

FY14 Second Quarter Expenditure Report

January 30, 2014

FY14 Second Quarter Expenditure Report Highlights

- Projected Spending under Budget by \$335K.
- Special Education Contracted Service costs down. Students returning to in-school programs. Noticeable stability in student and cost growth from in-house program development.
- Total Salary projection under Budget.
- Continued Increase in Elementary Enrollments.
- Significant Kindergarten Enrollment pressure continues at 630 students.
- Transportation costs under budget by \$90k.

FY14 Second Quarter Expenditure Report

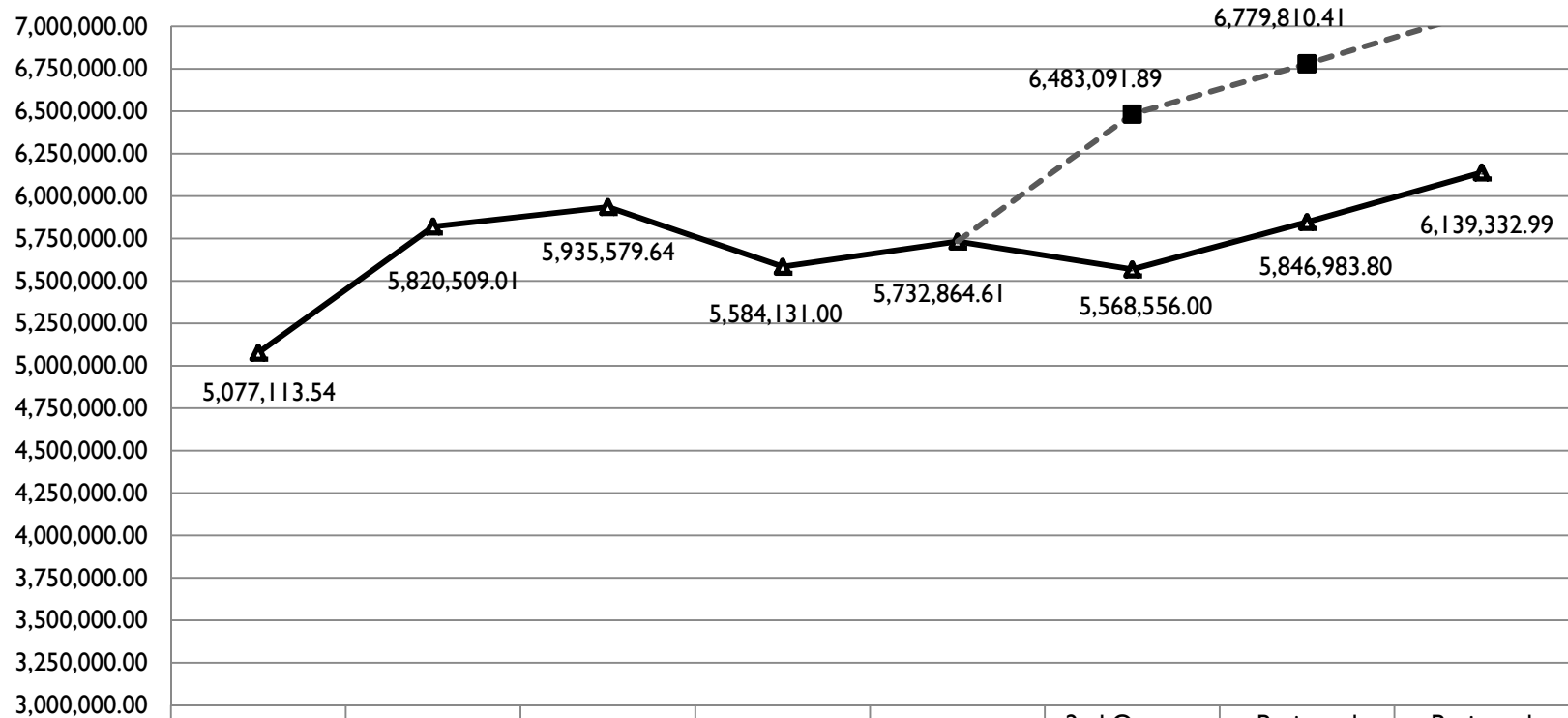
| Gross School Dept. Budget | FY14 Adjusted Budget | FY14 Second Quarter Projection | Projected Sur./ (Def.) |
|------------------------------|-------------------------|-----------------------------------|---------------------------|
| Personnel | \$73,423,981 | \$73,197,551 | \$226,430 |
| Services | \$9,544,471 | \$9,446,458 | \$98,013 |
| Supplies | \$1,896,607 | \$1,891,154 | \$5,453 |
| Other | \$776,114 | \$772,500 | \$3,613 |
| Capital | \$496,760 | \$495,357 | \$1,403 |
| Total | \$86,137,933 | \$85,803,020 | \$334,913 |
| Tuition and Facilities Funds | (\$653,744) | (\$653,744) | \$0 |
| Circuit Breaker Funds | (\$1,902,739) | (\$1,902,739) | \$0 |
| Revolving Fund Reimbursement | (\$150,680) | (\$150,680) | \$0 |
| Other Revenue | (\$650,000) | (\$650,000) | \$0 |
| Town Appropriation | \$82,780,770 | \$82,445,857 | \$334,913 |

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 | \$6.23M** | \$1.90M |

*FY02 and FY03 State Funding = 50/50 Program
FY04 – FY13 State Funding = Circuit Breaker

Out of District Special Education Costs: FY09-FY16



| | Actual FY09 | Actual FY10 | Actual FY11 | Actual FY12 | Actual FY13 | 2nd Quarter Report FY14 | Projected FY15 | Projected FY16 |
|--------------------------|--------------|--------------|--------------|--------------|--------------|-------------------------|----------------|----------------|
| —▲— FY14 Action Plan | 5,077,113.54 | 5,820,509.01 | 5,935,579.64 | 5,584,131.00 | 5,732,864.61 | 5,568,556.00 | 5,846,983.80 | 6,139,332.99 |
| -■- FY14 Non Action Plan | | | | | 5,732,864.61 | 6,483,091.89 | 6,779,810.41 | 7,090,816.13 |

Summary:

In FY14, 13 students who were projected to be out of district students during the 2013-2014 school year were brought back into the district. The solid black line entitled “FY14 Action Plan,” represents the actual realized savings of bringing these 13 students back into the Public Schools of Brookline as of the FY14 First Quarter. The dotted grey line entitled “FY14 Non Action Plan,” represents what the actual FY14 First Quarter Report out of district costs would have been if no action were taken on the 13 students.

Special Education Enrollment FY10 – FY14

System-wide Pre-K – 12 plus service only and Out of District

| SYSTEM-WIDE | Pre-K | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12+ | Out of District | Services Only | BEEP | TOTAL SPED ENROLLMENT | SYSTEM-WIDE TOTAL | % of SPED to System-Wide |
|-------------|-------|----|----|----|-----|-----|-----|-----|-----|----|----|----|----|----|-----|-----------------|---------------|------|-----------------------|-------------------|--------------------------|
| Oct. 1 2009 | 52 | 65 | 50 | 80 | 102 | 78 | 66 | 71 | 91 | 72 | 66 | 64 | 78 | 84 | 5 | 95 | 11 | 0 | 1,130 | 6,472 | 17.46% |
| Oct. 1 2010 | 74 | 53 | 84 | 79 | 106 | 111 | 83 | 66 | 81 | 85 | 67 | 66 | 62 | 78 | 1 | 89 | 24 | 0 | 1,209 | 6,730 | 17.96% |
| Oct. 1 2011 | 80 | 54 | 64 | 99 | 86 | 106 | 118 | 80 | 74 | 75 | 79 | 68 | 69 | 64 | 3 | 86 | 22 | 0 | 1,227 | 6,875 | 17.85% |
| Oct. 1 2012 | 70 | 65 | 74 | 67 | 102 | 90 | 97 | 122 | 84 | 78 | 77 | 79 | 66 | 67 | 6 | 70 | 38 | 10 | 1,262 | 7,112 | 17.74% |
| Oct. 1 2013 | 47 | 62 | 65 | 91 | 78 | 114 | 90 | 96 | 111 | 81 | 72 | 68 | 85 | 56 | 13 | 61 | 30 | 19 | 1,239 | 7,288 | 17.00% |

Special Education Enrollment FY10 – FY14

System-wide K-12

| SYSTEM-WIDE [K-12 ONLY] | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12+ | TOTAL SPED ENROLL- MENT | SYSTEM- WIDE TOTAL | % of SPED to System- Wide |
|----------------------------|----|----|----|-----|-----|-----|-----|-----|----|----|----|----|----|-----|----------------------------------|--------------------------|------------------------------------|
| Oct. 1 2009 | 65 | 50 | 80 | 102 | 78 | 66 | 71 | 91 | 72 | 66 | 64 | 78 | 84 | 5 | 972 | 6,217 | 15.63% |
| Oct. 1 2010 | 53 | 84 | 79 | 106 | 111 | 83 | 66 | 81 | 85 | 67 | 66 | 62 | 78 | 1 | 1,022 | 6,335 | 16.13% |
| Oct. 1 2011 | 54 | 64 | 99 | 86 | 106 | 118 | 80 | 74 | 75 | 79 | 68 | 69 | 64 | 3 | 1,039 | 6,598 | 15.75% |
| Oct. 1. 2012 | 65 | 74 | 67 | 102 | 90 | 97 | 122 | 84 | 78 | 77 | 79 | 66 | 67 | 6 | 1,074 | 6,836 | 15.71% |
| Oct. 1. 2013 | 62 | 65 | 91 | 78 | 114 | 90 | 96 | 111 | 81 | 72 | 68 | 85 | 56 | 13 | 1,082 | 7,029 | 15.39% |

Special Education Enrollment FY10 – FY14

System-wide Pre-K – 12 plus service only and Out of District

System-wide K-12 Only

| | TOTAL SPED ENROLLMENT | SYSTEM-WIDE TOTAL | % of SPED to System-Wide |
|-------------|-----------------------|-------------------|--------------------------|
| Oct. 1 2009 | 1,130 | 6,472 | 17.46% |
| Oct. 1 2010 | 1,209 | 6,730 | 17.96% |
| Oct. 1 2011 | 1,227 | 6,875 | 17.85% |
| Oct. 1 2012 | 1,262 | 7,112 | 17.74% |
| Oct. 1 2013 | 1,239 | 7,288 | 17.00% |

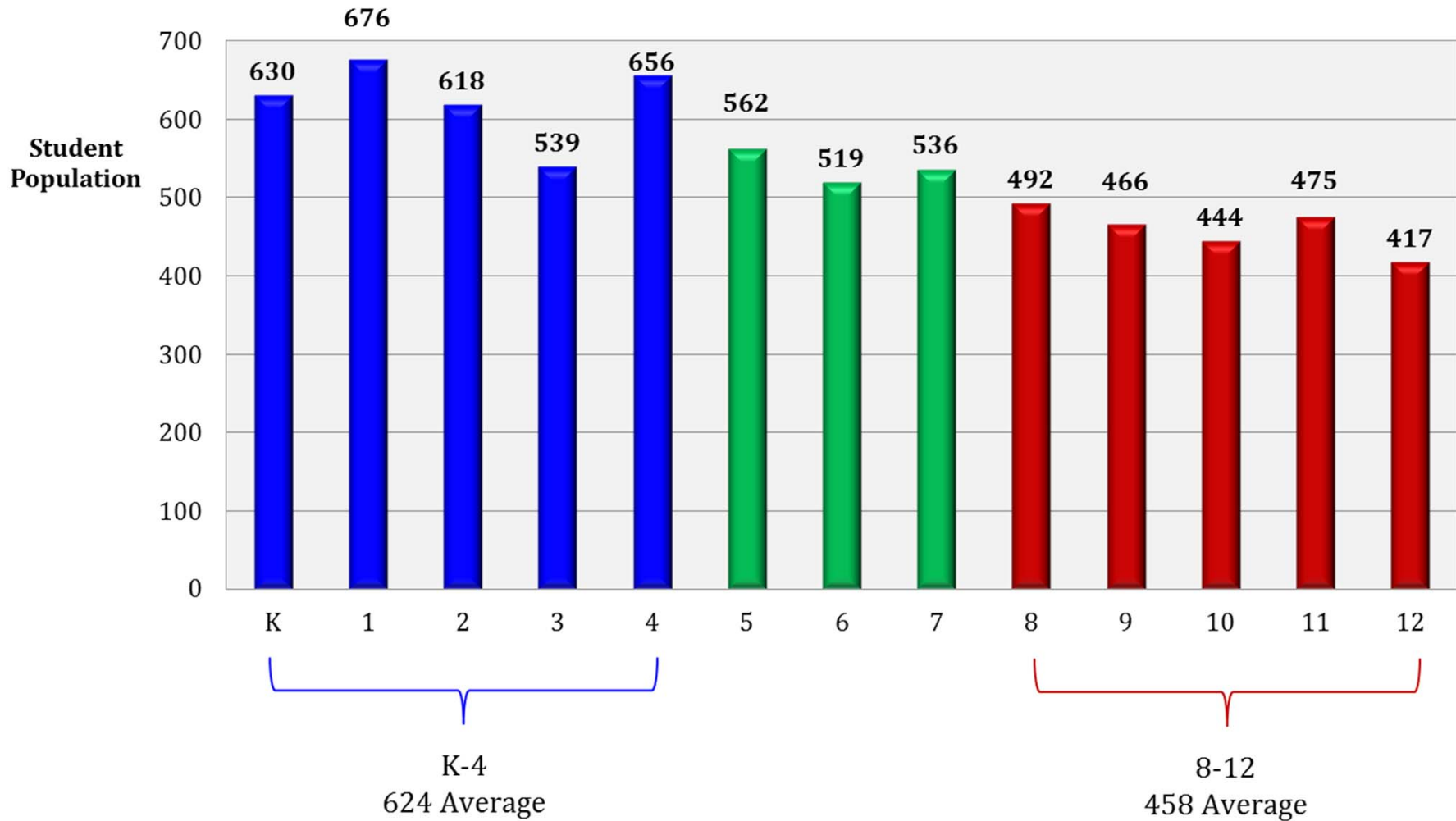
| | TOTAL SPED ENROLLMENT | SYSTEM-WIDE TOTAL | % of SPED to System-Wide |
|--|-----------------------|-------------------|--------------------------|
| | 972 | 6,217 | 15.63% |
| | 1,022 | 6,335 | 16.13% |
| | 1,039 | 6,598 | 15.75% |
| | 1,074 | 6,836 | 15.71% |
| | 1,082 | 7,029 | 15.39% |

Special Education Aides

FY08 – FY14

| | FY08 Actual | FY09 Actual | FY10 Actual | FY11 Actual | FY12 Actual | FY13 Actual | FY14 Budgeted | FY14 Projected |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------------|
| Instructional Aides | 6.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Aides | 134.5 | 159.5 | 139 | 136.28 | 121.59 | 127.1 | 108.72 | 119.83 |
| EC Aides | 25 | 18.7 | 13.7 | 17.9 | 18.23 | 21.32 | 20.47 | 20.47 |
| Kindergarten Aides | 0 | 0 | 0 | 0 | 14.34 | 13.5 | 9.67 | 12.66 |
| 1st Grade Aides | 0 | 0 | 0 | 0 | 13.5 | 12.2 | 15.18 | 16 |
| General Fund Total | 166.4 | 178.2 | 152.7 | 154.18 | 167.66 | 174.12 | 154.04 | 168.96 |
| ARRA Grants (Kind.) | 0 | 0 | 11.8 | 11.82 | 0 | 0 | 0 | 0 |
| SPED Grant | 10.2 | 10.1 | 13.1 | 12.3 | 13.53 | 12.8 | 22.75 | 22.75 |
| EC Revolving Fund | 0 | 0 | 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 | 26.15 | 26.15 |
| All Funds Total | 176.6 | 188.3 | 181 | 181.7 | 184.6 | 190.32 | 180.19 | 195.11 |

FY14 Enrollment Comparison by Grade K-4 Average Cohort vs. 8-12 Cohort Average

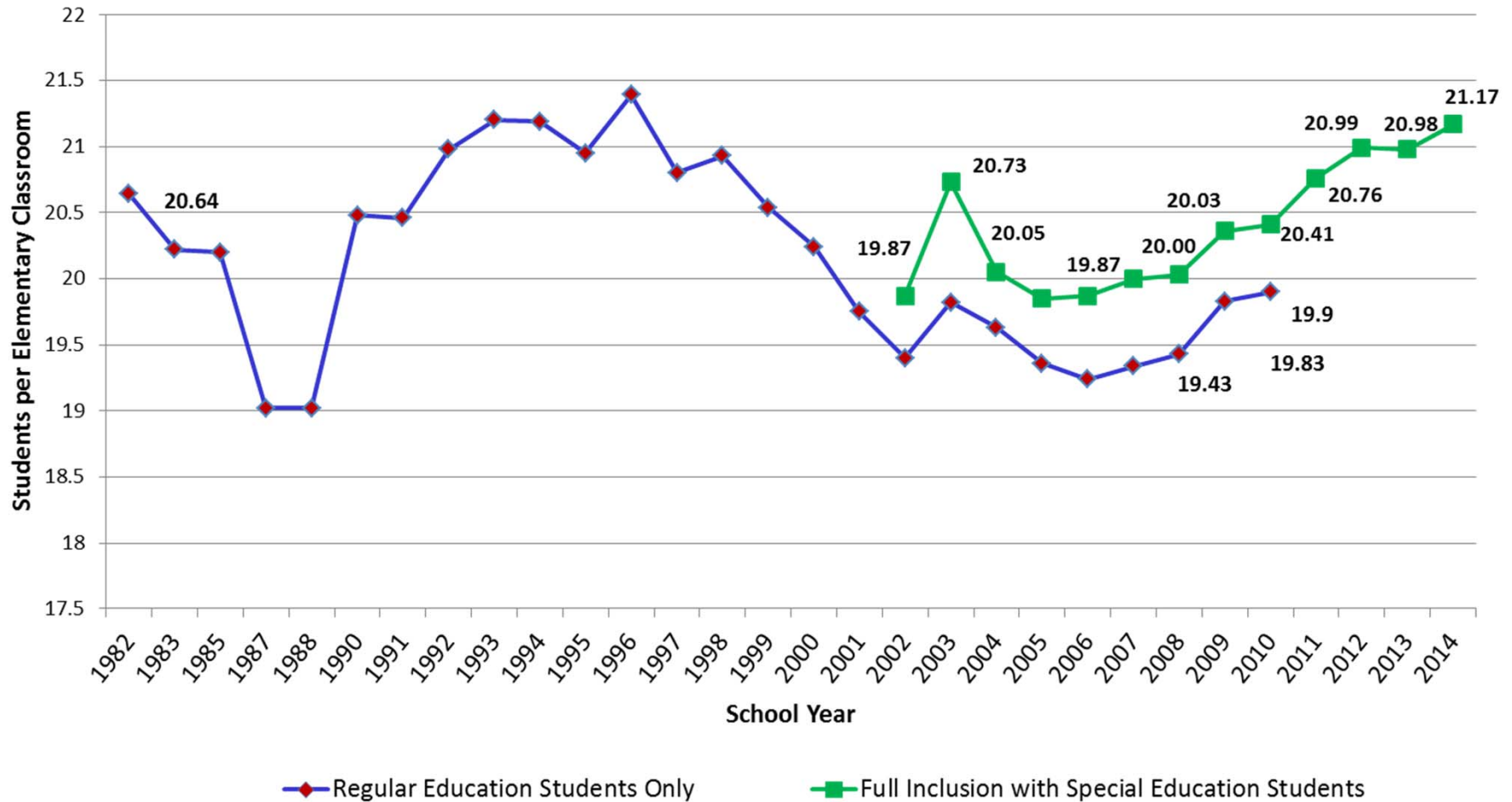


The Public Schools of Brookline

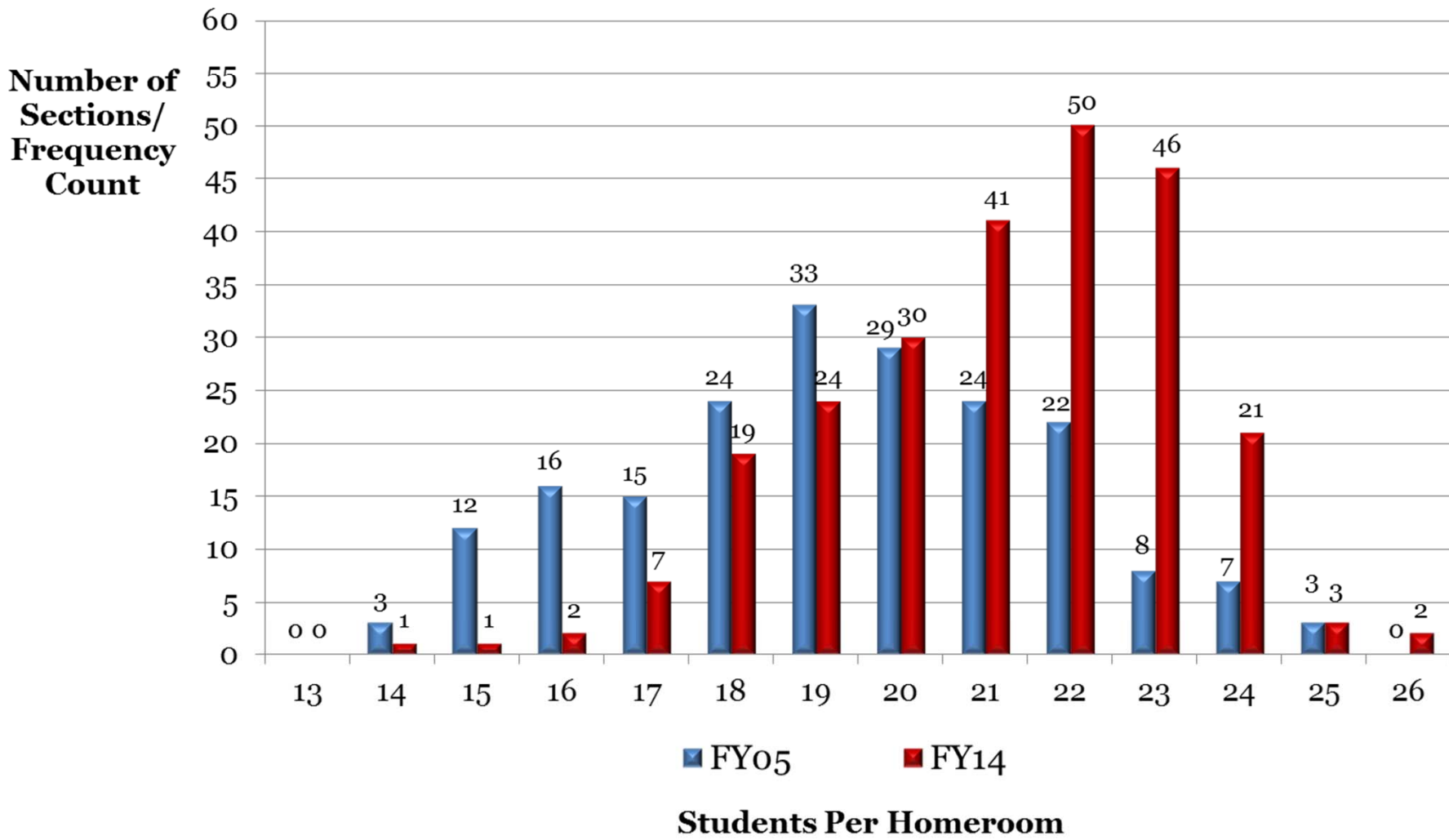
Average Class Size

Grades K-8

FY82 - FY14



FY05 vs. FY14 K-8 Class Size Frequency of Students per Homeroom



Historical Enrollments by School

K-8 FY05 – FY14

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

THE PUBLIC SCHOOLS OF BROOKLINE
TEN YEAR TREND (FY05 - FY14)

| Fiscal Year | Appropriation Amount | Percent Growth | Actual Spending | Percent Growth | Year End Surplus/Deficit | Special Education Prog. Costs * | Percent Growth |
|--------------------------------|-----------------------------|-----------------------|------------------------|-----------------------|---------------------------------|--|-----------------------|
| 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 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 Projected | \$86,137,933 | 4.93% | \$85,803,020 | 5.06% | \$334,913 | \$21,513,167 | 3.20% |
| Total Ten Year Increase | | 59.02% | | 59.08% | | | 84.36% |
| Average Annual Growth | | 4.76% | | 4.77% | | | 6.41% |

Notes:

* FY14 Appropriation amount includes \$1,902,739 in Circuit Breaker funding, \$650K in One Time Revenues, \$150K in benefit reimbursement funding from Revolving Funds, and \$653,744 in Tuition, Fees and Facilities Funds.

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