



Presentation to AC Schools Subcommittee

March 10, 2021

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Budget development – a reiteration on the process and where we are

- **February 11 – SC Voted \$125,825,945 request from Town**
 - Not the final request
 - Amount identified by taking this year’s budget and:
 - Adding salary increase
 - Adding positions that were paused this past year or BFAC recommended
 - Adding supplies and services that were cut in the past 3 years
 - Removing RLA, reducing K-8 sections (more on enrollment in a bit)
- **Since February 11**
 - Continued review of staffing levels, programming to identify where the program is currently misaligned or out of scale
 - Publicly identified reductions to date of \$1,174,345 (March 4 SC update)
 - ECS program temporarily paused for reimagining by Office of Teaching and Learning
 - Literacy Coaches (teacher support) (-3.0 FTE)
 - Inclusion facilitators (-2.0 FTE)
 - Half of building department request for addition personnel (\$545K → \$272.5K)
- **Review process is ongoing and will continue until satisfactory**
 - Budget model can aid in review
- **Concurrent with this process: ongoing change in revenues (American Rescue Plan, GIC)**

Current Budget Status

Reiterating from previous slide:

- Publicly identified reductions since February 11 of \$1,174,345
- Review process is ongoing and will continue until satisfactory

Expenses Summary	FY21	Feb 11 FY22 Presentation
Salaries	\$105,814,285	\$110,093,156
Contracted Services	\$11,639,625	\$14,381,903
Supplies	\$1,751,453	\$2,518,453
Other Charges	\$1,053,534	\$1,053,534
Utilities	\$7,350	\$7,350
Equipment	\$1,209,290	\$1,209,290
Sub Total PSB Projected Budget Request	\$121,475,537	\$129,263,686
Public Building Division - Salaries		\$545,000
Public Building Division - Services/Materials		\$471,380
Total Projected Budget Request	\$121,475,537	\$130,280,066

Revenues Summary	FY21	SC VOTE Feb 11 FY22 Request
Town/School Partnership	\$118,998,990	\$125,825,945
"American Rescue Plan" (One time funds)		
ESSER II (One-Time funds for in-person learning)		\$1,641,807
Circuit Breaker	\$1,971,547	\$2,292,164
Tuition/Materials Fee	\$505,000	\$520,150
Total Projected Revenue	\$121,475,537	\$130,280,066

Budget model goals

- Provide transparency and justification for budget request
- Provide tool to allow for informed decision-making, including trade-offs
- Provide equitable allocation of resources
- Connect enrollment to budget



Caveats

- Most of what will be presented hasn't been shown to SC yet
- Some of what will be presented is incomplete or even possibly incorrect – this is still a work in progress for this year
- The model will also evolve over time e.g. better accounting for cost allocation to school, teacher, section, pupil, etc.

Caveats on enrollment

- The known-unknowns: uncertainty about
 - Levels of immigration (especially international but also domestic)
 - Returns from private school
- Managing this uncertainty to an extent, but can't control the unknown-unknowns



PSB Enrollment Trends

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 (Current Forecast)	2022 (Cropper Forecast)
All Students	7,695	7,801	7,855	7,777	6,891		
Pre-K	262	257	251	252	153		
K-8	5,437	5,481	5,503	5,442	4,703	4,888	5,456
9-12 + SP	1,996	2,063	2,101	2,083	2,035	2,068	2,209

Current forecast = Cropper for entering K and 1; standard cohort survival for entering 2-12
 K-8 sections: 270 → 262 (~19/section); if closer to Cropper forecast that rises (~21/section)

Preliminary enrollment modeling

Grade		K*		1*		2		3		4		5		6		7		8		Total	FY22 Budget
Class Size Guideline			20		21		21		21		21		21		21		21		21		Preliminary
		Filled	Open	Filled	Open	Filled	Open	Filled	Open	Filled	Open	Filled	Open	Filled	Open	Filled	Open	Filled	Open	Students	Sections
Baker	Projected total	92		98		73		67		76		71		69		85		54		685	
	section 1	19	1	20	1	19	2	17	4	19	2	18	3	18	3	22	-1	18	3		
	section 2	19	1	20	1	18	3	17	4	19	2	18	3	17	4	21	0	18	3		
	section 3	18	2	20	1	18	3	17	4	19	2	18	3	17	4	21	0	18	3		
	section 4	18	2	19	2	18	3	16	5	19	2	17	4	17	4	21	0				
	section 5	18	2	19	2																
Section Count/Total open seats available		5	8	5	7	4	11	4	17	4	8	4	13	4	15	4	-1	3	9	87	37
Driscoll	Projected total	61		59		51		44		53		56		53		66		53		496	
	section 1	20	0	20	1	17	4	22	-1	18	3	19	2	18	3	22	-1	18	3		
	section 2	20	0	20	1	17	4	22	-1	18	3	19	2	18	3	22	-1	18	3		
	section 3	21	-1	19	2	17	4			17	4	18	3	17	4	22	-1	17	4		
Section Count/Total open seats available		3	-1	3	4	3	12	2	-2	3	10	3	7	3	10	3	-3	3	10	47	26
Heath	Projected total	62		64		51		57		56		43		51		61		46		491	
	section 1	20	0	21	-1	17	4	19	2	19	2	22	-1	17	4	21	0	23	-2		
	section 2	21	-1	21	-1	17	4	19	2	19	2	21	0	17	4	20	1	23	-2		
	section 3	21	-1	22	-2	17	4	19	2	18	3			17	4	20	1				
Section Count/Total open seats available		3	-2	3	-4	3	12	3	6	3	7	2	-1	3	12	3	2	2	-4	28	25
Lawrence	Projected total	81		79		69		69		73		60		72		63		56		622	
	section 1	17	3	20	1	18	3	18	3	19	2	20	1	18	3	21	0	19	2		
	section 2	16	4	20	1	17	4	17	4	18	3	20	1	18	3	21	0	19	2		
	section 3	16	4	20	1	17	4	17	4	18	3	20	1	18	3	21	0	18	3		
	section 4	16	4	19	2	17	4	17	4	18	3			18	3						
	section 5	16	4																		
Section Count/Total open seats available		5	19	4	5	4	15	4	15	4	11	3	3	4	12	3	0	3	7	87	34
Lincoln	Projected total	61		59		47		49		61		53		59		63		54		506	
	section 1	21	-1	20	1	16	5	17	4	21	0	18	3	20	1	21	0	18	3		
	section 2	20	0	20	1	16	5	16	5	20	1	18	3	20	1	21	0	18	3		

Budget Model Development

- Inputs

- Projected K-8 enrollment by school and grade = sections
- Projected 9-12 enrollment
- Ratios of staff to students (general education, special education)
- Non-personnel expenses (with justifications)

Process going forward

- In parallel, continue to refine:
 - Model
 - Budget
- Budget posting to OpenGov
- All information will be at www.brookline.k12.ma.us//site/Default.aspx?PageID=108
- March 11, 2021 – Review of non-personnel items at SC finance subcommittee (link on town website)