

FY22 Budget Overview

Brookline School Committee

April 20, 2021



PSB Mission

Our mission is to ensure that every student develops the skills and knowledge to pursue a productive and fulfilling life, to participate thoughtfully in a democracy, and succeed in a diverse and evolving global society.

Why is budget taking so long to finalize?

- Huge shifts in personnel
 - RLA is a 9th school (bringing online and decommissioning in less than one year is very complex)
 - Large pre- to post-pandemic (potential) enrollment changes must be addressed
 - Scrutiny of equity across programs, buildings
- Documentation of every budget request
- Finalizing/Projecting Enrollment for Grade K & 1
- Goals
 - Adhere to SC Budget Guidelines
 - Minimize Reductions in Force
 - Optimize and extend use of one-time revenues

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FY 22 Revenue Update

Revenue	FY21	FY22 Projected as of January 21	FY 22 Projected as of Feb 11	FY 22 SC request as of Feb 11	Updated FY 22 Projected March 25 & April 6*	FY 22 Projected Change from FY 21
Town/School Partnership*	\$118,998,990	\$117,253,547	\$120,045,272	\$125,825,945	\$120,197,717	\$1,198,737
ESSER II initial (in-person learning)			\$1,641,807	\$1,641,807	\$ 1,491,807	\$ 1,491,807
ESSER III					\$3,641,000	\$3,641,000
American Rescue Plan (Town Allocation)					TBD	
Circuit Breaker	\$1,971,547	\$2,292,164	\$2,292,164	\$2,292,164	\$2,292,164	\$320,617
Tuition/Materials Fee	\$505,000	\$505,000	\$520,150	\$520,150	\$520,150	\$15,150
Total Projected Revenue	\$121,475,537	\$120,050,711	\$124,499,393	\$ 130,280,066	\$ 128,166,645	\$6,667,301

- FY22 Town/School Partnership Allocation - + Chapter 70 and State Aid increase (NEW GIC ADJUSTMENT +\$152,444* corrected)
- ESSER II (<https://www.doe.mass.edu/grants/2021/115/>) Adjusted for Spring Tents (\$150K); expires Sept 2023)
- ESSER III based on MMA/congressional delegation information (expire Sept 2023)
- ARP based on MMA/congressional delegation information (expire December 2024)
- Circuit Breaker Level fund to FY 21 actual reimbursement
- Materials Fee tuition: +3% annual increase

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ESSER III

PSB Estimated funds under the ESSER Fund - \$3.641 Million* *In accordance with funding received under Part A, Title I of ESEA in the most recent fiscal year*

These funds expire on **September 30, 2023**

How funds can be used (this list is not exhaustive and will be subject to further agency guidance)

1. **At least 20% of funds received must be used to address learning loss** through the implementation of evidence-based interventions, including summer learning, extended day or afterschool programs, or extended school year programs.
2. **Remaining funds may be used for any activities under current law**, and other key activities including but not limited to:
 1. Purchasing sanitation and PPE, training school staff on pandemic preparedness measures and developing health protocols in alignment with CDC guidelines;
 2. Repairing school facilities to reduce virus transmission and exposure to environmental health hazards;
 3. Providing technology for online learning to all students, including hardware, software and connectivity, and meals to eligible students engaged in remote learning;
 4. Providing mental health services for students;
 5. Other activities necessary to maintain continuity of services for school districts and employment of staff

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American Rescue Plan

Town of Brookline Will Receive an Estimated \$34.21 Million in Direct Recovery Funds (PSB allocation as yet unknown). This does not include additional funding from the Commonwealth, Norfolk County, and dedicated school funding (see previous slide).

These funds expire on **December 31, 2024**.

How Local Funds Can Be Spent

1. To respond to the public health emergency with respect to the COVID 19 pandemic and its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
1. To respond to workers performing essential work during the COVID 19 public health emergency by providing premium pay to essential workers of the metropolitan city, nonentitlement unit of local government, or county that are performing such essential work, or by providing grants to eligible employers that have essential workers who perform essential work;
1. **To provide local government services that could have been cut due to lost revenue as a result of the COVID 19 public health emergency; or**
2. To make necessary investments in water, sewer, or broadband infrastructure.

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FY 22 Budget Update

Summary	FY21	As Presented by Supt Feb 11	As Voted by SC Feb 11	Supt Budget Revision as of March 4	Supt Budget Revision as of March 25	Supt Budget Revision as of April 6	Supt Budget Revision as of April 20	Change from FY 21
Salaries	\$ 105,814,285	\$ 109,943,156	\$ 110,093,156	\$ 836,398	\$ 110,929,554	\$109,025,735	\$ 110,219,293	\$ 4,405,008
Salary Savings/Turnover Savings							\$ (500,000)	\$ (500,000)
Contracted Services	\$ 11,639,625	\$ 13,514,903	\$ 14,381,903		\$ 14,381,903	\$14,013,622	\$ 14,099,012	\$ 2,459,387
Supplies	\$ 1,751,453	\$ 1,826,453	\$ 2,518,453		\$ 2,518,453	\$2,577,786	\$ 2,303,354	\$ 551,901
Other Charges	\$ 1,053,534	\$ 1,053,534	\$ 1,053,534		\$ 1,053,534	\$1,247,621	\$ 1,247,621	\$ 194,087
Utilities	\$ 7,350	\$ 7,350	\$ 7,350		\$ 7,350	\$8,437	\$ 8,437	\$ 1,087
Equipment	\$ 1,209,290	\$ 1,209,290	\$ 1,209,290		\$ 1,209,290	\$1,180,913	\$ 1,180,913	\$ (28,377)
Sub Total PSB Projected Budget Request	\$ 121,475,537	\$ 127,554,686	\$129,263,686	\$ 836,398	\$ 130,100,084	\$128,054,114	\$ 128,558,630	\$ 7,083,093
Building Div - Salaries		\$ 545,000	\$ 545,000	\$ (272,500)	\$ 272,500			
Building Div - Services/Mat'ls		\$ 471,380	\$ 471,380		\$ 471,380	\$471,380	\$471,380	\$471,380
Total Projected Budget Request	\$ 121,475,537	\$ 128,571,066	\$130,280,066	\$ 563,898	\$ 130,843,964	\$128,525,494	\$ 129,030,010	\$ 7,554,473
Point in time projected FY22 revenue (from revenue slide)		\$124,499,393	\$124,499,393	\$ 2,496,253	\$ 127,783,813	\$128,142,838	\$ 128,166,645	\$ 6,691,108
Point in time deficit		\$ (4,071,673)	\$ (5,780,673)		\$ (3,060,151)	\$ (382,656)	\$ (863,365)	

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Ongoing Steps to Closing the Gap

- Hold class size to average of 19 students per sections in the K-8 schools. Ongoing analysis of high school to identify reductions.
- In light of reduced enrollment, continue working with principals and coordinators to review all programs for efficiencies and alternate delivery models. We continue reviewing all areas of the schools, including supplies, materials, equipment, and personnel.
- Continue working with the Town to identify American Rescue Plan funding through Town/School Partnership.

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Ongoing Steps to Closing the Gap (Continued)

- Awaiting additional news about second round of Federal and State funding resources
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Upcoming Budget Presentations and Updates

Meetings:

Town/School Partnership: April 14 or 15th (To be confirmed)

Next SC Budget Update: April 15, 2021 (also meeting April 29)

AC Presentation: April 20, 2021

SC finance subcommittee: May 13, 2021

Town Meeting: May 19, 2021 (Day 1)

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

Program Budgets and impact statements on OpenGov

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Questions

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Town Financial Plan: proposed motion

Motion to request for the purposes of the Town Financial Plan,
\$125,825,945 of the Town Revenue Allocation as of February 11, 2021
which is sufficient to meet the projected need of
the School Department

= \$120,045,272 (town/school partnership) + \$4,071,673 (FY 22 projected gap)
+ 867K (contracted serv) + 692K (supplies) + 150K (OTL)

Not included: (\$1,641,807 - Esser II; \$2,292,164 - Circuit Breaker; \$520,150 - Materials Fee)

* Town Meeting appropriates only Town School Partnership/Town Financial Plan funds. (see Slide 3 for Revenue breakdown)

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FY22 Budget Development Guidelines

- Base the budget on pre-pandemic enrollment for grades K and 1; enrollment projections for all other grades will roll forward one year. There is significant enrollment uncertainty.
- Assume a return to “new normal” school programming and operations
 - RLA will not continue
- Align the budget to support high-quality curriculum initiatives

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FY22 Budget Development Guidelines

- Include funding for a new strategic planning process
- Include sufficient funding to support the Office of Teaching and Learning and the Office of Administration and Finance
- Return ECS Coordinator, Health and Wellness Coordinator, and afterschool activity stipends

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FY22 Budget Development Guidelines

- Adhere to class size guidelines
- Support efforts regarding staff diversity, equity, and inclusion
- Ensure breadth of program to include fine and performing arts, physical education, world language, libraries and career and technical education
- Support robust and aligned professional development for district educators

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FY22 Budget Development Guidelines

- Meet all contractual obligations (personnel contracts, contracted services)
- Meet the needs of PSB students receiving special education requirements
- Support the social emotional needs of students, post-pandemic
- Examine summer learning opportunities for students

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FY21 Revenue

Town/School Partnership Allocation:	\$ 118,998,990
Circuit Breaker:	\$ 1,971,547
Tuition/Materials Fee:	\$ 505,000
TOTAL FY21 Budget:	\$ 121,475,537

One-time supplemental funding in FY21 (COVID relief not included above):

Additional Town Allocation (Nov. 2020):	\$ 1,750,000
CARES Act Funding:	\$ 1,100,000

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January 21: Projected FY22 Revenue

- FY22 Town/School Partnership Allocation \$ 117,253,547
 - **this is \$1,745,443 lower than FY21**
 - Chapter 70 expected to be level-funded
 - No carry forward of COVID-19 Funds (\$2.9M)
- Anticipated circuit breaker increase (\$320k)
 - Total anticipated circuit breaker reimbursement: \$ 2,292,164
- Materials Fee tuition: \$ 505,000
- Total Projected Revenue (as of January 2021): **\$ 120,050,711**

FY 22 Revenue Reduction Compared to FY21 **\$(1,424,826)**

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January 21: FY22 Gap

FY 22 Revenue Reduction compared to FY21:	\$1,424,725
Projected Increase over FY21 Budget:	\$6,658,351
<ul style="list-style-type: none"> • Additional Expenses - Obligations • Proposed Needs 	\$ 4,723,091 \$ 1,935,260
Current FY22 Gap:	\$ 8,083,177

FY 22 Revenue Update

Summary	FY21	As Presented Feb 11 w/o GIC adj March	Town/School Partnership Budget for monitoring March 18	Change from FY 21	Supt Budget Revision as of March 18	Change from FY 21	NOTES
Town/School Partnership	\$ 118,998,990	\$ 120,045,272	\$ 120,197,717	\$ 1,198,727	\$ 122,213,970	\$ 3,214,980	Adjusted \$152,455 GIC
"American Rescue Plan" (One time funds)			\$ 3,611,975	\$ 3,611,975	\$ 3,611,975	\$ 3,611,975	TBD (est 2.2x ESSER II = ESSER III) 20%committed to Learning Recovery
ESSER II (One-Time funds for in-person learning)		\$ 1,641,807	\$ 1,641,807	\$ 1,641,807	\$ 1,641,807	\$ 1,641,807	
Circuit Breaker	\$ 1,971,547	\$ 2,292,164	\$ 2,292,164	\$ 320,617	\$ 2,292,164	\$ 320,617	
Tuition/Materials Fee	\$ 505,000	\$ 520,150	\$ 520,150	\$ 15,150	\$ 520,150	\$ 15,150	
Total Projected Revenue	\$ 121,475,537	\$ 124,499,393	\$ 128,263,813	\$ 6,788,276	\$ 130,280,066	\$ 8,804,529	

- GIC Adjustments \$152,455
- ESSER III Estimated funds \$3,611,975

FY 22 Budget Update

Expenses	FY21	FY22 Projected as of January 21	FY 22 Projected as of Feb 4	FY 22 Projected Change from FY 21	Updated FY 22 Projected Feb 11	FY 22 Projected from FY 21
Salaries	\$105,814,285	\$110,372,358	\$109,572,358	\$3,758,073	\$109,943,156	\$4,128,871
Contracted Services	\$11,639,625	\$13,214,903	\$13,214,903	\$1,575,278	\$13,514,903	\$1,875,278
Supplies	\$1,751,453	\$1,826,453	\$1,826,453	\$75,000	\$1,826,453	\$75,000
Other Charges	\$1,053,534	\$1,053,534	\$1,053,534	\$0	\$1,053,534	\$0
Utilities	\$7,350	\$7,350	\$7,350	\$0	\$7,350	\$0
Equipment	\$1,209,290	\$1,209,290	\$1,209,290	\$0	\$1,209,290	\$0
Total Projected Budget	\$121,475,537	\$127,683,888	\$126,883,888	\$5,408,351	\$127,554,686	\$6,079,149
Public Building Division - Salaries			\$545,000	\$545,000	\$545,000	\$545,000
Public Building Division - Services/Materials		\$450,000	\$471,380	\$471,380	\$471,380	\$471,380
Total Projected Budget	\$121,475,537	\$128,133,888	\$127,900,268	\$6,424,731	\$128,571,066	\$7,095,529
Remaining Deficit	\$0	-\$8,083,177	-\$5,042,682		-\$4,071,673	

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FY 22 Budget Update

Summary	FY21	As Presented Feb 11 w/o GIC adj March	Town/School Partnership Budget for monitoring March 18	Change from FY 21	Supt Budget Revision as of March 18	Change from FY 21	NOTES
Salaries	\$ 105,814,285	\$ 109,943,156	\$ 110,929,554	\$ 5,115,269	\$ 110,929,554	\$ 5,115,269	*Will be adjusted pending final staffing list and reductions due to enrollment
Contracted Services	\$ 11,639,625	\$ 13,514,903	\$ 14,381,903	\$ 2,742,278	\$ 14,381,903	\$ 2,742,278	
Supplies	\$ 1,751,453	\$ 1,826,453	\$ 2,518,453	\$ 767,000	\$ 2,518,453	\$ 767,000	
Other Charges	\$ 1,053,534	\$ 1,053,534	\$ 1,053,534	\$ -	\$ 1,053,534	\$ -	
Utilities	\$ 7,350	\$ 7,350	\$ 7,350	\$ -	\$ 7,350	\$ -	
Equipment	\$ 1,209,290	\$ 1,209,290	\$ 1,209,290	\$ -	\$ 1,209,290	\$ -	
Sub Total PSB Projected Budget Request	\$ 121,475,537	\$ 127,554,686	\$ 130,100,084	\$ 8,624,547	\$ 130,100,084	\$ 8,624,547	
Public Building Division - Salaries		\$ 545,000	\$ 272,500	\$ 272,500	\$ 272,500	\$ 272,500	
Public Building Division - Services/Materials		\$ 471,380	\$ 471,380	\$ 471,380	\$ 471,380	\$ 471,380	
Total Projected Budget Request	\$ 121,475,537	\$ 128,571,066	\$ 133,114,138	\$ 9,368,427	\$ 130,843,964	\$ 9,368,427	
Remaining Deficit	\$ -	\$ (4,071,673)	\$ (4,850,325)	\$ (2,580,151)	\$ (563,898)	\$ (563,898)	Gap from Column Revenue
					\$ (2,580,151)		Gap with Town Revenue

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Current FY22 Gap

Summary	FY21	FY22 Projected as of January 21	FY 22 Projected as of Feb 4	FY 22 Projected Change Feb 4 - FY 21	FY 22 Updated Projected Feb 11	FY 22 Projected Change Feb 11 - FY 21
Total Projected Revenue	\$121,475,537	\$120,050,711	\$122,857,586	\$1,382,049	\$124,499,393	\$3,023,856
Total Projected Budget	\$121,475,537	\$128,133,888	\$127,900,268	\$6,424,731	\$128,571,066	\$7,095,529
Remaining Deficit	\$0	-\$8,083,177	-\$5,042,682	-\$5,042,682	-\$4,071,673	-\$4,071,673

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Salaries Update

BASE Budget Adjustments	As Presented February 4	New as of February 11	Change from Projected Needs
Step/Lane/Negotiations/ Salary Adjustments	\$5,022,899		\$5,022,899
Enhanced Social Emotional Supports (ESSER II)		\$1,020,798	\$1,020,798
Net Decrease of the impact of RLA	-\$1,424,826		-\$1,424,826
Return of additional positions (Stipend Cut, A&F support, ECS & Wellness Coord, Return 5th Floor Cuts)	\$810,000	-\$150,000 (Sr Dir OTL)	\$660,000
Summer School Needs and Supports	\$150,000		\$150,000
Preliminary Program Reductions (pending staff notification)		-\$500,000	-\$500,000
Reduction of Elementary Sections- 10 FTE (270 to 262 - Avg 19 per section)	-\$800,000		-\$800,000
Total PSB	\$3,758,073	\$370,798	\$4,128,871
Public Building Division - salaries	\$545,000		\$545,000
Total All Requests	\$4,303,073	\$370,798	\$4,673,871

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Contracted Services Update

BASE Budget Adjustments	As Presented February 4	Change as of February 11	Change from Projected Needs
Strategic Plan or Spec Educ Consulting Services	\$90,260		\$90,260
Special Education Tuition Increase -	\$825,018		\$825,018
Transportation Increase -	\$300,000		\$300,000
Software Licenses	\$360,000		\$360,000
Diagnostic tools for assessing learning loss (ESSER II)		\$300,000	\$300,000
Total PSB	\$1,575,278		\$1,875,278
Public Building Division	\$471,380		\$471,380
Total All Requests	\$2,046,658	\$300,000	\$2,346,658

*The OTL and OSS contracted services budgets have not been restored to their original budget reductions used to balance FY 20 (\$217K) or FY 21 (\$650K) = \$867K

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Supplies/Materials Update

BASE Budget Adjustments	As Presented February 4	Change as of February 11	Change from Projected Needs
Specialized Instructional Materials	\$75,000		\$75,000

The Supplies and Materials budgets have not been restored to their original budget reductions used to balance FY 20 (\$367k), or FY 21 (\$325K) for a total of \$692K

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Proposed Needs

● PSB Identified Needs:	\$6,079,149
● Public Building Division*	\$1,016,380
○ overdue preventative maintenance, HVAC staff, and increased maintenance as BHS comes online	
Total Projected Increase:	\$7,095,529

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Public Hearing Input Requested

- Use of ESSER II: Social Workers to address Social Emotional Needs & Assessment/Supports for Learning Loss
- Base Program: Class size at avg 19. All students in Brookline will receive the same base program across all K-8 schools
- BHS breadth of programs, sustain graduation requirements
- \$4M Gap - How can we bridge the gap? What do you want to preserve?

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