

PUBLIC SCHOOLS of **BROOKLINE**

FY 2021 Preliminary Budget

***2020 Annual Town Meeting
Budget Detail***

Version: 6/18/2020

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School Committee Budget Development Guidelines and Priorities

The Brookline School Committee (BSC) is responsible for approving and overseeing the Public Schools of Brookline (PSB) annual budget. In accordance with those responsibilities, the BSC annual process begins with this statement of priorities and guidelines to inform the Superintendent's initial construction of a budget for the next fiscal year.

BUDGET DEVELOPMENT PRINCIPLES

The budget should serve to accomplish the Public Schools of Brookline district goals:

1. Every Student Achieving
2. Every Student Invested in Learning
3. Every Student Prepared for Change and Challenge
4. Every Educator Growing Professionally

The BSC urges the Administration to follow these **best practice principles** for budget development:

1. Emphasize transparency and accountability in the development, presentation, and management of the annual budget, with expenditures and/or reductions expressed in a format readily understandable by the public and anchored in clear goals, initiatives, and supporting investments for both the district as a whole and for individual program budgets.
2. Describe the effect on the teaching and learning experience (i.e. students, families, and staff) of any proposed budget changes that are substantive (increases and decreases).
3. Minimize reliance on one-time revenues for ongoing operating budget needs.
4. Plan adequate contingency funds for uncertainties and fluctuations in known areas of budget pressure such as (but not limited to) enrollment, special education, and State budget commitments.
5. Maintain solvency within Revolving funds (such as school lunches and adult education).
6. Seek savings through efficiencies within existing programming and/or staffing before seeking additional revenue, provided the proposed change(s) achieve both sustainable improvements in teaching and learning as well as operational efficiencies.
7. Continue the sustainable growth budget model urged by the 2007 Override Study Committee (OSC), approved by the BSC in 2008, and affirmed by the 2014 OSC: ... "consistent with our obligations to engage in good faith bargaining pursuant to M.G.L. Ch. 150E, [the BSC will] incorporate into our approach to bargaining in the coming year the approach recommended in the Override Study Committee Report of January 2008 on managing total personnel costs, so that the combination of salaries, employee health benefits, and staffing levels grow at a sustainable rate."
8. Develop school level-budgets that are informed by a consultative process between budget managers and resource end users (student, families, and staff) in order to ensure that the budget is responsive to end-user concerns about resource allocation priorities. Ensure that this process is described in budget narratives to facilitate district-wide early identification and assessment of budget prioritization issues.

9. Align budget prioritization processes with continuous efforts to measure and evaluate program value, program priority, program effectiveness. These prioritization processes should be guided by state and federal mandates, school committee policy, curriculum coordinators, and staff and educators' experiences with implementation.

BUDGET DEVELOPMENT CURRENT CONDITIONS & PRIORITIES

The 2018 operating override was structured to cover three years of budget growth, and FY 2021 is the last year in that budget. The FY 2021 budget continues to produce a structural deficit in achieving maintenance of effort.

The BSC and PSB will collaborate with the Board of Selectmen and an Override Study Committee during the establishment of this budget to determine the additional funds required to sustain educational equity and excellence. To that end, the budget should remain consistent with the **PSB's ongoing commitments**:

1. **Low student-to-teacher ratios**, especially in the early grades
2. **High quality curriculum**, including:
 - **Program Review** – a periodic fact-based evaluation and revision of our core programs for students; the mathematics program is currently under review; and
 - **Evidence-based student achievement initiatives** that advance our curricular goals
3. **Student and staff diversity, equity and inclusion**, as large inequities in opportunity and achievement by race, income, special needs and language continue to persist in the PSB. Investments should include but are not limited to core education program areas that address these inequities, diverse educator and administrator recruitment, professional development, and the METCO and Materials Fee programs
 - **Financial assistance policy** – The FY 2021 budget should also include funding for a new BSC financial assistance policy aimed at ensuring equitable student access to opportunities, including an assessment of fees charged to students and ensuring an appropriate supplies budget
4. **High quality in-district programming and inclusion classrooms for students with special needs**, including resources required to provide for increasing need for medical support, as well as identifying targeted investments and innovations in district-wide programs. This means ensuring that special needs programming and inclusion is safe, effective, comprehensive, and systematically integrated across all district-wide initiatives, programs, and district-wide capital, administrative, curriculum investments;
5. **District-wide capacity to collect, analyze, and use student data** to understand both individual student growth and access to opportunities, and longitudinal trends for the district;
6. **K-12 art, music, world language, recess, social emotional learning and physical education** as part of the school day;
7. **Educational technology**, including investments required to maintain a robust and flexible technology infrastructure, equitable and universal access to advanced technology for all our

students in a growing School population, professional development and support to bolster approaches to teaching and learning, and costs of implementing and supporting a new statewide testing system.

8. **Continuous efforts to seek feedback** in the budgeting process from the end users of district resources (teachers, staff, school leaders, students, community members, e.g. School Site Councils) about the operationalization of the budget in educational contexts and school management practices. This includes creating opportunities annually to learn from all key stakeholders about perceived over-investments, deficits, and priority areas for sustained levels of investments.
9. During FY 2022, the new superintendent will lead a process to develop a **strategic plan**. Once a strategic plan is in place, it will be guide budget priorities, staffing and resource decisions, and programmatic priorities.

The budget also reflects the following **current conditions**:

1. **Student Enrollment**: The Enrollment Projections Working Group (EPWG) was established in Spring 2019 to assist the District in thinking through a new methodology for projecting student enrollment moving forward. Ultimately, the EPWG hired a consultant, Cropper & McKibben, to produce a demographic analysis for the district. Cropper & McKibben's ten year enrollment forecast report can be found [here](#). The forecasts from Cropper & McKibben indicate the district's enrollment growth is leveling off (PK-8 remains stable while BHS will continue to grow before stabilizing)

	Pre-K through grade 12	Pre-K in Elementary School	Pre-K in off-campus Lease sites	Pre-K through grade 8	Grades 9-12	Out of District Placements
2017-2018 Actual	7,876	62	218	5,482	2,063	51
2018-2019 Actual	7,938	91	180	5,503	2,102	63
2019-2020 Actual*	7,777	74	178	5,694	2,083	60
2020-2021 Projected*	7,867	74	178	5,738	2,129	60

2. **Operating Implications of Capital Needs**: Enrollment growth has had, and will continue to have both operating and capital implications. The pressing needs of the schools for physical expansion and the operating budgets for those buildings are inextricably linked: limitations and/or expansions in the physical plant can drive decisions about class sizes, the number of courses offered and other program choices, and rental space—all of which have implications for the operating budget. The PSB Administration should plan for and highlight those incremental operating costs in the FY 2021 budget, including but not limited to BEEP capacity, High School expansion, the addition of a 9th Elementary School, and the reopening of the renovated Devotion

School.

3. **Collective Bargaining:** The BSC signed new contracts with all of its unions during FY 2017. The 2021 budget reflects the contracts, and future projections should reflect new contracts consistent with the sustainable growth budget model indicated above.

BEU	AFSCME
Unit A – Through August 31, 2019	Food Service – Through June 30, 2021
Unit B – Through August 31, 2019	Custodial – Through June 30, 2021
Paraprofessionals – Through August 31, 2019	BESA – Through June 30, 2021

4. **State Mandates:** The BSC expects the PSB to continue to budget to meet the demands of various mandated initiatives. Mandated initiatives for FY 2021 include:
 1. **Legislative and DESE regulatory changes.** The PSB will review and update policy, guidelines, and services in accordance with new legislative mandates and DESE regulatory changes.
4. **Special Revenue Funds.** Continue to review and analyze the sustainability of reliance on these funds for basic and specialized program needs.
 - a. **Revolving Funds:** See attached fee schedule.
 - b. **Grants:** See attached.
5. **Decentralizing Budgeting.** Continue ongoing process for using school-based budgeting that is developed through collaboration and coordination between curriculum coordinators and principals in order to effectively staff, schedule, and resource schools so school-based and district-wide priorities can be met. Coordination and collaboration between curriculum coordinators and principals will be focused on improving reporting of resources allocated and lead to increased school-level decision making.

Submitted by the Brookline School Committee as voted on December 12, 2019.

Julie Schreiner-Oldham, Chair
 Sharon Abramowitz, Service
 Helen Charlupski, Service
 Susan Wolf Ditkoff, Service
 Michael Glover, Service

Suzanne Federspiel, Vice Chair
 Jennifer Monopoli, Service
 David A. Pearlman, Service
 Barbara Scotto, Service

Budget Format

School Department Budgets are School Committee policy documents that reflect an organization's most important priorities. Outstanding budgets align expenditures to an organization's core values and strategic goals. The Superintendent, Senior Staff, Principals, Curriculum Coordinators, Department Heads, and all other program leaders worked extensively and collaboratively this year to bring the Public Schools of Brookline's (PSB) goals to life through this document.

The School Department has moved to use OpenGov in partnership with the Town. More detailed department descriptions and information will be available at the web site:

<https://www.brookline.k12.ma.us/Page/108>. We are optimistic that we will have an interactive financial plan for TMMA, boards, committee, employees, and community members to review and see our budget planning document and prioritization of funds.

The budget format is organized to increase transparency, readability, and compare with other Massachusetts communities by using the [DESE Chart of Accounts - Criteria for Financial Reporting](#). The narrative section of each School, Program, Department is organized to provide an overview, goals, and reflect future needs. This document joins programs and departments to reflect the full context that the department or program offers students. It also continues to contain the topics of Program Description, Budget Statement, Objectives and Accomplishments consistent with the Town Financial Plan.

Personnel:

- Personnel (51* accounts): List of all funded positions, stipends, & additional compensation by bargaining unit and non-aligned. If it is not listed, it is not funded. Personnel expenses encompass costs related to employee salaries. Included in this is both regular weekly pay, as well as additional compensation, stipends, program development and overtime.
 - Example: Custodians throughout the elementary system are paid weekly through their home code. Additionally, they may receive overtime if they work on a project outside of the scope of their normal day.
- 1. Base: Existing staff that were approved and voted by School Committee as of February 15, 2018.
- 2. New requests: Mandated, Enrollment, Enhancement, Expansion hired/requested after February 15, 2018
 - a. In addition to the above, New Requests should have a description summary of why the position is needed, how the district is not already providing this service, and the impact on student learning the position will provide.

New Request Description Summaries Start Here under the charts and tables

Services, Supplies, Other and Capital

- Services (52* accounts): Expenditures for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Services are those expenses that are provided by an outside vendor, and that do not include goods. This

includes a wide variety of activities, from outside consultants to the services provided by private residential placements for children receiving special education services.

- Example: The Public Schools of Brookline contracts out Transportation Services to a number of private companies. You will find the total budget for the contract under the services line in their budget table.
- Supplies (53* accounts): As a general guideline, a supply item is any article or material which meets at least one of the following conditions: It is consumed in use; It loses its original shape or appearance with use; It is expendable, that is, if the article is damaged or if some of its parts are lost or worn out, it is usually better to replace it with an entirely new unit rather than repair it; It is an inexpensive item whose small unit cost (less than \$5,000) makes it inadvisable to capitalize the item; It loses its identity by incorporation into a different or more complex item. Supply accounts encompass costs for goods that have an expected life of less than one year. Under this group, we charge textbooks, pens, paper, copy supplies, etc.
 - Example: The BHS Science Department decides to order 15 sheep brains for a Biology class. This is charged to the BHS Science Instructional Supply account.
- Other (55* accounts): Expenditures for transportation, meals, hotels and other travel expenses incurred by staff traveling within the Commonwealth. Per diems in lieu of reimbursement are also included in this grouping. Seminar fees are not travel costs and should be classified as Professional and Technical Services. Also included are expenditures for memberships in professional and technical organizations. The full costs of the dues or membership fees should be charged here even if the cost includes tangible items such as a subscription to a journal. Other accounts are defined as those expenses that are neither durable goods, nor traditional services provided by an outside entity. They are more loosely defined because they encompass a wide variety of costs; examples of this could include:
 - Conference Fees
 - Travel Expenses (mileage, hotels, rental cars, etc.)
 - Dues and Memberships
 - Example: The Director of Educational Technology and Information Science attends the annual Massachusetts School Library Association Conference held in Sturbridge, Massachusetts. This expense is charged to their budgeted Conference Fee line item (316099-553020).
- Capital (5A* accounts): These codes should be used whenever possible to monitor expenditures for eventual capitalization of fixed asset acquisitions. Schools typically have expenditures to either replace or expand equipment used by students and employees in school buildings. Examples include furniture, kilns, and microscopes. Capital accounts are used for durable goods that have an expected lifespan of more than one year, and/or have a cost of greater than \$15,000.
 - Example: The Information Technology Services Department, as a part of its annual 5-Year computer replacement plan, leases approximately 350 Apple Computers and charges them to the IT Services Leased Computer Equipment line item (317899-5A0017).

Budget Overview & Summary

After submitting the initial FY 2021 budget for the Public Schools of Brookline (PSB) on January 30, 2020, the debilitating effects of the COVID-19 pandemic reached the United States. Brookline was not exempted. As one of the earliest municipalities in the state to record positive cases, public health officials declared a public health emergency and ordered the closure of most Brookline businesses. On March 13, 2020, Interim Superintendent Ben Lummis closed the Brookline schools. Two days later, Governor Charlie Baker announced the closure of schools across the state. By April, only businesses deemed essential could continue in brick and mortar operation. Schools remain closed.

The mass closures at the federal, state, and municipal levels yielded a devastating impact on local economies. With most businesses closed, the Town could not collect local receipts and state aid at the previously anticipated levels. As approximately 29% of town revenues come from local receipts and state aid, the economic shutdown left Brookline in a precarious fiscal predicament. At a Town-School Partnership meeting on May 15, 2020, the projected budget shortfall for the Town of Brookline was reported to be \$12.8 million. To help bridge this gap, the Town notified the PSB that it had to reduce its budget by \$6.3 million, a 5.3% reduction from the budget that the School Committee had approved for FY 2021 less than a month earlier.

As the PSB budget was developed between January and April the school department identified approximately \$3.8 million of planned, projected, and actual cuts including \$1.1 million in actual reductions in order create a balanced budget at the approved level \$121,475,537. The need for these reductions was primarily a function of highly competitive rising personnel salaries (approximately 87% of the budget), mandated increases in special education (including a 27% increase in out-of-district tuition expenses), mandated increases in \$650,000 transportation, enrollment growth of 232 PreK-12 students in our school buildings since 2017-2018 (at an average cost per student of \$19,921.88), three year 2018 override underfunding (\$8,375,132) approved by voters.

The January through April 2020 reductions sought to preserve existing programs, staff, and services. The cuts took place in professional development, consolidations of small classes in upper elementary and middle grades, cuts to supplies, cuts to internship programs, staff reductions primarily through attrition, and by not filling previously projected new positions at Brookline High School. The news on May 15 that an additional \$6.3 million would need to be cut on top of this \$3.8 million meant that presenting a balanced budget to Town Meeting for FY 2021, as required by state law, would require more painful decisions. The original contractual deadline to issue Reduction in Force (RIF) notices to teachers who may not be employed in the fall was also May 15, and School Committee negotiated an extension with the Brookline Educators Union to May 30.

As personnel costs account for 87% of the school budget, it was impossible to make an additional \$6.3 million in reductions without impacting staff. School Department administration and School Committee reached out to the Advisory Committee, Select Board, Town Administrator, and other governmental entities to pursue additional funds. Unfortunately, the time constraints of the May 30 contractual deadline

to issue Reduction in Force (RIF) notices rendered many of these external funding channels impractical for timely resolution. Other options pursued by school districts across the state and country, such as pay cuts, freezing Steps and Lanes, and furloughs, require successful negotiations and agreement from unions. In most Massachusetts districts, the RIF deadline is June 15. Getting the update from Town School Partnership on May 15 that the schools had cut \$6.3 million left the schools only two weeks to identify all reductions before the May 30 deadline and notify staff.

In an effort to minimize the impact on students of these further cost reductions, Interim Superintendent Lummis identified \$1,695,500 worth of cuts to central office, district-wide leadership, and expenditures. Up to \$2,016,502 of reductions from the elementary school level and up to \$1,258,367 from the high school were also proposed. The categories of cuts within these groupings centered around non-mandated programs that might not be as easily transferrable to an online remote learning model.

Cutting staff positions is not a linear, straightforward process. State regulations and the collective bargaining agreement with the Brookline Educators Union require that any teacher with pre-professional status (three years or less on the job) be “bumped” out of a position before any higher seniority educator with active licensure in the same category. This holds true even if that higher seniority educator does not currently teach in the category for which a license is held. The seniority structure creates a complex matrix of prioritization that spills across multiple departments, programs, and schools. Even in more typical reduction times, it leads districts to issue RIFs to a broader array of teachers than the district actually intends to lay off. Most RIF notices are subsequently recalled during the summer months as the “bumping” process sorts out. The RIFs issued by the PSB in advance of the May 30 contractual deadline were no different in this respect. Indeed, as of June 15, 2020, over 300 of the 362 RIFs have been rescinded, with additional recalls anticipated in the days ahead.

The accelerated pace of recalls has been facilitated by (1) the School Committee’s decision to temporarily eliminate previously budgeted planned annual salary increases for personnel (\$2,221,500), (2) the School Committee’s decision to affirmatively renew its commitment to a BEEP program partially subsidized by tuitions and COVID-19 special assessments in 2020-21, and (3) by the Town’s reallocation to the PSB of Capital Improvement Program (CIP) funds covering school leases, principally the BEEP Center at 2 Clark Rd. (\$1,918,401). The School Committee’s difficult decision to forgo the previously budgeted annual salary increase for personnel does not affect Steps and Lanes. “Steps” increases provide most teachers with annual salary increases of between 3-5%, capped at 17 years, based on seniority. “Lane” increases provide teachers an approximately 10% one-time salary increase for post-graduate educational attainment that raises their salary from that time forward.

The uncertainty of the COVID-19 pandemic and its impact on schooling for Fall 2020 further complicate formulation of the specific line items of the FY 2021 budget, as the PSB needs to plan for an unknown learning environment under unknown directives and guidelines from the governor, the Department of Elementary and Secondary Education (DESE), U.S. Department of Education (DOE), and public health agencies. To plan for a variety of evolving circumstances necessitates flexibility in staffing, scope of services, and programmatic delivery. Multiple contingencies need to be planned to account for a

traditional full school year in PSB buildings, a partial school year in PSB buildings, a hybrid model of both in-person education and remote learning, and remote learning alone. As of this writing, DESE and the DOE have still not unveiled their full plans for the upcoming school year.

The Department of Early Education & Care recently released requirements around the relaunch of pre-school education dictated that class sizes will need to be reduced to 10 students per class. If recommendations from the Department of Elementary & Secondary Education (DESE) also restrict class size, these smaller class sizes in a town already starved for classroom space will pose both a logistical challenge as well as a financial one. Moreover, almost none of this PreK-12 contingency planning accounts for the substantial COVID-19 health expenses of cleaning, equipping, maintaining, and monitoring public school buildings to the extent necessary to promote the safety and wellbeing of our students, staff, and educators. Nor do these contingency plans account for the full COVID-19 related educational and service expenses of hiring additional staff or procuring supplementary resources to ensure a Free and Appropriate Public Education (FAPE) for all students in compliance with federal law, a particular challenge during a pandemic for immunocompromised students and those with physical challenges. Additional funds will be needed for these critical COVID-19 related functions. Further, the Massachusetts Legislature has not completed the state budget leaving uncertain the level of Chapter 70 funding. At this time, it is likely that Chapter 70 funding will not be determined until late summer or even the fall. The School Department and School Committee remain committed to working with our partners at the municipal, state, and federal levels to address this anticipated critical funding shortfall for FY 2021.

Despite the plethora of unprecedented challenges this year, the FY 2021 budget maintains the Public Schools of Brookline's core 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 to succeed in a diverse and evolving global society, no matter what form(s) school takes in the coming year. The FY 2021 budget rests on two foundational principles: first, that Brookline should expect nothing less than exceptional and equitable outcomes for all of our learners, and second, recognition that in an effective school system, what takes place in our classrooms and our schools matters the most. We must use our resources to ensure that we enable every student to succeed at high levels, and to promote the centrality of our classrooms. As such, administration supports principals as instructional leaders, so that principals can support educators, and educators can support each and every one of our students.

The School Committee is responsible for approving and overseeing the Public Schools of Brookline (PSB) annual budget. The budget is driven by the Public Schools of Brookline's five core values: high achievement for all, educational equity, excellence in teaching, respect for human differences, and collaboration. These values 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 Language Learning. These goals also continue the work on critical priorities, including educational equity, restorative practices, and curricula review and renewal. In adhering to these values, the School Department is urged to follow best practice principles for budget development: 1. emphasize transparency and accountability in the

development, presentation, and management of the annual budget, with expenditures and/or reductions expressed in a format readily understandable by the public; 2. describe the effect on the teaching and learning experience (i.e. students, families, and staff) of any proposed budget changes that are substantive (increases and decreases), 3. minimize reliance on one-time revenues for ongoing operating budget needs; 4. plan adequate contingency funds for uncertainties and fluctuations in known areas of budget pressure such as (but not limited to) the COVID-19 pandemic, enrollment, special education, and State budget commitments; 5. maintain solvency within revolving funds (such as school lunches and adult education); 6. seek savings through efficiencies within existing programming and/or staffing before seeking additional revenue, provided the proposed change(s) achieve both sustainable improvements in teaching and learning as well as operational efficiencies; and 7. reflect the sustainable growth budget models and evaluative metric systems recommended by the 2020 Brookline Fiscal Advisory Committee Report.

In the face of unique public health challenges and town revenue shortfalls, the FY 2021 budget request of \$118,998,990 focuses on maintaining the increasingly important commitment to small classes, to maintaining current staffing levels to the greatest extent possible, and to improving services with an agility and preparedness that will enable the PSB to swiftly recalibrate its educational delivery systems to reflect rapidly changing variables in public health and the economy.

This budget overview is organized into two sections designed to explain in detail the major forces affecting the FY2021 budget and provide a high-level summary of the budget focusing on major revenue and expenditure categories.

Section I	Summary of Expenses
Section II	Summary of Revenues

Section I – Summary of Expenses

The proposed FY 2021 budget is no longer 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. The FY 20 budget is closing also in a deficit due to unforeseen impacts on COVID -19 expenditures. 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	FY20 STM Approved Budget	FY21 Town/School Partnership 5/29/20	FY21 Balanced Budget Recommendati on
Expenses			
Personnel	\$ 104,045,184	\$ 104,703,918	\$ 658,734
Services	\$ 11,502,584	\$ 12,105,650	\$ 603,066
Supplies	\$ 1,799,606	\$ 2,019,884	\$ 220,278
Other	\$ 1,280,371	\$ 847,837	\$ (432,534)
Utilities	\$ 10,350	\$ 10,350	\$ -
Capital	\$ 1,234,348	\$ 1,178,048	\$ (56,300)
Transfers to Municipal Depts\$ OA Title1 revision	\$ -	\$ 609,850	\$ 609,850
ExpenseTotal	\$ 119,872,443	\$ 121,475,537	\$ 1,603,094

The FY 2021 budget expenditures focus on maintaining 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. However, the district is unable to fund the planned year three expenditures of the 2018 override.

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 2021 budget, all salary line items reflect each employee budgeted at their appropriate step and lane.

Program	FY20 STM Approved Budget	FY21 Town/School Partnership 5/29/20	FY21 Balanced Budget Recommendation
Personnel	\$ 104,045,184	\$ 104,703,918	\$ 658,734

The FY21 personnel increases are a net of the following:

- Live within our means by foregoing adding new positions in favor of preserving, as best we can, the programs, staff, services, and support we currently have -
 - Reduction of planned growth from override - \$1,157,208 (teachers and one school-based administrator)
- Eliminated planned annual increases for all staff except those that are contractually obligated (AFSCME, BEU steps and lanes)
- Adjust staffing, programs, and services based on as part of an annual assessment of what is needed in the upcoming year
 - Professional Development: defund 184th day (second district-wide professional development day) that has never been used; Focus teacher mentor programs on beginning teachers - \$235,000
 - Consolidation of small classes in upper elementary and middle grades - Lawrence, CCS, Pierce, and Heath - \$353,500
 - Special education staff based on reduction of known and anticipated needs of students (6.4 FTE) - \$314,000
 - Eliminate BU Internship program - \$80,000
 - Reduction of summer OTL optional planning days \$9,500
- Identify cost savings through targeted adjustments rather than across the board cuts to any programs
 - Adjustments based on school scheduling needs - does not reduce programming that students will receive (Visual Arts .5 FTE; World Language .4FTE; Math specialist/coach .7 FTE)
 - Unfunded Positions in Central Office and District Wide leadership
 - Senior Director Office of Teaching and Learning
 - Special Assistant for Strategy & Performance
 - Special Education Director (retirement)
 - Data Analyst Position
 - K-12 Coordinator for Wellness
 - Consolidate Math and ECE Curriculum Coordinators

Contract Negotiations

The FY 2021 budget requests contain funding to address only agreed collective bargaining negotiations for 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. There are no contractual increases for three BEU contracts and the non-aligned employees.

Other Personnel Account Changes

The FY 2021 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 \$650,000. The budget experiences an estimated turnover saving of approximately \$350,000 for BEU Unit A, and \$200,000 for BEU Paraprofessionals, and \$100,000 for Unit B, AFSCME and Non-Aligned.

Personnel by Category

Personnel costs (exclusive of benefits) make up 86% 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.

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	● High School: 6.833 Continuous hours (7:25 pm – 3 pm) per day ● K- 8: 6.33 Continuous hours (7:30 am–3 pm) per day	183 days ● New teachers + 3 Orientation days ● Prof Dev + 1 as notified by Supt.
	Unit A – Librarians	K- 12: 7.583 Continuous hours (7:45 am–4 pm) per day	Same as Above

Group/ BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
	Unit A – Library Assistants	K- 12: 8 Continuous hours (7:45 am–4 pm) per day including 30 minute duty free lunch	Same as Above
	School Adjustment Counselors/Social Workers	K- 12: Shall maintain office hours from 8 am–4 pm per day	
	Pre-School and Pre-Kindergarten Teacher	PreK: 5.383 hours from 7:30am–2 pm or 11:00 am -5:30 pm per day, 4 ¼ hours are student contact time. PreSchool: 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	K- 12: 8 Continuous hours (7:30 am–4 pm) per day including 30 minute duty free lunch	191 days
	Unit A – Guidance Counselors	K- 12: 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 week in hours	Season/Sport
	Unit B - Coordinators	7 Hours per day	
	Vice Principals Curriculum Coordinators		195 Days

Group/ BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
	Supervisors Director of Career and College Counseling		194 Days
	Director of Educational Technology and Libraries; ELL Coordinator; Dir Steps to Success;		210 days
	Director of Athletics		209 Days
	Director of Special Education		208 Days
	METCO Director		203 Days
	Coordinator of Student Health Services; Program Coordinators (School Within a School, Early Childhood Program Coordinator, Opportunity for Change (ACE), Winthrop House, and Program Coordinator of Special Instruction)		190 Days
	Paraprofessionals	37.5 Hours per week, 7.5 hour day, plus 30 minute unpaid meal break per day	12 month 260 days
	Aides and Tutors, except as listed in other schedules, Home/Community Liaison, Tappan Security Monitor	7 hours per day plus 30 minute unpaid meal break per day	183 days Year 1; 189 days thereafter
	High School Parent Liaison, Attendance Officer, Performing Arts Production Aide, ELL Aide (formerly ESL/Bilingual Aide), Counselor for Teen Advantage	7 hours per day plus 30 minute unpaid meal break per day	183 days Year 1; 189 days thereafter
	Security Aide, Graphic Arts Publishing Coordinator	7 hours per day plus 30 minute unpaid meal break per day	183 days Year
	Athletic Aide, Building Aide, Science Resource Aide		188 days or 194 Days
	Early Childhood Extended Day Instructor, Handicap Coordinator		183 days Year 1; 189 days thereafter
	Food Service Assistant		183 days Year 1; 189 days thereafter

Group/ BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
	Educational Technology Support Specialist, Application Support Specialist, Steps to Success Program Advisor, Special Education Budget Analyst	37.5 Hours per week plus 30 minute unpaid meal break per day	12 Month 260 Days
	Senior Application Support Specialist Webmaster Teen Advantage Coordinator	37.5 Hours per week plus 30 minute unpaid meal break per day	12 Month 260 Days
	METCO Bus Monitor	4 hours per day	187 Days
	Parent Outreach Coordinator, Medication Coordinator, Assistant to the Athletic Director	7.5 hour day, plus 30 minute unpaid meal break per day	201 Days
	System Substitute, System Nurse Substitute		AS NEEDED
	Steps to Success Assistant Program Leader		
AFSME	Custodians	40 hours per week, 8 Hours per day, exclusive of meal time,	260 days
	Brookline Educational Secretaries Association	37.5 Hours per week, 7.5 hour day, exclusive of 30 minute unpaid meal break per day	52 weeks exclusive of vacation or other leave; School-year positions shall consist of 45 weeks or 47 weeks, inclusive of school vacation weeks or other leave. The 45-week or 47 week period will be as determined by 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		

Group/ BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
	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 learners (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.
- 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.
 - b) Each year due to projected enrollment or enrollment for each fun type 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 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.

Non-Aligned 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 leave 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 leave 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 (\$650,000) as a budget offset.

Operating Budget Expenses

Program	FY20 STM Approved Budget	FY21 Town/School Partnership 5/29/20	FY21 Balanced Budget Recommendation
Expenses			
Services	\$ 11,502,584	\$ 12,105,650	\$ 603,066
Supplies	\$ 1,799,606	\$ 2,019,884	\$ 220,278
Other	\$ 1,280,371	\$ 847,837	\$ (432,534)
Utilities	\$ 10,350	\$ 10,350	\$ -
Capital	\$ 1,234,348	\$ 1,178,048	\$ (56,300)
Transfers to Municipal Depts\$ OA Title1 revision	\$ -	\$ 609,850	\$ 609,850
	\$ 15,827,259	\$ 16,771,619	\$ 944,360

The FY21 personnel increases are a net of the following:

- Further refinement of Special Education Tuition and Transportation projections
 - Tuition = \$469,581
 - Transportation = \$618,138 & 47,500;
- Continue the FY 20 reductions in Supplies/Materials - \$600,380
- Public Building Division Utility Expenses for 2 Clark Rd removed prior to Revenue Allocation - \$151,922
- School Building Services: \$47,136
- Contracted Services reduced
 - Office of Teaching and Learning and General Education Instruction \$500,000
 - Office of Student Services = \$150,00
- Reduction of "Other" Expense Lines = \$300,000

9000 Programs with Other School Districts

9000 PROGRAMS WITH OTHER SCHOOL DISTRICTS: Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.

	9100 Tuition to Mass. Schools Tuition or transfer payments to other public school districts in Massachusetts for resident students, Tuition to non-member Collaboratives, Tuition to non-member Regional School Districts.
	9110 School Choice Tuition Transfers made by the state from the sending school district's State Aid to the receiving school district or municipality.
	9120 Tuition to Commonwealth Charter Schools Transfers made by the state from the sending school district's State Aid to the Charter School.
	9200 Tuition to Out-of-State Schools Tuition or transfer payments to school districts in other states for resident students
	9300 Tuition to Non-Public Schools Tuition or transfer payments to non-public schools for resident students
	9400 Tuition to Collaboratives Payments of assessments to member Collaboratives for administrative and instructional services in accordance with collaborative agreements.

Regular Education Out-of-District Tuition

Currently there are several alternative public school programs available across the commonwealth for students who do not attend the local district. The educational options for students are the School Choice program, Charter School Initiatives, Innovation Schools Initiative, and regional agricultural, vocational and technical schools. Below is an overview of the programs in which Brookline resident students have taken advantage of in the past. Due to the small numbers of students who attend these programs (less than 4 per year), reporting is not provided on a regular basis and only exists in this format. Below is a five-year history of the tuition assessments received by the Town of Brookline through the Cherry Sheet.

Innovation Schools

In January 2010, Governor Patrick signed education reform legislation forming "The Innovation School" model. It is projected to be cost-neutral with regard to the longer-term operation of the School Department. However, the school district must create a new line item appropriation, as the tuition is not charged against the Cherry Sheet as other state education initiatives are funded. The Town of Brookline after year one will receive \$6,800 in tuition dollars through Chapter 70 formula calculations. The first year there is no reimbursement. The School Department will have to annually budget for these expenses. The Innovation Schools receive their tuition dollars directly from the school district in the form of tuition payments. The tuition payments are not treated as an expense offset like Charter Schools.

Commonwealth of Massachusetts Virtual School (CMVS)

A Commonwealth of Massachusetts Virtual School (CMVS) is a public school operated by a board of trustees where teachers primarily teach from a remote location using the Internet or other computer-based methods and students are not required to be located at the physical premises of the school. Each CMVS determines what grade levels it will serve and what particular programs it will offer.

Cherry Sheet Tuition Assessments

The Town receives three types of tuition assessment for educating Brookline resident students. These are School Choice, Charter Schools, and Norfolk Agricultural Technical High School. While these amounts are not shown or reported in the School Department's appropriation, the Town is responsible for the education of these students. All public schools are required to submit actual enrollment reports to

Department of Elementary and Secondary Education in October and March of the current year. These figures are used to calculate tuition rates for the current year. Any changes to enrollment figures and tuition rates will alter a district's remaining assessments. It is unknown at this time what the final impact there will be for the FY21 budget. The town will not have confirmed FY21 enrollment until mid-February 2020. This section will be updated as information becomes available.

Special Education Assessment

The assessment is to partially reimburse the state for providing special needs education to children enrolled in state hospital schools.

School Choice

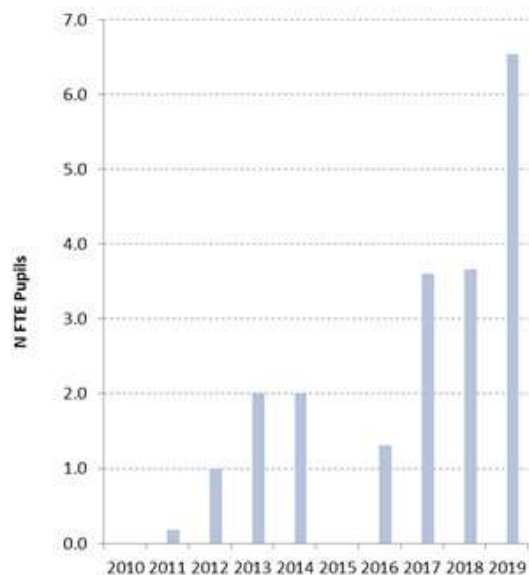
"The school choice program allows parents to send their children to schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district. Districts may elect not to enroll school choice students if no space is available."

Massachusetts Department of Elementary and Secondary Education Office of District and School Finance

School Choice Trends in Enrollment and Tuition

0046 BROOKLINE

FY	Receiving		Sending	
	FTE Pupils	Tuition	FTE Pupils	Tuition
2009	0.0	0	0.0	0
2010	0.0	0	0.0	0
2011	0.0	0	0.2	2,279
2012	0.0	0	1.0	5,000
2013	0.0	0	2.0	10,000
2014	0.0	0	2.0	13,400
2015	0.0	0	0.0	0
2016	0.0	0	1.3	8,829
2017	0.0	0	3.6	24,550
2018	0.0	0	3.7	24,757
2019	0.0	0	6.5	56,166



Charter Schools

"Charter schools are independent public schools designed to encourage innovative educational practices. Charter schools are funded by tuition charges assessed against the school districts where the students reside. The state provides partial reimbursement to the sending districts for the tuition costs incurred."

Massachusetts Department of Elementary and Secondary Education*OFFICE OF DISTRICT AND SCHOOL FINANCE*

Summary of Historical Sending District Charter School FTE, Tuition, and Reimbursements, FY96 to present*

Select your district using the drop down menu:

46 BROOKLINE	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	
FTE	4.00	3.60	3.00	3.00	3.73	3.03	7.00	3.27	3.30	2.00	
Tuition	74,443	56,101	56,482	60,017	66,186	46,139	126,500	65,025	74,756	47,097	-436,100,263
Facilities Aid	3,572	3,211	2,641	2,668	3,329	2,609	6,023	2,920	2,947	1,876	
Transition & Other Aid	30,418	13,412	4,030	6,821	5,299	-5	67,542	(773)	7,958	955	
Total Aid	33,990	16,623	6,671	9,489	8,628	2,604	73,565	2,147	10,905	2,831	
Net Cost to District	40,453	39,478	49,811	50,528	57,558	43,535	52,935	62,878	63,851	44,266	

* To view all fiscal years unhide columns D through R. Current fiscal year is sourced from March 2020.

Brookline has had students attending the following school districts whereby we have received assessments: Boston Renaissance Charter Public, Academy of the Pacific Rim, Edward Brooke Charter, and Prospect Hill Academy Charter.

Massachusetts Department of Elementary and Secondary Education

Office of District and School Finance

Projected FY20 FTE, Rates, and Tuition by Charter School and Sending District (PROJ)(d)

Cha Lea	Chalocsend	Charter School	Cam pus Lea	Campus Location	Send Lea	Sending District	FTE	TOTAL RATE
487	487049046	PROSPECT HILL ACADEMY	49	CAMBRIDGE	46	BROOKLINE	2.00	26,963

Tuition to Vocational Technical Education Programs & Agricultural Schools

- Norfolk County Agricultural High School (Norfolk Aggie)** - Norfolk Aggie tuition is assessed to the Town through the county assessment. Norfolk County Agricultural High School is a public high school that currently enrolls over 500 students from the 28 towns of Norfolk County as well as more than 40 out-of-county towns. The school is situated on 365 acres in Walpole and offers specialty training to students who are interested in the following: Animal and Marine Science, Veterinary Science, Marine Science, Dairy and Livestock Management, Research and Animal Technology, Equine Science, Canine Science, Plant Science and Environmental Science, Forestry, Horticulture, Landscape Management, Natural Resources, Mechanical Technology, Diesel and Heavy Equipment Operation and Repair, and Welding and Woodworking.

- ***Essex Agricultural and Technical High School*** - Tuition has been incorrectly paid and reported in the School Department's budget as an out-of-district special education tuition expense. This expense is outside the authority of the School Committee. "The primary purpose of an agricultural high school is to prepare students for occupations or additional education related to agriculture, agriscience, agribusiness, the care and management of animals, horticulture, forestry, and environmental science. While agricultural high schools may offer other forms of vocational-technical education, as defined in M.G.L. c. 74, § 1, they shall avoid duplication of programs offered in vocational schools located within a 20-mile radius of the school." Periodically, students who are interested in programs that are not available at Norfolk County Agricultural High School enroll.
- ***Minuteman Regional Vocational Technical School District (Minuteman)***. Tuition has been incorrectly paid and reported in the School Department's budget as an out-of-district special education tuition expense in the School Department Budget. This expense is outside the authority of the School Committee. Minuteman combines academics and college preparation (the main purpose of traditional high schools) with carefully designed courses related to career exploration and learning (the main purpose of vocational-technical schools). The original school planners focused on needs of students living along Massachusetts' high-tech corridor. Minuteman currently offers 20 different vocational & technical shop concentrations for the students. The programs Minuteman offers are Bio-Technology, Horticulture & Landscaping, Environmental Technology, Health Occupations, Graphic Design, Computer Technology, Electromechanical Technology & Robotics, Engineering, Telecommunications, Cosmetology, Culinary Arts, Early Education, Automotive, Carpentry, Electrical, Heating, Ventilation & Air Conditioning, Plumbing, and Welding & Metal Fabrication.

Special Education Programs

Students with disabilities ages 2 years and 9 months to 22 who are unable to be educated within the public schools are entitled to a free and appropriate public education. When a student cannot receive appropriate services within the Public Schools of Brookline, services are provided in other settings including collaborative and private schools. There are associated transportation costs and specialized care for some of our most needy students. The Department of Elementary and Secondary Education has developed a form of reimbursement, Circuit breaker, which provides some fiscal support for high cost students.

The table below summarizes the Budgeted Line Items by the DESE Chart of Accounts and the head counts of the students in each year.

9000 Series	Programs with Other School Districts	FY2019 Budgeted Head Count	FY2019 Budget	FY2020 Budgeted Head Count	FY2020 Budget	FY2021 Head Count	FY2021 Projection
9100	Tuition to Mass. Schools	1	\$ 116,742	1	\$ 44,376	1	\$ 48,034
9200	Tuition to Out-of-State Schools	3	\$ 165,316	4	\$ 254,326	2	\$ 306,642
9300	Tuition to Non-Public Schools	46	\$ 4,187,258	62	\$ 5,417,857	61	\$ 5,823,844
9400	Tuition to Collaboratives	3	\$ 62,407	3	\$ 133,568	3	\$ 141,188
Total		53	\$ 4,531,723	70	\$ 5,850,127	67	\$ 6,319,708
Operating Budget					\$ 4,080,313	\$ 328,581	\$ 4,408,894
Circuit Breaker					\$ 1,769,814	\$ 141,000	\$ 1,910,814
Funding Allocated					\$ 5,850,127	\$ 469,581	\$ 6,319,708
(under)/Over Budget					\$ -		\$ (0)

Tuition is monitored by the Deputy Superintendent for Student Services and the Finance Manager of the Office of Student Supports. As a student's intensive needs become identified and services within the district cannot provide for that student, then the Out-of-District Coordinator is called to meet with the team and parents to plan for the student's placement in the least restrictive placement/environment.

The Out-of-District Coordinator is the liaison for the student's IEP and provides case management of all aspects of the student's program. Costs are monitored through Deputy Superintendent for Student Services.

- Tuition rates for approved special education private day and residential schools are set by the Operational Services Division (OSD) of the Commonwealth of Massachusetts Executive Office of Administration and Finance.
- Each year the OSD provides an estimated rate of inflation, which is used to project tuition for approved special education private day and residential placements. More information is available at the OSD Website: <https://www.mass.gov/special-education-pricing>
- With the exception of extraordinary relief or other unusual circumstances, private schools may request the additional increases in the form of special circumstances or program reconstruction. Private schools must provide the required notice to public schools by Oct. 1 for the following fiscal year. The State can approve increases anytime during that following fiscal year. In such instances, the requested increase is budgeted.
- Collaborative tuition increases are recommended to the Collaborative Board of Directors based on program costs and budget presentations. The Collaborative Board of Directors is made up of member district Superintendents. For the last several years, a 4% increase has been assumed for Collaborative tuitions. Additionally, a 4% increase has been assumed for OSD approved out of state private schools as the rate increases are not set by OSD but rather the respective state agency where the school is located.

- Collaborative programs also tuition-in students from non-member districts. Non-member districts pay a higher tuition than member districts. Brookline will only send students to non-member collaboratives, when it is programmatically appropriate.
- The FY19 Initial Circuit Breaker Reimbursement Calculation (based on FY2018 eligible student claims) is \$1,769,814. It represents the Commonwealth's projected reimbursement rate of 72% of the net claim of \$2,458,085. The estimate is based on the number of students who are in school until graduation or turn 22 prior to the end of the school year. The estimate reflects actual time spent in the program and tuition paid. Not all student placements meet the circuit breaker threshold for reimbursement. The reimbursement rate, set by DESE, is also variable.

The FY2021 Budget Projection includes the following known issues:

1. The Annual OSD (Operational Services Division) rate increase for Out of District Tuitions, which for FY2021, is 2.72%.

OSD is responsible for setting tuition prices for more than 200 approved special education programs in approximately 100 private schools. This price setting is necessary to accommodate students with needs that cannot be met by their current school district.

2. Students included for the FY2021 projection are as of November 1, 2019.

What the FY2021 Projection does not include:

1. This projection does not include students who may be placed out between now and March 31, 2020. The Move-In Law requires districts of the sending community to pay for placements in those instances where a child moves after April 1st, for the balance of the existing year and for the next fiscal year. So, for example, if a family from Weston moves to Brookline on April 7th, Weston would be responsible for that student's Out of District Tuition for the remainder of FY2020 and the entirety of FY2021. If that family moves here on March 27th, we are responsible for FY2021.
2. This projection does include increases related to Program Reconstruction that we have been notified of as of November 1, 2019. Program Reconstruction allows private schools an opportunity to apply to reorganize their existing programs, usually to increase staffing and services in order to address changing student needs. There are 8 students in programs currently under review for Reconstruction. The department may not be informed that these programmatic - and the financial impact of those - changes have been approved until July 1st.
3. This projection does not include a provision for Unilateral Placements or Potential Settlements. The likelihood of the department paying that amount is remote, but there probably will be some additional agreed to settlements that will affect this number. The Reserve Account has been used to offset these in the past. These students will be continuously monitored with the Interim Out of District Coordinator and the Directors so that the department can plan accordingly.

4. This projection does not include a provision for students currently in 'In-House Programs' that might disrupt and require placement in an Out of District Program. Generally, these costs have been mitigated by identifying students who are coming back from Out-of-District Programs into the schools. Because this is a number that is constantly in flux, it's going to take some time to benchmark effectiveness at bringing kids back in house. Additionally, the department has been able to absorb 45 day placements, but that number fluctuates greatly from year to year.

The FY2021 Budget Projection shows a moderate increase in line with the known increase in the OSD approved rates, and program reconstruction rates based on known filings. This is a realistic budget request based on the factors listed above.

Section II – Summary of Revenues

Program	FY20 STM Approved Budget	FY21 Town/School Partnership 5/29/20	FY21 Balanced Budget Recommendation
Revenue			
General Fund Approp.	\$ 117,385,106	\$ 118,998,990	\$ 1,613,884
Tuition & Fees	\$ 717,523	\$ 505,000	\$ (212,523)
Circuit Breaker	\$ 1,769,814	\$ 1,971,547	\$ 201,733
Total Revenue	\$ 119,872,443	\$ 121,475,537	\$ 1,603,094
			1.34%

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 \$1,613,884
 - a. 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.
2. School Department Revenue Changes since 4/23/20: Net \$(10,790)
 - a. Materials Fee/Tuition Account: No change in Revenue Projection (-\$212.523)
 - b. Circuit Breaker: Updated to Budget Current Year (FY19) Reimbursement (+\$201.523)

The Public Schools of Brookline budget request from the Annual Town Meeting for FY 2021 is \$118,988,990, an increase of \$1,613,884 (1.37%) over FY20 STM vote. The revenues available to fund the budget request are \$4,462,148 less than is needed.

School Department Revenues

The terms below define the lines in the above revenue chart that will be completed after the May 29,

2020, Town partnership Meeting.

General Fund Appropriation: As of April 4, 2019, estimated amount of funds received as part of the Town/School Partnership is \$6,770,956 greater than FY19 STM vote. Sources of funds are tax levy and additional local receipts. We anticipate this number to increase as Chapter 70 and GIC rates become known.

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 2021 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
FY19	FY20	80	6,106,791	3,548,880	2,557,911	31,974	4.06%	75.00%	1,918,448
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.¹

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 Reimbursement²: 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 removed 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.

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

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