School Committee Finance Subcommittee
Thursday, February 6, 2020
4:00 PM-6:00 PM
4th Floor Conference Room, Town Hall

Finance Subcommittee members present: Susan Wolf Ditkoff (Chair), Sharon Abramowitz, Suzanne Federspiel, and David Pearlman.
Other School Committee members present: Helen Charlupski and Jennifer Monopoli.
Staff present: Mary Ellen Normen and Donna Chisholm.
Others present: Brookline Fiscal Advisory Committee (BFAC) members Cliff Brown and Mike Toffel, Advisory Committee Chair Michael Sandman, John VanScoyoc, and Regina Frawley.

Ms. Ditkoff called the meeting to order at 4:00 PM.

1) FY 2019 Final Financial Report-Update
Ms. Normen reported that the FY 2019 Final Financial Report is completed. There will be an edit to the allocation of teachers by building. Ms. Normen explained the OpenGov system. The State has been collecting this information since Ed Reform in 1993. Information is broken down by Schedule and shows net school spending, year to year comparisons, Maintenance of Effort, and FTE breakdowns. Brookline Chart of Accounting reporting should be in compliance with Department of Elementary and Secondary Education (DESE) and Universal Massachusetts Accounting System standards. Members requested additional information on 1) FTE classification, e.g., how DESE classifies teachers and 2) the breakdown of contracted services. Members were asked to send Ms. Normen any additional questions and requests for information before the next Subcommittee meeting.

Ms. Normen reported that the Auditors will be coming to Brookline on February 27, 2020. She will bring copies of the Audit Report to the next Subcommittee meeting.

2) Discussion of Brookline Fiscal Advisory Committee (BFAC) Recommendations and Next Steps
Mr. Pearlman presented an overview of BFAC findings and recommendations that impact the School Department (Attachment A). He noted that the BFAC recommendations were submitted with unanimous BFAC support on January 30, 2020. Mr. Pearlman's presentation covered the following: BFAC charge restraints; the Town's significant financial challenges; the rationale for committing to the AAA Rating and better financial analysis, forecasting, and planning; BFAC recommendations; areas of improvements; additional resources needed to make the improvements; the role of leadership and stakeholders in this process; the 24-month BFAC Implementation Plan; a summary of 16 BFAC recommendations impacting the Schools; and next steps. Implementation of the Plan will place the Town and Public Schools of Brookline on a path to begin operating under sustainable annual budgets, remain positioned to finance continued investment in infrastructure and facilities, and retain the Town's AAA credit rating. BFAC members

commented that the level of expense growth is unsustainable and noted the impact of proximity to Boston and our school system on Brookline's AAA Bond Rating.

Summary of Discussion, including Questions and BFAC Member Responses
Is this the same type of financial cliff we faced before the 2014 and 2018 overrides, or is it something new*? (The Override Study Committees have looked at deficits, while this is about looking at the gaps if we continue business as usual and continue to rely on overrides. BFAC's starting point was the current budget. This is worse than in the past for two reasons: debt incurred is higher, which puts pressure on debt capacity, and our override history/fatigue. There is a perception that people are less willing to pass overrides in the way that they have in the past, in part because of perceptions of debt and management.)*
What would a AA Bond Rating mean for Brookline? *(It would cost us approximately $12 million; the reputational aspect is important; at the quarterly summits, should be a clear common understanding with the Select Board about keeping the AAA Bond Rating).*
Explain more about override fatigue? *(There seems to be a sense that Brookline will continue to support overrides, but the ratings agency will say no – eventually you will hit a decline in approvals. There's a need for a strategic override plan; if we cannot live on 2.5 percent increments for valid reasons, we may need to tell people that every five years we will be requesting a certain percentage override. We also need to put more focus on real estate development.)*
Requested additional information on increases in expenses and the structural deficit. *(Includes steps and lanes and existing contracts; we are revenue constrained; need to maintain reserves; need to have processes in place that take into account the cost of decisions).*
Asked about the role of the Advisory Committee in financial monitoring and analysis, including costing out the potential impact of Warrant Articles *(need to make sure comply with state governance).*
Discussed the need to develop metrics to evaluate programs and services on a more consistent basis and to communicate that this is happening.
Discussed what is needed to do zero-based or outcome-based budgeting (OpenGov would make it easier.)
Discussed the Town-School Partnership *(fosters a more cohesive process; summits will have an impact; some perceive the Town-School Partnership as a rubber stamp).*
Discussed the capital planning process and path forward on Pierce *(current process functions as a budgeting exercise rather than a true long-term planning tool; important to understand the needs of all buildings; binder describing the needs should be accessible; discussed potential development and Payment in Lieu of Tax (PILOT) agreements; determine building budget before making design decisions on capital projects.)*
Discussed the need to deploy resources to seek additional revenues.

3) Discussion of Interim Superintendent's FY 2021 Budget Recommendation
Ms. Normen provided an update on the Interim Superintendent's FY 2021 Budget Recommendation. The projected deficit for grants has increased due to level funding of grants and a $242,000 possible reduction in the Title I Grant due to changing poverty

levels. The administration will need guidance from the School Committee on how to plan for this. The district will benefit from State Circuit Breaker reimbursement for Special Education Out-of-District Transportation costs. Director of Public Buildings Charlie Simmons has requested an increase in the hourly rate for HVAC staff.

4) Acceptance of Early Childhood Special Education Targeted Federal Program Improvement Grant

The February 3, 2020 School Committee Consent Agenda will include Acceptance of the Early Childhood Special Education Targeted Federal Program Improvement Grant (Attachment B).

The meeting adjourned at 6:00 PM.

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Brookline Fiscal Advisory Committee (BFAC) Findings and Recommendations impacting the School Department

On January 30, 2020, BFAC submitted its Final Report with the unanimous support of its 11-member committee.

BFAC Charge Restraints

The Select Board charged BFAC to make observations and recommendations on sustainable ways the Town could address its structural financial challenges, not to examine specific cost reduction opportunities that could also help alleviate the problem.

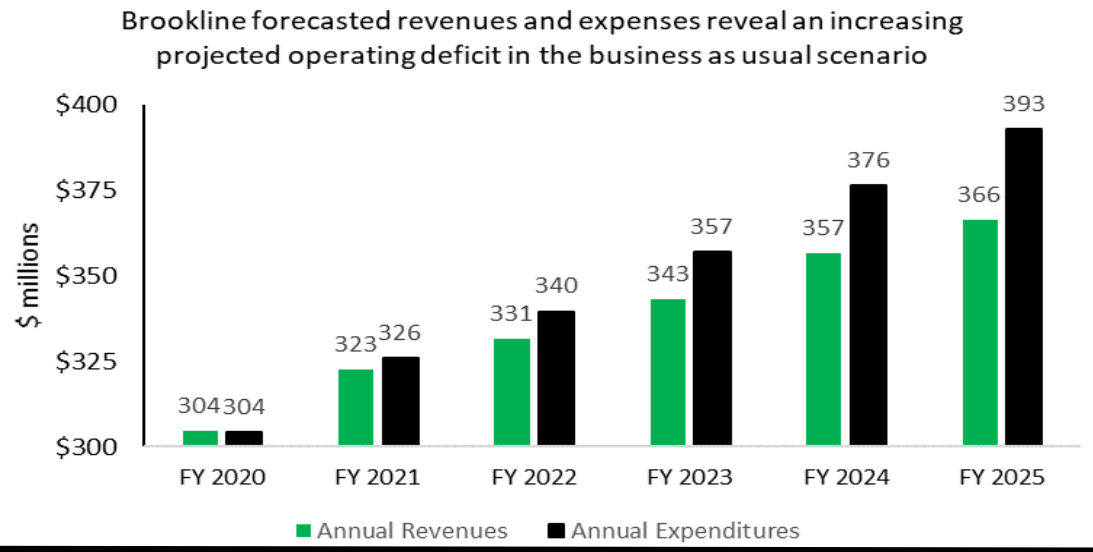
As was the case in both the 2004 and 2011 Fiscal Policy Review Committees, BFAC was asked to “focus on the general fiscal health of the community, and not conduct evaluations of individual programs or budget line items.”

Status Quo is Unacceptable

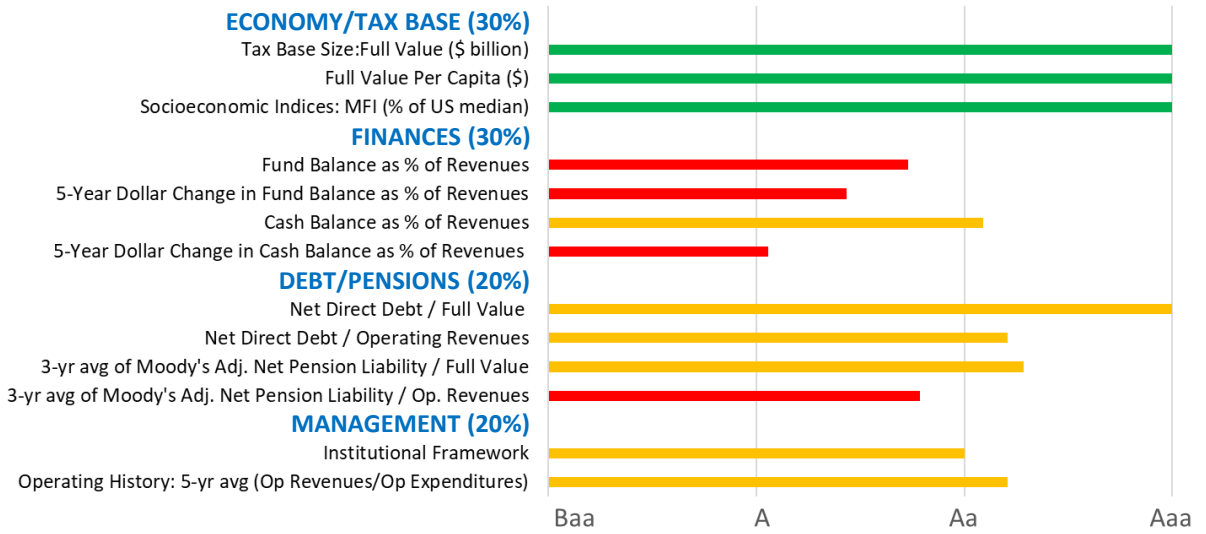
- The Town of Brookline faces significant financial challenges:
  - Expense growth unsustainably exceeds revenues.
  - Planned and recently commenced capital projects raise our projected outstanding debt by $550-$700 million, requiring additional debt exclusions.
  - “Rainy day” reserve fund is more than $4 million below the amount required by the Town’s own policies.
  - Economic pressures imperil our AAA bond rating, which reflects our overall financial strength and allows us to borrow at lower interest rates.

Why Commit to the AAA Rating and Better Financial Analysis, Forecasting, and Planning?

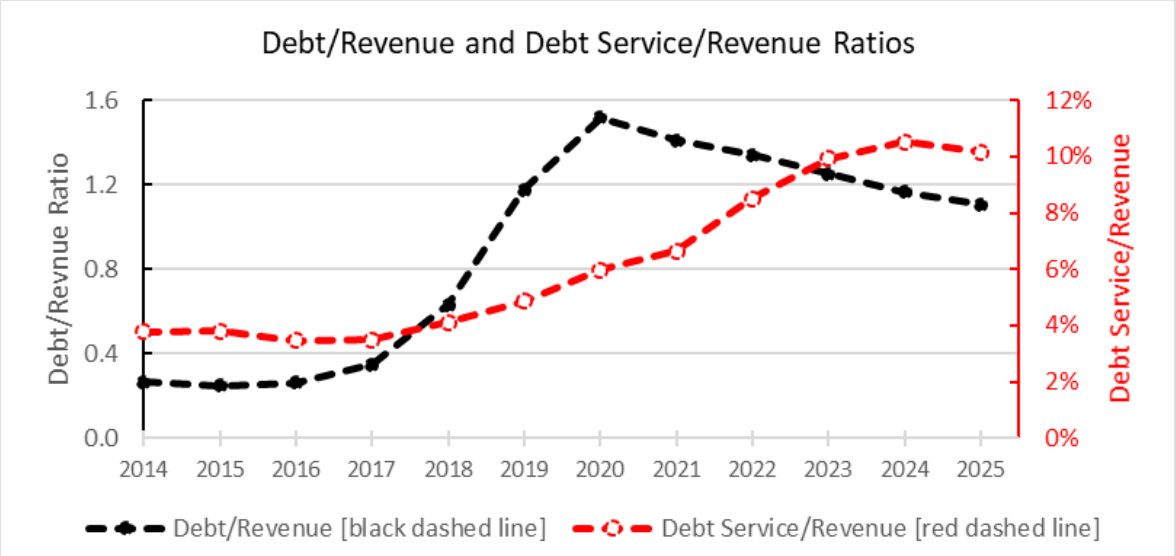
A growing budget gap: Brookline's forecasted expenses increasingly exceed its forecasted revenues



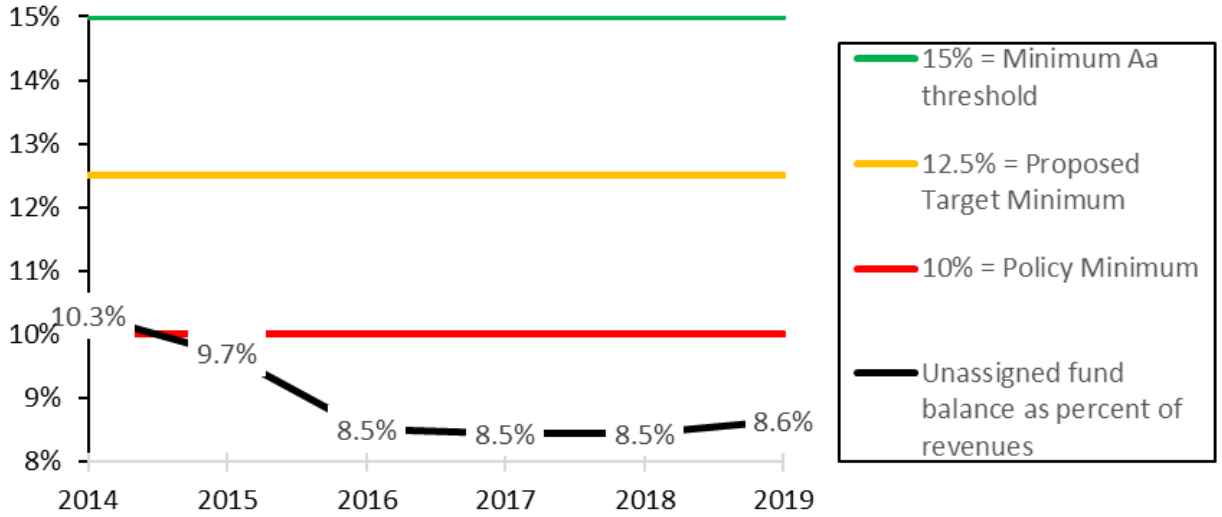
Rating concerns: Brookline's AAA Moody's rating is under pressure as most of its elements are rated Aa or A



More debt burden: Debt service is a growing proportion of Brookline's budget



Declining reserves: Brookline has been drawing down its rainy day reserves below its 10% policy minimum



BFAC Recommendations

- BFAC identified 18 specific general recommendations, many with additional sub-recommendations.

BFAC recommendations were grouped into four general sections:

- 1. Maintenance of our AAA Bond Rating.
- 2. Improving Financial Decision Making.
- 3. Recognizing how we are overstretching the capabilities of the Town's current governance model.
- 4. Identifying resources to implement BFAC's recommendations.

Areas of Improvement

Many BFAC recommendations require that Brookline improve its:

1. Data Collection
2. Financial Analysis
3. Financial Forecasting
4. Financial Planning

More Resources

These improvements necessitate additional resources, including:

1. Increased budget and analytical staff (whether through new hires or redeployment of existing resources).

2. Consulting expertise.

3. Modern technology solutions.

Additional human resources are an immediate, urgent necessity.

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Leadership

Elected officials must be able to:

1. Focus themselves.

2. Provide concrete solutions in the form of a structured “Financial Improvement Plan” to address the growing structural budget deficit and replenishment of our depleted “rainy day” reserves.

3. Embrace forward thinking financial policies and processes, ranging from the way Town Meeting resolutions are viewed, to the establishment of a more collaborative budgeting process.

Stakeholders

Stakeholders need to defeat the perception that meaningful cost reduction is politically impossible, and that debt exclusions, operating overrides, fee increases, and continued positive economic conditions will be sufficient to resolve budgetary challenges.

BFAC Implementation Plan

To address BFAC's overall observation of resource deficiencies and fragmentation in the Town's and School's financial decision-making processes, BFAC recommends the adoption and implementation of the 24 Month BFAC Implementation Plan (the Plan).

The Plan will place the Town and Public Schools of Brookline (PSB) on a path to begin operating under sustainable annual budgets, remain positioned to finance continued investment in infrastructure and facilities, and retain the Town's AAA credit rating.

Implementation of the Plan will be a shared responsibility among all of the principle government bodies, including senior staff, the Select Board, the School Committee, Advisory Committee, and Town Meeting.

BFAC Recommendations involving the Schools

Out of the 18 total BFAC recommendations, 10 of them involve the School Committee and/or School Department in the implementation of a recommendation: 1, 2, 6, 8, 9, 10, 11, 14, 15, and 16.

There is no recommendation that holds the School Committee solely responsible for implementation.

BFAC Recommendation #1

The Select Board and the School Committee should have their administrators adopt common financial policies, to the extent possible, and create and institute performance management metrics to allow for better evaluation of budgetary decisions and lessen the influence of anecdotal statements and special interests in financial decisions.

Why we need Financial Integration

The Town and Schools have separate, parallel budget processes, each with very different challenges and subject to different state and federal requirements, but ultimately both need to comply with certain regulatory, accounting, and reporting standards. Adopting integrated financial policies will allow for the evaluation of stated priorities and goals so that resources can be redeployed as necessary in the context of a forward-thinking financial culture.

Performance management metrics will strengthen data-driven decision making while weakening the argument for decisions disassociated from financial constraints. This is necessary given the Town's finite resources. Performance metrics are increasingly used as part of best practices in municipal operations, with many examples in Greater Boston.

BFAC Recommendation #2

Adopt a financial review and budget process requiring periodic summits between the Select Board, the School Committee, and the Advisory Committee.

Importance of Summits

Modeled after Lexington's budget process, the summit approach brings together the critical participants and stakeholders in the budget and forecasting processes. The summits would establish a common foundational framework for Town and School budget preparation, foster respect among the parties, and facilitate an understanding of the unique challenges faced by each. Content and sequencing of these meetings would be determined by the Town Administrator and Superintendent.

These meetings should include monitoring key financial trends beyond one-year horizons, key strategic decisions across boards and committees, and deep dives on strategic topics.

BFAC Recommendation #6

Evaluate key programs and services on a periodic basis to assess their effectiveness and completion of objectives, in order to identify potential cost savings and opportunities for the redevelopment of resources. Pilot-test zero-based budgeting best practices into the annual budget process.

Periodic evaluation of programs

Objective measures by which to judge progress toward goals represent a key component to expenditure review. Too often these evaluations can become arguments based on opinion, rather than evidence. If a program has been reviewed and not lived up to expectations, there need to be objective criteria for evaluating the consequences of ending or tailoring back the investment in the program.

This recommendation is intended to foster more evidence-based decision making, where more facts and evidence are provided to support decisions by staff, boards, committees, and Town Meeting. It should also help decision makers explain their decisions more transparently.

BFAC Recommendation #6.1

Require an investment analysis.

In addition to demonstrating the possible benefit, there should be an explanation of the goals of the investment, the metrics by which it will be judged, and the time frame over which the metrics will be analyzed.

Periodic look-backs to ascertain effectiveness should be required, as there should never be an assumption that a program will continue indefinitely.

BFAC Recommendation #6.2

Create rubrics and metrics for establishing spending and investment priorities.

Regular procedures should be instituted to periodically evaluate programs for their effectiveness and to identify service levels in excess of statutory requirements. This will create opportunities to rethink the deployment of limited financial resources.

BFAC Recommendation #6.3

Pilot test zero-based budgeting (ZBB) and outcome-based budgeting (OBB) as alternatives to the current incremental annual budget process.

Both of these budget approaches offer the potential for a more strategic allocation of resources:

In ZBB, the budget for a program is re-set to zero and the resources to provide a service or complete a goal are identified and costed out.

In OBB, the focus is the alignment of resources with results.

BFAC Recommendation #8

Town School Partnership

Revisit the structure, including the revenue allocation formula, that forms the Town-School Partnership (TSP) to ensure both that it is better understood and that it best meets the needs of the Town and Schools in a dynamic manner.

Revenue Allocation Mechanisms for Town School Partnership

Most municipalities maintain some kind of mechanism for revenue allocation between the school side of the ledger and the general government side of the ledger. After meeting with staff, BFAC encourages them to focus on a redesign that considers and/or reflects the following:

1. Create a Town-School manual that allows current and future employees to understand how the TSP works.

2. Eliminate the misperception that the Partnership reflects a 50/50 split of revenue.

3. Utilize fully allocated costs and show them so that everyone can see and understand them.

Revenue Allocation Mechanisms for Town School Partnership (Continued)

4. Consider eliminating the focus on marginal revenue and instead use total revenue.

5. Make sure that costs allocated to the Schools conform with Department of Elementary and Secondary Education (DESE) requirements.

6. Agree on how to incorporate changes in student enrollment (increases or decreases).

7. Agree on how to deal with special education costs (taking into account whether any such costs are embedded in the formula for changes in student enrollment).

8. Consider whether the establishment of a reserve for unanticipated special education costs is needed and/or appropriate.

Revenue Allocation Mechanisms for Town School Partnership (…Continued)

9. Determine the appropriate revenue split but recognize that certain functions are performed by the Town on behalf of the Schools and that the funds for those services must be available to the Town. This would be accomplished by making sure those costs are considered shared costs that are deducted prior to any split.

Meetings among senior staff on the Town and School sides are already underway to address the Town-School Partnership.

BFAC Recommendation #9

Create an enhanced capital planning process covering the Town and Schools.

“A government with a comprehensive assessment of capital and infrastructure requirements, including deferred maintenance, will be better positioned to manage these requirements over time in the most cost-effective way.”

Quote Source: S&P Global’s Top 10 Management Characteristics of Highly Rated State and Local Borrowers.

Enhanced Capital Planning Process

Capital investments exert a major impact on the Town's financial outlook, yet the current capital investment process is failing the Town and in need of reform. A long-term Capital Investment Plan is a key input into a formal debt management policy.

Capital Planning Backlog

Current capital spending on the renewal and replacement of the Town's K-8 schools is backlogged, driven in part by a sizeable increase in the number of school age children.

In addition to the Schools, the 2018 Strategic Asset Plan has identified many unmet non-school capital needs. Brookline's investments in streets and roadways, information technology, and analytical infrastructure are below what is required to deliver the quality and scale of public services that the Town has historically provided.

Limited Transparency, Analysis, and Long-term Planning

The current Capital Improvements Program (CIP) process functions primarily as a budgeting exercise, rather than a true long-term planning tool. Capital projects are planned independently of each other and without a Town-wide analytical, criteria-based framework to evaluate their relative merits.

Town departments and School projects are not on equal footing and there is no process to evaluate their relative prioritized importance. As a result, there is limited transparency as to the rationale used to develop the current CIP.

Absence of Affordability Metrics

There exists little to no focused discussion on affordability for capital plans. The absence of a clear analytical framework makes it difficult to differentiate needs from wants.

Recent major capital projects have been undertaken without a rationalized allocation of capital and debt capacity. In the case of the Coolidge Corner, Brookline High, and Driscoll projects, program and design decisions determine the estimated project cost, which is then value-engineered, something very different from designing and building to meet an available budget.

Revised Capital Planning Process

The capital investment process is too complicated, too complex, with too big an impact on the future condition of Brookline to let the current process remain in place.

The Town and PSB should commit to developing, and updating annually, a comprehensive Long-Term Capital Investment Plan (LTCIP) with a 10-year horizon. An important component of the LTCIP will be addressing deferred maintenance. Deferred maintenance can both shorten the useful life of assets and reduce the operating efficiency and quality of service provided.

Long-Term Capital Improvement Plan

The LTCIP should include opportunities to:

1. Improve the quality and efficiency of Town and School activities (e.g., IT, energy conservation, fields/parks, transportation, schools as community centers).

2. Fund capital investment projects that support future economic growth and development, and thereby lead to increased tax revenues.

3. Reduce operating expenses and expand the tax base by reviewing Town assets for potential disposition.

4. Leverage private development projects' support of the Town's capital investment needs as a focused and transparent part of project approval.

Require Analytic Rigor

All existing Town and PSB capital assets should be inventoried and assessed regarding existing conditions and deferred maintenance under a common scorecard, the results of which should be published and easily accessed by residents.

All capital investment proposals, for both the Town and PSB, need to be evaluated and prioritized with a consistent analytical and strategic rigor within the framework of the comprehensive 10-year Long-Term Capital Investment Plan.

Evaluation Template

Using a common evaluation template for all projects:

1. Include a full financial analysis showing assumptions on investment horizon (life of asset), cost of capital, return on investment (ROI), payback time, etc., as a result of reduced operating expenses and/or increased revenues. The impact of a project on future long-term operating expenses should be fully considered.

2. For capital investments with only partial or no direct financial benefits, proposals must identify their non-financial benefits and explain why they are needed as opposed to nice to have. Examples of non-financial benefits include: educational programs, strengthened neighborhoods, climate action goals, public safety, promotion of economic opportunity, service quality, etc.

Evaluation Template Continued

Using a common evaluation template for all projects:

3. Whenever possible, a range of investment levels should be considered, with the differences in the costs and benefits between “bare bones” and “Cadillac” options presented, and mid-points defined.

4. The impact of a project and its funding on Brookline’s AAA rating and its long-term impact on taxpayers should be presented.

5. The level of analytical support should be determined by the size of the project. Any proposal in excess of $500,000 needs to go through the full analysis, with smaller projects requiring less formal attention.

BFAC Recommendation #10

Develop annual Financial Improvement Plans (FIPs) to pursue high-impact opportunities to increase revenues (e.g., PILOT program, AirBnB fees, building utilization) and better manage costs (e.g., special education medical expenses, building maintenance, new school construction standards, playground and fields).

In the near term, BFAC recommends revenue enhancement FIPs for the Payment in Lieu of Taxes (PILOT) program, school rental revenues, cemetery revenues, and AirBnB taxes.

In the area of cost management, BFAC recommends FIPs for Norfolk County fees, and parking enforcement costs and revenues. Future areas for FIPs include special education medical expenses, building maintenance, new school construction standards, fire and ambulance services, and recreational field infrastructure.

BFAC Recommendation #11

Annually assess and publicly report the extent to which any projected cost reductions or revenue increases in the Financial Improvement Plans, actually materialize and why any shortfalls arise. Seek outside independent expertise to (a) assist, as needed, in the evaluation and refinement of Financial Improvement Plans, and (b) to provide independent monitoring of the Town's and School's compliance with Financial Improvement Plans and the BFAC Implementation Plan.

Annual FIPs should include…

1. Opportunity Summary: Executive summary of what the potential enhancement is, whether cost savings, revenue increases (or both).
2. Key Implementation Steps: A lettered list with high-level milestones that could serve as a model for a project manager to use to build out a project plan.
3. Annualized opportunity: Summary of the potential impact. This should be a lettered list with a description.
4. Implementation issues: Summary of key issues that will need to be considered, including a description of each issue and its impact.
5. Realization confidence and review: Summary of confidence this enhancement can be passed, and review criteria to look back upon. This section should contain a lettered list of confidence % with adjusted impact and lookback timeframe.

BFAC Recommendation #14

Establish a maximum debt policy based on the ratio of Direct Debt to Operating Revenue. Brookline's debt service to total revenue is projected to triple from levels in FY18 to FY25.

In the current environment, with multiple large-scale projects being financed over a small number of years, there may be unanticipated shocks to residents when tax bills fully reflect the costs of multiple debt exclusion votes. If taxpayers are not prepared ahead of time, there exists the possibility that adverse reactions could stymie any additional requests for revenues outside of Proposition 2 ½.

The Select Board and School Committee should communicate with transparency around the ultimate costs and benefits that taxpayers are agreeing to undertake with debt exclusions and overrides.

Potential Debt Policies

BFAC Recommendation #14.1: Maintain Net Direct Debt (total debt level) divided by Revenue to at least the A level (0.67x <n < 3x). This recognizes the fact that the Town is already at the A level and establishes a policy to not fall below that level.

BFAC Recommendation #14.2: Set a goal to achieve Net Direct Debt divided by Revenue to at least the AA level (0.33 x < n < 0.67x) by FY36. This goal will help ensure the health of the Town's balance sheet.

BFAC Recommendation #14.3: Commit to full disclosure and transparency of existing, proposed, and planned borrowings when asking taxpayers to approve new debt exclusions.

BFAC Recommendation #15

Develop a strategy to plan for periodic operating overrides to supplement the resources provided by recommendations #6, 10, and 12 in order to meet the community's expectations of more and better services from the Town and Schools while addressing concerns that would accompany growing the tax base exclusively via accelerated economic development.

BFAC appreciates that certain statistics suggest Brookline is under-taxed while other statistics suggest Brookline residents are highly burdened by taxes and fees. There is, however, a near universal consensus that Brookline is already a very expensive community in which to live or to conduct business. Additional taxes of any kind will exacerbate this problem, particularly for the most vulnerable of our residents.

BFAC Recommendation #15.1

Any tax should be designed to allow for the broadest range of uses possible.

These uses would include a range of projects for which there currently is insufficient capacity in the CIP, such as open space, parks, and affordable housing. The Town should avoid taxes that are designed as single-purpose levies.

BFAC Recommendation #15.2

Voters must be provided more information when presented with future override and debt exclusion ballot questions.

An approach should be established that fully explains the impact of a single proposed tax in the context of other anticipated override or debt exclusion requests. Voters should be given the information to understand the impact of a ballot question on both their individual tax bills and the Town’s finances bearing in mind all authorized borrowings.

BFAC Recommendation #15.3

As the Town develops plans, it must provide its taxpayers with the information that allows them to evaluate those plans and their costs on a basis entirely different from the piecemeal approach that is the current norm.

Discussion of costs, benefits, trade-offs, and alternatives is a necessary component that should be provided to taxpayers when asking them to make decisions.

BFAC Recommendation #16

Consolidate Town and School financial planning into a single integrated financial model that reflects fully allocated costs between the Town and PSB and is to be used in all Town and School budgeting, investment, and forecasting decisions.

Brookline currently utilizes a 5-year window for financial forecasting and CIP planning, with forecasts prepared separately by teams at PSB and the Town Administrator’s office.

Next Steps: The BFAC Implementation Plan

BFAC recommends the adoption and implementation of the proposed 24-month BFAC Implementation Plan, as detailed in Appendix K of the full report. The Plan will place the Town and PSB on a path to begin operating under sustainable annual budgets, remain positioned to finance continued investment in infrastructure and facilities, and retain the Town's AAA credit rating.

The Plan provides great detail on BFAC's 18 recommendations, suggests a sequence and timeline for action on each recommendation along with their subsidiary recommendations, and clearly identifies the involved parties.

Parting Thoughts

Maintaining a more predictable tax increase is an ultimate goal of good financial stewardship. A number of BFAC recommendations entail adopting financial policies that foster confidence in local government.

Implementation of BFAC recommendations will require education. BFAC stands ready to present its findings and recommendations to Brookline's Town Meeting Members, Select Board, School Committee, Town committees, and residents.

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BENJAMIN LUMMIS
INTERIM SUPERINTENDENT OF SCHOOLS

MARY ELLEN N. NORMEN
DEPUTY SUPERINTENDENT
FOR ADMINISTRATION AND FINANCE

Request for Grant Acceptance

February 6, 2020

Motion: School Committee Accepts the grant award as determined by the awarding authority for the grant listed below:

Source	Grant	Award	Assumption	FY20 Projected Balance/(Deficit)*	Account Number
Federal Grant Administered by the Special Education Planning and Policy Unit (SEPP)	Early Childhood Special Education Targeted Federal Program Improvement Grant – Grant 298	$10,000.00	Last awarded in FY17	$0	3220SEE2

*Any deficit or balance will be the responsibility of the Superintendent to adjust. Grant managers should not assume that the operating budget will have funding available to cover any over expenditures of grant awards.

7. Supplies and Materials: Items costing less than $5,000 per unit or having a useful life of less than one year.	Comments	Amount	Select a Primary Function
Other Instructional Materials (non-testing/assessment)	Materials in support of our Early Education Programs working with students on IEPs. Materials will include books for our 23 classrooms to support social and emotional learning, supplies to outfit break spaces in classrooms and common areas; materials and supplies to create "sensory kits" for children to build self regulation skills.	$4,750	Early Childhood Special Education Targeted Improvement (298)
Other Instructional Materials (non-testing/assessment)	Purchase of supporting instructional materials (puppets, cooperative games), materials to create a lending "Social Emotional" Backpack to be borrowed and brought home to support family engagement. Create a parent lending library to support home school connections with social and emotional learning. Purchase materials to implement Tucker Turtle Strategy.Purchase Social Emotional Curriculum Materials like Second Step.	$4,750	Early Childhood Special Education Targeted Improvement (298)
Other	Printing of supporting durable posters to display PBS Program Wide Expectations.	$500	Early Childhood Special Education Targeted Improvement (298)
Sub-Total		$10,000	

If "Other" has been selected above, you must provide details in the corresponding Comment sections.