

PUBLIC SCHOOLS of **BROOKLINE**

FY22 Budget Overview

Additional Budget details are available at

www.brookline.k12.ma.us/budgetcentral

Table of Contents

I.	FY22 Highlights from Superintendent Recommendations	2
I.A.	Introduction	2
I.B.	Changes from FY21 Budget.....	4
I.B.1.	Personnel Budget Changes	4
I.B.2.	Expense (Non-personnel) Budget Changes.....	7
II.	Summary of Personnel Expenses	9
II.A.	Personnel by Category	9
II.B.	Contract Negotiations	9
II.C.	Categorization of Positions and Work Year	11
II.D.	Personnel Detail Summary by Category/Line	15
III.	Summary of Expenses (Non-Personnel).....	18
III.A.	52 - Services	18
III.B.	53 – Supplies/Materials	21
III.C.	55 – Other	22
III.D.	56 – Utilities	23
III.E.	5A – Capital /Equipment	24
IV.	Summary of Revenues	25
V.	Enrollment.....	32
VI.	FY22 Public Schools of Brookline Financial Plan in OpenGov	34
VI.A.	Operating Budget.....	34
VI.B.	FY 2022 Preliminary Budget Grants	35
VI.C.	FY 2022 Preliminary Budget Revolving Funds.....	37
VI.D.	FY 2022 Preliminary Budget Gifts and Donations	37

I. FY22 Highlights from Superintendent Recommendations

I.A. Introduction

The impact of the COVID-19 pandemic on the Public Schools of Brookline (PSB) over the course of FY2021 was significant. The district faced unprecedented challenges that required:

- Creation of the Remote Learning Academy, a brand-new, fully online school for over 600 PSB students in grades K-8
- Technology to enable remote access for all students while we operated in a remote and hybrid model
- Reduction in class size to meet distancing requirements for students attending in-person classes
- Enhanced air ventilation systems in all schools to provide increased and improved air flow
- Enhanced Personal Protective Equipment
- Furniture that allowed students and educators to use the classrooms
- Many other improvements and enhancements to keep students and staff safe

The collective one-time cost of these needs currently exceeds \$6,887,545. This extraordinary expense was only partially met by Federal and other relief funds totaling \$5,515,459, leading to a COVID-specific shortfall of \$1,372,086. To address this gap, there is a \$1,300,000 Reserve Fund Transfer request being made to the Town to balance the budget by fiscal year end. In the end, we will have met the extraordinary financial, programmatic, and logistical challenges during the COVID-19 pandemic through collaborative work with the Town/School Partnership, the skilled guidance of Expert Advisory Panels made up of incredible volunteer community members, and the tireless dedication of PSB staff.

As the impact of the pandemic changed over the course of the school year, the school district remained flexible and adaptable. In response to revised guidance from federal, state and local health authorities, our staff responded accordingly. For example, school and student schedules were revised often and learning models (hybrid instruction, remote instruction) were updated as conditions warranted. In the face of this uncertainty, PSB educators remained resilient. In order to keep the needs of students first, school administrators responded to questions and concerns as they arose, families worked to support their children, and students adapted to the new technology. All of us became accustomed to using Zoom to meet, learn, and teach. Through all of this uncertainty and upheaval, everyone - school, town, and community members - worked together to address the daunting issues related to the pandemic in order to provide students with the most consistent education possible under the circumstances.

As we plan for the 2021-2022 school year, and the return to more regular “new normal” scheduling and programming, we do so with a continued commitment to support the PSB 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 succeed in a diverse and evolving global society. 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, disability, and language status. In addition, we are focused on addressing any COVID-specific gaps, not only in academics but in socioemotional support and learning. This budget accordingly prioritizes the staffing, program, and materials needed to ensure educators have the resources needed to support the individual needs of all students.

The development of the FY22 budget involved the input of district leaders, principals, curriculum and program coordinators, and department heads. All areas of the budget were reviewed through the lens of

FY22 Public Schools of Brookline Financial Plan

School Committee guidelines, school needs, efficiencies, and impacts related to the pandemic. Through this collaborative process, the FY22 budget:

- Ensures that schools are well resourced with supplies and materials
- Enhances social emotional support for students
- Includes staffing levels to meet projected student enrollment
- Restores central office positions that had been intentionally paused for the current year only, to return the infrastructure needed to support teachers and programs

At the April 29, 2021 School Committee meeting, the Committee voted to approve an Annual Town Meeting budget request of \$120,197,717, allocated between the Public Building Division (\$471,380) and the Public Schools of Brookline (\$119,726,337). This dollar amount does not exceed the Town Revenue allocation as of March 25, 2021.

In addition, the School Committee voted to approve a FY22 PSB Budget of \$127,695,265 funded by the Town Meeting Appropriation, Circuit Breaker Reimbursement, Materials/Tuition Fees, and Federal ESSER II and ESSER III funds. The School Committee is keenly aware that it is using one-time funds to balance the FY22 budget, and that this is unsustainable. To close the gap between revenues and expenses in the future, either programmatic adjustments must be made or recurring revenues identified. Town/School Partnership is still awaiting federal guidance on how the American Rescue Plan funds may also be available to assist with filling the revenue gap in future years.

	FY21	FY22 Revenue Allocation by the Brookline School Committee		
	Public Schools of Brookline	Public Schools of Brookline	Public Building Division	Total Allocation as of April 29, 2021
Town/School Partnership	\$118,998,990	\$ 119,870,476	\$471,380	\$ 120,341,856
ESSER II* (expires 09/2023)		\$ 1,347,668		\$ 1,347,668
ESSER III* (expires 09/2023)		\$ 3,664,807		\$ 3,664,807
ARP (expires 12/2024)		TBD		
Circuit Breaker	\$ 1,971,547	\$ 2,292,164		\$ 2,292,164
Tuition/Materials Fee	\$ 505,000	\$ 520,150		\$ 520,150
Total Revenue Available	\$121,475,537	\$ 127,695,265	\$ 471,380	\$ 128,166,645
% Increase		5.12%		5.51%

* PSB is currently using ESSER II and III funds to meet its budgetary needs for the upcoming year, which are one-time federal funds. The Town/School Partnership has not yet determined the best use of the American Rescue Plan federal funds.

The School Committee is keenly aware that it is using one-time funds to balance the FY22 budget, and that this is unsustainable. To close the gap between revenues and expenses in the future, either programmatic adjustments must be made or recurring revenues identified.

The FY22 PSB Budget can be broken down in the following categories:

	FY21	FY22 Budget for the Brookline School Committee		
	Public Schools of Brookline	Public Schools of Brookline	Public Building Division	Total
Salaries	\$105,814,285	\$108,855,928	\$471,380	
Contracted Services	\$ 11,639,625	\$ 14,099,012		
Supplies	\$ 1,751,453	\$ 2,303,354		
Other Charges	\$ 1,053,534	\$ 1,247,621		
Utilities	\$ 7,350	\$ 8,437		
Equipment	\$ 1,209,290	\$ 1,180,913		
Total	121,475,537	127,695,265	471,380	128,166,645

I.B. Changes from FY21 Budget

Outlined below are adjustments made to the FY22 program. Additional budget information is available in Sections II - V of this document. Specific department details can be found on the Public Schools of Brookline’s Budget Central website (www.brookline.k12.ma.us/budgetcentral).

I.B.1. Personnel Budget Changes

Educational Staff

Status	Impact
<p>PSB enrollment in fall 2019 was 7,777 and in fall 2020 was 6,891, a reduction of 886 students or 11.4%. Enrollment for fall 2021 is projected to be near flat at 6,847. Therefore, PSB has fewer students across the district to serve than pre-pandemic. The majority of enrollment reduction is at the K-8 level. (See Section V for enrollment details.)</p> <p>During sectioning, Brookline High School administration also identified 3.0 FTE in reductions for FY22 by absorbing retirements, reducing staffing by combining low enrollment subject area classes, and eliminating a non-essential position.</p> <p>The current staffing level for classrooms and programs will continue to provide for the anticipated student population as well as coaching to staff.</p>	<p>Due to decreased enrollment:</p> <ul style="list-style-type: none"> ● Reduce elementary sections by 12 (12.0 FTE) ● Reduce specials (i.e., art, PE, music, world language) sections accordingly (4.8 FTE) ● Schedule remaining sections with a target of 19 students per class ● Provide a teacher reserve for possible growth beyond projections ● Reduce Math Specialists by 1.0 FTE ● Reduce English Learner teachers by 1.5 FTE ● Reduce English Language Arts coaches by 3.8 FTE ● Reduce 3.0 BHS teachers ● No Reduction-In-Force (RIF) of Professional Status Teachers

Office of Student Services (OSS)

OSS provides a broad spectrum of specialized services to meet the needs of students across the district including special education, student health, and school counseling and mental health.

Status	Impact
<p>There is a growing need to increase social-emotional support for students; especially following the pandemic to:</p> <ul style="list-style-type: none"> ● Support students, families, and staff around issues of anxiety, depression, and school refusal ● Provide more wraparound and direct social-emotional support to schools and students ● Link home, school, and community to promote and support student academic and social success 	<ul style="list-style-type: none"> ● Add 9.0 FTE social workers (8 K-8, 1 BHS) ● Add an Assistant Director of Guidance and Clinical Services
<p>During the budget planning, it was decided that the range of responsibilities of Inclusion Facilitators (IF) can be met with existing staff.</p>	<p>Eliminate 4.0 FTE Inclusion Facilitator (IF) positions.</p>

Office of Teaching and Learning (OTL)

OTL is responsible for a broad range of areas, including program and curriculum coordination, assessment, instruction, professional development, educational initiatives, research and grants.

Status	Impact
<p>There is a pressing need for district support of principals, curriculum, instruction, and professional development through the Office of Teaching and Learning. Two Senior Directors will have broader roles that focus on supporting principals, schools, teaching and learning, and professional development.</p> <p>Funding for the position of Coordinator of Physical Education, Health and Wellness was suspended in FY21 due to budget constraints; however, due to the need to oversee this PreK-12 program, the position was restored partway through the year using other funds</p> <p>Reduction of FTE due to completion of program review.</p>	<p>Restore second Senior Director of OTL.</p> <p>Eliminate Director of Professional Development position. Responsibility for professional development will shift to the senior directors.</p> <p>Restore Coordinator of Physical Education, Health and Wellness</p> <p>Reduce Math Secretary by 0.3 FTE</p>
<p>There is a need for academic recovery support for students in grades 1-8, as well as an expansion of the Project Discovery (literacy) program for grades K-5.</p>	<p>Implement Universal Summer School Includes funding for instructors and materials.</p>

Status	Impact
The ECS program was not fully implemented during the FY21 school year and discussions determined that the program was not meeting expectations. The district has elected to reimagine the program through a Project-Based Learning curriculum enhancement pilot. The pilot will determine how to make project-based learning accessible to more students, identify needs of all buildings, and collect data to determine program impact. If the pilot returns positive results, the intention of the School Committee is to grow project-based learning opportunities for students.	Suspend Enrichment Challenge and Support (ECS) Program: <ul style="list-style-type: none"> ● Maintain 2.0 FTE for Program Design ● Eliminate 2.0 FTE ECS Teachers ● Eliminate 0.2 FTE ECS Secretary
The vision for the New Teacher Mentor district wide position was not fulfilled. All new teachers will continue to receive a mentoring and induction program under the existing High School and Elementary Mentors.	Eliminate New Teacher Mentor position (1.0 FTE)
The full offering of Student Activity/Curriculum stipends and intramural sports will return in September.	Restore FY21 suspension of student activity, curriculum, athletics, and intramural stipends.

Office of Administration and Finance (A&F)

A&F is responsible for the business operations, budget development and monitoring, payroll, building services, transportation, information technology services, and food services for the school department and intergovernmental relations.

Status	Impact
Brookline Fiscal Advisory Council (BFAC) recommended increased financial oversight in PSB. Reliable, understandable, and consistent information on finance and personnel is necessary for efficient school operations.	Add Budget Analyst/Personnel (1.0 FTE)
Custodial staff has been increased to reflect the increase in square footage resulting from the new HS building coming online in the fall (2FTEs) and the new wing of the main building coming online mid-year (0.5 FTE) this year, converting to 1FTE the following year). These staff will maintain an additional 80,000 square feet at the BHS campus.	Add custodial staff (2.5 FTEs)

Office of Strategy and Performance (OSP)

OSP coordinates the district's strategic planning, the district-wide management of student information systems, the use of student data, and family and community outreach.

Status	Impact
The enrollment and communications/ community engagement positions will be realigned to provide additional support in the communications function that has been historically underserved.	Reorganization of existing 2.0 FTE <i>(budget neutral impact)</i>

I.B.2. Expense (Non-personnel) Budget Changes

52 – Services

The school department categorizes the purchase of Special Education Tuition, Transportation, Special Education Consulting Services, Professional services, and other smaller contract lines for departments to perform teaching and learning in the classroom.

Status	Impact
<p>Mandated costs for special education have increased for out of district tuition, therapeutic services, and transportation. This represents nearly \$10.2M (or two-thirds of the \$14.1M total services line item). These funds are necessary to meet the needs of special education students as provided for in their Individual Education Plan (IEP). (\$2.534M)</p> <p>Additional contract cleaning service costs were also increased. (\$125K)</p> <p>Reduction of general consulting services (\$200K)</p>	Increase: \$2,459,387 in service costs (See Section III for breakdown of all service costs)

53 – Supplies

The school department categorizes the purchase of Textbooks, consumable supplies and materials, and other manipulatives for teachers and employees to provided teaching and learning in the classroom.

Status	Impact
<p>Supply accounts for curriculum and special education have been underfunded the last three years.</p> <p>Increase in cost for cleaning supplies due to additional needs and square footage.</p>	Increase: \$551,901 (See Section III for breakdown of all supply costs)

55 – Other

The school department categorizes the purchase of services related to travel and professional development.

Status	Impact
Restructuring of the professional development management to better meet district and building-based needs. This year the district will take a different approach to PD funds, bringing them together into a centralized account under the control of the Office of Teaching and Learning. Each building leader will still have a portion of the funding allocated for their PD planning during the year.	Other Increase \$194,087 (See Section III for breakdown of all other costs)

56 – Utilities

The school department categorizes the purchase of gasoline and other expenses that fall under the categorization of utilities here. All traditional utilities are funded in the Public Building Division or in the Town Information Technology Department as a shared municipal/school expense.

Status	Impact
Gasoline for operations, athletics, and employee issued vehicles.	Utilities – Increase: \$1,087 (See Section III for breakdown of all utilities costs)

5A – Equipment

The school department categorizes the purchase of furniture, equipment, or capital that is less than \$5,000 and a life cycle of less than 5 years in these line items. The furniture and equipment budget is supplemented by the Capital Improvement Plan Furniture line items which funds complete classroom and large equipment replacements (fitness centers, kilns, etc) out of that budget.

Status	Impact
Funds designated for technology upgrades and replacements were lower than expected.	Reduce: \$28,377 (See Section III for breakdown of all equipment costs)

II. Summary of Personnel Expenses

II.A. Personnel by Category

All salary line items reflect each employee budgeted at their appropriate step and lane in accordance to their Collective Bargaining Agreement, School Committee authorized non-aligned pay rate, or individual employment contract.

Personnel costs (exclusive of benefits) make up 86% of the school budget. The table below provides a summary of bargaining unit, FTE Total, and Budget Request total (\$). The School Committee reserves funds for a portion of new FTEs requested to be transferred at the November Special Town Meeting to the Town’s Unclassified Account for Health Insurance as part of the Special Town Meeting appropriation process.

Group /BU Code	Short Desc	Long Description	Operating Budget FTE	Special Revenue Fund FTEs	Sum of BUDGET FTE
BESA	BESA	EDUCATION SECRETARY ASSOC	39.00	6.50	45.50
S100	STIPEND-B	STIPEND SCHEDULE B			
S102	STIPEND-NA	STIPEND - NON ALIGNED			
SAD1	SR STAFF	SUPT, DPTY SUPT AND ASST SUPT	4.00	-	4.00
SAD2	PRINCIPALS	PRINCIPALS AND BHS HEADMASTER	9.80	0.20	10.00
SAD3	DIRECTORS	DEANS AND DIRECTORS	13.80	2.00	15.80
SAD4	IND CONTR	INDIVIDUAL CONTRACTS	18.75	6.45	25.20
SAFC	AFSCME CUS	AFSCME CUSTODIANS	42.43	4.00	46.43
SAFF	AFSCME FS	AFSCME FOOD SERVICE		22.39	22.39
SNB	NO BENEFIT	SCHOOL NO BENEFITS	8.00	1.00	9.00
STRN	TRANSPORT	TRANSPORTATION			
SUBS	SUBS	SUBSTITUTE TEACHERS			
SUMM	SUM SCH	SUMMER SCHOOL			
SUNA	UNIT A	TEACHERS	852.66	22.95	875.61
SUNB	UNIT B	CURRICULUM COORDINATORS	40.00	3.00	43.00
SUNC	UNIT C	PARAPROFESSIONALS	269.95	57.95	327.91
		Total FTEs	1,298.39	126.44	1,424.83
Total Budget			\$ 108,855,928	\$ 7,059,081	\$ 115,915,009

II.B. Contract Negotiations

The budget request contains 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.

Starting in FY19 the district budgeted for standardized work schedules for a portion of the paraprofessional group to have a seven-hour day with a 30 minute unpaid lunch. This extension of the paraprofessional day allows 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.

The collective bargaining groups are:

- Brookline Educators Union -
 - UNIT A (2016-2019) - Teachers and Stipends
 - UNIT B (2016-2019) - Administrators
 - PARAPROFESSIONALS (2016-2019)
- AFSCME -
 - CUSTODIANS (2018-2021)
 - BESA (2018-2021)
 - FOOD SERVICE (2018-2021)
- Non-Aligned - Administrators, Staff not in a bargaining unit, Substitutes, Summer pay rates, and Stipends

Other Personnel Account Changes: The 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 \$500,000. The budget experiences an estimated turnover saving of approximately \$325,000 for BEU Unit A, and \$100,000 for BEU Paraprofessionals, and \$75,000 for Unit B, AFSCME and Non-Aligned.

Cost of Living Adjustments (COLA): The School Committee negotiates all contracts and collective bargaining agreements. All contracts are currently being negotiated. The COLA adjustment is unknown and also must be within the total appropriation of the School Department funds.

Step Changes: All of the collective bargaining agreements contain a salary grid that has what are referred to as steps. The average cost of steps across all contracts and collective bargaining agreements is approximately 3%. Steps represent years of experience at the time of entry to a position. An individual will travel through the steps until they reach the maximum step when all step increases stop. Employees at the maximum step receive only pay rate increases that increase the salary/rate table.

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 can result in a teacher being eligible for what is termed a "Lane change." A Lane change occurs when an educator 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 requesting an adjustment. The total increase due to Lane changes is included in the 3% for steps and lanes. 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. Note that no step increases are provided for in our Administration and nonaligned 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, geographic relocation, 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 2020 assumption is \$800,000 for all bargaining units. In FY2019 the assumption used was \$800,000, and in FY 2017 and FY2018 an assumption of \$1,000,000 was used. This higher level proved unsustainable after two years.

Enrollment Driven Personnel Increases: The district has the working assumption that additional employees will be added to the district each budget cycle as enrollment increases. The assumption is that the average cost of each new FTE is a Unit A Teacher hired at an average of Masters, Step 5, including the cost of benefits. Enrollment driven increases include classroom positions, increases in student services (such as nursing, guidance, English learner educators), and educational leaders required to meet enrollment driven needs.

II.C. Categorization of Positions and Work Year

The School Department often receives questions about the number of staff. We only show staff in full-time equivalencies (FTE). Positions that utilize head counts, for example are Unit A- Stipends and Unit A- Coaches. Both of these budget lines do not display FTEs but a dollar amount based on head count filled. These positions are additional pay amounts for a specific function for a specific period of time and not benefits eligible. The School Department has traditionally presented their Full-time Equivalency (FTE) summary by bargaining unit. However, this format does not allow the reader to know the basis of work year of 1.0 FTE. Table A, below, is presented in the “Line Number” and “Roll up” order for each category presented in the budget and displays the basis for a 1.0 FTE.

1.0 Full-time Equivalency (FTE)

Group/ BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
BEU	Unit A – Teachers	<ul style="list-style-type: none"> • High School: 6.833 Continuous hours (7:25 pm - 3 pm) per day • K- 8: 6.33 Continuous hours (7:30 am-3 pm) per day 	183 days <ul style="list-style-type: none"> • New teachers + 3 Orientation days • Prof Dev + 1 as notified by Supt.
	Unit A – Librarians	K- 12: 7.583 Continuous hours (7:45 am-4 pm) per day	Same as Above
	Unit A – Library Assistants	K- 12: 8 Continuous hours (7:45 am-4 pm) per day including 30 minute duty free lunch	Same as Above
	School Adjustment Counselors/Social Workers	K- 12: Shall maintain office hours from 8 am-4 pm per day	
	Pre-School and Pre-Kindergarten Teacher	PreK: 5.383 hours from 7:30am-2 pm or 11:00 am -5:30 pm per day, 4 ¼ hours are student contact time. Preschool: 4.216 hours from 7:30am-1 pm or 11:30 am -5pm per day, 3 ¼ hours are student contact time.	
	Unit A – Occupational Therapists and Physical Therapists	6.833 Continuous hours (7:25 pm – 4 pm) per day Including 30 minute duty free lunch	
	Unit A – Lab Specialist	K- 12: 8 Continuous hours (7:30 am-4 pm) per day including 30 minute duty free lunch	191 days
	Unit A – Guidance Counselors	K- 12: Shall maintain office hours from 8 am-4 pm per day	183 + 8 additional compensatory days
	Unit A – Nurses	• 6.833 Continuous hours (7:25 pm – 3 pm) per day with 30 minute lunch break (on call for emergency)	183 + 6 additional compensatory days
	Unit A – Education Team Facilitators		183 + 8 additional compensatory days
	Unit A Stipends	No set work day or week in hours	Club/Organization

FY22 Public Schools of Brookline Financial Plan

Group/BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
	Unit A – Athletic Stipends	No set work day or week in hours	Season/Sport
	Unit B - Coordinators	7 Hours per day	
	Vice Principals Curriculum Coordinators		195 Days
	Supervisors Director of Career and College Counseling		194 Days
	Director of Educational Technology and Libraries; ELL Coordinator; Dir Steps to Success;		210 days
	Director of Athletics		209 Days
	Director of Special Education		208 Days
	METCO Director		203 Days
	Coordinator of Student Health Services; Program Coordinators (School Within a School, Early Childhood Program Coordinator, Opportunity for Change (ACE), Winthrop House, and Program Coordinator of Special Instruction)		190 Days
	Paraprofessionals	37.5 Hours per week, 7.5 hour day, plus 30 minute unpaid meal break per day	12 month 260 days
	Aides and Tutors, except as listed in other schedules, Home/Community Liaison, Tappan Security Monitor	7 hours per day plus 30 minute unpaid meal break per day	183 days Year 1; 189 days thereafter
	High School Parent Liaison, Attendance Officer, Performing Arts Production Aide, ELL Aide (formerly ESL/Bilingual Aide), Counselor for Teen Advantage	7 hours per day plus 30 minute unpaid meal break per day	183 days Year 1; 189 days thereafter
	Security Aide, Graphic Arts Publishing Coordinator	7 hours per day plus 30 minute unpaid meal break per day	183 days Year
	Athletic Aide, Building Aide, Science Resource Aide		188 days or 194 Days
	Early Childhood Extended Day Instructor, Handicap Coordinator		183 days Year 1; 189 days thereafter
	Food Service Assistant		183 days Year 1; 189 days

Group/ BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
			thereafter
	Educational Technology Support Specialist, Application Support Specialist, Steps to Success Program Advisor, Special Education Budget Analyst	37.5 Hours per week plus 30 minute unpaid meal break per day	12 Month 260 Days
	Senior Application Support Specialist Webmaster Teen Advantage Coordinator	37.5 Hours per week plus 30 minute unpaid meal break per day	12 Month 260 Days
	METCO Bus Monitor	4 hours per day	187 Days
	Parent Outreach Coordinator, Medication Coordinator, Assistant to the Athletic Director	7.5 hour day, plus 30 minute unpaid meal break per day	201 Days
	System Substitute, System Nurse Substitute		AS NEEDED
	Steps to Success Assistant Program Leader		
AFSME	Custodians	40 hours per week, 8 Hours per day, exclusive of meal time,	260 days
	Brookline Educational Secretaries Association	37.5 Hours per week, 7.5 hour day, exclusive of 30 minute unpaid meal break per day	52 weeks exclusive of vacation or other leave; School-year positions shall consist of 45 weeks or 47 weeks, inclusive of school vacation weeks or other leave. The 45-week or 47 week period will be as determined by the Superintendent of Schools or his/her designee.
	Food Service		
Non-Aligned	Central Administrators	40 hours per week, 8 Hours per day, exclusive of meal time,	260 days
	Directors/Deans	37.5 Hours per week, 7.5 hour day, exclusive of 30 minute unpaid meal break per day	260 days
	Non-Supervisory	37.5 Hours per week, 7.5 hour day, exclusive of 30 minute unpaid meal break per day	260 days
	Stipends		
	Hourly/Daily		180 days to 260 days

Annually staffing changes occur for the following reasons:

1) Enrollment Shifts – Spring

- a) Each year the superintendent reviews the allocation of teaching positions in anticipation of enrollment shifts and changes as forecasted by the Enrollment Report. This could mean the addition of a section or the collapsing of a section and adjusting teacher assignments accordingly.
- b) Once enrollment of kindergarten and secondary course selections take place in May, the final position allocations are made each Principal to address enrollment needs that arise after the budget is approved.
- c) At the secondary level, Principals may need to reallocate staff within their buildings to address student course selection and class size. This means that the FTEs for all subject areas are modified from one year to the next. This may result in an increase or decrease of a teacher's FTE from one year to the next depending on licensure.

2) Enrollment Shifts –Summer

- a) The school department will continue to experience enrollment shifts and changes due to students who move after school ends in June. Therefore, staff allocation may be adjusted up or down again. Generally, staff added are a result of Individual Education Plans (IEP), English Language learners (ELL), and Kindergarten students, or if the allocated teacher positions were not adequate.
- b) Each program may reallocate, move, change, and reclassify existing FTEs to adjust for changing program needs or requirements. These FTEs are highlighted under each bargaining unit.

3) Enrollment Shifts – Future School years

- a) Each program may reallocate, move, change, and reclassify existing FTEs to adjust for changing program needs or requirements. These FTEs are highlighted under each bargaining unit.
- b) Each year due to projected enrollment or enrollment, for each fund type change that occurs during the year, staff adjustments may be requested during the next budget cycle.

4) Reclassification of positions: Periodically positions may be reclassified. Reclassification can consist of

- a) Promotion or demotion of a position within an employee unit;
- b) Transfer from one bargaining unit to another; or Title change.

Often reclassification can be seen or remembered as positions being added rather than the modification of an existing FTE and no increase in overall headcount or FTE funded by the School Committee.

II.D. Personnel Detail Summary by Category/Line

Brookline Educators Union

Unit A – BEU Teachers: Unit A members are licensed teachers, department heads, and coordinators. They work 183 days and have a salary table recognizing their level of education from bachelors to PhD and the number of years teaching.

Unit A – Stipends: Within the BEU contracts there are stipend positions for various academic, administrative, or extracurricular activities. These positions generally reflect work and activities that are completed outside of the traditional school day.

Unit A – Athletic Coaches: Within the Unit A – BEU contract there are stipend positions for interscholastic athletic personnel. These positions generally reflect work and activities that are completed outside of the traditional school day with School Committee recognized sports teams.

BEU – Unit B - Assistant Principal/Supervisors: Reflects the number of administrators without teaching responsibilities who are part of the Association of Brookline Administrators bargaining contract.

BEU – Paraprofessionals: Members of this bargaining unit provide classroom support and instruction to students. The majority of students served are special education students or students identified in sub separate populations.

American Federation of State, County and Municipal Employees (AFSCME) Employee Groups

AFSCME – Custodians = Line No. 6: Formerly assigned to Facilities employees.

AFSCME – BESA (Brookline Educational Secretaries Association): BESA provides the administrative support function. The positions in this unit are both 12-month and 10-month positions and also both full-time and part-time. While most positions are on a full-time basis of 37.5 hours per week, there are a number at 40 hours per week.

Non-Aligned/Contract Employee Groups

Central Administrators: This categorization includes Superintendent, Deputy Superintendents, and Directors working under the Superintendent who have individual employment contracts and are not in a functional area of any other classification of employee.

Principal: Contains all building principals.

Non-Aligned Salary: This category of employees includes non-represented salaried executive administrative assistants, confidential employees, managers/administrators, and other non-union central office employees.

No Benefit - Non-Union Hourly Employees: This group consists of FTEs associated with non-represented hourly employees. Home/Hospital, 504, translator, and extended year services are budgeted at a flat dollar amount.

Substitutes: There are no FTEs budgeted under substitutes. However, the budget for substitutes is now no longer split into two categories, Payroll and Contracted Services. The district budgets a lump sum for these services. The Personal Services for Substitutes cover the estimated cost of the following short-term employees.

- 1) Long-Term Teacher Substitutes, who are individuals who are hired for ten or more continuous days to cover a classroom for a teacher
- 2) who is on a short-term leave of absence.
- 3) Nurse Substitutes: All of our school nurses are provided by contract sick days, personal days and professional development opportunities. If the building nurse should leave the building for a planned period, the district must have a nurse on site to respond to student emergencies.

FY22 Public Schools of Brookline Financial Plan

- 4) Instructional Assistant Substitutes: This amount is budgeted to cover the cost of instructional assistants that may be needed on a daily basis.
- 5) Secretary Substitutes: a secretary substitute is hired if an administrative assistant will be absent for an extended period of time.

Salary Savings: While no FTE is assigned to salary differential, the budget includes (\$800,000) as a budget offset.

III. Summary of Expenses (Non-Personnel)

The proposed FY022 Expense budget (non-personnel costs) focuses on establishing a funding level on a per pupil basis and to address the use of these funds for balancing budget deficits in personnel. The four year freezing of non-special education and technology line items has resulted in gaps in curriculum materials being available to students and teachers. The recent pandemic highlighted an expansion need for curriculum software and teaching and learning supports for our textbooks and manipulatives. We continue our ongoing efforts to find efficiencies and to retool and revamp programs that may result in further reallocation and realignment as enrollment has dramatically shifted. 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. We have collaborated with the Town and launched OpenGov as a budget transparency tool for interested community members to see and understand our budget. As enrollment continues to shift or change, resources by building or program area will be available for review.

The tables provided below are by Expense Category and provide budget summary or Operating Budget Funds only. The summary of expenses not by category is available in the Budget Overview ([link](#))

Expand All	2018-19 YTD Actuals	2019-20 Revised Budget	2019-20 YTD Actuals	2020-21 Revised Budget	2020-21 YTD Actuals	2021-22 Budget
▶ 52-SERVICES	\$ 10,093,139	\$ 12,214,134	\$ 11,092,222	\$ 12,239,191	\$ 9,729,000	\$ 14,099,012
▶ 53-SUPPLIES/MATERIALS	1,398,342	1,906,314	1,307,270	1,751,453	1,047,188	2,303,354
▶ 55-OTHER	294,989	806,471	262,604	1,053,534	242,250	1,247,621
▶ 56-UTILITIES	7,205	10,350	6,470	7,350	4,717	8,437
▶ 57-RETIREMENT	0	0	0	0	0	127,666
▶ 5A-CAPITAL/EQUIPMENT	883,366	1,200,648	1,027,690	1,209,290	959,576	1,180,913
Total	\$ 12,677,042	\$ 16,137,917	\$ 13,696,256	\$ 16,260,818	\$ 11,982,731	\$ 18,967,002

Actuals are as of April 29, 2021 (only paid invoices and not encumbrances)

III.A. 52 - Services

The school department categorizes the purchase of Special Education Tuition, Transportation, Special Education Consulting Services, Professional services, and other smaller contract lines for departments to perform teaching and learning in the classroom.

Nearly \$10.2M or two-thirds of the \$14.1M total services line) are mandated costs and at time out of the district’s control.

The remaining ~\$3.4M is roughly broken down into: -

- \$1.5M for software and equipment leases needed to support students and run the district. These vary from online encyclopedia subscriptions, copier leases, the HR staffing software, etc.
- \$950K professional services. These vary from legal services, to highly specialized evaluations (e.g. psychological evaluations in a language other than English), to data privacy consulting, etc.
- \$700K cleaning services - PSB custodial work is staffed in a hybrid model in which some is outsourced. The custodial contract increased significantly this year, which is beyond the district’s control and must be funded to maintain the current level of service.

FY22 Public Schools of Brookline Financial Plan

- \$100K for equipment repair and maintenance
- \$225K for other services such as phone contracts, wiring of network access points, moving, printing and so forth.

Actuals are as of April 29, 2021 (only paid invoices and not encumbrances)

	2018-19 YTD Actuals	2019-20 Revised Budget	2019-20 YTD Actuals	2020-21 Revised Budget	2020-21 YTD Actuals	2021-22 Budget
ACCOUNTING/AUDIT SERVICES	\$ 16,800	\$ 0	\$ 0	\$ 0	\$ 1,325	\$ 16,800
ADVERTISING SERVICES	22,933	14,772	16	14,762	146	25,000
ANCILLARY THERAPY SERVICES	9,783	110,000	226,550	110,000	126,864	310,000
BANKING SERVICES	1,673	0	278	0	72	0
BOTTLED WATER SERVICE	2,264	277	1,425	0	48	0
BUILDING CLEANING SERVICE	525,020	545,812	407,320	545,812	266,028	669,733
COLLABORATIVES	102,558	0	0	0	0	0
COMPUTER SOFTWARE R & M	457,034	333,055	316,155	246,598	344,556	753,655
COPY EQUIP RENTAL/LEASES	196,645	221,445	197,585	218,945	192,602	218,945
CREDIT CARD SERVICE CHARGES	286	0	0	0	0	0
DATA COMMUNICATIONS LINES	11,040	30,000	16,211	30,000	1,657	30,000
DELIVERY SERVICES	280	10,000	410	10,000	0	10,000
EDUCATION EQUIP R & M	33,793	27,087	25,409	25,716	54,337	79,014
EDUCATION/TRAINING SERVIC	49,540	80,000	125,669	3,320	0	3,320
EQUIPMENT SERVICE CONTRACT	0	2,450	0	2,450	317	2,450
FIELD TRIPS	1,978	65,980	6,672	8,000	0	8,000
GENERAL CONSULT SERVICES	286,050	834,250	279,317	688,400	313,697	504,178
LEGAL SERVICES	185,620	236,912	268,053	172,374	203,527	219,295
LICENSES	0	2,500	0	2,500	0	2,500
MAILING SERVICES	2	0	121	0	0	0
MEDICAL/HOSPITAL SERVICES	76,731	143,296	54,312	143,296	0	87,296
MOTOR VEHICLE/EQUIP RNTL	3,975	0	0	0	0	0
MOVING EXPENSES	622	1,500	1,939	1,500	8,800	1,500
NON-EQUIPMENT R & M	0	0	0	0	333	0
OFFICE EQUIP R & M	0	2,000	0	2,000	0	2,000
OFFICE/CLERICAL SERVICES	3,050	0	895	0	642	200
ONLINE BOOKS,SUBSCRIP AND TOOL	122,426	61,913	112,248	56,500	152,310	381,799

FY22 Public Schools of Brookline Financial Plan

	2018-19 YTD Actuals	2019-20 Revised Budget	2019-20 YTD Actuals	2020-21 Revised Budget	2020-21 YTD Actuals	2021-22 Budget
OTHER EQUIP R & M	13,278	16,130	25,272	16,130	14,177	24,838
OTHER RENTALS/LEASES	38,590	23,796	14,393	17,396	0	17,396
PHOTOCOPY SERVICE CONTRAC	9,889	8,559	8,252	8,059	4,023	8,059
POSTAGE	143	450	121	450	0	450
PRINTING SERVICES	4,503	12,500	6,891	12,500	3,838	13,388
PRIVATE DAY SCHOOLS	7,578	50,167	26,113	92,895	28,179	0
PROFESSIONAL/TECH SERVICE	27,344	24,902	21,464	23,402	11,738	146,908
PUBLIC BLDG RENTALS/LEASE	33,850	15,000	24,761	15,000	27,775	15,000
SOFTWARE LICENSES	45,275	259,371	190,485	131,535	166,169	177,713
SPED REIMBURSEMENTS	250,626	0	141,803	0	459,632	0
SPED SETTLEMENTS	23,299	64,652	698,884	0	214,218	0
STUDENT ACTIVITIES & PROG	43,536	56,367	39,401	46,264	3,171	46,264
SUBSCRIPTIONS	16,308	31,552	24,371	22,667	26,026	33,926
TELEPHONE & TELEGRAPH	2,775	40,000	2,435	40,000	3,045	41,377
TRANSLATION SERVICES	0	0	5,100	77,159	83,980	0
TRANSPORT-PRIVATE CARRIER	2,459,687	2,788,851	2,520,237	2,623,182	1,711,265	3,078,282
TRANSPORT-PUBLIC CARRIER	13,108	42,728	16,230	0	4,020	18,000
TUITION TO COLLABORATIVES	73,628	133,568	74,103	141,188	0	250,675
TUITION TO MASS SCHOOLS	44,536	44,376	0	48,034	0	57,184
TUITION TO NON PUBLIC SCHOOLS	4,849,125	5,619,590	5,176,302	6,330,515	5,270,186	6,744,862
TUITION TO OUT OF STATE SCHOOL	0	254,326	0	306,642	0	92,006
WIRELESS COMMUNICATIONS	25,956	4,000	35,019	4,000	30,301	7,000
Total	\$ 10,093,139	\$ 12,214,134	\$ 11,092,222	\$ 12,239,191	\$ 9,729,000	\$ 14,099,012

Actuals are as of April 29, 2021 (only paid invoices and not encumbrances)

III.B. 53 – Supplies/Materials

The school department categorizes the purchase of Textbooks, consumable supplies and materials, and other manipulatives for teachers and employees to provided teaching and learning in the classroom.

Supplies have been cut drastically in in each of the last three years and budgets frozen mid-year, leading to difficulty in funding curriculum in FY22 and beyond.

- Curriculum and building supplies account for just over 82% of the total (\$2.1M.)
- Cleaning supplies account for another 10% (\$260K) of the supply budget. This has increased as well due to additional cleaning needs and square footage.
- Special program supplies account for another 7% (\$175K). These include special education supplies such as testing materials, hearing aids and other adaptive materials.

	2018-19 YTD Actuals	2019-20 Revised Budget	2019-20 YTD Actuals	2020-21 Revised Budget	2020-21 YTD Actuals	2021-22 Budget
BOOKS & PERIODICALS	\$ 102,943	\$ 104,479	\$ 96,936	\$ 86,479	\$ 79,410	\$ 136,000
COMPUTER SUPPLIES-EDUCATI	75,806	193,792	107,878	178,792	63,990	176,681
COPY MACHINE SUPPLIES	37,381	27,599	21,960	27,599	4,719	27,599
GENERAL SUPPLIES	50,978	39,471	39,280	39,471	21,825	21,007
GRANT GIFT CERTIFICATES	250	0	0	0	0	0
INSTRUCTIONAL SUPPLIES	732,453	1,126,815	778,539	1,029,904	645,628	1,275,779
MAINTENANCE SUPPLIES	93,054	23,715	23,947	23,715	49,734	260,000
MEALS & RECEPTIONS	61,861	19,448	24,803	0	857	1,266
MEDICAL SUPPLIES	9,769	10,170	7,326	10,170	5,142	10,362
NEW CLASSROOM SUPPLIES	0	390	0	390	0	0
OFFICE SUPPLIES	12,549	21,244	10,546	17,764	4,012	18,319
PRINT MATERIALS	319	0	0	0	0	0
SPECIAL PROGRAM SUPPLIES	16,798	61,091	45,045	59,591	25,439	110,711
STUDENT ACTIVITY SUPPLIES	32,994	17,136	21,230	17,136	20,933	18,728
TEXTBOOKS & PRINT MATERIA	170,526	243,064	129,779	242,542	125,498	246,902
UNIFORMS & PROTECTIVE CLO	660	17,900	0	17,900	0	0
Total	\$ 1,398,342	\$ 1,906,314	\$ 1,307,270	\$ 1,751,453	\$ 1,047,188	\$ 2,303,354

Actuals are as of April 29, 2021 (only paid invoices and not encumbrances)

III.C. 55 – Other

The school department categorizes the purchase of services related to travel and professional development.

Other funds totaling \$\$1,25M is requested.

- \$475K of that is reserved for additional special education expenses (such as unanticipated out-of-district costs),
- \$175K is financial assistance for low-income students,
- \$35K is insurance (long-term disability, athletics.)
- \$480K is professional development; this year the district will take a different approach to PD funds, bringing them together into a centralized account under the control of the Office of Teaching and Learning and the Office of Educational Equity rather than having some centrally controlled but a significant portion distributed to schools. Each building leader will still have a portion of the funding allocated for their PD planning during the year.

	2018-19 YTD Actuals	2019-20 Revised Budget	2019-20 YTD Actuals	2020-21 Revised Budget	2020-21 YTD Actuals	2021-22 Budget
AIRFARE	\$ 8,774	\$ 1,500	\$ 5,290	\$ 0	\$ -1,771	\$ 0
AUTO REIMBURSEMENT	8	0	0	0	0	0
EDUCATION/TRAINING/CONFERENCES	120,190	251,770	76,529	192,077	83,565	192,810
GRANTS/DONATIONS GIVEN	0	296,647	0	475,000	0	475,000
HOTEL	5,335	1,100	2,055	0	0	0
IN STATE CONFERENCES	1,535	17,000	925	0	0	0
IN STATE MILEAGE	10,783	24,975	10,145	0	1,935	3,000
IN STATE TRAVEL -OTHER	2,994	4,200	660	0	0	0
LTD INSURANCE	36,652	43,130	35,913	45,000	28,092	35,268
OTHER TRAVEL	1,652	21,361	3,108	0	0	0
OUT-OF-STATE CONVENTIONS	0	1,200	0	0	0	0
PROFESSIONAL DUES/MEMBERS	86,965	124,588	119,378	147,457	121,830	366,543
RESERVE FUND APPROPRIATIO	11,500	0	0	175,000	0	175,000
SCHOOL ATHLETICS INSURANC	8,600	19,000	8,600	19,000	8,600	0
Total	\$ 294,989	\$ 806,471	\$ 262,604	\$ 1,053,534	\$ 242,250	\$ 1,247,621

Actuals are as of April 29, 2021 (only paid invoices and not encumbrances)

III.D. 56 – Utilities

The school department categorizes the purchase of gasoline and other expenses that fall under the categorization of utilities here. All traditional utilities are funded in the Public Building Division or in the Town Information Technology Department as a shared municipal/school expense.

	2018-19 YTD Actuals	2019-20 Revised Budget	2019-20 YTD Actuals	2020-21 Revised Budget	2020-21 YTD Actuals	2021-22 Budget
GASOLINE	\$ 7,205	\$ 10,350	\$ 6,470	\$ 7,350	\$ 4,717	\$ 8,437
Total	\$ 7,205	\$ 10,350	\$ 6,470	\$ 7,350	\$ 4,717	\$ 8,437

Actuals are as of April 29, 2021 (only paid invoices and not encumbrances)

III.E. 5A – Capital /Equipment

The school department categorizes the purchase of furniture, equipment, or capital that is less than \$5,000 and a life cycle of less than 5 years in these line items. The furniture and equipment budget is supplemented by the Capital Improvement Plan Furniture line items which funds complete classroom and large equipment replacements (fitness centers, kilns, etc) out of that budget.

The district’s technology plan was drafted in advance of the 2015 override. Due to changes in technology enabling faster device acquisition, specifically shifting from Macs to Chromebooks, the district was able to pivot to remote learning last year. The equipment budget for next year, totaling \$1.2M, is almost entirely (\$1M) ongoing device leases. The balance is almost entirely projector replacement, and device purchases for when leases are not appropriate

	2018-19 YTD Actuals	2019-20 Revised Budget	2019-20 YTD Actuals	2020-21 Revised Budget	2020-21 YTD Actuals	2021-22 Budget
BUD-MAINTENANCE EQUIPMENT	\$ 10,380	\$ 18,600	\$ 8,026	\$ 18,600	\$ 11,482	\$ 24,803
DATA PROCESSING EQUIPMENT-BUD	208,084	0	216,647	0	0	64,000
EDUCATIONAL EQUIPMENT BUDGETD	10,929	18,358	6,088	1,000	6,913	0
LEASED COMPUTER EQUIPMENT	583,549	533,540	796,930	533,540	895,781	1,042,110
PERSONAL COMPUTERS-BUD	70,425	630,150	0	656,150	45,400	50,000
Total	\$ 883,366	\$ 1,200,648	\$ 1,027,690	\$ 1,209,290	\$ 959,576	\$ 1,180,913

Actuals are as of April 29, 2021 (only paid invoices and not encumbrances)

IV. Summary of Revenues

While Section I of this overview details the major drivers and priorities of the entire budget, this section summarizes the most significant year-to-year changes in revenues. Full detail of expenditures can be found in the Program Budget Detail section.

- 1) **Town/School Partnership Revenue:**
 - a) The Public Schools of Brookline allocation from the Annual Town Meeting for FY 2022 is estimated at \$120,197,717 an increase of \$ 1,198,727 over FY21 STM vote.
- 2) **Economic Recovery Funds (Federal) Offsets (one-time funds) {DESE general information [link](#)}**
 - a) American Rescue Plan (Federal): Estimated TBD
 - b) ESSER III (Federal): Estimated \$3,664,807 /TBD
 - i) [USED ARP ESSER Fact Sheet](#)
 - ii) [Quick Reference Guide: District Preparation for ESSER III — May 2021](#)
 - c) ESSER II (Federal): \$1,491,807 (\$150,000 of \$1,641,807 is being used in FY21 for Spring Tent Rental, Balance applied to FY22)
 - i) [General Information Link](#),
 - ii) [ESSER III Fact Sheet Link](#)
- 3) **School Department Revenue Offsets: Net +\$335,767**
 - a) [Materials Fee/Tuition Account](#): No change in Revenue Projection + \$ 15,150
 - b) [Circuit Breaker](#): Updated to Budget Current Year (FY121) Reimbursement + \$ 320,617

School Department Revenues (estimated)

	FY21 Public Schools of Brookline	FY22 Revenue Allocation by the Brookline School Committee		
		Public Schools of Brookline	Public Building Division	Total Allocation as of April 29, 2021
Town/School Partnership	\$118,998,990	\$ 119,726,337	\$471,380	\$ 120,197,717
ESSER III*		\$ 3,664,807		\$ 3,664,807
AMER. RESCUE PLAN		TBD		
ESSER II*		\$ 1,491,807		\$ 1,491,807
Circuit Breaker	\$ 1,971,547	\$ 2,292,164		\$ 2,292,164
Tuition/Materials Fee	\$ 505,000	\$ 520,150		\$ 520,150
Total Revenue Available	\$121,475,537	\$ 127,695,265	\$ 471,380	\$ 128,166,645
% Increase		5.12%		5.51%

* PSB is currently using the ESSER II and III funds to meet its budgetary needs for the upcoming year, which are one-time funds. The Town/School Partnership has not yet determined the best use of the American Rescue Plan funds.

The terms below define the lines in the above revenue chart that will be completed after the February 8 Town partnership Meeting.

Town/School Partnership (General Fund Appropriation): Sources of funds are tax levy and additional local receipts.

Tuition and Materials Fees: 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 199 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. FY2020 revenue is projected at \$505,000. A reduction due to revenue being categorized as general fund local receipts. In addition, the district is part of a one-year SEVIS/Student Exchange Program and charges tuition.

Circuit Breaker Funding: The Circuit Breaker reimbursement for FY 2020 (\$1,910,814; 75% reimbursement rate) serves as the base to calculate the FY 2021 revenue estimate. This practice began in FY 2019, when 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 and will be applied in the fiscal year received.

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. The other change that occurs is the funding level provided by the legislature to this account. FY 20 will see an expansion of circuit breaker reimbursement as Transportation will be included for the first time. It is unknown what the financial impact will be for reimbursement for future years.

CIRCUIT BREAKER REIMBURSEMENT HISTORY									
Claim Year	Reimb Year	Eligible Students Claimed	Total Eligible Expenses	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	% Reimb	Total Adjusted Reimb
FY20	FY21	69	6,271,626	3,215,408	3,056,218	44,293	19.48%	75.00%	2,292,164
FY19	FY20	80	6,106,791	3,548,880	2,557,911	31,974	4.06%	75.00%	1,918,448
FY 18	FY19	83	6,030,671	3,572,586	2,458,085	29,615	-5.38%	72.00%	1,769,814
FY 17	FY18	93	6,519,559	3,921,554	2,598,005	27,936	1.16%	72.10%	1,873,044
FY 16	FY17	69	5,134,386	2,891,700	2,242,686	32,503	1.09%	73.16%	1,640,674
FY 15	FY16	76	5,230,933	3,166,772	2,064,161	27,160	-7.25%	75.00%	1,548,121
FY 14	FY15	73	5,227,622	3,002,080	2,225,542	30,487	-21.04%	73.56%	1,637,136
FY 13	FY14	86	6,282,474	3,463,776	2,818,698	32,776	-1.84%	75.00%	2,114,026
FY 12	FY13	86	6,179,472	3,307,860	2,871,612	33,391		74.60%	2,142,130

Circuit Breaker History: 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.

Subject to appropriation, the state’s Circuit Breaker Fund reimburses the school district, for up to 75% of in-district and out-of-district student costs, which exceed four times the per pupil foundation amount. The state sets this amount annually as part of the annual state budget deliberations. Historically, the reimbursement rate has been between 35-75%. The district does not know the actual reimbursement rate for the fiscal year until after it submits its annual claim in July for the prior fiscal year expenditure activity. Eligible costs include instructional services, various types of therapies, and specialized equipment. Circuit Breaker specifically excludes transportation and building infrastructure costs. 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 Reimbursement: This revenue offset has been removed for FY 2020. It was intended to cover overhead costs associated with supporting fee-based programs operating under the authority of the School Committee. However, these costs should be charged directly to the specific revolving fund that generates the expense in accordance with statutory regulations and the Division of Local Services, Department Of Revenue. The district has removed this as an offset and moved expenditures in the operating budget to these funds for direct payment by the fund.

Other Revenue: Other Revenue was supposed to reflect the offset of one-time and non-recurring revenue that can be applied to the upcoming fiscal year. However, 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 or Chapter 40 and 44. If there are identifiable funds to which the expenditures should be charged, the expenses are noted as being transferred to those funds. FY 2020 removes this line as an offset as there are no revenue sources identified. Should one-time funds be received, they will be handled as required and outlined by municipal finance law.

General Fund Fees

Program	FY21 Fee	FY22 Fee	Reason for Change	Estimated Revenue
Transcripts	No Change	No Change	This is a general fund receipt as the cost to produce this document is embedded in the base program staffing of Brookline High School	
Public Records Requests	\$0.05 per copy, plus lowest hourly rate over 2 hours	No Change	No Change	Statutory Requirement
Other fees	TBD	No Change	As we move to compliance with student activities we will locate items being charged that are general receipts.	Positively impacts Town/School Partnership

Revolving Fund Fees

Program	FY21 Fee	FY22 Fee	Reason for Change	Estimated Revenue
Athletics	High School Sport: \$300 COVID-19 Assessment and Protocols will be applied	High School Sport: \$300.00	No Change	\$453,000
Middle School Extramurals	7/8 Grade Basketball: \$100 7/8 Grade Volleyball: \$85 7/8 Grade Indoor Soccer: \$85 Program suspended in FY21	7/8 Grade Basketball: \$100 7/8 Grade Volleyball: \$85 7/8 Grade Indoor Soccer: \$85	No Change	\$28,286
Materials fee	Materials Fee: \$3064 Discount Per Add. Child: \$306	Materials Fee: \$3,156 Discount Per Add. Child: \$315.60	3% Increase	\$520,150
International Tuition (SEVIS) 1 year Exchange	\$21,846 per student plus Lunch, Breakfast, other student fees, fines, and charges.	\$22,392 per student plus Lunch, Breakfast, other student fees, fines, and charges.	2.5% increase	Unknown Number of students for FY22
S. Brookline Bus Transportation	User Fee Cost per Day/Fee: \$400 Days/payers: 120	User Fee Cost per Day/Fee: 400 Days/payers: 120	No change	\$48,000

FY22 Public Schools of Brookline Financial Plan

Program	FY21 Fee	FY22 Fee	Reason for Change	Estimated Revenue
Use of School Buildings	<p>Covid-19 Assessment and Protocols will be applied</p> <p>Use of building suspended for FY21, Extended Days and BA&CE granted FY 21 waiver of rental fees.</p>	<p>https://drive.google.com/file/d/1LaO28WS4-GI3VLHP6RyvVa8KPCiMdTA2/view</p>	no change	<p>\$296,424</p> <p>FY22</p> <p>Estimated reduction for covid restrictions</p>
Beep Tuition	<p>Preschool & PreK \$11,227</p> <p>Pre-K Extended Days 5 Days Until 3:00PM \$7,144 Until 5:45PM \$11,948</p> <p>Launch Summer Program \$550 /week</p>	<p>Preschool & PreK \$11,452</p> <p>BEEP Summer Enrichment Program \$540/week</p>	Proposing 2% Increase	<p>\$2,553,693</p> <p>Estimated with proposed 2% increase</p>
Lost Books	Replacement cost if in print. Last known cost if not, funds then used to buy updated version			Lost Books
Restaurant "108"	<p>N/A</p> <p>(restaurant program was temporarily closed in FY21 due to timing of construction of new restaurant at BHS)</p>	<p>Breakfast: \$3 - \$5 Premium Breakfast: \$6 - \$8</p> <p>Lunch: \$6- \$10 Premium Lunch: \$11 - \$15</p>	Estimates based on Pre-Pandemic operations	\$125,000
Academic Testing fees	<p>Pre-ACT</p> <p>PSAT</p> <p>AP Exams</p>	<p>\$20</p> <p>\$20</p> <p>\$95 per exam</p>		<p>\$ 4,000.00</p> <p>\$ 7,000.00</p> <p>\$10,000.00</p>

Program	FY21 Fee	FY22 Fee	Reason for Change	Estimated Revenue
School Lunch	<p>K-8 Breakfast \$2.00 Lunch \$3.55 Premium Lunch \$4.50- \$10.00</p> <p>High School Breakfast \$2.00 Lunch \$3.80 Premium Lunch \$4.50-\$10.00 Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50</p> <p>Reduced Price Breakfast \$0.30 Lunch \$0.40</p> <p>Adult meals \$4.50 -\$10.00</p> <p>Summer Lunch \$4.00</p>	<p>K-8 Breakfast \$2.00 Lunch \$3.55 Premium Lunch \$4.50- 10.00</p> <p>High School Breakfast \$2.00 Lunch \$3.80 Premium Lunch \$4.50-10.00 Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50</p> <p>Reduced Price Breakfast \$0.30 Lunch \$0.40</p> <p>Adult meals \$ 4.50-10.00</p> <p>Summer Lunch \$0.00</p>	<p>No Change Differential Pricing</p> <p>Estimates based on Pre Pandemic no change.</p> <p>State may change reimbursement rates</p> <p>No Change Differential Pricing Set by State No Change Differential Pricing Free per Waiver</p>	\$2,910,675
Summer school Programs (BHS)	<p>2.5 Hour Class: Virtual Brookline Resident \$400</p>	<p>2.5 Hour Class: Virtual Brookline Resident \$400</p>	No Change	\$20,000

FY22 Public Schools of Brookline Financial Plan

Program	FY21 Fee	FY22 Fee	Reason for Change	Estimated Revenue
BA&CE	Adult Programs \$6-\$324 Children’s Programs \$50-\$350 Music Lessons \$459-\$718	Adult Programs \$16-\$400 Children’s Programs \$60-\$450 Music Lessons \$465-\$875 All courses include the traditional registration fees previously charged separately by BA&CE.	Cover overhead costs and credit card fees.	\$178,000 if virtual sessions \$1,153,049 in person sessions
Performing Arts (non-club based extracurricular)	Costs are calculated for total cost of providing experience divided by the number of students	Costs are calculated for total cost of providing experience divided by the number of students	No Change	\$26,500
Visual Arts	Photography \$45 per course Ceramics \$40 per course Metals \$40 per course Sculpture \$20 per course	Photography \$45 per course Ceramics \$40 per course Metals \$40 per course Sculpture \$20 per course	No Change	\$10,000
Career and Technology Education	Culinary Program \$50 per course	Culinary Program \$50 per course The Culinary Program uses the largest part of CTE’s supply budget. Fee covers roughly 2/3 of cost per student.	No Change	\$24,000
Extracurricular Activities (non-club based)	Costs are calculated for total cost of providing experience divided by the number of students	Costs are calculated for total cost of providing experience divided by the number of students	No Change	At Cost

*Financial Assistance policy applies to all fees, fines, and charges unless otherwise noted.

V. Enrollment

Massachusetts Public School enrollment has seen a drastic shift in the face of the COVID-19 public health crisis between the 2019-20 and 2020-21 school years. Statewide, public school enrollment has fallen by approximately 4% in the last year. Brookline, in particular, must contend with a significant decline in enrollment of more than 11%.

Brookline has experienced a steady enrollment growth over the last 15 years. Between the 2011-12 School year and the 2018-19 school year, student enrollment grew by more than 14%, or 980 students, peaking at a total of 7,855 students. High school enrollment saw an increase of 16%, while PK-8 enrollment added 13%.

A modest decrease in enrollment of 78 students during the 2019-20 school year has been followed by a drop in enrollment of over 11% in a single enrollment reporting year. High school enrollment for the 2020-21 school year sustained a small decrease of 47 students across all four grades (2.2% decrease), while kindergarten enrollment decreased by 112 students (18.6% decrease in enrollment.)

While PSB has experienced a high attrition rate for students (between 7 and 9%) annually, those students have historically been replaced by new students for the following school year.

In analysis of our withdrawal data we have found that there are a wide variety of reasons families left at the end of the 2019-20 school year and did not return:

- Kindergarten families held students back for additional Pre-K year
- 366 students withdrew to private schools
- Over 600 students withdrew due to moves outside of Brookline, 50% of which were outside of MA and the United States
- 55.8% decrease (275 students) in enrollment of students identified as English Learners recently arrived in the U.S.
- International students scheduled to leave due to expiration of visas and not replaced with new families
- 3-fold increase in homeschool applications (50 students) as of October 1, 2020 compared to 17 total homeschool students in 2019-20

In December of 2020, a survey was sent to all individuals who withdrew from PSB between 6/20/2020 and 12/14/2020 (1169 individual students). Of respondents, 43% are no longer residents and will not be returning. Of families who do remain residents, approximately 40% do not plan to return to PSB, choosing instead to enroll in private or other independent schools for the 2021-22 school year. Approximately 200 students stated an intention to return for the 2021-22 school year.

In forecasting enrollment for 2021-22, PSB is matriculating all current grade K-11 students to the next grade, and using a combination of up to date K registrations with historical registration data to determine appropriate sections and seats for Kindergarten.

In order to appropriately prepare budgeting materials, PSB must acknowledge the significant decrease in enrollment ahead of the 2021-22 school year. With lower overall numbers of students, we must right-size each of our schools to reflect the expected enrollment for 2021-22. Class size averages have been preserved to remain at the same expected size as the 2019-20 school year, with a target of 19 students per class. For FY22, PSB will have 258 elementary sections districtwide, with the ability to absorb more

than 500 students across the district without adversely impacting target class sizes pending uncertain enrollment over the summer period. Historical and projected enrollment is shown below.

Enrollment SY2018-2022					
	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021 proj.
pre-K	257	251	252	153	345
K	609	603	600	488	357
1	566	615	613	501	520
2	631	574	613	505	492
3	691	645	574	545	480
4	621	680	627	495	531
5	660	605	654	543	485
6	585	665	582	568	523
7	550	571	618	503	553
8	568	545	561	555	493
K-8 Subtotal	5,481	5,503	5,442	4,703	4,434
9	531	554	521	509	555
10	510	542	557	490	509
11	497	489	512	515	490
12	506	499	474	503	514
9-12 Subtotal	2,044	2,084	2,064	2,017	2,068
SP	19	17	19	18	N/A
K-12 Subtotal	7,525	7,587	7,506	6,720	6,502
Total	7,801	7,855	7,777	6,891	6,847

FY2016 - FY2020 Per-Pupil Expenditures, All Funds

Per pupil expenditures are calculated from information provided on each district's End of Year Financial Report (EOYR). This is a comprehensive report of revenues and expenditures that occurred during each fiscal year. Per pupil expenditures are calculated by dividing a district's operating costs by its average pupil membership (FTEs), including in-district expenditures per pupil and total expenditures per pupil, which includes in-district and out-of-district spending and enrollment.

Per Pupil Expenditures, All Funds

Year	In-District Expenditures	Total In-district FTEs	In-District Expenditures per Pupil	Total Expenditures	Total Pupil FTEs	Total Expenditures per Pupil
2020	\$156,424,863.00	7,830.70	\$20,587.35	\$168,038,043.00	7,905.60	\$21,255.57
2019	\$156,086,140.60	7,863.50	\$19,849.39	\$163,089,458.60	7,939.00	\$20,542.82
2018	\$152,516,727.00	7,831.40	\$19,475.03	\$157,466,500.46	7,904.20	\$19,921.88
2017	\$146,378,463.00	7,711.60	\$18,981.59	\$151,978,958.00	7,782.80	\$19,527.54
2016	\$140,397,405.00	7,640.10	\$18,376.38	\$145,458,631.00	7,710.00	\$18,866.23
2015	\$128,747,803.00	7,500.40	\$17,165.46	\$133,544,403.00	7,565.20	\$17,652.46

<https://profiles.doe.mass.edu/statereport/ppx.aspx>

VI.FY22 Public Schools of Brookline Financial Plan in OpenGov¹

VI.A. Operating Budget

1000 District Leadership & Administration

[School Committee](#)

[Superintendent](#)

[Educational Equity](#)

[Office of Strategy and Performance](#)

[Office of Administration and Finance](#)

[Information Technology](#)

2000 Instructional Services

Office of Teaching and Learning

[Office of Professional Development](#)

[Steps to Success](#)

Curriculum Coordinators

[Educational Technology and Libraries](#)

[English/ELA/Literacy Specialists](#)

[English Learner Education](#)

[Enrichment and Challenge Support Program \(ECS\)](#)

[Math/Math Specialists](#)

[Performing Arts](#)

[Wellness Education](#)

[Science](#)

[Social Studies](#)

[Visual Arts](#)

[World Language](#)

Office of Student Services

[Special Education](#)

[Guidance / Counseling and Clinical Services](#)

[Psychological Services](#)

General Instruction

[Brookline Early Education Program](#)

Elementary Schools Program Descriptions

[Edith C. Baker School](#)

[Florida Ruffin Ridley School](#)

[Michael Driscoll School](#)

[Heath School](#)

¹ All budgetary areas that are underlined are live links at the time of publishing and will take the reader directly to the OpenGov page. Budgetary areas without live links will be published shortly and those stories can be accessed at the link below.

Amos A. Lawrence School

William H. Lincoln School

John Pierce School

John D. Runkle School

High School Program Descriptions

Brookline High School

Career and Technology Education Department

School-Within-A-School

Alternative Choices in Education (A.C.E.)

Chinese Exchange

Summer School

Project Discovery Summer Literacy Program

3000 Ancillary/Other School Services

Office of Health Services

Athletics

Student Body Activities

Transportation

4000 Operations and Maintenance of Plant

Building Services

5000 Fixed Charges

6000 Community Services

7000 Acquisition, Improvement & Replacement of Fixed Assets

8000 Debt Retirement and Service

9000 Programs with Other School Districts

Cherry Sheet Tuition Assessments

Tuition to Vocational Technical Education Programs & Agricultural Schools

Special Education Programs

Shared Services with Municipal Departments

VI.B. FY 2022 Preliminary Budget Grants

Overview

Federal

Elementary and Secondary School Emergency Relief (ESSER) Fund

Title I, Part A: Improving Basic Programs Operated by Local School Districts

Title II, Part A: Building Systems of Support for Excellent Teaching and Leading

Title III: English Language Acquisition and Academic Achievement Program for English Learners and Immigrant Children and Youth

Title IV, Part A: Student Support and Academic Enrichment Grant

Perkins Secondary Allocation Grant 2018-2019

Individuals with Disabilities Education Act (IDEA) Grant

State

Coordinated Family & Community Engagement (CFCE) Grant
Early Childhood Special Education (ECSE) Program Federal Entitlement Grant
Metropolitan Council for Educational Opportunity (METCO)
Comprehensive School Health Services Grant

Local

Brookline Education Foundation (BEF)
Boston University Consortium
Brookline Innovation Fund
Kraft Family Foundation Opportunity Fund

VI.C. FY 2022 Preliminary Budget Revolving Funds

Revolving Fund Fee Summaries

Brookline Early Education Program (BEEP)

Brookline Adult and Community Education Program

School Buildings – Use of School Buildings

Food Service

Athletics

School Restaurant – “Restaurant 108”

Performing Arts

Visual Arts

Career and Technology Education

BHS Summer School

Library Books and Materials

STAR Academy

VI.D. FY 2022 Preliminary Budget Gifts and Donations

GIFT ACCOUNTS

Baker School Gift Account

Florida Ruffin Ridley School Gift Account

Driscoll School Gift Account

Heath School Gift Account

Lawrence School Gift Account

Lincoln School Gift Account

Pierce School Gift Account

Runkle School Gift Account

Brookline High School Gift Account

BHS Community Assistance Gift Account

Brookline Early Education Program (BEEP) Gift Account