

FY 2021 Revised Budget

SCHOOL COMMITTEE

June 4, 2020



District Mission and Core Values

- ▶ 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.
- ▶ Core Values:
 - ▷ High achievement for all
 - ▷ Excellence in teaching
 - ▷ Collaboration
 - ▷ Respect for human differences
 - ▷ Educational Equity

FY 2021 - Building a Budget with Unprecedented Uncertainty

Building a budget with the following circumstances and uncertainties:

- ▶ No clear, concrete information on how we will open in September and what school will look like
- ▶ DESE doesn't plan to share DRAFT guidance with communities until mid-June
- ▶ Information and knowledge about health, safety, and learning approach is likely to change throughout the spring and summer.
- ▶ Learning model is likely to change as the year progresses based on health and safety outlook
- ▶ Had to abide by May 30 deadline in collective bargaining agreement to notify any staff who may get laid off due to budget-based Reduction in Force (RIF)
- ▶ Must complete budget so Select Board, Advisory Committee can review prior to Town Meeting

FY 2021 - Building a Budget with Unprecedented Uncertainty

Budget & Planning Assumptions

- ▶ **Building a budget with maximum flexibility** - For now as we plan for the new school year and for during the school year so we can adjust as necessary
- ▶ Requires flexibility in staffing and budget contingencies as PSB would need more staff when it moves between a remote learning and hybrid approach
- ▶ Part of the year in a remote learning environment, and part in a hybrid learning environment.
- ▶ BEEP will require greater depth of planning before its plan can be set because of its requirements as an integrated program dependent on tuition and revolving fund.

FY 2021 - Building a Budget with Unprecedented Uncertainty

Budget & Planning Assumptions

- ▶ Remote learning environment will need to be strengthened to provide more coherent instruction and support for all students across the district
- ▶ Development of K-8 teaching opportunities and instruction materials could happen on more of a district-wide approach in subject areas, grades, and specials. Department-level approach at BHS.
- ▶ Want to prioritize small group support and instruction by sharing responsibilities for creating remote learning opportunities, content, curriculum, and instruction
- ▶ Continue to provide music, art, wellness instruction remotely at K-8 and BHS using a scaled down approach that would be less staff intensive and focus on less material intensive courses

FY21 Budget Planning Priorities for a COVID-19 School Year

1. Preserve and maintain special education staff including special education paraprofessionals
2. Preserve social emotional and health support including guidance counselors, social workers, psychologists, and nurses
3. Preserve core academics and Brookline's small class sizes
4. Prioritize and preserve spending on educational technology support, software and hardware, and professional development in technology and K-8 math
5. Preserve programs that support equity including English Language Education, METCO, and Steps to Success
6. Determine how best to preserve and maintain Brookline Early Education Program (BEEP)
7. Contingency planning includes identifying savings that will allow for operation of a hybrid approach for part of the year and for purchasing additional supplies and materials (health and learning related)

FY 21 Budget: Ongoing and Continuous Evolution

April 2020

- ▶ Interim Superintendent presented balanced budget recommendation in April with a total revenue of \$125,937,685
- ▶ The April FY 21 recommendation included \$1.35 million in cost savings and cuts:
 - ▷ Eliminating an additional (optional) professional development day,
 - ▷ Consolidating small classes at upper elementary and middle school
 - ▷ Very limited adjustments to art, world language, and special education based on enrollment
 - ▷ Reduced expenditures for additional maintenance

FY 21 Budget: Ongoing and Continuous Evolution

May 15, 2020

- ▶ On May 15, the Town directed PSB to create a new FY 2021 budget that reduces FY 21 Total Revenue by an additional \$6.3 million to \$119,557,136
- ▶ FY 21 total revenue would be \$315,000 below FY 20 total revenue
- ▶ PSB must identify cuts, reductions, and savings of \$6.3 million on top of previously identified reductions

FY 21 Budget: Ongoing and Continuous Evolution

May 29, 2020

- ▶ Town adjusts budget scenario by reducing CIP budget and allocating it to PSB
- ▶ PSB FY 2021 revenue increases by \$ (315,307) to \$ 1,918,401
- ▶ PSB must identify cuts, reductions, and savings of \$4.4 million on top of reductions in April 2020 balanced budget recommendations

Budget Picture is Fluid and Changing Weekly

Program	FY20 STM Approved Budget	FY21 Balanced Budget Recommendation on April 2020	FY 21 Town/School Partnership 5/15/20	Change from April 2020 FY21 Balanced Budget Recommendation	FY 21 Town/School Partnership 5/29/20	Change from April 2020 FY21 Balanced Budget Recommendation
Revenue						
General Fund Approp.	\$117,385,106	\$123,361,138	\$117,080,589	\$(6,280,549)	\$ 118,998,990	\$ (4,362,148)
Tuition & Fees	\$ 717,523	\$ 505,000	\$ 505,000	--	\$ 505,000	--
Circuit Breaker	\$ 1,769,814	\$ 2,071,547	\$ 1,971,547	\$100,000	\$ 1,971,547	\$100,000
Total Revenue	\$ 119,872,443	\$125,937,685	\$119,557,136	\$(6,380,549) -5.10%	\$121,475,537	\$(4,462,148) -3.5%

Categories of Reductions/Savings/Cuts

1. Proposed reductions for central office, district-wide leaders, and expenditures
2. Proposed reductions for K-8
3. Proposed reductions for BHS

1. Proposed Reductions for Central Office, District-wide Leaders and Expenditures

Central Office, District-wide Leaders, and Expenditures	Current FTE (FY20)
Cut Senior Director in OTL	2.0
Cut Special Assistant for Strategy & Performance	1.0
Cut 1.0 Special Education Director (retirement)	4.0
Cut Data Analyst position	1.0
Leave unfilled K-12 Coordinator for Wellness	1.0
Consolidate Math and ECS Curriculum Coordinators	2.0
OTL - Reduced Contracted Services line (\$500,000)	
OSS - Reduce Contracted Services line (\$150,000)	
Reduce "Other" Expense line (\$300,000)	
Cut OTL optional summer planning days from 30 to 15 (\$9,500)	
Estimated Total (6.0 FTEs)	\$1,695,500

2. Proposed Reductions for K-8

Continue to provide wellness instruction remotely at K-8 by using a scaled down approach that would be less staff intensive and focus on less material intensive courses.

Reductions are limited so full staffing can be achieved when/if more students return to school

- ▷ K-8 Wellness/PE: Maintain 15.4 FTE (Reduction = 4.5 FTE)
- ▷ K-8 Literacy Coaches: Maintain 8.0 FTE (Reduction = 3.8 FTE)
- ▷ K-8 Librarians: Maintain 8.0 FTE at .5 (Reduction of 4.0 FTE)
- ▷ ECS Coaches: Maintain 4.0 FTE at .5 (Reduction of 3.2 FTE)
- ▷ K-2 World Language: Pause for one year (Reduction = 4.0 FTE)
- ▷ Grade 1 Paraprofessionals: Maintain 18 FTE for the full year (Reduction = 6.0 FTE)
- ▷ K-8 Math Coaches/Specialists: Maintain 18.6 FTE (Reduction = 1.0 FTE)
- ▷ Intramural Program/Morning Movement: Eliminate

Total reduction = \$2,016,502 (26.5 FTEs)

3. Proposed Reductions for BHS

Continue to provide music, art, wellness instruction remotely at BHS by using a scaled down approach that would be less staff intensive and focus on less material intensive courses.

Departments will be given staff allocations and coordinators, teachers, and school leadership will build the best approach and offerings for the new learning environment

- ▶ BHS Wellness/PE: Maintain 3.2 FTE (*Reduction = 1.0 FTE*)
- ▶ BHS CTE: Maintain at 2.95 FTE (*Reduction = 3.0 FTE*)
- ▶ BHS Visual Arts: Maintain at 4.5 FTE (*Reduction = 1.5 FTE*)
- ▶ BHS Librarians: Maintain at 3.0 FTE (*Reduction = 1.0 FTE*)
- ▶ BHS Performing Arts: Maintain at 5.75 FTE (*Reduction = 1.5 FTE*)
- ▶ BHS Social Studies: Keep vacant for one year
- ▶ BHS Clerical Positions: Maintain at 12.0 (*Reduction = .5 FTE*)
- ▶ Restructure staff for under-enrolled programs and courses (*Reduction = 3.5 FTE*)
- ▶ Reduce athletics and performing arts stipends

Total reduction = \$1,258,367 (12.0 FTEs)

The Work that Can Begin Once SC Approves the Budget

1. Coordinators, Principals, OTL and OSS work together to decide the best way to staff each department and school based on learning approach for 20-21 school year

For Example:

- Library K-8 has 4.0 FTE. -- What type of library access and support will be needed next year? Do all 8 librarians work half time? Do four librarians work for the full year?
 - Grade 1 Paraprofessionals -- 18 FTE instead of 24 FTE. In a remote learning environment, what type of support can classroom paraprofessionals best provide? What type of staffing approach is needed if there are 18 FTEs of grade 1 paraprofessionals?
 - BHS Visual Arts - K-12 Coordinator and Principal determine what are the best Visual Arts offerings that can happen in a COVID-19 learning approach and with a staffing level of 4.5 FTE instead of 6.0 FTE
2. Human Resources identifies all guaranteed positions and begins calling back those who have been RIF'ed.

4. Total Savings for FY 21 Based on Proposed Reductions

	Savings
Central Office, District-wide Leaders, and Expenditures	\$1,695,500
Proposed Reductions for K-8	\$2,016,502
Proposed Reductions for BHS	\$1,258,367
Total	\$4,970,369
Planned Contingency to address likely additional costs for health, safety, program, and revolving fund deficits	\$508,221

4. Revolving Fund Considerations

Early Childhood/BEEP

Because of BEEP's dependence on tuition to fund its program and personnel, it poses a risk of increasing the FY21 budget gap depending how we do it FY21.

6/11 - Will present BEEP's initial draft plan to School Committee

Personnel Total	94.20	\$5,686,232.21
315-EARLY CHILDHOOD EDUC		\$12,923.00
3100-SE20-BEEP		\$76,774.00
262 EARLY CHILDHOOD SPEC EDUC ENTITLEMENT GRANT		\$2,470.00
Total Expenses		\$ 92,167.00
Total Early Childhood Education Program		\$5,778,399.21
Operating Budget		\$ 2,641,721.4
Revolving Fund		\$3,064,414.8
Grant		\$ 72,263.0
Total All funding Sources		\$ 5,778,399.2

5. Alternative Cost Saving Options that Other Districts are Considering

Other Possible Sources of Savings	Estimated Potential Savings
Single or multiple day furloughs for all staff	\$534,000
Continue furloughs for Food Services	\$112,000
Across the board salary increase of 1% for all staff	\$1,070,000
Decrease health care contribution made by Town	TBD

Interim Superintendent's Initial Recommended Allocations - June 1

Program	FY20 STM Approved Budget	FY21 Balanced Budget Recommendation April 2020	FY 21 PSB Revised Budget Recommendation 6/1/20	Change from FY21 Balanced Budget Recommendation (%)
Revenue				
Total Revenue	\$ 119,872,443	\$ 125,937,685	\$ 121,475,537	\$ (4,462,148)
Expenses				
Personnel	\$ 104,045,184	\$ 108,101,256	\$104,703,918	\$(3,397,338)
Services	\$ 11,502,584	\$ 12,755,650	\$12,105,650	\$(650,000)
Supplies	\$ 1,799,606	\$ 2,019,884	\$2,019,884	\$0
Other	\$ 1,280,371	\$ 1,147,837	\$ 847,837	\$(300,000)
Utilities	\$ 10,350	\$ 10,350	\$ 10,350	\$0
Capital	\$ 1,234,348	\$ 1,203,048	\$ 1,178,048	\$(25,000)
Transfers to Municipal Depts, SOA, Title 1 revision	\$ 0	\$ 609,850	\$ 609,850	\$0
Expense Total	\$ 119,872,443	\$ 125,847,875	\$ 121,475,537	\$(4,372,338)
Surplus/(Deficit)	\$ 0	\$ 89,810	\$ 0	\$(89,810)

Proposed Motion

Motion:

The School Committee votes the following budget of \$121,475,537 for Fiscal Year 2021. Requesting \$ 118,998,990 be appropriated at 2020 Annual Town Meeting.

The Operating Budget does not assume any ongoing or future subsidy for Athletics, Food Service, or any Federal, State, or Local Grant. Revolving Funds and Grants will have to reduce expenditures and not assume the operating budget will have funding available to cover the over expenditure due to reductions in grant awards or revenue collection.

Steps from Here

- ~~1. June 1 - Present FY 2021 budget at School Committee meeting~~
- ~~2. June 3 - Present budget at Advisory Committee Schools Subcommittee~~
3. June 4 - Budget Hearing at School Committee Meeting
4. June 8 - Advisory Committee School Subcommittee - Possible vote on budget
5. TBD - PSB FY 2021 budget presented to Select Board (possibly 6/2 or 6/9)
6. TBD - PSB FY 2021 budget presented to Advisory Committee
7. June 22-24 - Town Meeting