

FY 2021 Revised Budget

SCHOOL COMMITTEE

June 1, 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 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

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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

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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

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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- ▶ DESE doesn't plan to share DRAFT guidance with communities until mid-June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

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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. 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)

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
4. Total savings for FY 21 based on proposed reductions

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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
Conoslidate 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	\$1,695,500

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2. Proposed Reductions for K-8

Proposed Reductions for K-8	Current FTE (FY20)
Reduce K-8 Wellness/PE by 4.5 FTEs	19.9
Reduce K-8 Literacy Coaches by 3.8 FTE	11.8
Reduce all K-8 Librarians to .5 FTE	8.0
Reduce all ECS coaches to .5 FTE	4.0
Cut World Language K-2 program for one year	4.0
Reduce 12.0 Grade 1 Paraprofessionals for half of year	24.0
Reduce math coaching/specialist staff by 1.3 FTE (1.0 due to retirement)	19.9
Eliminate Intramural Program/Morning Movement	
Estimated Total	\$2,016,502

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3. Proposed Reductions for BHS

Proposed Reductions for BHS	Current FTE (FY20)
Reduce BHS Wellness/PE staff by 1.0 FTE	4.2
Reduce BHS CTE staff by 3.0	5.95
Reduce BHS Visual Arts by 1.5 FTE	6.0
Reduce BHS librarians by 1.0	4.0
Reduce BHS Performing Arts by 1.5 FTE	7.25
Leave Social Studies Coordinator vacant for one year (leave)	1.0
Reduce teacher and admin FTES in under-enrolled programs	
Restructure Clerical positions by .5 FTE	12.5
Reduce Fall Athletics Stipends by $\frac{2}{3}$	
Reduce Winter Athletics Stipend by $\frac{2}{3}$	
Reduce Performing Arts Stipends by $\frac{2}{3}$	
Estimated Total	\$1,258,367

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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

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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.

Need further guidance from DESE and EEC on health, safety, integrated program requirements to plan program, staffing, and tuition for the fall

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

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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 reduction for all staff (1%)	\$1,070,000
Decrease health care contribution made by Town	TBD

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Interim Superintendent's June 1 Budget Recommendation

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)

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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. TBD - PSB FY 2021 budget presented to Select Board (possibly 6/2 or 6/9)
5. TBD - PSB FY 2021 budget presented to Advisory Committee
6. June 22-24 - Town Meeting