



**THE PUBLIC SCHOOLS OF BROOKLINE**  
**BROOKLINE, MASSACHUSETTS 02445**

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**FY 21 Budget Update**  
**December 1, 2020**

**Operating Budget (only)**

The projected deficit for the FY 21 Operating Budget as we reopened schools and implemented an 9<sup>th</sup> Elementary Remote Learning Academy were projected to be approximately \$4M without an infusion of funds. The Special Town Meeting in November and a second infusion of Town Cares Funds will bring that projected deficit down to approximately \$525K. The balance of the deficit will be managed by implementing a budget freeze December 1 on hiring and purchases along with applying projected savings in Transportation. The table below reflects the current status of our budget as of November 30.

Category	ORIGINAL APPROP	TRANFRS/ADJ SMTS	REVISED BUDGET	YTD Proj	Proj Yr End
51 SALARIES	\$ 105,221,815	\$ 87,470	\$ 105,309,285	\$ 108,942,731	\$ (3,633,446)
52 CONTRACTED SERVICES:					
Out of District Tuition, Transportation, Software	\$ 9,758,338	\$ (90,260)	\$ 9,668,078	\$ 10,162,558	\$ (494,480)
53 SUPPLIES : Textbooks, instructional materials	\$ 1,737,101	\$ 14,352	\$ 1,751,453	\$ 1,434,296	\$ 317,157
55 OTHER CHARGES: Prof.Dev., Financial Assistance \$175K, Special Education Reserve \$475K	\$ 1,065,096	\$ (11,562)	\$ 1,053,534	\$ 1,671,540	\$ (618,006)
56 UTILITIES	\$ 7,350	\$ -	\$ 7,350	\$ -	\$ 7,350
5A EQUIPMENT: Computer Hardware, classroom furniture/equipment	\$ 1,209,290	\$ -	\$ 1,209,290	\$ 163,534	\$ 1,045,756
<b>Grand Total</b>	<b>\$ 118,998,990</b>	<b>\$ -</b>	<b>\$ 118,998,990</b>	<b>\$ 122,374,660</b>	<b>\$ (3,375,670)</b>
Special Town Meeting		\$ 1,750,000	\$ 120,748,990	\$ 122,374,660	\$ (1,625,670)
Town Cares Fund				\$ (1,100,000)	\$ 1,100,000
Projected Year End Deficit				\$ 121,274,660	\$ (525,670)

Prior financial reports have outlined the costs that are associated with the full deficit. The purpose of this report is to highlight new information as it influences the balancing of the budget going forward. December's tasks are to substantiate actual expenditures to meet the \$2,955,029 of eligible dollars allocated to the School Department through the Town Cares Funds. Specifically, \$1,100,000 in remote learning payroll and expenses. Technology funds under the supervision of Town IT and Education Technology charged directly to the grant. IT and Education Technology purchased such items as expansion of instructional software, video conference modules for security and expansion of the number of attendees, 200 OWLs, WIFI Access Point expansion in indoor and outdoor spaces, software licenses, laptop expansion for new hires, chrome book replacements for breakage and hardware failure, power cords/charging equipment, etc. The \$1.1M is being directed towards payroll expense that were not identified as eligible during the 1<sup>st</sup> and 2<sup>nd</sup> round of funding of the Town Cares Funds (see attached memo for outside funding update).



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To: School Committee  
 From: Mary Ellen Normen, Deputy Superintendent for Administration and Finance  
 Re: **FY 21 COVID-19 Outside Funding (DRAFT)**  
 Date: November 30, 2020

*FY 20 and FY 21 have seen an unprecedented service interruption resulting from the impact of COVID-19 pandemic. The Operating and Special Revenue Fund budgets suffered in a variety of areas. However, additional supports have been made available to backfill resources to specifically address COVID-19 impacts for reopening schools and municipal facilities.*

*State and Federal funds have been made available for a significant amount of operational types of expenses. We have funding for Personal Protection Equipment (PPE), cleaning supplies and custodial services, tents, HEPA filters, and HVAC work. There are also supports for technology which includes supporting families with no internet access, a parent/student help desk support, and a significant subsidy for food and our Food Service Program. The details and updates can be found in the pages attached.*

Outside or Additional Revenue Sources post ATM	Students	Total Grant Award	School (PSB) Portion	Purpose
CARES Act for Municipal Government		\$5,229,227*	\$2,955,029	Custodial OT, PPE, OWLS, Food, Software Pending: COVID-19 Staffing Impact
Elementary and Secondary Education Emergency Relief (ESSER)		\$430,150	\$394,048	Translation, Compensatory Services, Software, Misc Educ equip/services, required private school passthrough
ESSER: Remote Learning Technology Essentials		\$7,257	\$7,257	Student Internet Access
CvRF School Reopening Grant Program	7,646	\$1,720,350	\$1,720,350	PPE, HVAC, HEPA Filters, Furniture, Medical Rooms
<b>Total</b>		<b>\$7,386,984</b>	<b>\$5,076,684</b>	

**Outside or Additional Revenue Sources:**

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ESSER: Remote Learning Technology Essentials	Page 5
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## **CARES Act for Municipal Governments**

The federal Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”)

**Purpose:** the CARES Act includes funds for Massachusetts governments to use to pay costs incurred in responding to the COVID-19 outbreak. Municipalities, through their chief executive officer, will be able to complete a web-based application form for reimbursements.

**Potential Municipal Uses:**

<https://www.mass.gov/doc/cares-attachment-a-potential-municipal-uses/download>

**FY20 and FY21 Application allocated:** \$5,229,227 to the Town of Brookline

**School Allocation of Cares to date**

<b>Schools Expenses Allocated to Town CARES to date</b>		<b>Round 1 - Submitted</b>	
<b>First Responder Costs (custodial OT):</b> Only Overtime is eligible for these funds	<b>\$323,396</b>	<b>FY20</b>	<b>FY21</b>
<b>IT/Planning &amp; Development (School Distance Learning)</b>	<b>\$104,909</b>	<b>FY20</b>	<b>FY21</b>
<b>Food for Families:</b> Balance needs to pay for Summer Program deficit and Fall Program needs. Transfer of invoices in process	<b>\$225,651</b>	<b>FY20</b>	<b>FY21</b>
<b>Tent Rentals</b>	<b>\$401,073</b>		<b>FY21</b>
<b>PPE/Supplies</b>	<b>\$200,000</b>		<b>FY21</b>
	<b>\$1,255,029</b>		
<b>Schools Expenses Allocated to Town CARES so Far</b>		<b>Round 2 - Submitted</b>	
<b>IT/Planning &amp; Development (School Distance Learning) -</b> OWLS, WiFi Hub Expansion, power cords/charging, laptops, chromebooks, etc.	<b>\$600,000</b>		<b>FY21</b>
	<b>\$600,000</b>		
<b>Schools Expenses to be Allocated to Town CARES</b>		<b>Round 3 - To be Submitted</b>	
<b>Remote Learning Academy/Salaries - (whatever is eligible to transfer up to \$1.1M - may be less):</b> Net cost for opening RLA and Hybrid section expansion	<b>\$1,100,000</b>		<b>FY21</b>
	<b>\$1,100,000</b>		
<b>Total Schools Expenses Allocated to Town CARES</b>		<b>Total</b>	
<b>TOTAL</b>	<b>\$2,955,029</b>		

**Elementary and Secondary Education Emergency Relief (ESSER)**

Coronavirus Aid, Relief, and Economic Security (CARES) Act, Elementary and Secondary Education Emergency Relief (ESSER) Fund

**Purpose:**

ESSER provides resources to school districts to address the impact the Novel Coronavirus Disease (COVID-19) has had and continues to have, on elementary and secondary schools. Districts must provide equitable services to students and teachers in private schools as required under the CARES Act.

**Potential Municipal Uses:**

<http://www.doe.mass.edu/grants/2021/113/>

Districts are permitted to use ESSER funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools. Districts that receive ESSER funds must provide equitable services to students and teachers in non-public schools located within district boundaries. Districts budgeting for indirect costs on these should use the restricted indirect cost rate as published for their entity.

**FY20 and FY21 Application allocated:**

\$430,150.00

Points to consider

1. ESSER is a complicated grant in that it is shared among multiple departments.
2. OTL has separated costs by department and "draft assigned" budget managers.
3. OTL has assigned a tab to each department to manage their budget.
4. Any amendments should come to OTL and then A&F.

FY 20 Application	Allocated	FY 20 & 21 Use	Balance	Note
(2) Instructional Services	\$55,000.00			(OSS) Compensatory Services /Booster Services (June '20 + Summer '20)
	\$2,800.00			(OSS) Rewriting IEPS (Summer)
(4) Stipends	\$1,500.00			(OTL) New England Hebrew Academy Summer School
	\$5,000.00			(OTL) Summer ETS Summer, Supporting PSB summer programs
	\$10,000.00	9,075		(OTL) Maimonides Summer and Curriculum work
	\$80,000.00			(OTL) PSB Coordinator summer work
	\$20,748.00			(OTL) PSB Summer work curriculum development for teachers

(6) Contractual Services	\$80,000.00			(OTL) ELE translation for parents
	\$20,000.00			(OTL)PD PSB teachers
	\$8,340.00			(OTL) PD private schools
(7) Supplies and Materials	\$2,500.00			(OSS) Headsets/Docking stations
	\$15,000.00			(OSS) Universal Screening tool
	\$10,332.00			(OTL) Private schools cleaning supplies/hepa air filters
	\$100,000.00			(OTL) Subscription for Tech
(9) Other costs	\$2,000.00			(OTL) Mileage for Tech delivery
	\$5,930.00			(OTL) Tech Subscriptions for Private Schools
	\$11,000.00			(A/F) Cell phones for 20/21
Total	430,150.00			

**Where are we now:**

**What is up next:**

- A. Report to Senior leadership orienting them to the grant (Thurs 5/12/20)
- B. Next Steps for our ESSER group:
  - a. Parent/Community Survey: Is there anything that we can use from the survey to inform the needs relative to ESSER grant?
  - b. Reopening of School Groups: What resources do these groups need to actualize the plan?
    - i. Casey, Nicole, Kalise will meet with their teams (our ESSER group will meet after May 20 and we will prioritize the needs).
    - ii. End of day Wednesday have ideas from brainstorm into the chart.
    - iii. Next Senior Leadership Thursday meeting we would prioritize.
  - c. Going through the budget for what was already paid for that could qualify for reimbursement- sending out something to deputies to ask for these expenses.
    - i. Casey will go through her budget to get Meg any expenditures that might be applicable for reimbursement.
    - ii. Meg will go through OTL list of budget items that might be applicable for reimbursement.

## **Remote Learning Technology Essentials**

**Purpose:**

The purpose of this competitive Remote Learning Technology Essentials Program is to provide supplemental funds to support Local Education Agencies (LEAs) in addressing remaining remote learning technology needs and to ensure that every student has adequate access to technology for use in remote learning environments during the 2020-21 school year. Funds under this program, in addition to those made available under other federal grant programs, may be used to support technology needs addressed following the March 13, 2020 COVID-19 emergency.

**Potential Municipal Uses:**

<http://www.doe.mass.edu/grants/2021/117-118/>

Remote Learning Technology Essentials funds must be used to support LEA efforts to ensure all students have access to devices and internet services necessary to access remote learning opportunities. The purchase and/or lease of devices, hotspots, or contracts with internet providers must be reasonable, appropriate, and consistent with all applicable state requirements.

**FY20 and FY21 Application allocated:**

\$7,257

Focus Area 1: Internet

Focus Area 2: Devices

<b>ESSER-113/SEI3</b>	<b>Allocated</b>	<b>Note</b>
(2) Instructional Services	\$5,000	Summer Distribution /Support
(9) Other costs	\$2,000	Mileage for Tech Delivery
<b>Total</b>	<b>\$7,257</b>	

**Who is responsible:**

	<b>Responsible</b>
	Scott Moore, Director of Education Technology

**Where are we now:**

- Project Duration: Upon Approval – 12/30/2020

- Identification of How funds are going to be used is underway as school opens.

**What is up next:**

Other Grant Sources for Technology	Allocated	Note
ESSER - Private School Tech	\$5,930	
ESSER - PSB Subscriptions for Tech	\$100,000	Balance needs to pay for Summer Program deficit
CvRF GRANT	\$100,000	Staffing for computer distribution and parent/student remote learning Help Desk
CARES Act for Municipal Government	\$104,909	Software Licenses for expansion needed due to remote learning.
	\$225,096	

## **CvRF School Reopening Grant Program**

### **Purpose:**

The purpose of the Coronavirus Relief Fund (CvRF) School Reopening Grants is to provide eligible school districts and charter schools with funding to support costs to reopen schools. This funding, \$225 per student based on FY21 foundation enrollment, is intended to supplement other resources that the Governor is providing to cities and towns for COVID-19 response efforts as well as funds made available by DESE through the Elementary and Secondary School Emergency Relief Fund (ESSER) grants and the Remote Learning Technology Essentials (RLTE) grants.

### **Potential Municipal Uses:**

<http://www.doe.mass.edu/grants/2021/102/>

Eligible school districts and charter schools can receive \$225 per student based on their FY21 foundation enrollment. Note that in determining total grant awards, each school district's foundation enrollment is reduced by the number of students from the district that attend charter schools; these students are assigned to the charter schools where they are enrolled. Applicants will need to provide a budget detailing the types of COVID-19 response costs that will be supported by the grant.

### **FY20 and FY21 Application allocated:**

\$1,720,350

<b>Funds already spent</b>	<b>Committed Funds</b>	<b>Note</b>	<b>Responsible</b>
Custodial Salaries	\$314,599	Return of Furloughed Custodians Charged to Rental of Facilities Account and overtime	Ed Clancy
ETS/Parent Help Desk	\$100,000		Karim Matin
Supplies	\$380,000	as of 8/10/20 \$175,325; 200K moved to Town Cares Act \$580,000 total	Karen King, Matt Gillis
HEPA Filters	\$360,000	8/7/20 SC Vote	Matt Gills
Furniture	\$100,000	8/7/20 SC Vote; \$50,000	Karen King, Matt Gillis
Tents	\$0	8/7/20 SC Vote; 4-6 weeks delivery. 401K Moved to Town Cares Act	Matt Gills
HVAC Modifications	\$465,751		Charlie Simmons
Nurse COVID ROoms			Charlie Simmons
<b>Total</b>	<b>\$1,720,350</b>		

**Who is responsible:**

	Responsible
Custodial Salaries	Ed Clancy
ETS/Parent Help Desk	Karim Matin
Supplies	Karen King, Matt Gillis
HEPA Filters	Matt Gills
Furniture	Karen King, Matt Gillis
Tents	Matt Gills
HVAC Modifications	Charlie Simmons
Nurse COVID ROoms	Charlie Simmons

**Where are we now:****What is up next:**