

# PUBLIC SCHOOLS of **BROOKLINE**

## **Executive Summary FY 2020 Preliminary Budget**

*2019 Annual Town Meeting  
Budget Detail*

Version: FEBRUARY 22, 2019

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## Budget Overview

The Fiscal Year 2020 budget is built to support the Public Schools of Brookline's mission to ensure that every student develops the skills and knowledge to pursue a productive and fulfilling life, to participate thoughtfully in a democracy, and succeed in a diverse and evolving global society. The budget rests on two foundational beliefs:

1. Brookline should expect nothing less than exceptional and equitable outcomes for all of our learners. We must use our resources to ensure that we enable every student to succeed at high levels.
2. In an effective school system, what takes place in our classrooms and our schools matters the most. The resources of the district must be organized in a way that recognizes the centrality of our classrooms. As such, administration supports principals as instructional leaders, so principals can support educators, and educators can support each and every one of our students.

Through our budget choices, the school district is organized so that we support high quality instruction at all levels, prioritize the work that happens between students and educators in our classrooms, and build on our strengths and our challenges openly.

Our primary focus remains high quality teaching and learning for all students and especially for students in groups we know are disproportionately impacted by opportunity and outcome gaps - including race, income, disability, and language status. This budget prioritizes the staffing, program, and materials needed to ensure educators have the resources needed to support individual student needs.

As a district, we must support students and educators - both inside and outside of the classroom. To that end, the choices made in the FY2020 budget support the Public Schools of Brookline's five core values. The district's work in support of these core values is guided by the three-year goals put forth during the development of the FY2019-2021 override budget. These goals focus on maintaining the quality of education, programs and services in the face of historic and ongoing enrollment growth; and on maintaining small class sizes and the resources needed to fund new student support positions in guidance, nursing and English Learner instructors in order to lower student/educator ratios. These goals also continue the work on critical priorities, including educational equity, restorative practices, professional development, and curricula review and renewal.

Since Town voters approved the three-year operating override in May 2018, both the revenue and

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expense outlooks have changed significantly. These changes have resulted in three unanticipated fiscal challenges that affect the budget in the following ways:

1. Significant changes downward in the Town's growth estimates of new revenue, along with an increase to the school department's charge for pension liability and increased expenses charged to other Town departments, are currently resulting in a net revenue loss to the PSB of \$626,254.
2. Revenue from revolving funds and other sources of revenue, including transfers and offsets, are no longer allowed to be considered, resulting in a net revenue loss of \$406,714.
3. Unanticipated increases in mandated expenses, mainly a 27% increase in out-of-district tuition expenses, are increasing the special education budget for FY2020.

Combined, the two revenue reductions result in a deficit of \$1,032,968 that impacts the FY2020 budget. In the face of these challenges, the FY2020 budget request focuses on three primary areas, all designed to maintain the commitment to small classes, to increased staffing and improved services, and to strategic investments identified in the 2018 and prior operating overrides:

1. *Maintaining current staffing levels and fulfilling our contractual obligations* - As with all school systems, the majority of PSB's budget pays for teachers and other school-based personnel. Sixty-seven percent (67%) of the FY2020 budget increase funds the contractually obligated costs of maintaining our existing staff. In this presentation of the budget, a pool of funds equivalent to a 2% increase in cost of living (COLA) and equivalent to a 3% increase to cover all known contractual obligations for steps and lanes is included. This funding is within the 2018 override projection for FY2020. Holding this pool of funds in reserve pending the speedy resolution of our Unit A, Unit B, and paraprofessional contracts before they expire in 2019 remains a priority despite the significant FY2020 fiscal challenges.
2. *Responding to our ongoing increases in enrollment and the complexity of student needs* - Brookline's historic enrollment growth, which has been affecting the K-8 elementary schools since 2005, is now impacting Brookline High School. Since 2005, the district's K-8 student population has grown by 41%, or 1599 students. During that same time, Brookline High School grew by 11%, or 203 students. Over the next five years, high school enrollment is projected to accelerate and increase by an additional 21%, or 429 students. To keep pace with this ongoing growth, the FY2020 budget allocates increases in staff in several key areas. This includes the following commitments:
  - 7.0 FTE scheduled as a part of the 2018 override to support BHS enrollment growth
  - 3.0 FTEs for guidance (K-8), nursing, and English Learner (EL) instruction

- 1.0 FTE for an additional educational leader position at Brookline High School
  - A 27% increase in funding for out-of-district tuition to ensure that the PSB fulfills our moral and legal obligations to provide a free and appropriate public education in the least restrictive environment to all students
3. *Continuing commitment to strategic investments approved by voters in 2018* - In the face of a significant operating deficit, the FY2020 budget maintains the strategic investments approved by voters in 2018. These include:
- Hiring a Senior Director for Educational Equity
  - Increase in professional development funds to support district-wide professional development on Diversity, Equity and Inclusion
  - Funding, at appropriate levels, of the resources necessary to support implementation of math program review recommendations, including funding for materials and professional development.
  - Funding the District’s Financial Assistance policy.
  - Funding to subsidize transportation services for high school students living in South Brookline.
  - Holding in reserve funds above the 2% COLA, steps and lanes for paraprofessional collective bargaining.

This budget overview is organized into four sections designed to explain in detail the major forces affecting the FY2020 budget and provide a high-level summary of the budget focusing on major revenue and expenditure categories.

|             |   |
|-------------|---|
| Section I   | Primary Drivers of the FY 2020 Budget: Our Core Values and our District-Wide Priorities |
| Section II  | FY19-FY21 Original Override Projection  |
| Section III | Summary of Expenses   |
| Section IV  | Summary of FY2020 Budget Revenues   |

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## Section I – The Primary Drivers of the FY 2020 Budget

The FY2020 budget request is driven by three primary forces:

1. The Public Schools of Brookline’s five core values and four district-wide goals;
2. Maintaining the quality of the education, programs, and services in the face of historic and ongoing enrollment growth; and
3. The commitments made in the Operating Overrides approved by Brookline voters in 2018 and prior overrides.

### **Five Core Values guide the Public Schools of Brookline**

Our five Core Values inform all of PSB’s work: everything from budget decisions to each building’s School Improvement Plan. The aspirations underlying each of the Public Schools of Brookline’s five Core Values are defined below. Pursuit of these values guides how we allocate our funding, people and time and are reflected in the FY 2019 override budget.

#### *High Achievement for All*

The Public Schools of Brookline inspires our students to develop a passion for learning. We support students through strong relationships to become invested in their learning, develop the confidence and persistence to grow as learners, and meet their goals for success in and beyond school. To pursue our value of all students achieving at high levels, the PSB is committed to and the FY 2019 override budget supports:

- Maintaining small class sizes.
- Quality early childhood education.
- Inclusive classrooms and district-wide Special Education programs.
- A comprehensive high school curriculum with an extensive variety of opportunities and programs.
- Math Program Review.
- Differentiated instruction for all learners PK-12.

#### *Educational Equity*

The Public Schools of Brookline identifies, understands, and eliminates barriers to educational achievement in our schools. Educators in every school provide their students with the support needed to reach and exceed Brookline’s high standards. To pursue educational equity, the PSB is committed to and the FY 2019 override budget supports:

- District-wide Strategies such as:
  - High quality curriculum across all grades and all schools.
  - Inclusive classrooms with educators and specialized instructional personnel.
  - High quality professional development opportunities and supports focusing on instructional coaching and collaboration.
  - Specialized programs and services district-wide in support of access for all learners.

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- Literacy and Math Specialists across schools to provide support and create high outcomes for all students.
  - Child Study Teams individualizing student interventions and extensions.
  - District-wide and school specific professional development on equity.
  - District-wide equitable access to educational technology.
  - Targeted Support Programs such as:
    - The Calculus Project.
    - African American and Latino Scholars.
    - Young Scholars.
    - Steps to Success.
    - Alternative Choices in Education (ACE) – an intensive and personalized alternative pathway for BHS students.
    - Leveled Literacy Interventions.
    - School Within a School.

### *Excellence in Teaching*

The Public Schools of Brookline understands that passionate, knowledgeable, and skillful educators are the core strength of our schools. To support excellent instruction throughout our schools, the PSB is committed to and the FY 2019 override budget supports:

- Strong, effective mentoring programs for all new staff and administrators.
- A meaningful and structured approach to educator evaluation and support.
- Instructional coaching and professional development for teachers in math, literacy, educational technology, and Enrichment and Challenge Support.
- Recruiting and retaining outstanding educators.
- Job-embedded professional development on early release dates.
- A wide variety of professional learning opportunities.

### *Respect for Human Differences*

The Public Schools of Brookline provides a safe environment for expressing and exploring human differences and commonalities. Our schools create caring and understanding communities that promote a deep sense of belonging and respect for all. To support respect for human differences throughout our schools, the PSB is committed to and the FY 2019 override budget supports:

- Meeting individual student needs through social-emotional learning at the K-8 schools and the high school.
- Professional development focused on bias and anti-racism.
- Ongoing review of instructional material to make them more representative of the diversity of our students and families.
- The METCO Program.
- Comprehensive district-wide Special Education opportunities.
- Robust school-based and District-wide English Learner programs.
- The School Within-a-School program at BHS.
- Bullying prevention in all of the K-8 schools.
- Providing support to students through the Advisory Program at BHS.

- Ongoing commitment to development of Cultural Proficiency in students and staff.

### *Collaboration*

The Public Schools of Brookline commits to collaboration in all aspects of education to foster interaction among diverse viewpoints and to broaden learning opportunities for our students, educators, and community. Collaboration among faculty and between schools and our long-standing community-based partners creates the shared ownership of our schools that adds value to the lives of all community members. To support collaboration, the PSB is committed to and the FY 2019 override budget supports:

- Collaboration among faculty and administrators:
  - Child Study Teams.
  - Common planning time where faculty members collaborate on lesson planning, assessing student work and improving instruction.
  - School-based collaborative study groups where faculty members study topics related to strengthening instruction and improving their practice.
  - Curriculum coordinators visiting classes in teams and principals doing learning walks in all schools.
- Essential partnerships:
  - Parent Teacher Organizations, School Site Councils, and other specific parent groups (e.g., Special Education Advisory Council, Steps to Success parent group).
  - Brookline Education Foundation.
  - The Innovation Fund.
  - Brookline Community Foundation.
  - The Brookline Community Mental Health Center.
  - Municipal Departments:
    - Building Department and the Public Building Division – Facilities Maintenance, Repair, and Replacement.
    - The Public Library of Brookline – Education Technology and Library Services partnership.
    - Parks and Open Space – Playgrounds and Fields.
    - Police/Fire – Emergency Planning and Response.
    - DPW – Sidewalks, grounds maintenance and snow removal.
- Extended Day and enrichment programs in all K-8 schools



**Section II – 2018 Proposition 2 ½ Override and Debt Exclusion**

Against enrollment increases, growth of revenues in real dollars has been constrained by local revenue growth and the fixed nature of Proposition 2½. Because local revenue has not kept pace with the growth of students enrolled in the Public Schools of Brookline, the Town sought an operating override in May of 2018 to add resources to school and municipal budgets. The Town was presented with the option of raising their tax levy by \$6,575,425. \$5,473,642 of that amount was to be allocated to the School Department. The breakdown of the three year override is as follows:

|  | FY 2019<br>Override | FY2020           | FY2021           | Totals            | New<br>Revenue | 3 YR Total |
|--|---------------------|------------------|------------------|-------------------|----------------|------------|
| <b>3 Year Funding Plan by Source of Funds</b>  |                     |                  |                  |                   |                |            |
| School Department                              | \$ 1,944,574        | \$ 3,139,505     | \$ 389,563       | 5,473,642         | 5,873,642      | 8,375,132  |
| Public Buildings                               | 200,000             | 200,000          |                  | 400,000           |                |            |
| Municipal Departments                          | 701,783             | -                | -                | 701,783           |                |            |
| <b>Proposed Tax Levy Override</b>              | <b>2,846,357</b>    | <b>3,339,505</b> | <b>389,563</b>   | <b>6,575,425</b>  |                |            |
| Town GIC Portion                               | \$ 349,058          |                  |                  | \$ 349,058        | 443,871        | 8,375,132  |
| Public Buildings Portion                       | 34,196              |                  |                  | 34,196            |                |            |
| School Department Portion                      | 409,675             | -                | -                | 409,675           |                |            |
| <b>Employee Health Insurance Savings (GIC)</b> | <b>792,929</b>      | <b>-</b>         | <b>-</b>         | <b>792,929</b>    |                |            |
| Public Facilities Portion                      | 75,000              |                  |                  | 75,000            |                |            |
| BHS Busing - Local Receipts                    | 75,000              |                  |                  | 75,000            |                |            |
| School Department Portion                      | 3,644,085           | 3,399,413        | 3,634,633        | 10,678,131        |                |            |
| Town/School Partnership Revenue                | 3,794,085           | 3,399,413        | 3,634,633        | 10,828,131        |                |            |
| Non Property Tax Revenue                       |                     |                  | 2,057,619        | 2,057,619         | 2,057,619      |            |
| School Revenue Offset                          | (1,236,295)         | 21,507           | 22,152           | (1,192,636)       |                |            |
| <b>Totals</b>                                  | <b>6,197,076</b>    | <b>6,760,425</b> | <b>6,103,967</b> | <b>19,061,468</b> |                |            |

\*COMPANION DOCUMENT: <http://www.brooklinema.gov/DocumentCenter/View/13851>

Included below are School Department financial projections for FY 2019 – FY 2021 operating funds as of April 23, 2018. The \$1,032,968 decrease in revenue from this financial projection along with the anticipated 27% growth in out-of-district tuition expenses are the drivers of the current budget deficit. The resources needed to fulfill our promise to every student as well as all the commitments made in the 2018 and prior year operating overrides were projected as follows.

**FY 2019 – FY 2021 School Department Budget Projections as of 4/23/2018**

The FY 2019 – FY 2021 School Department preliminary financial projection is provided in a summary format. The purpose of this projection is to provide a baseline expenditure rate of the school district for what is currently being provided. The projection does not include

- The cost of adding new school buildings (such as the 9<sup>th</sup> Elementary School) or their operating costs,
- New initiatives,
- Employee benefit rate plan increases, or

- Technology expansion.

| Line #  |  | FY 19-FY 21 Override Budget |                      |                      |
|---|--|-----------------------------|----------------------|----------------------|
|   |  | FY 19                       | FY 20                | FY 21                |
| 1   | Base Level Revenue Available (base level; Tax Levy, Local Receipts, other Town revenue before additional funds from override and other fees/s) | \$3,719,085                 | \$3,399,413          | \$3,634,633          |
| 2   | New Revenue (additional funds projected by SB based on override and other fees/sources)  | \$2,421,912                 | \$3,382,930          | \$2,570,290          |
| 3   | Revenue Offsets (Circuit Breaker Reimbursement and Materials Fee)  | \$(1,236,295)               | \$21,507             | \$22,152             |
| <b>Total Base without Mandates or Maintenance of Effort</b> |  | <b>\$2,569,030</b>          | <b>\$4,595,120</b>   | <b>\$4,761,889</b>   |
| <b>Total Enrollment Growth</b>                              |  | <b>\$1,630,006</b>          | <b>\$1,511,446</b>   | <b>\$1,428,204</b>   |
| <b>Subtotal Critical New Investments</b>                    |  | <b>\$705,666</b>            | <b>\$ 697,284</b>    | <b>\$36,983</b>      |
| 56  | <b>Total New Investments to Operating Budget</b>   | <b>\$4,904,702</b>          | <b>\$6,803,850</b>   | <b>\$6,227,075</b>   |
| 58  | <b>Total Budget Request</b>  | <b>\$113,793,421</b>        | <b>\$120,597,270</b> | <b>\$126,824,346</b> |

**Economic Assumptions in the FY2020 budget**

The FY2020 budget assumes a continuation of FY2019 programs and services, with limited enrollment expansion to adjust for teachers and educational leaders for Brookline High School as outlined in the 2018 override.

**Salaries**

Cost of Living Adjustments (COLA 2%): The 2018 Override assumed that all contracts and collective bargaining agreements will not collectively exceed a 2% COLA per year increase for FY2019-FY2021. This assumption has been included as an overarching 2% applied to the base of the total salary budget of the prior year. COLA adjustments are included in each of the years and compounded once from year to year. The School Committee has settled the AFSCME Custodial bargaining unit contract and is currently bargaining the AFSCME - Food Service agreement. The School Committee will begin bargaining for the FY 2019 - FY 2021 AFSCME - BESA agreement shortly. Currently the School Committee has proposed meeting dates to the Brookline Educators Union to begin negotiations for the FY2020 – FY2022 contracts and is awaiting a response.

Steps and Lanes (3%): The 2018 Override assumed salary increases of 3% per year for FY2019-FY2021 across all contracts and collective bargaining agreements for Steps and Lanes. This has been included as an overarching 3% applied to the base of the total salary budget of the prior year.

Step Changes: A one-year analysis has been completed using the 1st Quarter FY2019 Financial Projection of the current employees and the step increases they will receive in FY 2020. We do not yet have complete multi-year trend data to determine if the three variables that impact this percentage increase are historically accurate. The three variables are the step at hiring of new employees on the salary table, the turnover of retirees and new hires, and the number of FTEs at top step.

Lane Changes: Teachers are required to renew their teaching licenses every five years with the Department of Elementary and Secondary Education. A byproduct of the renewal process is often additional college coursework and credits that can result in a teacher being eligible for what is termed a "Lane change." A Lane change occurs when an educator moves from one-degree Lane/grade to another. For example, it is not uncommon for new teachers to move from a Bachelor's Lane/Grade to a Masters Lane/Grade that maintains their same step level within a year or two years of employment. The amount used is an average \$10,000 cost impact for a Lane change and 25 teachers per year requesting an adjustment. The total increase due to Lane changes is included in the 3% for steps and lanes.

As projected in the 2018 three-year override budget, the average combined increase for steps and lanes being used across the pool of all employees is 3%. Due to the variance by bargaining unit, and the variance of the steps within each grade and step table, the analysis uses a number that is rounded up to the next whole percentage. Note that no step increases are provided for in our Administration and non-aligned employee groups where steps do not already exist. Any pay adjustments for non-aligned employees must be funded through the operating budget request process and or by School Committee adjusting the salary range for these positions. The Superintendent has discretion to designate compensation within the School Committee voted range for these employees. In addition \$148,947 is held in reserve above these totals specifically for paraprofessional bargaining.

Turnover/Resignations/Retirement Savings: Every year there are 70-100 employees who make decisions to leave the district for reasons that include retirement, promotion, geographic relocation, or other life changes. It is important to acknowledge that many times these employee departures generate savings due to hiring people at a lower rate than their experienced predecessor. Therefore, an amount is deducted from the projection as well as from the general operating budget request annually. The FY 2020 assumption is \$800,000 for all bargaining units. In FY2019 the assumption used was \$800,000, and in FY 2017 and FY2018 an assumption of \$1,000,000 was used. This higher level proved unsustainable after two years.

Enrollment Driven Personnel Increases: The district has the working assumption that additional employees will be added to the district each budget cycle as enrollment increases. The assumption is that the average cost of each new FTE is a Unit A Teacher hired at an average of Masters, Step 5, including the cost of benefits. Enrollment driven increases include classroom positions, increases in student services (such as nursing, guidance, English learner educators), and educational leaders required to meet enrollment driven needs.

**Expenses**

CPI (2 %): Using the New England Consumer Price Index Card for a general sense of where the economy for supplies and materials, an average of 2% was used. The actual CPI is closer to 1.7%. No other expense projections include additional COLA or CPI to prevent compounding.

Program Review: The district is facing updates and upgrades to its curriculum over the next few years. The Mathematics Program Review began in FY19. The \$371,880 in the FY 20 Override Request acknowledges that the district will need to permanently fund curriculum adoptions as the Curriculum/Program Reviews are completed. As Math Program Review progresses, other Program Reviews will begin on a rolling basis thereby requiring expenditures to fund curriculum updates and professional development support for teachers to prepare them for implementing new curriculum.

Enrollment (\$200 per student increment for net growth of 200 students per year, no COLA adjustment): Generally, as a net number of students arrive into the district we can accommodate their supply and material needs. However, there is occasionally a tipping point at which an impact is felt and supply budgets need to be increased permanently. The district does not yet budget on a per pupil basis for supplies and materials so an average of \$200 per student is being used based on prior experience.

Special Education/504/Accommodations: The estimate provided is above and beyond the general education needs. Occasionally, additional equipment is needed and required in order for students to access the education that is not available in the regular classrooms.

Out of District Tuitions: The Town is responsible for the out of district tuition expenses for Special Education, Charter, School Choice, Vocational, and Agricultural schools. We most commonly budget for Special Education Tuition. However, the Cherry Sheet deducts the cost of Charter and School Choice students along with wards of the state that are in hospital schools. The \$300,000 is included to assume an approximate 5% increase in the total tuition assessments to the Town for all types of non-Public School of Brookline costs.

**2018 Operating Override Three Year Projection Detail as of 4/23/2018:**

| 2018 Override  | FY 19-FY 21 Override Budget |                    |                    |
|--|-----------------------------|--------------------|--------------------|
|  | FY 19                       | FY 20              | FY 21              |
| <b>Revenue</b>   |                             |                    |                    |
| Base Level Revenue Available (base level; Tax Levy, Local Receipts, other Town revenue before additional funds from override and other fees/s) | \$3,719,085                 | \$3,399,413        | \$ 3,634,633       |
| New Revenue (additional funds projected by SB based on override and other fees/sources)  | \$2,421,912                 | \$3,382,930        | \$2,570,290        |
| <i>Revenue Offsets (Circuit Breaker Reimbursement and Materials Fee)</i>   | \$(1,236,295)               | \$21,507           | \$22,152           |
| <b>Net New Revenue</b>   | <b>\$4,904,702</b>          | <b>\$6,803,850</b> | <b>\$6,227,075</b> |

| <b>Preliminary Base Budget Request (maintenance of effort)</b>   |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| <b>Personnel</b>   |                    |                    |                    |
| Collective Bargaining Agreements/Projections (2% COLA)   | \$4,392,074        | \$1,973,763        | \$2,013,238        |
| Collective Bargaining Agreements/Projections (3% Steps)  |                    | \$ 2,828,882       | \$2,913,749        |
| Turnover Savings (Retirement/Resignation/Termination)  | \$(800,000)        | \$ (675,000)       | \$ (675,000)       |
| Reclassification of Finance Staff (3 vacancies - Admin Asst, Financial Analyst - Payroll Mgr, Financial Analyst - Budget)      | \$(53,171)         |                    |                    |
| Coolidge Corner School Opening: Reduction and redistribution due to 2 buildings being open rather than one                     | \$(68,000)         |                    |                    |
| Professional Development - Substitute Days - Modified the scheduling of Early Release Days                                     | \$(100,000)        |                    |                    |
| OverMax Aides  | \$133,400          |                    |                    |
| Eliminate Planning and Communications Specialist   | \$(62,424)         |                    |                    |
| Eliminate START  | \$(177,268)        |                    |                    |
| Eliminate Admin Asst (Student Services)  | \$(40,000)         |                    |                    |
| <b>Expenses</b>  |                    |                    |                    |
| Benefits Reserve is initially set to \$0 and reflects in both budgets the net savings/reserve for FTE reductions and additions | \$(37,892)         | \$ 167,475         | \$209,902          |
| Literacy Collaborative PD Funds -- brought fully in-house  | \$(77,000)         |                    |                    |
| Building Services Expenses   | \$(18,690)         |                    |                    |
| Tuition Budget Reduction (Students Aging Out and/or returning to the district)   | \$(522,000)        | \$300,000          | \$300,000          |
| <b>Total Base without Mandates or Maintenance of Effort</b>  | <b>\$2,569,030</b> | <b>\$4,595,120</b> | <b>\$4,761,889</b> |
| <b>Enrollment Growth</b>   |                    |                    |                    |
| <b>Personnel</b>   |                    |                    |                    |

| 2018 Override  | FY 19-FY 21 Override Budget |                    |                    |
|--|-----------------------------|--------------------|--------------------|
|  | FY 19                       | FY 20              | FY 21              |
| Classroom Staff (FY19 = 10, FY20 = 10, FY21= 15, FY22 = 17, FY 23 = 5) = Avg 21 students   | \$680,000                   | \$693,600          | \$1,061,208        |
| Nurse, Guidance, ELL/Other (3 Unit A per each year - avg \$68k + COLA) - Sustains Ratios   | \$204,000                   | \$208,080          | \$212,242          |
| Maintain Educational Leader Ratio of 250:1 (Non-override: Lawrence VP, BHS Assoc Dean. Override Budget adds: FY 20 1.0 Assoc Head Master and FY 21 0.8 BHS Assoc Dean due to enrollment increases) | \$240,000                   | \$ 120,000         | \$96,000           |
| Defund Lesley University Intern Program  | \$(85,380)                  |                    |                    |
| BESA and Custodian for BHS Expansion   | \$60,000                    | \$ 60,000          |                    |
| <b>Expenses</b>  |                             |                    |                    |
| Transportation (Mandated In-District Special Education and Contract Increases)   | \$234,826                   | \$ 3,522           | \$ 3,575           |
| Transportation (Regular Ed Contract Increase)  | \$53,560                    | \$54,363           | \$ 55,179          |
| Financial Assistance Policy (9% of students x \$250 avg)   | \$175,000                   |                    |                    |
| Program Review Materials (Supplies and Materials Adoptions for Math and subsequent subjects) Review FY18-19; Adoption FY20.  |                             | \$371,880          |                    |
| 504 Services and Supports (non-special education)  | \$68,000                    |                    |                    |
| <b>Total Enrollment Growth</b>   | <b>\$ 1,630,006</b>         | <b>\$1,511,446</b> | <b>\$1,428,204</b> |
| <b>Subtotal New Revenue Needed for Maintenance of Effort Only</b>  | <b>\$4,199,036</b>          | <b>\$6,106,566</b> | <b>\$6,190,092</b> |
| <b>Maintenance of Effort - Balance/(Deficit)</b>   | <b>\$705,666</b>            | <b>\$ 697,284</b>  | <b>\$ 36,983</b>   |

| Strategic New Investments  |           |           |          |
|--|-----------|-----------|----------|
| Personnel  |           |           |          |
| Professional Development: Override Budget Sr Dir Equity and embedded PD for Unit A   | \$130,000 | \$280,000 |          |
| Restorative Justice (funds to support professional development)  | \$65,000  |           |          |
| BHS Transportation - Fee based offset plus admin support (Overtime net of fees)  | \$15,000  |           |          |
| <b>Expenses</b>  |           |           |          |
| AntiDefamation League Middle School  | \$20,000  |           |          |
| BHS Transportation - Implementation of Fee Based Bussing for South Brookline   | \$117,200 |           |          |
| Supplies and Materials - Original \$621k would remove supply lists sent home and expand with enrollment (\$50-\$135 range per pupil, by grade level); the \$89k remaining minimally addresses enrollment and price increases of supplies already provided by PSB | \$24,270  | \$28,337  | \$36,983 |
| Response to Intervention Programs and Practices (General Education)  | \$100,000 |           |          |

| 2018 Override   | FY 19-FY 21 Override Budget |            |          |
|---|-----------------------------|------------|----------|
|   | FY 19                       | FY 20      | FY 21    |
| NEASC – BHS   |                             | \$40,000   |          |
| Pending Contract Negotiations: Additional funds for paraprofessional wages (full amount requested = \$529k; amount funded by SB = \$0; amount reserved by SC is \$148k)   |                             | \$148,947  |          |
| Public Buildings Division (Original Request \$625k, Opening Coolidge Corner School FY 2019/BHS FY 2021/Opening 9th School FY 2022; No override \$75k annually minimally meets inflation plus \$24,196 Town/School Partnership Correction. The Override does not address BHS opening, but begins to address maintenance needs) | \$234,196                   | \$ 200,000 |          |
| <b>Subtotal Strategic New Investments</b>   | \$705,666                   | \$697,284  | \$36,983 |

|   |                         |               |               |
|---|-------------------------|---------------|---------------|
| <b>Total New Investments to Operating Budget</b>                              | \$4,904,702             | \$6,803,850   | \$6,227,075   |
| <b>Total New Revenue Needed for Maintenance of Effort and New Investments</b> | \$ 0                    | \$ 0          | \$ 0          |
|   | (Over)/Under Avail Rev. |               |               |
| <b>Total Budget Request</b>   | \$113,793,421           | \$120,597,270 | \$126,824,346 |

**Section III – Summary of Expenses**

The proposed FY 2020 budget is designed to continue the commitments to taxpayers made during the 2018 and prior overrides. As recently as the 2018 Override, the School Committee presented the Town with an override request \$2 million over what was approved and funded. FY 18 closed with a \$475,000 deficit that was balanced using Chapter 70 funds, the Benefit Reserve Account and Special Education Tuition Account that was partially backfilled by Circuit Breaker claim funds over projection from the FY 19 budget. All of which indicate that the district can no longer carry the structural deficit problem by managing the deficit through attrition and unexpended expense lines. While both the 2018 and 2015 operating budget overrides began to address the enrollment challenges and set our schools on a path towards greater stability, improved services, and better support for all of our students, there is still a funding gap.

| Program                          | Exp.         | FY18 ACTUAL |                       | FY19 Budget STM |                       | FY20 BUDGET PRELIMINARY |                       | FY20 PRELIM Bud - FY19 Bud Variance |                     |
|----------------------------------|--------------|-------------|-----------------------|-----------------|-----------------------|-------------------------|-----------------------|-------------------------------------|---------------------|
|                                  |              | FTE         | EXP.                  | FTE             | EXP.                  | FTE                     | EXP.                  | FTE                                 | EXP.                |
| <b>Gross School Dept. Budget</b> | Personnel    | 1,240.49    | \$94,622,356          | 1,276.72        | \$ 98,478,447         | 1,313.60                | \$ 104,282,459        | 36.88                               | \$ 5,804,011        |
| <b>Expenditures</b>              | Services     |             | \$9,741,002           |                 | \$ 10,542,721         |                         | \$ 11,699,864         |                                     | \$ 1,157,142        |
|                                  | Supplies     |             | \$1,922,502           |                 | \$ 2,051,297          |                         | \$ 1,833,497          |                                     | \$ (217,800)        |
|                                  | Other        |             | \$593,018             |                 | \$ 1,288,570          |                         | \$ 1,102,213          |                                     | \$ (186,357)        |
|                                  | Capital      |             | \$1,140,010           |                 | \$ 1,364,723          |                         | \$ 1,191,685          |                                     | \$ (173,038)        |
|                                  | <b>Total</b> |             | <b>\$ 108,018,889</b> |                 | <b>\$ 113,725,760</b> |                         | <b>\$ 120,109,718</b> | <b>5.61 %</b>                       | <b>\$ 6,383,958</b> |

The FY 2020 budget expenditures focus on three primary areas designed to maintain the increased staffing and improved support services provided since 2015 as well as implement the limited number of strategic investments from the 2018 override in our work to address equity throughout the system.

- Maintaining current staffing levels and fulfilling our contractual obligations** - As with all school systems, the majority of PSB's budget pays for teachers and other school-based personnel. Approximately 86% of the FY2020 budget is personnel expense. 67% of the FY2020 budget increase pays for the contractually obligated costs of maintaining our existing staff including cost of living adjustments (2%) and step and lane advancements (3%).
- Responding to our ongoing enrollment growth** - As detailed in the budget overview, Brookline's historic enrollment growth that has been affecting the K-8 elementary schools since 2005 is now impacting the high school. To keep pace with this ongoing growth the FY 2020 budget requests limited increases in staff at Brookline High School and student service support.
- Implementing 2018 override's limited number of strategic investments** – Despite significant fiscal challenges, the FY2020 budget maintains the strategic investments approved by voters in 2018.

As our projected operating deficits continue to exist in the upcoming years, the senior management team, principals, and other budget managers will continue work on scheduling, staffing, hiring and



programming to find improvements that maintain quality while curtailing expenditures. Our ongoing efforts to find efficiencies and to retool and revamp programs will necessarily result in further reallocation and realignment. PSB's primary mission is to be in service to students, and we need to fulfill that mission within the reasonable financial limits set by our community.

## **Personnel**

In the FY 2020 budget, all salary line items reflect each employee budgeted at their appropriate step and lane.

### **Contract Negotiations**

The FY 2020 budget requests contain funding to address future Collective Bargaining Negotiations for three BEU contracts and the three AFSCME units. Included in the proposed budget is funding to support the anticipated salary movement for step and level advancement of all school employees.

Starting in FY19 the district budgeted for standardized work schedules for a portion of the paraprofessional group to have a seven hour day with a 30 minute unpaid lunch. This extension of the paraprofessional day allows schools to better support students, better operationalize building arrival/dismissal, efficiently provide services, and allow for collaboration and training time with administrators, teachers, and staff.

### **Other Personnel Account Changes**

The FY 2020 budget uses a practice of applying a salary differential, attrition, or turnover savings to reduce the total cost of personnel funding. The practice estimates a savings due to employee turnover (resignation, retirement, termination, or reduction in force). The offset used this year is \$800,000. The budget experiences an estimated turnover saving of approximately \$600,000 for BEU Unit A, and \$100,000 for BEU Paraprofessionals, and \$100,000 for Unit B, AFSCME and Unaligned.

### **Personnel by Category**

Personnel costs (exclusive of benefits) make up 85% of the school budget. The table below provides a summary of bargaining unit, FTE Total, and Budget Request total (\$). The School Committee reserves funds for a portion of new FTEs requested to be transferred at the November Special Town Meeting to the Town's Unclassified Account for Health Insurance as part of the Special Town Meeting appropriation process.

*{table requires additional reconciliation and edits to match budget tables and naming consistency}*

| Row Labels                 | Sum of FTE - pivot |               |               | Sum of FY20 SALARY    |                     |                     | Total Sum of FTE - pivot | Total Sum of FY20 SALARY |
|----------------------------|--------------------|---------------|---------------|-----------------------|---------------------|---------------------|--------------------------|--------------------------|
|                            | General            | Grant         | revolving     | General               | Grant               | revolving           |                          |                          |
| AFSCME CUS                 | 41.38              |               | 4.00          | \$ 2,605,979          |                     | \$ 229,717          | 45.38                    | \$ 2,835,696             |
| AFSCME FS                  |                    |               | 33.59         |                       |                     | \$ 939,816          | 33.59                    | \$ 939,816               |
| BESA                       | 40.50              | 3.00          | 7.77          | \$ 2,327,109          | \$ 172,409          | \$ 478,439          | 51.27                    | \$ 2,977,957             |
| DIRECTORS                  | 17.30              | 1.00          | 2.00          | \$ 2,123,504          | \$ 141,908          | \$ 163,369          | 20.30                    | \$ 2,428,781             |
| IND CONTR                  | 15.50              | 0.53          | 4.50          | \$ 1,128,742          | \$ 51,979           | \$ 279,514          | 20.53                    | \$ 1,460,235             |
| NO BENEFIT                 | 14.00              | 12.11         | 263.00        | \$ 382,588            | \$ 6,630            |                     | 289.11                   | \$ 389,218               |
| PRINCIPALS                 | 9.80               |               | 0.20          | \$ 1,444,711          |                     | \$ 31,578           | 10.00                    | \$ 1,476,289             |
| SR STAFF                   | 6.00               |               |               | \$ 1,022,837          |                     |                     | 6.00                     | \$ 1,022,837             |
| STIPEND-B                  | 0.00               |               |               | \$ 603,726            | \$ 1,530            |                     | 0.00                     | \$ 605,256               |
| STIPEND-NA                 |                    |               |               | \$ 750,559            |                     |                     |                          | \$ 750,559               |
| SUBS                       |                    |               |               | \$ 917,895            |                     |                     |                          | \$ 917,895               |
| SUM SCH                    | 27.00              | 211.00        | 93.84         | \$ 151,131            |                     |                     | 331.84                   | \$ 151,131               |
| TOWN 'EE                   | 1.00               |               |               | \$ 61,884             |                     |                     | 1.00                     | \$ 61,884                |
| UNIT A                     | 862.35             | 14.55         | 18.35         | \$ 78,166,591         | \$ 1,322,672        | \$ 1,654,390        | 895.25                   | \$ 81,143,653            |
| UNIT A - ATHLETIC STIPENDS |                    |               |               | \$ 453,628            |                     |                     |                          | \$ 453,628               |
| UNIT B                     | 41.00              | 1.20          | 2.80          | \$ 4,994,105          | \$ 137,488          | \$ 202,779          | 45.00                    | \$ 5,334,372             |
| UNIT C                     | 256.68             | 43.97         | 24.28         | \$ 8,654,159          | \$ 1,438,414        | \$ 813,528          | 324.94                   | \$ 10,906,101            |
| SALARY SAVINGS             |                    |               |               | \$ (800,000)          |                     |                     |                          | \$ (800,000)             |
| <b>Grand Total</b>         | <b>1,332.51</b>    | <b>287.36</b> | <b>454.34</b> | <b>\$ 104,989,147</b> | <b>\$ 3,273,030</b> | <b>\$ 4,793,129</b> | <b>2,074.21</b>          | <b>\$ 113,055,306</b>    |

**Categorization of Positions and Work Year**

The School Department often receives questions about the number of staff. We only show staff in full-time equivalencies (FTE). Positions that utilize head counts, for example are Unit A- Stipends and Unit A-Coaches. Both of these budget lines do not display FTEs but a dollar amount based on head count filled. These positions are additional pay amounts for a specific function for a specific period of time and not benefits eligible. The School Department has traditionally presented their Full-time Equivalency (FTE) summary by bargaining unit. However, this format does not allow the reader to know the basis of work year of 1.0 FTE. Table A, below, is presented in the “Line Number” and “Roll up” order for each category presented in the budget and displays the basis for a 1.0 FTE.

1.0 Full-time Equivalency (FTE)

| Group/ BU | Description         | 1.0 FTE Based in Work Week/Day in hours  | Work Year (Days or Months)  |
|-----------|---------------------|--|---|
| BEU       | Unit A – Teachers   | <ul style="list-style-type: none"> <li>• <b>High School:</b> 6.833 Continuous hours (7:25 pm – 3 pm) per day</li> <li>• <b>K- 8:</b> 6.33 Continuous hours (7:30 am–3 pm) per day</li> </ul> | 183 days <ul style="list-style-type: none"> <li>• New teachers + 3 Orientation days</li> <li>• Prof Dev + 1 as notified by Supt.</li> </ul> |
|           | Unit A – Librarians | <b>K- 12:</b> 7.583 Continuous hours (7:45   | Same as Above   |

| Group/BU | Description  | 1.0 FTE Based in Work Week/Day in hours   | Work Year (Days or Months)           |
|----------|--|---|--------------------------------------|
|          |  | am–4 pm) per day  |                                      |
|          | Unit A – Library Assistants                              | <b>K- 12:</b> 8 Continuous hours (7:45 am–4 pm) per day including 30 minute duty free lunch   | Same as Above                        |
|          | School Adjustment Counselors/Social Workers              | <b>K- 12:</b> Shall maintain office hours from 8 am–4 pm per day  |                                      |
|          | Pre-School and Pre-Kindergarten Teacher                  | <b>PreK:</b> 5.383 hours from 7:30am–2 pm or 11:00 am -5:30 pm per day, 4 ¼ hours are student contact time.<br><b>PreSchool:</b> 4.216 hours from 7:30am–1 pm or 11:30 am -5pm per day, 3 ¼ hours are student contact time. |                                      |
|          | Unit A – Occupational Therapists and Physical Therapists | 6.833 Continuous hours (7:25 pm – 4 pm) per day Including 30 minute duty free lunch   |                                      |
|          | Unit A – Lab Specialist                                  | <b>K- 12:</b> 8 Continuous hours (7:30 am–4 pm) per day including 30 minute duty free lunch   | 191 days                             |
|          | Unit A – Guidance Counselors                             | <b>K- 12:</b> Shall maintain office hours from 8 am–4 pm per day  | 183 + 8 additional compensatory days |
|          | Unit A – Nurses  | • 6.833 Continuous hours (7:25 pm – 3 pm) per day with 30 minute lunch break (on call for emergency)  | 183 + 6 additional compensatory days |
|          | Unit A – Education Team Facilitators                     |   | 183 + 8 additional compensatory days |
|          | Unit A Stipends  | No set work day or week in hours  | Club/Organization                    |
|          | Unit A – Athletic Stipends                               | No set work day or  | Season/Sport                         |

| Group/<br>BU | Description  | 1.0 FTE Based in Work<br>Week/Day in hours   | Work Year (Days or Months)              |
|--------------|--|--|---|
|              |  | week in hours  |   |
|              | Unit B - Coordinators  | 7 Hours per day  |   |
|              | Vice Principals<br>Curriculum Coordinators   |  | 195 Days                                |
|              | Supervisors<br>Director of Career and<br>College Counseling  |  | 194 Days                                |
|              | Director of Educational<br>Technology and Libraries;<br>ELL Coordinator;<br>Dir Steps to Success;  |  | 210 days                                |
|              | Director of Athletics  |  | 209 Days                                |
|              | Director of Special Education  |  | 208 Days                                |
|              | METCO Director   |  | 203 Days                                |
|              | Coordinator of Student<br>Health Services;<br>Program Coordinators<br>(School Within a School,<br>Early Childhood Program<br>Coordinator, Opportunity for<br>Change (ACE), Winthrop<br>House, and Program<br>Coordinator of Special<br>Instruction |  | 190 Days                                |
|              | Paraprofessionals  | 37.5 Hours per week,<br>7.5 hour day, plus 30<br>minute unpaid meal<br>break per day | 12 month 260 days                       |
|              | Aides and Tutors, except as<br>listed in other schedules,<br>Home/Community Liaison,<br>Tappan Security Monitor  | 7 hours per day plus 30<br>minute unpaid meal<br>break per day                       | 183 days Year 1; 189 days<br>thereafter |
|              | High School Parent Liaison,<br>Attendance Officer,<br>Performing Arts Production<br>Aide, ELL Aide (formerly<br>ESL/Bilingual Aide),<br>Counselor for Teen<br>Advantage  | 7 hours per day plus 30<br>minute unpaid meal<br>break per day                       | 183 days Year 1; 189 days<br>thereafter |
|              | Security Aide, Graphic Arts  | 7 hours per day plus 30  | 183 days Year                           |

| Group/<br>BU | Description   | 1.0 FTE Based in Work<br>Week/Day in hours   | Work Year (Days or Months)   |
|--------------|---|--|--|
|              | Publishing Coordinator  | minute unpaid meal<br>break per day  |  |
|              | Athletic Aide, Building Aide,<br>Science Resource Aide  |  | 188 days or 194 Days   |
|              | Early Childhood Extended<br>Day Instructor, Handicap<br>Coordinator   |  | 183 days Year 1; 189 days<br>thereafter  |
|              | Food Service Assistant  |  | 183 days Year 1; 189 days<br>thereafter  |
|              | Educational Technology<br>Support Specialist,<br>Application Support<br>Specialist,<br>Steps to Success Program<br>Advisor, Special Education<br>Budget Analyst | 37.5 Hours per week<br>plus 30 minute unpaid<br>meal break per day                           | 12 Month 260 Days  |
|              | Senior Application Support<br>Specialist Webmaster<br><br>Teen Advantage Coordinator  | 37.5 Hours per week<br>plus 30 minute unpaid<br>meal break per day                           | 12 Month 260 Days  |
|              | METCO Bus Monitor   | 4 hours per day  | 187 Days   |
|              | Parent Outreach<br>Coordinator, Medication<br>Coordinator,<br>Assistant to the Athletic<br>Director   | 7.5 hour day, plus 30<br>minute unpaid meal<br>break per day                                 | 201 Days   |
|              | System Substitute, System<br>Nurse Substitute   |  | AS NEEDED  |
|              | Steps to Success Assistant<br>Program BEUder  |  |  |
|              |   |  |  |
| AFSME        | Custodians  | 40 hours per week, 8<br>Hours per day,<br>exclusive of meal time,                            | 260 days   |
|              | Brookline ESA   | 37.5 Hours per week,<br>7.5 hour day, exclusive<br>of 30 minute unpaid<br>meal break per day | 52 weeks exclusive of vacation<br>or other BEUve; School-year<br>positions shall consist of 45<br>weeks or 47 weeks, inclusive of<br>school<br>vacation weeks or other BEUve.<br>The 45-week or 47 week period<br>will be as determined by |

| Group/BU    | Description            | 1.0 FTE Based in Work Week/Day in hours   | Work Year (Days or Months)                         |
|-------------|------------------------|---|--|
|             |                        |   | the Superintendent of Schools or his/her designee. |
|             | Food Service           |   |  |
| Non-Aligned | Central Administrators | 40 hours per week, 8 Hours per day, exclusive of meal time,                         | 260 days   |
|             | Directors/Deans        | 37.5 Hours per week, 7.5 hour day, exclusive of 30 minute unpaid meal break per day | 260 days   |
|             | Non-Supervisory        | 37.5 Hours per week, 7.5 hour day, exclusive of 30 minute unpaid meal break per day | 260 days   |
|             | Stipends               |   |  |
|             | Hourly/Daily           |   | 180 days to 260 days                               |

Annually staffing changes occur for the following reasons:

- 1) Enrollment Shifts – Spring
  - a) Each year the superintendent includes unallocated teaching positions in anticipation of enrollment shifts and changes as forecasted by the Enrollment Report.
  - b) Once enrollment of kindergarten and secondary course selections take place in May, positions are allocated to each Principal to address enrollment needs that arise after the budget is approved.
  - c) At the secondary level, Principals may need to reallocate staff within their buildings to address student course selection and class size. This means that the FTEs for all subject areas are modified from one year to the next.
- 2) Enrollment Shifts –Summer
  - a) The school department will continue to experience enrollment shifts and changes due to students who move after school ends in June. Therefore, additional staff over the budget allocation may be added. Generally, the staff added are a result of Individual Education Plans (IEP), English Language BEUrners (ELL), and Kindergarten students, or if the unallocated teacher positions were not adequate.
  - b) Each program may reallocate, move, change, and reclassify existing FTE’s to adjust for changing program needs or requirements. These FTEs are highlighted under each bargaining unit in the column “FY14 Legal/Enrollment/PIR/Transfers.”
- 3) Enrollment Shifts – Future School years

- a) Each program may reallocate, move, change, and reclassify existing FTEs to adjust for changing program needs or requirements. These FTEs are highlighted under each bargaining unit in the column “FY15 Legal/Enrollment/PIR/Transfers.”
  - b) Each year due to projected enrollment or enrollment changed that occur during the year, additional staff may be requested during the next budget cycle.
- 4) Reclassification of positions: Periodically positions may be reclassified. Reclassification can consist of
- a) Promotion or demotion of a position within an employee unit;
  - b) Transfer from one bargaining unit to another; or
  - c) Title change.

**Personnel Detail Summary by Category/Line****Brookline Educators Union**

Unit A – BEU Teachers: Unit A members are licensed teachers, department heads, and coordinators. They work either 183 days and have a salary table recognizing their level of education from bachelors to PhD and the number of years teaching.

Unit A – Stipends: Within the BEU contracts there are stipend positions for various academic, administrative, or extracurricular activities. These positions generally reflect work and activities that are completed outside of the traditional school day

Unit A – Athletic Coaches: Within the Unit A – BEU contract there are stipend positions for interscholastic athletic personnel. These positions generally reflect work and activities that are completed outside of the traditional school day with School Committee recognized sports teams.

BEU – Unit B - Assistant Principal/Supervisors: Reflects the number of administrators without teaching responsibilities who are part of the Association of Brookline Administrators bargaining contract.

BEU – Paraprofessionals: Members of this bargaining unit provide classroom support and instruction to students. The majority of students served are special education students or students identified in sub separate populations.

**American Federation of State, County and Municipal Employees (AFSCME) Employee Groups**

AFSCME – Custodians = Line No. 6: Formerly assigned to Facilities employees.

AFSCME - BESA-Brookline Educational Secretaries Association): BESA provides the administrative support function. The positions in this unit are both 12-month and 10-month positions and also both full-time and part-time. While most positions are on a full-time basis of 37.5 hours per week, there are a number at 40 hours per week.

**Non-Aligned/Contract Employee Groups**

**Central Administrators:** This categorization includes Superintendent, Deputy Superintendents, and Directors working under the Superintendent who have individual employment contracts and are not in a functional area of any other classification of employee.

**Principal:** Contains all building principals.

**IND CONTR Salary:** This category of employees includes non-represented salaried executive administrative assistants, confidential employees, managers/administrators, and other non-union central office employees.

**No Benefit - Non-Union Hourly Employees:** This group consists of FTEs associated with non-represented hourly employees. Home/Hospital, 504, translator, and extended year services are budgeted at a flat dollar amount.

**Substitutes:** There are no FTEs budgeted under substitutes. However, the budget for substitutes is now no longer split into two categories, Payroll and Contracted Services. The district budgets a lump sum for these services. The Personal Services for Substitutes cover the estimated cost of the following short-term employees:

1. Long-Term Teacher Substitutes, who are individuals who are hired for ten or more continuous days to cover a classroom for a teacher who is on a short-term BEUve of absence.
2. Nurse Substitutes: All of our school nurses are provided by contract sick days, personal days and professional development opportunities. If the building nurse should BEUve the building for a planned period, the district must have a nurse on site to respond to student emergencies.
3. Instructional Assistant Substitutes: This amount is budgeted to cover the cost of instructional assistants that may be needed on a daily basis.
4. Secretary Substitutes: a secretary substitute is hired if an administrative assistant will be absent for an extended period of time.

**Salary Savings:** While no FTE is assigned to salary differential, the budget includes (\$800,000) as a budget offset.

**FY 2020 Expenses****Transfer and Reduction of Line Items**

In prior years, the School Department utilized a variety of reserve and contingency accounts to support critical program priorities in light of uncertain and unpredictable changes in enrollment, special education, and unanticipated expenditures. School Committee repeatedly expressed its concern that due to the overall tightness of the budget, there is less ability to absorb unforeseen events as in prior

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years. The School Department is managing this tightness with greater accuracy in budgeting and reporting.

The budget also continues to include the net transfers of establishing accurate and correct budgeting for the Office of Teaching and Learning and Office of Student Services program areas to show budget and expenditure by school as required by the Department of Elementary and Secondary Education End of Year Financial Reporting. Explanations of line item changes and reductions are provided in the program budget detail.

**Benefit Reserve**

We anticipate that the additional new positions will result in 15 additional health insurance subscribers. The average cost of benefits used for new staff is approximately **\$11,150** per adjusted FTE. Actual benefit impact will be reconciled as part of the ongoing budget deliberations. The final listing of staff being added to the FY 2020 budget will be adjusted as efficiencies and tradeoffs are made internally by the Superintendent.

**Highlights in the FY 2020 Override Budget**

The FY 2020 override budget provides funds to continue advancing important educational practices and needed resources and staffing as follows in the three priority areas:

1. **Maintaining current staffing levels, fulfilling our contractual obligations, and cost efficiencies and reductions**
2. **Addressing enrollment growth**
3. **Investing in a Limited Number of Strategic Priorities**

|  | <b>FY 19-FY 20 Override Budget Update</b> |                          |                    |
|--|---|--------------------------|--------------------|
|  | <b>FY 20 Override Budget</b>              | <b>FY20 Modification</b> | <b>FY20 Change</b> |
| <b>Revenue</b>   |   |                          |                    |
| Base Level Revenue Available (base level; Tax Levy, Local Receipts, other Town revenue before additional funds from override and other fees/s) | \$3,199,413                               | \$ 3,437,931             | \$(238,518)        |
| Public Building Division portion of Revenue  | \$ 200,000                                |                          | \$(200,000)        |
| New Revenue (additional funds projected by SB based on override and other fees/sources)  | \$3,382,930                               | \$ 3,139,505             | 4(243,425)         |
| <i>Revenue Offsets (Circuit Breaker Reimbursement and Materials Fee)</i>   | \$ 21,507                                 | \$ (406,744)             | \$(428,251)        |
| <b>Net New Revenue</b>   | <b>\$6,803,850</b>                        | <b>\$ 5,892,035</b>      | <b>\$(911,815)</b> |
| <b>Public Building Division portion of Revenue</b>   |   |                          |                    |
| Operating Budget Adjustment: Establishment of Transportation Revolving Fund  |   | \$ (75,000)              | \$(75,000)         |
| <b>Total Adjusted Revenue</b>  | <b>\$6,803,850</b>                        | <b>\$ 5,817,035</b>      | <b>\$(986,815)</b> |

| <b>Preliminary Base Budget Request (maintenance of effort)</b> |              |              |                                  |
|--|--------------|--------------|----------------------------------|
| <b>Personnel</b>   |              |              |                                  |
| Collective Bargaining Agreements/Projections (2% COLA)         | \$1,973,763  | \$4,339,990  | \$(402,655)*<br>Turnover savings |
| Collective Bargaining Agreements/Projections (3% Steps)        | \$2,828,882  |              |                                  |
| Turnover Savings (Retirement/Resignation/Termination)          | \$ (675,000) | \$ (800,000) | \$(125,000)                      |
| Personnel Adjustment   |              | \$ (129,325) |                                  |
| <b>Expenses</b>  |              |              |                                  |

|  | FY 19-FY 20 Override Budget Update |                     |                  |
|--|------------------------------------|---------------------|------------------|
|  | FY 20 Override Budget              | FY20 Modification   | FY20 Change      |
| Benefits Reserve is initially set to \$0 and reflects in both budgets the net savings/reserve for FTE reductions and additions | \$ 167,475                         | \$ 167,475          | \$ -             |
| Literacy Collaborative PD Funds -- brought fully in-house  |                                    |                     |                  |
| Building Services Expenses   |                                    |                     |                  |
| Tuition Budget Reduction (Students Aging Out and/or returning to the district)   | \$ 300,000                         | \$ 1,126,087        | \$826,087        |
| Legal Services   | \$ -                               | \$11,389            | \$11,389         |
| <b>Total Base without Mandates or Maintenance of Effort</b>  | <b>\$4,595,120</b>                 | <b>\$ 4,903,390</b> | <b>\$308,270</b> |

| Enrollment Growth  |                    |                     |                      |
|--|--------------------|---------------------|----------------------|
| <b>Personnel</b>   |                    |                     |                      |
| Classroom Staff (FY19 = 10, FY20 = 10, FY21= 15, FY22 = 17, FY 23 = 5) = Avg 21 students   | \$ 693,600         | \$ 551,113          | \$(142,487)          |
| Nurse, Guidance, ELL/Other (3 Unit A per each year - avg \$68k + COLA) - Sustains Ratios   | \$ 208,080         | \$ 216,345          | \$ 8,265             |
| Maintain Educational Leader Ratio of 250:1 (Non-override: Lawrence VP, BHS Assoc Dean. Override Budget adds: FY 20 1.0 Assoc Head Master and FY 21 0.8 BHS Assoc Dean due to enrollment increases) | \$ 120,000         | \$ 120,000          | \$ -                 |
| BESA and Custodian for BHS Expansion   | \$ 60,000          | \$ 48,715           | \$(11,285)           |
| <b>Expenses</b>  |                    |                     |                      |
| Transportation (Mandated In-District Special Education and Contract Increases)   | \$3,522            | \$ 62,829           | \$ 59,307            |
| Transportation (Regular Ed Contract Increase)  | \$ 54,363          | \$ (55,363)         | \$(109,726)          |
| Program Review Materials (Supplies and Materials Adoptions for Math and subsequent subjects) Review FY18-19; Adoption FY20.  | \$ 371,880         | \$ 371,880          | \$ -                 |
| <b>Total Enrollment Growth</b>   | <b>\$1,511,445</b> | <b>\$ 1,315,519</b> | <b>\$(195,926)</b>   |
| <b>Subtotal New Revenue Needed for Maintenance of Effort Only</b>  | <b>\$6,106,565</b> | <b>\$ 6,218,909</b> | <b>\$ 112,344</b>    |
| <b>Maintenance of Effort - Balance/(Deficit)</b>   | <b>\$ 697,285</b>  | <b>\$ (326,874)</b> | <b>\$(1,024,159)</b> |

| Strategic New Investments |  |  |  |
|---------------------------|--|--|--|
| <b>Personnel</b>          |  |  |  |

|   | FY 19-FY 20 Override Budget Update |                                     |                    |
|---|------------------------------------|-------------------------------------|--------------------|
|   | FY 20 Override Budget              | FY20 Modification                   | FY20 Change        |
| Professional Development: Override Budget Sr Dir Equity and embedded PD for Unit A  | \$ 280,000                         | \$ 200,000                          | \$(80,000)         |
| Athletics Staffing Moved from Revolving Fund  |                                    | \$ 416,346                          | \$416,346          |
| <b>Expenses</b>   |                                    |                                     |                    |
| BHS Transportation - Implementation of Fee Based Bussing for South Brookline  |                                    | \$ (8,600)                          | \$ (8,600)         |
| Supplies and Materials - Original \$621k would remove supply lists sent home and expand with enrollment (\$50-\$135 range per pupil, by grade level); the \$89k remaining minimally addresses enrollment and price increases of supplies already provided by PSB  | \$ 28,337                          | \$ (271,663) Base Budget Reduction  | \$(300,000)        |
| Other Expenses – Conferences, Dues, Travel, Etc.  | \$ -                               | \$ (260,207) Base Budget Reduction  | \$(260,207)        |
| NEASC - BHS   | \$ 40,000                          | \$ 0                                | \$(40,000)         |
| Pending Contract Negotiations: Additional funds for paraprofessional wages (full amount requested = \$529k; amount funded by SB = \$0; amount reserved by SC is \$148k)   | \$ 148,947                         | \$ 148,947                          | \$ -               |
| Public Buildings Division (Original Request \$625k, Opening Coolidge Corner School FY 2019/BHS FY 2021/Opening 9th School FY 2022; No override \$75k annually minimally meets inflation plus \$24,196 Town/School Partnership Correction. The Override does not address BHS opening, but begins to address maintenance needs) | \$ 200,000                         | Removed to Public Building Division | \$(200,000)        |
| <b>Total Strategic New Investments</b>  | <b>\$ 697,284</b>                  | <b>\$ 224,823</b>                   | <b>\$(472,461)</b> |

|  |                         |                     |                    |
|--|-------------------------|---------------------|--------------------|
| <b>Total New Investments to Operating Budget</b>                       | <b>\$6,803,849</b>      | <b>\$ 6,383,958</b> | <b>\$(419,891)</b> |
| Total New Revenue Needed for Maintenance of Effort and New Investments | \$1                     | \$ (213,266)        | \$(213,267)        |
|  | (Over)/Under Avail Rev. |                     |                    |
| Total Budget Request   | \$120,597,270           | \$120,109,718       | \$(487,552)        |
| Reconciling Items  | \$ -                    | \$ (386,690)        | \$ (386,690)       |
| Published Budget   | \$120,597,270           | \$119,723,028       | \$(874,242)        |
| Budget (Deficit)/Balance   | \$ 1                    | \$ -                | \$(1)              |
| Offsets  | \$(2,915,588)           | \$( 2,487,337)      | \$428,251          |
| Town Appropriation   | \$ 117,614,022          | \$117,235,691       | \$(445,992)        |

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## Section IV – Summary of Budget Revenues

While Section I of this overview details the major drivers and priorities of the entire budget, this section summarizes the most significant year-to-year changes in revenues. Full detail of expenditures can be found in the Program Budget Detail section.

1. Town/School Partnership Revenue: Estimated (\$626,254)
  - a. Forecast adjustments to FY 20 from original projection (Fall 2017) are the result of the Town developing their budget and adjusting for fluctuations in the following areas:
    - i. New Growth Estimates were reduced over the time period between the original projection and the Town/School Partnership for FY 20 and FY 21. Both fiscal years were negatively impacted by the reduction of New Growth. FY 21 will have a similar revenue reduction as seen in the adjustment for FY 20.
    - ii. Pensions, Workers Compensation, and Medicare: The reconciliation of known retirees, workers compensation, and Medicare costs resulted in a revenue decrease due to the need to increase the Retirement, Workers Compensation, and Medicare accounts for FY 20. The school department's share of the Pension liability went from 25% to 26%.
    - iii. Refuse and Sanitation Budget: An increase in the overall Refuse and Sanitation budget resulted in reducing school allocation of revenue by the Town/School Partnership.
    - iv. The final and much smaller portion of the revenue reduction is the school portion of budget growth in all Town shared expenses as part of the Town/School Partnership Document.
    - v. Health Insurance: The GIC Plan changes that occurred as part of the open enrollment period and the reconciliation of new plan participants resulted in a reduction in funding of the Health Insurance Benefit Line.
2. School Department Revenue Changes since 4/23/18: Net \$(406,714)
  - a. Materials Fee/Tuition Account: No change in Revenue Projection (+\$21,507)
  - b. Circuit Breaker: Updated to Budget Current Year (FY19) Reimbursement (+\$81,109)
  - c. Revolving Fund Reimbursement: Transfer and offset no longer allowed, expenses removed related personnel from operating budget and the Revenue Offset (-\$150,680) and moved expenses to Rental of Facilities Account.
  - d. Other Revenue: Eliminated as FY18 budget closing confirmed there is no funding source identified or available for this offset (-\$358,650).

The Public Schools of Brookline budget request from the Annual Town Meeting for FY 2020 is \$120,169,049, an increase of \$6,443,289. The revenues available to fund the budget request are \$626,254 less than is needed.

| Program                          | Exp.         | FY18 ACTUAL |                       | FY19 Budget |                       | FY20 BUDGET PRELIMINARY |                       | FY20 PRELIM Bud - FY19 Bud Variance |                     |
|----------------------------------|--------------|-------------|-----------------------|-------------|-----------------------|-------------------------|-----------------------|-------------------------------------|---------------------|
|                                  |              | FTE         | EXP.                  | FTE         | EXP.                  | FTE                     | EXP.                  | FTE                                 | EXP.                |
| <b>Gross School Dept. Budget</b> | Personnel    | 1,240.49    | \$94,622,356          | 1,276.72    | \$ 98,478,447         | 1,313.71                | \$ 104,341,790        | 36.98                               | \$ 5,863,342        |
| <b>Expenditures</b>              | Services     |             | \$9,741,002           |             | \$ 10,542,721         |                         | \$ 11,674,558         |                                     | \$ 1,131,837        |
|                                  | Supplies     |             | \$1,922,502           |             | \$ 2,051,297          |                         | \$ 1,869,406          |                                     | \$ (181,892)        |
|                                  | Other        |             | \$593,018             |             | \$ 1,288,570          |                         | \$ 1,088,648          |                                     | \$ (199,922)        |
|                                  | Capital      |             | \$1,140,010           |             | \$ 1,364,723          |                         | \$ 1,194,647          |                                     | \$ (170,076)        |
|                                  | <b>Total</b> |             | <b>\$ 108,018,889</b> |             | <b>\$ 113,725,760</b> |                         | <b>\$ 120,169,049</b> | <b>5.67%</b>                        | <b>\$ 6,443,289</b> |

**School Department Revenues**

*{Revenue Summary Chart Pending Final Town/School Partnership allocation}*

| Program                               | FY19 Budget |                       | FY20 BUDGET PRELIMINARY |      | FY20 PRELIM Bud - FY19 Bud Variance |      |
|---------------------------------------|-------------|-----------------------|-------------------------|------|-------------------------------------|------|
|                                       | FTE         | EXP.                  | FTE                     | EXP. | FTE                                 | EXP. |
| <b>School Dept. Revenues</b>          |             |                       |                         |      |                                     |      |
| General Fund Appropriation            |             | \$ 110,756,679        |                         |      |                                     |      |
| BHS Fee Based Busing                  |             | \$ 75,000             |                         |      |                                     |      |
| Total Town/School Partnership Revenue |             | \$ 110,831,679        |                         |      |                                     |      |
| Tuition and Fees                      |             | \$ 696,016            |                         |      |                                     |      |
| Circuit Breaker Funding               |             | \$ 1,688,705          |                         |      |                                     |      |
| Revolving Fund Reimbursement          |             | \$ 150,680            |                         |      |                                     |      |
| Other Revenue                         |             | \$ 358,680            |                         |      |                                     |      |
| <b>Total Revenue:</b>                 |             | <b>\$ 113,725,760</b> |                         |      |                                     |      |

The terms below define the lines in the above revenue chart that will be completed after the February 8 Town partnership Meeting.

**General Fund Appropriation:** As of January 15, 2019, estimated amount of funds received as part of the Town/School Partnership is \$6,298,779. Sources of funds are tax levy and additional local receipts. We anticipate this number to increase as Chapter 70 and GIC rates become known.

**BHS Fee Based Busing Revolving Fund:** The override included revenue and resources to support the first year of Fee Based busing for BHS student who live in South Brookline. The fee of \$400 was paid to the general fund in year one (FY 2019). FY 2020 requires a Revolving Fund to be established and for the fees and proportionate share of Transportation Costs to provide the service are charged directly to the fund. There is a subsidy for Fee Based Busing included of \$108,000 in the FY 2020 budget. All expenditures are provided for in the Revolving Fund as shown in the Revolving Fund Section of this budget. Financial assistance will be provided through the School Committee’s Financial Assistance Policy. The fee will be paid to a Revolving Fund authorized under M.G.L. Ch. 44, S 53 E ½ and or Chapter Ch. 71 § 68

**Tuition and Fees:** The Materials Fee program began in the 1960s. The School Committee policy publishes rates back to 1987-1988 school year. It is a program that has been maintained and currently provides for 199 students of Town and School Department employees. All participating employees use payroll reduction for material fee payments unless they choose to pay in full in advance of the school year. FY2020 revenue is projected at \$717,523. In addition, the district is part of an one year SEVIS/Student Exchange Program and charges tuition for two students per year.

**Circuit Breaker Funding:** The Circuit Breaker reimbursement for FY 2019 (\$1,769,814; 72% reimbursement rate) serves as the base to calculate the FY 2020 revenue estimate. This practice began in FY 2019, when the district removed an additional \$500,000 from the Circuit Breaker account to reflect that all prior year reserves have been expended in balancing the FY 2017 and FY 2018 budgets. All reserves in this account have been expended and will be applied in the fiscal year received.

Circuit Breaker funds are recurring funds, but are subject to change each fiscal year. The amount per student that qualifies for reimbursement can change dramatically from one year to the next depending on prior-year actual circuit breaker eligible expenditures. The other change that occurs is the funding level provided by the legislature to this account. During FY 2019 we started with an estimated 65% Reimbursement rate to receiving additional funds and ending the fiscal year at 72%.

| CIRCUIT BREAKER REIMBURSEMENT HISTORY |            |                           |                         |            |           |                |                            |         |                      |
|---------------------------------------|------------|---------------------------|-------------------------|------------|-----------|----------------|----------------------------|---------|----------------------|
| Claim Year                            | Reimb Year | Eligible Students Claimed | Total Eligible Expenses | Foundation | Net Claim | Avg Claim Rate | % Change in Net Claim (\$) | % Reimb | Total Adjusted Reimb |
| FY 18                                 | FY19       | 83                        | 6,030,671               | 3,572,586  | 2,458,085 | 29,615         | -5.38%                     | 72.00%  | 1,769,814            |
| FY 17                                 | FY18       | 93                        | 6,519,559               | 3,921,554  | 2,598,005 | 27,936         | 1.16%                      | 72.10%  | 1,873,044            |
| FY 16                                 | FY17       | 69                        | 5,134,386               | 2,891,700  | 2,242,686 | 32,503         | 1.09%                      | 73.16%  | 1,640,674            |
| FY 15                                 | FY16       | 76                        | 5,230,933               | 3,166,772  | 2,064,161 | 27,160         | -7.25%                     | 75.00%  | 1,548,121            |
| FY 14                                 | FY15       | 73                        | 5,227,622               | 3,002,080  | 2,225,542 | 30,487         | -21.04%                    | 73.56%  | 1,637,136            |
| FY 13                                 | FY14       | 86                        | 6,282,474               | 3,463,776  | 2,818,698 | 32,776         | -1.84%                     | 75.00%  | 2,114,026            |
| FY 12                                 | FY13       | 86                        | 6,179,472               | 3,307,860  | 2,871,612 | 33,391         |                            | 74.60%  | 2,142,130            |

**History:** During FY 2004, the Circuit Breaker Reimbursement Program replaced a program referred to as the 50/50 account, where the State paid 50% of the residential tuitions directly to the residential school in which the placement had been made, and the school district paid the remaining 50%. The current program reimburses a school district for students with disabilities who require individual education program (IEP) services that cost greater than four times the statewide foundation budget. In FY 2005, the state shifted from a pay-as you go reimbursement program for residential tuitions to a broader-based, but still-partial, special education reimbursement program. The 2004 legislation expanded the types of expenditures eligible for reimbursement. Each year, there is a potential for a change in the percentage of reimbursement utilized by the State within the Special Education Circuit Breaker

Account.<sup>1</sup>

Subject to appropriation, the state's Circuit Breaker Fund reimburses the school district, for up to 75% of in-district and out-of-district student costs, which exceed four times the per pupil foundation amount. The state sets this amount annually as part of the annual state budget deliberations. Historically, the reimbursement rate has been between 35-75%. The district does not know the actual reimbursement rate for the fiscal year until after it submits its annual claim in July for the prior fiscal year expenditure activity. Eligible costs include instructional services, various types of therapies, and specialized equipment. Circuit Breaker specifically excludes transportation and building infrastructure costs. All Circuit Breaker funds received go into the Circuit Breaker Revolving Account, do not require further appropriation, and must be expended by the following June 30th.

**Revolving Fund Reimbursement**<sup>2</sup>: This revenue offset has been removed for FY 2020. It was intended to cover overhead costs associated with supporting fee-based programs operating under the authority of the School Committee. However, these costs should be charged directly to the specific revolving fund that generates the expense in accordance with statutory regulations and the Division of Local Services, Department Of Revenue. The district has removed this as an offset and moved expenditures in the operating budget to these funds for direct payment by the fund.

**Other Revenue**: Other Revenue was supposed to reflect the offset of one-time and non-recurring revenue that can be applied to the upcoming fiscal year. However, one-time funds are general fund receipts in accordance with statutory regulations and the Division of Local Services, Department Of Revenue, and should not be in any type of School Committee account under the rules provided by Chapter 71 or Chapter 40 and 44. If there are identifiable funds to which the expenditures should be charged, the expenses are noted as being transferred to those funds. FY 2020 removes this line as an offset as there are no revenue sources identified. Should one-time funds be received, they will be handled as required and outlined by municipal finance law.

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<sup>1</sup> A Primer on Financial Aspects of Special Education <http://www.doe.mass.edu/finance/circuitbreaker/finance.html>

<sup>2</sup> Revolving Funds for School Department Programs  
<http://www.mass.gov/dor/docs/dls/training/revolvingfundchartschool.pdf>

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