



THE PUBLIC SCHOOLS OF BROOKLINE
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TO: Jim Marini, Interim Superintendent
 FROM: Mary Ellen Normen, Deputy Superintendent for Administration and Finance
 DATE: August 20, 2020
 RE: FY 21 Budget Opening

The Fiscal Year 2021 Public Schools of Brookline Operating Budget has been significantly impacted by the COVID-19 pandemic. The FY 2021 budget is no longer designed to continue the commitments to taxpayers made during the 2018 and prior overrides.

FY 2021 Operating Budget

Program	FY20 STM Approved Budget	FY21 Town/School Partnership 5/29/20	FY21 Balanced Budget Recommendation
Expenses			
Personnel	\$ 104,045,184	\$ 104,703,918	\$ 658,734
Services	\$ 11,502,584	\$ 12,105,650	\$ 603,066
Supplies	\$ 1,799,606	\$ 2,019,884	\$ 220,278
Other	\$ 1,280,371	\$ 847,837	\$ (432,534)
Utilities	\$ 10,350	\$ 10,350	\$ -
Capital	\$ 1,234,348	\$ 1,178,048	\$ (56,300)
Transfers to Municipal Depts	\$ -	\$ 609,850	\$ 609,850
Title 1 revision			
Expense Total	\$ 119,872,443	\$ 121,475,537	\$ 1,603,094

Funding Source Update

Post the June Annual Town Meeting, the following revenue sources are available for the following recommended purposes in FY 21:

Town/School Partnership Allocation: (TBD)

The Town has received various revenue updates for Chapter 70, General Government Aid (UGGA), and local receipts. The Town's finance team is still analyzing the impact of the shifts in revenue sources. One source that the school department brings to the town, Medicaid, was severely reduced in actual revenue for FY 20. We have been using a four-year average to forecast that revenue stream as it has

been rising since 2016 reporting modifications were put into place. Once a Town/School Partnership meeting is scheduled in early September, we will know potential general fund budget changes. At this point there may only be around \$1M available for Special Town Meeting to allocate to the PSB budget. A reserve fund will need to be considered for anything over that amount and the reserve fund only has an additional \$1M (\$4,620M) from its usual appropriation of \$1M (\$2,798M).

State/Federal/Special Revenue Funds: \$3.369M

Special Education (\$592k+)

- FY 20 Circuit Breaker - \$149k (Special education grant and services offsets for summer 2020)
- FY 21 Circuit Breaker – (anticipated) 76 kids qualified for reimbursement, 59 out-of-district students and 17 in-district students. We added \$241,440 in transportation costs to our file, which resulted in a reimbursement of \$60,360. (25% for the first year). No one knows what rate we will be reimbursed at, so here are some ranges:
 - a. 75% \$2,786,741.25
 - b. 70% \$2,600,958.50
 - c. 65% \$2,415,175.75

PSB budgeted \$1,971,547. The range of the funds available to special education would be \$443,629 to \$815,194

General Education: (\$677k)

- FY20 Materials Fee/Tuition balance - \$280k (personnel costs that exceed FY21 Operating Budget). Only half of this account was used to fund personnel in FY 20 to leave a balance for staff being returned that end up being unbudgeted.
- [Elementary and Secondary Education Emergency Relief \(ESSER\)/CARES Act \(School\)](#) - \$430,150 (as planned an application made)
- [Remote Learning Technology Essentials](#) - \$7.2K (internet access and devices)

Operations – PPE, HVAC, Cleaning, Tech Support - \$2.1M

- [CvRF School Reopening Grant Program](#) - \$1.7M (PPE, HVAC, Food Service, Cleaning Services)
- CARES Act (Town) - \$400k (Eligible Technology, Food Service, OT/unfunded expenses for cleaning, ED Tech/Help desk)

Personnel Update

Ongoing reconciliation by position is happening to ensure that all positions returned from the RIF and furlough processes from FY 20 and into FY 21 have identified funding through the operating budget, grant, revolving fund, or COVID-19 funds. This has been a long and slow process as we have had people resign for new positions internally or left the district. All planned budget reductions have been implemented. RIF returns agreed by either of the interim superintendents have been included in the calculation and likely will be charged to the Tuition/Materials Fee balance remaining from FY20. Final Personnel analysis will not be available until the end of September.

Central Administration Reductions, Modifications, and Changes

- Unfunded Positions in Central Office and District Wide leadership - Update

Budget Reduction	Modification	Final	Impact
Senior Director Office of Teaching and Learning (-1.0 FTE)	<ul style="list-style-type: none"> ●Deputy Superintendent of Teacher & Learning position is vacant due to resignation (-1.0 FTE) ●Resignation of Senior Director of Teaching and Learning (-1.0 FTE) ●Merged Director of Professional Development with new position (-1.0 FTE) 	Created Senior Director of Curriculum and Instruction (included PD) (+1.0 FTE)	-1.0 FTE original cut completed. -1.0 FTE net reduction funds reallocated to positions below
Special Assistant for Strategy & Performance	Director of Research and Accountability	Senior Director of Strategy and Performance	-1.0 FTE original cut completed. Resources allocated for contract modification from OTL
Special Education Director (retirement)	Director of Special Education contract modification for additional duties		Resources allocated to contract modification from OTL
Data Analyst Position			-1.0 FTE planned Budget reduction completed
K-12 Coordinator for Wellness			Funds allocated to hire a Lead for PE/Health/Wellness from OTL
Consolidate Math and ECE Curriculum Coordinators	Merge of position did not occur	ECS is without direct curriculum coordinator, .2 Secy support is still intact.	-1.0 FTE Budget reduction completed
SR Director of Educational Equity	Leave of absence until January 2021	Sr. Dir. will conduct scheduled trainings during the Fall.	Savings allocated to assist in covering above contract modifications

- Plan for \$455K reduction in stipends and additional compensation activity

Budget managers have been encouraged to confirm the stipends are funded prior to asking anyone to begin or start their traditional club, activity, or stipend work for this year to be sure that funding is secured and identified.

Positions	Funding	Status for 20-21 SY Due to COVID or funding	Impact
9-12 Athletics	District	Received 8/18/20 Guidance from MIAA, DESE, and Governor. WORKPLACE SAFETY and REOPENING STANDARDS FOR BUSINESSES and OTHER ENTITIES PROVIDING YOUTH and ADULT AMATEUR SPORTS ACTIVITIES – Phase III, Step 1 Expansion of Activity Number 1	Planned budget reduction was a TBD of the \$455K
Intramural Sports (X-country/Track/7/8 Teams)	District	No-SC did not approve to fund for the whole year	\$60,000 savings budget planned budget reduction completed.
Individual School Sports (Frisbee/Flag Football, Ski Club)- Not at all schools	Individual School/PTO	No	
Morning Movement- Early Morning Sports	Individual School/PTO	No	
ILTs	Not funded in 20-21 budget		Planned budget reduction completed. (\$100,000)
Drama Stipend for MS play	Individual School/PTO	No	

Positions	Funding	Status for 20-21 SY Due to COVID or funding	Impact
HW Club-School based, not to be confused with STEPS HW club	Individual School -Paras with flex schedule -Teachers \$28/hour	Unclear-Need to revisit as it may take place virtually per request by Dr. Marini	Need plan for school year to know cost impact
Young Scholars	OTL	Unclear-Need to revisit as it may take place virtually	
GSA	OTL	Unclear-Need to revisit as it may take place virtually	
MCAS	OTL	Need more guidance from DESE if MCAS will take place in spring 2021	
School Culture/Climate group made up of school staff	OTL	Unclear-Need to revisit as it may take place virtually	
Peer Leaders with ADL	Cut in 20-21 Budget	No	Planned budget reduction completed. However grant funds may become available for a portion of a stipend
Spelling Bee	Historical not at all schools. Need to address if it should be uniform or not. No	No	No operating budget funds are identified to support this program past, present, or future.
Geo Bee	Historical not at all schools. Need to address if it should be uniform or not. No	No	No operating budget funds are identified to support this program past, present, or future.

Positions	Funding	Status for 20-21 SY Due to COVID or funding	Impact
Yearbook and other stipends	District	TBD	Funded but will be impacted by Athletics and by feasibility of offering extra-curricular programs

Other Personnel Changes and Modifications

Expense Line Update

Expense budgets reflect the reduction roughly \$975k to expense accounts. The only accounts that received increases were Special Education Tuitions, Transportation, and Operations. Meeting with individual budget managers have been taking place to inform them of the changes that are occurring in the general contracted services and supply budgets. The net result is reduction in all travel expenses, food for meetings/student celebrations, supplies and materials.

- Special Education Tuition and Transportation projections
 - Tuition = +\$469,581
 - Transportation = +\$618,138 & +\$47,500;
- Continue the FY 20 reductions in Supplies/Materials - \$600,380
- Public Building Division Utility Expenses for 2 Clark Rd removed prior to Revenue Allocation - \$151,922
- School Building Services: +\$47,136
- Contracted Services reduced
 - Office of Teaching and Learning and General Education Instruction -\$500,000
 - Office of Student Services = -\$150,00
- Reduction of "Other" Expense Lines = -\$300,000