

The Public Schools of Brookline



Version saved: May 9, 2018

Table of Contents

Budget Overview	4
Section I – The Primary Drivers of the FY 2019 override budget	7
Five Core Values Guide the Public Schools of Brookline	7
Enrollment Growth and Its Impact	10
School Committee Budget Development Guidelines and Priorities	13
Proposition 2 ½ Override and Debt Exclusion	16
Past Override Actions	17
Section II – Summary of Budget Revenues	19
Section III – Summary of Expenditures	23
Personnel Changes:	24
Expense Requests:	25
Highlights in the FY 2019 Override Budget:	25
Programs with Other School Districts	27
Regular Education Out-of-District Tuition	27
Innovation Schools	27
Commonwealth of Massachusetts Virtual School (CMVS)	27
Cherry Sheet Tuition Assessments:	27
Special Education Assessment	28
Schools Choice	28
Charter Schools	28
Tuition to Vocational Technical Education Programs & Agricultural Schools	29
Special Education Programs	30
FY 2019 – FY 2022 School Department Budget Projections	33
Department of Elementary and Secondary Education: Per Pupil Expenditure Summary	37
Shared Services with Municipal Departments	40

Public Buildings	40
Capital Improvement Program (CIP) Expenditures	41
FY 19 BUDGET SUMMARY- Operating Budget	42
FY 19 BUDGET DETAIL- Operating Budget	43
FY 19 PERSONNEL BUDGET- Operating Budget	44

Budget Overview

The Fiscal Year 2019 budget is built to support the Public Schools of Brookline's mission - to ensure that every student develops the skills and knowledge to pursue a productive and fulfilling life, to participate thoughtfully in a democracy, and to succeed in a diverse and evolving global society.

Further, the FY 2019 budget rests on two foundational beliefs:

1. Brookline should expect nothing less than exceptional and equitable outcomes for all of our learners. We must use our resources to ensure that we enable every student to succeed at high levels.
2. In an effective school system the central office supports principals as instructional leaders, so principals can support educators, and educators can support students.

There is work to be done in Brookline to fulfill the promise of our mission and to achieve exceptional and equitable outcomes for all of our students. Through our budget choices the school district continues to shift towards being one that is organized to support high quality instruction at all levels, prioritizes the work that happens between students and educators in our classrooms, and works together to build on our strengths and face our challenges openly.

Our primary focus remains high quality teaching and learning for all students, and especially for students in groups we know are disproportionately impacted by opportunity and outcome gaps - including race, income, special education, and language status. This budget prioritizes the staffing, programs, and materials needed to ensure principals, teachers, and all educators have the resources needed to meet each student's individual needs.

The FY 2019 budget is also designed to continue the commitments to taxpayers made during the 2015 override. While student enrollment has risen dramatically in the last decade, the 2015 override set our schools on a path towards greater stability, improved services, and better support for all of our students. With the increased revenue made available by voters since 2015 the schools have been able to hire more teachers to maintain class sizes with rising enrollment; improve critical student services by adding positions such as literacy and math specialists, special education teachers, nurses, guidance counselors, psychologists and English language teachers that had been inadequately funded prior to 2015; and improve operations, budgeting, and family outreach so the work of the district is more planful and transparent to the public.

The FY 2019 budget request focuses on four primary areas designed to maintain the increased staffing and improved support services provided by taxpayers since 2015:

1. *Maintaining current staffing levels and fulfilling our contractual obligations* - As with all school systems, the majority of the PSB's budget pays for teachers and other school-based personnel. 60% of the FY 2019 budget increase pays for the contractually obligated costs of maintaining our existing staff including cost of living adjustments (2%) and step and lane advancements (3%).

More staff are now experiencing step and lane increases than before because we have newer staff and because of the new positions added since 2015.

2. *Responding to our ongoing enrollment growth* - Brookline's historic enrollment growth that has been affecting the K-8 elementary schools since 2005 is now impacting the high school. In the 10 years since 2007, student enrollment overall has grown by 27%, with the K-8 enrollment expanding by 34% or 1,618 students and Brookline High School adding 13% more or 234 students. In the next five years, high school enrollment is projected to accelerate and increase by an additional 20%, and the elementary schools are expected to add another 400 students. To keep pace with this ongoing growth the FY 2019 budget requests increases in staff and services. Increases in staff at the elementary schools will allow us to maintain classes within the School Committee's class size guidelines (a maximum of 22 students in grades K-2 and 25 students in grades 3-8). Adding staff at Brookline High School addresses classes in specific subject areas that are nearing 30 students. Further, with more students comes an increase in service contracts for supporting students with special needs, transportation, and financial assistance. The FY 2019 budget seeks to maintain such services at their current levels for all students.
3. *Making a limited number of strategic investments* - While 86% of new spending in the override budget is directed at maintaining existing instruction, services, and programs, it is not enough to simply keep doing the same. A limited number of new dollars are aimed directly at supporting the district's goal of achieving equitable opportunities and outcomes for all students. Relative to the full budget, these investments are small - 0.6% of the override budget. They allow PSB to more effectively organize and execute our work to address inequitable opportunities and outcomes, structural racism, and unintentional bias in our schools; focus principal leadership on high quality instruction; proactively address an increasing number of student behavioral incidents and make response and reintegration more coherent across all schools; and provide much needed transportation services to Brookline High School students living in South Brookline.
4. *Identifying cost savings (\$1,241,825)* - As a result of our ongoing review of the effectiveness of our budgeting, allocation, and instructional practices, PSB has identified savings to be gained through the consolidation and reclassification of positions and the elimination of unnecessary or redundant services.

As predicted by the 2014 Override Study Committee, the FY 2019 budget request will require additional revenue in order to sustain the commitments made to the residents of Brookline in the 2015 Override. Without additional revenue, it will become increasingly difficult to maintain current class sizes, resulting in significant risk of class size increases in the upcoming years. Further, if we cannot sustain the gains made since the 2015 override, we will lose ground with programs that provide necessary emotional, social, and academic support to all students; and with growing uncertainty around annual budgeting, our schools will confront new challenges in recruiting and retaining the best educators. Simply put, the overall quality of the school system will be difficult to maintain without the resources requested in this budget as fewer people will be required to work with more students and less support.

This budget overview is organized into three sections designed to explain the major forces affecting the FY 2019 budget, and provide a high-level summary of the budget focusing on major revenue and

expenditure categories.

- Section I – Primary Drivers of the FY 2019 override budget – Our Core Values, Enrollment Growth, and the Proposition 2 ½ Override
- Section II – Summary of FY 2019 override budget Revenues
- Section III – Summary of FY 2019 Expenditures

Section I – The Primary Drivers of the FY 2019 override budget

The FY 2019 override budget request is driven by three primary forces:

- A. The Public Schools of Brookline’s five core values and four district-wide goals;
- B. Maintaining the quality of the education, programs, and services in the face of historic and ongoing enrollment growth; and
- C. The commitments made in the Operating Override approved by Brookline voters in 2015.

Five Core Values Guide the Public Schools of Brookline

Our five Core Values inform all of PSB’s work: everything from budget decisions to each building’s School Improvement Plan. The aspirations underlying each of the Public Schools of Brookline’s five Core Values are defined below. Pursuit of these values guides how we allocate our funding, people and time and are reflected in the FY 2019 override budget.

High Achievement for All

The Public Schools of Brookline inspires our students to develop a passion for learning. We support students through strong relationships to become invested in their learning, develop the confidence and persistence to grow as learners, and meet their goals for success in and beyond school. To pursue our value of all students achieving at high levels, the PSB is committed to and the FY 2019 override budget supports:

- Maintaining small class sizes
- Quality early childhood education
- Inclusive classrooms and district-wide Special Education programs
- A comprehensive high school curriculum with an extensive variety of opportunities and programs
- Math Program Review
- Differentiated instruction for all learners PK-12

Educational Equity

The Public Schools of Brookline identifies, understands, and eliminates barriers to educational achievement in our schools. Educators in every school provide their students with the support needed to reach and exceed Brookline’s high standards. To pursue educational equity, the PSB is committed to and the FY 2019 override budget supports:

- District-wide Strategies such as:
 - High quality curriculum across all grades and all schools
 - Inclusive classrooms with educators and specialized instructional personnel
 - High quality professional development opportunities and supports focusing on instructional coaching and collaboration
 - Specialized programs and services district-wide in support of access for all learners.
 - Literacy and Math Specialists across schools to provide support and create high outcomes for all students
 - Child Study Teams individualizing student interventions and extensions

- District-wide and school specific professional development on equity
 - District-wide equitable access to educational technology
- Targeted Support Programs such as:
 - The Calculus Project
 - African American and Latino Scholars
 - Young Scholars
 - Steps to Success
 - Alternative Choices in Education (ACE) – an intensive and personalized alternative pathway for BHS students
 - Leveled Literacy Interventions
 - School Within a School

Excellence in Teaching

The Public Schools of Brookline understands that passionate, knowledgeable, and skillful educators are the core strength of our schools. To support excellent instruction throughout our schools, the PSB is committed to and the FY 2019 override budget supports:

- Strong, effective mentoring programs for all new staff and administrators
- A meaningful and structured approach to educator evaluation and support
- Instructional coaching and professional development for teachers in math, literacy, educational technology, and Enrichment and Challenge Support
- Recruiting and retaining outstanding educators:
- Job-embedded professional development on early release dates
- A wide variety of professional learning opportunities

Respect for Human Differences

The Public Schools of Brookline provides a safe environment for expressing and exploring human differences and commonalities. Our schools create caring and understanding communities that promote a deep sense of belonging and respect for all. To support respect for human differences throughout our schools, the PSB is committed to and the FY 2019 override budget supports:

- Meeting individual student needs through social-emotional learning at the K-8 schools and the high school
- Professional development focused on bias and anti-racism
- Ongoing review of instructional material to make them more representative of the diversity of our students and families
- The METCO Program
- Comprehensive district-wide Special Education opportunities
- Robust school-based and District-wide English Learner programs
- The School Within-a-School program at BHS
- Bullying prevention programs in all of the K-8 schools
- Providing support to students through the Advisory Program at BHS
- Ongoing commitment to development of Cultural Proficiency in students and staff

Collaboration

The Public Schools of Brookline commits to collaboration in all aspects of education to foster interaction among diverse viewpoints and to broaden learning opportunities for our students, educators, and community. Collaboration among faculty and between schools and our long standing community-based partners creates the shared ownership of our schools that adds value to the lives of all community members. To support collaboration, the PSB is committed to and the FY 2019 override budget supports:

- Collaboration among faculty and administrators:
 - Child Study Teams
 - Common planning time where faculty members collaborate on lesson planning, assessing student work and improving instruction
 - School-based collaborative study groups where faculty members study topics related to strengthening instruction and improving their practice
 - Curriculum coordinators visiting classes in teams and principals doing learning walks in all schools
- Essential partnerships:
 - Parent Teacher Organizations, School Site Councils, and other specific parent groups (e.g., Special Education Advisory Council, Steps to Success parent group)
 - Brookline Education Foundation
 - The Innovation Fund
 - Brookline Community Foundation
 - The Brookline Community Mental Health Center
 - Municipal Departments:
 - Building Department and the Public Building Division – Facilities Maintenance, Repair, and Replacement;
 - The Public Library of Brookline – Education Technology and Library Services partnership;
 - Parks and Open Space – Playgrounds and Fields;
 - Police/Fire – Emergency Planning and Response; and
 - DPW – Sidewalks, grounds maintenance and snow removal
- Extended Day and enrichment programs in all K-8 schools

Enrollment Growth and Its Impact

Brookline's vision and reputation is one of an outstanding education for every child. However, this vision and reputation have been challenged for more than a decade by the district's enrollment growth. The total K-12 enrollment for School Year 2017-18 is 7,540 and the enrollment in School Year 2005-06 was 5,785, an increase of 1,741 students or 30%. The next ten years could bring an additional 10% increase to our student population if all of the developments on file are finished and completed on the current estimated time horizon. The extraordinary enrollment growth continues to generate significant challenges to the operating budget to deliver the level of educational services the Brookline community has long supported.

The district has issued a [2017-2018 Enrollment Projection Report](#) outlining an enrollment projection, classroom section projection, and housing and development summary. While this report neither explains all of the reasons why Brookline is experiencing sustained historical growth, nor does it address the many hypotheses about students who move in and from where, it does forecast future planning that needs to take place and the additional instructional space required to maintain the current class size ratios.¹



- Projections do not include: condo/t-zone conversions or students displaced by the current Hancock Village unit renovations.
- Projections w/New Housing include filed residential developments greater than 10 units as of November 1 of each year. There is no distinction between 40B and other residential developments. Over Age 55 Developments are reviewed and then monitored, but no students are added to the projection.
- The horizontal lines show the band of capacity of our buildings in total.

¹

https://www.brookline.k12.ma.us/cms/lib/MA01907509/Centricity/Domain/721/2017-18_Final_Enrollment_Report.pdf

- Building Capacity with Three Lunches: If one takes the Fire Code capacity of each of our cafeterias and multiplies it by three, then that would be the capacity of the school building
- Classroom Sq. Ft. Available – MSBA: Due to the Expand-in-Place, we have many different sized rooms. Based on how MSBA sizes and reimburses for a new school, we have taken the equivalent square feet per student and calculated the capacity of each of different sized classrooms to calculate the maximum building capacity. We did not include instructional spaces that were never meant to be classrooms, but currently serve as instructional spaces.

Five Year Enrollment Projection FY 2018 – FY 2022

Grade	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
K	609	704	653	644	656
1	568	616	714	665	664
2	630	557	607	708	672
3	691	637	566	621	733
4	621	678	629	565	635
5	660	615	675	631	580
6	585	647	606	669	636
7	550	574	638	601	673
8	568	539	566	633	607
Subtotal	5,482	5,567	5,654	5,737	5,856
9	531	568	544	577	662
10	510	542	585	566	618
11	497	500	532	574	555
12	506	502	505	538	580
Subtotal	2,044	2,112	2,166	2,255	2,415
TOTAL	7,526	7,679	7,820	7,992	8,271

Based on September 30, 2017 enrollment.

Enrollment projections INCLUDE new housing developments

The average class size ratio used for planning purposes is 21 students per class K-12. Using this average provides a range of plus or minus 5 students in a classroom. Actual enrollment in each classroom/section could be as low as 16 or as high as 26. Currently the School Committee has class size guidelines for grades K-2 of no more than 22 students and for grades 3 - 8 of no more than 25 students. When using these class size guidelines, the actual class size can range from 17 - 27 students for grades K-3 and from 20 - 30 students for grades 4 - 8. The School Committee is committed to average class size levels of 21 and would prefer to move towards 19, which was the average class size prior to enrollment growth.

The continuing enrollment growth is the primary driver of operating and capital needs, making the School Department budget and the demands for services unsustainable in its current structure and form. The delivery of services, supports, teaching, and learning will all require greater precision, fidelity and austerity in our planning. This document focuses on development of the operating budget. The pressing needs of the School Department for physical expansion and the operating budgets for those buildings are inextricably linked: limitations and/or expansions in the physical plant can drive decisions about class sizes, the number of courses offered and other program choices, and rental space—all of which have implications for the operating budget.

The historic trend and steep enrollment increase of 30% district-wide since 2005 has not allowed the district to keep pace with space needs despite using all types of “expand-in-place” strategies by adding 57 classroom spaces to the elementary level by leasing classrooms, gymnasiums, and administrative space, adding modular classrooms, building expansions and renovations, and subdividing existing classrooms. At the high school, the district began an expand-in-place effort in FY 2016 by relocating 50 administrative work spaces/offices to new leased office space. This effort at the high school will yield nine additional classrooms by school year 2018-19. The rebuilt and expanded Devotion School will be completed for school year 2018-2019 and will add 12 permanent classrooms to the District.² This does not mean we will be opening 12 new classrooms in FY 2019. However, the 45 full size classrooms in the new facility provide significant additional capacity over the current temporary configuration split between Old Lincoln School and the 30 Webster Street rental.

	2005 - 2006	2017 – 2018	# Growth since 2005	% Growth since 2005
Baker	647	763	116	18%
Devotion	670	801	131	20%
Driscoll	366	613	247	67%
Heath	360	534	174	48%
Lawrence	478	722	244	51%
Lincoln	410	578	168	41%
Pierce	546	859	313	57%
Runkle	427	612	185	43%
	3,904	5,482	1,578	40%

Despite these efforts, class size pressures across the District will continue beyond FY 2019 due to the increasing elementary enrollment and lack of any further classroom expansion options. The siting and construction of a 9th elementary school; a short-term plan including the use of Old Lincoln School for Brookline High School September 2018; and a long-term plan for a High School Expansion project to provide additional space for 600-800 students at the high school by 2022 are essential to maintain existing classroom conditions. Without successfully executing these long-term solutions, we anticipate that class sizes will need to grow significantly and that common spaces will continue to be overtaxed at the K-8 schools and BHS in the immediate future. MOre information about future planning for our school buildings can be found at the following website links.

1. 9th School Presentations and Studies: <https://www.brookline.k12.ma.us/Page/1971>

² Devotion prior to reconstruction had 40 classrooms, including numerous substandard spaces. The final new Devotion will have a total of 52 classrooms (which include: 45 K-8 classrooms, 2 pre-K classrooms, 3 Science labs, 2 World Language classrooms) which is an increase of 12 classrooms over existing conditions.

2. BHS Expansion Presentations and Studies: <https://www.brookline.k12.ma.us/Page/1975>

School Committee Budget Development Guidelines and Priorities

The Brookline School Committee (BSC) is responsible for approving and overseeing the Public Schools of Brookline (PSB) annual budget. In accordance with those responsibilities, the BSC annual process begins with this statement of priorities and guidelines to inform the Superintendent's initial construction of a budget for the next fiscal year.

BUDGET DEVELOPMENT PRINCIPLES

The budget should serve to accomplish the Public Schools of Brookline **Strategic Plan Goals**:

1. Every Student Achieving
2. Every Student Invested in Learning
3. Every Student Prepared for Change and Challenge
4. Every Educator Growing Professionally

The BSC urges the Administration to follow these **best practice principles** for budget development:

1. Emphasize transparency and accountability in the development, presentation, and management of the annual budget, with expenditures and/or reductions expressed in a format readily understandable by the public and anchored in clear goals, initiatives, and supporting investments for both the district as a whole and for individual program budgets.
2. Describe the effect on the teaching and learning experience (i.e. students, families, and staff) of any proposed budget changes that are substantive (increases and decreases).
3. Minimize reliance on one-time revenues for ongoing operating budget needs.
4. Plan adequate contingency funds for uncertainties and fluctuations in known areas of budget pressure such as (but not limited to) enrollment, special education, and State budget commitments.
5. Maintain solvency within Revolving funds (such as school lunches and adult education).
6. Seek savings through efficiencies within existing programming and/or staffing before seeking additional revenue, provided the proposed change(s) achieve both sustainable improvements in teaching and learning as well as operational efficiencies.
7. Continue the sustainable growth budget model urged by the 2007 Override Study Committee (OSC), approved by the BSC in 2008, and affirmed by the 2014 OSC: ... "consistent with our obligations to engage in good faith bargaining pursuant to M.G.L.c. 150E, [the BSC will] incorporate into our approach to bargaining in the coming year the approach recommended in the Override Study Committee Report of January 2008 on managing total personnel costs, so that the combination of salaries, employee health benefits, and staffing levels grow at a sustainable rate."

BUDGET DEVELOPMENT CURRENT CONDITIONS & PRIORITIES

Due to unabated enrollment growth, the FY 2019 budget produces structural deficits for the Town budget that require additional funding through an operating override to sustain. The 2015 operating override was structured to cover three years of budget growth, and FY 2018 is the last year in that budget. PSB enrollment increased from 7,417 K-12 students as of Sept. 2016 to 7,555 K-12 students as of Sept. 2017, and in FY 2019, the PSB anticipates further growth to 7,696 K-12 students³. The BSC and PSB will collaborate with the Board of Selectmen and an Override Study Committee during the establishment of this budget to determine the additional funds required to sustain educational equity and excellence. To that end, the budget should remain consistent with the **PSB's ongoing commitments** to:

1. **Low student-to-teacher ratios**, especially in the early grades
2. **High quality curriculum**, including:
 - **Program Review** – a periodic fact-based evaluation and revision of our core programs for students; one curricular program currently under review is Math
 - **Evidence-based student achievement initiatives** that advance our curricular goals
3. **Student and staff diversity, equity and inclusion**, as large inequities in opportunity and achievement by race, income, special needs and language continue to persist in the PSB. Investments should include but are not limited to core education program areas that address these inequities, diverse educator and administrator recruitment, professional development, and the METCO and Materials Fee programs
 - **Financial assistance policy** – The FY 2019 budget should also include funding for a new BSC financial assistance policy aimed at ensuring equitable student access to opportunities, including an assessment of fees charged to students and ensuring an appropriate supplies budget
4. **High quality in-district programming and inclusion classrooms for students with special needs**, including resources required to provide for increasing need for medical support, as well as identifying targeted investments and innovations in district-wide programs;
5. **District-wide capacity to collect, analyze, and use student data** to understand both individual student growth and access to opportunities, and longitudinal trends for the district;
6. **K-12 art, music, foreign language, recess, and physical education** as part of the school day;
7. **Educational technology**, including investments required to maintain a robust and flexible technology infrastructure, equitable and universal access to advanced technology for all our students in a growing School population, professional development and support to bolster approaches to teaching and learning, and costs of implementing and supporting a new statewide testing system.

The budget also reflects the following **current conditions**:

1. **Operating Implications of Capital Needs**: Continued enrollment growth has had, and will continue to have both operating and capital implications. The pressing needs of the schools for

³ FY 2019 student enrollment projections are taken from the 2017 Public Schools of Brookline Enrollment Report

physical expansion and the operating budgets for those buildings are inextricably linked: limitations and/or expansions in the physical plant can drive decisions about class sizes, the number of courses offered and other program choices, and rental space—all of which have implications for the operating budget. The PSB Administration should plan for and highlight those incremental operating costs in the FY 2019 budget, including but not limited to BEEP capacity, High School expansion, the addition of a 9th Elementary School, and the reopening of the renovated Devotion School.

2. **Collective Bargaining:** The BSC signed new contracts with all of its unions during FY 2017. The 2019 budget reflects the new contracts, and future projections should reflect new contracts consistent with the sustainable growth budget model indicated above.
3. **State Mandates:** The BSC expects the PSB to continue to budget to meet the demands of various mandated initiatives. Mandated initiatives for FY 2019 include:
 - a. **Educator Evaluation.** Piloted in 2013-14 with system-wide implementation in 2014-15, the new system requires changes in both training and supervision, with additional implications for personnel hiring and assignment. Subsequently, the BSC and Brookline Educators' Union (BEU) reached a new Educator Evaluation Agreement for Unit A Personnel in 2017. Commitment to educator evaluation and, most critically, development is an important pillar of our educational system.
 - b. **Rethinking Equity and Teaching for English Language Learners (RETELL).** Effective July 1, 2016, all licensed educators are required (teacher and administrators) to earn a Sheltered English Immersion (SEI) Teacher Endorsement. Most educators earn their RETELL SEI Teacher Endorsement by completing the 45-hour graduate-level Teacher Endorsement course. The impact to the district is that if a student has a non-RETELL endorsed teacher, they cannot have any unendorsed teacher for the rest of their time at the Public Schools of Brookline.
 - c. **Legislative and DESE regulatory changes.** The PSB will review and update policy, guidelines, and services in accordance with new legislative mandates and DESE regulatory changes.
4. **Special Revenue Funds.** Continue to review and analyze the sustainability of reliance on these funds for basic and specialized program needs.

Submitted by the Brookline School Committee as voted on October 10, 2017.

David Pollak, Chairman

Michael Glover, Vice Chairman

Helen Charlupski, Service
Susan Wolf Ditkoff, Service

Suzanne Federspiel
Julie Schreiner-Oldham, Service
Barbara Scotto, Service

P.H. Benjamin Chang, Service
Beth Jackson Stram, Service

Proposition 2 ½ Override and Debt Exclusion

Against these enrollment increases, growth of revenues in real dollars has been constrained by local revenue growth and the fixed nature of Proposition 2½. Because local revenue has not kept pace with District growth, the Town sought another override in Spring of 2018 to add resources to school and municipal budgets. The Town was presented with the option of raising their tax levy by \$6,575,425. \$5,473,642 of that amount will be allocated to the School Department. The preliminary breakdown is as follows:

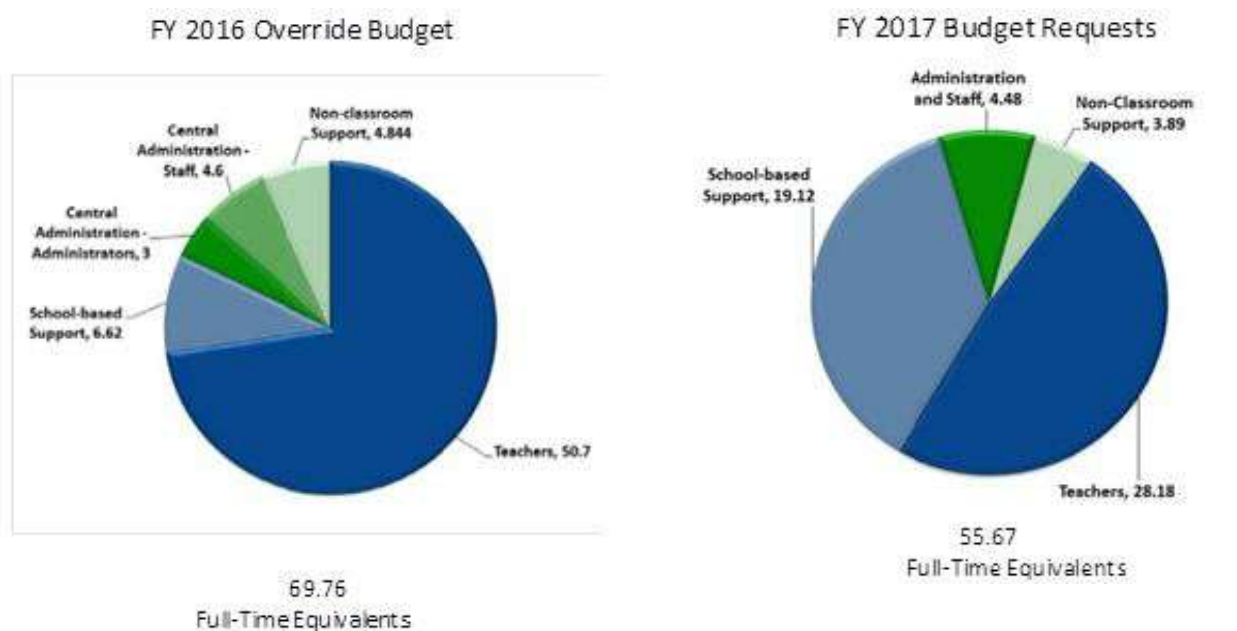
Funding Sources	FY2019	FY2020	FY2021	TOTAL
GIC Savings	\$ 792,929	-	-	792,929
Tax Override	\$ 2,846,357	\$ 3,339,505	\$ 389,563	6,575,425
Non-Tax Revenue	-	-	\$ 2,057,619	2,057,619
Grand Total	\$ 3,639,286	\$ 3,339,505	\$ 2,447,182	\$ 9,425,973
Town				
GIC Savings	\$ 349,058			349,058
Tax Override	\$ 701,783			701,783
Non-Tax Revenue				0
Grand Total	\$ 1,050,841	\$ -	\$ -	\$ 1,050,841
School				
GIC Savings	\$ 409,675			409,675
Tax Override	\$ 1,944,574	\$ 3,139,505	\$ 389,563	5,473,642
Non-Tax Revenue			\$ 2,057,619	2,057,619
Grand Total	\$ 2,354,249	\$ 3,139,505	\$ 2,447,182	\$ 7,940,936
Public Building				
GIC Savings	\$ 34,196			34,196
Tax Override	\$ 200,000	\$ 200,000		400,000
Non-Tax Revenue				0
Grand Total	\$ 234,196	\$ 200,000	\$ -	\$ 434,196

*COMPANION DOCUMENT: <http://www.brooklinema.gov/DocumentCenter/View/13851>

Included in this document are School Department financial projections for FY 2019 – FY 2023 operating funds. As previously noted, the anticipated growth in our student population and the structural deficit not addressed in the last override are driving projected operating budget deficits in FY 2019 and beyond. Maintaining the resources needed to fulfill our promise to every student, even as the number of students continues to grow, will require levy limit overrides for operating budgets, and two debt exclusion overrides for a 9th Elementary School and expanded Brookline High School, as well as additional funds that may not be available without an operating override.

Past Override Actions

The Town passed a Proposition 2 ½ override in spring of 2015 that increased the Town's tax levy limit by \$7,665,000 for the purposes of funding the costs of additional enrollment in the Public Schools of Brookline at \$6,983,000 and funding the costs of expenditures in municipal departments at \$682,000. In May 2015, voters approved this operating budget override and a debt exclusion for the renovation and expansion of the Devotion School. The 2015 override allowed the district to begin to catch up to enrollment growth with more responsive staffing and programming (including increasing K-8 and high school classroom staffing and addressing shortages in critical support areas such as math and literacy specialists, nurses, and guidance counselors, administrative, support and educational leaders), and investments in educational technology. These investments phased in over three years.



The FY 2018 budget added 34.4 FTEs. Most of which were direct classroom support in teachers and paraprofessionals. The chart on the next page provides the summary of the changes.

Unfunded Newly Added FY 2017 Positions and FY18 Reductions

Account	Job	Location	FTE	Projected Cost
327631	Special Education Teacher	BHS	0.40	\$ 27,451
327631	Special Education Teacher	BHS	0.20	\$ 16,456
327699	Assistive Tech Teacher	District	0.10	\$ 7,136
322710	ELL Teacher	Lawrence	1.00	\$ 56,576
322710	ELL Teacher	Heath	0.30	\$ 19,381
317710	Nurse	BEEP	0.20	\$ 17,203
311031	Dean of Faculty	BHS	1.00	\$ 117,300
327699	Paraprofessionals	Driscoll	2.18	\$ 62,670
327699	Paraprofessionals	Lawrence	0.84	\$ 20,890
331510	Kindergarten Aides	District	8.86	\$ 278,038
311099	Sr. Dir. Teaching and Learning (unfunded)	District	(1.00)	\$ -
317899	Data Specialist (unfunded)	District	(1.00)	\$ -
Total			13.08	\$ 623,101

FY 2018 Enrollment Requests

Job	Location	FTE	Projected Cost
Classroom Teachers	BHS	7.00	\$ 560,000
Classroom Teachers	Elementary	4.00	\$ 320,000
Specialists	Elementary	2.40	\$ 192,000
Literacy Collaborative	Elementary	3.00	\$ 240,000
English Language Learner Teacher	Elementary	0.20	\$ 12,088
Unallocated Special Education Staff	District	4.00	\$ -
Paraprofessional Unit Schedule Adjustment		TBD	
		20.6	\$ 1,324,088

However, the 2015 Override was sufficient only to sustain and match the needs of three additional years of student enrollment growth. In its 2014 report, the Override Study Committee at the time predicted a shortfall in FY 2019 and FY20.⁴ As anticipated, the FY 2019 override budget for the School Department as presented faces a significant shortfall in revenue, over \$4 million dollars for FY 2019 and cumulative need of over \$17 million for the next three years, to meet our obligations for delivery of services, employment agreements, and direct services to students.

*COMPANION DOCUMENT: See Public Schools of Brookline Budget Central Website

<https://www.brookline.k12.ma.us/Page/108>

⁴ <http://www.brooklinema.gov/DocumentCenter/Home/View/5638>

Section II – Summary of Budget Revenues

While Section I of this overview details the major drivers and priorities of the entire budget, this section and Section III (Expenditures) summarize the most significant year-to-year changes in revenues, expenditures, and the structure of the budget. Full detail of FY 2019 expenditures can be found in the Program Budget Detail section.

The Public Schools of Brookline budget request from the Annual Town Meeting for a non-override budget for FY 2019 is \$108,812,105, an increase of \$4,053,762. The override budget request for FY 2019 as depicted in the budget document is \$110,756,679. The Override budget request requires an additional \$1,944,574 over the Town School Partnership revenue allocation of \$4,053,762. Therefore the revenue amount for the overall budget increase is \$5,998,336 from Town resources.

The School Committee will continue to use School Department generated revenue from Materials Fee (\$696,016) and Circuit Breaker (\$1,688,705), and other revenue (\$509,360) as offsets to the school budget. Revenue Offsets must follow generally accepted accounting principles, best practice, and statutory requirements. Of note is the removal of one revenue sources: Facility Rental. The expenses for these programs will be charged directly to the special revenue funds and not made as transfers through the operating budget. Division of Local Services of the MA Department of Revenue provides statutory guidance on the application of expenditures to these funds. The expenditures must directly relate to the purpose for which they are raised. In the case of the rental of facilities fund, after expenses are paid the balance reverts to the General Fund at the close of the fiscal year.

As detailed in the table below, revenue for the school operating budget comes from Town/School Partnership agreement, Circuit Breaker, Tuition and Fees, Revolving Fund and other sources. Explanations of each of these revenue sources are included after the table.

School Department Revenues

<u>School Dept. Revenues</u>	FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
	FTE	\$	FTE	\$	FTE	\$
-						
General Fund Appropriation	1,245.02	\$104,758,343	1,277.76	\$110,756,679	32.73	\$ 5,998,336
BHS Fee Based Busing				\$ 75,000		\$ 75,000
Total Town/School Partnership Revenue				\$110,831,679		\$ 6,073,336
Tuition and Fees		\$ 696,016		\$ 696,016		\$ -
Facility Rental		\$ 225,000		\$ -		\$ (225,000)
Circuit Breaker Funding		\$ 2,700,000		\$ 1,688,705		\$(1,011,295)
Revolving Fund Reimbursement		\$ 50,680		\$ 150,680		\$ -
Other Revenue		\$ 58,680		358680		\$ -
Total Revenue:	1,245.02	\$108,888,719	1,277.76	\$113,725,760	32.73	\$ 4,837,041

General Fund Appropriation: As of April 19, 2018, estimated amount of funds received as part of the Town/School Partnership. Sources of funds are tax levy and local receipts.

Tuition and Fees: Receipts from the payment of Tuition and Fees that directly offset the operating budget providing services.

Materials Fee: The Materials Fee program began in the 1960s. The School Committee policy publishes rates back to 1987-1988 school year. It is a program that has been maintained and currently provides for 202 students of Town and School Department employees. All participating employees use payroll reduction for material fee payments unless they choose to pay in full in advance of the school year.

BHS Fee Based Busing: The override includes revenue and resources to support Fee Based busing for BHS student who live in South Brookline. The fee of \$400 will be paid to the general fund in year one. Financial assistance will be provided through the School Committee's Financial Assistance Policy. In the future, the fee will be paid to a Revolving Fund authorized under [M.G.L. Ch 44, S 53 E ½](#).

Facility Rental: Revenue is generated from the rental of school space to pay for overtime and a portion of custodial services. ([M.G.L. Ch. 40 S3](#)) The fund can be used for expenses related to the upkeep of rented facility or space, including custodial costs, utilities, ordinary repairs and maintenance. It may be used for upkeep of any school facility if city/town has accepted provision so permitting (Brookline has not accepted this provision). The balance closes to General Fund at end of FY unless city/town has accepted provision permitting carry over to next FY (Brookline has not accepted this provision).

The estimated expenditures for overtime and supplies has been removed from the FY19 Operating budget request and moved to the Rental of Facilities Revolving Fund and will no longer appear as an offset. The balance of the fund will close out in FY 18 and be made available for allocation in FY 20 by the Town/School Partnership as it will become part of Free Cash available for appropriation.

Circuit Breaker Funding: The estimated Circuit Breaker reimbursement for FY 2018 (\$1,688,705; 65% reimbursement rate) serves as the base to calculate the estimated FY 2019 reimbursement. In FY19, the district's revenue estimate is the amount received in FY 18. Also in FY 19, the district removed an additional \$500,000 from the Circuit Breaker account to reflect that all prior year reserves have been expended in balancing the FY 2017 and FY 2018 budgets. All reserves in this account have been expended.

Circuit Breaker funds are recurring funds, but are subject to change each fiscal year. The amount per student that qualifies for reimbursement can change dramatically from one year to the next depending on prior-year actual circuit breaker eligible expenditures.

During FY 2004, the Circuit Breaker Reimbursement Program replaced a program referred to as the 50/50 account, where the State paid 50% of the residential tuitions directly to the residential school in which the placement had been made, and the school district paid the remaining 50%. The current program reimburses a school district for students with disabilities who require individual education program (IEP) services that cost greater than four times the statewide foundation budget. In FY 2005, the state shifted from a pay-as you go reimbursement program for residential tuitions to a broader-based, but still-partial, special education reimbursement program. The 2004 legislation expanded the types of expenditures eligible for reimbursement. Each year, there is a potential for a change in the percentage of reimbursement utilized by the State within the Special Education Circuit Breaker Account.⁵

The state's Circuit Breaker Fund reimburses the school district subject to appropriation, for up to 75% of the costs for in-district and out-of-district student costs which exceed four times per pupil foundation amount. The state sets this amount annually as part of the annual state budget deliberations. The PSB, historically, has received reimbursement at the rate of 35-75%. The district does not know the actual reimbursement rate for the fiscal year until after it submits its annual claim in July. Eligible costs include instructional services, various types of therapies, and specialized equipment. Circuit Breaker specifically excludes transportation and building infrastructure costs.

At the end of the fiscal year, the school district submits a final claim form to the Department of Elementary and Secondary Education (DESE) for the prior fiscal year expenditures. During the next fiscal year, the school district receives quarterly progress payments based on the prior year's approved claim submission. A fifth and final payment is made in August or September to fully fund the prior year obligations. (If the progress payments totaled less than the fund's full obligation, that final adjustment is an additional payment; if the progress payments totaled more than the fund's full obligation, the excess would be netted from the next-following progress payment). All Circuit Breaker funds received go into the Circuit Breaker Revolving Account, do not require further appropriation, and must be expended by the following June 30th.

Revolving Fund Reimbursement⁶: Overhead costs associated with supporting fee based programs operating under the authority of the School Committee are charged directly to the specific revolving fund that generates the expense in accordance to statutory regulations and the Division of Local Services, Department Of Revenue. FY 20 will remove this as an offset and also move expenditures in the operating budget to these funds for direct payment by the fund.

⁵A Primer on Financial Aspects of Special Education,
<http://www.doe.mass.edu/finance/circuitbreaker/finance.html>

⁶ Revolving Funds for School Department Programs
<http://www.mass.gov/dor/docs/dls/training/revolvingfundchartschool.pdf>

Other Revenue: One-time and non-recurring revenue that can be applied to the upcoming fiscal year. One-time funds are general fund receipts in accordance with statutory regulations and the Division of Local Services, Department Of Revenue, and should not be in any type of school committee account under the rules provided by Chapter 71. If there are identifiable funds to which the expenditures should be charged, the expenses are noted as being transferred to those funds. FY 20 will remove this as an offset and also move expenditures in the operating budget to these funds for direct payment by the fund source.

Section III – Summary of Expenditures

The proposed FY 2019 budget is designed to continue the commitments to taxpayers made during the 2015 override. The 2015 override set our schools on a path towards greater stability, improved services, and better support for all of our students.

	FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
	FTE	\$	FTE	\$	FTE	\$
Personnel	1,245.02	\$ 94,296,072	1,277.76	\$ 98,478,448	32.73	\$ 4,182,376
Services		\$ 10,511,974		\$ 10,542,721		\$ 30,748
Supplies		\$ 2,052,027		\$ 2,051,297		\$ (730)
Other		\$ 1,023,580		\$ 1,288,570		\$ 264,990
Capital		\$ 1,005,066		\$ 1,364,723		\$ 359,657
Total	1,245.02	\$108,888,719	1,277.76	\$113,725,760	4.44%	\$ 4,837,041

The FY 2019 budget expenditures focus on three primary areas designed to maintain the increased staffing and improved support services provided since 2015 as well as make a limited number of strategic investments in our work to address equity throughout the system.

1. **Maintaining current staffing levels and fulfilling our contractual obligations** - As with all school systems, the majority of PSB's budget pays for teachers and other school-based personnel. 60% of the FY 2019 budget increase pays for the contractually obligated costs of maintaining our existing staff including cost of living adjustments (2%) and step and lane advancements (3%).
2. **Responding to our ongoing enrollment growth** - As detailed in the budget overview, Brookline's historic enrollment growth that has been affecting the K-8 elementary schools since 2005 is now impacting the high school. To keep pace with this ongoing growth the FY 2019 budget requests limited increases in staff and special education support to maintain services at their current levels for all students and classes within the School Committee's class size guidelines.
3. **Making a limited number of strategic investments** - While nearly 89% of new spending in the non-override budget and 86% of new spending in the override budget is directed at maintaining existing instruction, services and programs, it is not enough to simply keep doing the same. A limited number of new dollars are aimed directly at supporting the district's goal of achieving equitable opportunities and outcomes for all students. Relative to the full budget, these investments are small - only 0.3% of the non-override budget and 0.6% of the override budget.

While the FY 2019 override budget prioritizes sustaining current efforts and programs, the Town's revenues and those from fees and charges are not keeping pace with the needs generated from enrollment growth, personnel, and special education costs. The School Budget is 87% personnel, 9% contract services, 4% in supplies, other, and capital. If the Override does not pass, the district will need to address a projected deficit over FY 20 and FY 21 of a combined total of \$4,656,295. The source of the

need is primarily generated from personnel costs related to collective bargaining agreements and staffing allocations. As detailed below, with or without an operating override in 2018, operating deficits will exist in the upcoming years. In order to address these deficits, the senior management team, principals, and other budget managers will continue our work on scheduling, staffing, hiring and programming to find improvements that maintain quality while curtailing expenditures. Our ongoing efforts to find efficiencies and to retool and revamp programs will necessarily result in further reallocation and realignment. PSB's primary mission is to be in service to students, and we need to fulfill that mission within the reasonable financial limits set by our community.

Personnel Changes:

In the FY 2019 Non-override and Override budget; all salary line items reflect each employee budgeted at their appropriate step and lane.

Contract Negotiations:

The FY 2019 non-override and override budget requests contain funding to address future Collective Bargaining Negotiations for three BEU contracts and the three AFSCME units. Included in the proposed budget is funding to support the anticipated salary movement for step and level advancement of all school employees. The budget also contains funding for new positions required to address enrollment and program driven needs.

Ongoing personnel account adjustments are being reviewed due to the recent ratification of the AFSCME Custodian, BESA, and Food Service Union agreements. Knowing and implementing the contract terms going forward stabilizes our known costs for these groups of employees. The district is budgeting for standardized work schedules for a portion of the paraprofessional group with a seven hour day with a 30 minute unpaid lunch instead of a 6 hour day and a 30 minute unpaid lunch. The extension of the paraprofessional day will allow the schools to better support students, better operationalize building arrival/dismissal, efficiently provide services, and allow for collaboration and training time with administrators, teachers, and staff.

Other Personnel Account Changes:

The FY 2019 override budget uses a practice of applying a salary differential, attrition, or turnover savings to reduce the total cost of personnel funding. The practice estimates a savings due to employee turnover (resignation, retirement, termination, or reduction in force). The offset used this year is \$675,000. The FY 2018 budget experienced an estimated turnover saving of approximately \$850,000 for BEU Unit A, and \$150,000 for BEU Paraprofessionals. In a normal budget year the amount should be \$675,000 and \$150,000 respectively.

Expense Requests:

FY 2019 Non-Salary Expenditure Changes

Transfer and Reduction of Line Items:

In prior years, the School Department utilized a variety of reserve and contingency accounts to support critical program priorities in light of uncertain and unpredictable changes in enrollment, special education, and unanticipated expenditures. School Committee repeatedly expresses its concern that due to the overall tightness of the budget, there is less ability to absorb unforeseen events as in prior years. The School Department is managing this tightness with greater accuracy in budgeting and reporting. The prior extensive reliance on reserves has not proven to be needed and therefore the allocation of these reserves to actual expenditures has stabilized the budget moving forward.

The budget also continues to include the net transfers of establishing accurate and correct budgeting for the Office of Teaching and Learning and Office of Student Services program areas to show budget and expenditure by building as required by the Department of Elementary and Secondary Education End of Year Financial Reporting. Explanations of line item changes and reductions are provided in the program budget detail.

Benefit Reserve:

We anticipate that the additional 32.73 new positions will result in 15 additional health insurance subscribers, or approximately half of the new employees will take health insurance. The average cost of benefits used for new staff is approximately **\$11,165** per adjusted FTE. Actual benefit impact will be reconciled as part of the ongoing budget deliberations. The final listing of staff being added to the FY 2019 override budget will be adjusted as efficiencies and tradeoffs are made internally by the Superintendent.

Highlights in the FY 2019 Override Budget:

The FY 2019 override budget provides funds to continue advancing important educational practices and needed resources and staffing as follows in the three priority areas :

1. Maintaining current staffing levels, fulfilling our contractual obligations, and cost efficiencies and reductions

- Contractually obligated salary increases for existing staff (steps, lanes, and COLA)
- OverMax Aides to support classes that are above class size guidelines
- Cost Efficiencies and Reductions of Staff from the base operating budget through attrition and vacant positions:
 - Reduction of 1.0 FTE in the Office of Student Affairs and Strategy and Performance. (0.50 Planning and COMMunication Specialist and 0.50 FTE OSA Registration Specialist)
 - Reclassification of positions reducing salary requirements in the Office of Administration and Finance.
 - Reduction of 1.0 FTE Teacher with the return to the new elementary school

formerly known as Devotion Elementary School.

- Reduction of \$100,000 in substitute costs by reorganizing how professional development is delivered to teachers and reduce the amount of time teachers are out of the classroom.
- Elimination of 0.40 FTE administrative assistant in Special Education and closing of START program
- Closing of Lesley Intern program (0.50 FTE Leader position, and 4 intern positions)
- Cost Efficiencies and Reductions in Expense Budget
 - Professional Development for Literacy Collaborative will now be delivered in-house rather than contracted out.
 - Transfer of Custodial and Building Services expenses to the Rental of Facility Account with the elimination of the budget offset
 - Reduction of Out of District Tuition Account due to students aging out and being brought back in district.

2. Addressing enrollment growth

- 10 FTE classroom teachers (7 at BHS and 3 at K-8)
- 3.0 FTE school-based staff (nursing, guidance, and English learners)
- 1.0 FTE vice principal at Lawrence School and 1.0 FTE Associate Dean at Brookline High School to maintain equity across schools and attain Educational Leader to student ratio of 250:1
- Increases in transportation costs for all students including special education contracts
- Funding of Financial Assistance Policy to support families with costs and fees
- Increases in mandated services and supports for students being served under a 504 plan
- Technology investment commitments originally made in the 2015 override

3. Investing in a Limited Number of Strategic Priorities

- Allocated funds for paraprofessional wages pending negotiations of a new contract
- Senior Director of Equity and professional development
- Restorative Justice training and professional development
- Anti-Defamation League training in the middle grades
- Implementation of Fee-Based Busing for South Brookline Brookline High School students
- Limited increases in classroom supplies and materials
- Support and training of school-based staff in Response to Intervention practices
- Accreditation process for Brookline High School

Programs with Other School Districts

Regular Education Out-of-District Tuition

Currently there are several alternative public school programs available across the commonwealth for students who do not attend the local district. The educational options for students are School Choice program, Charter School Initiatives, Innovation Schools Initiative, and regional agricultural, vocational and technical schools. Below is an overview of the programs in which Brookline resident students have taken advantage of in the past. Due to the small numbers of students who attend these programs (less than 4 per year), reporting is not provided on a regular basis and only is only in this format. Below is a five-year history of the tuition assessments received by the Town of Brookline through the Cherry Sheet.

Innovation Schools⁷

In January 2010, Governor Patrick signed education reform legislation forming “The Innovation School” model. It is projected to be cost-neutral with regard to the longer-term operation of School Department. However, the school district must create a new line item appropriation as the tuition is not charged against the Cherry Sheet as other state education initiatives are funded. The Town of Brookline after year one will receive \$6,800 in tuition dollars through Chapter 70 formula calculations. The first year there is not reimbursement. The School Department will have to annually budget for these expenses. The Innovation Schools receive their tuition dollars directly from the school district in the form of tuition payments. The tuition payments are not treated as an expense offset like Charter Schools.

Commonwealth of Massachusetts Virtual School (CMVS)⁸

A Commonwealth of Massachusetts Virtual School (CMVS) is a public school operated by a board of trustees where teachers primarily teach from a remote location using the Internet or other computer-based methods and students are not required to be located at the physical premises of the school. Each CMVS determines what grade levels it will serve and what particular programs it will offer.⁹

Cherry Sheet Tuition Assessments:

The Town receives three types of tuition assessment for educating Brookline resident students. These are School Choice, Charter Schools, Norfolk Agricultural Technical High School. While these amounts are not shown or reported in the School Department’s appropriation, the Town is responsible for the education of these students. All public schools are required to submit actual enrollment reports to Department of Elementary and Secondary Education in October and March of the current year. These

⁷ Chapter 12 of the Acts of 2010, An Act Relative to the Achievement Gap, was signed into law on January 18, 2010, and took effect immediately. Among other things, this legislation created a new statute, M.G.L. c. 71, § 92, establishing and governing innovation schools. At its July 21, 2010, meeting, the Board of Elementary and Secondary Education (Board) adopted new regulations, 603 CMR 48.00, to implement this statute. <https://malegislature.gov/Laws/SessionLaws/Acts/2010/Chapter12>

⁸ Virtual Schools Statute: <http://www.doe.mass.edu/odl/cmvs/legislation.html>

⁹ Virtual Schools FAQ: <http://www.doe.mass.edu/odl/cmvs/faq.html>

figures are used to calculate tuition rates for the current year. Any changes to enrollment figures and tuition rates will alter a district's remaining assessments.

It is unknown at this time what the final impact there will be for the FY18 budget. The town will not have confirmed FY18 enrollment until mid-January 2018. This section will be updated as information becomes available.

Special Education Assessment

The assessment is to partially reimburse the state for providing special needs education to children enrolled in state hospital schools.

*Schools Choice*¹⁰

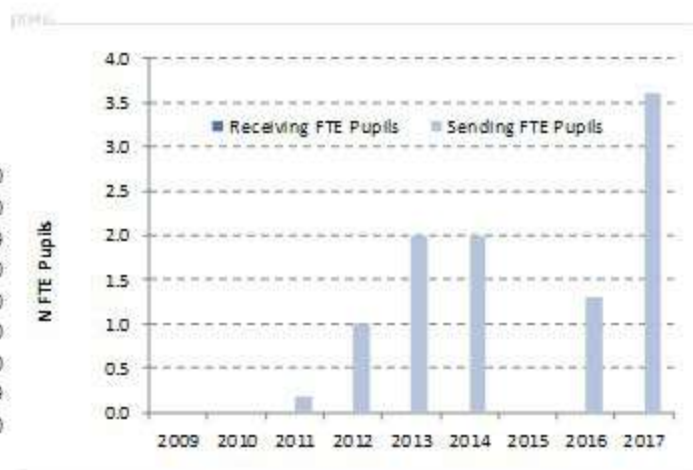
"The school choice program allows parents to send their children to schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district. Districts may elect not to enroll school choice students if no space is available."

Massachusetts Department of Elementary and Secondary Education Office of District and School Finance

School Choice Trends in Enrollment and Tuition

0046 BROOKLINE

FY	Receiving		Sending	
	FTE Pupils	Tuition	FTE Pupils	Tuition
2009	0.0	0	0.0	0
2010	0.0	0	0.0	0
2011	0.0	0	0.2	2,279
2012	0.0	0	1.0	5,000
2013	0.0	0	2.0	10,000
2014	0.0	0	2.0	13,400
2015	0.0	0	0.0	0
2016	0.0	0	1.3	8,829
2017	0.0	0	3.6	24,550



*Charter Schools*¹¹

"Charter schools are independent public schools designed to encourage innovative educational practices. Charter schools are funded by tuition charges assessed against the school districts where the students reside. The state provides partial reimbursement to the sending districts for the tuition costs

¹⁰ Ch. 76, §12B, 1993, Ch. 71 and <http://www.doe.mass.edu/finance/schoolchoice/>

¹¹ Ch. 71, §89, 2004, Ch. 352, §31 and <http://www.doe.mass.edu/charter/finance/>

incurred.”

Massachusetts Department of Elementary and Secondary Education

OFFICE OF DISTRICT AND SCHOOL FINANCE

Summary of Historical Sending District Charter School FTE, Tuition, and Reimbursements, FY07 to present*

46 BROOKLINE	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
FTE	1.62	2.00	2.00	3.81	4.00	3.60	3.00	3.00	3.73	3.03	7.00	4.00	3.00
Tuition	22,359	28,774	34,236	61,213	74,443	56,101	56,482	60,017	66,186	46,139	126,500	76,913	69,430
Facilities Aid	1,310	1,698	1,786	3,382	3,572	3,211	2,641	2,668	3,329	2,609	6,023	3,572	2,679
Chapter 46 Aid	21,049	18,656	17,410	31,016	30,418	13,412	4,030	6,821	5,299	-5	67,542	(820)	0
Total Aid	22,359	20,354	19,196	34,398	33,990	16,623	6,671	9,489	8,628	2,604	73,565	2,752	2,679
Net Cost to District	0	8,420	15,040	26,815	40,453	39,478	49,811	50,528	57,558	43,535	52,935	74,161	66,751

Brookline has had students attending the following school districts whereby we have received assessments:¹² Boston Renaissance Charter Public, Academy of the Pacific Rim, Edward Brooke Charter, and Prospect Hill Academy Charter.

Massachusetts Department of Elementary and Secondary Education

Office of District and School Finance

Projected FY19 Foundation Rates by Charter School and Sending District (PROJ)(c)

Cha Lea	Chalocsend	Charter School	Camp us Lea	Campus Location	Send Lea	Sending District	FTE	Total Rate
412	412035046	ACADEMY OF THE PACIFIC RIM	35	BOSTON	46	BROOKLINE	1.00	21,013
487	487049046	PROSPECT HILL ACADEMY	49	CAMBRIDGE	46	BROOKLINE	1.00	24,453
487	487274046	PROSPECT HILL ACADEMY	274	SOMERVILLE	46	BROOKLINE	1.00	23,964

Tuition to Vocational Technical Education Programs & Agricultural Schools

- **Norfolk County Agricultural High School (Norfolk Aggie)** - Norfolk Aggie tuition is assessed to the Town through the county assessment. Norfolk County Agricultural High School is a public high school that currently enrolls over 500 students from the 28 towns of Norfolk County as well as more than 40 out-of-county towns. The school is situated on 365 acres in Walpole and offers specialty training to students who are interested in the following: Animal and Marine Science, Veterinary Science, Marine Science, Dairy and Livestock Management, Research and Animal

¹² <http://www.doe.mass.edu/charter/finance/tuition/>

Technology, Equine Science, Canine Science, Plant Science and Environmental Science, Forestry, Horticulture, Landscape Management, Natural Resources, Mechanical Technology, Diesel and Heavy Equipment Operation and Repair, and Welding and Woodworking

- **Essex Agricultural and Technical High School** - Tuition has been incorrectly paid and reported in the School Department's budget as an out-of-district special education tuition expense in the School Department Budget. This expense is outside the authority of the School Committee. "The primary purpose of an agricultural high school is to prepare students for occupations or additional education related to agriculture, agriscience, agribusiness, the care and management of animals, horticulture, forestry, and environmental science. While agricultural high schools may offer other forms of vocational-technical education, as defined in M.G.L. c. 74, § 1, they shall avoid duplication of programs offered in vocational schools located within a 20-mile radius of the school." Periodically, students who are interested in programs that are not available at Norfolk County Agricultural High School enroll.
- **Minuteman Regional Vocational Technical School District (Minuteman)**. Tuition has been incorrectly paid and reported in the School Department's budget as an out-of-district special education tuition expense in the School Department Budget. This expense is outside the authority of the School Committee. Minuteman combines academics and college preparation (the main purpose of traditional high schools) with carefully designed courses related to career exploration and learning (the main purpose of vocational-technical schools). The original school planners focused on needs of students living along Massachusetts' high-tech corridor. Minuteman currently offers 20 different vocational & technical shop concentrations for the students. The programs Minuteman offers are Bio-Technology, Horticulture & Landscaping, Environmental Technology, Health Occupations, Graphic Design, Computer Technology, Electromechanical Technology & Robotics, Engineering, Telecommunications, Cosmetology, Culinary Arts, Early Education, Automotive, Carpentry, Electrical, Heating, Ventilation & Air Conditioning, Plumbing, and Welding & Metal Fabrication

Special Education Programs

Students with disabilities ages 2 years and 9 months to 22 who are unable to be educated within the public schools are entitled to a free and appropriate public education. When a student cannot receive appropriate services within the Public Schools of Brookline, services are provided in other settings including collaborative and private schools. There are associated transportation costs and specialized care for some of our most needy students. The Department of Elementary and Secondary Education has developed a form of reimbursement, Circuit-breaker, which provides some fiscal support for high cost students.

Tuition is monitored by the Deputy Superintendent for Student Services and the Fiscal and Operations Specialist. As a student's intensive needs become identified and services within the district cannot provide for that student then the Out-of-District Coordinator is called to meet with the team and

parents to plan for the student's placement in the least restrictive placement/environment.

The Out-of-District Coordinator is the liaison for the student's IEP and provides case management of all aspects of the student's program. Costs are monitored through Deputy Superintendent for Student Services.

- Tuition rates for approved special education private day and residential schools are set by the Operational Services Division (OSD) of the Commonwealth of Massachusetts Executive Office of Administration and Finance.
- Each year the OSD provides an estimated rate of inflation which is used to project tuition for approved special education private day and residential placements. More information is available at the OSD Website: <https://www.mass.gov/special-education-pricing>
- With the exception of extraordinary relief or other unusual circumstances, private schools may request the additional increases in the form of special circumstances or program reconstruction. Private schools must provide the required notice to public schools by the October 1st for the following fiscal year. The State can approve increases anytime during that following fiscal year. In such instances the requested increase is budgeted in the event such should occur.
- Collaborative tuition increases are recommended to the Collaborative Board of Directors based on program costs and budget presentations. The Collaborative Board of Directors is made up of member district Superintendents. For the last several years a 4% increase has been assumed for Collaborative tuitions. Additionally, a 4% increase has been assumed for OSD approved out-of state private schools as the rate increases are not set by OSD but rather the respective state agency where the school is located.
- Collaborative programs also tuition-in students from non-member districts. Non-member districts pay a higher tuition than member districts. Brookline will only send students to non-member collaboratives, when it is programmatically appropriate.
- The circuit breaker reimbursement amount is always an estimate. The estimate is based on the number of students who are in school until graduation or turn 22 prior to the end of the school year. The estimate reflects actual time spent in the program and tuition paid. Not all student placements meet the circuit breaker threshold for reimbursement. The reimbursement rate, set by DESE, is also variable.

Public Schools of Brookline
Preliminary FY2018- FY2019

DOE Function Code	DOE Function Title	Program Type	FY2018 Head Count	FY2018 Tuition Projection	FY2019 Head Count	FY2019 Tuition Projection
9100	Tuition to Mass School	Day	4	\$233,425.44	3	\$ 115,331.11
		Extended Svs				
		Short Term				
		Summer	2-5	\$8,161.00	1-5	\$ 1,411.00
		Day				
	Tuition to Mass School Total		4	\$241,586.44	3	\$116,742.11
9100	Total		4	\$241,586.44	3	\$116,742.11
9200	Tuition to Out-of-State	Residential	1	\$165,316.00	3	\$ 165,316.00
		Summer				
	Tuition to Out-of-State Total		1	\$165,316.00	3	\$165,316.00
9200	Total		1	\$165,316.00	3	\$165,316.00
9300	Tuition to Non-Public Schools	1-01				
		Day	45	\$3,235,715.74	41	\$ 2,980,468.37
		PT				
		Residential	6	\$797,971.31	5	\$ 1,023,266.71
		Short Term	1	\$16,762.50		
		Summer	18-S	\$111,479.62	22-S	\$ 183,522.50
	Tuition to Non-Public Schools Total		52	\$4,161,929.17	46	\$4,187,257.58
9300	Total		52	\$4,161,929.17	46	\$4,187,257.58
9400	Tuition to Collaboratives (Member)	Day	1	\$62,407.00		
		Extended Svs				
		Short Term				
		Summer				
		Day				
	Tuition to Collaboratives (Member) Total		1	\$62,407.00	1	\$ 62,407.00
9400	Total		1	\$62,407.00	1	\$62,407.00
9500	Tuition to Regional School Districts (Mt Day	2-R		\$42,456.00	2-R	\$42,456.00
	(R=Regional)	Total	0	\$42,456.00	0	\$42,456.00
9500	Total		0	\$42,456.00	0	\$42,456.00
Grand Totals:			58	\$4,673,694.61	53	\$4,574,178.69

FY 2019 – FY 2022 School Department Budget Projections

The FY 2019 – FY 2023 School Department preliminary financial projection is provided in a summary format. The purpose of this projection is to provide a baseline expenditure rate of the school district for what is currently being provided. The projection does not make assumptions about

- The cost of adding new school buildings (such as the 9th Elementary School) or their operating costs,
- New initiatives,
- Employee benefit rate plan increases, or
- Technology expansion.

Line #		FY 19-FY 21 Override Budget		
		FY 19	FY 20	FY 21
1	Base Level Revenue Available (base level; Tax Levy, Local Receipts, other Town revenue before additional funds from override and other fees/s)	\$3,719,085	\$3,399,413	\$3,634,633
2	New Revenue (additional funds projected by SB based on override and other fees/sources)	\$2,421,912	\$3,382,930	\$2,570,290
3	Revenue Offsets (Circuit Breaker Reimbursement and Materials Fee)	\$(1,236,295)	\$21,507	\$22,152
Total Base without Mandates or Maintenance of Effort		\$2,569,030	\$4,595,120	\$4,761,889
Total Enrollment Growth		\$1,630,006	\$1,511,446	\$1,428,204
Subtotal Critical New Investments		\$705,666	\$ 697,284	\$36,983
56	Total New Investments to Operating Budget	\$4,904,702	\$6,803,850	\$6,227,075
58	Total Budget Request	\$113,793,421	\$120,597,270	\$126,824,346

Economic Assumptions

Enrollment: The projection consists of basic economic assumptions to continue at the current service provided with limited and conservative enrollment expansion of 200 students per year as supported by the 2017 Enrollment Report. It does include and adjust for teachers and administration leadership for the Brookline High School Expansion.

Town/School Partnership Allocation: The projection includes Town/School Partnership increases that are subject to revision annually by the allocation model currently in use.

Cost of Living Adjustments (COLA): COLA adjustments are included in each of the years and compounded once from year to year. No COLA adjustments were embedded in the line items as it would potentially compound at a greater rate than reasonable and defensible. Review of this will be conducted as the final Union Contract negotiations are completed, Enrollment Projection and Town/School Partnership data become available.

Salaries

Cost of Living Adjustments (COLA 2%): The 2018 Override had a working assumption included that all contracts and collective bargaining agreements salary tables will not exceed a 2% cost of living adjustment for the near term. This assumption has been included as an overarching 2% applied to the base of the total salary budget of the prior year. The School Committee has settled all of its bargaining units and has an obligation for FY 2016, FY 2017, FY 2018 and FY 2019.

Steps (3%): A one year analysis has been completed using the 1st Quarter Financial Projection of the current employees and the step increases they will receive in FY 2019. We also do not have complete trend data for a number of years to determine if the three variables that impact this percentage increase are historically accurate. The three variables are the step at hiring of new employees on the salary table; the churn of retirees and new hires, and the number of FTEs at top step.

The average increase being used for all employees is 3%. Due to the variance by bargaining unit, and the variance of the steps within each grade and step table, the analysis uses a number that is rounded up to the next whole percentage. The raw pivot table is provided below by bargaining group for information purposes without decoding the bargaining group. Note that no step increases or salary adjustments are provided for in our Administration and non-aligned employee groups where steps do not already exist. Any pay adjustments for non-aligned employees must be funded through the operating budget request process and or by School Committee adjusting the salary range for these positions. The Superintendent has discretion to designate compensation within the School Committee voted range for these employees.

Turnover/Resignations/Retirement Savings: Every year there are 70-100 employees who make decisions to leave the district for reasons that include retirement, promotion, or other life changes. It is important to acknowledge that many times these employee departures generate savings due to hiring people at a lower rate than their experienced predecessor. Therefore an amount is deducted from the projection as well as from the general operating budget request annually. The FY 2019 the assumption is \$800,000 per year for all bargaining units. In FY 2017 and FY 2018 we used a number of \$1,000,000, which is unsustainable without monitoring it for a longer term period.

Lane Changes: Teachers are required to renew their teaching licenses every five years with the Department of Elementary and Secondary Education. A byproduct of the renewal process is often additional college coursework and credits that then result in a teacher being eligible for what is termed a "Lane Change." A Lane change occurs when a teacher moves from one degree lane/grade to another. For example, it is not uncommon for new teachers to move from a Bachelor's Lane/Grade to a Masters

Lane/Grade that maintains their same step level within a year or two years of employment. The amount used is an average \$10,000 cost impact for a lane change and 25 teachers per year will be requesting an adjustment. We do not have readily available monitoring reports on this at this time. They will be developed and trend analysis generated over time.

Enrollment Personnel: The district has the working assumption that additional employees will be added to the district each budget cycle. The 2017 Enrollment Report is a planning tool for anticipating the new enrollment for the next school year and nine years beyond. The formula used by the district to add staff to address enrollment is as follows: (net 200 Students per year/21 student caseload @ \$80,000 including benefits) = 10 FTEs minimum (no COLA adjustment). This ratio is consistent to what the district has added for the last few years for just classroom expansion. The assumption is that the average cost of each new FTE is Unit A Teacher hired at an average of Masters, Step 5, including the cost of benefits.

Special Education/504/ Accommodations Personnel: 10 FTEs minimum (no COLA adjustment). Maintains the same growth ratio as Enrollment Personnel above as we identify and support new IEPs within the district and those students new to the district who need special education support. The same assumptions are being used for Special Education, 504 accommodations, and other accommodations such as English learners, Response to Intervention, Literacy Coaches, and other district supports that may be necessary as the district's enrollment continues to rise. This is not an exact analysis and trend data needs to be built for better future predictions and adjustments. The assumption is that the average cost of each new FTE is \$80,000 including the cost of benefits.

Expenses:

CPI (2 %): Using the New England Consumer Price Index Card for a general sense of where the economy for supplies and materials, an average of 2% was used.¹³ The actual CPI is more towards 1.7%. No additional COLA or CPI are included in other expense projections to prevent compounding.

Program Review: The district is facing updates and upgrades to its curriculum over the next few years. FY 19 begins the Math Curriculum or Program review. The \$370,000 in the FY 20 Override Request acknowledges that the district will need to permanently fund curriculum adoptions as the Curriculum/Program Reviews are completed. As Math Program review progresses, other Program Reviews will begin on a rolling basis thereby requiring expenditures to fund curriculum updates and support for teachers to prepare them for implementing new curriculum.

¹³ <http://www.bls.gov/regions/new-england/cpi-summary/ro1xg01a.htm>

Enrollment (\$200 per student increment for net growth of 200 students per year, no COLA adjustment): Generally, as a net number of students arrive into the district we can accommodate their supply and material needs. However, there is occasionally a tipping point at which an impact is felt and supply budgets need to be increased permanently. The district does not yet budget on a per pupil basis for supplies and materials so a loose average is being used.

Special Education/504/Accommodations (same ratio as Enrollment as we identify and support new IEPs, 504, EL within the district and move-ins to student rosters. (No COLA adjustment): Generally, as a net number of students arrive into the district we can accommodate their supply and material needs. However, there is occasionally a tipping point at which an impact is felt and supply budgets need to be increased permanently. The estimate provided is above and beyond the general education needs. Occasionally, additional equipment is needed and required in order for students to access the education that is not available in the regular classrooms.

Out of District Tuitions: The Town is responsible for the out of district tuition expenses for Special Education, Charter, School Choice, Vocational, and Agricultural schools.¹⁴ We most commonly budget for Special Education Tuition. However, the Cherry Sheet deducts the cost of Charter and School Choice students along with wards of the state that are in hospital schools. The \$400,000 is included to assume an approximate 5% increase in the total tuition assessments to the Town for all types of non-Public School of Brookline costs.

¹⁴ <http://www.doe.mass.edu/finance/schoolchoice/choice-guide.html>

Department of Elementary and Secondary Education: Per Pupil Expenditure Summary

FY14-FY 2016¹⁵

Massachusetts Department of Elementary and Secondary Education

Per Pupil Expenditure Summary, FY14-FY16

Fiscal year 2016 data last updated March 3, 2017

This report shows per pupil expenditures by major functional categories for the last three years, including total in-district expenditures, and total expenditures for all districts. Total expenditures per pupil average across all expenditures and pupils, both in-district and out-of-district. The out-of-district expenditure functions (9000 series) are not included on this report because we are not able to calculate per pupil expenditures consistently for all of these functional categories. Districts with incomplete fiscal year 2016 data are not displayed.

Brookline

	2014	2015	2016
FTEIn In-District FTE Pupils	7,268.6	7,500.4	7,640.1
FTEOut Out-of-District FTE Pupils	76.2	64.8	69.9
FTEs Total FTE Pupils	7,344.8	7,565.2	7,710.0

Function Description	2014			2015			2016		
	\$ Per In-District Pupil A	State Average B	% of State C = A/B	\$ Per In-District Pupil A	State Average B	% of State C = A/B	\$ Per In-District Pupil A	State Average B	% of State C = A/B
ADMIN Administration	\$737.08	\$500.14	147.4%	\$852.97	\$531.08	160.0%	\$850.17	\$545.36	155.9%
LDGS Instructional Leadership	\$1,173.51	\$935.16	125.5%	\$1,258.33	\$976.22	128.9%	\$1,432.96	\$1,015.07	141.0%
TCHR Teachers	\$6,944.57	\$5,442.89	127.6%	\$7,089.57	\$5,619.30	126.1%	\$7,339.55	\$5,831.96	125.9%
TSER Other Teaching Services	\$1,565.55	\$1,138.33	137.5%	\$1,513.37	\$1,177.10	128.6%	\$1,650.67	\$1,240.11	133.1%
PDEV Professional Development	\$281.04	\$217.05	129.5%	\$266.44	\$197.46	134.9%	\$309.98	\$207.18	149.6%
MATL Instructional Materials, Equipment and Technology	\$387.63	\$431.09	89.9%	\$510.46	\$430.87	118.5%	\$554.41	\$466.69	118.8%
GUID Guidance, Counseling and Testing	\$566.99	\$420.88	135.2%	\$521.27	\$443.26	117.6%	\$657.28	\$461.50	142.4%
SERV Pupil Services	\$739.95	\$1,375.78	53.7%	\$843.05	\$1,430.21	58.9%	\$957.67	\$1,502.53	63.7%
OPRM Operations and Maintenance	\$1,404.98	\$1,102.49	127.4%	\$1,386.66	\$1,140.40	121.6%	\$1,408.72	\$1,124.35	125.3%
BENE Insurance, Retirement Programs and Other	\$2,876.00	\$2,434.56	118.2%	\$2,929.34	\$2,490.70	117.6%	\$3,214.98	\$2,598.82	123.7%
III In-District Per Pupil Expenditure	\$16,680.69	\$13,998.38	119.2%	\$17,165.46	\$14,436.60	118.9%	\$18,376.38	\$14,994.57	122.6%
TTPP Total Per Pupil Expenditures	\$17,290.76	\$14,520.87	119.1%	\$17,652.46	\$14,942.48	118.1%	\$18,866.23	\$15,511.26	121.6%

Massachusetts Department of Elementary and Secondary Education
Per Pupil Expenditure Details,
Fiscal year 2016 data last updated March 3, 2017

¹⁵ <http://www.doe.mass.edu/finance/statistics/ppx13-17.html>

FTEIn	In-District FTE Pupils	7,640.1
FTEOut	Out-of-District FTE Pupils	69.9
FTEs	Total FTE Pupils	7,710.0

Dollars Per In-District Pupil

Function	Description	General Fund A	Grants and Revolving	Total Expenditures C = A + B	\$ Per Pupil D = C/FTEIn
1110	School Committee	\$65,051	\$0	\$65,051	\$8.51
1210	Superintendent	\$473,471	\$0	\$473,471	\$61.97
1220	Assistant Superintendents	\$837,595	\$0	\$837,595	\$109.63
1230	Other District-Wide Administration	\$319,038	\$82,859	\$401,897	\$52.60
1410	Business and Finance	\$1,848,903	\$28,465	\$1,877,368	\$245.73
1420	Human Resources	\$294,506	\$0	\$294,506	\$38.55
1430	Legal Service for School Committee	\$300,538	\$0	\$300,538	\$39.34
1435	Legal Settlements	\$0	\$0	\$0	\$0.00
1450	District-wide Information Systems	\$2,244,971	\$0	\$2,244,971	\$293.84
ADMN	Administration (sub-total)	\$6,384,073	\$111,324	\$6,495,397	\$850.17
2110	Curriculum Directors (Supervisory)	\$3,180,809	\$733,977	\$3,914,786	\$512.40
2120	Dept Heads (Non-Supervisory)	\$0	\$504,900	\$504,900	\$66.09
2210	School Leadership	\$5,237,973	\$0	\$5,237,973	\$685.59
2220	Curriculum Leaders (School Level)	\$790,502	\$6,803	\$797,305	\$104.36
2250	Admin. Technology (School Level)	\$244,999	\$0	\$244,999	\$32.07
2315	Instructional Coordinators	\$140,360	\$107,642	\$248,002	\$32.46
LDRS	Instructional Leadership (sub-total)	\$9,594,643	\$1,353,322	\$10,947,965	\$1,432.96
2305	Teachers, Classroom	\$43,091,360	\$3,513,066	\$46,604,426	\$6,099.98
2310	Teachers, Specialists	\$8,955,519	\$514,963	\$9,470,482	\$1,239.58
TCHR	Teachers (sub-total)	\$52,046,879	\$4,028,029	\$56,074,908	\$7,339.55
2320	Medical/Therapeutic Services	\$2,438,379	\$59,793	\$2,498,172	\$326.98
2325	Substitute Teachers	\$1,198,959	\$18,532	\$1,217,491	\$159.36
2330	Paraprofessionals	\$4,850,523	\$2,576,617	\$7,427,140	\$972.13
2340	Librarians/Media Center Directors	\$1,465,266	\$3,190	\$1,468,456	\$192.20
TSER	Other Teaching Services (sub-total)	\$9,953,127	\$2,658,132	\$12,611,259	\$1,650.67
2351	Professional Development Leaders	\$915,258	\$11,095	\$926,353	\$121.25
2353	Professional Days	\$327,461	\$3,230	\$330,691	\$43.28
2355	Substitutes for Prof. Development	\$2,548	\$0	\$2,548	\$0.33
2357	Professional Development Costs	\$513,621	\$595,045	\$1,108,666	\$145.11
PDEV	Professional Development (sub-total)	\$1,758,888	\$609,370	\$2,368,258	\$309.98
2410	Textbooks, Software/Media/Matls	\$563,376	\$3,074	\$566,450	\$74.14
2415	Instructional Matls (Libraries)	\$1,254,132	\$235,823	\$1,489,955	\$195.02
2420	Instructional Equipment	\$910,478	\$13,164	\$923,642	\$120.89
2430	General Classroom Supplies	\$43,774	\$9,944	\$53,718	\$7.03
2440	Other Instructional Services	\$327,107	\$536,879	\$863,986	\$113.09
2451	Classroom Technology	\$181,728	\$57,730	\$239,458	\$31.34
2453	Technology (Libraries)	\$0	\$1,804	\$1,804	\$0.24
2455	Instructional Software	\$96,751	\$0	\$96,751	\$12.66
MATL	Instructional Materials/Equip/Tech (sub-total)	\$3,377,346	\$858,418	\$4,235,764	\$554.41
2710	Guidance/Adjustment Counselors	\$3,615,640	\$169,979	\$3,785,619	\$495.49
2720	Testing and Assessment	\$0	\$0	\$0	\$0.00
2800	Psychological Services	\$1,236,036	\$0	\$1,236,036	\$161.78
GUID	Guidance, Counseling, Testing (sub-total)	\$4,851,676	\$169,979	\$5,021,655	\$657.28

Dollars Per In-District Pupil

Function	Description	General Fund A	Grants and Revolving	Total Expenditures C = A + B	\$ Per Pupil D = C/FTEIn
3100	Attendance and Parent Liaisons	\$218,496	\$0	\$218,496	\$28.60
3200	Medical/Health Services	\$456,988	\$0	\$456,988	\$59.81
3300	Transportation Services	\$2,026,291	\$389,554	\$2,415,845	\$316.21
3400	Food Services	\$0	\$2,811,528	\$2,811,528	\$368.00
3510	Athletics	\$644,842	\$479,461	\$1,124,303	\$147.16
3520	Other Student Activities	\$0	\$166,613	\$166,613	\$21.81
3600	School Security	\$122,914	\$0	\$122,914	\$16.09
SERV	Pupil Services (sub-total)	\$3,469,531	\$3,847,156	\$7,316,687	\$957.67
4110	Custodial Services	\$3,024,963	\$350,343	\$3,375,306	\$441.79
4120	Heating of Buildings	\$749,932	\$0	\$749,932	\$98.16
4130	Utility Services	\$1,612,204	\$350	\$1,612,554	\$211.06
4210	Maintenance of Grounds	\$1,811,732	\$0	\$1,811,732	\$237.13
4220	Maintenance of Buildings	\$1,531,129	\$87,903	\$1,619,032	\$211.91
4225	Building Security System	\$0	\$0	\$0	\$0.00
4230	Maintenance of Equipment	\$0	\$7,645	\$7,645	\$1.00
4300	Extraordinary Maintenance	\$1,322,030	\$0	\$1,322,030	\$173.04
4400	Networking/Telecommunications	\$257,880	\$5,397	\$263,277	\$34.46
4450	Technology Maintenance	\$0	\$1,225	\$1,225	\$0.16
OPMN	Operations and Maintenance (sub-total)	\$10,309,870	\$452,863	\$10,762,733	\$1,408.72
5100	Employer Retirement Contributions	\$4,316,217	\$0	\$4,316,217	\$564.94
5150	Employee Separation Costs	\$293,255	\$0	\$293,255	\$38.38
5200	Insurance for Active Employees	\$11,529,236	\$356,653	\$11,885,889	\$1,555.72
5250	Insurance for Retired Employees	\$7,762,581	\$0	\$7,762,581	\$1,016.03
5260	Other Non-Employee Insurance	\$191,323	\$0	\$191,323	\$25.04
5300	Rental Lease of Equipment	\$0	\$21,884	\$21,884	\$2.86
5350	Rental Lease of Buildings	\$0	\$91,631	\$91,631	\$11.99
5400	Short Term Interest RANs	\$0	\$0	\$0	\$0.00
5500	Other Fixed/Crossing Guards	\$0	\$0	\$0	\$0.00
5550	School Crossing Guards	\$0	\$0	\$0	\$0.00
BENE	Benefits and Fixed Charges (sub-total)	\$24,092,612	\$470,168	\$24,562,780	\$3,214.98
IIII	Total In-District Expenditures	\$125,838,645	\$14,558,760	\$140,397,405	\$18,376.38

Dollars Per In-District Pupil

Function	Description	General Fund A	Grants and Revolving	Total Expenditures C = A + B	\$ Per Pupil D = C/FTEIn
----------	-------------	-------------------	-------------------------	---------------------------------	-----------------------------

Out-of-District Expenditures

Function	Description	General Fund A	Grants and Revolving B	Total Expenditures C = A + B
9100	Tuition to Mass. Schools	\$102,721	\$27,295	\$130,016
9110	Tuition for School Choice	\$8,829	\$0	\$8,829
9120	Tuition to Commonwealth Charter Schools	\$46,139	\$0	\$46,139
9125	Tuition to Horace Mann Charter Schools	\$0	\$0	\$0
9200	Tuition to Out-of-State Schools	\$241,954	\$89,593	\$331,547
9300	Tuition to Non-Public Schools	\$2,657,352	\$1,276,002	\$3,933,354
9400	Tuition to Collaboratives	\$163,086	\$163,098	\$326,184
ODTR	Transportation	\$285,157	\$0	\$285,157
OODD	Total Out-of-District Expenditures	\$3,505,238	\$1,555,988	\$5,061,226

Total Expenditures Per Pupil

Function	Description	General Fund A	Grants and Revolving B	Total Expenditures C = A + B	\$ Per Pupil D = C/FTEs
TTPP	Total Expenditures	\$129,343,883	\$16,114,748	\$145,458,631	\$18,866.23

Shared Services with Municipal Departments

Public Buildings

The School Committee has authorized the following allocations of funding from the Town/School Partnership, Override, and Rental of Facilities Account for the Public Building Department.

	FY19	FY20	FY21	Total
FY 2019 Financial Plan Correction	\$ 34,196			\$ 34,196
General Fund (Town/School Partnership base)	\$ 75,000	\$ 75,000	\$ 75,000	\$ 225,000
General Fund (Override)	\$ 200,000	\$ 200,000		\$ 400,000
Rental of Facilities Offset (Utilities)	\$ 40,000	\$ 40,000	\$ 40,000	\$ 120,000
Rental of Facilities Fund Balance Close Out for Appropriation		\$ 100,000	\$ 100,000	\$ 200,000
	\$ 349,196	\$ 415,000	\$ 215,000	\$ 979,196

* correction to allocation among FY 20 and FY 21 {2018.04.24}

Town Financial Plan (page VI-59, as of February 15, 2018)

School Buildings Repair and Maintenance					
SUB-PROGRAM COSTS					
CLASS OF EXPENDITURES	ACTUAL FY2017	BUDGET FY2018	REQUEST FY2019	FY19 vs. FY18	
				\$ CHANGE	% CHANGE
Personnel	966,284	1,040,135	1,087,482	47,346	-4.6%
Services	1,740,243	1,373,605	1,467,805	94,200	6.9%
Supplies	4,606	7,425	7,425	0	0.0%
Other	488	488	488	0	0.0%
Utilities	2,112,884	2,541,273	2,402,586	[138,687]	-5.5%
Capital	27,276	846	846	0	0.0%
TOTAL	4,851,781	4,963,772	4,966,632	2,860	0.1%

Rental of Facilities

The Rental of Facilities Revolving Fund exists only under School Committee authority as allowed. The School Committee follows M.G.L. Ch 71, S 71e, M.G.L. CH 44, S 53, and M.G.L. Ch. 40 S3. Revenue from the rental of school space is used to pay for expenses related to the upkeep of rented facility or space, including custodial costs, utilities, ordinary repairs and maintenance. It may be used for upkeep of any school facility if city/town has accepted provision so permitting (Brookline has not accepted this provision). The balance closes to General Fund at end of FY unless city/town has accepted provision permitting carry over to next FY (Brookline has not accepted this provision).

The School Committee voted to increase their rental rates for short-term use of their buildings. Including the two parking garages for events only (Pierce and Devotion). It is anticipated that these rates will continue to keep Brookline competitive with other rates being charged by area municipalities and private schools

Utilizing the Rental of Facilities account for a portion of annual utilities costs in the Public Building Department allows for \$40,000 to be moved from Utilities to personnel to hire vacant and needed

positions. At the conclusion of FY18, the balance will close out to Free Cash and be available for appropriation to the CIP or allocated by the Town/School Partnership to the operating budget of the Public Building Department. Overtime, a recurring revenue stream will be established.

Capital Improvement Program (CIP) Expenditures

The infrastructure maintenance and improvements of the Public Schools of Brookline is supported through the Town's Capital Improvement Plan. The School Department shares an inter-dependence of their school buildings being community buildings. Annually, the Capital Improvement process begins in January of the prior fiscal year to coordinate addressing of needs town-wide. The School Department liaises with

1. Planning Department – project updates by other departments,
2. Building Department – entrances into the building, stairs, accessible walkways, building envelope maintenance and repairs
3. Parks and Recreation – Bike Racks, Playgrounds, Tennis Courts, Basketball Courts, pruning, repairs to walkway entrances into the school grounds, trash, Not funded for full site renovations
4. DPW – sidewalks,
5. Transportation Board – parking permitting, growth, management, etc.
6. Board of Health – School kitchens, water, air quality, etc.

The full Town of Brookline CIP Reports can be located at Town of Brookline Budget Central / Financial Reports Center:

1. [FY2019_FY2024 Preliminary Capital Improvement Plan \(PowerPoint Presentation\)](#)
2. [FY2019_2024 Preliminary Capital Improvement Program \(CIP\) \(Project Descriptions\)](#)
3. [FY2019_2024 Preliminary Capital Improvement Program \(CIP\) \(Project Listing\)](#)
4. [FY2019_2024 Preliminary CIP \(Town Administrator memo to the Select Board\)](#)
5. [Sec-VII_FY19 \(CIP\)](#)

FY 19 BUDGET SUMMARY- Operating Budget

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
Administration 31050 The Office of the Superintendent, Asst. Supt. for Human Resources, Deputy Superintendent for Administration and Finance and support staff.	Personnel Services Supplies Other Capital Total	12.00	\$1,498,087 \$312,591 \$17,196 \$85,009 \$0 \$1,912,883	0.00	\$0 \$0 \$0 \$0 \$0 \$0	0.00	\$0 - - - \$0 \$0	0.00	\$0 \$0 \$0 \$0 \$0 \$0
School Committee This office supports the activities of the School Committee.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	1.00	\$81,053 \$0 \$14,000 \$6,750 \$0 \$101,803	1.00	\$82,674 - 14,000.00 6,750.00 \$0 \$103,424	0.00	\$1,621 \$0 \$0 \$0 \$0 \$1,621
Superintendent The Office of the Superintendent oversees all aspects of the Public Schools of Brookline, including curriculum, budget and personnel.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	2.00	\$278,460 \$0 \$2,000 \$4,000 \$0 \$284,460	2.00	\$284,029 \$0 2,000.00 \$4,000 \$0 \$290,029	0.00	\$5,569 \$0 \$0 \$0 \$0 \$5,569
Administration and Finance This office, under the supervision of the Deputy Superintendent for Administration and Finance, supports the work of the Directors of Operations, Human Resources and Finance.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	9.00	\$834,550 \$77,793 \$4,977 \$91,638 \$0 \$1,008,958	10.00	\$878,149 77,793.00 4,977.00 91,638.00 \$0 \$1,052,557	1.00	\$43,599 \$0 \$0 \$0 \$0 \$43,599
Strategy and Performance The Office of Strategy and Performance coordinates the district's strategic planning, collection of and use of student data, and internal and external communications.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	6.00	\$537,752 \$138,753 \$2,500 \$0 \$0 \$679,005	5.50	\$518,445 \$138,753 \$2,500 - \$0 \$659,698	(0.50)	(\$19,307) \$0 \$0 \$0 \$0 (\$19,307)

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
Legal Services The Legal Services account serves as the budgetary account for external counsel.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	0.00	\$0 \$80,985 \$0 \$0 \$0 \$80,985	0.00	\$0 80,985.00 \$0 \$0 \$0 \$80,985	0.00	\$0 \$0 \$0 \$0 \$0 \$0
Supervision 31100 Offices of the Deputy Supt. for Teaching & Learning and the Assistant Supt. for Student Services and all school based administrative staff.	Personnel Services Supplies Other Capital Total	52.46	\$5,589,663 \$111,426 \$39,192 \$194,924 \$0 \$5,935,205	0.00	\$0 \$0 \$0 \$0 \$0 \$0	0.00	\$0 - - - \$0 \$0	0.00	\$0 \$0 \$0 \$0 \$0 \$0
Teaching and Learning Office of the Deputy Superintendent for Teaching and Learning, including Program Review, the Senior Directors and the Office of Professional Development.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	5.00	\$830,349 \$124,890 (\$128,690) \$192,835 \$0 \$1,019,384	5.00	\$850,749 274,890.00 (104,420.00) 357,835.00 \$0 \$1,379,054	0.00	\$20,400 \$150,000 \$24,270 \$165,000 \$0 \$359,670
Office of Student Affairs The Office of Student Affairs provides supports to our families in processing new student registration and other services for Brookline students.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	3.53	\$202,595 \$0 \$0 \$0 \$0 \$202,595	3.03	\$167,292 \$0 \$0 \$0 \$0 \$167,292	(0.50)	(\$35,303) \$0 \$0 \$0 \$0 (\$35,303)
Office of Student Services The Office of Student Services includes the Deputy Superintendent for Student Services, and provides administrative support for the work done in Special Education.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	3.35	\$340,069 \$0 \$0 \$0 \$0 \$340,069	3.35	\$366,793 \$0 \$0 \$0 \$0 \$366,793	0.00	\$26,724 \$0 \$0 \$0 \$0 \$26,724

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
Transportation 31300 Transportation for eligible students to and from school (includes special needs transportation).	Personnel	2.00	\$133,412	2.00	\$98,459	2.00	\$99,041	0.00	\$582
	Services		\$1,931,754		\$2,137,590		2,617,976.00		\$480,386
	Supplies		\$0		\$0		\$0		\$0
	Other		\$0		\$0		\$0		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$2,065,166		\$2,236,049		\$2,717,017	21.51%	\$480,968
Student Body Activities 31350 Clubs and activities at the High School.	Personnel	0.00	\$196,516	0.00	\$220,184	0.00	\$224,588	0.00	\$4,404
	Services		\$0		\$0		-		\$0
	Supplies		\$0		\$0		\$0		\$0
	Other		\$0		\$0		\$0		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$196,516		\$220,184		\$224,588	2.00%	\$4,404
Educ. Tech and Info Science - 31600 The Education Technology and Information Science Department consolidates the former Library Department and the instructional pieces of the former Computer Technology department.	Personnel	26.00	\$2,201,143	28.00	\$2,422,161	26.00	\$2,471,746	(2.00)	\$49,585
	Services		\$281,771		\$223,150		223,150.00		\$0
	Supplies		\$368,591		\$236,377		236,376.50		\$0
	Other		\$32,865		\$123,957		39,300.00		(\$84,657)
	Capital		\$1,012,172		\$2,000		\$2,000		\$0
	Total		\$3,896,542		\$3,007,645		\$2,972,573	(1.17)%	(\$35,072)
Athletics 31720 The administration of the high school athletics and elementary after school sports programs.	Personnel	0.00	\$364,699	0.00	\$399,941	0.00	\$407,940	0.00	\$7,999
	Services		\$162,604		\$54,643		54,643.00		\$0
	Supplies		\$49,900		\$22,107		22,107.40		\$0
	Other		\$33,598		\$73,150		73,150.00		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$610,801		\$549,841		\$557,840	1.45%	\$7,999
Psychological Svcs. 31750 Psychological services to the students, staff and parents. Provides diagnostic services to students ages 3 -22 years old.	Personnel	15.70	\$1,224,779	15.70	\$1,385,819	14.80	\$1,297,605	(0.90)	(\$88,214)
	Services		\$80		\$17,019		17,019.00		\$0
	Supplies		\$13,442		\$24,239		24,239.00		\$0
	Other		\$0		\$0		\$0		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$1,238,301		\$1,427,077		\$1,338,863	(6.18)%	(\$88,214)

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
Medical Services 31770 Funds school health services grades PK - 12.	Personnel	16.86	\$1,238,260	16.76	\$1,299,884	18.29	\$1,464,196	1.53	\$164,312
	Services		\$1,201		\$20,913		20,913.00		\$0
	Supplies		\$10,697		\$11,758		11,758.00		\$0
	Other		\$0		\$0		\$0		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$1,250,158		\$1,332,555		\$1,496,867	12.33%	\$164,312
Information Tech. Services 31780 Provides system wide administration and support for computing and networking. Responsible for maintaining student database records.	Personnel	12.00	\$718,176	6.00	\$330,279	5.00	\$339,852	(1.00)	\$9,573
	Services		\$127,939		\$132,069		132,069.00		\$0
	Supplies		\$165,462		\$220,742		\$220,742		\$0
	Other		\$420		\$2,656		\$2,656		\$0
	Capital		\$215,660		\$967,136		1,326,793.00		\$359,657
	Total		\$1,227,657		\$1,652,882		\$2,022,112	22.34%	\$369,230
Guidance 31790 Provides personal counseling, scheduling, college and career planning and special education support.	Personnel	34.30	\$3,056,496	34.30	\$3,158,723	36.50	\$3,383,529	2.20	\$224,806
	Services		\$0		\$20,070		19,796.00		(\$274)
	Supplies		\$9,461		\$17,100		17,100.00		\$0
	Other		\$880		\$1,600		\$1,600		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$3,066,837		\$3,197,493		\$3,422,025	7.02%	\$224,531
School-Within-A-School 32200 Alternative program for high school students grades 10 - 12.	Personnel	4.10	\$387,117	4.10	\$412,829	4.10	\$421,339	0.00	\$8,510
	Services		\$0		\$2,324		\$2,324		\$0
	Supplies		\$9,227		\$8,000		8,000.00		\$0
	Other		\$0		\$0		\$0		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$396,344		\$423,153		\$431,663	2.01%	\$8,510
World Language 32250 World language programs at the elementary and high school levels grades K - 12.	Personnel	51.90	\$4,009,699	51.70	\$4,210,564	54.20	\$4,510,043	2.50	\$299,479
	Services		\$6,443		\$11,350		11,350.00		\$0
	Supplies		\$54,848		\$86,232		86,232.00		\$0
	Other		\$19,900		\$4,660		4,660.00		\$0
	Capital		\$1,014		\$2,725		2,725.00		\$0
	Total		\$4,091,904		\$4,315,531		\$4,615,010	6.94%	\$299,479

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
Eng. Lang. Learners (ELL) 32270 Provides services to non English speaking students seeking proficiency in English.	Personnel	30.10	\$2,420,432	29.70	\$2,606,674	30.50	\$2,744,771	0.80	\$138,097
	Services		\$65,611		\$90,386		90,386.00		\$0
	Supplies		\$23,809		\$15,822		15,822.00		\$0
	Other		\$149		\$274		\$274		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$2,510,001		\$2,713,156		\$2,851,253	5.09%	\$138,097
Visual Arts 32400 Art programs grades K - 12.	Personnel	17.54	\$1,370,392	17.34	\$1,409,885	17.84	\$1,523,917	0.50	\$114,032
	Services		\$3,064		\$8,600		8,600.00		\$0
	Supplies		\$86,765		\$97,633		97,633.00		\$0
	Other		\$3,095		\$1,950		\$1,950		\$0
	Capital		\$4,570		\$2,660		\$2,660		\$0
	Total		\$1,467,886		\$1,520,728		\$1,634,760	7.50%	\$114,032
English / Lang. Arts 32500 Language Arts and English courses grades K - 12.	Personnel	33.94	\$2,956,671	33.94	\$3,024,246	35.34	\$3,173,123	1.40	\$148,877
	Services		\$2,407		\$928		928.00		\$0
	Supplies		\$196,226		\$220,746		220,746.00		\$0
	Other		\$4,927		\$500		500.00		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$3,160,231		\$3,246,420		\$3,395,297	4.59%	\$148,877
Mathematics 32600 Mathematics courses grades K -12.	Personnel	56.40	\$4,504,825	56.40	\$4,891,931	57.70	\$5,196,713	1.30	\$304,782
	Services		\$16,276		\$3,405		\$3,405		\$0
	Supplies		\$160,358		\$201,409		201,409.00		\$0
	Other		\$17,088		\$3,179		3,179.00		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$4,698,547		\$5,099,924		\$5,404,706	5.98%	\$304,782
Performing Arts 32650 Includes dance, drama and music programs for grades K - 12.	Personnel	27.92	\$2,196,026	27.92	\$2,312,966	27.62	\$2,354,015	(0.30)	\$41,049
	Services		\$14,930		\$13,471		13,471.00		\$0
	Supplies		\$50,014		\$52,250		52,250.00		\$0
	Other		\$313		\$660		\$660		\$0
	Capital		\$780		\$7,460		7,460.00		\$0
	Total		\$2,262,063		\$2,386,807		\$2,427,856	1.72%	\$41,049

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
Physical Education 32700 Physical Education grades K - 12.	Personnel	25.60	\$2,015,255	25.60	\$2,140,963	26.15	\$2,169,508	0.55	\$28,545
	Services		\$3,587		\$6,150		6,150.00		\$0
	Supplies		\$33,906		\$28,481		28,481.00		\$0
	Other		\$3,639		\$4,774		4,774.00		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$2,056,387		\$2,180,368		\$2,208,913	1.31%	\$28,545
Special Education 32760 Provides special education to students ages 3 - 22 in compliance with state and federal mandates. (Includes OT/PT and Speech & Language staff).	Personnel	360.50	\$20,545,949	358.90	\$21,258,684	379.59	\$22,150,757	20.69	\$892,073
	Services		\$5,974,088		\$6,020,096		5,498,096.00		(\$522,000)
	Supplies		\$67,441		\$83,821		83,821.00		\$0
	Other		\$224,040		\$259,000		327,000.00		\$68,000
	Capital		\$0		\$0		\$0		\$0
	Total		\$26,811,518		\$27,621,601		\$28,059,674	1.59%	\$438,073
Literacy Specialists 32770 Provides reading, writing and speech and language services for eligible students ages 3 - 22.	Personnel	26.40	\$2,389,872	29.40	\$2,677,451	28.90	\$2,758,578	(0.50)	\$81,127
	Services		\$73,570		\$77,074		\$0		(\$77,074)
	Supplies		\$67,206		\$28,268		28,268.00		\$0
	Other		\$1,460		\$37,050		\$37,050		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$2,532,108		\$2,819,843		\$2,823,896	0.14%	\$4,053
Health Education 32780 Eighth grade health courses along with support health education programs at the high school level.	Personnel	5.30	\$421,666	5.30	\$475,641	5.30	\$472,889	0.00	(\$2,752)
	Services		\$5,950		\$33,900		33,900.00		\$0
	Supplies		\$11,536		\$8,599		8,599.00		\$0
	Other		\$8,749		\$16,500		16,500.00		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$447,901		\$534,640		\$531,888	(0.51)%	(\$2,752)
Science 32850 All science courses grades K-12.	Personnel	36.83	\$3,089,752	36.83	\$3,181,103	38.23	\$3,427,440	1.40	\$246,337
	Services		\$8,000		\$3,243		3,243.00		\$0
	Supplies		\$144,843		\$159,143		159,143.00		\$0
	Other		\$3,128		\$3,293		3,293.00		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$3,245,723		\$3,346,782		\$3,593,119	7.36%	\$246,337

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
Social Studies 32900 All social studies courses grades K -12.	Personnel	32.63	\$2,897,828	32.63	\$2,987,583	34.83	\$3,260,318	2.20	\$272,735
	Services		\$16,566		\$3,100		3,100.00		\$0
	Supplies		\$105,374		\$121,979		121,979.00		\$0
	Other		\$701		\$0		-		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$3,020,469		\$3,112,662		\$3,385,397	8.76%	\$272,735
Career & Tech. Ed. 32920 Courses which explore career options to help students in secondary education and career decisions.	Personnel	8.78	\$761,880	8.78	\$791,735	8.78	\$817,731	0.00	\$25,996
	Services		\$5,168		\$7,000		7,000.00		\$0
	Supplies		\$45,257		\$59,000		59,000.00		\$0
	Other		\$150		\$450		\$450		\$0
	Capital		\$11,929		\$1,028		\$1,028		\$0
	Total		\$824,384		\$859,213		\$885,209	3.03%	\$25,996
Kindergarten 33150 Early childhood program to prepare children to function successfully in school.	Personnel	55.52	\$3,163,647	55.52	\$3,346,583	56.97	\$3,540,112	1.45	\$193,529
	Services		\$100,000		\$103,800		103,800.00		\$0
	Supplies		\$1,088		\$14,965		\$14,965		\$0
	Other		\$0		\$0		\$0		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$3,264,735		\$3,465,348		\$3,658,877	5.58%	\$193,529
Elementary 33200 Salaries for elementary teachers and aides, professional development, instructional supplies and elementary school equipment.	Personnel	218.17	\$15,958,136	200.32	\$15,664,953	200.48	\$16,116,390	0.16	\$451,437
	Services		\$163,796		\$185,785		185,785.00		\$0
	Supplies		\$136,732		\$19,637		\$19,637		\$0
	Other		\$7,705		\$0		\$0		\$0
	Capital		\$2,867		\$0		-		\$0
	Total		\$16,269,236		\$15,870,375		\$16,321,812	2.84%	\$451,437
Enrichment and Challenge Support ECS specialists work together with classroom teachers to meet the needs of their students for challenge, enrichment and extension across all disciplines.	Personnel	0.00	\$0	6.40	\$627,330	6.40	\$640,376	0.00	\$13,046
	Services		\$0		\$200		200.00		\$0
	Supplies		\$0		\$6,762		\$6,762		\$0
	Other		\$0		\$9,241		\$9,241		\$0
	Capital		\$0		\$0		\$0		\$0
	Total		\$0		\$643,533		\$656,579	2.03%	\$13,046

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
Baker School Salaries for Baker office staff and aides, professional development, instructional supplies and elementary school equipment.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	6.00	\$503,719 \$10,767 \$15,406 \$7,329 \$502 \$537,723	6.00	\$514,397 \$10,767 \$15,406 \$7,329 \$502 \$548,401	0.00 1.99%	\$10,678 \$0 (\$0) \$0 \$0 \$10,678
Devotion School Salaries for all Devotion office staff and aides, professional development, instructional supplies and elementary school equipment.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	10.00	\$736,958 \$11,595 \$16,591 \$7,893 \$540 \$773,577	10.00	\$767,003 11,595.00 16,591.00 7,893.00 540.00 \$803,622	0.00 3.88%	\$30,045 \$0 \$0 \$0 \$0 \$30,045
Driscoll School Salaries for Driscoll office staff and aides, professional development, instructional supplies and elementary school equipment.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	4.00	\$349,318 \$8,079 \$11,559 \$5,499 \$376 \$374,831	4.00	\$356,524 \$8,079 \$11,559 \$5,499 \$376 \$382,037	0.00 1.92%	\$7,206 \$0 \$0 \$0 \$0 \$7,206
Heath School Salaries for Heath office staff and aides, professional development, instructional supplies and elementary school equipment.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	4.00	\$333,299 \$7,536 \$10,782 \$5,130 \$351 \$357,098	4.00	\$346,168 \$7,536 \$10,782 \$5,130 \$351 \$369,967	0.00 3.60%	\$12,869 \$0 \$0 \$0 \$0 \$12,869
Lawrence School Salaries for Lawrence office staff and aides, professional development, instructional supplies and elementary school equipment.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	4.00	\$342,767 \$9,287 \$13,288 \$6,322 \$433 \$372,097	4.00	\$344,581 \$9,287 \$13,288 \$6,322 \$433 \$373,911	0.00 0.49%	\$1,814 \$0 \$0 \$0 \$0 \$1,814

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
Lincoln School Salaries for Lincoln office staff and aides, professional development, instructional supplies and elementary school equipment.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	4.00	\$330,269 \$7,794 \$11,151 \$5,305 \$363 \$354,882	4.00	\$341,090 \$7,794 \$11,151 \$5,305 \$363 \$365,703	0.00 3.05%	\$10,821 \$0 \$0 \$0 \$0 \$10,821
Pierce School Salaries for Pierce office staff and aides, professional development, instructional supplies and elementary school equipment.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	8.00	\$570,856 \$11,188 \$16,008 \$7,616 \$521 \$606,189	8.00	\$580,387 \$11,188 \$16,008 \$7,616 \$521 \$615,720	0.00 1.57%	\$9,531 \$0 \$0 \$0 \$0 \$9,531
Runkle School Salaries for Runkle office staff and aides, professional development, instructional supplies and elementary school equipment.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	4.00	\$341,614 \$7,970 \$11,404 \$5,425 \$371 \$366,784	4.00	\$365,398 \$7,970 \$11,404 \$5,425 \$371 \$390,568	0.00 6.48%	\$23,784 \$0 \$0 \$0 \$0 \$23,784
BHS Program Suppt. 33300 Administration of BHS program and tutoring centers, graduation ceremony, central office supplies and leasing of copy equipment.	Personnel Services Supplies Other Capital Total	15.44	\$1,177,713 \$103,628 \$65,156 \$17,503 \$0 \$1,364,000	29.22	\$2,425,699 \$215,143 \$108,433 \$22,848 \$0 \$2,772,123	32.47	\$2,703,345 215,143.00 108,433.00 22,848.00 \$0 \$3,049,769	3.25 10.02%	\$277,646 \$0 \$0 \$0 \$0 \$277,646
Alternative Choices in Education A competency based program within Brookline High School for students who choose to be in a smaller educational setting and engage in project based learning.	Personnel Services Supplies Other Capital Total	0.00	\$0 \$0 \$0 \$0 \$0 \$0	6.50	\$496,394 \$0 \$0 \$0 \$0 \$496,394	6.50	\$510,801 \$0 \$0 \$0 \$0 \$510,801	0.00 2.90%	\$14,407 \$0 \$0 \$0 \$0 \$14,407

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
General Instruction 33400 Funds substitute teachers and general instructional supplies for grades K -12. Contingency and Collective Bargaining Reserves also budgeted to this program.	Personnel	9.00	\$1,612,367	9.00	\$799,607	8.00	\$923,940	(1.00)	\$124,333
	Services		\$0		\$6,600		-		(\$6,600)
	Supplies		\$755		\$24,723		24,723.43		\$0
	Other		\$200,000		\$111,996		228,643.00		\$116,647
	Capital		\$0		\$0		\$0		\$0
	Total		\$1,813,122		\$942,926		\$1,177,306	24.86%	\$234,380
Building Services 34250 Funding for custodial staff and custodial supplies to support the operation and maintenance of school buildings.	Personnel	41.88	\$2,385,451	42.88	\$2,624,172	41.38	\$2,610,164	(1.50)	(\$14,008)
	Services		\$518,068		\$617,327		623,637.00		\$6,310
	Supplies		\$151,655		\$172,821		147,821.00		(\$25,000)
	Other		\$0		\$100		100.00		\$0
	Capital		\$4,740		\$18,600		\$18,600		\$0
	Total		\$3,059,914		\$3,433,020		\$3,400,322	(0.95)%	(\$32,698)

The Public Schools of Brookline
FY18 Budget - FY19 Budget Variance Analysis

Program	Exp.	FY17 Actual Expended		FY18 Budget		FY19 Override Budget Request		FY19 Override Bud - FY18 Bud Variance	
<u>Gross School Dept. Budget Expenditures</u>	Personnel	1,229.27	\$90,485,911	#####	\$94,296,072	1,277.76	\$98,478,448	32.73	\$4,182,376
	Services		\$10,010,518		\$10,511,974		\$10,542,721		\$30,748
	Supplies		\$2,086,137		\$2,052,027		\$2,051,297		(\$730)
	Other		\$860,243		\$1,023,580		\$1,288,570		\$264,990
	Capital		\$1,253,732		\$1,005,066		\$1,364,723		\$359,657
	Total		\$104,696,541		\$108,888,719		\$113,725,760	4.44%	\$4,837,041
<u>School Dept. Revenues</u>									
General Fund Appropriation			\$101,118,781		\$104,758,343		\$ 110,756,679	5.73%	\$ 5,998,336
BHS Fee Based Busing							<u>\$75,000</u>	100.00%	<u>\$ 75,000</u>
Total Town/School Partnership Revenue							\$ 110,831,679	5.80%	\$ 6,073,336
Tuition and Fees			\$675,744		\$696,016		\$696,016	*	
Facility Rental			\$225,000		\$225,000		\$0	-100.00%	\$ (225,000)
Circuit Breaker Funding			\$2,167,657		\$2,700,000	*	\$1,688,705	-37.46%	\$(1,011,295)
Revolving Fund Reimbursement			\$150,680		\$150,680		\$150,680	*	\$ -
Other Revenue			<u>\$358,680</u>		<u>\$358,680</u>		\$358,680	*	\$ -
Total Revenue:			\$104,696,541		\$108,888,719		\$ 113,725,760	4.44%	\$ 4,837,041
Surplus/Deficit:			\$0		\$0		\$0		