



**The Public Schools of Brookline**  
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**Linus J. Guillory Jr., PhD**  
Superintendent

**Samuel A. Rippin**  
Deputy Superintendent  
Administration and Finance

TO: School Committee  
FROM: Samuel A. Rippin  
Deputy Superintendent, Administration and Finance  
DATE: September 8, 2021  
RE: Executive Summary FY 2021 Closeout of Operating Budget

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Please accept this memo as my executive summary of FY 2021 results for the operating budget of the Public Schools of Brookline (PSB).

In summary, \$118,998,990 was originally appropriated for the operating budget by the Annual Town Meeting. Additionally, \$179,626 was both carried forward for FY 2020 open encumbrances and then paid during FY 2021. An additional \$1,750,000 was appropriated by the November 2020 Town Meeting to address unanticipated expenses related to the pandemic bringing the final revised operating budget for FY 2021 to \$120,928,616.

As of July 14, 2021, which was the closing date for FY 2021, the PSB both expended and encumbered the entire \$120,928,616, leaving a zero balance.

Of the aforementioned \$120,928,616, \$755,373 was encumbered for expenses incurred up to 6/30/2021 that will ultimately be invoiced and paid during FY 2022. The \$755,373 has already been carried forward to FY 2022 in MUNIS.

Within the \$120,173,243 expended, the following amounts are of note and detailed below:

- \$1,155,027 Reserve for unsettled or recently settled (Paraprofessional) CBA
- \$1,033,331 Transfer of Special Education expenses from Circuit Breaker
- \$201,645 Reserve for Brookline Adult Continuing Education (BACE)

I look forward to discussing this report with you in further detail on September 9.