



THE PUBLIC SCHOOLS OF BROOKLINE
BROOKLINE, MASSACHUSETTS 02445

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

ANDREW BOTT
SUPERINTENDENT OF SCHOOLS

MARY ELLEN DUNN
DEPUTY SUPERINTENDENT
FOR ADMINISTRATION AND FINANCE

Memorandum

TO: Mary Ellen Dunn, Deputy Superintendent for Administration and Finance
FROM: Michael D’Onofrio, Director of Administrative Services
RE: FY17 First Quarter Financial Report
DATE: November 15, 2016

The First Quarter FY17 Financial Expenditure Report shows a projected net surplus on the Operating Budget of \$382,568.

Salaries / Expenses	Original Appropriation	Transfers/ Amendments	Revised Budget	YTD Expended	Encumbrance/ Requisitions	Available Budget
Salaries	\$ 89,399,106	\$ -	\$ 89,399,106	\$ 10,289,566	\$ 79,066,137	\$ 43,403
Expenses	\$ 15,237,450	\$ -	\$ 15,237,450	\$ 2,839,667	\$ 12,058,618	\$ 339,165
Grand Total	\$ 104,636,556	\$ -	\$ 104,636,556	\$ 13,129,233	\$ 91,124,755	\$ 382,568

Transfer Budget and FTE Approval Requests

FTE Requests:

- 1) Transfer 1.0 position budgeted in BESA Secretaries line to Individual Contracts line to correct for the Data Specialist position.
- 2) Transfer 4.0 Unallocated Special Education Teachers positions budgeted in Unit A Teachers line to Unit C Paraprofessionals line for new Special Education aides.

Budget Transfer Requests:

- 1) Transfer \$129,114 from Special Education Reserve Account (327699-558080) to Special Education Out of District Tuitions (327699-524520 -\$7,212) and (327699-524008 - \$121,902)
- 2) Transfer \$99,565 from Special Education Reserve Account (327699-558080) to Special Education Transportation Account (313028-524631).
- 3) Transfer salary expenses of \$18,220 from Summer School Revolving Fund (3105SE28-510151) to Supervision Account (311031-510151).
- 4) Transfer \$248,571 from the Health Insurance Reserve Account (334099-558097) to the Kindergarten Aides Account (331510-510156) to offset the impact of the elimination of the

Quality Full-Day Kindergarten Enhancement Grant from the Department of Elementary and Secondary Education (DESE).

Personnel: Salaries and Wages are shown by bargaining group to highlight in summary the cost and FTE changes for the FY 2017 budget (Table 1). The first quarter report details all projected personnel costs associated with time worked between July 1, 2016 and June 30, 2017. This time frame begins with summer programs and professional development activities through the end of the school year.

As a result of collective bargaining agreements not being settled, this projection assumes an expense for the future settlement. The district entered into mediation for Units A, B and the Paraprofessional Units, and has started negotiations for Custodians, Food Service and Secretaries.

Table 1

Bargaining Unit	Budgeted FTE	FTE	FTE Variance	Budgeted Salaries	Projected Salaries	Salaries Variance	Notes
SENIOR STAFF	4.00	4.00	-	\$ 755,071	\$ 717,529	\$ 37,542	Superintendent Salary
SAD2 PRINCIPALS AND BHS HEADMASTER	11.80	12.00	(0.20)	\$ 1,635,815	\$ 1,622,510	\$ 13,305	Teaching Assignment at BHS
SAD3 DEANS AND DIRECTORS	16.00	17.00	(1.00)	\$ 1,718,973	\$ 1,906,347	\$ (187,374)	Addition of Dean of Faculty at BHS and Turnover
SAD4 INDIVIDUAL CONTRACTS	16.00	17.40	(1.40)	\$ 1,046,758	\$ 1,136,418	\$ (89,660)	Transfer from BESA Secretaries and Asst. to Supt.
SAFC AFSCME CUSTODIANS	41.33	40.00	1.33	\$ 2,129,334	\$ 2,008,403	\$ 120,931	Custodian on Leave, unfilled House Worker Position
SNB SCHOOL NO BENEFITS	10.64	10.64	-	\$ 1,954,849	\$ 1,954,849	\$ -	Substitutes, Overtime and other Salary expenses
BESA SECRETARIES	41.20	40.20	1.00	\$ 2,176,768	\$ 2,070,008	\$ 106,760	Correction of FTE from BESA Secretaries Line to Individual Contracts Line
STRN TRANSPORTATION	1.00	-	1.00	\$ 25,198	\$ -	\$ 25,198	Unfilled Bus Monitor position
SUNA: Unit A- TEACHERS	805.96	804.70	1.26	\$ 66,745,968	\$ 66,703,840	\$ 42,128	Reallocaiton of 4.0 Unallocated Special Education Teachers to Paraprofessionals
SUNB: Unit B- CURRICULUM COORDINATORS	36.13	35.13	1.00	\$ 3,999,546	\$ 3,907,611	\$ 91,935	Reduction of Steps to Success Coordinator
SUNC: Unit C- PARAS BIWEEKLY	209.28	221.60	(12.32)	\$ 6,223,498	\$ 6,524,762	\$ (301,264)	Kindergarten Grant eliminated
SUND: Unit D- PARAS WEEKLY	17.00	13.00	4.00	\$ 953,053	\$ 768,813	\$ 184,240	Two unfilled IT Support Staff
SUNE IND CONTRACTS	1.00	0.80	0.20	\$ 34,274	\$ 34,613	\$ (339)	
Total	1,211.33	1,216.47	(5.13)	\$ 89,399,106	\$ 89,355,703	\$ 43,403	

Vacancies and Other Salary Offsets: The first quarter report reflects a savings on personnel expenses due to a number of unfilled positions, some of which will remain unfilled for the entire year. These salary savings are funding other unbudgeted positions.

Table 2

Unfilled Positions					
Description	FTE	Budgeted Cost	Projected Cost	Budget Savings	Notes
Mathematics Coach	1.00	\$ 64,733	\$ -	\$ 64,733	Unfilled
District Wide Mathematics Specialist	1.00	\$ 64,733	\$ -	\$ 64,733	Unfilled
IT Technicians	2.00	\$ 100,000	\$ 68,703	\$ 31,297	Pending Proposal
Bus Monitor	1.00	\$ 25,198	\$ -	\$ 25,198	Unfilled
Director of Data Management	1.00	\$ 94,582	\$ 102,000	\$ (7,418)	Interviews ongoing
Planning Specialist	1.00	\$ 61,200	\$ 58,000	\$ 3,200	Interviews ongoing
Teaching and Learning Secretary	1.00	\$ 68,681	\$ -	\$ 68,681	Unfilled
Digital Learning Specialist	1.00	\$ 70,000	\$ 70,000	\$ -	Pending Proposal
Digital Learning Specialist	0.00	\$ -	\$ 70,000	\$ (70,000)	Pending Proposal
Teaching and Learning Senior Director	1.00	\$ -	\$ -	\$ -	Unfunded Position
Pre-K-12 Senior Director for Special Education	1.00	\$ -	\$ -	\$ -	Unfunded Position
Data Clerk - Office of Strategy and Performance	1.00	\$ -	\$ -	\$ -	Unfunded Position
Special Revenue Funds Manager	1.00	\$ -	\$ 70,000	\$ (70,000)	Unfunded Position
Transportation Coordinator- Succession Planning	1.00	\$ -	\$ -	\$ -	Unfunded Position
Total Cost / Savings	14.00	\$ 549,127	\$ 438,703	\$ 110,424	

Unbudgeted Positions: The first quarter includes positions unbudgeted for, but approved due to additional needs identified at the beginning of the school year. These positions were funded through salary savings.

Table 3

Unbudgeted Positions				
Description	FTE	Budgeted Amount	Projected Cost	Notes
Brookline Early Education Nurse	0.40	\$ -	\$ 22,500	Floating Nurse - Unit C
English Language Learners Instructor	0.30	\$ -	\$ 20,320	Heath
English Language Learners Instructor	0.20	\$ -	\$ 13,547	Lower Devotion
English Language Learners Instructor	1.00	\$ -	\$ 67,733	Lawrence
Special Education Substitutes	3.23	\$ -	\$ -	Substitute Account
Total Cost / Savings	5.13	\$ -	\$ 124,100	

Table 4 highlights non-salary spending through the end of the first quarter. The projection assumes all non-salary accounts will be fully expended in FY17.

Table 4

Non-Salary Expenses Program/ Function	----- Thru 9/30/16 -----							Surplus/ (Deficit)	Percentage Expended
	FY17 ATM Budget	FY17 STM Budget	Transferred Amount	Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050	\$327,475	\$327,475	\$0	\$127,409	\$176,837	\$304,246	\$23,229	93%	
Supervision 31100	\$340,325	\$340,325	\$0	\$94,470	\$11,658	\$106,128	\$234,197	31%	
Transportation 31300	\$1,991,126	\$1,991,126	\$0	\$177,058	\$1,913,634	\$2,090,691	(\$99,565)	105%	
Student Body Activities 31350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	
Educ Tech & Info Science 316031	\$1,990,276	\$1,990,276	\$0	\$904,047	\$75,217	\$979,265	\$1,011,011	49%	
Athletics/After School 31720	\$149,901	\$149,901	\$0	\$44,177	\$45,396	\$89,573	\$60,328	60%	
Psychological Services 31750	\$41,258	\$41,258	\$0	\$0	\$11,939	\$11,939	\$29,319	29%	
Medical Services 31770	\$32,671	\$32,671	\$0	\$1,924	\$4,077	\$6,001	\$26,670	18%	
Information Services 31780	\$499,674	\$499,674	\$0	\$270,539	\$129,282	\$399,821	\$99,853	80%	
Guidance 31790	\$38,771	\$38,771	\$0	\$1,287	\$1,198	\$2,485	\$36,286	6%	
School Within A School 32200	\$10,324	\$10,324	\$0	\$1,974	\$1,677	\$3,651	\$6,673	35%	
World Languages 32250	\$104,967	\$104,967	\$0	\$32,075	\$9,343	\$41,418	\$63,549	39%	
ELL / ESL 32270	\$106,482	\$106,482	\$0	\$10,198	\$18,270	\$28,468	\$78,014	27%	
Visual Arts 32400	\$110,843	\$110,843	\$0	\$1,135	\$52,308	\$53,443	\$57,400	48%	
English/Language Arts 32500	\$222,174	\$222,174	\$0	\$33,686	\$8,193	\$41,879	\$180,295	19%	
Mathematics 32600	\$207,993	\$207,993	\$0	\$40,152	\$5,812	\$45,964	\$162,029	22%	
Performing Arts 32650	\$73,841	\$73,841	\$0	\$9,482	\$4,407	\$13,889	\$59,952	19%	
Physical Education 32700	\$39,405	\$39,405	\$0	\$3,909	\$11,111	\$15,019	\$24,386	38%	
Special Education 32760	\$6,263,033	\$6,263,033	\$0	\$545,015	\$5,597,132	\$6,142,147	\$120,886	98%	
Literacy Specialists 32770	\$142,392	\$142,392	\$0	\$0	\$0	\$0	\$142,392	0%	
Health Education 32780	\$58,999	\$58,999	\$0	(\$1,121)	\$2,737	\$1,616	\$57,383	3%	
Science 32850	\$165,679	\$165,679	\$0	\$62,151	\$49,564	\$111,715	\$53,964	67%	
Social Studies 32900	\$125,079	\$125,079	\$0	\$76,546	\$23,037	\$99,583	\$25,496	80%	
Career & Ed. Techn. 32920	\$67,478	\$67,478	\$0	\$6,060	\$40,602	\$46,662	\$20,816	69%	
Kindergarten 33150	\$118,765	\$118,765	\$0	\$520	\$104,048	\$104,568	\$14,197	88%	
Elementary 33200	\$456,006	\$456,006	\$0	\$150,098	\$90,932	\$241,031	\$214,975	53%	
High School 33300	\$409,724	\$409,724	\$0	\$30,857	\$29,556	\$60,414	\$349,310	15%	
General Instruction 33400	\$349,168	\$349,168	\$0	\$755	\$0	\$755	\$348,413	0%	
Building Services 34250	\$793,621	\$793,621	\$0	\$215,265	\$441,532	\$656,797	\$136,824	83%	
Total Non-Salary Expenses	\$15,237,450	\$15,237,450	\$0	\$2,839,667	\$8,859,502	\$11,699,169	\$3,538,281	77%	

**Actuals and Encumbrances as of 9/30/2016*

Deficits above \$10,000 - Summary

Transportation: The Transportation budget is currently over budget by \$(99,564). The Regular Education Transportation Budget is projected to be over budget by \$(7,200). The Special Education Transportation budget is projected to be overexpended by \$(92,365). The majority of expenses that are driving this overage is from an increase in the Extended School Year (ESY) costs of more than \$50K. This projection changes regularly as students placements change.

Table 5

Transportation Summary			
Transportation FY2017 Contracts	FY17 Budget	Actual	Variance
Regular Transportation (Eastern Bus)	\$ 280,800	\$ 288,000	\$ (7,200)
Special Education Transportation (YCN)	\$ 1,704,603	\$ 1,796,968	\$ (92,365)
Total	\$ 1,985,403	\$ 2,084,968	\$ (99,565)

Special Education Contracted Services: The Special Education Contracted Services budget (Table 6) includes Out of District Tuitions and Other Contracted Services, including Tutoring and Translations, Consultants and Therapists, and other Ancillary Therapeutic Services.

Table 6

Special Education Contracted Services Summary			
Description	Budget	Actual	Variance
Out of District Tuitions	\$ 5,394,423	\$ 5,401,635	\$ (7,212)
Ancillary Services	\$ 525,786	\$ 647,688	\$ (121,902)
Total	\$ 5,920,209	\$ 6,049,323	\$ (129,114)
Circuit Breaker Offset	\$ (2,167,657)	\$ (2,167,657)	\$ -
IDEA Grant Offset	\$ (373,628)	\$ (373,628)	\$ -
Net Tuition & Ancillary Services	\$ 3,378,924	\$ 3,508,038	\$ (129,114)

***Number of Tuitioned Out Students:** 66

FY17 First Quarter Revolving Fund Report

This section of the First Quarter Final Report goes into greater detail for the Public Schools of Brookline's revolving funds. These funds were created under Massachusetts General Laws Ch. 41, Sec. 52 and 56 to administer programs that have a specific source of revenue from fees and charges to pay expenses in rendering the service for which those payments are made.

Brookline Adult and Community Education – SE22

The Brookline Adult and Community Education is one of the oldest non-cred, public education programs in Massachusetts. Adult education has been a part of the Brookline community since 1832, beginning with the formation of the Brookline Lyceum Society. It is now one of the largest public programs in the state, with close to 800 courses and over 5,000 enrollments yearly. Today, BA&CE is the hub of an educational network serving students from more than 50 neighboring communities in the greater Boston area and beyond. A self-supporting program of the Brookline public schools, BA&CE's operating budget is funded entirely from course fees.

For the first quarter of FY17, the program shows revenues of \$695,894 against program operational expenses of \$395,384. Much of this revenue (\$401K) is from the realization of deferred revenue for courses that began after July 1, 2016. Future reports will show revenues and expenditures by term (Summer, Fall, Winter and Spring) in order to present a more detailed performance measure.

<i>Fund SE22 Adult Education</i>	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 6/30/14	FY15 Period Ending 6/30/15	FY16 Period Ending 6/30/16	FY17 Period Ending 9/30/16
Revenue	\$1,176,205	\$1,183,305	\$1,319,122	\$1,358,566	\$1,382,758	\$695,894
Expense	(\$1,088,223)	(\$1,151,968)	(\$1,141,161)	(\$1,200,021)	(\$1,287,275)	(\$395,384)
Net Income Sub-Total	\$87,982	\$31,337	\$177,961	\$158,545	\$95,483	\$300,509
General Fund Transfers	\$0	(\$50,680)	(\$50,680)	(\$50,680)	(\$50,680)	(\$50,680)
Net Income Total	\$87,982	(\$19,343)	\$127,281	\$107,865	\$44,803	\$249,829
Cash Balance At End of Period	\$1,116,648	\$1,220,126	\$1,414,350	\$1,029,448	\$1,074,251	\$1,333,796
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,116,648	\$1,220,126	\$1,414,350	\$1,029,448	\$1,074,251	\$1,333,796
Liabilities & Encumbrances	(\$353,684)	(\$476,504)	(\$492,767)	\$0	\$0	(\$9,716)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$762,964	\$743,622	\$921,583	\$1,029,448	\$1,074,251	\$1,324,080

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. In FY17, it supplements the General Fund at \$225,000.

The FY17 first quarter report has revenues of \$85,750 against expenses of \$33,935. It will be important to monitor this account carefully to ensure that the \$225,000 set aside to supplement the General Fund budget are raised, and that all appropriate rental fees are collected.

<i>Fund SE23 Use of School Buildings</i>	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 6/30/14	FY15 Period Ending 6/30/15	FY16 Period Ending 6/30/16	FY17 Period Ending 9/30/16
Revenue	\$106,075	\$98,188	\$146,253	\$268,959	\$407,786	\$85,750
Expense	(\$64,483)	(\$114,991)	(\$68,737)	(\$148,336)	(\$120,459)	(\$33,935)
Net Income Sub-Total	\$41,592	(\$16,803)	\$77,516	\$120,623	\$287,327	\$51,815
General Fund Transfers	\$0	\$0	\$0	(\$150,000)	(\$225,000)	(\$225,000)
Net Income Total	\$41,592	(\$16,803)	\$77,516	(\$29,377)	\$62,327	(\$173,185)
Cash Balance At End of Period	\$177,544	\$174,862	\$241,616	\$207,880	\$270,207	\$68,899
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$177,544	\$174,862	\$241,616	\$207,880	\$270,207	\$68,899
Liabilities & Encumbrances	(\$1,000)	(\$15,121)	(\$4,359)	\$0	(\$28,123)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$176,544	\$159,741	\$237,257	\$207,880	\$242,084	\$68,899

Non-Resident Tuition – SE52

This fund traditionally supplements the General Fund through foreign exchange tuition payments, which is set in FY17 at \$18,546, and through the staff materials fee set at \$2,721. These fees supplement the General Fund by \$675,744. In FY17, there are currently 182 materials fee students and 1 international student. Materials Fees are deducted through the payroll system throughout the year, so the revenue will continue to be collected through June 30, 2017.

<i>Fund SE52 Non-Resident Tuition</i>	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 6/30/14	FY15 Period Ending 6/30/15	FY16 Period Ending 6/30/16	FY17 Period Ending 9/30/16
Revenue	\$839,902	\$906,767	\$1,005,143	\$1,075,092	\$893,483	\$232,650
Expense	(\$705,098)	(\$413,442)	(\$447,213)	(\$536,423)	(\$232,984)	(\$6,119)
Net Income Sub-Total	\$134,804	\$493,325	\$557,930	\$538,669	\$660,499	\$226,532
General Fund Transfers	(\$293,445)	(\$490,016)	(\$716,451)	(\$586,441)	(\$675,744)	(\$675,744)
Net Income Total	(\$158,641)	\$3,309	(\$158,521)	(\$47,772)	(\$15,245)	(\$449,212)
Cash Balance At End of Period	\$361,951	\$423,852	\$229,371	\$161,428	\$146,183	(\$300,529)
Receivables	\$0	\$0	\$0	\$0	\$0	(\$2,500)
Net Fund Assets	\$361,951	\$423,852	\$229,371	\$161,428	\$146,183	(\$303,029)
Liabilities & Encumbrances	\$0	(\$52,718)	(\$17,438)	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$361,951	\$371,134	\$211,933	\$161,428	\$146,183	(\$303,029)

School Athletics – SE26

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

The program continues to struggle with a balanced budget, showing a shortfall of \$120K in FY16. Most fees are not accrued during the summer, so a more accurate financial projection, including participation and the revenues collected by sport, will be detailed in the 2nd Quarter Report.

<i>Fund SE26 School Athletics</i>	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 6/30/14	FY15 Period Ending 6/30/15	FY16 Period Ending 6/30/16	FY17 Period Ending 9/30/16
Revenue	\$312,904	\$290,869	\$392,162	\$388,240	\$466,698	\$92,172
Expense	(\$341,596)	(\$382,069)	(\$521,572)	(\$522,227)	(\$586,801)	(\$114,082)
Net Income Sub-Total	(\$28,692)	(\$91,200)	(\$129,410)	(\$133,987)	(\$120,103)	(\$21,910)
General Fund Transfers	\$28,692	\$91,200	\$100,601	\$133,987	\$120,103	\$0
Net Income Total	\$0	\$0	(\$28,809)	\$0	\$0	(\$21,910)
Cash Balance At End of Period	\$47,158	\$61,459	\$28,809	\$12,426	\$39,635	(\$19,120)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$47,158	\$61,459	\$28,809	\$12,426	\$39,635	(\$19,120)
Liabilities & Encumbrances	(\$16,535)	(\$61,459)	(\$28,809)	(\$12,426)	(\$39,635)	\$1,395
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$30,623	\$0	\$0	\$0	\$0	(\$17,725)

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.

<i>Fund SE27 School Restaurant</i>	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 6/30/14	FY15 Period Ending 6/30/15	FY16 Period Ending 6/30/16	FY17 Period Ending 9/30/16
Revenue	\$125,558	\$85,118	\$102,730	\$112,243	\$127,938	\$5,924
Expense	(\$140,183)	(\$71,370)	(\$99,096)	(\$88,977)	(\$108,437)	(\$17,706)
Net Income	(\$14,625)	\$13,748	\$3,634	\$23,266	\$19,501	(\$11,782)
Cash Balance At End of Period	\$140,129	\$149,731	\$159,103	\$176,631	\$196,132	\$184,350
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$140,129	\$149,731	\$159,103	\$176,631	\$196,132	\$184,350
Liabilities & Encumbrances	(\$4,147)	\$0	(\$5,738)	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$135,982	\$149,731	\$153,365	\$176,631	\$196,132	\$184,350

The majority of revenues for this program occur throughout the school year, which will be further detailed in the 2nd quarter report.

Summer School – SE28

The Summer School Program at Brookline High School provides both required and enrichment based courses. Historically, the program operated at a loss which fluctuated between \$30-\$46K annually. This necessitated a supplement from the General Fund budgeted at \$30K.

The Summer School Supplement line item was eliminated in the FY15 budget. Better management, including bringing the student registration and electronic payment mechanism online helped improve revenue collection. Additionally, reviewing class offerings for enrollment and the ability to run without need of a supplement helped lower expenses, while continuing to provide those required classes students needed to graduate on time.

For this summer, the program shows a deficit of \$18K, primarily related to the collection of school tuitions in arrears.

<i>Fund SE28 Summer School</i>	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 6/30/14	FY15 Period Ending 6/30/15	FY16 Period Ending 6/30/16	FY17 Period Ending 9/30/16
Revenue	\$118,960	\$105,138	\$108,052	\$99,298	\$114,326	\$108,394
Expense	(\$165,099)	(\$141,155)	(\$136,641)	(\$111,698)	(\$126,438)	(\$123,826)
Net Income Sub-Total	(\$46,139)	(\$36,017)	(\$28,589)	(\$12,400)	(\$12,112)	(\$15,433)
General Fund Transfers	\$46,139	\$36,017	\$37,136	\$12,400	\$12,112	\$18,220
Net Income Total	\$0	\$0	\$8,547	\$0	\$0	\$2,787
Cash Balance At End of Period	\$0	\$0	\$8,609	\$0	\$0	\$2,787
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$0	\$0	\$8,609	\$0	\$0	\$2,787
Liabilities & Encumbrances	\$0	\$0	(\$8,609)	\$0	\$0	(\$2,787)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0

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 Elementary and Secondary Education.

For FY16, the program raised tuition rates 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 over the past several years to rental space. The costs associated with relocation are funded by the CIP in FY16 and beyond.

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

The fund has an available balance of \$223K as it begins the 2016-2017 school year.

<i>Fund SE20 Early Childhood Ed.</i>	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 6/30/14	FY15 Period Ending 6/30/15	FY16 Period Ending 6/30/16	FY17 Period Ending 9/30/16
Revenue	\$1,947,697	\$1,976,792	\$2,122,866	\$2,246,937	\$2,201,330	\$969,689
Expense	(\$2,325,918)	(\$2,162,186)	(\$2,177,399)	(\$2,435,109)	(\$2,570,967)	(\$317,196)
Net Income Sub-Total	(\$378,221)	(\$185,394)	(\$54,533)	(\$188,172)	(\$369,637)	\$652,493
General Fund Transfers	\$194,905	\$198,803	\$253,839	\$254,933	\$358,271	\$358,271
Net Income Total	(\$183,316)	\$13,409	\$199,306	\$66,761	(\$11,366)	\$1,010,764
Cash Balance At End of Period	\$48,056	\$253,099	\$351,739	\$234,986	\$223,279	\$1,255,348
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$48,056	\$253,099	\$351,739	\$234,986	\$223,279	\$1,255,348
Liabilities & Encumbrances	\$0	(\$191,634)	(\$183,514)	\$0	\$0	(\$21,306)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$48,056	\$61,465	\$168,225	\$234,986	\$223,279	\$1,234,043

Food Service – SE25

The Food Service Program aims to provide healthy, tasty, high-quality affordable meals to the students and staff of the Brookline Public Schools.

The fund balance remaining in the Food Services account stands at \$112K entering the 2016-2017 school year, but will continue to support the General Fund through a \$200,000 transfer that will be requested in the 3rd Quarter.

<i>Fund SE25 School Lunch</i>	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 6/30/14	FY15 Period Ending 6/30/15	FY16 Period Ending 6/30/16	FY17 Period Ending 9/30/16
Revenue	\$2,250,802	\$2,041,672	\$2,458,804	\$2,465,401	\$2,707,074	\$320,710
Expense	(\$2,005,312)	(\$2,096,235)	(\$2,312,781)	(\$2,242,677)	(\$2,694,338)	(\$274,580)
Net Income Sub-Total	\$245,490	(\$54,563)	\$146,024	\$222,724	\$12,736	\$46,130
General Fund Transfers	\$0	(\$150,000)	(\$150,000)	(\$200,000)	(\$200,000)	(\$200,000)
Net Income Total	\$245,490	(\$204,563)	(\$3,976)	\$22,724	(\$187,264)	(\$153,870)
Cash Balance At End of Period	\$506,214	\$313,903	\$316,458	\$298,913	\$111,649	(\$18,603)
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$506,214	\$313,903	\$316,458	\$298,913	\$111,649	(\$18,603)
Liabilities & Encumbrances	(\$21,486)	(\$33,738)	(\$40,269)	\$0	\$0	(\$23,617)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$484,728	\$280,165	\$276,189	\$298,913	\$111,649	(\$42,221)

Circuit Breaker - SEB3

FY17 is the fourteenth 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 special revenue 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 \$43,094 in FY17.

<i>Fund SEB3 Circuit Breaker</i>	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 6/30/14	FY15 Period Ending 6/30/15	FY16 Period Ending 6/30/16	FY17 Period Ending 9/30/16
Revenue	\$2,466,501	\$2,142,130	\$2,220,051	\$1,347,174	\$1,548,121	\$0
Expense	(\$2,105,991)	(\$2,038,098)	(\$2,142,130)	(\$1,288,407)	(\$1,857,756)	(\$363,319)
Net Income Sub-Total	\$360,511	\$104,032	\$77,921	\$58,767	(\$309,635)	(\$363,319)
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	\$360,511	\$104,032	\$77,921	\$58,767	(\$309,635)	(\$363,319)
Cash Balance At End of Period	\$1,048,051	\$1,046,144	\$1,065,236	\$1,088,658	\$772,773	\$409,454
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,048,051	\$1,046,144	\$1,065,236	\$1,088,658	\$772,773	\$409,454
Liabilities & Encumbrances	(\$40,428)	(\$143,174)	(\$41,595)	(\$6,250)	\$0	\$0
Net Fund Balance	\$1,007,623	\$902,970	\$1,023,641	\$1,082,408	\$772,773	\$409,454

FY17 Grants Overview

Amy Martin, Senior Director for Programs, presented an Overview of Grants FY 2016-FY 2017 (Attachment A) and a summary of Grant Awards FY 2011-FY 2017 (Attachment B). The projected Grant total for FY 2017 is \$5,499,786, which represents a decrease of \$53,356 from FY 2016. The Quality Full Day Kindergarten was cut in June. We had anticipated funding of \$232,390. The difference has come from the General Fund. We did not get a Chapter 70 increase to make up for the elimination of the Quality Full Day Kindergarten grant. Other grants were discontinued, but the amounts were small. We did not receive the Title III Immigrant Grant and the Title III LEP (Language Instruction for Limited English Proficient) Summer Grant in FY 2016, but anticipate getting \$59,925 and \$3,300, respectively, in FY 2017. Ms. Martin will check the impact of reduced out-of-district placements on our grant funding. The Enhanced School Health Services grant has been under the threat of elimination for several years. The program is being reorganized and we do not know how that will impact our funding. Ms. Martin explained how Title I funds get distributed in the district.

On a motion of Ms. Charlupski and seconded by Mr. Chang, the Finance Subcommittee voted unanimously to recommend that the School Committee vote to accept the FY 2017 Grants, contingent upon Department of Elementary and Secondary Education and Department of Early Education and Care approval.

MUNIS Code	GRANT	Manager	FY16	FY17	Change	FY17 Status	Overview	FY18 Questions/Concerns/Comments
SED4	Title I	OTL with K-8 ELA (Joanna)	\$ 474,824.00	\$ 487,987.00	\$ 13,163.00	approved	ESSA Linc. Devo. Law = Title I targeted assistance schools. Funds a literacy specialist at each school, a 5 FTE inclusion specialist at Law, and two 2 FTE inclusion specialist at Upper Devo. Funding for 6 Extended Learning Time coordinator available. One private school participates (New England Hebrew Academy).	Entitlement grant. Should we move Inclusion Specialists to GF and include Pierce as a 4th Title I school receiving additional literacy support?
SE99	Title III - Educator Quality	OTL (Amy & Gabe)	\$ 157,864.00	\$ 154,331.00	\$ (3,533.00)	approved	1.0 K teacher at Devo (class size reduction). Miscellaneous PD activities through OTL	Entitlement grant. Should we move the 1.0 teacher to the GF? Use the funds for teacher support.
SE15	Title III - LEP Support	OTL/ELL (Mindy)	\$ 120,684.00	\$ 123,827.00	\$ 3,143.00	approved	Formula grant allocation. Funds 2 native languages support aides at Law; summer school programming; curric workshops; BHS homework center; materials	Entitlement grant. Two paras are funded through the grant, contingent upon DESE approval.
SE4	Title III - Immigrant Grant	OTL/ELL (Mindy)	\$ -	\$ 59,925.00	\$ 59,925.00	approved	Special allocation. Funds 5 Immigrant Family Advisor; various student and family engagement activities.	Assume that we will continue to be eligible for this grant.
SE7	Title III - LEP Summer	OTL/ELL (Mindy)	\$ -	\$ 3,300.00	\$ 3,300.00	approved	Additional ELL summer program activities (through 9/30/16).	One time funding. Likely not available for FY18.
DESE								
SE10	Perkins (Occupational Education)	OTL/Career & Tech Ed (Arlie Marcus)	\$ 48,743.00	\$ 50,245.00	\$ 1,502.00	approved	Primarily materials and supplies for BHS Career & Tech Ed; new focus on Wakerspace; some PD and curric work.	Entitlement grant. Allocation is usually in the \$45-\$50K range.
SE8	Special Education 240	OTL/Special Ed	\$ 2,042,337.00	\$ 2,120,531.00	\$ 78,194.00	submitted	32 Paraprofessionals, 1 secretary, ESY staff, materials, consultants	Entitlement grant. Anticipating small annual increase.
SE65	Special Education Program Improvement	OTL/Special Ed	\$ 59,010.00	\$ 59,010.00	\$ -	not yet submitted	PD for Special Education	Entitlement grant - amount and area of focus varies annually.
SE3	Special Education Best Practices in Transition	OTL/Special Ed	\$ 18,000.00	\$ -	\$ (18,000.00)	ended	Support for transition programming	
SE13	METCO	OTL/METCO (Suale)	\$ 1,457,556.00	\$ 1,465,909.00	\$ 8,353.00	approved	Director, 1 K-8 Social Worker, 1 BHS Coordinator, 4 K-8 Liaisons, Transportation, Bus Monitors, METCO programming, general education teacher's aide in K classrooms.	Should non-METCO teachers not be named on the grant? METCO proposals to increase programming.
SE81	Quality Full Day Kindergarten	OTL/Early Childhood (Wick)	\$ 232,390.00	\$ -	\$ (232,390.00)	ended		
SE2	Early Ed/Special Ed Prog Improvement	OTL/Early Childhood (Wicks)	\$ 3,500.00	\$ -	\$ (3,500.00)	not yet out	PD for Early Ed Special Education	
SE5	Creativity & Innovation Fund	OTL/BHS Science (Ed.Wiser)	\$ 15,000.00	\$ -	\$ (15,000.00)	ended	STEAM curriculum development	
SE4	Academic Support - School Year	OTL/BHS MGAS Coordinator (Lisa Gaaffney)	\$ 7,700.00	\$ -	\$ (7,700.00)	ended	Tutoring at BHS for students who did not pass MGAS	
NEW	LEAP grant	OTL/Special Ed (Sara)	\$ -	\$ 10,000.00	\$ 10,000.00	not yet submitted	Special project grant for selected districts - to address overrepresentation of low income in special ed	
DPH								
SE84	Enhanced School Health Services	OTL/Student Health/Nursing	\$ 106,600.00	\$ 112,350.00	\$ 5,750.00	approved	Supplemental nursing; monitoring systems; \$12,000 of grant goes to partner districts.	One more year of funding in current grant program.
FEC								
SE9	Early Ed Special	OTL/Early Childhood (Wicks)	\$ 33,070.00	\$ 34,013.00	\$ 943.00	approved	1 pre-K aide (may need to amend to add another aide)	Entitlement. Need to review who it should be.
SED1	Coordinated Family & Community Engagement	OTL/Early Childhood (Wicks)	\$ 105,000.00	\$ 105,000.00	\$ -	approved	Parent Child Home Program; Weekly playgroup; various required community activities	Will be competitive next year.
SED2	Inclusive Preschool Learning Environments	OTL/Early Childhood (Wicks)	\$ 137,218.00	\$ 137,218.00	\$ -	approved	Preschool aides in inclusive classrooms	Will be competitive next year. May decrease significantly - possibly to <550K.
Foundation Grants								
SE94	Twenty-first Century Fund	Admin & Finance/OTL/BHS	\$ 324,435.00	\$ 391,640.00	\$ 67,205.00	approved	BHS salaries (release for projects)	
SE06	Brookline Education Foundation system,	OTL	\$ 199,211.00	\$ 171,985.00	\$ (27,226.00)	approved	PD; Teacher, Collaborative; System Grants; IDEA Lab, BEEP Music. Will increase over the year. Also funds additional programs directly.	
SE12	BU Consortium (formerly TATF)	OTL	\$ -	\$ 12,515.00	\$ 12,515.00	approved	Teacher directed projects - competitive process. Three projects funded.	
All Grants Sub-Total			\$ 5,543,142.00	\$ 5,499,986.00	\$ (43,156.00)			

NCLB - No Child Left Behind Entitlement Grants									
Grant Program	Source	FY11 Award	FY12 Award	FY13 Award	FY14 Award	FY15 Award	FY16 Award	FY17 Award	% of FY16
Title I (Helping Disadvantaged Children Meet High Standards)	DESE/FED	\$ 279,567.00	\$ 441,133.00	\$ 485,537.00	\$ 433,492.00	\$ 461,132.00	\$ 474,824.00	\$ 487,987.00	103%
Title II A (Educator Quality)	DESE/FED	\$ 188,260.00	\$ 164,712.00	\$ 165,838.00	\$ 157,771.00	\$ 156,911.00	\$ 157,864.00	\$ 154,331.00	98%
Title III (English Language Learner)	DESE/FED	\$ 120,760.00	\$ 98,945.00	\$ 122,793.00	\$ 116,871.00	\$ 108,745.00	\$ 120,684.00	\$ 123,827.00	103%
Title III - (Immigrant Sub-grant)	DESE/FED				\$ 62,600.00	\$ 56,100.00	\$ -	\$ 59,925.00	NA
Title III - (ELL Summer)	DESE/FED							\$ 3,300.00	NA
Title IV (Safe & Drug-Free Schools)	DESE/FED	\$ 6,692.00	\$ -	NA	NA	NA	NA	NA	NA
NCLB Sub-total		\$ 595,279.00	\$ 704,790.00	\$ 774,168.00	\$ 770,734.00	\$ 782,888.00	\$ 753,372.00	\$ 829,370.00	110%

State and Federal Grants from MASSACHUSETTS DESE (Department of Elementary & Secondary Education)									
Grant Program	Source	FY11 Award	FY12 Award	FY13 Award	FY14 Award	FY15 Award	FY16 Award	FY17 Award	% of FY16
Perkins (Occupational Education)	DESE/FED	\$ 45,926.00	\$ 45,707.00	\$ 51,833.00	\$ 43,017.00	\$ 50,797.00	\$ 48,743.00	\$ 50,245.00	103%
Special Education IDEA	DESE/FED	\$ 1,937,826.00	\$ 1,956,037.00	\$ 2,006,942.00	\$ 1,973,186.00	\$ 2,002,634.00	\$ 2,042,337.00	\$ 2,120,531.00	104%
Special Education Program Improvement	DESE/FED	\$ -	\$ 77,147.00	\$ 51,183.00	\$ 30,582.00	\$ 54,685.00	\$ 59,010.00	\$ 59,010.00	100%
Special Education Best Practices	DESE/FED	NA	NA	NA	\$ 3,670.00	NA	\$ 18,000.00	\$ -	NA
LEAP Grant	DESE/MA	NA	NA	NA	NA	NA	NA	\$ 10,000.00	NA
METCO	DESE/MA	\$ 1,261,748.00	\$ 1,264,880.00	\$ 1,290,341.00	\$ 1,336,196.00	\$ 1,269,296.00	\$ 1,457,556.00	\$ 1,465,909.00	101%
Early Childhood Special Education Program Improvement	DESE/FED	NA	NA	NA	\$ 4,275.00	\$ 8,550.00	\$ 3,500.00	TBD	TBD
Quality Full Day Kindergarten	DESE/MA	\$ 306,138.00	\$ 296,954.00	\$ 306,009.00	\$ 306,009.00	\$ 232,390.00	\$ 232,390.00	\$ -	NA
Creativity & Innovation Fund	DESE/MA	NA	NA	NA	NA	\$ 15,000.00	\$ 15,000.00	NA	NA
Academic Support - School Year	DESE/MA	\$ 15,000.00	\$ 15,100.00	\$ 15,900.00	\$ 13,900.00	\$ 10,200.00	\$ 7,700.00	\$ -	NA
Academic Support summer	DESE/MA	\$ 2,300.00	\$ 2,300.00	\$ 4,500.00	NA	NA	NA	NA	NA
Twenty-first Century Community Learning Center (Devotion)	DESE/FED	\$ 109,000.00	\$ 98,100.00	\$ 92,650.00	NA	NA	NA	NA	NA
Curriculum, Instruction and Alignment Project (preK-3)	DESE/MA	\$ 14,000.00	NA	NA	NA	NA	NA	NA	NA
Closing the Early Literacy Gap	DESE/MA	\$ 12,500.00	NA	NA	NA	NA	NA	NA	NA
DESE Subtotal		\$ 3,704,438.00	\$ 3,756,225.00	\$ 3,819,358.00	\$ 3,710,835.00	\$ 3,643,552.00	\$ 3,884,236.00	\$ 3,705,695.00	95%

MASSACHUSETTS DPH (Department of Health)									
Grant Program	Source	FY11 Award	FY12 Award	FY13 Award	FY14 Award	FY15 Award	FY16 Award	FY17 Award	% of FY16
Enhanced School Health Services**	MA/DPH	\$ 114,900.00	\$ 106,600.00	\$ 106,600.00	\$ 106,600.00	\$ 106,600.00	\$ 106,600.00	\$ 112,350.00	105%

State and Federal Grants from MASSACHUSETTS EEC (Department of Early Education and Care)									
Grant Program	Source	FY11 Award	FY12 Award	FY13 Award	FY14 Award	FY15 Award	FY16 Award	FY17 Award	% of FY16
Early Education Special Education	MA EEC	\$ 34,230.00	\$ 33,192.00	\$ 33,113.00	\$ 30,726.00	\$ 33,022.00	\$ 33,070.00	\$ 34,013.00	103%
Inclusive Preschool Learning Environments (IPLE)	MA EEC	\$ 135,238.00	\$ 135,238.00	\$ 135,238.00	\$ 126,712.00	\$ 137,218.00	\$ 137,218.00	\$ 137,218.00	100%
Coordinated Family & Community Engagement (CFCE)	MA EEC	\$ 95,110.00	\$ 90,589.00	\$ 90,589.00	\$ 95,589.00	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00	100%
Quality Rating & Improvement System (QRIS)	MA EEC (ARRA)	\$ 39,985.00	\$ 38,985.00	\$ -	\$ 4,992.00	\$ 29,146.00	NA	NA	NA
MKEA	MA EEC			\$ 7,695.00	\$ -	NA	NA	NA	NA
EEC Subtotal		\$ 304,563.00	\$ 298,004.00	\$ 266,635.00	\$ 258,019.00	\$ 304,386.00	\$ 275,288.00	\$ 276,231.00	100%

Federal Grants - We are currently not the lead agency on any Federal Grants (ex: Teaching American History)

Foundation Grants									
Foundation	Source	FY11 Award	FY12 Award	FY13 Award	FY14 Award	FY15 Award	FY16 Award	FY17 Award	% of FY16
Brookline Education Foundation	Private	\$ 186,995.00	\$ 192,932.00	\$ 153,890.00	\$ 154,929.00	\$ 243,307.00	\$ 199,211.00	\$ 171,985.00	NA*
Twenty-First Century Fund	Private	\$ 325,727.00	\$ 365,861.00	\$ 315,756.00	\$ 314,843.00	\$ 316,991.00	\$ 324,435.00	\$ 391,640.00	121%
Boston University Consortium	BU	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	NA	\$ 12,515.00	NA
Foundation Subtotal		\$ 520,722.00	\$ 566,793.00	\$ 477,646.00	\$ 477,772.00	\$ 568,298.00	\$ 523,646.00	\$ 576,140.00	110%

*Additional BEF grants will be awarded during the course of the year.

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	% of FY16
TOTAL (without ARRA)	\$ 5,239,902.00	\$ 5,432,412.00	\$ 5,444,407.00	\$ 5,323,960.00	\$ 5,405,724.00	\$ 5,543,142.00	\$ 5,499,786.00	99%
ARRA (FY09-FY12 only)	\$ 1,880,864.00	\$ 8,092.00	\$ -	\$ -	\$ -	\$ -	NA	NA
TOTAL (with ARRA)	\$ 7,120,766.00	\$ 5,440,504.00	NA	NA	NA	NA	NA	NA