

School Committee Finance Subcommittee

Tuesday, March 17, 2020

6:00 PM-8:00 PM

Remote

Finance Subcommittee members present: Susan Wolf Ditkoff (Chair), Sharon Abramowitz, Suzanne Federspiel, and David Pearlman.

Other School Committee members present: Helen Charlupski.

Staff present: Mary Ellen Normen, Nicole Gittens, Donna Chisholm, and Robin Coyne.

Others present: Advisory Committee School Subcommittee Chair Cliff Brown and members David Lescohier and Paul Warren.

Ms. Ditkoff called the meeting to order at 6:00 PM.

1) FY 2020 2nd Quarter Financial Report

Ms. Normen presented the March 2, 2020 FY 2020 2nd Quarter Financial Report (Attachment A). The report identifies sources of the projected deficit of approximately \$693,000, and steps being taken to end the year in balance. The Subcommittee discussed how the district's response to COVID-19 might impact the budget. Ms. Normen is tracking all expenses in the event the district can submit a request for assistance from the Town's Reserve Fund and/or Federal or State Emergency Funds. There may be some offsets, e.g., substitute costs. Ms. Normen intends to be ready to present preliminary cost projections during the March 26, 2020 School Committee meeting. It is possible that emergency planning efforts could include use of school facilities and personnel. Members should email Ms. Normen if they have additional questions.

2) Discussion of FY 2021 Budget

Ms. Normen referred to a chart showing the FY 2019-FY 2021 Override Budget Reconciliation (Attachment B). The Subcommittee discussed the plan going forward to reconcile the FY 2021 Budget, including getting input from School Committee members on items they might want to restore, reduce, or increase, e.g. additional resources for social-emotional learning. The Subcommittee discussed uncertainty around the potential budgetary impact of COVID-19, both in terms of additional expenses and loss of revenues. Ms. Normen agreed to prepare a more accessible version of the Budget Reconciliation document.

Ms. Normen referred to a chart showing the FY 2021 Preliminary Budget Reconciliation (Attachment C). The chart shows what is transferred under the Town-School Partnership. There should be further discussion regarding what happens when grants are reduced, i.e., whether the operating budget absorbs the costs or there is a reduction in services. Ms. Normen will check on the requirement that districts have a Student Opportunity Act Plan in place by April 1, 2020. She noted that the Capital Improvements Subcommittee's March 19, 2020 agenda includes discussion of the request of the Director of Public Buildings Charlie Simmons to increase funding for HVAC personnel and repairs and maintenance. Members requested information on the budgetary implications of reduced

building operation, e.g., reduction in utilities. Members discussed potential funding from the Student Opportunity Act (current estimate for Brookline is \$229,440).

3) Brookline Fiscal Advisory Committee (BFAC) Recommendations

The Subcommittee discussed next steps with regard to the BFAC Recommendations that impact the School Department (Attachment D). Members suggested the following: further consideration of how Administration & Finance might accomplish some of these objectives, including possible changes to workload and/or resources; that the Finance Subcommittee consider each recommendation and the general timeline and present the full School Committee with a set of recommendations; and discussion with the School Committee Chairs on whether these discussions should take place at the Subcommittee or full School Committee level.

4) Acceptance of Gift: Exercise Equipment

On a motion of Ms. Ditkoff and seconded by Dr. Abramowitz, the Finance Subcommittee voted unanimously, by roll call, to recommend that the School Committee vote to accept a gift, as shown in Attachment E.

4) Acceptance of Grants from the Massachusetts Department of Education and the Massachusetts Department of Housing and Community Development

On a motion of Ms. Ditkoff and seconded by Dr. Abramowitz, the Finance Subcommittee voted unanimously, by roll call, to recommend that the School Committee vote to accept grants, as shown in Attachment F.

5) Brookline Early Education Program (BEEP) Tuition

The next Finance Subcommittee meeting agenda will include discussion of Brookline Early Education Program (BEEP) tuitions. Ms. Normen will provide information on how the proposed rates compare to comparable districts and private schools.

6) Review/Approval of Finance Subcommittee Minutes

On a motion of Ms. Ditkoff and seconded by Ms. Federspiel, the Finance Subcommittee voted unanimously by roll call, to approve the minutes of the January 22, 2020 Finance Subcommittee meeting.

On a motion of Ms. Ditkoff and seconded by Ms. Federspiel, the Finance Subcommittee voted unanimously, by roll call, to approve the minutes of the February 6, 2020 Finance Subcommittee meeting.

The meeting adjourned at 8:00 PM.



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BENJAMIN LUMMIS
 INTERIM SUPERINTENDENT OF SCHOOLS

MARY ELLEN NORMEN
 DEPUTY SUPERINTENDENT
 FOR ADMINISTRATION & FINANCE

TO: School Committee
 Ben Lummis, Interim Superintendent

FROM: Mary Ellen Normen, Deputy Superintendent for Admin and Finance

DATE: March 3, 2020

RE: FY20 Budget Update: 2nd Quarter Report

The Public Schools of Brookline budget is anticipating continued work on balancing a preliminary structural deficit for FY20 of approximately \$693,294. Some of the items being identified are a result of FY20 personnel and expense budget changes, as well as changes in the known costs vs. budgeted costs as the fiscal year commences.

FY 20 Projected 2nd Quarter Budget Summary

ACCOUNT DESCRIPTION	FY 2020 ANNUAL Town Meeting	CHANGE FROM FY 2020 ATM	2ND QTR FY 2020 REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	Projection	(OVER)/ UNDER BUDGET
51 SALARIES	\$ 103,296,766	\$ 17,740	\$ 103,314,506	\$ 63,697,666	\$ 13,017	\$ 40,427,704	\$ (823,880)
52 OUTSIDE SERVICES	\$ 9,732,770	\$ 226,793	\$ 9,959,563	\$ 5,820,587	\$ 3,422,766	\$ 736,210	\$ (20,000)
53 SUPPLIES	\$ 1,799,606	\$ 134,327	\$ 1,933,933	\$ 1,026,476	\$ 260,151	\$ 647,306	\$ 0
55 OTHER CHARGES	\$ 1,280,371	\$ (316,665)	\$ 963,706	\$ 209,823	\$ 47,974	\$ 705,909	\$ (0)
56 UTILITIES	\$ 10,350	\$ -	\$ 10,350	\$ 4,643	\$ 5,707		\$ -
5A BUDGETTED CAPITAL	\$ 1,234,348	\$ (31,300)	\$ 1,203,048	\$ 945,981	\$ 25,952	\$ 231,115	\$ (0)
Expense Total	\$ 117,354,211	\$ 30,895	\$ 117,385,106	\$ 71,705,176	\$ 3,775,567	\$ 42,748,244	\$ (843,881)
Tuitions (SE 52)	\$ 717,523	\$ (177,523)	\$ 540,000			\$ 717,523	\$ (177,523)
Circuit Breaker (SEB3)	\$ 1,769,814	\$ 201,733	\$ 1,971,547	\$ 910,354	\$ 733,083		\$ 328,110
Offset Total	\$ 2,487,337	\$ 24,210	\$ 2,511,547	\$ 910,354	\$ 733,083	\$ 717,523	\$ 150,587
Grand Total	\$ 119,841,548	\$ 55,105	\$ 119,896,653	\$ 72,615,530	\$ 4,508,650	\$ 43,465,767	\$ (693,294)

FY 20 Revenue Budget Update/Status (\$30,895 Chapter 70 revenue and \$201,733 Circuit Breaker)

November 2019 Special Town Meeting appropriated an additional \$30,895 in Chapter 70 funds to the School Committee FY20 budget. In addition, the estimated Circuit Breaker funds received in July for FY19 special education claims increased \$201,733 post DESE audit and will be available to support Special Education Tuitions and Consulting services.

FY20 Known Deficit Issues (net \$693,294 Projected)

District Reserve balance +\$570,141 The district is currently holding back \$570,141 in the two Special Education Reserves. The balance of the \$475,000 budgeted in the Special Education Reserve is \$361,049. The Reserve is not being released due to the fact that Special Education needs are subject to change as students at this time of year begin to need 45 Day placements or go out of the district. The current Special Education Undesignated Position Reserve balance is holding at \$209,092. 1.0 of the 4.0 FTE that has been allocated (\$288,460) has been filled with the following:

FY20 Undesignated Positions	Account	PC # (Budget)	\$	FTE	FY20 Allocation	Account	PC # (Proposed)	\$	FTE	Location
Unit A - Position 1	327699-510151		\$ 72,115	1.00	Psychologist	317510-510153	317510103	\$ 15,202	0.20	Driscoll
Unit A - Position 2	327699-510151		\$ 72,115	1.00	OT Teacher	327699-510700	327699715	\$ 14,997	0.20	Pierce
Unit A - Position 3	327699-510151		\$ 72,115	1.00	Inclusion Facilitator	327610-510101	447	\$ 49,169	0.60	CCS
Unit A - Position 4	327699-510151		\$ 72,115	1.00						
			\$ 288,460	4.00				\$ 79,368	1.00	

If all or only a portion of the Reserves are needed, it will be used to offset the overall district deficit.

Personnel: (\$823,880)

Personnel costs are continuing to outstrip the budget along with position control due to previously funded grants positions transferring to the operating budget unfunded. Below is a listing of how less than a dozen decisions, or lack of execution, can create a very grave budget situation. Prior to the grant position situation being known, the decision to move these specific positions to the operating budget and adjust pay classifications, there were savings identified. Additional and ongoing analysis and monitoring of positions will be reported in the 3rd Quarter Report.

Unbudgeted Positions	FTE	\$	
OTL Staff – Grant support	2.000	\$197,526	Grant Indirect Costs do not cover expense
New Teacher Mentor	0.500	\$ 53,260	Budget reduction not executed
Math Specialist	1.000	\$106,520	Budget reduction not executed
Language Para	0.931	\$ 33,342	Budget reduction not executed
1.5 for 1 OSS trade	0.500	\$ -	No Cost Trade

2020 Individual Contracts Exceeded Budget

Across four positions (\$19,346 - Principal (2), Supt. Admin. Asst., Deputy Supt. Oss) there were unbudgeted salary increases that we were unaware of until we began our projections. In order to hire the most qualified candidates, two positions were purposely increased with identified salary savings from the transition of positions (\$35,545 - Director of Professional Development and Budget Analyst/Payroll Manager).

Implementation of Collective Bargaining Impacts outside of 2% salary reserve. This report does not show the impact of CBA agreements and what should be a reduction of bargaining funds available for other units (\$378,341).

Operating Budget: Leadership continues to monitor for unknown/unanticipated deficit issues

- Pre- programmed budget amount for Salary Savings \$(800,000).
- Substitutes and Leaves of Absences.
 - Substitute costs are significant concern for the balance of the FY: The Finance Team has not incorporated the full projection below into this analysis as typically, the substitute coverage should be covered by the unexpended balance in UNIT A lines as the primary use of this account is substitute teachers. However, we are monitoring the two cost impacts that are affecting the ability to forecast substitutes.
 - The first is the PARA classroom coverage of \$31 per day above their regular hourly pay. Often times it is helpful and appropriate to have PARAs perform the duties of a substitute IF a daily sub is not hired to backfill the PARA duties. One financial burden to this coverage is that a PARA will be paid \$15.50 (1/2 day) to cover anywhere from 20 minutes to half a school day when a teacher is at a meeting or otherwise out of the classroom for a short period of time.
 - What has been surprising is the Long Term Substitutes and Daily Substitutes over the last five years has outpaced the cost savings of teachers on leaves. More analysis is needed to determine the utilization of per diem substitutes and savings offsets from teachers on unpaid leave beyond the eight weeks Family Medical Leave Allowance.

FISCAL YEAR	2020	2019	2018	2017	2016
Original Budget	\$ 917,895	\$ 899,897	\$ 1,007,576	\$ 832,850	\$ 816,520
Revised Budget	\$ 917,895	\$ 899,897	\$ 1,007,576	\$ 910,123	\$ 816,520
Actual (Memo)	\$ 666,818	\$ 1,408,858	\$ 1,966,935	\$ 1,701,319	\$ 1,246,513
Encumbrances	\$ 642,252	\$ -	\$ -	\$ -	\$ -
Requisitions	\$ -	\$ -	\$ -	\$ -	\$ -
Available	\$ (391,175)	\$ (508,961)	\$ (959,359)	\$ (791,196)	\$ (429,993)
Percent Used		156.56	195.21	186.93	152.66

- All salary/personnel accounts are fully funded for support and services historically provided.
- The 3rd Quarter Report Personnel Update will address:
 1. Grant Personnel – Full reconciliation and identification of unfunded positions: Underway this month, the Budget Analyst/AP Manager is working with OTL and OSS grants administrative staff to complete FY19 final grant reports, update, and reconcile FY20 grants for personnel and expenses. A reporting of the unfunded positions will come to School Committee with transfer requests to support these positions through June 30. The unfunded positions will be placed on the FY21 FTE budget request list for School Committee action.
 2. Salary Savings: The Budget Analyst/Payroll Manager is working on reporting net salary savings of all positions that experienced turnover from the beginning of the fiscal year that were identically replaced. Positions that were modified, increased, or otherwise not a “1 for 1” will be separated into a different table similar to what was presented above.

Expenses

Operating Budget: Leadership continues to monitor for unknown deficit issues.

- Status of Special Education Tuition and Contracted Services (see attached) we are holding the balance of \$68,650 as unavailable to address unanticipated needs.
- Status of Special Education Transportation: A transfer of \$113,000 was required from the \$475k Contingency to fund additional and unanticipated expenses. A regular reconciliation of the Special Education Transportation budget continues to need funding for the balance of the school year. Unanticipated changes for FY 20 include:
 - 6 more total OOD placements
 - 3 more van monitors
 - churn in OOD placements were not closer to Brookline, so per diem costs went up more than just inflation
 - Summer transport did not prove to be cheaper than the year before, even with fewer ESY days in summer of FY20. We have not been able to reduce summer transportation costs in any of the last 4 years
- A new Foster Care Line item was established and requires a \$50,000 transfer. \$30,000 identified from Regular Education and \$20,000 is yet to be identified. The state will reimburse a portion of the foster care transportation expenses. Like the homeless reimbursement process, it is better to have this expense in its own line item to avoid confusion and minimize the chance of calculation errors and auditor findings. In the past these expenses were uncommon. FY20 has seen an increase in the number of Foster Care students requiring transportation.
- English Language Translation Budget: The table below shows how much the district has spent this fiscal year in translations and the purpose/source of the work. As of the second quarter the district has spent \$58,944.18 from a budget based on spending reports from the last couple of years, the Department Head anticipates needing an additional \$40,000 to support the demand through June 30, 2020. Special education needs alone range between \$60-\$75,000 a year. The 3rd Quarter Report will be incorporating a more up to date estimate as part of preparing for the fiscal year close.

Spending Analysis		
Special Education	\$ 30,450.95	51.66%
ELE	\$ 8,455.93	14.35%
District	\$ 9,127.73	15.49%
Program/School	\$ 7,749.31	13.15%
Other (Volance, ASL, STS.)	\$ 3,160.27	5.36%
	\$ 58,944.18	100.00%

Ongoing Budget Monitoring:

In order to prevent, curtail, or be forewarned about the scope and magnitude of the deficit the following are in place for fiscal year close:

1. Each unfilled position will be reviewed to determine if there is necessity to fill the position. The district will need to consider notifying employees who occupy unfunded FY20 positions that their position will end June 2020. A personnel freeze may be called for the balance of the school year for all positions that become vacant.

2. A supplies and materials budget will be frozen when or if the projected budget increases to over \$800k in the third quarter. This will impact the practice of advance supply purchases for the next school year.
3. All Operating Budget and State Grants will close for ALL spending, excluding regular compensation on May 1.
4. Federal Grants and Revolving Funds will close for ALL spending, excluding regular compensation on June 1.
5. All professional development workshops that will be conducted after May 1 will be encumbered against the workshop payroll account until such time as the sign in sheets are received by June 30 and paid through payroll. To date, \$13,000, has already been reserved.
6. Ongoing work to identify all additional compensation will continue. Each will be reviewed to confirm funding, ideally, prior to work being completed. If funding is not available, and it is a reoccurring expenditure, funding will be identified and added to the FY 20 budget.
7. Additional process, procedures, systems will be reviewed during the summer and training developed and delivered to administrative assistants and budget managers throughout the school year.

Change in Practice for FY20

It was initially planned that all Grants and Revolving Funds will be budgeted as part of the FY20 budget document to advance knowledge for unsupported expenditures by revenue. Going forward Grants will be monitored for impact on the level funded grant awards. Revolving Funds will be monitored, and fee increases requested for FY21 when and where warranted, or costs will need to be reduced. The second quarter report reflects the final indirect costs, personnel projections, and other grant and revolving fund revenue updates and share projected balances and any anticipated adjustments that will be needed to end the year in balance.

Revolving Funds: (\$38,430.67)

The School Committee voted in July to fund the final portion of the Food Service Revolving Funds deficit. Approximately \$257K of the \$300K was funded out of FY19 balances.

In addition, the district began the BACE assessment for use of School Buildings to be paid to the School Rental of Facility Account. The June 30 balance of the Rental of Facilities Account, approximately \$180,000, funds the Public Building Division's MINI CIP project in the FY21-26 Capital Improvement Plan.

Athletics will also be monitored to assure that the fund stays in balance and does not develop a deficit now that we have moved all but \$35,000 in coaching and leadership staff to the Operating Budget. The Revolving Fund can now better absorb the officials, transportation, and other expenses related to the number of students participating.



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CASEY NGO-MILLER
 DEPUTY SUPERINTENDENT FOR
 OFFICE OF STUDENT SERVICES

MICHAEL D'ONOFRIO
 FINANCE MANAGER FOR THE OFFICE THE
 OF STUDENT SERVICES

TO: Benjamin Lummis, Interim Superintendent of Schools, Mary Ellen Normen,
 Deputy Superintendent for Administration and Finance, Casey Ngo-Miller,
 Deputy Superintendent for the Office of Student Services

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

RE: 2nd Quarter Out of District Tuition Projection

DATE: January 10, 2020

The memo serves as the second quarter FY2020 Projection for Out of District Tuitions. The 1st Quarter report, showed projected expenditures of \$5,781,477 against a budget of \$5,850,127, leaving a surplus of \$68,650. Since that time, we have added one student (net), and seen a change in placement for others, leading to a slight deficit.

9000 Series	Programs with Other School Districts	FY2019 Budgeted Head Count	FY2019 Budget	FY2019 Actual	FY2020 Budgeted Head Count	FY2020 Budget	Q2FY2020 Projected Head Count	Q2FY2020 Projected	Variance (Head Count)	Variance \$
9100	Tuition to Mass. Schools	1	\$ 116,742	\$ 44,536	1	\$ 44,376	1	\$ 46,762	-	\$ (2,386)
9200	Tuition to Out-of-State Schools	3	\$ 165,316	\$ 250,626	4	\$ 254,326	2	\$ 298,863	(2)	\$ (44,537)
9300	Tuition to Non-Public Schools	3	\$ 4,187,258	\$ 5,039,486	62	\$ 5,417,857	61	\$ 5,319,014	(1)	\$ 98,843
9400	Tuition to Collaboratives	46	\$ 62,407	\$ 73,628	3	\$ 133,568	4	\$ 199,841	1	\$ (66,273)
Total		53	\$ 4,531,723	\$ 5,408,276	70	\$ 5,850,127	68	\$ 5,864,480	(2)	\$ (14,353)

The second quarter projection includes all students currently at out of district placements. While we continue to monitor potential additional outplacements (i.e.: 'The Watchlist'), the number of students currently placed out has stabilized.

To date, we have been able to manage this within our current budget. We have a slight surplus in other contracted services as of 12/31/2019, but this expense is highly variable based on the predictability of services provided, particularly in regards to 45-day placements and the need for evaluations in other languages.

As of the end of the 2nd Quarter, we have been able to absorb the slight deficit in out of district tuition costs for FY2020 using these funds. Additionally, we have not used any of the \$475,000 in the Special Education Reserve Fund budgeted in the Operating Budget.

We will continue to monitor the impact that new, unanticipated placements will have on the FY2021 Budget.

Other Factors/Concerns:

- As stated in the 1st Quarter Report, there are students who are placed unilaterally by their parents out of district without the Districts approval. That number has increased from 22 to 23 during the 2nd Quarter.
- The financial impact of new placements have a diminishing effect on the current years' budget as we move towards the end of the school year, but do result in a negative way on FY2021's budget if they have not been included before the budget is finalized.
- We continue to have no students in 45-day placements. Often, these lead to additional placements out of district, which has financial implications not only in the current year, but against next years' budget and, cumulatively, ones going forward.
- FY2021's budget projection includes anticipated Program Reconstruction costs for 8 students identified in those schools/programs. While these applications have not been approved yet by DESE, many of them are being heard in the month of January. The 3rd Quarter Report (and FY2021 Projection) will provide more information on this once it becomes available.

2018 Override	FY 19-FY 21 Override Budget			
	FY 21 Override Budget	FY 20 Change to Budget	FY 21 Modification from 4/2018 Projection	FY 21 Net Change from 4/2018 Plan
Revenue				
Base Level Revenue Available (base level; Tax Levy, Local Receipts, other Town revenue before additional funds from override and other fees/s)	\$3,634,634	-\$86,387	\$5,976,032	-\$315,279
New Revenue (additional funds projected by SB based on override and other fees/sources)	\$2,570,290			
Revenue Offsets (Circuit Breaker Reimbursement and Materials Fee)	\$22,152	-\$428,251	\$226,518	-\$223,885
Net New Revenue	\$6,227,076	-\$514,638	\$6,202,550	-\$539,164

Preliminary Base Budget Request (maintenance of effort)				
Personnel				
Collective Bargaining Agreements/Projections (2% COLA)	\$2,013,238		\$5,054,280	\$127,293
Collective Bargaining Agreements/Projections (3% Steps)	\$2,913,749			
Turnover Savings (Retirement/Resignation/Termination)	-\$675,000		-\$675,000	\$0
Expenses				
Benefits Reserve is initially set to \$0 and reflects in both budgets the net savings/reserve for FTE reductions and additions	\$209,902		\$209,902	\$0
Tuition Budget Reduction (Students Aging Out and/or returning to the district)	\$300,000	\$826,087	\$469,581	\$995,668
FY 20 Change to Legal Services		\$11,389	\$0	\$11,389
Total Base without Mandates or Maintenance of Effort	\$4,761,889	\$837,476	\$5,058,763	\$1,134,350

Enrollment Growth				
Personnel				
Classroom Staff (FY19 = 10, FY20 = 10, FY21= 15, FY22 = 17, FY 23 = 5) = Avg 21 students	\$1,061,208		\$0	-\$1,061,208
Nurse, Guidance, ELL/Other (3 Unit A per each year - avg \$68k + COLA) - Sustains Ratios	\$212,242		\$212,242	\$0
Maintain Educational Leader Ratio of 250:1 (Non-override: Lawrence VP, BHS Assoc Dean. Override Budget adds: FY 20 1.0 Assoc Head Master and FY 21 0.8 BHS Assoc Dean due to enrollment increases)	\$96,000		\$0	-\$96,000
Expenses				
Transportation (Mandated In-District Special Education and Contract Increases)	\$3,575	\$59,307	\$590,343	\$646,075
Transportation (Regular Ed Contract Increase)	\$55,179		\$42,399	-\$12,780
FY 20 Change to Legal Services		\$11,389	\$0	\$11,389
Total Enrollment Growth	\$1,428,204	\$70,696	\$844,984	-\$512,524

Strategic New Investments				
Personnel				
Professional Development: Override Budget Sr Dir Equity and embedded PD for Unit A		-\$80,000	\$75,000	-\$5,000
Athletics Staffing Moved from Revolving Fund		\$416,346	\$0	\$416,346
Expenses				
Professional Development: Override Budget Sr Dir Equity and embedded PD for Unit A		-\$80,000	\$0	-\$80,000
Building Services (2 Clark Rd)			\$112,251	\$112,251

2018 Override	FY 19-FY 21 Override Budget			
	FY 21 Override Budget	FY 20 Change to Budget	FY 21 Modification from 4/2018 Projection	FY 21 Net Change from 4/2018 Plan
Supplies and Materials - Original \$621k would remove supply lists sent home and expand with enrollment (\$50-\$135 range per pupil, by grade level); the \$89k remaining minimally addresses enrollment and price increases of supplies already provided by PSB	\$36,983	-\$531,870	\$0	-\$568,853
Subtotal Strategic New Investments	\$36,983	-\$275,524	\$187,251	-\$125,256
Total New Investments to Operating Budget Over/(Under) Budget	\$6,227,076	-\$275,524	\$6,090,998	\$496,570
Total New Revenue Available/(Unavailable)	\$0	-\$239,114	\$111,552	-\$1,035,734
Total Budget Request	\$126,824,346		\$126,072,360	-\$751,986
Net Reduction in Plan- page 25 of the FY 2020 Budget Document (4/4/2019).		-\$514,638	\$6,202,550	-\$539,164

Town Meeting Appropriation	\$123,886,606	\$123,361,138	-\$525,468
Tuition and Materials Fee Offset	\$739,675	\$739,675	\$0
Circuit Breaker Offset	\$1,688,705	\$1,971,547	\$282,842
Other Revenue Offsets	\$509,360	\$0	-\$509,360
Total Operating Budget	\$126,824,346	\$126,072,360	-\$751,986

Town Meeting Appropriation/Request

Program	FY 20 STM	Town/School Partnership 2/13/20	Town/School Partnership Variance to Interim Supt Rec	Town/School Partnership Variance from FY 20 Special Town Meeting (\$)	Town/School Partnership Variance from FY 20 Special Town Meeting (%)
Town Meeting Appropriation					
General Fund Appropriation	\$ 117,385,106	\$ 123,361,138	\$ (101,000)	\$ 5,976,032	5.1%
Special Revenue Funds (Offset to General Fund Operating Budget)					
Tuition and Fees	\$ 717,523	\$ 739,675	\$ -	\$ 22,152	3.1%
Facility Rental					
Circuit Breaker Funding	\$ 1,769,814	\$ 1,971,547	\$ 60,733	\$ 201,733	11.4%
Revolving Fund Reimbursement	\$ -				
Other Revenue	\$ -				
Transfer to Municipal Departments					
Transfer to Voc Tech Tuition and Transportation					
Total Revenue:	\$ 119,872,443	\$ 126,072,360	\$ (40,267)	\$ 6,199,917	5.2%
Operating Budget					
Personnel	\$ 104,045,184	\$ 109,099,464	0	\$ 5,054,280	4.9%
Services	\$ 11,502,584	\$ 12,755,650	-112251	\$ 1,253,066	10.9%
Supplies	\$ 1,799,606	\$ 2,046,884	112251	\$ 247,278	13.7%
Other	\$ 1,280,371	\$ 1,147,837	0	\$ (132,534)	-10.4%
Utilities	\$ 10,350	\$ 10,350	0	\$ -	0.0%
Capital	\$ 1,234,348	\$ 1,203,048	0	\$ (31,300)	-2.5%
Total Operating Budget	\$ 119,872,443	\$ 126,263,233	\$ -	\$ 6,390,790	5.3%
* Transfer to Municipal Departments					
Operating Expenses for Leased Property (2 Clark Rd, Temple Emeth)					
DPW - Parks (Playgrounds, Groundskeeping)		\$ 41,000		Transferred under Town/School Partnership Allocation	\$ 252,922
Building Department (Utilities) (removed as part of T/S Split)		\$ 151,922			
Building Department (Maintenance)		\$ 35,000			
Schools (Custodial and Moving)					
Insurance		\$ 15,000			
Information Technology (infrastructure/wiring)		\$ 10,000			
Total Transfer to Municipal Departments	\$ -	\$ -	\$ -		
Total Expenses	\$ 119,872,443	\$ 126,263,233	\$ -	\$ 6,390,790	5.3%
Over/(under) Revenue	\$ -	\$ (190,873)	\$ (40,267)	\$ (190,873)	
Estimated Impact of Level Funded Grants (shortfall)		\$ 138,410	\$ -	\$ 138,410	
Impact of Declining Poverty Level on Title 1 Grant - 2/5/20 Notice		\$ 242,000	\$ 242,000	\$ 242,000	
Student Opportunity Act - Will Know requirement Feb 10		\$ 229,440	\$ 229,440	\$ 229,440	
Circuit Breaker Transportation Reimbursement 2/5/20 DESE Update		\$ (100,000)	\$ (100,000)	\$ (100,000)	
Public Building Division - HVAC Personnel		\$ 225,000	\$ -	\$ 225,000	
Public Building Division - Maintenance and Repair of School Buildings		\$ 100,000	\$ -	\$ 100,000	
Recreation - Intramurals (Removed for FY 22 Planning)			\$ -		
		\$ 834,850	\$ 371,440	\$ 834,850	
		\$ (1,025,723)	\$ (411,707)	\$ (1,025,723)	

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.

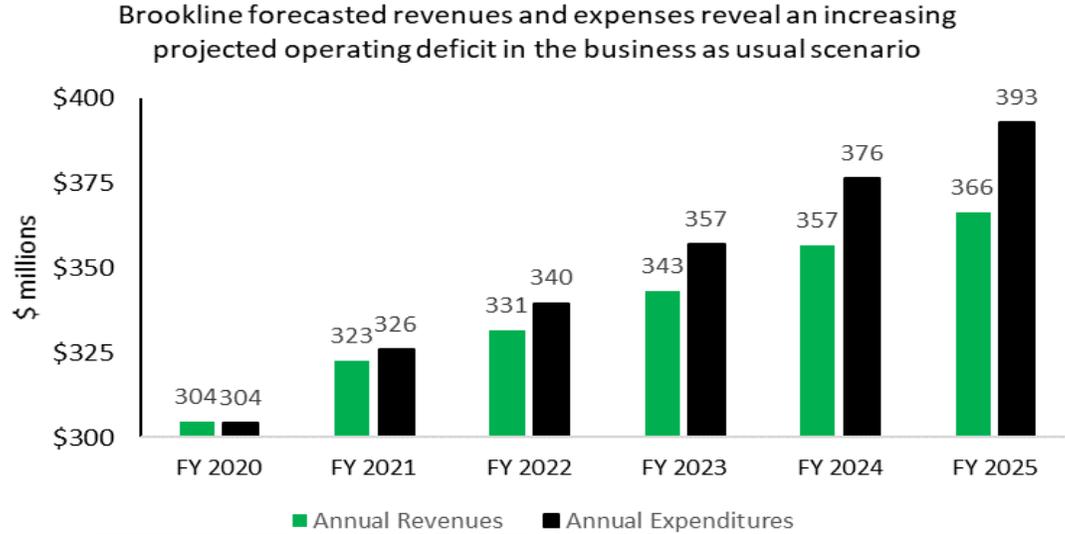
As was the case in both the 2004 and 2011 Fiscal Policy Review Committees, BFAC was asked to “focus on the general fiscal health of the community, and not conduct evaluations of individual programs or budget line items.”

Status Quo is Unacceptable

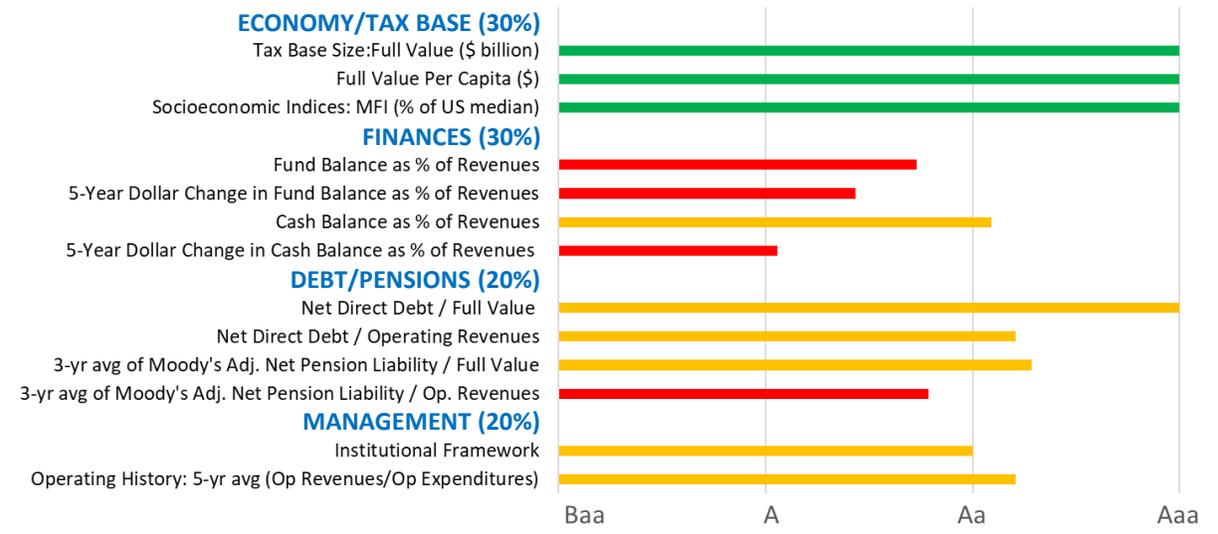
- The Town of Brookline faces significant financial challenges:
 - Expense growth unsustainably exceeds revenues.
 - Planned and recently commenced capital projects raise our projected outstanding debt by \$550-\$700 million, requiring additional debt exclusions.
 - “Rainy day” reserve fund is more than \$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?

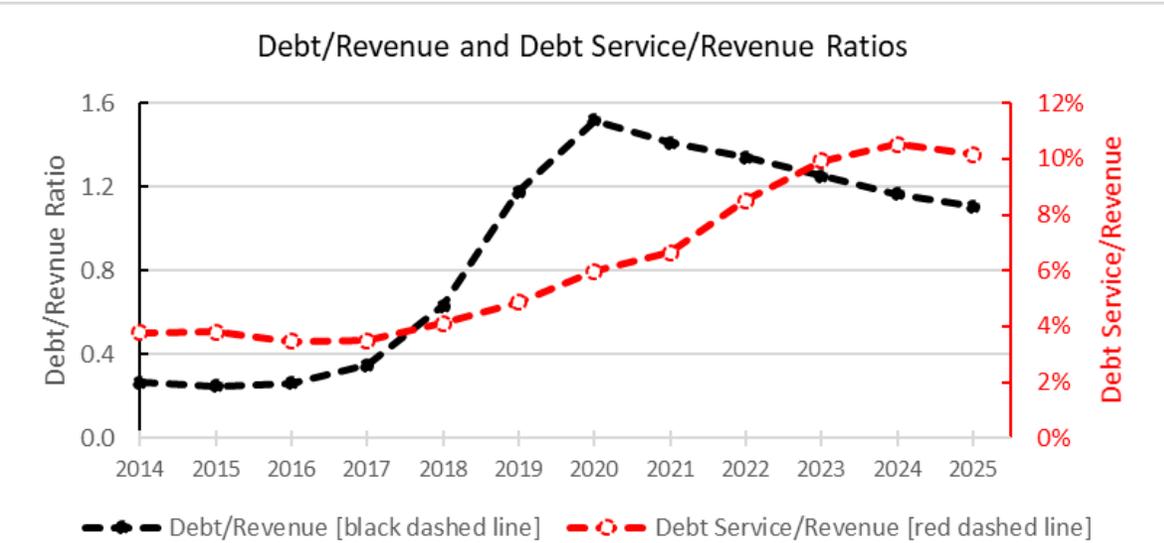
A growing budget gap: Brookline's forecasted expenses increasingly exceed its forecasted revenues



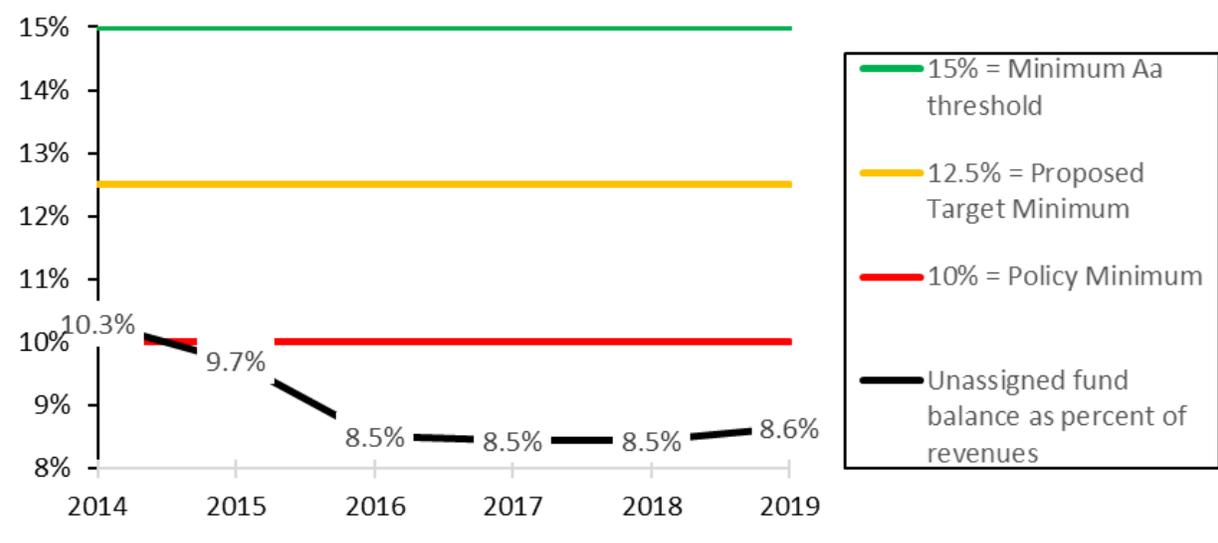
Rating concerns: Brookline's AAA Moody's rating is under pressure as most of its elements are rated Aa or A



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 overstressing 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.

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 ($0.33x < n < 0.67x$) 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.



THE PUBLIC SCHOOLS OF BROOKLINE
BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2425

BENJAMIN LUMMIS
INTERIM SUPERINTENDENT OF SCHOOLS

MARY ELLEN NORMEN
DEPUTY SUPERINTENDENT
FOR ADMINISTRATION AND FINANCE

Request for Gift Acceptance

February 26, 2020

The School Department requires specific authorization for acceptance of gifts.

School Committee Action Requested: Please accept the following donation:

<u>Donor</u>	<u>Recipient</u>	<u>Amount</u>	<u>Reason</u>	<u>Account Number</u>
Jennifer & Geoff Hunt	BHS Health and Fitness Department	Exercise Equipment	Please see attached email.	NA

Motion: Accept the above listed gift for school department use.



Donna Chisholm <donna_chisholm@psbma.org>

Fwd: Donation of Exercise Equipment - Zr8 Runner

Kelli McDermott <kelli_mcdermott@psbma.org>
To: Donna Chisholm <donna_chisholm@psbma.org>
Cc: Carlyn Zaniboni Uyenoyama <carlyn_uyenoyama@psbma.org>

Wed, Feb 5, 2020 at 8:00 AM

Hi Donna. See email below that was sent to Anthony Meyer.
Thank you!
Kelli

----- Forwarded message -----

From: Jennifer Hunt [REDACTED]
Date: Tue, Jan 21, 2020 at 9:22 AM
Subject: Fwd: Donation of Exercise Equipment - Zr8 Runner
To: Anthony Meyer <anthony_meyer@psbma.org>

Hi Anthony,
Hope you had a nice long weekend. Sorry to bother you with this, but I just learned that Tina Bozeman is no longer with BHS. We'd like to donate a piece of exercise equipment to BHS. Can you let me know who I should speak with about it?

Thanks,

- Jennifer
[REDACTED]

Sent from my iPhone

Begin forwarded message:

From: Jennifer Hunt [REDACTED]
Date: January 4, 2020 at 11:54:01 AM EST
To: tina_bozeman@psbma.org
Cc: [REDACTED]
Subject: Donation of Exercise Equipment - Zr8 Runner

Hi Ms. Bozeman,

Our sons attend BHS ('21 and '23) and we are reaching out because we have a piece of commercial grade, home exercise equipment that we'd like to donate to BHS Health and Fitness Dept, if you feel it meets your needs.

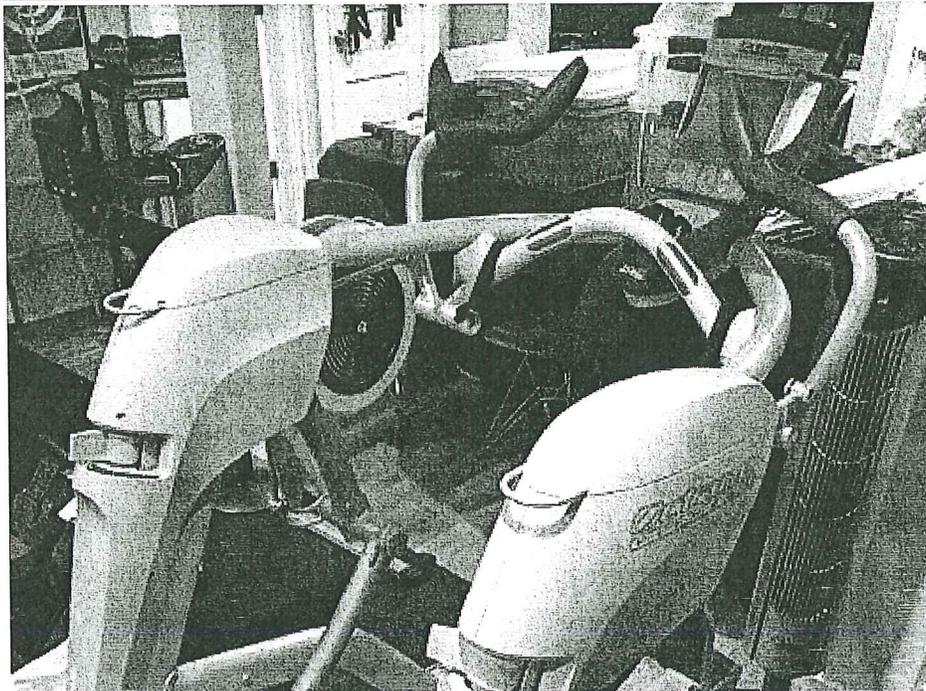
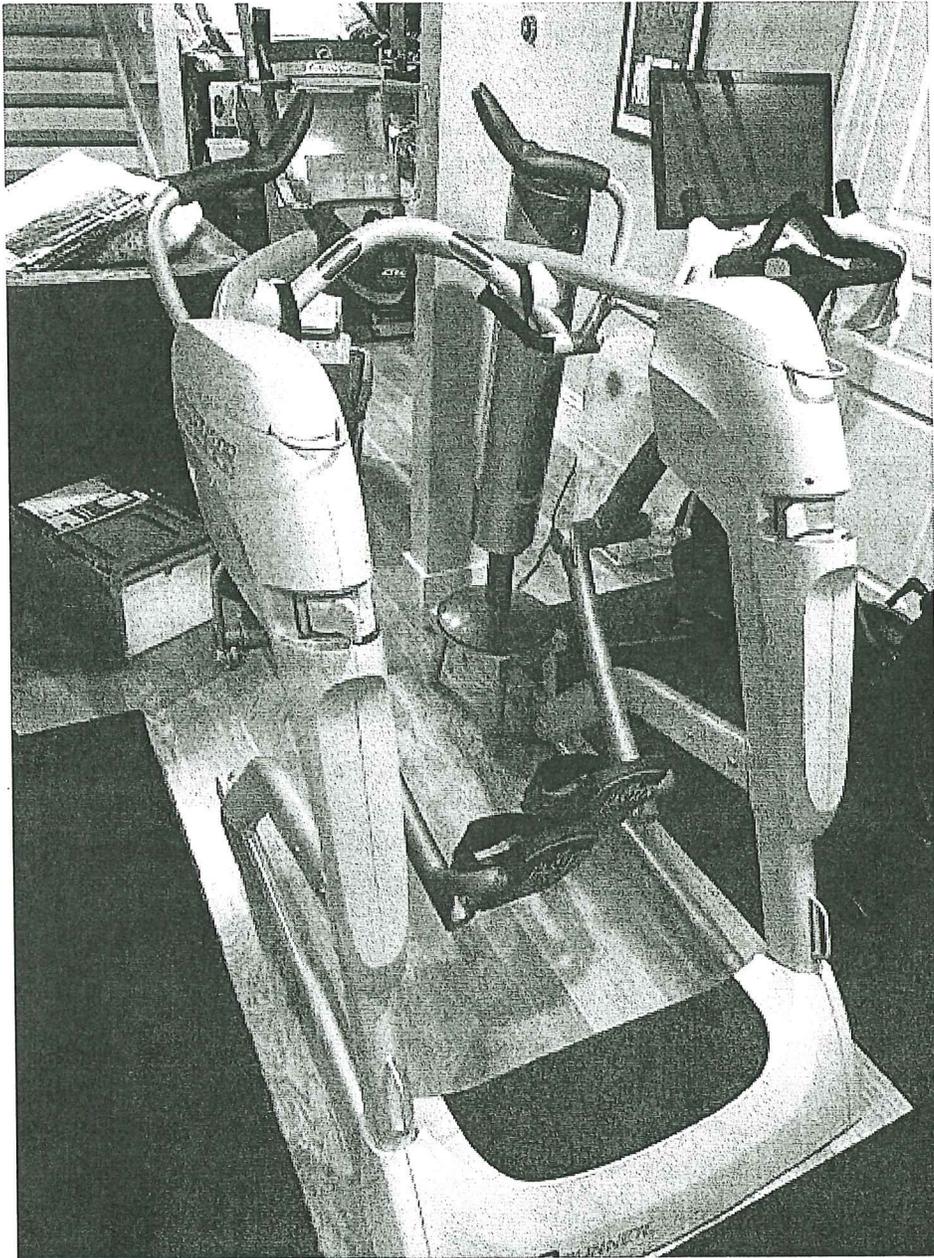
It is a Precor Octane ZR8 Zero Runner. A link to the specs and description is below, along with a few photos. It doesn't take up too much space and runs without electricity. It's only been used for ~100 miles and has nothing wrong with it - we just don't use it as we had hoped.

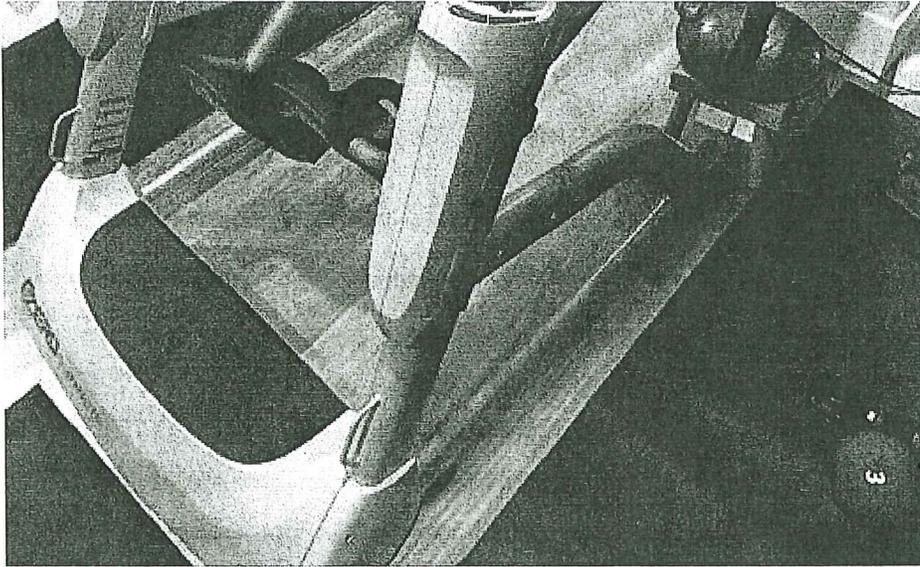
Please let us know if this is something that would be useful and we can figure out a time to bring it over.

Thanks,
Jennifer & Geoff Hunt

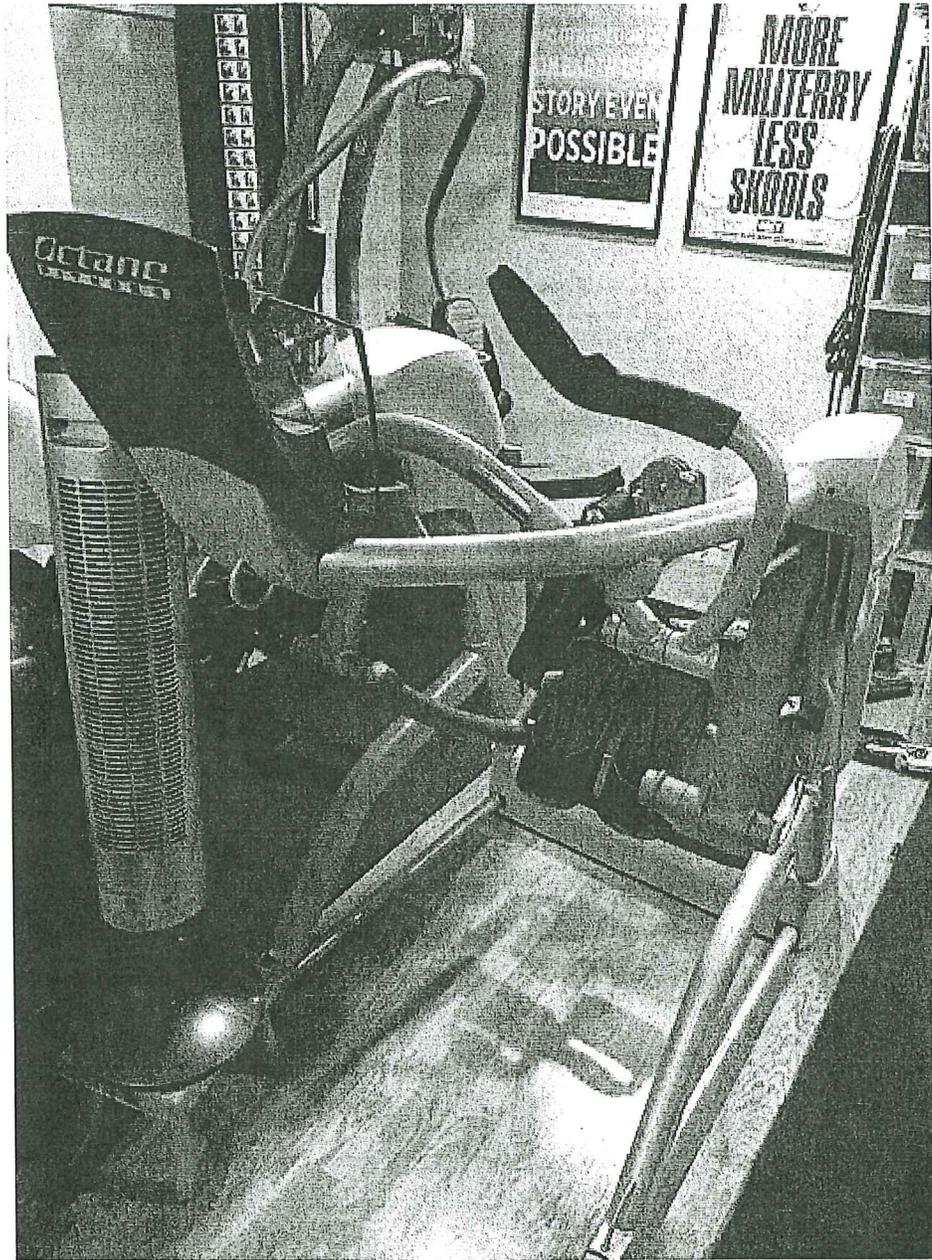
https://www.precorhomefitness.com/octane-zr8-zero-runner/?matchtype=&network=g&device=c&adposition=1o1&keyword=&campaign=1581562064&adgroup=pla-296294991730&gclid=EAlaIqobChMlyZXqmZLQ3gIvS8DICH2g2A0XEAYASABEgK7bvD_BwE

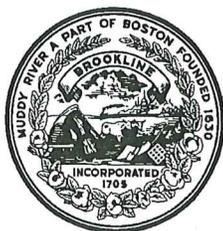
Sent from my iPhone











THE PUBLIC SCHOOLS OF BROOKLINE
 BROOKLINE, MASSACHUSETTS 02445

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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 26, 2020

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

<u>Source</u>	<u>Grant</u>	<u>Award</u>	<u>Assumption</u>	<u>FY20 Projected Balance/(Deficit)*</u>	<u>Account Number</u>
MA Department of Education	ASOST 528	\$840 – fiscal 2020 \$480 – fiscal 2021	Steps to Success, Inc. invoiced for salary expenditures	\$0	
MA Department of Education	ASOST 530	\$620 – fiscal 2020 \$990 – fiscal 2021	Steps to Success, Inc. invoiced for salary expenditures	\$0	
MA Department of Housing and Community Development	Community Services Block Grant	\$12,600 – fiscal 2020 \$2,800 – fiscal 2021	Steps to Success, Inc. invoiced for salary expenditures	\$0	

*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.

Grant Award Memo

To: Public Schools of Brookline

From: Steps to Success, Inc.

Date: December 31, 2019

Re: ASOST 528

This memo is to inform Public Schools of Brookline that Steps to Success, Inc. has been awarded an ASOST grant through the Commonwealth of Massachusetts' Department of Education in the total amount of \$47,000. The terms of the award are to implement a Teen Advantage extended learning program at the Pierce/Lawrence Schools between January – June 2020, add a third classroom to the Summer Connections program, a career development program for rising 8th-9th graders in July 2020, and host an April vacation STEM camp for boys.

The grant award includes \$840 in salaries for PSB STS EM Advisors through June 30, 2020 and an additional \$480 in July-August 2020. PSB STS Advisors whose salaries are included in the project budget are being requested to refer and support students before and during the April vacation camp and the Summer Connections program (the 4 STS PSB Advisors in the elementary schools STS serves).

Steps to Success, Inc. will inform the PSB as to the frequency of requested MUNIS reports, in accordance with the State's reimbursement schedule.

We look forward to working in partnership with the district to bring this program to fruition on behalf of our students and families.

If you have any questions, please do not hesitate to contact Shoma Haque at shaque@stepstosuccessbrookline.org or 617-699-7915.

Grant Award Memo

To: Public Schools of Brookline

From: Steps to Success, Inc.

Date: January 28, 2020

Re: ASOST 530

This memo is to inform Public Schools of Brookline that Steps to Success, Inc. has been awarded an ASOST grant through the Commonwealth of Massachusetts' Department of Education in the total amount of \$30,000. The terms of the award are to implement a service learning curriculum in the Teen Advantage extended learning program at the Lincoln and Coolidge Corner Schools between January – June 2020, and the Summer Connections program, a career development program for rising 8th-9th graders in July 2020.

The grant award includes \$420 in salaries for 2 PSB EM Advisors at Coolidge Corner and Lincoln Schools and \$200 for the Senior Director of Programs, between January 1 - June 30, 2020. In addition, between July 1-August 30, 2020, the grant award includes \$840 for the 4 PSB EM Advisors at the Coolidge Corner, Lincoln, Lawrence, and Pierce Schools, and \$150 for the Senior Director of Programs. Any staff whose salaries are included in the project budget are being requested to attend Partnership meetings between Brookline Housing authority, PSB, and STS, Inc. (the Senior Director of Programs) and refer and support students before and during the Teen Advantage and Summer Connections program (the STS PSB Advisors in the elementary schools STS serves).

Steps to Success, Inc. will inform the PSB as to the frequency of requested MUNIS reports, in accordance with the State's reimbursement schedule.

We look forward to working in partnership with the district to bring this program to fruition on behalf of our students and families.

If you have any questions, please do not hesitate to contact Shoma Haque at shaque@stepstosuccessbrookline.org or 617-699-7915.

Grant Award Memo

To: Public Schools of Brookline

From: Steps to Success, Inc.

Date: January 28, 2020

Re: Community Services Block Grant

This memo is to inform Public Schools of Brookline that Steps to Success, Inc. has been awarded a Community Services Block Grant through the Commonwealth of Massachusetts' Department of Housing and Community Development in the amount of \$40,000. The terms of the award are to create a post-secondary pathway program for low-income BHS students who are not college-bound, to support them in the creation of a post-secondary plan.

The grant award includes \$15,400 in salaries for PSB High School staff, including, but not limited to, PSB HS Advisors, with \$12,600 allocated between October 1, 2019 – June 30, 2020 and \$2800 allocated between July 1 – August 30, 2020. Any staff whose salaries are included in the project budget are being requested to help identify applicable resources and programs, identify students for the program, enroll at least 15 students, ensure student attendance, attend the workshops, and help achieve grant goals, e.g. ensuring at least 75% of those students have created a post-secondary plan by graduation.

Steps to Success, Inc. will inform the PSB as to the frequency of requested MUNIS reports, in accordance with the State's reimbursement schedule.

We look forward to working in partnership with the district to bring this program to fruition on behalf of our students and families.

If you have any questions, please do not hesitate to contact Shoma Haque at shaque@stepstosuccessbrookline.org or 617-699-7915.