

PUBLIC SCHOOLS of  
**BROOKLINE**

# INTERIM SUPERINTENDENT'S FY 2021 BUDGET RECOMMENDATION

JANUARY 30, 2020

PUBLIC SCHOOLS of  
**BROOKLINE**



# The Big Picture

FY 2021 PSB  
Budget

Interim  
Superintendent's  
Recommendation

## Priorities Developed Through the Budget Process

- ▶ Preserve Brookline's robust, well-rounded learning experience for our students PK-12 including our programs, services, and support
- ▶ Preserve the integrity of the instructional environment for our teachers, educators, and schools
- ▶ Live within our means by foregoing adding new positions in favor of preserving, as best we can, the programs, staff, services, and support we currently have
- ▶ Strengthen the emotional and behavioral support we provide our students PK-12
- ▶ Identify cost savings through targeted adjustments rather than across the board cuts to any programs
- ▶ Adjust staffing, programs, and services based on the situation at each school as part of an annual assessment of what is needed in the upcoming year

# The Good News

**We will continue the extensive and diverse programming that is PSB's hallmark. (Just a few examples of the great opportunities Brookline provides our students)**

- ▶ K-5 World Language
- ▶ Award winning K-12 art and music programs, including conservatory, dance, and theater
- ▶ Support for our most vulnerable students by maintaining strong special education programs across the district for students ages 3 to 22
- ▶ Highly regarded district-wide special education programs
- ▶ A diverse range of English learner programs that support students who speak dozens of languages
- ▶ Strengthening our K-8 math curriculum and instruction
- ▶ Full guidance, psychologists, and nursing support in all schools plus social workers at BHS

# The Good News *(continued)*

## **Just a few more examples of the great opportunities Brookline provides to our students**

- ▶ Maker spaces and mobile maker resources in all K-8 schools
- ▶ A wide variety of personalized support for students through programs geared to specific student needs
- ▶ Collaborations with Rec Department on outdoor and environmental education
- ▶ Substantial Advanced Placement program offerings at BHS
- ▶ Extensive high school extracurricular programs in athletics, arts, leadership, clubs, and activities

## **Will will also**

- ▶ Expand our specialized programming for students with autism and similar profiles to Heath
- ▶ Expand our highly regarded and deeply loved BEEP program

# Closing the Projected Budget Gap (also Good News)

## Limited and Targeted Adjustments rather than large scale cutting of staff, programs, or services

- ▶ Maintains our ability to deliver high quality instruction, a well-rounded education, and robust programs
- ▶ Will result in limited impact to our classrooms
- ▶ Any increase in class sizes will be consistent with other schools and grade levels across the district
- ▶ Any staff cuts will happen primarily through attrition, retirements and reallocation; this will be a months-long process to figure out how to do this well

**Most significant reductions are in planned growth and in continuing reductions from previous years**

## **Building the Budget**

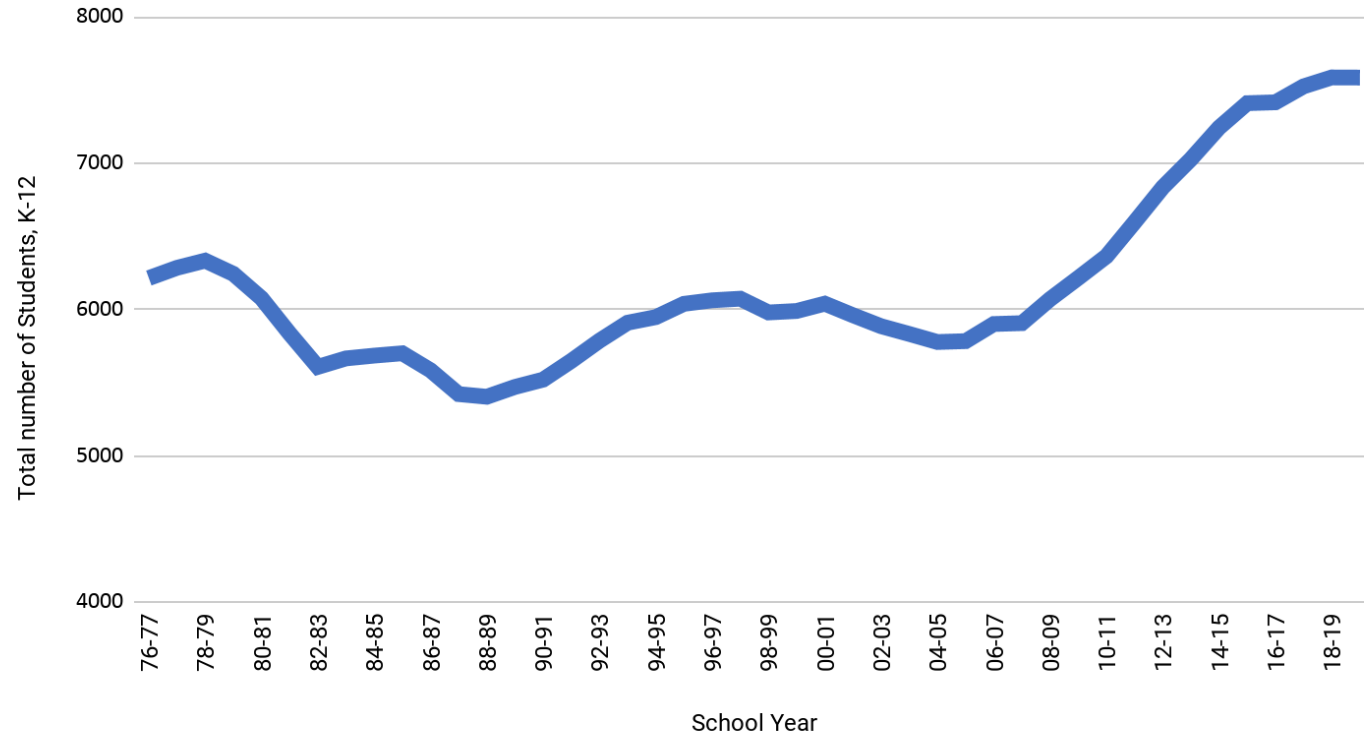
- 1. Enrollment Update**
- 2. PSB Budget Background**
- 3. A Collaborative Budget Process**
- 4. The Numbers and the Path Towards a Balanced Budget**
- 5. The Road Ahead**

# Enrollment Update



# Our Primary Challenge 2005 - 2020

Public Schools of Brookline, Total K-12 Enrollment



# Enrollment Update

## February 6: Enrollment Projection Presentation

- ▶ Cropper/McKibben will be at SC to present results of the Enrollment Projection report SC chose to pursue in summer 2019
- ▶ MSBA Enrollment Projection may also be finalized at that point
- ▶ Top Line Message -
  - ▶ While the methodologies and therefore the exact projections of the two studies differ, they both show that PSB's enrollment growth is levelling off.
  - ▶ PSB K-8 enrollment is now projected to essentially remain stable at current levels for the foreseeable future while BHS will continue to grow before stabilizing

# **PSB Budget Background**

## **Recent Increases & How We Got Here**

# 2015 & 2018 Override Objectives

| 2015 Objectives   | 2018 Objectives  |
|---|--|
| Maintain small class sizes  | Maintenance of contractual obligations in collective bargaining agreements and mandated services.  |
| Maintain student-staff ratio in concordance with overall enrollment growth and increased participation in PSB programs. | Staffing and costs to support enrollment increases and expansion of Brookline High School  |
| Additional personnel and operating costs for anticipated capital projects (Upper Devotion @ Old Lincoln)                | A limited number of critical new investments to support the Superintendent's goal of creating equitable outcomes and opportunities at PSB. |

# 2015 & 2018 Override Impacts

- ▶ Added 237 FTE over a five year period (FY2016-FY2020)
- ▶ More teachers at K-8 and BHS to address enrollment growth.
  - ▶ With each classroom teacher, add 0.6 FTE to for art, music, PE, health, WL, and EL at K-8 schools
- ▶ Increase in student support staff including:
  - ▶ Nurses, guidance counselors, and administrators to provide essential social, emotional, and academic support;
  - ▶ English Learner Education (ELE) teachers to support ongoing increase in English Language Learners;
  - ▶ Specialists including health, wellness, art, music, and world languages.
- ▶ Supported the “expand-in-place” strategy voted by School Committee.

# Overview of Growth FY05 - FY20

|                                 | FY 2005      | FY 2010      | FY 2015      | FY 2019       | FY2020        | Change FY05<br>- FY15 | Change FY15<br>- FY20 |
|---------------------------------|--------------|--------------|--------------|---------------|---------------|-----------------------|-----------------------|
| PK-12 Enrollment                | 5,984        | 6,472        | 7,508        | 7,855         | 7,857         | +1,524                | +349                  |
| # of Employees (FTE)            | 868.3        | 938.3        | 1061.5       | 1277.8        | 1299.1        | +193.2                | +237.6                |
|                                 |              |              |              |               |               |                       |                       |
| Operating Budget (General Fund) | \$55,828,665 | \$72,072,892 | \$90,630,150 | \$110,756,679 | \$119,841,548 | +\$34,801,485         | +\$29,211,398         |

# Positions Added Since FY 2016 (SY 15-16)

|              | Teachers<br>- Unit A | Para-<br>professionals | School Based<br>Educational<br>Leaders | Custodians<br>and<br>Secretaries | Central<br>Office -<br>Staff | Central Office<br>- Leaders | Total FTE<br>Added<br>since FY<br>2015 |
|--------------|----------------------|------------------------|--|----------------------------------|------------------------------|-----------------------------|--|
| FY 2016      | 50.7                 | 7.1                    | 5.4                                    | 4.6                              | 3.4                          | 4.0                         | 75.2                                   |
| FY 2017      | 32.2                 | 22.5                   | 0.0                                    | 0.0                              | 1.0                          | 0.0                         | 55.7                                   |
| FY 2018      | 23.8                 | 11.9                   | 1.0                                    | 0.0                              | -2.0                         | -1.0                        | 33.7                                   |
| FY 2019      | 14.5                 | 16.7                   | 2.0                                    | 2.0                              | 2.5                          | 1.0                         | 38.7                                   |
| FY 2020      | 16.0                 | 15.3                   | 2.0                                    | 1.0                              | 0.0                          | 0.0                         | 34.3                                   |
| <b>Total</b> | <b>137.2</b>         | <b>73.5</b>            | <b>10.4</b>                            | <b>7.6</b>                       | <b>4.9</b>                   | <b>4.0</b>                  | <b>237.6</b>                           |

Yellow Indicates School-Based Personnel.

# 2018 Override - Planned Additions for FY 2021

Carry forward all additions from FY2019 and FY2020 and add:

- ▶ Personnel
  - ▶ Classroom Staff for FY21= 15 to maintain Avg 21 students
  - ▶ Nurse, Guidance, ELL/Other (3 Unit A per each year - avg \$68k + COLA) - Sustains Current Ratios
  - ▶ Maintain Educational Leader Ratio of 250:1: FY 21 0.8 BHS Assoc Dean due to enrollment increases
- ▶ Services
  - ▶ Benefits Reserve is initially set to \$0 and reflects in both budgets the net savings/reserve for FTE reductions and additions
  - ▶ Transportation mandated and contractual expense
  - ▶ Tuition Budget Increase/(Reduction -Students Aging Out and/or returning to the district)
- ▶ Supplies
  - ▶ Minimally addresses enrollment and price increases of supplies already provided by PSB



# Developing the FY 2021 Budget:

## A Collaborative Budget Process

# Budget Development Process

## Prior Budget Processes were Siloed

- ▶ Budget Managers (principals, curriculum coordinators, program directors, and Deputy Superintendents) worked primary on their own budgets, independent from each other.
- ▶ Few, if any, small or large group meetings that included a variety of roles and budget managers from different areas or schools

## This Year's Budget Process was much more Collaborative:

- ▶ Principals, Coordinators, and Directors all involved much more than in the past
  - ▶ Worked together to plan for and prepare for budget challenges
  - ▶ Collaborated and worked together to generate ideas and possible solutions to the budget challenge we faced
  - ▶ Met, discussed and gave feedback to help each other think about different ways to organize programs, staff and schedule

# Budget Development Process

## Wide Range of Groupings Organized to Provide Input:

- ▶ Large group meetings of all budget managers
- ▶ Meeting by department and job-alike group (OSS, OTL, curriculum coordinators, principals, etc)
- ▶ One on one meetings with principals and Interim Superintendent with Deputy Superintendent(s)
- ▶ District Budget Group - Cross role group of school and district leaders (principals, coordinators, OSS directors, BHS coordinators, directors, Deputy Superintendents):
  - ▶ Met to review ideas from all groups of budget managers;
  - ▶ Discussed viability of all ideas and made additional suggestions;
  - ▶ Reviewed and gave input on priorities; Gave feedback on process and messaging prior to final decisions being made

# Budget Development Process

## **November and December -**

- ▶ Idea generation phase provided opportunity to come up with large number of divergent ideas
- ▶ Met with all principals to discuss school specific proposals and identify priorities for maintaining areas of strength

## **Late December and January -**

- ▶ All ideas considered at the department and district level,
- ▶ Identified final proposals as budget numbers became clearer
- ▶ Met with each principals to share final school and district recommendations and get additional input before finalizing
- ▶ OSS and OTL continued to meet with their directors and coordinators to flesh out ideas and consider impact of any possible changes

# Public Presentations on Program, Support, and Services

15 public presentations in December and January done in parallel with budget development process

- ▶ Presentations designed to give School Committee and public a greater level of detail and information about PSB's school programs, support, services, recent staff and budget growth, and central office operations
- ▶ 15 different public presentations in December and January at School Committee and SC Finance Subcommittee meetings
- ▶ Focus of presentations was on how we currently do things in our schools and across the district; focus was not on costs and budget
- ▶ Intended to educate, not advocate
- ▶ Included curriculum coordinators and directors in development and delivery of these presentations

# The Numbers and the Path Towards a Balanced Budget

# How did we get here?

Projected a FY 2021 deficit since the 2018 Override because of the growth of mandatory and contractual obligations

Override: What PSB requested: **\$9,817,099** over three years

What was approved by Voters: **\$8,375,132** over three years

What we actually received: **\$6,938,587** over three years

Difference between original request and projected funding:  
**\$2,878,512**

**Funding requested vs. the lower amount approved  
signalled a likely deficit come FY2021**

# Revenue Projections from the 2018 Override

What was approved by Voters: **\$8,375,132**

|   | FY 2019                    | FY 2020                  | FY 2021                  | Overall Change             |
|---|----------------------------|--------------------------|--------------------------|----------------------------|
| Tax Levy Override - School Department                             | +\$1,944,574               | +\$3,139,505             | +\$389,563               | <b>+5,473,642</b>          |
| Tax Levy Override - Public Buildings                              | +\$200,000                 | +\$200,000               | N/A                      | <b>+400,000</b>            |
| Health Insurance Savings - School Department and Public Buildings | +\$443,871                 | N/A                      | N/A                      | <b>+\$443,871</b>          |
| Non Property Tax Revenue  | N/A                        | N/A                      | +\$2,057,619             | <b>+\$2,057,619</b>        |
| <b><u>Total New Revenue</u></b>                                   | <b><u>+\$2,588,445</u></b> | <b><u>+3,339,505</u></b> | <b><u>+2,447,182</u></b> | <b><u>+\$8,375,132</u></b> |



## Projected FY 2021 Deficit - 11/14/19

|   |                            |
|---|----------------------------|
| Revenue Projections Lower than Expected                       | -\$583,828                 |
| Additional Expenses from Personnel Costs and Mandates         | -\$969,993                 |
| Restore Costs to Address Enrollment Growth                    | -\$703,243                 |
| Unplanned Strategic Investments                               | -\$1,217,870               |
| <b><u>Total Projected Deficit as of November 14, 2019</u></b> | <b><u>-\$3,474,934</u></b> |

# What has been changing over the past two months?

Factors that caused adjustments in our revenues and expenses since November. As we get more information, these numbers go up and down.

**Revenue** - Tax receipts, Town Meeting decisions, Local Receipt estimates, Chapter 70 adjustments

**Expenses** - Factors that caused adjustments in our General Appropriation number over the past two months include

- ▶ Transportation - special education and the anticipated cost of our new transportation services contract
- ▶ Special education tuition
- ▶ Personnel - lane increases, tentative agreement with Paraprofessional unit, adjustments made from hiring and attrition from last year
- ▶ GIC

# Revenue - Town Meeting Appropriation

| Program  | FY20 STM              | FY21 Override Plan 4/2018 | FY21 Override Plan Adjusted 12/2019 |
|--|-----------------------|---------------------------|-------------------------------------|
| <b>Town Meeting Appropriation</b>                                      |                       |                           |                                     |
| General Fund Appropriation   | \$ 117,385,106        | \$ 123,886,605            | \$ 122,653,809                      |
| <b>Special Revenue Funds (Offset to General Fund Operating Budget)</b> |                       |                           |                                     |
| Tuition and Fees   | \$ 717,523            | \$ 739,675                | \$ 739,675                          |
| Facility Rental  |                       |                           |                                     |
| Circuit Breaker Funding  | \$ 1,769,814          | \$ 1,688,705              | \$ 1,910,814                        |
| Revolving Fund reimbursement   | \$ -                  | \$ 150,680                | \$ -                                |
| Other Revenue  | \$ -                  | \$ 358,680                | \$ -                                |
| <b>Total Revenue</b>   | <b>\$ 119,872,443</b> | <b>\$ 126,824,345</b>     | <b>\$ 125,304,298</b>               |

## What Changed between FY 21 Plan and FY 21 Budget in December 2019

- **Projected** General Appropriation Revenue decreased due to uncertainty about tax receipts, fees, and development
- Circuit Breaker moved from projected to FY 20 Reimbursement Amount
- Revolving fund reimbursements taken off budget in FY20

**As a result total revenue projected to be \$1.5M lower than previously projected**

# Revenue - Town Meeting Appropriation

| Program  | FY20 STM              | FY21 Override Plan 4/2018 | FY21 Override Plan Adjusted 12/2019 | FY 21 Override Plan with Known Revenue and Mandatory Expenses - 1/2020 | FY21 Request          | What Changed between December and January  |
|--|-----------------------|---------------------------|-------------------------------------|--|-----------------------|--|
| <b>Town Meeting Appropriation</b>                                      |                       |                           |                                     |  |                       | <ul style="list-style-type: none"> <li>• General Appropriation Revenue is set</li> <li>• Revenue increases due to clarity on local receipts, Governor's Budget and Chapter 70</li> </ul> <p><b>Total Projected Revenue is now \$1M less than originally projected but \$500,000 better than December</b></p> |
| General Fund Appropriation   | \$ 117,385,106        | \$ 123,886,605            | \$ 122,653,809                      | \$ 123,462,138   | \$ 123,462,138        |  |
| <b>Special Revenue Funds (Offset to General Fund Operating Budget)</b> |                       |                           |                                     |  |                       |  |
| Tuition and Fees   | \$ 717,523            | \$ 739,675                | \$ 739,675                          | \$ 510,000   | \$ 739,675            |  |
| Facility Rental  |                       |                           |                                     |  |                       |  |
| Circuit Breaker Funding  | \$ 1,769,814          | \$ 1,688,705              | \$ 1,910,814                        | \$ 1,910,814   | \$ 1,910,814          |  |
| Revolving Fund reimbursement   | \$ -                  | \$ 150,680                | \$ -                                | \$ -   | \$ -                  |  |
| Other Revenue  | \$ -                  | \$ 358,680                | \$ -                                | \$ -   | \$ -                  |  |
| <b>Total Revenue</b>   | <b>\$ 119,872,443</b> | <b>\$ 126,824,345</b>     | <b>\$ 125,304,298</b>               | <b>\$ 125,882,952</b>  | <b>\$ 126,112,627</b> |  |

# Expenses - Town Meeting Appropriation

| Program                       | FY20 STM              | FY21 Override Plan 4/2018 | FY21 Override Plan Adjusted 12/2019 | FY 21 Override Plan with Known Revenue and Mandatory Expenses - 1/2020 | FY21 Request          |  |
|-------------------------------|-----------------------|---------------------------|-------------------------------------|--|-----------------------|--|
| <b>Operating Budget</b>       |                       |                           |                                     |  |                       | <b>Tuition = \$469,581</b>                               |
| Personnel                     | \$ 104,045,184        | \$ 109,805,819            | \$ 110,350,000                      | \$ 110,256,672   | \$ 109,099,464        |  |
| Services                      | \$ 11,502,584         | \$ 12,248,617             | \$ 13,997,419                       | \$ 13,430,972  | \$ 12,867,901         | <b>Transportation = \$618,138 &amp; 47,500;</b>          |
| Supplies                      | \$ 1,799,606          | \$ 2,116,617              | \$ 2,602,305                        | \$ 2,116,617   | \$ 1,934,633          | <b>Building Services: \$47,136</b>                       |
| Other                         | \$ 1,290,721          | \$ 1,288,570              | \$ 1,091,863                        | \$ 1,278,220   | \$ 1,147,837          |  |
| Utilities                     |                       |                           | \$ 10,350                           | \$ 10,350  | \$ 10,350             | <b>Level Fund 52,53,55,5A plus</b>                       |
| Capital                       | \$ 1,234,348          | \$ 1,364,723              | \$ 1,191,685                        | \$ 1,364,723   | \$ 1,203,048          | <b>Transportation (Spec educ/ Reg educ), OOD Tuition</b> |
| <b>Total Operating Budget</b> | <b>\$ 119,872,443</b> | <b>\$ 126,824,346</b>     | <b>\$ 129,243,667</b>               | <b>\$ 128,457,554</b>  | <b>\$ 126,263,233</b> |  |

# Expenses - Town Meeting Appropriation

| Program                       | FY20 STM              | FY21 Override Plan 4/2018 | FY21 Override Plan Adjusted 12/2019 |
|-------------------------------|-----------------------|---------------------------|-------------------------------------|
| <b>Operating Budget</b>       |                       |                           |                                     |
| Personnel                     | \$ 104,045,184        | \$ 109,805,819            | \$ 110,350,000                      |
| Services                      | \$ 11,502,584         | \$ 12,248,617             | \$ 13,997,419                       |
| Supplies                      | \$ 1,799,606          | \$ 2,116,617              | \$ 2,602,305                        |
| Other                         | \$ 1,290,721          | \$ 1,288,570              | \$ 1,091,863                        |
| Utilities                     |                       |                           | \$ 10,350                           |
| Capital                       | \$ 1,234,348          | \$ 1,364,723              | \$ 1,191,685                        |
| <b>Total Operating Budget</b> | <b>\$ 119,872,443</b> | <b>\$ 126,824,346</b>     | <b>\$ 129,243,667</b>               |

## What Changed between FY 2021 plan in 2018 and FY 2021 projection in December 2019

- Personnel increases added in FY19 and 20 carried forward and added to the base
- Based on existing information, projections for special education tuition and transportation higher than originally made in 2018.
- Supply/Materials cuts made to help balance budget in FY20 returned
- 2 Clark Road cleaning and moving costs added to School Facilities Dept

**Projected costs increase by \$2.4M**

# Expenses - Town Meeting Appropriation Request

| Program                       | FY20 STM              | FY21 Override Plan 4/2018 | FY21 Override Plan Adjusted 12/2019 | FY 21 Override Plan with Known Revenue and Mandatory Expenses - 1/2020 | FY21 Request          |  |
|-------------------------------|-----------------------|---------------------------|-------------------------------------|--|-----------------------|--|
| <b>Operating Budget</b>       |                       |                           |                                     |  |                       | <b>Tuition = \$469,581</b>   |
| Personnel                     | \$ 104,045,184        | \$ 109,805,819            | \$ 110,350,000                      | \$ 110,256,672   | \$ 109,099,464        | <b>Transportation = \$618,138 &amp; 47,500;<br/>Building Services: \$47,136</b>      |
| Services                      | \$ 11,502,584         | \$ 12,248,617             | \$ 13,997,419                       | \$ 13,430,972  | \$ 12,867,901         |  |
| Supplies                      | \$ 1,799,606          | \$ 2,116,617              | \$ 2,602,305                        | \$ 2,116,617   | \$ 1,934,633          |  |
| Other                         | \$ 1,290,721          | \$ 1,288,570              | \$ 1,091,863                        | \$ 1,278,220   | \$ 1,147,837          |  |
| Utilities                     |                       |                           | \$ 10,350                           | \$ 10,350  | \$ 10,350             | <b>Level Fund 52,53,55,5A plus Transportation (Spec educ/ Reg educ), OOD Tuition</b> |
| Capital                       | \$ 1,234,348          | \$ 1,364,723              | \$ 1,191,685                        | \$ 1,364,723   | \$ 1,203,048          |  |
| <b>Total Operating Budget</b> | <b>\$ 119,872,443</b> | <b>\$ 126,824,346</b>     | <b>\$ 129,243,667</b>               | <b>\$ 128,457,554</b>  | <b>\$ 126,263,233</b> |  |

# Expenses - Town Meeting Appropriation Request

| Program                       | FY20 STM              | FY21 Override Plan 4/2018 | FY21 Override Plan Adjusted 12/2019 | FY 21 Override Plan with Known Revenue and Mandatory Expenses - 1/2020 |
|-------------------------------|-----------------------|---------------------------|-------------------------------------|--|
| <b>Operating Budget</b>       |                       |                           |                                     |  |
| Personnel                     | \$ 104,045,184        | \$ 109,805,819            | \$ 110,350,000                      | \$ 110,256,672   |
| Services                      | \$ 11,502,584         | \$ 12,248,617             | \$ 13,997,419                       | \$ 13,430,972  |
| Supplies                      | \$ 1,799,606          | \$ 2,116,617              | \$ 2,602,305                        | \$ 2,116,617   |
| Other                         | \$ 1,290,721          | \$ 1,288,570              | \$ 1,091,863                        | \$ 1,278,220   |
| Utilities                     |                       |                           | \$ 10,350                           | \$ 10,350  |
| Capital                       | \$ 1,234,348          | \$ 1,364,723              | \$ 1,191,685                        | \$ 1,364,723   |
| <b>Total Operating Budget</b> | <b>\$ 119,872,443</b> | <b>\$ 126,824,346</b>     | <b>\$ 129,243,667</b>               | <b>\$ 128,457,554</b>  |

## Expenses - What Changed between December and January

- Fine tuning salaries based on returning staff and attrition
- Services decrease because there is greater clarity on special education tuition

**Total Projected Expenses reduced by \$800,000**



# Operating Costs for Leased Buildings

| Program  | FY20 STM       | FY21 Override Plan 4/2018 | FY21 Override Plan Adjusted 12/2019 | FY 21 Override Plan with Known Revenue and Mandatory Expenses - 1/2020 | Interim Supt's FY21 Request |
|--|----------------|---------------------------|-------------------------------------|--|-----------------------------|
| <b>Operating Budget</b>                        |                |                           |                                     |  |                             |
| DPW - Parks (Playground, Groundskeeping)       |                |                           | \$ 41,000                           | \$ 41,000  | \$ 41,000                   |
| Building Department (Utilities)                |                |                           | \$ 151,922                          | \$ 151,922   | \$ -                        |
| Building Department (Maintenance)              |                |                           | \$ 35,000                           | \$ 35,000  | \$ 35,000                   |
| Schools (Custodial and Moving)                 |                |                           | \$ 47,136                           | \$ -   | \$ -                        |
| Insurance                                      |                |                           | \$ 15,000                           | \$ 15,000  | \$ 15,000                   |
| Information Technology (Infrastructure/wiring) |                |                           | \$ 10,000                           | \$ 10,000  | \$ 10,000                   |
| <b>Total Transfer to Municipal Departments</b> | \$ -           | \$ -                      | \$ 300,058                          | \$ 252,922   | \$ 101,000                  |
| <b>Total Operating Budget</b>                  | \$ 119,872,443 | \$ 126,824,346            | \$ 129,543,725                      | \$ 127,553,268   | \$ 126,364,233              |

# Town Meeting Appropriation Request - Summary

| Program                      | FY20 STM       | FY21 Override Plan 4/2018 | FY21 Override Plan Adjusted 12/2019 | FY 21 Override Plan with Known Revenue and Mandatory Expenses - 1/2020 | Interim Supt's FY21 Request |
|------------------------------|----------------|---------------------------|-------------------------------------|--|-----------------------------|
| <b>Revenue</b>               |                |                           |                                     |  |                             |
| Total Revenue                | \$ 119,872,443 | \$ 126,824,345            | \$ 125,304,298                      | \$ 125,882,952   | \$ 126,112,627              |
| <b>Expenses</b>              |                |                           |                                     |  |                             |
| Personnel                    | \$ 104,045,184 | \$ 109,805,819            | \$ 110,350,000                      | \$ 110,256,672   | \$ 109,099,464              |
| Services                     | \$ 11,502,584  | \$ 12,248,617             | \$ 13,997,419                       | \$ 13,430,972  | \$ 12,867,901               |
| Supplies                     | \$ 1,799,606   | \$ 2,116,617              | \$ 2,602,305                        | \$ 2,116,617   | \$ 1,934,633                |
| Other                        | \$ 1,290,721   | \$ 1,288,570              | \$ 1,091,863                        | \$ 1,278,220   | \$ 1,147,837                |
| Utilities                    | \$ 0           | \$ 0                      | \$ 10,350                           | \$ 10,350  | \$ 10,350                   |
| Capital                      | \$ 1,234,348   | \$ 1,364,723              | \$ 1,191,685                        | \$ 1,364,723   | \$ 1,203,048                |
| Transfers to Municipal Dept. | \$ 0           | \$ 0                      | \$ 300,058                          | \$ 252,922   | \$ 101,000                  |
| Expense Total                | \$ 119,872,443 | \$ 126,824,346            | \$ 129,543,725                      | \$ 128,710,476   | \$ 126,364,233              |
| Surplus/(Deficit)            | \$ 0           | \$ 0                      | \$ (4,239,427)                      | \$ (2,827,524)   | \$ (251,606)                |

# Closing a \$2.8 million Gap

## Initial Steps that have closed the gap

1. Personnel -
  - a. Further refinement of Personnel costs and a reduction of planned growth from override - \$1,157,208 (teachers and one school-based administrator)
2. Further refinement of Special Education Tuition and Transportation costs - \$666,408
3. Continue the FY 20 reductions in Supplies/Materials - \$600,380
4. Utility Expenses for 2 Clark Rd removed prior to Revenue Allocation - \$151,922

**Total of these adjustments = \$2,575,918**

**Gap still necessary to close to balance budget = \$251,606**

# Developing a Balanced Budget through Targeted Adjustments in Staffing, Program, and Services

The types of cost savings measures that are under consideration to balance the budget

- ▶ Modifying programs based on past experience so they are better focused on their primary purpose
- ▶ Restructuring and reducing district-wide PD so teachers are not out of class as often and substitute cost are lowered
- ▶ Cutting or consolidating positions in Central Office in line with other cuts and relative to increases made since 2015
- ▶ Restructure and focus new teacher support at PK-8 and BHS, ensuring that it better differentiates between types of new staff
- ▶ Consolidate small classes in a limited number of middle grade and upper elementary classes and chronically under-enrolled classes at BHS. Class size becomes more consistent with other grades district-wide and other classes at BHS
- ▶ A closer look at the the Services line items to see if and where reductions can be made
- ▶ Reduce budget in Office of Educational Equity based on experience from this year
- ▶ Focus the summer language arts program in scope so it is targeted more effectively to students in need of support
- ▶ BA&CE takes over recreation/elective part of BHS summer school program
- ▶ Reconfigure and clarify K-8 math support

# Targeted Adjustments in Staffing, Program, and Services

## School Specific Savings

- ▶ Each school is likely to have a number of fractional FTE adjustments based on input from principals, curriculum coordinators, special education directors, and Senior Leadership
- ▶ These adjustments are based on specific enrollment, staffing, schedule, or program related factors at each school
- ▶ These will be finalized with each principal in the coming weeks, and we will communicate with each person affected

# The Road Ahead

# Where we go from here - Short term

- ▶ Get further input from the School Committee and from the public.
- ▶ Public Hearing on February 6th on the Superintendent's Budget Recommendation
- ▶ Complete final decisions on trade offs, cost savings, and cuts.
- ▶ Begin conversations with any staff whose position will be impacted by the budget.
- ▶ School Committee votes on February 13 on the total Town Meeting request \$123,462,138
- ▶ School Committee votes a total bottom line budget of \$126,112,627 prior to Annual Town Meeting allocating Personnel and Expense budgets.

# Where we go from here - Long term

- ▶ Return to a budgeting process that makes annual adjustments in programs, services, schedules, and staffing on a school by school basis to respond to needs of current students
- ▶ Develop a Strategic Plan that will help focus our work, identify a limited set of essential priorities, and provide a clearer road map for making budgetary and resource decisions



# Being more planful and strategic in making budget decisions and allocating resources

Instead of asking each year, “How will we spend the money we have?” we need to move to a strategic and planful approach that asks the following questions:

1. Where do we want to go?
- 1a. What do we need to do 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?
  1. What people, support, services, programs, and systems do we need in place to get there?
  2. What choices do we need to make?
    - What will we stop doing?
    - What do we need to continue doing?
    - What do we need to do better?
    - What do we need to start doing?
  3. How will we know if any of this is working?
  4. What funding do we need and how should we reallocate resources so we can accomplish all of this?