

## FY22 Budget Overview

### Brookline School Committee

March 25, 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.

## Why is budget taking so long to finalize?

- Huge shifts in personnel
  - RLA is a 9th school (bringing online and decommissioning in less than one year is very complex)
  - Large pre- to post-pandemic (potential) enrollment changes must be addressed
  - Scrutiny of equity across programs, buildings
- Documentation of every budget request
- Goals
  - Adhere to SC Budget Guidelines
  - Minimize Reductions in Force
  - Optimize and extend use of one-time revenues

3

## FY 22 Revenue Update

Revenue	FY21	FY22 Projected as of January 21	FY 22 Projected as of Feb 11	FY 22 SC request as of Feb 11	Updated FY 22 Projected March 25	FY 22 Projected Change from FY 21
Town/School Partnership*	\$118,998,990	\$117,253,547	\$120,045,272	\$125,825,945	\$120,197,727	\$1,198,737
ESSER II initial (in-person learning)			\$1,641,807	\$1,641,807	\$ 1,491,807	\$ 1,491,807
<b>ESSER III</b>					<b>\$3,641,000</b>	<b>\$3,641,000</b>
<b>American Rescue Plan (Town Allocation)</b>					<b>TBD</b>	
Circuit Breaker	\$1,971,547	\$2,292,164	\$2,292,164	\$2,292,164	\$2,292,164	\$320,617
Tuition/Materials Fee	\$505,000	\$505,000	\$520,150	\$520,150	\$520,150	\$15,150
<b>Total Projected Revenue</b>	<b>\$121,475,537</b>	<b>\$120,050,711</b>	<b>\$124,499,393</b>	<b>\$ 130,280,066</b>	<b>\$ 127,783,813</b>	<b>\$6,817,311</b>
					<b>(\$ 2,496,253)</b>	

- ❑ FY22 Town/School Partnership Allocation - + Chapter 70 and State Aid increase (NEW GIC ADJUSTMENT +\$152,455)
- ❑ ESSER II (<https://www.doe.mass.edu/grants/2021/115/>) Adjusted for Spring Tents (\$150K); expires Sept 2023)
- ❑ ESSER III based on MMA/congressional delegation information (expire Sept 2023)
- ❑ ARP based on MMA/congressional delegation information (expire December 2024)
- ❑ Circuit Breaker Level fund to FY 21 actual reimbursement
- ❑ Materials Fee tuition: +3% annual increase

4

## ESSER III

**PSB Estimated funds under the ESSER Fund - \$3.641 Million\*** *In accordance with funding received under Part A, Title I of ESEA in the most recent fiscal year*

These funds expire on **September 30, 2023**

How funds can be used (this list is not exhaustive and will be subject to further agency guidance)

1. **At least 20% of funds received must be used to address learning loss** through the implementation of evidence-based interventions, including summer learning, extended day or afterschool programs, or extended school year programs.
2. **Remaining funds may be used for any activities under current law**, and other key activities including but not limited to:
  1. Purchasing sanitation and PPE, training school staff on pandemic preparedness measures and developing health protocols in alignment with CDC guidelines;
  2. Repairing school facilities to reduce virus transmission and exposure to environmental health hazards;
  3. Providing technology for online learning to all students, including hardware, software and connectivity, and meals to eligible students engaged in remote learning;
  4. Providing mental health services for students;
  5. Other activities necessary to maintain continuity of services for school districts and employment of staff

5

## American Rescue Plan

**Town of Brookline Will Receive an Estimated \$34.21 Million in Direct Recovery Funds (PSB allocation as yet unknown)**. This does not include additional funding from the Commonwealth, Norfolk County, and dedicated school funding (see previous slide).

These funds expire on **December 31, 2024**.

### How Local Funds Can Be Spent

1. To respond to the public health emergency with respect to the COVID 19 pandemic and its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID 19 public health emergency by providing premium pay to essential workers of the metropolitan city, nonentitlement unit of local government, or county that are performing such essential work, or by providing grants to eligible employers that have essential workers who perform essential work;
3. **To provide local government services that could have been cut due to lost revenue as a result of the COVID 19 public health emergency; or**
4. To make necessary investments in water, sewer, or broadband infrastructure.

6

## FY 22 Budget Update

Summary	FY21	As Presented by Supt Feb 11	As Voted by SC Feb 11	Supt Budget Revision as of March 4	Supt Budget Revision as of March 25	Change from FY 21	NOTES
Salaries	\$ 105,814,285	\$ 109,943,156	\$ 110,093,156	\$ 836,398	\$ 110,929,554	\$ 5,115,269	*pending final staffing list and reductions due to enrollment
Contracted Services	\$ 11,639,625	\$ 13,514,903	\$ 14,381,903		\$ 14,381,903	\$ 2,742,278	2/11 SC vote added \$867K (unalloc.)
Supplies	\$ 1,751,453	\$ 1,826,453	\$ 2,518,453		\$ 2,518,453	\$ 842,000	2/11 SC vote added \$692K (unalloc.)
Other Charges	\$ 1,053,534	\$ 1,053,534	\$ 1,053,534		\$ 1,053,534	\$ -	
Utilities	\$ 7,350	\$ 7,350	\$ 7,350		\$ 7,350	\$ -	
Equipment	\$ 1,209,290	\$ 1,209,290	\$ 1,209,290		\$ 1,209,290	\$ -	
<b>Sub Total PSB Projected Budget Request</b>	<b>\$ 121,475,537</b>	<b>\$ 127,554,686</b>	<b>\$129,263,686</b>	<b>\$ 836,398</b>	<b>\$ 130,100,084</b>	<b>\$ 8,624,547</b>	
Building Div - Salaries		\$ 545,000	\$ 545,000	(\$272,500)	\$ 272,500	\$ 272,500	3/4: reduced by \$272.5K
Building Div - Services/Mat'ls		\$ 471,380	\$ 471,380		\$ 471,380	\$ 471,380	
<b>Total Projected Budget Request</b>	<b>\$ 121,475,537</b>	<b>\$ 128,571,066</b>	<b>\$130,280,066</b>	<b>\$ 563,898</b>	<b>\$ 130,843,964</b>	<b>\$ 9,368,427</b>	
Point in time projected FY22 revenue (from revenue slide)		\$124,499,393	\$124,499,393	\$ 2,496,253	\$ 127,783,813		
Point in time deficit		\$ (4,071,673)	\$ (5,780,673)		\$ (3,060,151)		

7

## Ongoing 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. We continue reviewing all areas of the schools, including supplies, materials, equipment, and personnel.
- Continue working with the Town to identify other funding sources

8

## Upcoming Budget Presentations and Updates

### Meetings:

SC finance subcommittee: April 6, 2021 (also meeting May 13)

Next SC Budget Update: April 8, 2021 (also meetings April 15 & 29)

AC Presentation: April 15, 2021

Town Meeting: May 19, 2021 (Day 1)

**Budget Central Updates:** <https://www.brookline.k12.ma.us/Page/108>

March: Program Budgets and impact statements on OpenGov

## Questions

## 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 3 for Revenue breakdown)