



THE PUBLIC SCHOOLS OF BROOKLINE
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FOR ADMINISTRATION AND FINANCE

Memorandum

TO: William H. Lupini, Superintendent of Schools

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

RE: FY11 Final Expenditure Report

DATE: September 14, 2011

The Final Expenditure Report for FY11 of the Public Schools of Brookline shows total General Fund spending for the year at \$75,521,702 on a budget of \$75,346,929. This represents an expenditure deficit for the year of \$174,773 and puts final FY11 spending \$74,855 over the Third Quarter projection. For FY11 the total General Fund incorporates funds and adjustments voted by Town Meeting and the School Committee as part of a supplementary appropriation, resulting from the final FY11 State budget. This also includes the Federal "Jobs Bill", ARRA and "Circuit Breaker" funding as additions to the FY11 budget. In order to close out the year in a balanced position the department has charged the \$174,773 overage to the revolving fund balance in appropriate Tuition and Circuit Breaker accounts.

Expenditure Projection

Salary costs represent the largest component of the department's spending overage for FY11 as staffing continued to grow throughout the year, with the largest increase coming within the Special Education Aide category. Total salaries were over budget by \$311K. This figure includes all staff allocated to cover our increasing enrollment, an offset for the Title One Literacy Staff reduction (0.75 FTE), an additional sixth Grade allocation to Devotion School (1.2 FTE), an increase to ELL staffing (0.6 FTE), an increase of Special Education Nurses (2.0 FTE) and the cost of additional classroom Aides (9.8 FTE) to certain Grade 1 sections where Dual Certification Interns were not available. Additionally, Substitute costs were over budget by \$53K primarily due to the continuing high number of long-term medical leaves and Athletic costs were over budget by \$26K due to lower than expected revenue.

Enrollment

For the Public Schools of Brookline, total enrollment K-12 was up 161 students to 6,378 students K-12 for the 2010-2011 school year, compared to 6,217 for the 2009-2010 school year. Early Childhood Programs remained level at 279 students.

Total K-8 enrollment rose in FY11 by 183 students. This is a continuation of the growth in K-8 enrollment experienced during the past six school years. During this period, K-8 enrollment has grown by 762 students. While the entering Kindergarten class was smaller than the class that entered last year (546 compared to 593) it remains at the high end of the projection models. This pattern points to continued growth in the K-8 population for the next three years. The current enrollment pattern has large class cohorts (ranging from 530 to 621) at each grade K-5 with significantly smaller cohorts (426-448) at grades 6-8. 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 this growth in Elementary enrollment was that the K-8 Elementary class “section” count rose from 211 in FY09 to 226 in FY11 and elementary average class size increased to 20.76 K-8 from 20.41 in FY10 (both years include substantially separate students). Anticipating enrollment growth the budget allowed for 7.1 FTE for new sections and specialist teachers K-8. Enrollment pressure over projection resulted in one (1) additional class section, and 0.2 FTE specialist teachers. Within this total enrollment growth the English Language Learner K-8 population rose significantly in FY11. October 1st counts showed an ELL enrollment of 494 students compared to 444 in FY10. This growth in ELL enrollment led to an increase of 0.6 FTE English Language Learner teaching staff.

Enrollment patterns at Brookline High School continued to show a slow drop. FY11 BHS enrollment on October 1st was 1,726 students, a drop of 22 students from FY10 and down from an FY04 high of 1,916, a loss of 190 students over this six (6) year period. We have essentially reached the bottom of the drop in total High School enrollment, as 8th Grade classes of similar size to graduation cohorts move into BHS. After three more years of relatively flat enrollment in the low 1,700's - ending in FY2014 - we will see the High School enrollment again rise, and move above the 1,900 student level by FY2016, and continuing to grow to 2,100 by FY2018. The FY11 K-3 cohort of students was 2,271. Given our historic pattern of strong cohort survival we should anticipate a High School enrollment in this range by FY 2020.

Special Education

Within salary accounts expenditure patterns for Special Education programs showed a staffing pattern of teachers and professional staff essentially on budget, but with paraprofessional staffing 9.8 FTE's in excess of budget, accounting for the \$62K of salary overage. This staffing pattern is partly a reflection of the desire to keep students at programs within the District and partly the result of new cases, not anticipated at budget development. The budgeted count for Classroom

aides for this year is 171.9 FTE (all funds) compared to an actual count of 181.7 FTE. The pattern of increasing Aide staff growth through the year is very similar to FY10 and was manageable from Special Education contingencies though mid-year, but the larger increase in the second half of FY11 pushed the department beyond our budget limits. Despite this growth above budget, the actual staffing remained virtually flat when compared to FY10 and down 6.6 FTE compared to FY09. A comparison of Budget to Actual Aide positions, for the last four (4) years, is shown in the chart below:

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

	FY08	FY08	FY09	FY09	FY10	FY10	FY11	FY11
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
Instructional Aides	6.0	6.9	5.7	0.0	0.0	0.0	0.0	0.0
Aides	127.8	134.5	135.5	159.5	138.0	139.0	130.3	136.28
EC Aides	19.6	25.0	18.9	18.7	15.3	13.7	13.2	17.9
General Fund Total	153.4	166.4	160.1	178.2	153.3	152.7	143.5	154.18
ARRA Grants	0.0	0.0	0.0	0.0	7.2	11.8	11.8	11.8
SPED Grant	10.2	10.2	10.2	10.1	10.2	13.1	12.3	12.3
EC Revolving Fund	0.0	0.0	0.0	0.0	3.4	3.4	3.4	3.4
Grant Funded Total	10.2	10.2	10.2	10.1	20.8	28.3	27.5	27.5
All Funds Total	163.6	176.6	170.3	188.3	174.1	181.0	171.9	181.7

Finally, the movement of classroom Aides to each Kindergarten Classroom, on a full time basis in FY10, 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 this school year, is the corresponding FY11 initiative to meet similar goals.

A major factor affecting this expenditure projection was relative year to year stabilization of the level of spending for Special Education Private Placements and related contracted services, when compared to FY10. We experienced stability in the projection for high cost students, both in line with the FY11 budget and in line with a cost and head count comparison to FY10. We did, however, experience growth in the “Ancillary Services” category. Final costs in this category were high, compared to both past years and the projections carried by the department at the end of the Third Quarter. This pattern speaks to the need for the department to manage more carefully both, the process for approval and the process for reporting these services. Final spending for Special Education Contracted Services, taken together, resulted in spending \$241K over budget attributable to the “Ancillary Services” category.

While the pattern of Private Placements costs for FY11 shows relative stability when compared to FY10, this stability points to the variability that can exist from year to year within this account, and is the result of high cost students moving from in-school programs, moving into the district and/or receiving other program placement assignments. Our final count for FY11 was 83 students compared to 85 in FY10.

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

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

Fiscal Year	Count	Total	State Funding*
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	83	\$7.02M	\$1.18M

*FY02 and FY03 State Funding = “50/50 Program”

FY04 – FY11 State Funding = Circuit Breaker

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 shows certain cost and student count stability the detail of activity within the department includes a large corps of very complex service needs within a growing population. While more students are being served at cost effective in-district programs the demand on overall “Ancillary Services” is growing.

Additionally review of aide staffing in FY10 showed that there had been a significant change in the pattern of aide turnover in FY10 - higher retention rate of first year staff - compared to FY09, and prior years. For FY11, we have seen an increase in the number of first year aides above FY10, but we also see that retention – especially from 2nd to 3rd step instructional aides – is higher than past experience. (See chart below). The change in mix for FY11 did not have a significant budget implication.

Analysis of Classroom Aides by Step (Category 2)

<u>Step</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>
1	108.1	67.6	76.1
2	26.1	53.7	33.9
3	21.5	11.3	33
4	14.8	16.7	6.4
5	8.5	17	12
6	5	6.9	14.8
7	19.9	26.6	26.1
	203.9	199.8	202.5

Transportation

Transportation service costs settled to \$16K over budget, by the end of FY11. The variability of demand for a complex Special Education service population requires close monitoring to keep costs under control. Transportation service is expected to respond to the needs and program assignments of student service decisions, which frequently do not consider transportation consequences. Special Education transportation provides a mix of In-Town and Out-of Town services.

Additional demand was put on the Transportation unit by the Runkle School transportation service. This will continue through FY12 while Runkle School is undergoing renovation and the school is relocated to Old Lincoln School. The cost of this service does not affect the General Fund budget. This service is fully captured within the Runkle School project budget. The decision to provide double runs of the Runkle buses has allowed for significant savings within the Runkle School project budget. While the initial cost estimate for transportation service was \$860K these double runs are expected to reduce the total cost to \$397K over these two years.

Additionally for FY11, the school department collaborated to contribute \$30K to the cost of the "Recreation Bus" and the Athletic department, working closely with the Recreation Department, was able to allocate the Recreation Bus for athletic trips where cost effective.

Major Highlights

- For FY11, we have experienced a significant increase in total K-8 elementary enrollment (up 183 students to 4652) with FY11 Kindergarten students - at the high end of our projections. The total Kindergarten population enrolled as of October 1, 2010 was 546, down from the FY10 level of 593 but in line with the 552 in FY09.
- The number of teachers (and Administrators) retiring at the end of FY10 were at a higher than expected level, essentially in line with FY09 and FY08. Total retirements for FY10 were 18.7 FTE staff compared with 15.6 FTE staff at the end of FY09, 16.55 FTE staff at

the end of FY08, 28.72 FTE staff at the end of FY07, 27.9 FTE staff at the end of FY06 and 13.9 FTE staff at the end of FY05.

- Staff turnover in non-retirement categories – resignations and non-renewals – dropped back to FY07 levels. FY11 – 26.0 FTE, FY10 - 41.7 FTE, FY09 – 35.95 FTE, FY08 – 52.8 FTE, FY07 – 28.4 FTE, FY06 – 36.7 FTE.
- Teacher new hires remained high at 60.35 FTE positions compared to 50.5 FTE in FY10, 62.6 FTE in FY09, 88.8 FTE new hires in FY08, 68.5 FTE in FY07, 58.3 FTE in FY06, 68.0 FTE in FY05 and 51.3 FTE in FY04.
- Teacher leaves for the year are stable at FY11 – 8.75FTE, FY10 - 8.05 FTE, FY09 - 12.4 FTE, and FY08 - 13.8 FTE, while returns from leave are down with FY11 – 5.4 FTE, FY10 – 10.95, FY09 -9.9 FTE and FY08 - 5.2 FTE.

Supplementary and One Time Funding

This Final FY11 Budget was based on appropriated funds and adjustments voted by Fall Town Meeting and the School Committee as part of a supplementary appropriation resulting from the final FY11 State budget. The actions taken included an increase to the General Fund of an additional \$95,368 and an increase to Circuit Breaker funding of \$170,159. Additionally, Federal appropriations resulted in an increased allocations of \$37K of ARRA funding and \$549K of “Jobs Bill” funding. As a result of these increases \$650K of “one-time” funds originally appropriated as part of the FY11 spending plan were release for re-appropriation in FY12. In summary the funding changes from the original FY11 Budget were:

Revenue Sources	FY2011 Budget		
	4/8/2010 <u>As Voted</u>	11/15/2010 <u>Modification</u>	11/15/2010 <u>As Voted</u>
General Fund	\$ 71,947,765	\$ 95,368	\$ 72,043,133
ARRA	\$ 1,118,592	\$ 37,020	\$ 1,155,612
"Jobs Bill"	\$ -	\$ 549,129	\$ 549,129
Circuit Breaker Funds	\$ 1,012,645	\$ 170,159	\$ 1,182,804
Tuition and Fees	\$ 386,251	\$ -	\$ 386,251
Facility Rental	\$ 30,000	\$ -	\$ 30,000
One Time Funds	\$ 650,000	\$ (650,000)	\$ -
	\$ 75,145,253	\$ 201,676	\$ 75,346,929

While this action allowed the \$650K to be re-appropriated in FY12, the FY11 Budget of the school department was still supported by two (2) allocations of “One-Time” Funds. Federal ARRA funding at \$1,155,612 and Federal “Jobs Bill” funds at \$549,129 which together were just over \$1.7M. Neither of these Federal fund sources recurred in FY12 creating a significant gap in structural funding for ongoing spending.

As a result of the adjustments the appropriation increase of \$201,676 was distributed to three purposes, to restore the supply and equipment cuts made in the creation of the original FY11 Budget and an increase to the contingency reserve. The specifics were:

Appropriation Uses

Supply Accounts	\$	73,892
Technology Accounts	\$	50,000
Contingency Reserve	\$	77,784
	\$	201,676

Salary – Funding Step and Lane Growth

The FY11 budget was developed with the expectation that staff retirements would be low – high single digits – with the consequence that the cost of step and lane changes for teachers would not be as significantly offset by budget savings from the anticipated turnover of staff – primarily retirements – as experienced in past years. As a result we budgeted \$500K for the cost of step increases, to cover a liability that at Gross is estimated at \$1.05M. The final count for this year shows that actual retirements were higher than expected (18.7 FTE) and higher than our experience in either of the last two years. This higher than expected retirement count helped us to achieve some savings in the total salary accounts that have offset the cost of the Title One Literacy Staff reduction (0.75 FTE), the additional sixth Grade allocation to Devotion School (1.2 FTE), the increase to ELL staffing (0.6 FTE) and the cost of nine (9) classroom Aides (7.56 FTE) to certain Grade 1 sections, where Dual Certification Interns were not available.

Our data indicates that a total of 65.75 FTE’s resigned, retired, took a leave or were newly funded positions. The counts are: Retirements 18.7 FTE @ \$82,292, Leaves 8.75 FTE @ \$68,030 and Resignations/Non-Renewals 26.0 FTE @ \$65,498. Replacing them are 5.4 FTE individuals returning from leave/changing assignment at an average salary of \$71,994 and 60.35 FTE’s newly hired staff at an average salary of \$53,745. Additionally, 12.3 FTE net new positions were added to the budget at an average salary of \$56,200. Using this analysis the savings within this turnover is \$896,048 and when paired with the \$500K budgeted for step and lane growth has provided funding for the \$1.05M estimate needed to fund Step increases leaving \$346K available. These additional funds have effectively offset the cost of the positions listed above and some of the cost of the additional Special Education Aides listed in the following section.

FY11 Staff Change Summary

	<u>FTE's</u>	<u>Average Salary</u>	<u>Total Salary</u>	<u>Savings</u>
New Hires	60.35	\$53,745	\$3,243,507	
Return from Leave	5.4	\$71,994	\$388,768	
Total Additions	65.75		\$3,632,275	
Leaves	8.75	\$68,030	\$595,261	
Retirements	18.7	\$82,292	\$1,538,865	
Resignations/Non-renewals	26	\$65,498	\$1,702,937	
New Positions	12.3	\$56,200	\$691,260	
Total Positions Available	65.75		\$4,528,323	\$896,048

Conclusion

FY11 was a year of relative stability in spending, but a year of multiple challenges. The major challenge continued to be the growth in enrollment facing the department at the elementary level. This report summarizes the significant elements that affected the spending patterns of the Public Schools of Brookline for FY11. The spending beyond budget we experienced in the second half of the year resulted in the use of “one time funds” to close out the year. The consequence of utilizing these “one time funds” for this purpose will limit the availability of these funds for FY12 and beyond. What we learned in FY10 is that even with good planning we can experience funding and spending events that upset our reasonable expectations. What we saw in FY11 was a more stable spending pattern overall, but with pockets of pressure. The perspective needs to be that FY11 is a prelude to FY12, and FY12 has been premised on staffing reductions for Special Education Aide staffing. While we have been able to keep the level of Aide staffing below our FY09 levels we have been unable for the past two years to keep the level of Aide staffing on budget.

The data within this report shows the significant complications placed on our budget choices as growing enrollment and growing Special Education costs require increased funding. These patterns are not expected to abate anytime in the near future. Enrollments are projected to continue at the current pace for the foreseeable future, and young children with significant disabilities are growing as a percentage of our total service population, putting an increasing demand on our special programs and services. Continuing to plan with a multi-year horizon and taking actions to manage costs effectively, over the long term, will yield the best budget outcomes as we continue to face growing demand for our programs and services beyond the current year.

THE PUBLIC SCHOOLS OF BROOKLINE
TEN YEAR TREND (FY02 - FY11)

Fiscal Year	Appropriation Amount	Percent Growth	Actual Spending	Percent Growth	Year End Surplus/Deficit	Special Education Prog. Costs *	Percent Growth
2002 Actual	\$50,718,074	6.11%	\$50,496,949	5.97%	\$221,125	\$10,439,754	13.63%
2003 Actual	\$52,864,478	4.23%	\$52,670,037	4.30%	\$194,441	\$11,104,448	6.37%
2004 Actual	\$54,167,582	2.46%	\$53,936,109	2.40%	\$231,473	\$11,668,892	5.08%
2005 Actual	\$56,825,064	4.91%	\$56,713,501	5.15%	\$111,563	\$12,417,985	6.42%
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 Final	\$75,346,929	5.34%	\$75,521,702	4.15%	(\$174,773)	\$19,610,115	3.91%
Total Ten Year Increase		48.56%		49.56%			87.84%
Average Annual Growth		4.67%		4.73%			7.98%

Notes:

* FY11 Appropriation amount includes \$1.55M in ARRA Special Education Funding, \$1.18M from Circuit Breaker, \$549K in "Jobs Bill" funding and \$416,251 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
FY06 - FY11**

Attachment 2

	Final FY06 Expenditures	Final FY07 Expenditures	Final FY08 Expenditures	Final FY09 Expenditures	Final FY10 Expenditures	Final FY11 Expenditures	FY06 - FY11 6-Year Expenditure Growth	
Total BPS	\$ 60,414,513	\$ 62,916,637	\$ 64,786,212	\$ 70,987,572	\$ 72,515,419	\$ 75,521,702	\$ 15,107,189	25.0%
Total Special Education (SPED)	\$ 14,122,176	\$ 15,676,812	\$ 15,395,752	\$ 17,124,783	\$ 18,871,798	\$ 19,610,115	\$ 5,487,939	38.9%
SPED Percent of Total	23.38%	24.92%	23.76%	24.12%	26.02%	25.97%	36.33%	

	Final FY06 Expenditures	Final FY07 Expenditures	Final FY08 Expenditures	Final FY09 Expenditures	Final FY10 Expenditures	Final FY11 Expenditures	FY06 - FY11 6-Year Expenditure Growth	
Total SPED, Transportation and Medical	\$ 16,167,864	\$ 17,790,019	\$ 17,552,415	\$ 19,330,740	\$ 21,141,499	\$ 22,146,194	\$ 5,978,330	37.0%
SPED Percent of Total	26.8%	28.3%	27.1%	27.2%	29.2%	29.3%		
Total w/o SPED, Transportation and Medical	\$ 44,246,649	\$ 45,126,618	\$ 47,233,797	\$ 51,656,832	\$ 51,373,920	\$ 53,375,508	\$ 9,128,859	20.6%
Non-SPED Percent of Total	73.2%	71.7%	72.9%	72.8%	70.8%	70.7%		

**THE PUBLIC SCHOOLS OF BROOKLINE
FY2011 FINAL REPORT**

FUNCTION:	ACCOUNT	FY11 TOTAL ADJ. BUDGET	FINAL AS OF 6/30/11	SURPLUS/ (DEFICIT)
<u>ADMINISTRATION & SUPPORT:</u>				
Administration:	31050	1,229,405	1,237,097	(7,692)
Supervision:	31100	4,250,513	4,250,301	212
Information Services:	31780	862,885	848,611	14,274
Transportation:	31300	1,527,510	1,544,685	(17,175)
High School Support:	33300	1,019,024	1,058,065	(39,041)
General Instruction:	33400	1,523,140	1,531,276	(8,136)
Building Services:	34250	<u>2,697,488</u>	<u>2,737,330</u>	<u>(39,842)</u>
TOTAL:		\$13,109,965	\$13,207,366	(\$97,400)
<u>STUDENT SERVICES:</u>				
Psychological Services:	31750	786,141	784,055	2,086
Medical Services:	31770	995,544	991,395	4,149
Guidance:	31790	2,193,581	2,211,987	(18,406)
Engl. Lang. Learners / ESL:	32270	1,643,324	1,642,533	791
Special Education:	32760	<u>19,358,779</u>	<u>19,610,115</u>	<u>(251,336)</u>
TOTAL:		\$24,977,369	\$25,240,085	(\$262,716)
<u>EXTRA CURRICULAR ACTIVITIES:</u>				
Student Body Activities:	31350	192,862	190,029	2,833
Athletics/After School:	31720	<u>543,169</u>	<u>569,003</u>	<u>(25,834)</u>
TOTAL:		\$736,031	\$759,032	(\$23,001)
<u>CURRICULUM & INSTRUCTION:</u>				
Education Tech and Info Services	31600	2,132,254	2,119,211	13,043
School-Within-A-School:	32200	382,013	379,823	2,190
World Language:	32250	3,158,778	3,096,650	62,128
Visual Arts:	32400	1,236,396	1,236,572	(176)
English/Language Arts:	32500	2,605,846	2,582,190	23,657
Mathematics:	32600	3,332,392	3,308,159	24,233
Performing Arts:	32650	1,810,298	1,800,779	9,519
Physical Education:	32700	1,506,217	1,512,380	(6,163)
Literacy Specialists:	32770	1,200,629	1,200,939	(310)
Health Education:	32780	328,378	322,108	6,270
Science:	32850	2,382,725	2,367,560	15,166
Social Studies:	32900	2,213,122	2,209,098	4,024
Career & Techn. Education:	32920	729,020	722,428	6,592
Kindergarten:	33150	2,014,012	2,009,788	4,224
Elementary:	33200	11,491,482	11,447,536	43,946
TOTAL:		\$36,523,564	\$36,315,219	\$208,344
GROSS SCHOOL DEPT. BUDGET:		\$75,346,929	\$75,521,702	(\$174,773)
Tuition and Facilities Funds:		(\$416,251)	(\$416,251)	\$0
Circuit Breaker Funds:		(\$1,182,804)	(\$1,182,804)	\$0
General Fund Reduction		(\$549,129)	(\$549,129)	\$0
ARRA Funding		(\$1,155,612)	(\$1,155,612)	\$0
Supplementary:		\$0	\$0	\$0
Town Appropriation:		\$72,043,133	\$72,217,906	(\$174,773)

**THE PUBLIC SCHOOLS OF BROOKLINE
FY2011 FINAL REPORT**

FUNCTION:	ACCOUNT	FY11 TOTAL ADJ. BUD.	FINAL AS OF 6/30/11	SURPLUS/ (DEFICIT)
Administrative, Supervision and General Instruction				
Administration	31050	\$1,229,405	\$1,237,097	(\$7,692)
Supervision	31100	\$4,250,513	\$4,250,301	\$212
General Instruction	33400	<u>\$1,523,140</u>	<u>\$1,531,276</u>	<u>(\$8,136)</u>
Sub-Total:		\$7,003,058	\$7,018,675	(\$15,616)
Building/Transportation Services				
Transportation	31300	\$1,527,510	\$1,544,685	(\$17,175)
Building Services	34250	<u>\$2,697,488</u>	<u>\$2,737,330</u>	<u>(\$39,842)</u>
Sub-Total:		\$4,224,998	\$4,282,015	(\$57,017)
Students, Non-Academic				
Student Activities	31350	\$192,862	\$190,029	\$2,833
Athletics	31720	\$543,169	\$569,003	(\$25,834)
Performing Arts	32650	<u>\$1,810,298</u>	<u>\$1,800,779</u>	<u>\$9,519</u>
Sub-Total:		\$2,546,329	\$2,559,811	(\$13,482)
Information Technology				
Instructional Technology	31780	<u>\$862,885</u>	<u>\$848,611</u>	<u>\$14,274</u>
Sub-Total:		\$862,885	\$848,611	\$14,274
Guidance and Medical Services				
Psychological Services	31750	\$786,141	\$784,055	\$2,086
Medical Services	31770	\$995,544	\$991,395	\$4,149
Guidance	31790	<u>\$2,193,581</u>	<u>\$2,211,987</u>	<u>(\$18,406)</u>
Sub-Total:		\$3,975,266	\$3,987,437	(\$12,171)
Mainstream Student Academic Program Accounts				
Educational Tech and Info Services	31600	\$2,132,254	\$2,119,211	\$13,043
School-Within-A-School	32200	\$382,013	\$379,823	\$2,190
World Language	32250	\$3,158,778	\$3,096,650	\$62,128
Visual Arts	32400	\$1,236,396	\$1,236,572	(\$176)
English / Language Arts	32500	\$2,605,846	\$2,582,190	\$23,657
Mathematics	32600	\$3,332,392	\$3,308,159	\$24,233
Physical Education	32700	\$1,506,217	\$1,512,380	(\$6,163)
Health Education	32780	\$328,378	\$322,108	\$6,270
Science	32850	\$2,382,725	\$2,367,560	\$15,166
Social Studies	32900	\$2,213,122	\$2,209,098	\$4,024
Career and Technical Education	32920	\$729,020	\$722,428	\$6,592
BHS Support	33300	<u>\$1,019,024</u>	<u>\$1,058,065</u>	<u>(\$39,041)</u>
Sub-Total:		\$21,026,167	\$20,914,243	\$111,923

**THE PUBLIC SCHOOLS OF BROOKLINE
FY2011 FINAL REPORT**

FUNCTION:	ACCOUNT	FY11 TOTAL ADJ. BUD.	FINAL AS OF 6/30/11	SURPLUS/ (DEFICIT)
Special Challenge Academic Accounts				
English Language Learners / ESL	32270	\$1,643,324	\$1,642,533	\$791
Special Education	32760	\$19,358,779	\$19,610,115	(\$251,336)
Literacy Specialists	32770	<u>\$1,200,629</u>	<u>\$1,200,939</u>	<u>(\$310)</u>
Sub-Total:		\$22,202,732	\$22,453,587	(\$250,855)
Elementary & Pre-Elementary Student Academic				
Kindergarten	33150	\$2,014,012	\$2,009,788	\$4,224
Elementary	33200	<u>\$11,491,482</u>	<u>\$11,447,536</u>	<u>\$43,946</u>
Sub-Total:		\$13,505,494	\$13,457,324	\$48,170
GROSS SCHOOL DEPT. BUDGET:		\$75,346,929	\$75,521,702	(\$174,773)
TUITION AND FACILITIES FUNDS:		(\$416,251)	(\$416,251)	\$0
CIRCUIT BREAKER:		(\$1,182,804)	(\$1,182,804)	\$0
GENERAL FUND REDUCTION		(\$549,129)	(\$549,129)	\$0
ARRA Funding		(\$1,155,612)	(\$1,155,612)	\$0
SUPPLEMENTARY:		\$0	\$0	\$0
Town Appropriation:		\$72,043,133	\$72,767,035	(\$174,773)

**The Public Schools of Brookline
FY2011 Final Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 6/30/11 ----			% Budget Committed	Final Actual	Final Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$950,579	\$944,746	\$0	\$944,746	99.39%	\$944,746	\$5,833
Services	\$195,685	\$180,789	\$0	\$180,789	92.39%	\$180,789	\$14,896
Supplies	\$19,141	\$20,907	\$220	\$21,127	110.38%	\$21,127	(\$1,986)
Other	\$64,000	\$90,405	\$30	\$90,435	141.31%	\$90,435	(\$26,435)
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,229,405	\$1,236,847	\$250	\$1,237,097	100.63%	\$1,237,097	(\$7,692)
Supervision 31100							
Personnel	\$3,976,479	\$3,990,677	\$0	\$3,990,677	100.36%	\$3,990,677	(\$14,198)
Services	\$48,925	\$46,173	\$0	\$46,173	94.38%	\$46,173	\$2,752
Supplies	\$21,360	\$25,215	\$2,796	\$28,011	131.14%	\$28,011	(\$6,651)
Other	\$185,349	\$169,159	\$16,280	\$185,439	100.05%	\$185,439	(\$90)
Capital	\$18,400	\$0	\$0	\$0	0.00%	\$0	\$18,400
Total	\$4,250,513	\$4,231,225	\$19,076	\$4,250,301	100.00%	\$4,250,301	\$212
Transportation 31300							
Personnel	\$122,973	\$123,316	\$0	\$123,316	100.28%	\$123,316	(\$343)
Services	\$1,404,537	\$1,397,576	\$23,793	\$1,421,369	101.20%	\$1,421,369	(\$16,832)
Total	\$1,527,510	\$1,520,892	\$23,793	\$1,544,685	101.12%	\$1,544,685	(\$17,175)
Student Body Activities 3135							
Personnel	\$192,862	\$190,029	\$0	\$190,029	98.53%	\$190,029	\$2,833
Total	\$192,862	\$190,029	\$0	\$190,029	98.53%	\$190,029	\$2,833

**The Public Schools of Brookline
FY2011 Final Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 6/30/11 ----			% Budget Committed	Final Actual	Final Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 3160							
Personnel	\$1,789,978	\$1,785,223	\$0	\$1,785,223	99.73%	\$1,785,223	\$4,755
Services	\$16,250	\$17,617	\$0	\$17,617	108.41%	\$17,617	(\$1,367)
Supplies	\$134,887	\$130,711	\$0	\$130,711	96.90%	\$130,711	\$4,176
Other	\$12,000	\$6,069	\$700	\$6,769	56.41%	\$6,769	\$5,231
Capital	\$179,139	\$178,890	\$0	\$178,890	99.86%	\$178,890	\$249
Total	\$2,132,254	\$2,118,511	\$700	\$2,119,211	99.39%	\$2,119,211	\$13,043
Athletics/After School 31720							
Personnel	\$447,919	\$473,669	\$0	\$473,669	105.75%	\$473,669	(\$25,750)
Services	\$54,643	\$54,300	\$0	\$54,300	99.37%	\$54,300	\$343
Supplies	\$22,107	\$17,943	\$0	\$17,943	81.17%	\$17,943	\$4,164
Other	\$18,500	\$22,840	\$250	\$23,090	124.81%	\$23,090	(\$4,590)
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$543,169	\$568,753	\$250	\$569,003	104.76%	\$569,003	(\$25,834)
Psychological Services 31750							
Personnel	\$752,883	\$752,139	\$0	\$752,139	99.90%	\$752,139	\$744
Services	\$18,879	\$17,950	\$0	\$17,950	95.08%	\$17,950	\$929
Supplies	\$14,379	\$13,810	\$156	\$13,966	97.13%	\$13,966	\$413
Total	\$786,141	\$783,899	\$156	\$784,055	99.73%	\$784,055	\$2,086

**The Public Schools of Brookline
FY2011 Final Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 6/30/11 ----			% Budget Committed	Final Actual	Final Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Medical Services 31770							
Personnel	\$963,873	\$968,995	\$0	\$968,995	100.53%	\$968,995	(\$5,122)
Services	\$20,743	\$14,363	\$298	\$14,661	70.68%	\$14,661	\$6,082
Supplies	\$10,928	\$7,739	\$0	\$7,739	70.82%	\$7,739	\$3,189
Total	\$995,544	\$991,097	\$298	\$991,395	99.58%	\$991,395	\$4,149
Information Services 31780							
Personnel	\$491,411	\$491,644	\$0	\$491,644	100.05%	\$491,644	(\$233)
Services	\$88,122	\$79,073	\$849	\$79,922	90.69%	\$79,922	\$8,200
Supplies	\$100,483	\$98,589	\$524	\$99,113	98.64%	\$99,113	\$1,370
Other	\$1,356	\$1,250	\$100	\$1,350	99.56%	\$1,350	\$6
Capital	\$181,513	\$172,449	\$4,133	\$176,582	97.28%	\$176,582	\$4,931
Total	\$862,885	\$843,005	\$5,606	\$848,611	98.35%	\$848,611	\$14,274
Guidance 31790							
Personnel	\$2,155,820	\$2,181,692	\$0	\$2,181,692	101.20%	\$2,181,692	(\$25,872)
Services	\$24,928	\$17,640	\$0	\$17,640	70.76%	\$17,640	\$7,288
Supplies	\$12,000	\$11,822	\$0	\$11,822	98.52%	\$11,822	\$178
Other	\$833	\$833	\$0	\$833	0.00%	\$833	\$0
Capital	\$0	\$0	\$0	\$0		\$0	\$0
Total	\$2,193,581	\$2,211,987	\$0	\$2,211,987	100.84%	\$2,211,987	(\$18,406)
School Within A School 32200							
Personnel	\$372,463	\$371,295	\$0	\$371,295	99.69%	\$371,295	\$1,168
Services	\$1,347	\$1,948	\$0	\$1,948	144.62%	\$1,948	(\$601)
Supplies	\$8,203	\$6,580	\$0	\$6,580	80.21%	\$6,580	\$1,623
Total	\$382,013	\$379,823	\$0	\$379,823	99.43%	\$379,823	\$2,190

**The Public Schools of Brookline
FY2011 Final Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 6/30/11 ----			% Budget Committed	Final Actual	Final Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
World Languages 32250							
Personnel	\$3,058,839	\$3,028,640	\$0	\$3,028,640	99.01%	\$3,028,640	\$30,199
Services	\$3,550	\$2,460	\$0	\$2,460	69.30%	\$2,460	\$1,090
Supplies	\$75,836	\$56,380	\$863	\$57,244	75.48%	\$57,244	\$18,593
Other	\$14,060	\$6,815	\$0	\$6,815	48.47%	\$6,815	\$7,245
Capital	\$6,493	\$1,492	\$0	\$1,492	22.98%	\$1,492	\$5,001
Total	\$3,158,778	\$3,095,787	\$863	\$3,096,650	98.03%	\$3,096,650	\$62,128
ELL / ESL 32270							
Personnel	\$1,620,185	\$1,619,762	\$0	\$1,619,762	99.97%	\$1,619,762	\$423
Services	\$138	\$178	\$0	\$178	129.31%	\$178	(\$40)
Supplies	\$22,862	\$22,464	\$0	\$22,464	98.26%	\$22,464	\$398
Other	\$139	\$129	\$0	\$129	92.81%	\$129	\$10
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,643,324	\$1,642,533	\$0	\$1,642,533	99.95%	\$1,642,533	\$791
Visual Arts 32400							
Personnel	\$1,160,046	\$1,161,034	\$0	\$1,161,034	100.09%	\$1,161,034	(\$988)
Services	\$6,345	\$1,295	\$420	\$1,715	27.03%	\$1,715	\$4,630
Supplies	\$67,046	\$71,007	\$0	\$71,007	105.91%	\$71,007	(\$3,961)
Other	\$75	\$0	\$0	\$0	0.00%	\$0	\$75
Capital	\$2,884	\$2,816	\$0	\$2,816	97.64%	\$2,816	\$68
Total	\$1,236,396	\$1,236,152	\$420	\$1,236,572	100.01%	\$1,236,572	(\$176)
English/Language Arts 32500							
Personnel	\$2,483,779	\$2,480,635	\$0	\$2,480,635	99.87%	\$2,480,635	\$3,144
Services	\$588	\$465	\$0	\$465	79.08%	\$465	\$123
Supplies	\$120,651	\$97,886	\$0	\$97,886	81.13%	\$97,886	\$22,765
Other	\$828	\$3,204	\$0	\$3,204	386.96%	\$3,204	(\$2,376)
Total	\$2,605,846	\$2,582,190	\$0	\$2,582,190	99.09%	\$2,582,190	\$23,657

**The Public Schools of Brookline
FY2011 Final Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 6/30/11 ----			% Budget Committed	Final Actual	Final Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Mathematics 32600							
Personnel	\$3,124,537	\$3,123,140	\$0	\$3,123,140	99.96%	\$3,123,140	\$1,397
Services	\$5,405	\$6,235	\$0	\$6,235	115.36%	\$6,235	(\$830)
Supplies	\$199,660	\$162,845	\$400	\$163,245	81.76%	\$163,245	\$36,415
Other	\$2,790	\$15,539	\$0	\$15,539	556.95%	\$15,539	(\$12,749)
Total	\$3,332,392	\$3,307,759	\$400	\$3,308,159	99.27%	\$3,308,159	\$24,233
Performing Arts 32650							
Personnel	\$1,757,299	\$1,757,887	\$0	\$1,757,887	100.03%	\$1,757,887	(\$588)
Services	\$12,495	\$9,160	\$0	\$9,160	73.31%	\$9,160	\$3,335
Supplies	\$31,450	\$25,279	\$0	\$25,279	80.38%	\$25,279	\$6,171
Other	\$660	\$1,258	\$0	\$1,258	190.61%	\$1,258	(\$598)
Capital	\$8,394	\$7,193	\$0	\$7,193	85.70%	\$7,193	\$1,201
Total	\$1,810,298	\$1,800,779	\$0	\$1,800,779	99.47%	\$1,800,779	\$9,519
Physical Education 32700							
Personnel	\$1,478,032	\$1,478,961	\$0	\$1,478,961	100.06%	\$1,478,961	(\$929)
Services	\$8,500	\$3,836	\$0	\$3,836	45.14%	\$3,836	\$4,664
Supplies	\$15,780	\$28,034	\$0	\$28,034	177.65%	\$28,034	(\$12,254)
Other	\$3,905	\$1,549	\$0	\$1,549	39.67%	\$1,549	\$2,356
Total	\$1,506,217	\$1,512,380	\$0	\$1,512,380	100.41%	\$1,512,380	(\$6,163)
Special Education 32760							
Personnel	\$12,328,958	\$12,391,713	\$0	\$12,391,713	100.51%	\$12,391,713	(\$62,755)
Services	\$6,902,651	\$7,030,905	\$112,612	\$7,143,517	103.49%	\$7,143,517	(\$240,866)
Supplies	\$53,121	\$55,882	\$7,851	\$63,733	119.98%	\$63,733	(\$10,612)
Other	\$74,049	\$9,727	\$1,425	\$11,152	15.06%	\$11,152	\$62,897
Total	\$19,358,779	\$19,488,227	\$121,888	\$19,610,115	101.30%	\$19,610,115	(\$251,336)

**The Public Schools of Brookline
FY2011 Final Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 6/30/11 ----			% Budget Committed	Final Actual	Final Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,198,479	\$1,199,216	\$0	\$1,199,216	100.06%	\$1,199,216	(\$737)
Supplies	\$2,150	\$1,722	\$0	\$1,722	80.10%	\$1,722	\$428
Total	\$1,200,629	\$1,200,939	\$0	\$1,200,939	100.03%	\$1,200,939	(\$310)
Health Education 32780							
Personnel	\$314,379	\$314,250	\$0	\$314,250	99.96%	\$314,250	\$129
Services	\$4,200	\$800	\$0	\$800	19.05%	\$800	\$3,400
Supplies	\$9,299	\$5,233	\$0	\$5,233	56.27%	\$5,233	\$4,066
Other	\$500	\$1,825	\$0	\$1,825	365.00%	\$1,825	(\$1,325)
Total	\$328,378	\$322,108	\$0	\$322,108	98.09%	\$322,108	\$6,270
Science 32850							
Personnel	\$2,209,448	\$2,208,668	\$0	\$2,208,668	99.96%	\$2,208,668	\$780
Services	\$425	\$3,650	\$0	\$3,650	858.94%	\$3,650	(\$3,225)
Supplies	\$170,602	\$148,632	\$5,706	\$154,339	90.47%	\$154,339	\$16,264
Other	\$2,250	\$903	\$0	\$903	40.15%	\$903	\$1,347
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,382,725	\$2,361,854	\$5,706	\$2,367,560	99.36%	\$2,367,560	\$15,166
Social Studies 32900							
Personnel	\$2,093,761	\$2,092,148	\$0	\$2,092,148	99.92%	\$2,092,148	\$1,613
Services	\$4,592	\$3,860	\$0	\$3,860	84.06%	\$3,860	\$732
Supplies	\$113,587	\$112,025	\$0	\$112,025	98.62%	\$112,025	\$1,563
Other	\$1,182	\$1,065	\$0	\$1,065	90.10%	\$1,065	\$117
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,213,122	\$2,209,098	\$0	\$2,209,098	99.82%	\$2,209,098	\$4,024

**The Public Schools of Brookline
FY2011 Final Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 6/30/11 ----			% Budget Committed	Final Actual	Final Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$669,134	\$666,965	\$0	\$666,965	99.68%	\$666,965	\$2,169
Services	\$5,732	\$6,453	\$0	\$6,453	112.58%	\$6,453	(\$721)
Supplies	\$50,300	\$41,187	\$2,411	\$43,598	86.68%	\$43,598	\$6,702
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$3,704	\$5,262	\$0	\$5,262	142.06%	\$5,262	(\$1,558)
Total	\$729,020	\$720,016	\$2,411	\$722,428	99.10%	\$722,428	\$6,592
Kindergarten 33150							
Personnel	\$2,005,512	\$2,003,129	\$0	\$2,003,129	99.88%	\$2,003,129	\$2,383
Supplies	\$8,500	\$6,659	\$0	\$6,659	78.34%	\$6,659	\$1,841
Total	\$2,014,012	\$2,009,788	\$0	\$2,009,788	99.79%	\$2,009,788	\$4,224
Elementary 33200							
Personnel	\$11,078,793	\$11,070,577	\$0	\$11,070,577	99.93%	\$11,070,577	\$8,216
Services	\$324,009	\$310,170	\$0	\$310,170	95.73%	\$310,170	\$13,839
Supplies	\$52,645	\$53,330	\$0	\$53,330	101.30%	\$53,330	(\$685)
Other	\$21,451	\$2,824	\$0	\$2,824	13.16%	\$2,824	\$18,627
Capital	\$14,585	\$10,635	\$0	\$10,635	72.92%	\$10,635	\$3,950
Total	\$11,491,482	\$11,447,536	\$0	\$11,447,536	99.62%	\$11,447,536	\$43,946
High School 33300							
Personnel	\$692,434	\$738,248	\$0	\$738,248	106.62%	\$738,248	(\$45,814)
Services	\$212,919	\$210,296	\$0	\$210,296	98.77%	\$210,296	\$2,623
Supplies	\$87,084	\$94,644	\$0	\$94,644	108.68%	\$94,644	(\$7,560)
Other	\$22,848	\$14,876	\$0	\$14,876	65.11%	\$14,876	\$7,972
Capital	\$3,739	\$0	\$0	\$0	0.00%	\$0	\$3,739
Total	\$1,019,024	\$1,058,065	\$0	\$1,058,065	103.83%	\$1,058,065	(\$39,041)

**The Public Schools of Brookline
FY2011 Final Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 6/30/11 ----			% Budget Committed	Final Actual	Final Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,355,153	\$1,503,923	\$0	\$1,503,923	110.98%	\$1,503,923	(\$148,770)
Services	\$18,000	\$6,380	\$0	\$6,380	35.44%	\$6,380	\$11,620
Supplies	\$49,987	\$20,973	\$0	\$20,973	41.96%	\$20,973	\$29,014
Other	\$100,000	\$0	\$0	\$0	0.00%	\$0	\$100,000
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,523,140	\$1,531,276	\$0	\$1,531,276	100.53%	\$1,531,276	(\$8,136)
Building Services 34250							
Personnel	\$2,109,110	\$2,154,433	\$0	\$2,154,433	102.15%	\$2,154,433	(\$45,323)
Services	\$436,854	\$437,814	\$0	\$437,814	100.22%	\$437,814	(\$960)
Supplies	\$132,824	\$130,535	\$0	\$130,535	98.28%	\$130,535	\$2,289
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$18,600	\$14,548	\$0	\$14,548	78.21%	\$14,548	\$4,052
Total	\$2,697,488	\$2,737,330	\$0	\$2,737,330	101.48%	\$2,737,330	(\$39,842)
Gross School Dept. Budget							
Personnel	\$62,955,118	\$63,266,756	\$0	\$63,266,756	100.50%	\$63,266,756	(\$311,638)
Services	\$9,820,461	\$9,861,389	\$137,971	\$9,999,360	101.82%	\$9,999,360	(\$178,899)
Supplies	\$1,606,874	\$1,468,033	\$20,928	\$1,488,961	92.66%	\$1,488,961	\$117,913
Other	\$527,025	\$350,421	\$18,785	\$369,206	70.05%	\$369,206	\$157,819
Capital	\$437,451	\$393,286	\$4,133	\$397,419	90.85%	\$397,419	\$40,032
Total	\$75,346,929	\$75,339,884	\$181,817	\$75,521,702	100.23%	\$75,521,702	(\$174,773)
% of Appr Bud.							
Special Revenues Funds:							
Tuition and Facilities Funds:	(\$416,251)					(\$416,251)	\$0
Circuit Breaker Funds:	(\$1,182,804)					(\$1,182,804)	\$0
Jobs Bill	(\$549,129)					(\$549,129)	\$0
ARRA Funding	(\$1,155,612)					(\$1,155,612)	\$0
Town Appropriation:	\$72,043,133					\$72,217,906	(\$174,773)

FY11 Final Expenditure Report - Revolving Funds

Brookline Adult and Community Education – SE22

The Brookline Adult and Community Education program reconfigured its administrative structure after six consecutive years of losses after the FY09 year. The Director chose to reduce overhead by eliminating 2 Program Coordinators and one clerical position. Subsequently, the Adult Education program showed increased revenues and decreased expenses, leading to a \$213K profit in FY10. FY11 was a second straight year for increased profitability, improving on FY10 by more than \$80K. This has left the program with a positive fund balance of \$627K, and has enabled it to look at ways to expand the program offerings while continuing to remain profitable. Additionally, the Director has hired an additional Program Coordinator to meet the demand exhibited by increased enrollments in certain areas of the curriculum.

The stabilization of the organization has allowed it to continue to offer high quality programming, at modest increases in course prices. It is anticipated that the Brookline Adult and Community Education program will continue to be a valued institution in the Town in FY12 while operating at a profit.

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.

In FY11 revenues finished at \$126K. Predictably, this sharp decrease from FY10 (where revenues were at \$208K) was due in large part to the rental of the Old Lincoln School to the American Repertory Theater for a large scale production there. We no longer could rent this space due to the temporary relocation of John D. Runkle School to the facility. However, revenues were considerably higher than other 'traditional years' because of increased demand and strong management oversight.

The fund balance in this account stands at \$105K, enough funding to allow for building related repairs and maintenance as such issues arise.

Non-Resident Tuition – SE52

This fund traditionally supplements the General Fund through full tuition payments, which have been increased to \$14,000 in FY11 and through the staff materials fee set at \$2,000.

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

The FY11 final report shows revenues of \$518K against expenses of \$669K. This shortfall is related to a decrease in full tuition students (those who are here temporarily and must pay tuition to enroll in our schools). In FY11, we had projected that 8 full tuition students would enroll based on applications and historical trends. Instead, only 5 chose to enroll, which resulted in a \$42K revenue deficit. While FY12 applications and referrals indicate a return to previous numbers, we will have to monitor this closely to ensure that our revenue projection for FY12 is in line with our budgeted amount.

School Athletics – SE26

This fund contains the student athletic fee paid at \$200 per sport, per season for FY11, an increase of \$25 over FY10. This revenue supplements the operating budget of the athletics program and was budgeted at \$356,409 for FY11.

The final report shows revenues of \$288,676 against expenses of \$342,835. This gap is squarely a matter of decreased participation and increased scholarships. While expenses have been stabilized (even decreasing by \$14K), we had anticipated that the increase in fees from \$175 to \$200 per sport per participant would increase revenues by \$25K and reduce our structural deficit to approximately \$35K. Revenues, however, were only \$5K higher in FY11, which has resulted in a \$55K structural deficit for FY11. An ongoing concern is that revenues have continued to decrease as a result of a mix of decreased participation and the need for scholarships. Additionally, more time has been spent on the collections of those who owe the Athletics Department fees. The Department is looking into online collection methods, similar to the Summer School and the BHS Scholarship programs. The Athletic Director continues to look for ways to increase participation and reduce expenses, particularly in regard to reducing space rental costs.

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 School Restaurant realized \$137K in revenues against \$104K in expenses. Given the past performance of the program and the front loading of some onetime costs, it is anticipated that the

School Restaurant will continue to remain profitable. The continued success of this program has enabled us to continue to replace high cost equipment, some of which is greater than 50 years old, and assist in updating durable goods costs associated with the Culinary Arts program.

Summer School – SE28

This fund contains the revenue and expenses of the Summer School program operated annually at Brookline High School. A review of this program in FY04 and FY05 showed that the program was operating at a structural deficit in the range of \$15K. This deficit rose to the \$30K mark for FY06 and FY07. The structural deficit is primarily to support courses for students who need to complete graduation requirements or who need extra support for MCAS test retake services. Additionally, this account provides scholarship support for some students.

The program saw expenses climb from \$121K in FY08 to \$136K in FY09, and subsequently to \$145K in FY10. Revenues during this time have remained in the \$100-110K range. For the program run during the summer of FY11 (July-August of 2010), the program operated at a loss of \$30,693, within the budgeted range.

Increased expenditures (97% of which are related to salaries) and revenue collection issues continue to put pressure on the \$30,900 targeted allocation of General Fund spending on behalf of the program. Tighter controls, as well as targeted programming, will need to be put into place in order to ensure that the program operates within budget allocations.

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 Principal Vicki Milstein increased fees in FY11 in order to keep up with anticipated expenses. The final report shows revenues of \$1,464,849 against \$1,620,786 in expenses. This has reduced our fund balance to \$230K. An increase in FY12 fees was instituted in order to offset the overage experienced in FY11.

Food Service – SE25

The Food Service Program implemented a price increase in FY09, which pushed the program past breakeven performance. In FY10, that trend continued due to an increase in participation. Because of this, the Food Services Revolving Fund has a positive fund balance for the first time in more than 10 years.

Final results for FY11 were even higher than last year. The program realized \$2,129,497 in revenues against \$1,888,501 in expenses. While we had projected a net profit of \$220K at the

Third Quarter, we continued to see strong participation, and realized an additional \$20K over that period.

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 program. This action decreased our fund balance from \$110K to \$53K.

Circuit Breaker - SEB3

FY11 is the eighth 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 \$38,028, slightly down from \$38,636 in FY10, \$37,000 in FY09, \$35,408 in FY08 and \$33,700 in FY07.

Total funding for this account for FY11 based on FY10 claims is estimated at \$1.18M. The state reduction in the funding rate from 75% to approximately 40% has reduced our fund balance from \$1.3M to \$727K. In the end, we moved charges from the General Fund to the Circuit Breaker account to account for the overage in Special Education funding. Our fund balance, which was \$770K at the end of FY10, now stands at \$688K.

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

Fund SE22 Adult Education

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$1,419,616	\$1,460,700	\$1,425,195	\$1,209,613	\$1,339,181	\$1,422,283
Expense	(\$1,582,033)	(\$1,583,667)	(\$1,484,303)	(\$1,257,442)	(\$1,125,689)	(\$1,127,346)
Net Income Sub-Total	(\$162,417)	(\$122,967)	(\$59,108)	(\$47,829)	\$213,492	\$294,937
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	(\$162,417)	(\$122,967)	(\$59,108)	(\$47,829)	\$213,492	\$294,937
Cash Balance At End of Period	\$717,562	\$672,642	\$563,552	\$537,585	\$771,691	\$946,386
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$717,562	\$672,642	\$563,552	\$537,585	\$771,691	\$946,386
Liabilities & Encumbrances	(\$379,059)	(\$458,108)	(\$397,564)	(\$418,634)	(\$442,861)	(\$319,006)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$338,503	\$214,534	\$165,988	\$118,951	\$328,830	\$627,381

Fund SE23 Use of School Buildings

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$51,610	\$47,930	\$52,766	\$112,386	\$208,768	\$125,804
Expense	(\$30,864)	(\$50,529)	(\$7,105)	(\$92,309)	(\$159,187)	(\$157,904)
Net Income Sub-Total	\$20,746	(\$2,599)	\$45,661	\$20,077	\$49,581	(\$32,100)
General Fund Transfers	\$30,000	\$30,000	\$0	\$0	\$0	\$0
Net Income Total	\$50,746	\$27,401	\$45,661	\$20,077	\$49,581	(\$32,100)
Cash Balance At End of Period	\$58,937	\$26,338	\$72,839	\$101,585	\$139,081	\$106,391
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$58,937	\$26,338	\$72,839	\$101,585	\$139,081	\$106,391
Liabilities & Encumbrances	(\$28,722)	(\$1,805)	(\$1,344)	(\$10,015)	(\$2,000)	(\$1,439)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$30,215	\$24,533	\$71,494	\$91,570	\$137,081	\$104,952

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

Fund SE52 Non-Resident Tuition

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$431,298	\$578,948	\$684,026	\$567,119	\$773,033	\$518,068
Expense	(\$452,760)	(\$291,741)	(\$20,850)	(\$267,205)	(\$517,527)	(\$226,871)
Net Income Sub-Total	(\$21,462)	\$287,207	\$663,176	\$299,914	\$255,506	\$291,196
General Fund Transfers	(\$205,545)	(\$365,251)	\$0	(\$371,251)	(\$386,251)	(\$442,249)
Net Income Total	(\$227,007)	(\$78,044)	\$663,176	(\$71,337)	(\$130,745)	(\$151,053)
Cash Balance At End of Period	\$432,864	\$470,865	\$860,457	\$848,072	\$625,688	\$587,962
Receivables	\$46,428	\$41,044	\$0	\$0	\$0	\$0
Net Fund Assets	\$479,292	\$511,909	\$860,457	\$848,072	\$625,688	\$587,962
Liabilities & Encumbrances	(\$108,682)	(\$401,873)	(\$78,099)	(\$133,371)	(\$75,733)	(\$67,370)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$370,610	\$110,036	\$782,359	\$714,701	\$549,955	\$520,592

Fund SE26 School Athletics

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$231,335	\$312,328	\$280,237	\$279,933	\$284,061	\$288,676
Expense	(\$245,994)	(\$321,551)	(\$325,903)	(\$330,146)	(\$358,387)	(\$342,835)
Net Income Sub-Total	(\$14,658)	(\$9,223)	(\$45,667)	(\$50,214)	(\$74,326)	(\$54,159)
General Fund Transfers	\$0	\$30,000	\$54,477	\$50,214	\$74,326	\$54,159
Net Income Total	(\$14,658)	\$20,777	\$8,810	\$0	\$0	\$0
Cash Balance At End of Period	\$36,665	\$61,302	\$65,050	\$28,040	\$27,291	\$6,286
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$36,665	\$61,302	\$65,050	\$28,040	\$27,291	\$6,286
Liabilities & Encumbrances	(\$16,715)	(\$41,272)	(\$15,671)	(\$18,770)	(\$27,291)	(\$6,286)
Fund Balance Adjustments (Prior Year)	\$0	\$30,657	\$0	\$0	\$0	\$0
Net Fund Balance	\$19,950	\$50,687	\$49,379	\$9,270	\$0	\$0

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

Fund SE27 School Restaurant

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$67,993	\$89,957	\$100,111	\$114,852	\$138,924	\$136,853
Expense	(\$53,499)	(\$61,034)	(\$108,746)	(\$103,345)	(\$106,224)	(\$103,799)
Net Income	\$14,494	\$28,923	(\$8,635)	\$11,507	\$32,700	\$33,054
Cash Balance At End of Period	\$53,059	\$81,982	\$73,347	\$84,854	\$117,553	\$150,607
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$53,059	\$81,982	\$73,347	\$84,854	\$117,553	\$150,607
Liabilities & Encumbrances	\$0	(\$1,003)	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$53,059	\$80,979	\$73,347	\$84,854	\$117,553	\$150,607

Fund SE28 Summer School

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$79,260	\$77,193	\$102,006	\$85,113	\$93,578	\$113,242
Expense	(\$109,026)	(\$109,808)	(\$121,048)	(\$135,595)	(\$130,327)	(\$143,935)
Net Income Sub-Total	(\$29,767)	(\$32,615)	(\$19,042)	(\$50,482)	(\$36,749)	(\$30,693)
General Fund Transfers	\$28,861	\$31,813	\$19,719	\$50,482	\$36,749	\$30,693
Net Income Total	(\$906)	(\$802)	\$677	\$0	\$0	\$0
Cash Balance At End of Period	\$41,158	\$45,679	\$677	\$3,940	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$41,158	\$45,679	\$677	\$3,940	\$0	\$0
Liabilities & Encumbrances	(\$41,057)	(\$45,981)	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$100	(\$302)	\$677	\$3,940	\$0	\$0

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

Fund SE20 Early Childhood Ed.

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$969,328	\$969,805	\$1,409,246	\$1,442,247	\$1,557,995	\$1,464,849
Expense	(\$1,299,288)	(\$1,491,159)	(\$1,499,886)	(\$1,746,241)	(\$1,860,237)	(\$1,812,487)
Net Income Sub-Total	(\$329,960)	(\$521,354)	(\$90,641)	(\$303,994)	(\$302,242)	(\$347,639)
General Fund Transfers	\$277,449	\$557,385	\$681,811	\$294,339	\$294,339	\$191,701
Net Income Total	(\$52,511)	\$36,031	\$591,170	(\$9,655)	(\$7,903)	(\$155,938)
Cash Balance At End of Period	\$145,853	\$274,038	\$875,841	\$528,295	\$523,328	\$229,724
Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$145,853	\$274,038	\$875,841	\$528,295	\$523,328	\$229,724
Liabilities & Encumbrances	(\$137,402)	(\$265,541)	(\$152,905)	(\$173,949)	(\$177,219)	(\$91)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$8,451	\$8,497	\$722,936	\$354,346	\$346,109	\$229,633

Fund SE25 School Lunch

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$1,551,105	\$1,554,896	\$1,451,448	\$1,761,868	\$1,956,206	\$2,129,497
Expense	(\$1,634,941)	(\$1,554,069)	(\$1,596,828)	(\$1,655,619)	(\$1,744,285)	(\$1,888,501)
Net Income Sub-Total	(\$83,836)	\$827	(\$145,380)	\$106,249	\$211,921	\$240,996
General Fund Transfers	(\$85,000)	(\$107,555)	(\$206,929)	\$0	\$0	\$0
Net Income Total	\$1,164	\$108,382	\$61,549	\$106,249	\$211,921	\$240,996
Cash Balance At End of Period	(\$456,520)	(\$321,959)	(\$263,491)	(\$138,852)	\$79,612	\$294,211
Receivables:	\$27,006	\$1,797	\$0	\$0	\$0	\$0
Net Fund Assets	(\$429,514)	(\$320,162)	(\$263,491)	(\$138,852)	\$79,612	\$294,211
Liabilities & Encumbrances	(\$3,781)	(\$4,950)	(\$11,549)	(\$18,566)	(\$26,396)	(\$50,232)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	(\$433,294)	(\$325,111)	(\$275,040)	(\$157,418)	\$53,216	\$243,980

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

Fund SE14 CH76:12A METCO

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Expense	(\$114,312)	(\$10,000)	\$0	(\$71,595)	(\$57,216)	\$0
Net Income	(\$114,312)	(\$10,000)	\$0	(\$71,595)	(\$57,216)	\$0
Cash Balance At End of Period	\$120,334	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$120,334	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$120,334	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118

Fund SEB3 Circuit Breaker

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11
Revenue	\$1,934,345	\$2,111,597	\$1,506,369	\$1,278,647	\$1,185,699	\$1,291,163
Expense	(\$843,202)	(\$2,135,410)	(\$2,011,981)	(\$1,885,520)	(\$1,687,159)	(\$1,409,938)
Net Income Sub-Total	\$1,091,143	(\$23,813)	(\$505,612)	(\$606,873)	(\$501,460)	(\$118,775)
General Fund Transfers	(\$1,010,601)	\$0	\$0	\$0	\$0	\$0
Net Income Total	\$80,542	(\$23,813)	(\$505,612)	(\$606,873)	(\$501,460)	(\$118,775)
Cash Balance At End of Period	\$1,535,274	\$1,659,649	\$1,195,788	\$995,327	\$836,110	\$756,123
Receivables:	\$0	\$0	\$585,815	\$426,216	\$0	\$0
Net Fund Assets	\$1,535,274	\$1,659,649	\$1,781,603	\$1,421,543	\$836,110	\$756,123
Liabilities & Encumbrances	(\$103,681)	(\$316,791)	(\$322,987)	(\$122,344)	(\$66,064)	(\$68,582)
Net Fund Balance	\$1,431,592	\$1,342,858	\$1,458,617	\$1,299,199	\$770,045	\$687,541