



THE PUBLIC SCHOOLS OF BROOKLINE
BROOKLINE, MASSACHUSETTS 02445

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MARY ELLEN DUNN
DEPUTY SUPERINTENDENT
FOR ADMINISTRATION AND FINANCE

Memorandum

TO: Mary Ellen Dunn, Deputy Superintendent for Administration and Finance

FROM: Michael D'Onofrio, Finance Manager, Office of Student Services

RE: FY18 Second Quarter Financial Report – General Fund

DATE: March 14, 2018

The FY18 Second Quarter Draft Financial Expenditure Report shows a projected deficit on the Operating Budget of (\$237,417).

The second quarter salary projection is in deficit due to additional new hires throughout the year. The midyear addition of a Vice Principal at Lawrence, 2 new regular education paraprofessionals at Runkle for oversize classes and 2 move-in paraprofessionals in special education are the primary drivers of the salary increase.

The factors affecting non-salary accounts continue to be the substantial increase of utilization of in-town transportation for Special Education programs, an ongoing surplus in Special Education tuitions and a revenue gap in Circuit Breaker. All three of these accounts have been relatively stable, with little change in their anticipated expenditures.

The second quarter projection assumes the full expenditure of all non-salary line items, except for Transportation and Special Education contracted services costs. Both of these accounts are subject to variability based on students service needs, out-of-district tuition placements, and the impact of transporting students both out-of-district and to in-district programs in Brookline.

Table 1 – Summary of Expenses

Salaries / Expenses	Original Appropriation	Transfers/ Amendments	Revised Budget	YTD Expended	Encumbrance/ Requisitions	Available Budget
Salaries	\$ 92,865,697	\$ 47,431	\$ 92,913,128	\$ 63,069,680	\$ 29,972,093	\$ (128,645)
Expenses	\$ 11,845,215	\$ -	\$ 11,845,215	\$ 7,127,448	\$ 4,826,539	\$ (108,772)
Grand Total	\$ 104,710,912	\$ 47,431	\$ 104,758,343	\$ 70,197,128	\$ 34,798,632	\$ (237,417)

Budget Transfer Requests:

- 1) Transfer the remaining balance of \$25,118 from the Special Education Reserve Account (313028-558080) to the Special Education Transportation Account (313028-524631).

Table 2 summarizes transportation spending through the end of the second quarter. The projection includes actuals through 2/28/18 and projects full known utilization for the remainder of FY18. There has been a significant increase in the use of in-town special education transportation this year, accounting for \$224,872 of the projected \$232,714 deficit. The Special Education Reserve (\$250,000 at the beginning of the year) will have been completely allocated to cover this shortfall in FY18.

Table 2 – Transportation Costs

Transporation Summary			
Transportation FY2018 Contracts	FY18 Budget	Projected	Variance
Regular Transportation (Eastern Bus)	\$ 292,400	\$ 296,430	\$ (4,030)
Special Education Trasportation (YCN)	\$ 1,781,959	\$ 2,006,831	\$ (224,872)
McKinney-Vento (Homeless) Transportation	\$ 15,800	\$ 19,612	\$ (3,812)
Total	\$ 2,090,159	\$ 2,322,873	\$ (232,714)

Special Education Contracted Services: The Special Education Contracted Services projection is detailed in Table 3. The current projected deficit, which includes provisions for unilateral placements and students on a watch list for possible out-of-district placement, is showing a deficit of (\$126,058), primarily because of the shortfall in revenue from the Circuit Breaker Claim. This number is slightly higher than the First Quarter report (\$49,236), in that some students have been placed out. The Office of Student Services will continue to monitor those students on the watch list and assess the likelihood of reaching settlements with those who have chosen unilateral placements against the recommendation of the Department.

**Table 3 – Special Education
Tuition**

	<u>Public Schools of Brookline</u>						
DOE Function Code	DOE Function Title	Program Type	FY2018 Head Count	FY2018 Tuition Budget	FY2018 1st Qtr Head Count	FY2018 Tuition Projection	FY2018 Variance
9100	Tuition to Mass School	Day	4	\$231,927	4	\$233,425	(\$1,498)
		Extended Svs					
		Short Term					
		Summer	2-5	\$8,452		\$8,161	\$291
		Day					
9100	Total		4	\$240,379	4	\$241,586	(\$1,207)
9200	Tuition to Out-of-State	Residential	3	\$392,304	4	\$455,489	(\$63,185)
		Summer				\$13,692	(\$13,692)
9200	Total		3	\$392,304	4	\$469,181	(\$76,877)
9300	Tuition to Non-Public Schools	1:01					
		Day	44	\$3,488,339	47	\$3,039,645	\$448,694
		PT					\$0
		Residential	5	\$830,788	6	\$897,970	(\$67,182)
		Short Term		\$50,000		\$19,201	\$30,799
		Summer		\$78,870		\$109,296	(\$30,426)
9300	Total		49	\$4,447,997	53	\$4,066,112	\$381,885
9400	Tuition to Collaboratives (Member)	Day	1	\$63,630	1	\$32,184	\$31,446
		Extended Svs					
		Short Term					
		Summer					
		Day					
9400	Total		1	\$63,630	1	\$32,184	\$31,446
9500	Tuition to Regional School Districts (Member)	Day			Transfer to Town Account		
		Total		\$42,561			
9500	Total						\$0
		Grand Totals:	57	5,144,310	62	4,809,062	\$335,247
	Operating Budget			(\$2,444,310)		(\$2,444,310)	\$0
	Vacational and Technical Program Account			\$0		\$0	\$0
	Circuit Breaker Account			(\$2,700,000)		(\$2,238,695)	(\$461,305)
	(Balance)/Deficit			(0)		126,058	(\$126,058)

Line #	FY 19-FY 21 No Override Budget				
	FY 19 (Balanced- No Override)	FY 20	FY 21	SC Balanced 3 year Budget w/ GIC	Change from Adj Request
1 Base Level Revenue Available (base level; Tax Levy, Local Receipts, other Town revenue before additional funds from override and other fees/s)					
2 New Revenue (additional funds projected by SB based on override and other fees/sources)					
3 Revenue Offsets (Circuit Breaker Reimbursement and Materials Fee)					
4 Net New Revenue					
Preliminary Base Budget Request (maintenance of effort)					
Personnel					
5 Collective Bargaining Agreements/Projections (2% COLA)					
6 Collective Bargaining Agreements/Projections (3% Steps)					
7 Turnover Savings (Retirement/Resignation/Termination)					
8 OSA and BEEP Registration Consolidation					
9 Reclassification of Finance Staff (3 vacancies - Admin Asst, Financial Analyst - Payroll Mgr, Financial Analyst - Budget)					
10 Driscoll Inclusion Specialist - unfilled in FY 18, remains unfilled in FY19 no-override budget					
11 Devotion Opening: Reduction and redistribution due to 2 buildings being open rather than one					
12 Professional Development - Substitute Days - Modified the scheduling of Early Release Days					
13 OverMax Aides					
14 Senior Director of Teaching and Learning					
15 Eliminate Data Analyst					
16 Eliminate Planning and Communications Specialist					
17 Eliminate START					
18 Reduction of FTEs in Student Service to align with caseload (OT, Music Therapy) and service grids					
19 Reduction in BCBA Services due to alignment of caseload					
20 Eliminate Admin Asst (Student Services)					
Expenses					
21 Benefits Reserve is initially set to \$0 (\$111,996 reduction, Plus net FTE for Non-Override 18.95 FTE, Override 40.7 FTE over three years)					
22 Literacy Collaborative PD Funds -- brought fully in-house					
23 Building Services Expenses					
24 Tuition Budget Reduction (Students Aging Out and/or returning to the district)					
Total Base without Mandates or Maintenance of Effort					
Enrollment Growth					
Personnel					
25 Classroom Staff (FY19 = 10, FY20 = 10, FY21= 15, FY22 = 17, FY 23 = 5) = Avg 21 students					
26 Nurse, Guidance, ELL/Other (3 Unit A per each year - avg \$68k + COLA) - Sustains Ratios					
27 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)					
28 Paraprofessionals (Caseload alignment, 10 FTE)					
29 School Based FTEs (2.5 FTEs TLC, Classroom, 0.5 LC)					
30 Instructional Coaches to support teaching and learning (3.0 FTE reduction district-wide)					
31 Defund Lesley University Intern Program					
32 BESA and Custodian for BHS Expansion					
Expenses					
33 Transportation (Mandated In-District Special Education and Contract Increases)					
34 Transportation (Regular Ed Contract Increase)					
35 Financial Assistance Policy (9% of students x \$250 avg)					
36 Program Review Materials (Supplies and Materials Adoptions for Math and subsequent subjects) Review FY18-19; Adoption FY20.					
37 504 Services and Supports (non-special education)					
38 Pre-Purchase Technology					
Total Enrollment Growth					
39 Subtotal New Revenue Needed for Maintenance of Effort Only					
40 Maintenance of Effort - Balance/(Deficit)					
Strategic New Investments					
Personnel					
41 Professional Development: Override Budget Sr Dir Equity and embedded PD for Unit A					
42 Restorative Justice (funds to support professional development)					
43 BHS Transportation - Admin support (Overtime net of fees)					
44 Opening 9th School - (See attached cost estimate for complete listing of positions and estimates)--costs begin in FY22					
Expenses					
45 AntiDefamation League Middle School					
46 BHS Transportation - Implementation of Fee Based Bussing for South Brookline					
47 Athletics transportation (practices - \$300/day 145 days)					
48 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					
49. Response to Intervention Programs and Practices (General Education)					
50 Base Expense Budget Increase 2.5% CPI for contracts, supplies, and materials					
51 NEASC - BHS					
52 Pending Contract Negotiations: Additional funds for paraprofessional wages (full amount requested = \$529k; amount funded by SB = \$0; amount reserved by SC is \$148k)					
53 BEEP Expansion of Sections from 21 to a new number to reflect enrollment increases					
54 Opening 9th School - (See attached cost estimate for complete listing of positions and estimates)--costs begin in FY22					
55 Public Buildings Division (Original Request \$625K, Opening Devotion 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)					
Subtotal Critical New Investments					
56 Total New Investments to Operating Budget					
57 Total New Revenue Needed for Maintenance of Effort and New Investments					
58 Total Budget Request					
Assumptions (not listed above)					
Each Fiscal Year in Budget Projection Continues 21 students per classroom--this means some classrooms will be more than 25 students					
Assumes "Right sizing" of elementary schools for efficiency of staffing					
Assumes Physical space is available for expansion of sections needed at all levels. If physical space is not available, funds will be held in reserve to be used when physical space is available					
Assumes replacement of reserve of 4 unallocated FTEs for Special Education is back in the base budget					
Teacher - avg \$68k + \$12K benefits, + 2% COLA and 3% Step					
Ratios applied:					
DPH School Nurse Ratio 500:1, plus consideration for medically involved;					
American School Counselor Association 250:1;					
ELL/Other Subgroup 100:1					

Li #	Description	FY19- FY21 FTE	FY 19 No Override	Impact on Students, Staff, Families, or Community
Revenue				
1	Base Level Revenue Available (base level; Tax Levy, Local Receipts, other Town revenue before additional funds from override and other fees/s)		\$ 10,753,131	This is a more conservative projection (smaller projected savings from retirements) than prior years because PSB has a younger / newer staff due to turnover and due to enrollment growth (~100 positions added from 2015 override) Impact on response time to families registering and completing residency requirement documentation
2	New Revenue (additional funds projected by SB based on override and other fees/sources)		\$ 443,871	
3	Revenue Offsets (Circuit Breaker Reimbursement and Materials Fee)		\$ (1,192,636)	
4	Net New Revenue		\$ 10,004,366	
Base Budget				
Personnel				
5	Collective Bargaining Agreements/Projections (2% COLA)		\$ 8,379,075	Additional human resources dedicated to Payroll and to Vendor warrants will improve cost controls, budget reporting to budget managers, and overall efficiency of the department.
6	Collective Bargaining Agreements/Projections (3% Steps)		\$ 5,742,631	
7	Turnover Savings (Retirement/Resignation/Termination)		\$ (2,150,000)	
8	OSA and BEEP Registration Consolidation	(1.45)	\$ (87,000)	We believe 1.0 consolidation can be responsibly achieved with minimal impact on students and families. In a non-override scenario, we will reduce 1.45 FTEs which will negatively impact timely responsiveness and communication families
9	Reclassification of Finance Staff (3 vacancies - Admin Asst, Financial Analyst - Payroll Mgr, Financial Analyst - Budget)		\$ (53,171)	The Special Revenue Funds Manager (2015) was modified to a Financial Analyst - Payroll Manager. Removing and consolidating payroll tasks between HR and Finance allows for the reclassification of Director of Finance position to Finance/Budget Analyst to oversee warrant process and special revenue fund reconciliations and processing of payments. Position is currently unfilled (FY18) and will be fully eliminated in a non-override budget
10	Driscoll Inclusion Specialist - unfilled in FY 18, remains unfilled in FY19 no-override budget	(1.00)	\$ (70,012)	Inclusion Facilitator supports successful inclusion practices. Critical support at Driscoll for students and educators in the LABB program. NO impact to students. The two buildings caused additional FTEs to be added for operational purposes.
11	Devotion Opening: Reduction and redistribution due to 2 buildings being open rather than one	(1.00)	\$ (68,000)	Realignment of staff to meet the needs of students moving back in into one building
12	Professional Development - Substitute Days - Modified the scheduling of Early Release Days		\$ (100,000)	Reduction of Substitutes for consolidating educator release days for professional development. Budgeting efficient and best practice. Professional development will be better coordinated and supported for all educators
13	OverMax Aides			No funding in no-override scenario for OverMax aides. District unable to provide additional support to all grade 1 and 2 classes with enrollment greater than 22 students (all K classes currently have a kindergarten paraprofessional) and 3-8 classes with enrollment greater than 25 students.
14	Senior Director of Teaching and Learning		Restored	Restored
15	Eliminate Data Analyst	(1.00)	\$ (64,281)	Eliminated
16	Eliminate Planning and Communications Specialist	(1.00)	\$ (62,424)	Eliminated
17	Eliminate START	(2.00)	\$ (177,268)	Middle school grade level district program closure after review of impact and operational expense. Cost of individual student support exceeded OOD tuition average. Initial budget proposed reductions. This final budget maintains these critical positions.
18	Reduction of FTEs in Student Service to align with caseload (OT, Music Therapy, Psychologist) and service grids			Initial budget: reduction of overstaffing of OT services for the BEEP program, reassignment of OT would have occurred for SY18-19. Students at Lincoln, Runkle, BEEP and BHS would not have received music therapy; district-wide psychologist position would have been eliminated, increasing caseloads. Final budget includes no reductions Initial budget: reduction of 1.0 BCBA, increasing other BCBA assignments. Support of general education students would be removed from BCBA workload, negatively impacting general education students. Final budget includes no reductions Efficiency captured
19	Reduction in BCBA Services due to alignment of caseload			Initial budget proposed reductions. This final budget maintains these critical positions.
20	Eliminate Admin Asst (Student Services)	(0.60)	\$ (40,000)	Eliminated
Expenses				
21	Benefits Reserve is initially set to \$0 and reflects in both budgets the net savings/reserve for FTE reductions and additions		\$ 65,385	Each year the Benefits Reserve Account should be reset to \$0 and added to only when new FTEs are being considered. The reader will see the additions of the cost of benefits further down this summary document.
22	Literacy Collaborative PD Funds -- brought fully in-house		\$ (77,000)	Eliminate third-party training; move to training model delivered by PSB staff Now that we have fully trained PSB staff (train the trainer model), we can eliminate third-party services with no negative impact
23	Building Services Expenses		\$ (18,690)	Net reduction of expenditures from the Facilities Account
24	Tuition Budget Reduction (Students Aging Out and/or returning to the district)		\$ 78,000	Net three year increase of out of district tuitions that are due to aging out and returning students (-\$522k FY19 + \$300K FY 20 & FY 21)
Total Base without Mandates or Enrollment			(8.05) \$ 11,297,245	(27,354.13)
Enrollment Growth				
25	Classroom Staff (FY19 = 10, FY20 = 10, FY21= 15, FY22 = 17, FY 23 = 5) = Avg 21 students	35.00	\$ 2,434,808	Enrollment growth for Elementary (3) and High School (7) require additional classroom teachers
26	Nurse, Guidance, ELL/Other (3 Unit A per each year - avg \$68k + COLA) - Sustains Ratios	9.00	\$ 624,322	1.0 FTE each for Nurse (500:1), Guidance (250:1), and ELL/Other
27	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)	2.00	\$ 240,000	1 Elementary VP; 1 BHS Assoc Dean (FY 19)
28	Paraprofessionals (Caseload alignment, 10 FTE)	(10.00)	\$ (250,000)	Reduction of paraprofessionals district wide. Maintains legally mandated paras but reduces ability to support general ed students. This will have negative impacts on long-term student success and budgets.
29	School Based FTEs (2.5 FTEs TLC, Classroom, 0.5 LC)	(2.50)	\$ (170,000)	TLC teacher, 1.0 Classroom Baker (5th grade), 0.5 LC Baker
30	Instructional Coaches to support teaching and learning (3.0 FTE reduction district-wide)	(3.00)	\$ (314,498)	Eliminates 2-Math, 1-Literacy coach district-wide Supports ongoing enrollment growth These coaches work with teachers to support students in math instruction and Readers/Writers workshop
31	Defund Lesley University Intern Program	(4.50)	\$ (85,380)	Eliminate program (0.5 PSB plus stipends for 4 interns) While there has been benefit to PSB, we can no longer justify the cost in any tight budget scenario
32	BESA and Custodian for BHS Expansion	1.00	\$ 60,000	Funds 1.0 administrative assistant for enrollment growth at BHS in FY19 Non-override scenario does not fund additional custodian also needed for enrollment growth.

Li # n e	Description	FY19- FY21 FTE		FY 19 No Override		Impact on Students, Staff, Families, or Community
33	Transportation (Mandated In-District Special Education and Contract Increases)			\$	241,924	Mandated; remains under both scenarios.
34	Transportation (Regular Ed Contract Increase)			\$	163,102	Mandated by contract; remains under both scenarios.
35	Financial Assistance Policy (9% of students x \$250 avg)			\$	175,000	The district implemented a Financial Assistance policy providing for fee relief for families that make up to 350% over the poverty level (Family of 5 at \$100,00). This is more expansive than the Free and Reduced Lunch limit of 180% over the poverty level (Family of 5 at \$53,243). Free and Reduced Lunch does not change under this policy. Policy applies to Field Trips, Athletics, and other fees charged by teachers and district personnel
36	Program Review Materials (Supplies and Materials Adoptions for Math and subsequent subjects) Review FY18-19; Adoption FY20.					Math program review (and all future program reviews) are completely unfunded in this scenario
37	504 Services and Supports (non-special education)			\$	68,000	Mandated; remains under both scenarios.
38	Pre-Purchase Technology			\$	(275,000)	Non-override scenario reduces technology budget by \$275k
Sub-Total Enrollment Growth/Maintenance of Effort		27.00		\$	2,912,278	1
Strategic New Investments						
41	Professional Development: Override Budget Sr Dir Equity and embedded PD for Unit A			\$	-	The School Committee voted to add an additional professional development day to be scheduled as needed by the Superintendent. This is not a guaranteed additional day, but one day that can be scheduled to bring teachers back for curriculum development and professional development.
42	Restorative Justice (funds to support professional development)			\$	65,000	Professional development funds to train educators in restorative justice and restorative practices. Restorative practices both build positive school culture and support appropriate education and response(s) when violation of community norms and values occur.
43	BHS Transportation - Fee based offset plus admin support (Overtime net of fees)					Overtime for Fee Collection/Billing/Pass Issuance for admin. support
44	Opening 9th School - (See attached cost estimate for complete listing of positions and estimates)--costs begin in FY22					No expenses until FY 22
45	AntiDefamation League Middle School			\$	20,000	Started as a pilot inf FY17 and continued unfunded FY 18 to support and train Middle School peer leaders to address bias with fellow students
46	BHS Transportation - Implementation of Fee Based Busing for South Brookline					Additional Fee Based bus service for south of Rt. 9 BHS students
47	Athletics transportation (practices - \$300/day 145 days)					Address transportation needs to practice fields and to games for the growing number of teams
48	Supplies and Materials - Original \$621k would remove supply lists sent home and expand with enrollment (\$50-\$135 range per pupil, by grade level); the \$65k remaining minimally addresses enrollment and price increases of supplies already provided by PSB			\$	89,590	Enrollment increase for supplies and Continue practice of parents and PTOs funding basic supplies and materials for our classrooms
49	Response to Intervention Programs and Practices (General Education)			\$	100,000	Professional Development
50	Base Expense Budget Increase 2.5% CPI for contracts, supplies, and materials					
51	NEASC - BHS			\$	40,000	10 year Accreditation
52	Pending Contract Negotiations: Additional funds for paraprofessional wages (full amount requested = \$529k; amount funded by SB = \$0; amount reserved by SC is \$148k)			\$	-	
53	BEEP Expansion of Sections from 21 to a new number to reflect enrollment increases					Original Reductions were not continued forward.
54	Opening 9th School - (See attached cost estimate for complete listing of positions and estimates)--costs begin in FY22					Costs begin FY 22
55	Public Buildings Division (Opening Devotion FY 2019/BHS FY 2021/Opening 9th School FY 2022; plus 2.5% annually)			\$	225,000	This is partial funding of the \$200,000 requested to support operating and maintenance costs for Devotion, reclassification of HVAC pay scales, and overall budgetary increases in the Building Dept Budget.
Sub-Total Critical New Investments		0.00		\$	539,590	

Without funding for supplies, materials, and professional development recommended through program review, the District will be unable to support a full roll-out and will continue to be out of compliance with state curriculum frameworks. Current curriculum is so out of date that it is out of print and unavailable.

This limits the District's ability to support both current technology and invest in new technology for student learning

Supports funding for training

Started as a pilot inf FY17 and continued unfunded FY 18 to support and train Middle School peer leaders to address bias with fellow students
Additional Fee Based bus service for south of Rt. 9 BHS students
Address transportation needs to practice fields and to games for the growing number of teams
Original request was to Replace the Parent and PTO funded supply lists and asks from teachers and fund out of operating budget

This is partial funding of the \$200,000 requested to support operating and maintenance costs for Devotion, reclassification of HVAC pay scales, and overall budgetary increases in the Building Dept Budget.

Line #	FY 19-FY 21 Override Budget				
	FY 19	FY 20	FY 21	SC Balanced Budget with New Revenue	Change from Adj Request
1 Base Level Revenue Available (base level; Tax Levy, Local Receipts, other Town revenue before additional funds from override and other fees/s)					
2 New Revenue (additional funds projected by SB based on override and other fees/sources)	\$ 2,359,520	\$ 3,417,126	\$ 2,604,486	\$ 8,375,132	\$ 8,375,132
3 Revenue Offsets (Circuit Breaker Reimbursement and Materials Fee)	\$ (1,236,295)	\$ 21,507	\$ 22,152	\$ (1,192,636)	\$ -
4 Net New Revenue	\$ 4,836,310	\$ 6,838,046	\$ 6,261,271	\$ 17,935,627	\$ 8,375,132
Preliminary Base Budget Request (maintenance of effort)					
Personnel 5 Collective Bargaining Agreements/Projections (2% COLA) 6 Collective Bargaining Agreements/Projections (3% Steps) 7 Turnover Savings (Retirement/Resignation/Termination) 8 OSA and BEEP Registration Consolidation 9 Reclassification of Finance Staff (3 vacancies - Admin Asst, Financial Analyst - Payroll Mgr, Financial Analyst - Budget) 10 Driscoll Inclusion Specialist - unfilled in FY 18, remains unfilled in FY19 no-override budget 11 Devotion Opening: Reduction and redistribution due to 2 buildings being open rather than one 12 Professional Development - Substitute Days - Modified the scheduling of Early Release Days 13 OverMax Aides 14 Senior Director of Teaching and Learning 15 Eliminate Data Analyst 16 Eliminate Planning and Communications Specialist 17 Eliminate START 18 Reduction of FTEs in Student Service to align with caseload (OT, Music Therapy) and service grids 19 Reduction in BCBA Services due to alignment of caseload 20 Eliminate Admin Asst (Student Services)	\$ 4,392,074	\$ 1,973,763	\$ 2,013,238	\$ 8,379,075	\$ -
	\$ -	\$ 2,828,882	\$ 2,913,749	\$ 5,742,631	\$ -
	\$ (800,000)	\$ (675,000)	\$ (675,000)	\$ (2,150,000)	\$ (125,000)
	\$ -	\$ -	\$ -	\$ -	\$ 87,000
	\$ (53,171)	\$ -	\$ -	\$ (53,171)	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ 70,012
	\$ (68,000)	\$ -	\$ -	\$ (68,000)	\$ -
	\$ (100,000)	\$ -	\$ -	\$ (100,000)	\$ (100,000)
	\$ 133,400	\$ -	\$ -	\$ 133,400	\$ 133,400
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (62,424)	\$ -	\$ -	\$ (62,424)	\$ (62,424)
	\$ (177,268)	\$ -	\$ -	\$ (177,268)	\$ (177,268)
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (40,000)	\$ -	\$ -	\$ (40,000)	\$ (40,000)
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (37,892)	\$ 167,475	\$ 209,902	\$ 339,486	\$ 451,482
Expenses 21 Benefits Reserve is initially set to \$0 (\$111,996 reduction, Plus net FTE for Non-Override 18.95 FTE, Override 40.7 FTE over three years) 22 Literacy Collaborative PD Funds -- brought fully in-house 23 Building Services Expenses 24 Tuition Budget Reduction (Students Aging Out and/or returning to the district) Total Base without Mandates or Maintenance of Effort	\$ (77,000)	\$ -	\$ -	\$ (77,000)	\$ (77,000)
	\$ (18,690)	\$ -	\$ -	\$ (18,690)	\$ -
	\$ (522,000)	\$ 300,000	\$ 300,000	\$ 78,000	\$ -
	\$ 2,569,030	\$ 4,595,120	\$ 4,761,889	\$ 11,926,038	\$ 160,202
Enrollment Growth					
Personnel 25 Classroom Staff (FY19 = 10, FY20 = 10, FY21= 15, FY22 = 17, FY 23 = 5) = Avg 21 students 26 Nurse, Guidance, ELL/Other (3 Unit A per each year - avg \$68k + COLA) - Sustains Ratios 27 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) 28 Paraprofessionals (Caseload alignment, 10 FTE) 29 School Based FTEs (2.5 FTEs TLC, Classroom, 0.5 LC) 30 Instructional Coaches to support teaching and learning (3.0 FTE reduction district-wide) 31 Defund Lesley University Intern Program 32 BESA and Custodian for BHS Expansion	\$ 680,000	\$ 693,600	\$ 1,061,208	\$ 2,434,808	\$ -
	\$ 204,000	\$ 208,080	\$ 212,242	\$ 624,322	\$ -
	\$ 240,000	\$ 120,000	\$ 96,000	\$ 456,000	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (85,380)	\$ -	\$ -	\$ (85,380)	\$ (85,380)
	\$ 60,000	\$ 60,000	\$ -	\$ 120,000	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses 33 Transportation (Mandated In-District Special Education and Contract Increases) 34 Transportation (Regular Ed Contract Increase) 35 Financial Assistance Policy (9% of students x \$250 avg) 36 Program Review Materials (Supplies and Materials Adoptions for Math and subsequent subjects) Review FY18-19; Adoption FY20. 37 504 Services and Supports (non-special education) 38 Pre-Purchase Technology	\$ 234,826	\$ 3,522	\$ 3,575	\$ 241,924	\$ -
	\$ 53,560	\$ 54,363	\$ 55,179	\$ 163,102	\$ -
	\$ 175,000	\$ -	\$ -	\$ 175,000	\$ -
	\$ -	\$ 371,880	\$ -	\$ 371,880	\$ -
Total Enrollment Growth					
	\$ 1,630,006	\$ 1,511,446	\$ 1,428,204	\$ 4,569,655	\$ (85,380)
Strategic New Investments					
Personnel 41 Professional Development: Override Budget Sr Dir Equity and embedded PD for Unit A 42 Restorative Justice (funds to support professional development) 43 BHS Transportation - Admin support (Overtime net of fees) 44 Opening 9th School - (See attached cost estimate for complete listing of positions and estimates)--costs begin in FY22 Expenses 45 AntiDefamation League Middle School 46 BHS Transportation - Implementation of Fee Based Bussing for South Brookline 47 Athletics transportation (practices - \$300/day 145 days) 48 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 49 Response to Intervention Programs and Practices (General Education) 50 Base Expense Budget Increase 2.5% CPI for contracts, supplies, and materials 51 NEASC - BHS 52 Pending Contract Negotiations: Additional funds for paraprofessional wages (full amount requested = \$529k; amount funded by SB = \$0; amount reserved by SC is \$148k) 53 BEEP Expansion of Sections from 21 to a new number to reflect enrollment increases 54 Opening 9th School - (See attached cost estimate for complete listing of positions and estimates)--costs begin in FY22 55 Public Buildings Division (Original Reequst \$625k, Opening Devotion 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)	\$ 130,000	\$ 280,000	\$ -	\$ 410,000	\$ (60,000)
	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ (65,000)
	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ (5,000)
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -
	\$ 117,200	\$ -	\$ -	\$ 117,200	\$ (12,800)
	\$ -	\$ -	\$ -	\$ -	\$ (130,500)
	\$ 24,270	\$ 28,337	\$ 36,983	\$ 89,590	\$ (596,705)
	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -
	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -
	\$ -	\$ 148,947	\$ -	\$ 148,947	\$ (343,803)
	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Critical New Investments					
	\$ 637,274	\$ 731,480	\$ 71,179	\$ 1,439,933	\$ (1,404,612)
56 Total New Investments to Operating Budget					
57 Total New Revenue Needed for Maintenance of Effort and New Investments	\$ 4,836,310	\$ 6,838,046	\$ 6,261,271	\$ 17,935,627	\$ (1,329,791)
	\$ 0	\$ -	\$ -	\$ 0	\$ 9,704,923
	(Over)/Under Avail Rev.				
58 Total Budget Request	\$ 113,725,029	\$ 120,563,074	\$ 126,824,346		

\$ 113,725,029 Total Funds Allocated
\$ 165,804 Public Facilities
\$ 2,894,081 School Revenue Offset

Each Fiscal Year in Budget Projection Continues 21 students per classroom--this means some classrooms will be more than 25 students
Assumes "Right sizing" of elementary schools for efficiency of staffing
Assumes Physical space is available for expansion of sections needed at all levels. If physical space is not available, funds will be held in reserve to be used when physical space is available
Assumes replacement of reserve of 4 unallocated FTEs for Special Education is back in the base budget
Teacher - avg \$68k + \$12K benefits, + 2% COLA and 3% Step

Ratios applied:
DPH School Nurse Ratio 500:1, plus consideration for medically involved;
American School Counselor Association 250:1;
ELL/Other Subgroup 100:1

LI #		FY19- FY21 FTE	FY19- FY 21 FY21 Override	Description	Impact on Students, Staff, Families, or Community
Revenue					
1	Base Level Revenue Available (base level; Tax Levy, Local Receipts, other Town revenue before additional funds from override and other fees/s)		\$ 10,753,131		
2	New Revenue (additional funds projected by SB based on override and other fees/sources)		\$ 8,375,132		
3	Revenue Offsets (Circuit Breaker Reimbursement and Materials Fee)		\$ (1,192,636)		
4	Net New Revenue		\$ 17,935,627		
Base Budget					
Personnel					
5	Collective Bargaining Agreements/Projections (2% COLA)		\$ 8,379,075		
6	Collective Bargaining Agreements/Projections (3% Steps)		\$ 5,742,631		
7	Turnover Savings (Retirement/Resignation/Termination)		\$ (2,150,000)		This is a more conservative projection (smaller projected savings from retirements) than prior years because PSB has a younger / newer staff due to turnover and due to enrollment growth (~100 positions added from 2015 override)
8	OSA and BEEP Registration Consolidation	(1.00)			Families will have access to services in a more streamlined fashion between BEEP and OSA for a consistent PreK-12 registration experience.
9	Reclassification of Finance Staff (3 vacancies - Admin Asst, Financial Analyst- Payroll Mgr, Financial Analyst - Budget)		\$ (53,171)		Additional human resources dedicated to Payroll and to Vendor warrants will improve cost controls, budget reporting to budget managers, and overall efficiency of the department.
10	Driscoll Inclusion Specialist - unfilled in FY 18, remains unfilled in FY19 no-override budget				
11	Devotion Opening: Reduction and redistribution due to 2 buildings being open rather than one	(1.00)	\$ (68,000)		Reassignment of staff to meet the needs of students moving back in into one building
12	Professional Development - Substitute Days - Modified the scheduling of Early Release Days		\$ (100,000)		Reduction of Substitutes for consolidating educator release days for professional development. Budgeting efficient and best practice. Professional development will be better coordinated and supported for all educators
13	OverMax Aides		\$ 133,400		Override budget funds OverMax aides as needed
14	Senior Director of Teaching and Learning			Restored	
15	Eliminate Data Analyst			Restored	
16	Eliminate Planning and Communications Specialist	(1.00)	\$ (62,424)		Maintain the reduction of the planning specialist. Merge portions of planning specialist and enrollment specialist job descriptions into one position
17	Eliminate START	(2.00)	\$ (177,268)		Middle school grade level district program closure after review of impact and operational expense. Cost of individual student support exceeded OOD tuition average.
18	Reduction of FTEs in Student Service to align with caseload (OT, Music Therapy, Psychologist) and service grids				Initial budget proposed reductions. This final budget maintains positions.
19	Reduction in BCBA Services due to alignment of caseload				Initial budget proposed reductions. This final budget maintains positions.
20	Eliminate Admin Asst (Student Services)	(0.60)	\$ (40,000)		Eliminated
Expenses					
21	Benefits Reserve is initially set to \$0 and reflects in both budgets the net savings/reserve for FTE reductions and additions		\$ 339,486		Each year the Benefits Reserve Account should be reset to \$0 and added to only when new FTEs are being considered. The reader will see the additions of the cost of benefits further down this summary document.
22	Literacy Collaborative PD Funds -- brought fully in-house		\$ (77,000)		Eliminate third-party training; move to training model delivered by PSB staff
23	Building Services Expenses		\$ (18,690)		Net reduction of expenditures from the Facilities Account
24	Tuition Budget Reduction (Students Aging Out and/or returning to the district)		\$ 78,000		Net three year increase of out of district tuitions that are due to aging out and returning students (-\$522k FY19 + \$300K FY 20 & FY 21)
	Total Base without Mandates or Enrollment	(5.60)	\$ 11,926,039		0
Enrollment Growth					
25	Classroom Staff (FY19 = 10, FY20 = 10, FY21= 15, FY22 = 17, FY 23 = 5) = Avg 21 students	35.00	\$ 2,434,808		Enrollment growth for Elementary (3) and High School (7) require additional classroom teachers
26	Nurse, Guidance, EL/Other (3 Unit A per each year - avg \$68k + COLA) - Sustains Ratios	9.00	\$ 624,322		1.0 FTE each for Nurse (500:1), Guidance (250:1), and EL/Other
27	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)	3.80	\$ 456,000		Maintains Lawrence VP, BHS Assoc Dean from non-override budget. Adds FY 20 1.0 Assoc Head Master and FY 21 0.8 BHS Assoc Dean due to enrollment increases
28	Paraprofessionals (Caseload alignment, 10 FTE)				Maintains all appropriate paraprofessional ratios
29	School Based FTEs (2.5 FTEs TLC, Classroom, 0.5 LC)				TLC teacher, 1.0 Classroom Baker (5th grade), 0.5 LC Baker
30	Instructional Coaches to support teaching and learning (3.0 FTE reduction district-wide)				Maintain literacy and math coaches
31	Defund Lesley University Intern Program	(4.50)	\$ (85,380)		Eliminate program (0.5 PSB plus stipends for 4 interns)
32	BESA and Custodian for BHS Expansion	2.00	\$ 120,000		Funds 1.0 administrative assistant in FY19 and 1.0 custodian in FY 20 for enrollment growth at BHS
33	Transportation (Mandated In-District Special Education and Contract Increases)		\$ 241,924		Mandated; remains under both scenarios.
34	Transportation (Regular Ed Contract Increase)		\$ 163,102		Mandated by contract; remains under both scenarios.
35	Financial Assistance Policy (9% of students x \$250 avg)		\$ 175,000		
36	Program Review Materials (Supplies and Materials Adoptions for Math and subsequent subjects) Review FY18-19; Adoption FY20.		\$ 371,880		Funds most critical elements of program review
37	504 Services and Supports (non-special education)		\$ 68,000		Mandated, remains under both scenarios.
38	Pre-Purchase Technology				Technology budget remains fully funded
	Sub-Total Enrollment Growth/Maintenance of Effort	45.30	\$ 4,569,656		1
Strategic New Investments					
41	Professional Development: Override Budget Sr Dir Equity and embedded PD for Unit A	1.00	\$ 410,000		Senior Director of Equity and 1 additional PD Day @ avg per diem for teachers

Now that we have fully trained PSB staff (train the trainer model), we can eliminate third-party services with no negative impact

Supports ongoing enrollment growth

Supports ongoing enrollment growth

Supports ongoing enrollment growth

While there has been benefit to PSB, we can no longer justify the cost in any tight budget scenario
Appropriate service to students, families, and building maintenance

Ensures Brookline students will receive high-caliber curriculum and instruction from well-trained and well-supported educators

Line #	Description	FY19- FY 21		Description	Impact on Students, Staff, Families, or Community
		FY21	Override		
		FTE			
42	Restorative Justice (funds to support professional development)		\$ 65,000	Professional development funds to train educators in restorative justice and restorative practices. Restorative practices both build positive school culture and support appropriate education and response(s) when violation of community norms and values occur.	Supports funding for training
43	BHS Transportation - Fee based offset plus admin support (Overtime net of fees)		\$ 15,000	Overtime for Fee Collection/Billing/Pass issuance for admin. support	
44	Opening 9th School - (See attached cost estimate for complete listing of positions and estimates)--costs begin in FY22			No expenses until FY 22	
45	AntiDefamation League Middle School		\$ 20,000	Started as a pilot inf FY17 and continued unfunded FY 18 to support and train Middle School peer leaders to address bias with fellow students	Started as a pilot inf FY17 and continued unfunded FY 18 to support and train Middle School peer leaders to address bias with fellow students
46	BHS Transportation - Implementation of Fee Based Busing for South Brookline		\$ 117,200	Additional Fee Based bus service for south of Rt. 9 BHS students	Additional Fee Based bus service for south of Rt. 9 BHS students
47	Athletics transportation (practices - \$300/day 145 days)			Address transportation needs to practice fields and to games for the growing number of teams	Address transportation needs to practice fields and to games for the growing number of teams
48	Supplies and Materials - Original \$621k would remove supply lists sent home and expand with enrollment (\$50-\$135 range per pupil, by grade level); the \$65k remaining minimally addresses enrollment and price increases of supplies already provided by PSB		\$ 89,590	Enrollment increase for supplies and Continue practice of parents and PTOs funding basic supplies and materials for our classrooms	Original request was to Replace the Parent and PTO funded supply lists and asks from teachers and fund out of operating budget
49	Response to Intervention Programs and Practices (General Education)		\$ 100,000	Professional Development	
50	Base Expense Budget Increase 2.5% CPI for contracts, supplies, and materials				
51	NEASC - BHS		\$ 40,000		
52	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		
53	BEEP Expansion of Sections from 21 to a new number to reflect enrollment increases			Original Reductions were not continued forward.	
54	Opening 9th School - (See attached cost estimate for complete listing of positions and estimates)--costs begin in FY22			Costs begin FY 22	
55	Public Buildings Division (Opening Devotion FY 2019/BHS FY 2021/Opening 9th School FY 2022; plus 2.5% annually)		\$ 434,196	This is partial funding of the \$200,000 requested to support operating and maintenance costs for Devotion, reclassification of HVAC pay scales, and overall budgetary increases in the Building Dept Budget.	This is partial funding of the \$200,000 requested to support operating and maintenance costs for Devotion, reclassification of HVAC pay scales, and overall budgetary increases in the Building Dept Budget.
Sub-Total Critical New Investments		1.00	\$ 1,439,933		