

FY 2021 Revised Budget

Advisory Committee

June 10, 2020



FY 2021 - Building a Budget with Unprecedented Uncertainty

Building a budget with the following circumstances and uncertainties:

- ▶ No clear, concrete information on how we will open in September and what school will look like
- ▶ DESE doesn't plan to share DRAFT guidance with communities until mid-June
- ▶ Information and knowledge about health, safety, and learning approach is likely to change throughout the spring and summer.
- ▶ Learning model is likely to change as the year progresses based on health and safety outlook
- ▶ Had to abide by May 30 deadline in collective bargaining agreement to notify any staff who may get laid off due to budget-based Reduction in Force (RIF)
- ▶ Must complete budget so Select Board, Advisory Committee can review prior to Town Meeting

FY 2021 - Building a Budget with Unprecedented Uncertainty

Budget & Planning Assumptions

- ▶ **Building a budget with maximum flexibility** - For now as we plan for the new school year and for during the school year so we can adjust as necessary
- ▶ Requires flexibility in staffing and budget contingencies as PSB would need more staff when it moves between a remote learning and hybrid approach
- ▶ Part of the year in a remote learning environment, and part in a hybrid learning environment.
- ▶ BEEP will require greater depth of planning before its plan can be set because of its requirements as an integrated program dependent on tuition and revolving fund.

FY 2021 - Building a Budget with Unprecedented Uncertainty

Budget & Planning Assumptions

- ▶ Remote learning environment will need to be strengthened to provide more coherent instruction and support for all students across the district
- ▶ Development of K-8 teaching opportunities and instruction materials could happen on more of a district-wide approach in subject areas, grades, and specials. Department-level approach at BHS.
- ▶ Want to prioritize small group support and instruction by sharing responsibilities for creating remote learning opportunities, content, curriculum, and instruction
- ▶ Will need to use all staff flexibly, and perhaps additional staff, to provide learning opportunities in a school environment that will be changing throughout the year

FY21 Budget Planning Priorities for a COVID-19 School Year

1. Preserve and maintain special education staff including special education paraprofessionals
2. Preserve social emotional and health support including guidance counselors, social workers, psychologists, and nurses
3. Preserve core academics and Brookline's small class sizes
4. Prioritize and preserve spending on educational technology support, software and hardware, and professional development in technology and K-8 math
5. Preserve programs that support equity including English Language Education, METCO, and Steps to Success
6. Determine how best to preserve and maintain Brookline Early Education Program (BEEP)
7. Contingency planning includes identifying savings that will allow for operation of a hybrid approach for part of the year and for purchasing additional supplies and materials (health and learning related)

Budget Picture is Fluid and Changing Weekly

Program	FY20 STM Approved Budget	FY21 Balanced Budget Recommendation on April 2020	FY 21 Town/School Partnership 5/15/20	Change from April 2020 FY21 Balanced Budget Recommendation	FY 21 Town/School Partnership 5/29/20	Change from April 2020 FY21 Balanced Budget Recommendation
Revenue						
General Fund Approp.	\$117,385,106	\$123,361,138	\$117,080,589	\$(6,280,549)	\$ 118,998,990	\$ (4,362,148)
Tuition & Fees	\$ 717,523	\$ 505,000	\$ 505,000	--	\$ 505,000	--
Circuit Breaker	\$ 1,769,814	\$ 2,071,547	\$ 1,971,547	\$100,000	\$ 1,971,547	\$100,000
Total Revenue	\$ 119,872,443	\$125,937,685	\$119,557,136	\$(6,380,549) -5.10%	\$121,475,537	\$(4,462,148) -3.5%

FY 21 Budget: Ongoing and Continuous Evolution

What we did in January

1. *Live within our means by foregoing adding new positions in favor of preserving, as best we can, the programs, staff, services, and support we currently have -*
 - a. Reduction of planned growth from override - \$1,157,208 (teachers and one school-based administrator)
2. Further refinement of Special Education Tuition and Transportation projections reduced anticipated spending by \$666,408
3. Continue the FY 20 reductions in Supplies/Materials - \$600,380
4. Utility Expenses for 2 Clark Rd removed prior to Revenue Allocation - \$151,922

Total of these adjustments = \$2,575,918 (All were planned expenditures)

The Original FY 2021 Balanced Budget

What was done in April to create a Balanced Budget Recommendation

1. *Adjust staffing, programs, and services based on as part of an annual assessment of what is needed in the upcoming year*
 - a. Professional Development: defund 184th day (second district-wide professional development day) that has never been used; Focus teacher mentor programs on beginning teachers - \$235,000
 - b. Consolidation of small classes in upper elementary and middle grades - Lawrence, CCS, Pierce, Baker, and Heath - \$353,500
 - c. Special education staff based on reduction of known and anticipated needs of students (6.4 FTE) - \$314,000
 - d. Eliminate BU Internship program - \$80,000
2. Identify cost savings through targeted adjustments rather than across the board cuts to any programs
 - a. Adjustments based on school scheduling needs - does not reduce programming that students will receive (Visual Arts .5 FTE; World Language .4 FTE; Math specialist/coach .7 FTE)

FY 21 Budget: Ongoing and Continuous Evolution

May 15, 2020

- ▶ On May 15, the Town directed PSB to create a new FY 2021 budget that reduces FY 21 Total Revenue by an additional \$6.3 million to \$119,557,136
- ▶ FY 21 total revenue would be \$315,000 below FY 20 total revenue
- ▶ PSB must identify cuts, reductions, and savings of \$6.3 million on top of previously identified reductions

FY 21 Budget: Ongoing and Continuous Evolution

May 29, 2020

- ▶ Town adjusts budget scenario by reducing CIP budget and allocating it to PSB
- ▶ PSB FY 2021 revenue increases by \$ (315,307) to \$ 1,918,401
- ▶ PSB must identify cuts, reductions, and savings of \$4.4 million on top of reductions in April 2020 balanced budget recommendations

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Total Savings for FY 21 Based on Proposed by Interim Superintendent (6/1)

	Savings
Central Office, District-wide Leaders, and Expenditures	\$1,695,500
Proposed Reductions for K-8	\$2,016,502
Proposed Reductions for BHS	\$1,258,367
Total	\$4,970,369
Planned Contingency to address likely additional costs for health, safety, program, and revolving fund deficits	\$508,221

School Committee Decision on June 4, 2020

	Identified Savings
Central Office, District-wide Leaders, and Expenditures	\$1,695,500
Proposed Reductions for K-8	\$2,016,502
Proposed Reductions for BHS	\$1,258,367
Eliminated planned annual increases for all staff except those that are contractually obligated (AFSCME, BEU steps and lanes)	\$2,221,500
Total	\$3,917,000
FY 2021 Budget Gap still needed to be closed - Will be closed through identifying further service cuts, eliminating three planned K-8 positions, and cutting stipends	~\$500,000

The Work Now

- ▶ Rescinding layoff notices for Professional Status Teachers first (this week)
- ▶ Identify bumping paths for the limited reductions from April balanced budget (June 15)
- ▶ Rescind layoff notices for pre-professional status whose positions are guaranteed (Week of June 15)
- ▶ Identify further savings (~\$500,000 gap) and to create contingency for additional anticipated costs
- ▶ Continue planning to identify additional costs and potential sources
- ▶ Advisory Committee and Select Board review of budget in preparation for Town Meeting