Unit A) new hires were 90.25 FTE, which is a high mark within the past 12 years, and is an outcome of the high number (32.95 FTE) of new positions budgeted in FY15.

On balance the positive savings accrued from the net change in Step and Lane growth in FY15 – estimated at \$187k – is essentially the source of the projected \$201k salary surplus within the full report.

## FY15 First Quarter Expenditure Report - Revolving Funds

### **Brookline Adult and Community Education – SE22**

The Brookline Adult and Community Education program continues to provide an invaluable resource to the town, with a wide range of classes and events that appeal to our diverse population. New programs aimed at the ever growing numbers of young children who live in town have expanded the breadth of offerings, and helped increase revenues to this important demographic.

For FY15, the first quarter report shows total revenues of \$775,141 against expenses of \$321,091. The preponderance of revenues realized in the first quarter are from Summer Programs, which are up \$25K from FY14's programs. This is a strong indication that the program is continuing to grow among the aforementioned young who reside in town.

The FY15 Operating Budget requires the BA&CE budget continue to make an annual contribution of \$50K toward facility use costs, previously paid by the General Fund.

### **Use of School Buildings – SE23**

The Use of School Buildings fund reflects the expenses incurred to prepare and operate buildings throughout the year for events held after school and on weekends offset by revenues from the lease of school buildings. Traditionally, it has been used to supplement the General Fund at \$30,000. This has been increased to \$150,000 for FY15 as we expect significant financial support from groups that use school spaces for extracurricular activities. Additionally for FY15 we have created a Centralized Fee Collector position to ensure that we are fully realizing available revenues.

The demand for space in our community continues to be high, and FY15 will be a critical year in our attempt to maximize revenues in this area.

### **Non-Resident Tuition – SE52**

This fund traditionally supplements the General Fund through full tuition payments, which are set at \$16,500 in FY15 and through the staff materials fee set at \$2,565 for this year (up from \$2,490 in FY14). These fees are budgeted to supplement the General Fund by \$575,744.

This fund is also used as a clearing account to accept and expend certain other revenue sources (i.e., Music Extension program, transportation revenues and costs associated with these programs).

The First Quarter report shows revenues of \$175,358 against direct expenses of \$117,117. The majority of revenues are realized throughout the school year, given our practice of using payroll

deductions to collect the materials fee from Town and School Employees. As of this writing, we will have 202 materials fee students and 11 'full pay' students for FY15.

### **School Athletics – SE26**

This fund contains the student athletic fee which supplements the operating budget of the athletics program.

Fees were raised in FY14 to \$300 per sport, per season in an attempt to close a persistent gap in the costs and revenue shortfalls associated with the Athletics Department. Despite this, the program still suffered a loss of approximately \$100K. This included an assumed \$29K in FY14 encumbrances. Many of these anticipated costs were unrealized, providing the FY15 account with a positive fund balance for FY15 of almost \$30K. This has provided the program with additional funds, but not enough to cover a structural deficit that needs to be addressed. While we fully intend to have the new centralized Fee Collector help codify the scholarship process increasing revenues, we still struggle with the ever growing costs associated with transportation, official salaries and equipment expenses. The true costs of these, as well as the expense of running a program with a wide diversity of sports will need to be reviewed thoroughly during the upcoming year.

### **School Restaurant - SE27**

The School Restaurant Revolving Fund accounts for the revenue generated by the School Restaurant at Brookline High School. This program provides real-life training for students interested in the culinary arts as a part of our Career Education program at BHS.

The first quarter report shows revenues of \$5,260 against expenses of \$5,808. Most of the revenues and expenses associated with this program occur during the school year, hence the lack of either through 9/30. The continued success of this program has enabled us to fund expenses related to the running of a comprehensive vocational program at Brookline High School.

### **Summer School – SE28**

The Summer School Program at Brookline High School provides both required and enrichment based courses. This program has historically operated with an assumed General Fund line item of \$30,000 in order to support students who need additional credits to graduate. Recent changes in administering the program attempted to limit offerings while at the same time meeting the needs of those who were just short of credits needing to graduate/advance. For FY14, the \$30K support from the General Fund was eliminated. Despite this, we continued to see a deficit of roughly \$30K in the Summer School program. Additionally, and similar to the Athletics Department Revolving Fund, this program over encumbered anticipated non-salary costs associated with running the program. While the true deficit of the FY15 Summer School program is still around \$25K, some prior year additional fund balance closes the shortfall in the account to a little under \$17K. Closer administrative oversight, in conjunction with the newly

created central fee collector, will need to occur in FY15 to maintain a break even performance in this fund.

### **Early Childhood – SE20**

The Brookline Early Education Program (BEEP) operated by the Public Schools of Brookline is a fee for service model. These programs are subsidized by the General Fund for both Special Education and collective bargaining costs and supplemented by external grants – primarily the several grants distributed by the Massachusetts Department of Education.

BEEP increased fees in FY15 in order to keep up with anticipated expenses. The first quarter report shows revenues of \$583,049 against \$288,746 in expenses. For FY15, the program raised tuition rates by 3% in order to continue to offset increased costs related to decreasing federal and state aid for Early Childhood programming, increased demand for Special Education services and an increase in scholarship applications. Additionally, many programs have been relocated from on-site Elementary School locations at Baker, Lincoln and Pierce to rental space. The costs associated with relocation are funded by the CIP in FY15, but this model is not a long term financially viable option.

The fund balance in this account reflects the annual General Fund support from both Special Education and the Kindergarten accounts that supplement costs associated with those populations, but is subject to ever diminishing space issues as well as limits to continuing to provide scholarships to those in need.

### **Food Service – SE25**

The Food Service Program has dealt with fluctuations in revenue and expense costs over the past five years. Raw food prices, transportation costs associated with fresh produce, and implementation of federal mandates regarding school nutrition programs nationwide have affected the predictability of the system in place. FY14 illustrated an increase in revenues, along with a stabilization of expenses, which allowed us to essentially break even, after a charge of \$150K for Health Insurance.

The first quarter shows revenues of \$355,254 against expenses of \$166,912. As with the School Restaurant at Brookline High School, revenues and expenses occur primarily over the next 3 fiscal quarters. A clearer picture of performance, historically related to participation and fluctuating food and transportation costs, will be available during the 2<sup>nd</sup> quarter report.

In order to sustain break even performance forward an increase of 25 cents per meal was implemented in September. The goal is to ensure that this fund has a reasonable fund balance and can weather anticipated costs associated with a lunch program that puts an emphasis on fresh produce, the use of local vendors, and a varied lunch offering for our diverse population of students.

### **Special Education: METCO Fund –SE14**

Until FY03, the State Department of Education calculated the impact of special education services for METCO students on each METCO receiving community and made a supplementary payment to the community. This fund contains the supplemental revenue and expenses attributable to the services provided to METCO students for Special Education services. New revenue for this account ended in FY03.

As we move forward, we have chosen to use these funds for one-time services. In FY09 and FY10, funds were used from this account to renovate space at Brookline High School specifically for the use of Special Education programs. No activity occurred here since FY11. Our fund balance remains at \$53K in this account, which will be spent on technology for a 1:1 student initiative at BHS in FY15.

### **Circuit Breaker - SEB3**

FY15 is the twelfth year of “Circuit Breaker” funding. These funds are received by the department from the state as partial funding for high cost Special Education students. Circuit Breaker funds are carried in a revolving fund.

Prior to FY04, the Massachusetts Department of Education paid Residential Schools directly for approximately 50% of the cost of Residential student’s tuition. The Circuit Breaker language requires school departments to pay the entire cost for Residential students and has created a funding formula for distributing funds to school systems based upon a restructured formula for all “high cost” students. This formula allows school systems to receive supplementary funding for any student whose total educational cost exceeds \$41,944 in FY15.

For FY15, we had budgeted an estimate of funding at \$1,902,739, a reduction from the actual FY14 Circuit Breaker revenue of \$2,114,026. The FY15 claim (for services rendered during FY14) came in significantly lower, at \$1,637,335, a shortfall of \$265,404 from our conservative estimate. The decrease in revenue for high cost students is the direct result of the Office of Student Services ability to build in house programming to limit Out-of-District placements in FY14.

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

**Fund SE22 Adult Education**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$1,209,613	\$1,339,181	\$1,422,283	\$1,176,205	\$1,183,305	\$784,771	\$1,319,122	\$775,141
Expense	(\$1,257,442)	(\$1,125,689)	(\$1,127,346)	(\$1,088,223)	(\$1,151,968)	(\$285,179)	(\$1,141,161)	(\$321,091)
<b>Net Income Sub-Total</b>	(\$47,829)	\$213,492	\$294,937	\$87,982	\$31,337	\$499,593	\$177,961	\$454,050
General Fund Transfers	\$0	\$0	\$0	\$0	(\$50,680)	\$0	(\$50,680)	\$0
<b>Net Income Total</b>	(\$47,829)	\$213,492	\$294,937	\$87,982	(\$19,343)	\$499,593	\$127,281	\$454,050
Cash Balance At End of Period	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,220,126	\$1,296,212	\$1,414,350	\$1,377,806
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,220,126	\$1,296,212	\$1,414,350	\$1,377,806
Liabilities & Encumbrances	(\$418,634)	(\$442,861)	(\$319,006)	(\$353,684)	(\$476,504)	(\$467,275)	(\$492,767)	(\$101,514)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$118,951	\$328,830	\$627,381	\$762,964	\$743,622	\$828,937	\$921,583	\$1,276,292

**Fund SE23 Use of School Buildings**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$112,386	\$208,768	\$125,804	\$106,075	\$98,188	\$46,455	\$146,253	\$28,301
Expense	(\$92,309)	(\$159,187)	(\$127,904)	(\$64,483)	(\$114,991)	(\$8,190)	(\$68,737)	(\$152,050)
<b>Net Income Sub-Total</b>	\$20,077	\$49,581	(\$2,100)	\$41,592	(\$16,803)	\$38,265	\$77,516	(\$123,749)
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	\$20,077	\$49,581	(\$2,100)	\$41,592	(\$16,803)	\$38,265	\$77,516	(\$123,749)
Cash Balance At End of Period	\$101,585	\$139,081	\$134,952	\$177,544	\$174,862	\$198,006	\$241,616	\$182,530
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$101,585	\$139,081	\$134,952	\$177,544	\$174,862	\$198,006	\$241,616	\$182,530
Liabilities & Encumbrances	(\$10,015)	(\$2,000)	(\$1,439)	(\$1,000)	(\$15,121)	\$0	(\$4,359)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$91,570	\$137,081	\$133,513	\$176,544	\$159,741	\$198,006	\$237,257	\$182,530

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

**Fund SE52 Non-Resident Tuition**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$567,119	\$773,033	\$518,068	\$839,902	\$906,767	\$53,774	\$1,005,143	\$175,358
Expense	(\$267,205)	(\$517,527)	(\$226,871)	(\$705,098)	(\$413,442)	(\$94,248)	(\$447,213)	(\$117,171)
<b>Net Income Sub-Total</b>	\$299,914	\$255,506	\$291,196	\$134,804	\$493,325	(\$40,474)	\$557,930	\$58,187
General Fund Transfers	(\$371,251)	(\$386,251)	(\$442,249)	(\$293,445)	(\$490,016)	\$0	(\$716,451)	\$0
<b>Net Income Total</b>	(\$71,337)	(\$130,745)	(\$151,053)	(\$158,641)	\$3,309	(\$40,474)	(\$158,521)	\$58,187
Cash Balance At End of Period	\$848,072	\$625,688	\$587,962	\$361,951	\$423,852	\$330,977	\$229,371	\$284,325
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$848,072	\$625,688	\$587,962	\$361,951	\$423,852	\$330,977	\$229,371	\$284,325
Liabilities & Encumbrances	(\$133,371)	(\$75,733)	(\$67,370)	\$0	(\$52,718)	(\$317)	(\$17,438)	(\$13,947)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$714,701	\$549,955	\$520,592	\$361,951	\$371,134	\$330,660	\$211,933	\$270,378

**Fund SE26 School Athletics**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$279,933	\$284,061	\$288,676	\$312,904	\$290,869	\$61,459	\$392,162	\$46,381
Expense	(\$330,146)	(\$358,387)	(\$342,835)	(\$341,596)	(\$382,069)	(\$46,602)	(\$521,572)	(\$83,542)
<b>Net Income Sub-Total</b>	(\$50,214)	(\$74,326)	(\$54,159)	(\$28,692)	(\$91,200)	\$14,857	(\$129,410)	(\$37,161)
General Fund Transfers	\$50,214	\$74,326	\$54,159	\$28,692	\$91,200	\$0	\$100,601	\$0
<b>Net Income Total</b>	\$0	\$0	\$0	\$0	\$0	\$14,857	(\$28,809)	(\$37,161)
Cash Balance At End of Period	\$28,040	\$27,291	\$6,286	\$47,158	\$61,459	\$21,699	\$28,809	(\$3,086)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$28,040	\$27,291	\$6,286	\$47,158	\$61,459	\$21,699	\$28,809	(\$3,086)
Liabilities & Encumbrances	(\$18,770)	(\$27,291)	(\$6,286)	(\$16,535)	(\$61,459)	(\$6,518)	(\$28,809)	(\$5,172)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$9,270	\$0	\$0	\$30,623	\$0	\$15,181	\$0	(\$8,258)

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

**Fund SE27 School Restaurant**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$114,852	\$138,924	\$136,853	\$125,558	\$85,118	\$3,406	\$102,730	\$5,260
Expense	(\$103,345)	(\$106,224)	(\$103,799)	(\$140,183)	(\$71,370)	\$0	(\$99,096)	(\$5,808)
<b>Net Income</b>	<b>\$11,507</b>	<b>\$32,700</b>	<b>\$33,054</b>	<b>(\$14,625)</b>	<b>\$13,748</b>	<b>\$3,406</b>	<b>\$3,634</b>	<b>(\$548)</b>
Cash Balance At End of Period	\$84,854	\$117,553	\$150,607	\$140,129	\$149,731	\$153,137	\$159,103	\$152,817
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$84,854	\$117,553	\$150,607	\$140,129	\$149,731	\$153,137	\$159,103	\$152,817
Liabilities & Encumbrances	\$0	\$0	\$0	(\$4,147)	\$0	\$0	(\$5,738)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$84,854</b>	<b>\$117,553</b>	<b>\$150,607</b>	<b>\$135,982</b>	<b>\$149,731</b>	<b>\$153,137</b>	<b>\$153,365</b>	<b>\$152,817</b>

**Fund SE28 Summer School**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$85,113	\$93,578	\$113,242	\$118,960	\$105,138	\$106,129	\$108,052	\$82,277
Expense	(\$135,595)	(\$130,327)	(\$143,935)	(\$165,099)	(\$141,155)	(\$136,410)	(\$136,641)	(\$107,831)
<b>Net Income Sub-Total</b>	<b>(\$50,482)</b>	<b>(\$36,749)</b>	<b>(\$30,693)</b>	<b>(\$46,139)</b>	<b>(\$36,017)</b>	<b>(\$30,281)</b>	<b>(\$28,589)</b>	<b>(\$25,554)</b>
General Fund Transfers	\$50,482	\$36,749	\$30,693	\$46,139	\$36,017	\$0	\$37,136	\$0
<b>Net Income Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$30,281)</b>	<b>\$8,547</b>	<b>(\$25,554)</b>
Cash Balance At End of Period	\$3,940	\$0	\$0	\$0	\$0	(\$30,281)	\$8,609	(\$16,945)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$3,940	\$0	\$0	\$0	\$0	(\$30,281)	\$8,609	(\$16,945)
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,609)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$3,940</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$30,281)</b>	<b>\$0</b>	<b>(\$16,945)</b>

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

**Fund SE20 Early Childhood Ed.**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$1,442,247	\$1,557,995	\$1,656,550	\$1,947,697	\$1,976,792	\$408,285	\$2,122,866	\$583,049
Expense	(\$1,746,241)	(\$1,860,237)	(\$2,004,188)	(\$2,325,918)	(\$2,162,186)	(\$111,922)	(\$2,177,399)	(\$288,746)
<b>Net Income Sub-Total</b>	<b>(\$303,994)</b>	<b>(\$302,242)</b>	<b>(\$347,639)</b>	<b>(\$378,221)</b>	<b>(\$185,394)</b>	<b>\$296,363</b>	<b>(\$54,533)</b>	<b>\$294,303</b>
General Fund Transfers	\$294,339	\$294,339	\$191,701	\$194,905	\$198,803	\$0	\$253,839	\$0
<b>Net Income Total</b>	<b>(\$9,655)</b>	<b>(\$7,903)</b>	<b>(\$155,938)</b>	<b>(\$183,316)</b>	<b>\$13,409</b>	<b>\$296,363</b>	<b>\$199,306</b>	<b>\$294,303</b>
Cash Balance At End of Period	\$528,295	\$523,328	\$243,052	\$48,056	\$253,099	\$504,379	\$351,739	\$465,580
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$528,295	\$523,328	\$243,052	\$48,056	\$253,099	\$504,379	\$351,739	\$465,580
Liabilities & Encumbrances	(\$173,949)	(\$177,219)	(\$91)	\$0	(\$191,634)	(\$189,080)	(\$183,514)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$354,346</b>	<b>\$346,109</b>	<b>\$242,961</b>	<b>\$48,056</b>	<b>\$61,465</b>	<b>\$315,299</b>	<b>\$168,225</b>	<b>\$465,580</b>

**Fund SE25 School Lunch**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$1,761,868	\$1,956,206	\$2,129,497	\$2,250,802	\$2,041,672	\$387,011	\$2,458,804	\$355,254
Expense	(\$1,655,619)	(\$1,744,285)	(\$1,888,501)	(\$2,005,312)	(\$2,096,235)	(\$124,858)	(\$2,312,781)	(\$166,912)
<b>Net Income Sub-Total</b>	<b>\$106,249</b>	<b>\$211,921</b>	<b>\$240,996</b>	<b>\$245,490</b>	<b>(\$54,563)</b>	<b>\$262,153</b>	<b>\$146,024</b>	<b>\$188,342</b>
General Fund Transfers	\$0	\$0	\$0	\$0	(\$150,000)	\$0	(\$150,000)	\$0
<b>Net Income Total</b>	<b>\$106,249</b>	<b>\$211,921</b>	<b>\$240,996</b>	<b>\$245,490</b>	<b>(\$204,563)</b>	<b>\$262,153</b>	<b>(\$3,976)</b>	<b>\$188,342</b>
Cash Balance At End of Period	(\$138,852)	\$79,612	\$238,217	\$506,214	\$313,903	\$551,869	\$316,458	\$474,041
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$138,852)	\$79,612	\$238,217	\$506,214	\$313,903	\$551,869	\$316,458	\$474,041
Liabilities & Encumbrances	(\$18,566)	(\$26,396)	(\$50,232)	(\$21,486)	(\$33,738)	(\$9,551)	(\$40,269)	(\$9,509)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>(\$157,418)</b>	<b>\$53,216</b>	<b>\$187,986</b>	<b>\$484,728</b>	<b>\$280,165</b>	<b>\$542,318</b>	<b>\$276,189</b>	<b>\$464,531</b>

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

**Fund SE14 CH76:12A METCO**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expense	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income</b>	<b>(\$71,595)</b>	<b>(\$57,216)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Balance At End of Period	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$38,739</b>	<b>\$53,118</b>						

**Fund SEB3 Circuit Breaker**

	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 9/30/14</b>
Revenue	\$1,278,647	\$1,185,699	\$1,291,163	\$2,466,501	\$2,142,130	\$634,533	\$2,220,051	\$937,841
Expense	(\$1,885,520)	(\$1,687,159)	(\$1,409,938)	(\$2,105,991)	(\$2,038,098)	(\$98,024)	(\$2,142,130)	(\$149,629)
<b>Net Income Sub-Total</b>	<b>(\$606,873)</b>	<b>(\$501,460)</b>	<b>(\$118,775)</b>	<b>\$360,511</b>	<b>\$104,032</b>	<b>\$536,509</b>	<b>\$77,921</b>	<b>\$788,212</b>
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	<b>(\$606,873)</b>	<b>(\$501,460)</b>	<b>(\$118,775)</b>	<b>\$360,511</b>	<b>\$104,032</b>	<b>\$536,509</b>	<b>\$77,921</b>	<b>\$788,212</b>
Cash Balance At End of Period	\$995,327	\$836,110	\$756,123	\$1,048,051	\$1,046,144	\$1,244,690	\$1,065,236	\$1,869,182
Receivables:	\$426,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,421,543	\$836,110	\$756,123	\$1,048,051	\$1,046,144	\$1,244,690	\$1,065,236	\$1,869,182
Liabilities & Encumbrances	(\$122,344)	(\$66,064)	(\$68,582)	(\$40,428)	(\$143,174)	(\$24,352)	(\$41,595)	(\$57,329)
<b>Net Fund Balance</b>	<b>\$1,299,199</b>	<b>\$770,045</b>	<b>\$687,541</b>	<b>\$1,007,623</b>	<b>\$902,970</b>	<b>\$1,220,338</b>	<b>\$1,023,641</b>	<b>\$1,811,853</b>