

FY22 Budget Overview

Brookline School Committee

February 11, 2021



PSB Mission

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

FY22 Budget Development Guidelines

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

FY22 Budget Development Guidelines

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

FY22 Budget Development Guidelines

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

FY22 Budget Development Guidelines

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

FY21 Revenue

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

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

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

January 21: Projected FY22 Revenue

● FY22 Town/School Partnership Allocation	\$ 117,253,547
○ <i>this is \$1,745,443 lower than FY21</i>	
○ Chapter 70 expected to be level-funded	
○ No carry forward of COVID-19 Funds (\$2.9M)	
● Anticipated circuit breaker increase (\$320k)	
● Total anticipated circuit breaker reimbursement:	\$ 2,292,164
● Materials Fee tuition:	\$ 505,000
● Total Projected Revenue (<i>as of January 2021</i>):	\$ 120,050,711
FY 22 Revenue Reduction Compared to FY21	\$(1,424,826)

January 21: FY22 Gap

FY 22 Revenue Reduction compared to FY21:	\$1,424,725
Projected Increase over FY21 Budget:	\$6,658,351
● Additional Expenses - Obligations	\$ 4,723,091
● Proposed Needs	\$ 1,935,260
<i>Current FY22 Gap:</i>	\$ 8,083,177

FY 22 Revenue Update

Revenue	FY21	FY22 Projected as of January 21	FY 22 Projected as of Feb 4	FY 22 Projected Change from FY 21	Updated FY 22 Projected Feb 11	FY 22 Projected from FY 21
Town/School Partnership	\$118,998,990	\$117,253,547	\$120,045,272	\$1,046,282	\$120,045,272	\$1,046,282
ESSER II initial (in-person learning)					\$1,641,807	\$1,641,807
Circuit Breaker	\$1,971,547	\$2,292,164	\$2,292,164	\$320,617	\$2,292,164	\$320,617
Tuition/Materials Fee	\$505,000	\$505,000	\$520,150	\$15,150	\$520,150	\$15,150
Total Projected Revenue	\$121,475,537	\$120,050,711	\$122,857,586	\$1,382,049	\$124,499,393	\$3,023,856

- ❑ FY22 Town/School Partnership Allocation - + Chapter 70 and State Aid increase
- ❑ ESSER II (<https://www.doe.mass.edu/grants/2021/115/>)
- ❑ Circuit Breaker Level fund to FY 21 actual reimbursement
- ❑ Materials Fee tuition: +3% annual increase

FY 22 Budget Update

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

Salaries Update

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

Contracted Services Update

BASE Budget Adjustments	As Presented February 4	Change as of February 11	Change from Projected Needs
Strategic Plan or Spec Educ Consulting Services	\$90,260		\$90,260
Special Education Tuition Increase -	\$825,018		\$825,018
Transportation Increase -	\$300,000		\$300,000
Software Licenses	\$360,000		\$360,000
Diagnostic tools for assessing learning loss (ESSER II)		\$300,000	\$300,000
Total PSB	\$1,575,278		\$1875,278
Public Building Division	\$471,380		\$471,380
Total All Requests	\$2,046,658	\$300,000	\$2,346,658

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

Supplies/Materials Update

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

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

Proposed Needs

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

Current FY22 Gap

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

Town Financial Plan: proposed motion

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

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

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

* Town Meeting appropriates only Town School Partnership/Town Financial Plan funds. (see Slide 10 for Revenue breakdown)

Next Steps to Closing the Gap

- Hold class size to average of 19 students per sections in the K-8 schools. Ongoing analysis of high school to identify reductions.
- In light of reduced enrollment, continue working with principals and coordinators to review all programs for efficiencies and alternate delivery models. These include specials, math and literacy intervention, paraprofessional positions, etc.;
- Finalize use of ESSER II funds (one-time) within the current preliminary budget (Feb 23 presentation);

Next Steps to Closing the Gap (Continued)

- Awaiting news about second round of Federal and State funding resources;
- Continue working with the Town to identify other funding sources
- Identify specific areas of reduction for the March 4 meeting of the School Committee

Public Hearing Input Requested

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

Upcoming Meetings

Next Budget Update: February 23, 2021

Town Financial Plan released February 15, 2021

Next Budget Update: February 11, 2021/ Public Hearing

Next Budget Update: February 4, 2021

Advisory School Sub Committee: January 28, 2021

Budget Central Updates:

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

March: Program Budgets and impact statements on OpenGov

Questions