# FY15 Third Quarter Expenditure Report

May 7, 2015

# FY15 Third Quarter Expenditure Report Highlights

- Projected Spending under Budget by $656K.
- Revenue Projection down $181K.  Total Net $475K.
- Special Education Contracted Service costs remain down.  Students returning to in-school programs.
- Total Salary projection on Budget.
- Continued Increase in Elementary Enrollments.
- Significant Kindergarten Enrollment pressure continues at 684 students.

# FY15 Third Quarter Expenditure Report

| Gross School Dept. Budget | FY15 Adjusted Budget | FY15 Third Quarter Projection | Projected Sur./(Def.) |
|---|---|---|---|
| Personnel | $77,604,475 | $77,470,666 | $133,810 |
| Services | $9,512,487 | $9,068,678 | $443,807 |
| Supplies | $2,237,651 | $2,232,072 | $5,579 |
| Other | $557,673 | $507,343 | $50,330 |
| Capital | $893,232 | $871,018 | $22,214 |
| **Total** | **$90,805,518** | **$90,149,776** | **$655,740** |
| Tuition and Facilities Funds | ($825,744) | ($825,744) | $0 |
| Circuit Breaker Funds | ($1,902,739) | ($1,721,563) | ($181,176) |
| Revolving Fund Reimbursement | ($150,680) | ($150,680) | $0 |
| Other Revenue | ($1,083,780) | ($1,083,780) | $0 |
| **Town Appropriation** | **$86,842,575** | **$86,368,009** | **$474,564** |

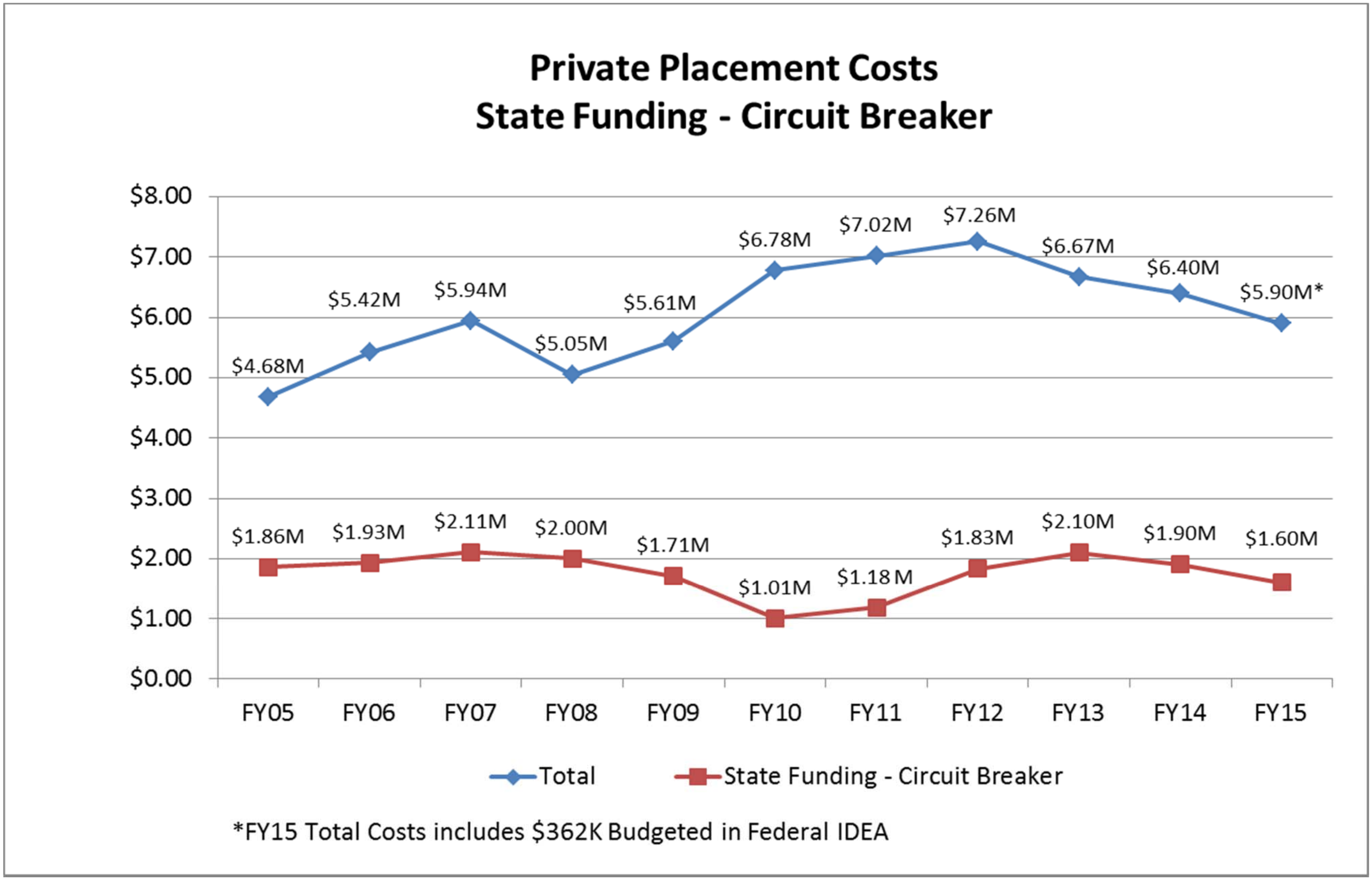
# Private Placement Costs
# 50/50 and Circuit Breaker

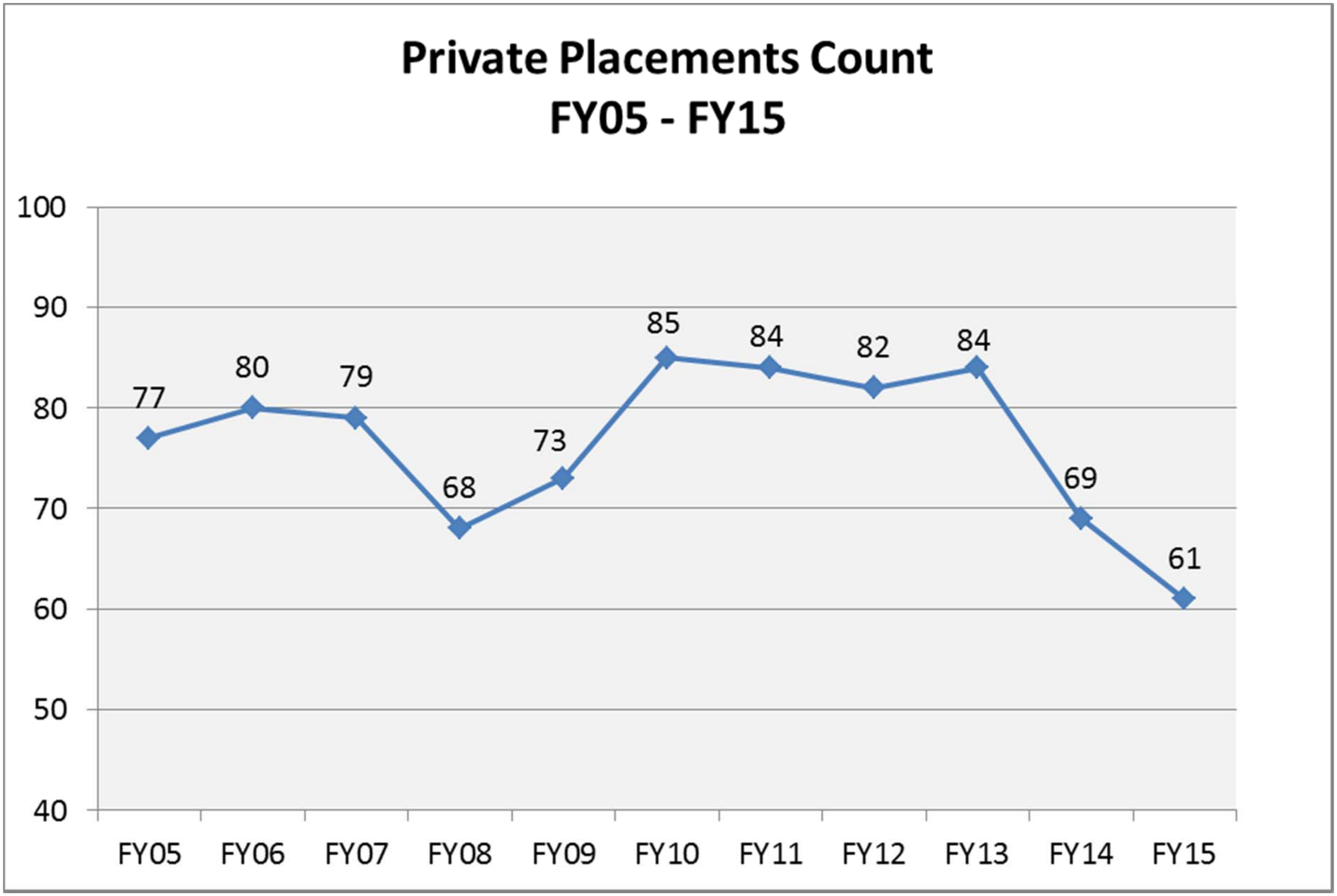
| Fiscal Year | Count | Total | State Funding* Budgeted |
|---|---|---|---|
| FY02 | 83 | $4.06M | $700K |
| FY03 | 80 | $4.44M | $734K |
| FY04 | 73 | $4.77M | $1.02M |
| FY05 | 77 | $4.68M | $1.86M |
| FY06 | 80 | $5.42M | $1.93M |
| FY07 | 79 | $5.94M | $2.11M |
| FY08 | 68 | $5.05M | $2.00M |
| FY09 | 73 | $5.61M | $1.71M |
| FY10 | 85 | $6.78M | $1.01M |
| FY11 | 84 | $7.02M | $1.18M |
| FY12 | 82 | $7.26M | $1.83M |
| FY13 | 84 | $6.67M | $2.1M |
| FY14 | 69 | $6.40M | $1.90M |
| FY15 | 61 | $5.90M** | $1.6M |



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

**Includes $362K Budgeted in Federal IDEA


Private Placement Costs
State Funding - Circuit Breaker
$8.00
$7.00
$6.00
$5.00
$4.00
$3.00
$2.00
$1.00
$0.00
$4.68M
$5.42M
$5.94M
$5.05M
$5.61M
$6.78M
$7.02M
$7.26M
$6.67M
$6.40M
$5.90M*
$1.86M
$1.93M
$2.11M
$2.00M
$1.71M
$1.01M
$1.18 M
$1.83M
$2.10M
$1.90M
$1.60M
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
Total
State Funding - Circuit Breaker
*FY15 Total Costs includes $362K Budgeted in Federal IDEA



Private Placements Count
FY05 - FY15
100
90
80
70
60
50
40
77
80
79
68
73
85
84
82
84
69
61
FY05
FY06
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15

# Special Education Aides
# FY08 – FY15

| | FY08 Actual | FY09 Actual | FY10 Actual | FY11 Actual | FY12 Actual | FY13 Actual | FY14 Actual | FY15 Budgeted | FY15 Actual |
|---|---|---|---|---|---|---|---|---|---|
| Instructional Aides | 6.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aides | 134.5 | 159.5 | 139 | 136.28 | 121.59 | 127.1 | 124.04 | 116.52 | 122.75 |
| EC Aides | 25 | 18.7 | 13.7 | 17.9 | 18.23 | 21.32 | 21.24 | 17.97 | 16.18 |
| Kindergarten Aides | 0 | 0 | 0 | 0 | 14.34 | 13.5 | 12.66 | 12.66 | 13.29 |
| 1st Grade Aides | 0 | 0 | 0 | 0 | 13.5 | 12.2 | 16 | 16.84 | 17.72 |
| **General Fund Total** | **166.4** | **178.2** | **152.7** | **154.18** | **167.66** | **174.12** | **173.94** | **163.99** | **169.94** |
| | | | | | | | | | |
| ARRA Grants (Kind.) | 0 | 0 | 11.8 | 11.82 | 0 | 0 | 0 | 0 | 0 |
| IDEA Grant | 10.2 | 10.1 | 13.1 | 12.3 | 13.53 | 12.8 | 23.5 | 31.92 | 39.51 |
| EC Revolving Fund | 0 | 0 | 3.4 | 3.4 | 3.4 | 3.4 | 3.4 | 3.4 | 3.4 |
| **Grant Funded Total** | **10.2** | **10.1** | **28.3** | **27.52** | **16.93** | **16.2** | **26.90** | **35.32** | **42.92** |
| | | | | | | | | | |
| **All Funds Total** | **176.6** | **188.3** | **181** | **181.7** | **184.6** | **190.32** | **200.84** | **199.31** | **212.86** |

# Potential Fund Balance Reserves (One-Time Funds)

| | FY14 Year End Balance | FY15 Budget Planned | FY15 Actual (Based on Third Quarter Projection) |
|---|---|---|---|
| "Tuition Account" | $211K | - | - |
| Circuit Breaker Account | $1,023K | - | - |
| Total | $1,234K | $1,083K | $609K |
| Available for FY16 | | | $625K |
| Budgeted for FY16 | | | $359K |

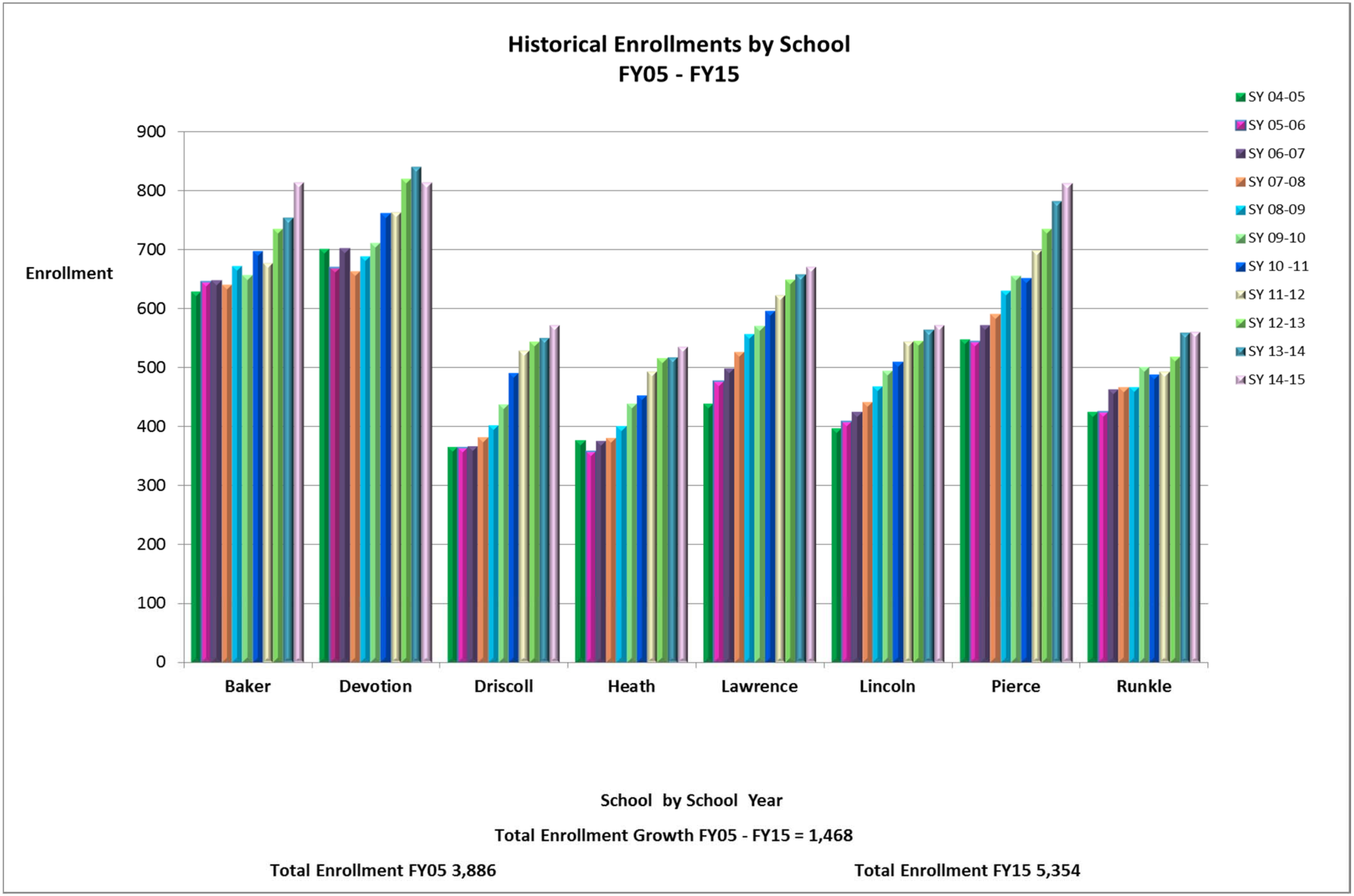
**THE PUBLIC SCHOOLS OF BROOKLINE**
**TEN YEAR TREND (FY06 - FY15)**

| Fiscal Year | Appropriation Amount | Percent Growth | Actual Spending | Percent Growth | Year End Surplus/Deficit | Special Education Prog. Costs * | Percent Growth |
|---|---|---|---|---|---|---|---|
| 2006 Actual | $60,414,543 | 6.32% | $60,414,543 | 6.53% | $0 | $14,122,176 | 13.72% |
| 2007 Actual | $62,916,637 | 4.14% | $62,916,637 | 4.14% | $0 | $15,676,812 | 11.01% |
| 2008 Actual | $65,296,114 | 3.78% | $64,786,212 | 2.97% | $509,902 | $15,395,752 | -1.79% |
| 2009 Actual | $70,773,226 | 8.39% | $70,987,572 | 9.57% | ($214,346) | $17,124,783 | 11.23% |
| 2010 Actual | $71,528,950 | 1.07% | $72,515,419 | 2.15% | ($986,469) | $18,871,798 | 10.20% |
| 2011 Actual | $75,346,929 | 5.34% | $75,521,702 | 4.15% | ($174,773) | $19,610,115 | 3.91% |
| 2012 Actual | $78,462,178 | 4.13% | $78,443,875 | 3.87% | $18,303 | $20,075,062 | 2.37% |
| 2013 Actual | $82,086,987 | 4.62% | $81,673,260 | 4.12% | $413,727 | $20,845,716 | 3.84% |
| 2014 Actual | $86,137,934 | 4.93% | $85,627,608 | 4.84% | $510,326 | $21,842,551 | 4.78% |
| 2015 Projected | $90,805,518 | 5.42% | $90,149,776 | 5.28% | $655,742 | $21,918,580 | 0.35% |
| **Total Ten Year Increase** | | **50.30%** | | **49.22%** | | | **55.21%** |
| **Average Annual Growth** | | **4.81%** | | **4.76%** | | | **5.96%** |

**Notes:**

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

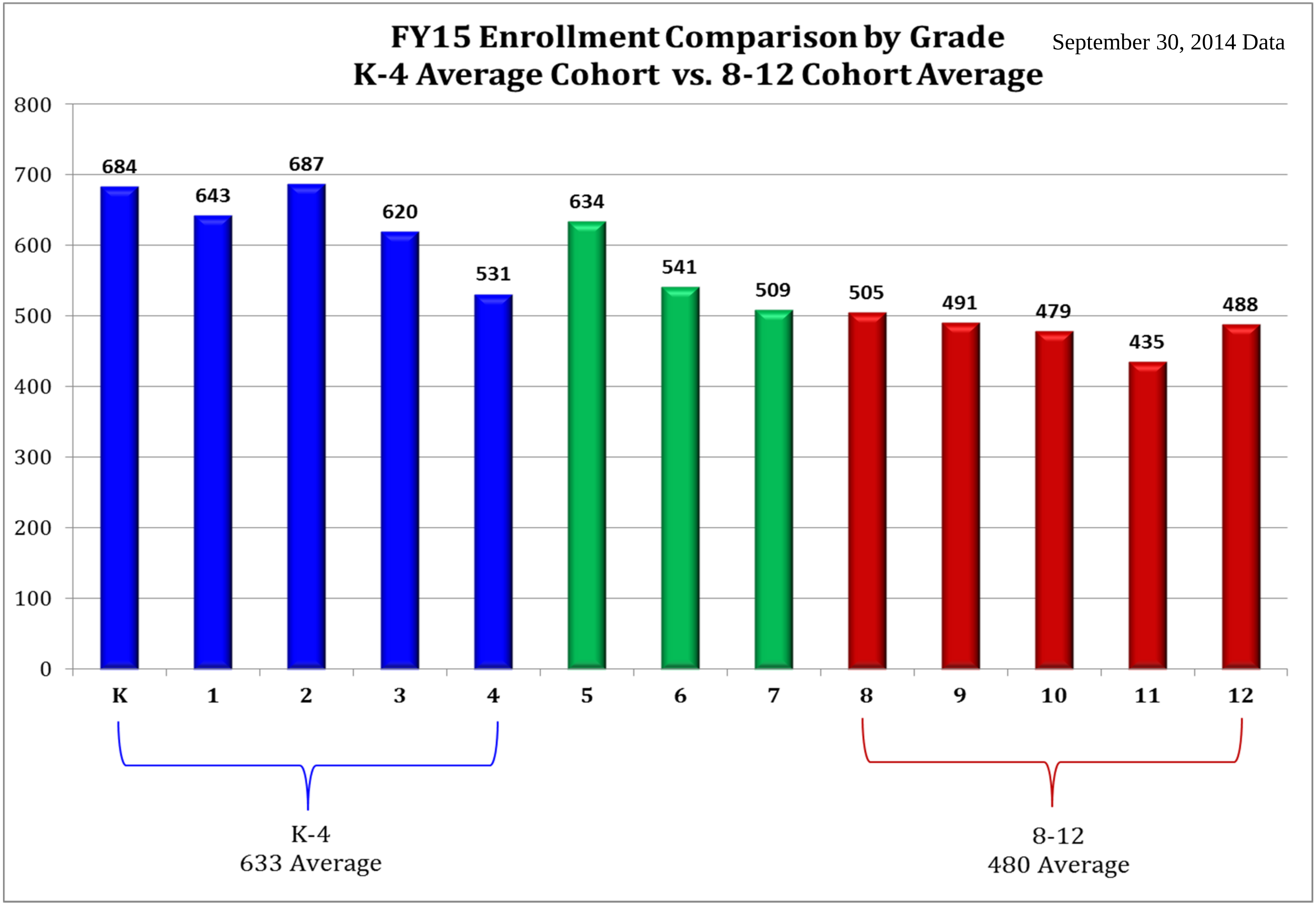
* Spec. Ed. program costs excludes transportation, guidance, psychological and medical costs of special education students.

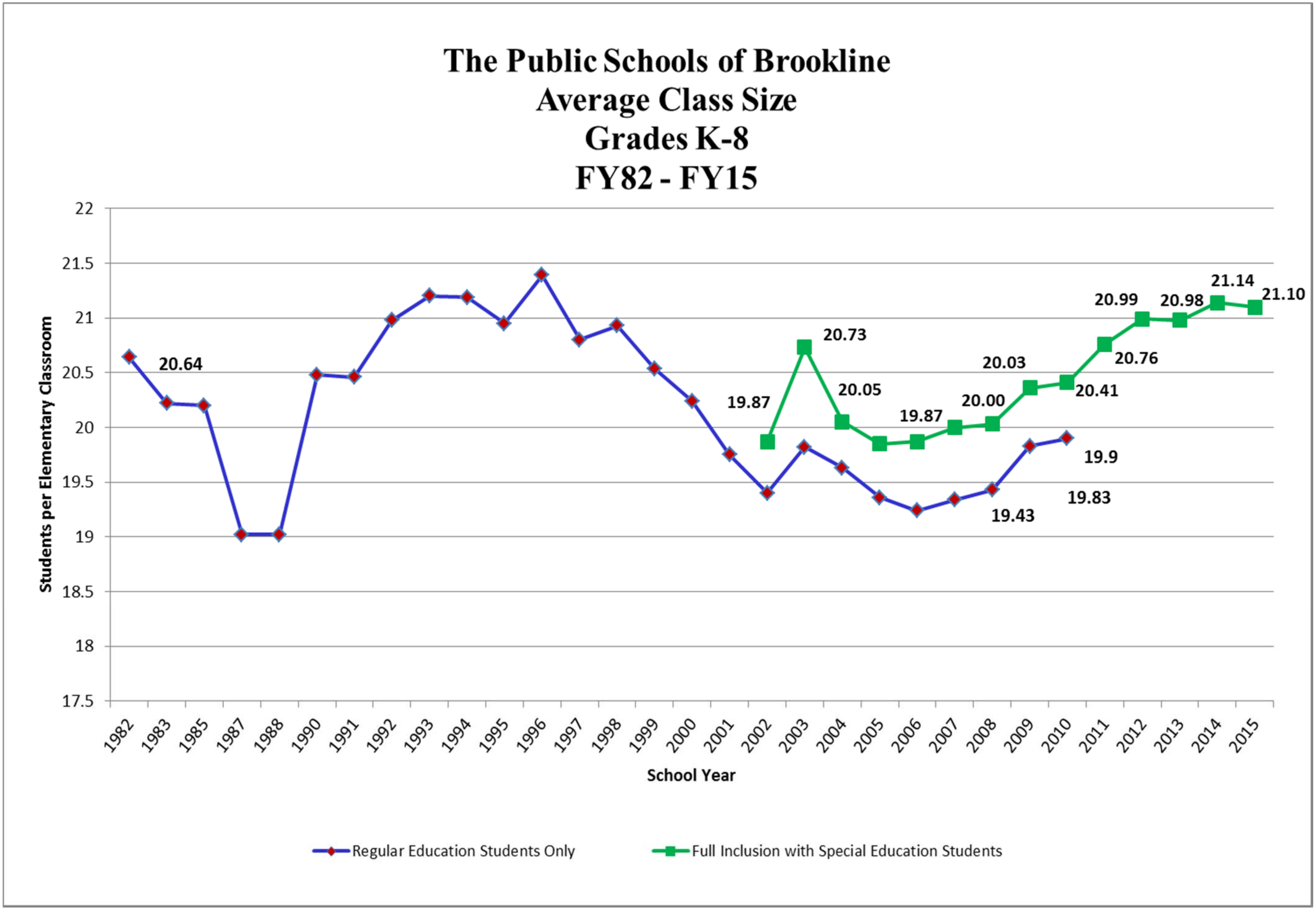

Historical Enrollments by School
FY05 - FY15
Enrollment
900
800
700
600
500
400
300
200
100
0
Baker
Devotion
Driscoll
Heath
Lawrence
Lincoln
Pierce
Runkle
SY 04-05
SY 05-06
SY 06-07
SY 07-08
SY 08-09
SY 09-10
SY 10 -11
SY 11-12
SY 12-13
SY 13-14
SY 14-15
School by School Year
Total Enrollment Growth FY05 - FY15 = 1,468
Total Enrollment FY05 3,886
Total Enrollment FY15 5,354

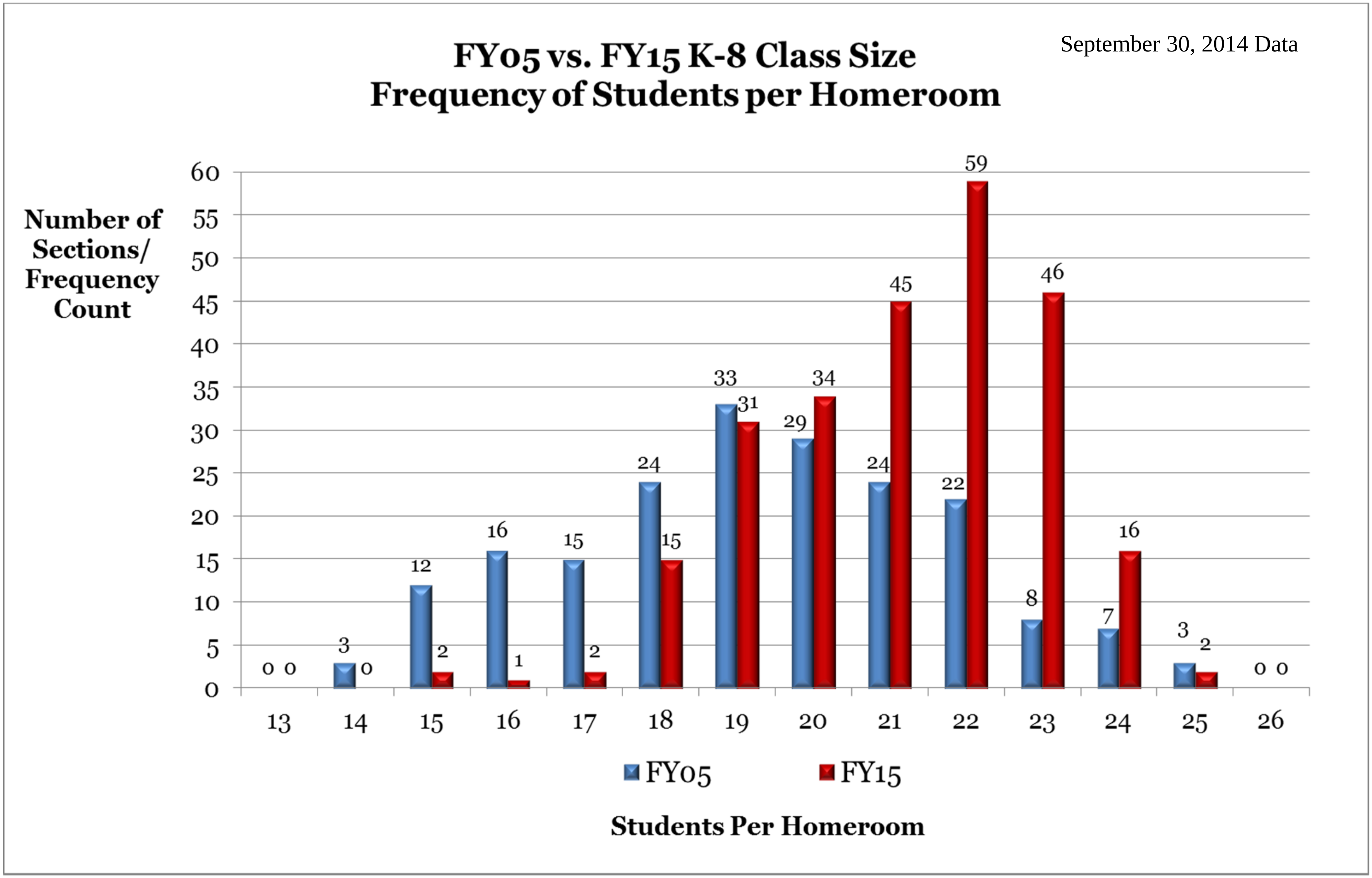
# Historical Enrollments by School
# K-8 FY05 – FY15

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

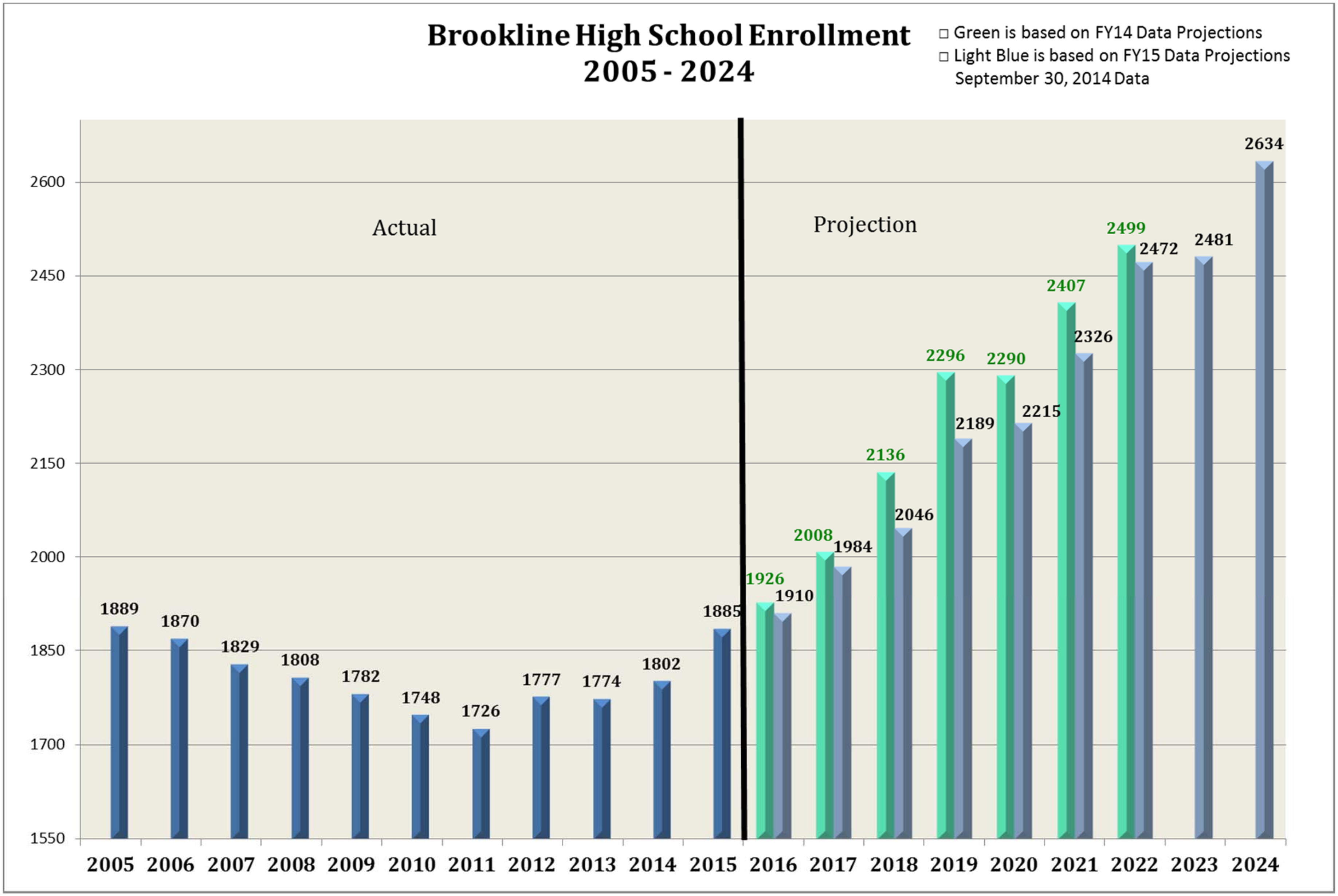
← 1,468 →


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


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



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


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