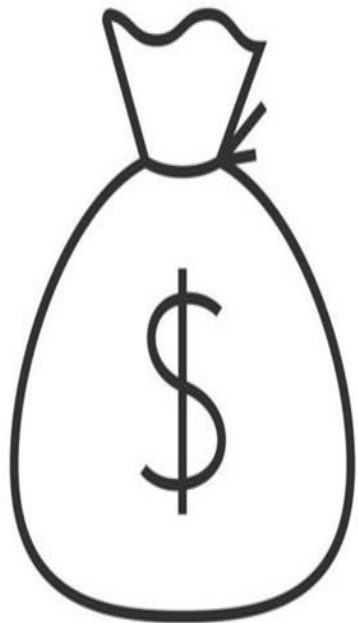


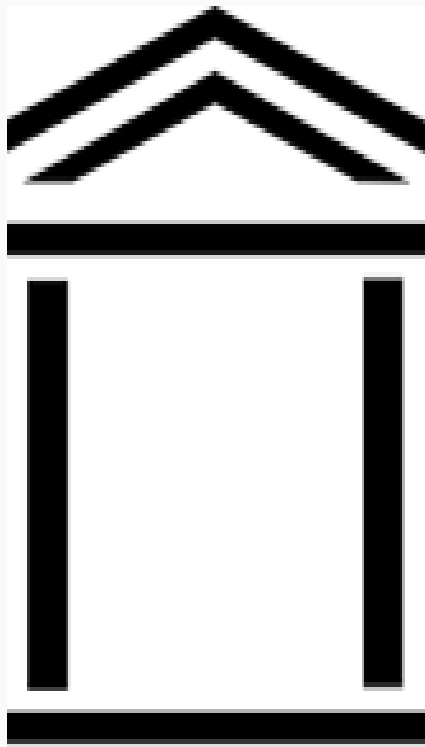
Budget Development



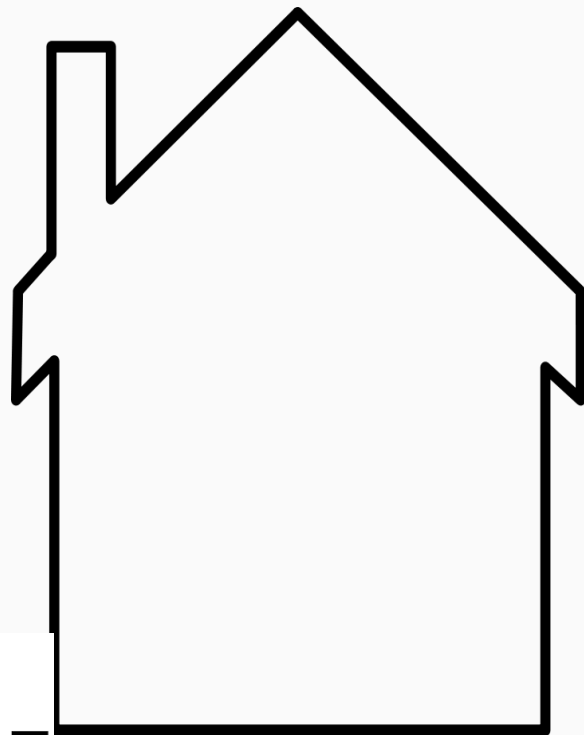
Revenue



Town of
Brookline



Education

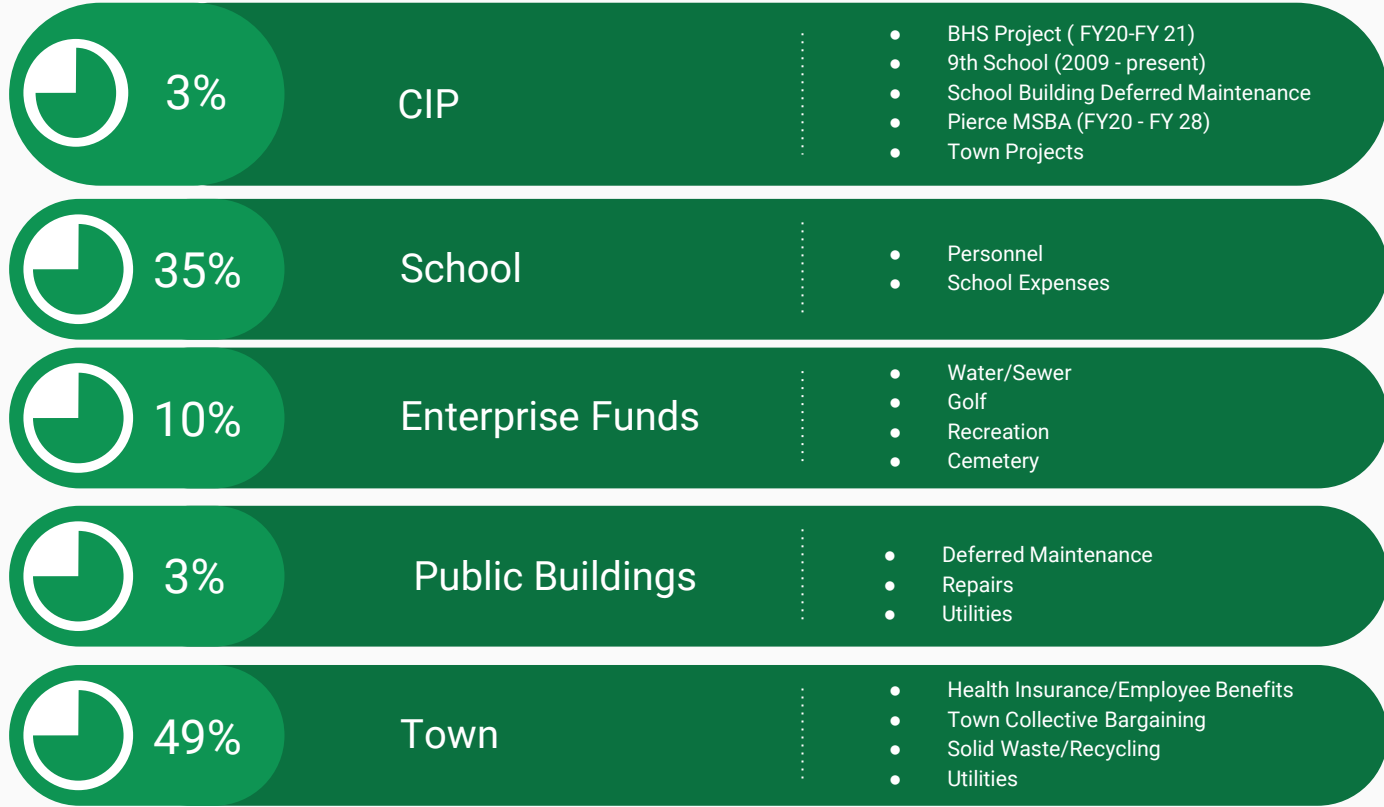
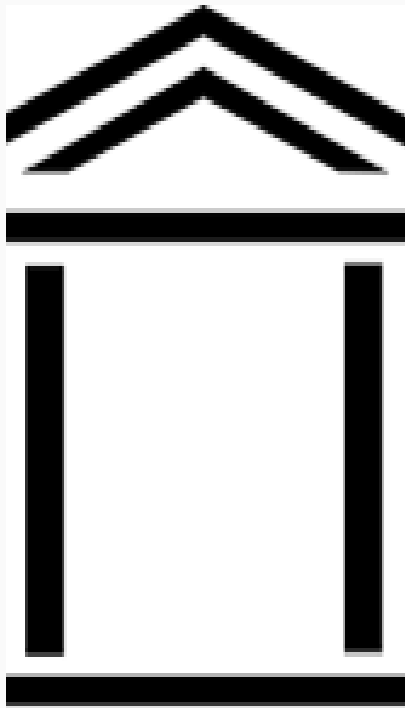


Revenue



01	Prop 2 ½	<ul style="list-style-type: none">• 2 ½% on prior levy• New Growth (economic development)• Debt Exclusions (increase to tax levy for life of debt)• Operational Overrides (permanent increase to tax ley)
02	Local Receipts	<ul style="list-style-type: none">• Marijuana taxes• MVX permits• Personal Property• Departmental Receipts
03	Fees	<ul style="list-style-type: none">• BEEP• Athletics• Transportation• Program Fees (e.g. Lost Books, Culinary Arts, Visual Arts)
04	Enterprise Funds	<ul style="list-style-type: none">• Water/Sewer• Recreation Revolving Fund• Golf Course Enterprise Fund• Cemetery
05	Free Cash	<ul style="list-style-type: none">• Appropriated Budget Reserve (.25%)• Unreserved Fund Balance / Stabilization Fund (10%)• Liability / Catastrophe Fund• Capital Improvement Plan (7.5%)• Affordable Housing Trust Fund (AHTF) (15%)• Special Use - OPEB Fund

Brookline's Budget Drivers

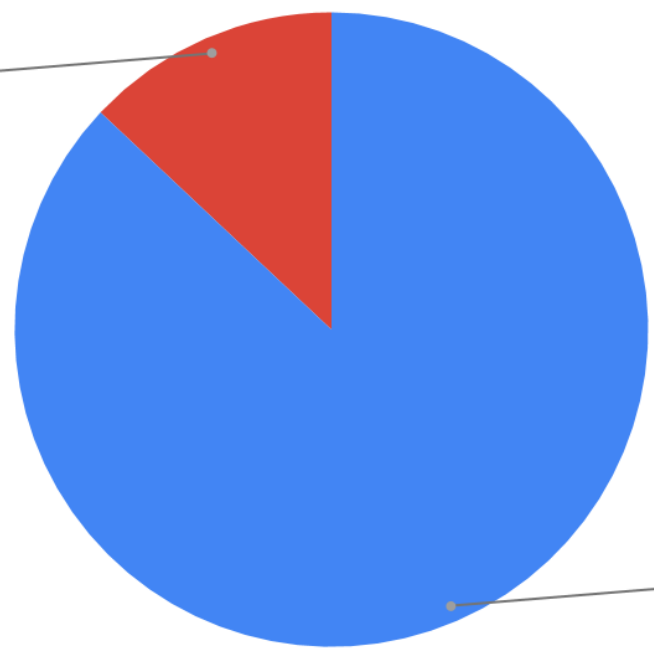


35%

School Operations

- Personnel
- School Expenses

Expenses
13.0%

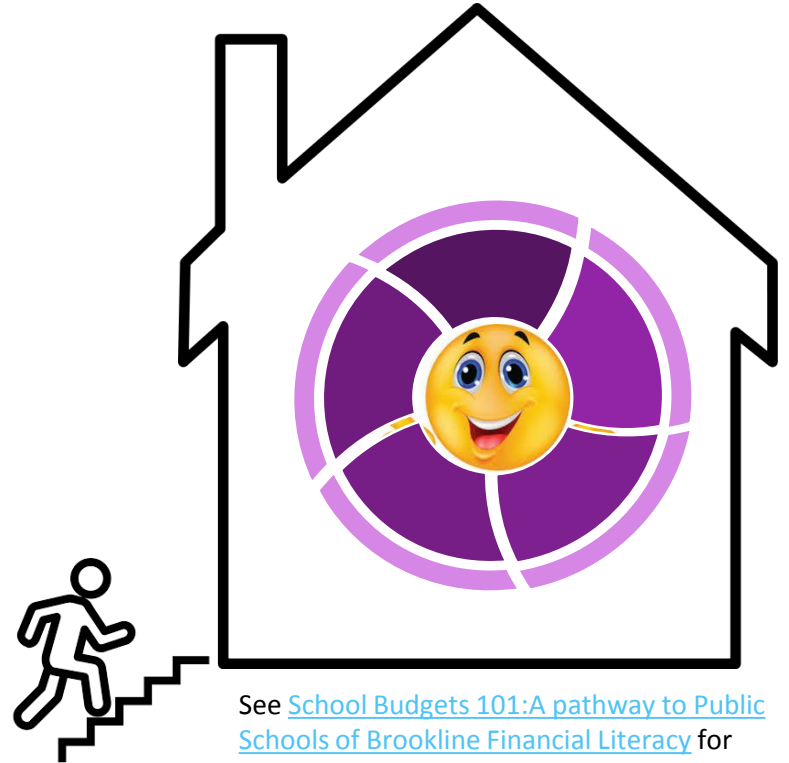


Personnel: ↑ 5-6% / year
Expenses: ↑ 3-5% / year

Personnel
87.0%

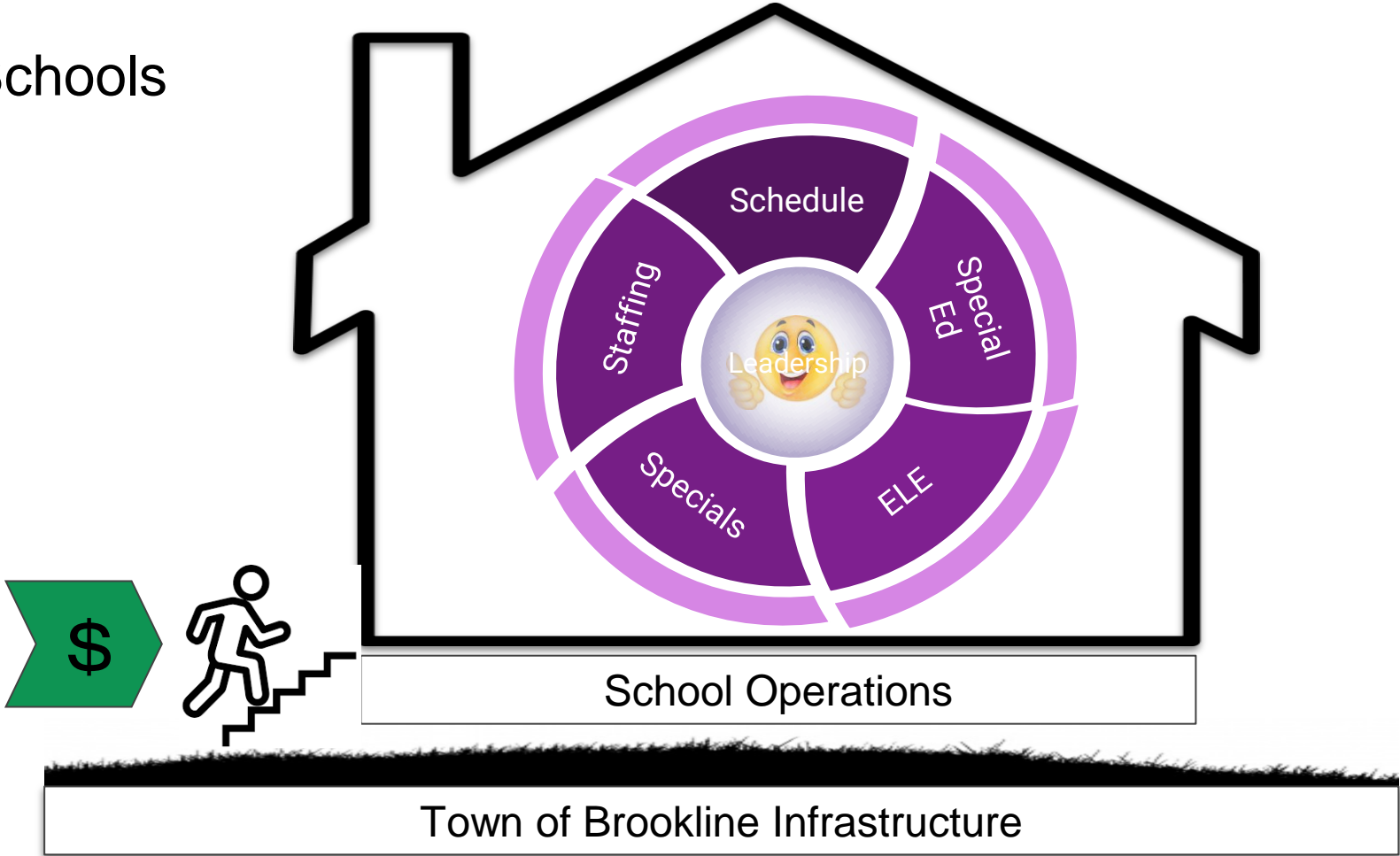
- Does not include Employee Benefit Costs

EDUCATION



See [School Budgets 101: A pathway to Public Schools of Brookline Financial Literacy](#) for more information on requirements of school budgets and School Committee authority.

Schools



FY 20 Expense

Program	Exp.	FY18 ACTUAL		FY19 Budget ATM		FY20 BUDGET PRELIMINARY		FY20 PRELIM Bud - FY19 Bud Variance	
		FTE	EXP.	FTE	EXP.	FTE	EXP.	FTE	EXP.
Gross School Dept. Budget	Personnel	1,240.49	\$94,622,356	1,276.72	\$ 98,478,447	1,299.10	\$ 104,014,289	22.38	\$ 5,535,841
Expenditures	Services		\$9,741,002		\$ 10,542,721		\$ 11,699,864		\$ 1,157,142
	Supplies		\$1,922,502		\$ 2,051,297		\$ 1,833,497		\$ (217,800)
	Other		\$993,018		\$ 1,288,570		\$ 1,102,213		\$ (186,357)
	Capital		\$1,140,010		\$ 1,364,723		\$ 1,191,685		\$ (173,038)
	Total		\$ 108,018,889		\$ 113,725,760		\$ 119,841,548	5.38%	\$ 6,115,788

- Maintaining current staffing levels and fulfilling our contractual obligations** - As with all school systems, the majority of PSB's budget pays for teachers and other school-based personnel. Approximately 86% of the FY2020 budget is personnel expense. 67% of the FY2020 budget increase pays for the contractually obligated costs of maintaining our existing staff including cost of living adjustments (2%) and step and lane advancements (3%).
- Responding to our ongoing enrollment growth** - As detailed in the budget overview, Brookline's historic enrollment growth that has been affecting the K-8 elementary schools since 2005 is now impacting the high school. To keep pace with this ongoing growth the FY 2020 budget requests limited increases in staff at Brookline High School and student service support.
- Implementing 2018 override's limited number of strategic investments** – Despite significant fiscal challenges, the FY2020 budget maintains the strategic investments approved by voters in 2018.

FY 20 Personnel

Row Labels	General		Grant		Revolving		Total Sum of FTE	Total Sum of FY20 SALARY
	Sum of FTE	Sum of FY20 SALARY	Sum of FTE	Sum of FY20 SALARY	Sum of FTE	Sum of FY20 SALARY		
AFSCME CUSTODIANS	41.38	\$ 2,630,979			4.00	\$ 229,717	45.38	\$ 2,860,696
AFSCME FOOD SERVICE					33.59	\$ 939,816	33.59	\$ 939,816
BEU - BESA	40.50	\$ 2,327,109	3.00	\$ 172,409	7.77	\$ 478,439	51.27	\$ 2,977,957
BEU - PARAPROFESSIONALS	259.68	\$ 8,631,151	43.04	\$ 1,404,303	24.28	\$ 813,528	327.01	\$ 10,848,981
BEU - UNIT A	863.85	\$ 77,864,869	14.15	\$ 1,354,308	18.35	\$ 1,654,390	896.35	\$ 80,873,567
BEU - UNIT A ATHLETIC STIPEND	0.00	\$ 459,766				\$ 35,000	0.00	\$ 494,766
BEU - UNIT B	41.00	\$ 5,009,982	1.20	\$ 137,488	2.80	\$ 202,779	45.00	\$ 5,350,249
NON - ALIGNED	52.40	\$ 5,630,386	9.53	\$ 302,735	6.70	\$ 474,461	68.63	\$ 6,407,582
NU INTERN		\$ 107,505						\$ 107,505
STIPEND		\$ 1,172,764		\$ 25,150				\$ 1,197,914
SUBSTITUTE		\$ 917,895						\$ 917,895
TOWN	1.00	\$ 61,884					1.00	\$ 61,884
SALARY SAVINGS		\$ (800,000)						\$ (800,000)
Grand Total	1299.81	\$ 104,014,289	70.92	\$ 3,396,392	97.49	\$ 4,828,129	1468.23	\$ 112,238,810

Positions Added: FY 2016 - FY 2019

	Teachers (Unit A)	Paraprofessionals (Unit C)	Educational Leaders (Unit B)	Educational Leaders (Non-Union)	Custodians & Secretaries	Non-Union Staff
FY 2016	50.7	7.1	2.4	3.0	4.6	2.0
FY 2017	32.2	22.5				1.0
FY 2018	23.8	11.9	1.0	-1.0		-1.0
FY 2019	14.5	16.7	1.0	2.0	2.0	
Totals	121.2	57.1	4.4	4.0	6.6	3.0
% of all hires	62%	29%	2%	2%	3%	2%

FY 20 Operating Budget Expense

Exp.	FY18 ACTUAL		FY19 Budget ATM		FY20 BUDGET PRELIMINARY		FY20 PRELIM Bud - FY19 Bud Variance	
	FTE	EXP.	FTE	EXP.	FTE	EXP.	FTE	EXP.
Services		\$9,741,002		\$ 10,542,721		\$ 11,699,864		\$ 1,157,142
Supplies		\$1,922,502		\$ 2,051,297		\$ 1,833,497		\$ (217,800)
Other		\$593,018		\$ 1,288,570		\$ 1,102,213		\$ (186,357)
Capital		\$1,140,010		\$ 1,364,723		\$ 1,191,685		\$ (173,038)

FY 20 Base Cuts

	Changes from Projection	
Revolving Fund Reimbursement (Loss)	\$ 150,680	
Other Revenue (Loss)	\$ 358,680	
Town Revenue (Loss)		\$ (15,190)
School Department Revenue (Increase)		\$ (6,109)
Salary Projection		\$ (329,926)
Benefits Reserve		\$ (167,475)
Salary Savings (Retirement/Resignation/Termination)		\$ (125,000)
Personnel Adjustments		\$ (129,325)
Out of District Tuition Budget Increase	\$ 894,087	
Legal Services	\$ 11,389	
Net Override Positions (3.0 FTE, salary recal)		\$ (145,507)
Net Transportation Contracts & Fee Bussing		\$ (59,019)
Professional Development Reduction		\$ (80,000)
Athletics Moved from Revolving Fund	\$ 416,346	
Supplies and Materials (General Reduction)		\$ (300,000)
Other Expenses - Conferences, dues, travel, etc		\$ (260,207)
NEASC - BHS		\$ (40,000)
	\$ 1,831,182	\$ (1,657,758)

Funds that need to return in FY 21

- 3 Elementary 2018 Override
- Benefits Reserve (\$210k)
- Contract Increase
Transportation (bid year, 2 Clark Rd)
- Professional Development
- Supplies, Materials, Other Expenses
- Fund Office of Education Equity
- Fund NEASC (tbd)

Total:

\$1,223,960

New Funds Needed

FY 21 Projected Budget from 2018 Override

Override Projection	\$6,982,798
FY 20 Base Cuts	<u>\$1,223,960</u>
New Revenue Needed	\$8,206,758
4/23/18 Proj. Rev. ★	<u>\$6,227,075</u>
Proj Shortfall ★	\$1,979,683

- ★ The Town's revenue projection is subject to change based on unknown factors by \$500k to \$800k in either direction.

Why a fall budget meeting?

- Staffing Confirmations:
 - Final Correction of the staff assigned and working in your building for the current school year
 - which positions will be budgeted as part of the base budget for the next budget year.
 - Identified efficiencies of staffing and scheduling issue increasing need for staffing, and how to request or decrease the FTE.

Why a fall budget meeting?

- Expense Accounts: (52=services (get a contract, pay a consultant, etc), 53=supplies (pens, paper, etc), 55= all sorts of stuff (mileage, conferences), 5A = capital (buying bookshelves and whatnot, but most furniture should go through Matt Gillis).
 - Review and consider alignment of Expense Accounts against actual spending in prior years.
 - Know and understand how each expense account is to be used.
 - Changes in contractual agreements, statutes, policy, or regulations that specifically impact your program and building.

Why a fall budget meeting?

- MINI CIP,
- Building Repairs,
- Classroom Moves/Reconfiguration/Special Needs/504 accommodations and
- Furniture Requests

Resources

Principals as Educational Leaders -

Reference Document: [School Finance: Budget 101](#)