

**Memorandum of Agreement Between
the Town of Brookline and the Public Schools of Brookline**

Whereas, the Public Schools of Brookline (“PSB”) projected a final \$1,943,064 million gap between the Superintendent’s proposed FY26 budget and revenue available to PSB for that fiscal year;¹ and,

Whereas, all parties acknowledge that budget deficits of this kind cannot continue into future years, and recognize that closing the FY26 deficit has required the use of funds not available in FY27 and beyond; and,

Whereas, to assist PSB in analyzing what caused this deficit and how best to avoid it in the future, the Town procured and funded a contract with CliftonLarsonAllen (“CLA”) out of its own budget, with the scope developed collaboratively through the Town-School Partnership (“TSP”); and,

Whereas, the report produced by CLA contained several recommendations for PSB.

The parties therefore agree as follows:

1. PSB will continue to provide quarterly budget updates to Brookline School Committee in public session. The report will continue to account for actual revenue and expenditures against the budget for the general fund and special funds for the year to date. A copy of this report shall be sent to the Town Administrator and Schools Subcommittee of the Advisory Committee after the meeting.
2. The Town and PSB will review their five-year revenue and expenditure projections with the Town-School Partnership prior to the Superintendent and Town Administrator releasing their financial plans for the subsequent fiscal year.
3. The Town and PSB will establish a working group to address business needs of the MUNIS enterprise-wide system including chart of accounts and reporting cleanup. The group will also address appropriate delegation of functions in the system. Once alignment on the chart of accounts is attained, the Town and PSB will review the viability of using the encumbrance feature in MUNIS universally and implement as appropriate..
4. PSB will continue to make certain to have written contracts for purchases and services over \$10,000 and to bid all purchases and services over \$100,000 in compliance with Mass. Gen Law Ch. 30B and Ch. 149. Further, PSB will continue to comply with the federal procurement requirements described in 2 CFR 200.318-326.
5. PSB will continue to send at least one employee to MCPPO training and to require all employees who are authorized to make purchases to attend a Public Procurement training that will be offered by the Town.

¹ This gap was closed by a reduction in the initial building maintenance budget, a set-aside of capital funding originally intended for the New Lincoln School Grounds project, and use of one-time state special education circuit breaker funding.

6. The School Committee will continue and complete its current review of PSB financial policies in the current fiscal year and publicly document any changes thereto as a result of that review by March 1, 2026.
7. PSB will assess all central office functions as part of its preparation for the FY27 budget process.
8. PSB will provide a Fall report about the Office of Student Services to the School Committee, which will include a review of related expenses as well as an overview of relevant legal requirements and oversight.
9. This agreement will sunset September 30, 2026.

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