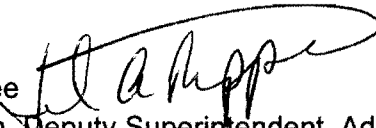


To: School Committee 
From: Samuel A. Rippin, Deputy Superintendent, Administration and Finance
Dt: April 6, 2022
Re: FY 2022 Budget Update as of 3/31/22 actuals

Please accept this memo as an Executive Summary of the Public Schools of Brookline (PSB) FY 2022 budget performance as of 3/31/22.

Summary:

In summary, as of 3/31/22, the PSB has expended and encumbered (committed) \$87,087,047 against the Local Education Appropriation (LEA) of \$121,066,547 (inclusive of \$1,196,071 supplemental appropriation voted at November, 2021 Town Meeting); or 71.93% of the total.

As of this writing, I project that the PSB will spend and encumber all \$121,066,547 at fiscal year end 6/30/22. I also project that the budget will not finish in deficit based on the following assumption listed below:

- That Collective Bargaining Agreements currently unsettled as of FY 2022 ultimately settle with COLA's in line with budget assumptions carried for FY 2022
- That Special Education Out-of-District placements do not exceed last year's total of 80 placements. As of 3/31/22; we have 82 placements
- That major revolving funds (BEEP, BACE, School Nutrition) do not finish the year in a deficit which would have to be absorbed by the LEA

LEA:

The LEA approved by Town Meeting for FY 2022 was \$119,870,476. Again, \$1,196,071 of supplemental funding was added to this amount as a budget revision making the **revised** LEA for FY 2022 \$121,066,447.

For FY 2022, the **operating budget**, as it is known for PSB included the following items below:

LEA	\$121,066,547
ESSER 2	\$ 1,347,688 (projected remaining balance)
ESSER 3	\$ 3,664,807
SPED CB	\$ 2,292,164
Materials Fee	\$ 520,150
Total Operating	\$128,891,336

As of this writing, ESSER 2 is on track to be fully spent, but the full balance of \$1,641,807 is available for FY 2022 due to tent rental expenses being charged to the FY 2021 LEA. ESSER 3

was adjusted slightly upward to \$3,667,388 since the original budget and SPED CB was approved at \$3,124,541. Those three events make for a favorable variance as of 3/31/22 of \$1,129,077.

Materials fees are still projected to account for \$520,150 of support for the FY 2022 operating budget.

It is expected that as much of ESSER 3 will be carried forward to FY 2023 by allocating FY 2022 ESSER eligible expenses to the LEA instead.

Special Revenue Funds:

PSB has as of 3/31/22 a total of 62 special revenue funds. These funds are in four major categories:

- Revolving Funds (BEEP, BACE, Athletics, etc)
- Entitlement Grants (IDEA, METCO, ESSER, Titles, etc)
- Competitive Grants (BEF, Innovation, etc)
- Special Revenue by law (SPED CB)

Of the 62 funds, I am reporting on five revolving funds and the one special revenue fund that comprise the lion's share of the activity as of this quarter.

I have been meeting monthly with the directors of School Nutrition, BEEP and BACE to review their operations, set budget goals and to ensure that these programs do not finish in deficit.

As I write this, I am confident that BEEP and School Nutrition will not be in deficit on 6/30/22. Unfortunately, the same cannot be said for BACE. BACE is on track to finish with a smaller deficit than in FY 2021 which would need to be absorbed in the LEA. Michelle McGlone is embarking on a campaign to increase awareness of their programs and aggressively pursuing sponsors for its course catalog in order to expand BACE's stakeholder reach.

As promised, in the 9/30/21 budget update, listed below are updates to the major entitlement grants for FY 2022:

The Elementary and Secondary Schools Emergency Relief Fund (ESSER) provided to PSB \$3,667,388 for FY 2022 under ARP. The original budget for FY 2022 called for the entire allocation to be fully utilized and expended during FY 2022. Due to sound fiscal management during FY 2022 along with the favorable variances noted above, the FY 2023 PSB preliminary budget calls for \$1,000,000 of this funding to be available to carry over to FY 2023 as unspent for FY 2022.

The Metropolitan Council for Educational Equity (METCO) has received a FY 2022 allocation of \$2,132,433. It is expected that PSB will receive supplemental funds to be added during the second half of 2022 for a much smaller increment. PSB METCO enrolls approximately 300 students and is the second largest METCO program in the State of Massachusetts. The aforementioned funding supports the salaries of the METCO director, his assistant as well as instructional and counseling staff located in all PSB buildings. Additionally transportation as well as enrichment offerings are funded from this grant. Currently, this grant is on track to be fully expended at the end of FY 2022

The Individuals with Disabilities Education Act (IDEA) provides for funding to PSB for FY 2022 in the amount of \$2,715,430 inclusive of one-time ARP funds of \$490,905. This funding largely supports the salaries of roughly 40 paraprofessionals along with other support staff and the full cost of the extended year program for students at risk for regression during the summer. Currently, these grants are also on track to be fully expended at the end of FY 2022.

Lastly, the Title grants (1, 2A, 3 and 4A) funding for PSB totals \$527,238. These grants are to provide support to students who are economically disadvantaged, teacher training, and English Language Learners. This funding comprises a fraction of the needs in those areas but is much appreciated and will be fully utilized by the end of FY 2022.

Other Items of Note:

Again, I would like to emphasize that the category entitled 'Other Special revenue Funds' shows a budget deficit of \$717,990 as of 3/31/22. This deficit is carried primarily in the IDEA, American Rescue Plan (ARP) IDEA and ESSER 3 grants. These deficits will clear as cash draws (see attached) that are in transit which will be posted after 3/31/22 and be reflected in the 6/30/22 budget update.

I would like to highlight at this time that the budget deficit in the LEA in the category of Outside Services (52) of \$173,332 is due primarily to the additional 2 Out-of-District placements in excess of the 80 that were budgeted for in FY 2022. PSB has received additional monies from DESE that is solely for districts to offset the high cost of Out-of-District placements. PSB intends to move expenses from the LEA to the Special Education Circuit Breaker Fund to clear the budget deficit described here.

It is also my hope that all BEU (Units A and B) CBA's and in fact all AFSCME(Cafeteria, Custodial, Secretarial) CBA's are settled and the costs of those settlements will be incorporated into that report as well.

I look forward to discussing this report with you at the April 6 meeting.

Cc: Linus J. Guillory Ph.D., Superintendent

March Requests 03/31/2022					
DOE		MUNIS		FUNDS EXPENDED	Requested Amount
Ed Grants Online Submissions - https://edgrants.eoe.mass.edu/grantium/frontOffice.jsf					
FY20 ESSER 113		SEi3		\$347,843.00	\$20,715.00
FY21 ESSER II		SEJ2		\$597,267.00	\$146,717.00
FY21 Title I 305		SE04		\$370,000.00	\$16,141.00
FY21 Title IIA 140		SE99		\$29,628.00	\$23,775.00
FY21 Title III 180		SE15		\$70,920.00	\$13,723.00
FY21 Title IV 309		SEG4		\$3,808.00	\$7,000.00
FY22 Title IIA 140		SE99		\$19,173.00	\$8,673.00
FY22 METCO 317		SE13		\$950,449.00	\$149,531.00
FY22 PERKINS 400		SE10		\$25,064.00	\$9,732.00
FY22 ESSER III		SEJ6		\$1,577,977.00	\$226,749.00
FY22 SUMMER 437		SEJ8		\$200,000.00	\$108,962.00
EEC Requests - https://massfinance.state.ma.us/VENDORWEB/vendor.asp?login=1					
237	EEC	SED1		\$84,071.34	\$31,785.56