School Committee Finance Subcommittee  
Tuesday, May 19, 2020  
5:00 PM-7:00 PM  
Remote by Webex Event

Finance Subcommittee members present: Susan Wolf Ditkoff (Chair), Sharon Abramowitz, Suzanne Federspiel, and David Pearlman.  
Other School Committee members present: Helen Charlupski, Jennifer Monopoli, and Barbara Scotto.  
Staff present: Mary Ellen Normen, Casey Ngo-Miller, Donna Chisholm, and Robin Coyne.  

Ms. Ditkoff called the meeting to order at 5:00 PM.

1) FY 2020 and FY 2021 Budget Development  
Ms. Normen provided an update on the FY 2020 projected deficit, currently estimated at $1,515,131 (Attachments A and B) and outlined the steps being taken to close the FY 2020 budget. She noted year-end savings from expense accounts already applied, which total $2,067,490, and include the following: Athletics $284,085; Spring Stipends $100,000; Intramurals $12,931; Substitutes $20,450; Contracted Services $477,990; Supplies $512,685; Other Charges $503,700; and Capital Equipment $155,649 (Attachment C). Ms. Normen summarized FY 2020 COVID-19-related expenses (total $2,367,567), and possible federal, state, and local funding sources (Attachment D).

School Committee Comments/Questions:  
• Need to employ multiple strategies at the same time in order to end the year with a balanced budget.  
• Do not want to make personnel reductions that don’t end up not being necessary.  
• Will any of the proposed actions help mitigate issues in the upcoming year(s)?  
• When will the district know the extent of federal and state reimbursements for COVID-19-related costs?  
• Need to more thoroughly review what is included in the 52, 53, and 55 Budget Categories.  
• Need to close out FY 2020 encumbrances as quickly as possible.

Ms. Normen provided an update on FY 2021 Budget Development. She provided an overview of the May 15, 2020 Town-School Partnership meeting (Attachments E and F). The FY 2021 net deficit is currently estimated at $6,290,739.

School Committee Comments/Questions:  
• There are many unknowns at this point, and the plans will likely evolve after the School Budget is set in June. Town Meeting votes a total appropriation for the School Department.
The decision to reopen schools and what would be needed to protect health and safety is a public health issue. The district needs to determine under what circumstances, a hybrid opening would be possible, what it would cost, and how it would be funded. Funds should not be diverted from teaching and learning for this purpose.

- Need input from the community on the model for the upcoming school year.
- Important to know what neighboring districts will be doing in the upcoming school year.
- Need to understand what the curriculum will include for the upcoming school year, and what will be required in terms of planning, professional development, resources, and staffing.

The Subcommittee discussed the FY 2021 Budget development schedule, including Budget presentations on May 27, 2020 and June 1, 2020, and a public hearing on June 4, 2020.

2) Review/Approval of the May 11, 2020 Finance Subcommittee Minutes
On a motion of Ms. Federspiel and seconded by Mr. Pearlman, the Finance Subcommittee voted unanimously (by roll call) to approve the May 11, 2020 Finance Subcommittee meeting (9:00 AM) minutes.

On a motion of Ms. Federspiel and seconded by Mr. Pearlman, the Finance Subcommittee voted unanimously (by roll call) to approve the May 11, 2020 Finance Subcommittee meeting (10:30 AM) minutes.

The meeting adjourned at 7:00 PM.
### Operating Budget

<table>
<thead>
<tr>
<th>Projected Year End</th>
<th>Original Approp</th>
<th>Transfers/Adjustments</th>
<th>Revised Budget</th>
<th>YTD Expended</th>
<th>Enc/Req</th>
<th>Balance Available 5/19/20</th>
<th>5/20-6/30 Projection</th>
<th>(Over)/Under Available Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Budget</strong></td>
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<td>$1,915,854</td>
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<td>$251,668</td>
<td>$512,685</td>
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<td>$84,315</td>
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<tr>
<td>55 Other Charges</td>
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<td>56 Utilities</td>
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<tr>
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### Special Revenue Offset Accounts (Revolving Funds & Grants)

<table>
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<tr>
<th>Projected Year End</th>
<th>Original Approp</th>
<th>Transfers/Adjustments</th>
<th>Revised Budget</th>
<th>YTD Expended</th>
<th>Enc/Req</th>
<th>Balance Available 5/19/20</th>
<th>5/20-6/30 Projection</th>
<th>(Over)/Under Available Funds</th>
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<td>56 Utilities</td>
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<tr>
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### Budget Summary As Presented

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<tr>
<th>Projected Year End</th>
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<th>Transfers/Adjustments</th>
<th>Revised Budget</th>
<th>YTD Expended</th>
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<th>Balance Available 5/19/20</th>
<th>5/20-6/30 Projection</th>
<th>(Over)/Under Available Funds</th>
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</thead>
<tbody>
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<td>$512,685</td>
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<td>$19,300,273</td>
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<td>Town Appropriation</td>
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<td>Circuit Breaker</td>
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<td>$1,971,547</td>
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<td>Total Revenue</td>
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$ - $ - $ (99,237,938) $ (2,843,574) $ (19,300,273) GAP

as of
### Public Schools of Brookline FY 2020 Budget Update May 14, 2020

<table>
<thead>
<tr>
<th>Total Year End Projection (E+F+H)</th>
<th>(Over)/Under Budget</th>
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<tr>
<td>$104,008,653</td>
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<td>$10,017,951</td>
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<td>$2,000,169</td>
<td>$(84,315)</td>
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<tr>
<td>$302,771</td>
<td>$503,700</td>
</tr>
<tr>
<td>$10,350</td>
<td>$-</td>
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<tr>
<td>$1,044,999</td>
<td>$155,649</td>
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<tr>
<td>$117,384,894</td>
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<tbody>
<tr>
<td>$2,025,343</td>
<td>$(1,515,343)</td>
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<td>$1,971,547</td>
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<tr>
<td>$3,996,890</td>
<td>$(1,515,343)</td>
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**FOOD SERVICE DEFICIT**

PROJECTED HIGHER THAN EXPECTED DUE TO CURRENT $1.7M REVENUE SHORTFALL

Held for OSS confirmation of need

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<table>
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<tr>
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<tr>
<td>$106,033,997</td>
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<td>$11,989,498</td>
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<td>$302,771</td>
<td>$503,700</td>
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<td>$10,350</td>
<td>$-</td>
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<tr>
<td>$1,044,999</td>
<td>$155,649</td>
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<tr>
<td>$121,381,784</td>
<td>$(1,515,131)</td>
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4th Qtr
Projection

$ 117,385,106
$  510,000
$  1,971,547

$ 119,866,653

$ (1,515,131) $  (0)

5/19/2020
## Public Schools of Brookline FY 2020 Budget Update May 14, 2020

### Year End Projection

<table>
<thead>
<tr>
<th>Year End Projection</th>
<th>$</th>
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<tbody>
<tr>
<td><strong>51 Salaries</strong></td>
<td><strong>$18,056,639</strong></td>
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<tr>
<td>Estimated June Payrolls</td>
<td>$9,734,040</td>
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<tr>
<td>Unknown Unantiipated Add Comp (Stipends, unsubmitted hours/days,etc)</td>
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<tr>
<td>Accrual Buy Back</td>
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<td>Estimated Payroll remaining for May</td>
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<td>Non- Aligned COLA (2%)</td>
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<td>BEU 1.5% Pay Increase MOA</td>
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<tr>
<td>Custodial Double Pay for Cleaning (Total Paid to date: May 14 - June 30)</td>
<td>$91,582 Balance unpaid</td>
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<tr>
<td>Re-Open for Employee work and closing</td>
<td>$788,667 Food Service Budget Deficit</td>
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<tr>
<td>Food Service Pay for Lunches (COVID-19)</td>
<td>$711,391</td>
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<tr>
<td>Revolving Funds Deficits (BEEP) Suspension of Tuition April/May/June</td>
<td>$62,885 Reduced for double count</td>
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### Year End Projection (unbooked) $646,634

<table>
<thead>
<tr>
<th>Year End Projection (unbooked)</th>
<th>$646,634</th>
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<tbody>
<tr>
<td>Simmons College - UnPaid Bill</td>
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<td>EDCO Settlement</td>
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<td>Reallocating Expenses for software and training that is now needed due to closure</td>
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<td>Special Education Contract Reserve</td>
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<td>Cricuit Breaker Eligible Services</td>
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### Year End Projection (unbooked) $597,000

<table>
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<tr>
<th>Year End Projection (unbooked)</th>
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<td>Unknown Unantiipated Supplies and Materials without POs</td>
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<td>Estimated Products on hand consumed by accelerated cleaning, disinfecting and hand washing =</td>
<td>$105,000 Orders Pending</td>
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<tr>
<td>Estimated School Requisitions and Quotes over last 3 weeks, some quotes still in transit =</td>
<td>$42,000</td>
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### 55 Other Charges

### 56 Utilities

### 5A Budgeted Capital

<table>
<thead>
<tr>
<th>Estimated Expenditures reserved for Projection</th>
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<td>$960,845</td>
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Year End Savings from Expense accounts already applied

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Athletics</td>
<td>$284,085</td>
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<tr>
<td>Spring Stipends</td>
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<td>Intramurals</td>
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<td>Substitutes</td>
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<tr>
<td>Contracted Services</td>
<td>$477,990</td>
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<tr>
<td>Supplies</td>
<td>$512,685</td>
</tr>
<tr>
<td>Other Charges</td>
<td>$503,700</td>
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<tr>
<td>Capital Equipment</td>
<td>$155,649</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,067,490</strong></td>
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<tr>
<td>Description</td>
<td>March 12 - April 6</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------</td>
<td>--------------------</td>
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<tr>
<td>Custodians double time charged to COVID-19; Rental Deficit</td>
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<tr>
<td>Food Service Partial COVID 19 Partial Operating Deficit</td>
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</tr>
<tr>
<td>Instructional Supplies and Materials</td>
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</tr>
<tr>
<td>Reallocation Expenses for software and training that is now needed due to closure</td>
<td></td>
</tr>
<tr>
<td>($200,000 in the requisition queue waiting for approval &amp; 300k for unknowns or FY21 Prepurchase requirements) This will reduce as expenditures are made.</td>
<td></td>
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<tr>
<td>Operations Supplies and Materials</td>
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</tr>
<tr>
<td>Estimated Products on hand consumed by accelerated cleaning, disinfecting and hand washing =</td>
<td>$35,000</td>
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<tr>
<td>Estimated School Requisitions and Quotes over last 3 weeks, some quotes still in transit =</td>
<td>$14,000</td>
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<tr>
<td>Other Unknowns</td>
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<tr>
<td>Revolving Funds Deficits ( BEEP)</td>
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<tr>
<td>Revolving Funds Deficits ( Rental of Facilities)</td>
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<tr>
<td>Total Estimated Need for Reserve Fund Transfer</td>
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$1,356,301 CARES ACT
$1,060,267 FEMA
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<tr>
<td>Town Meeting Appropriation</td>
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<tr>
<td>General Fund Appropriation</td>
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<td>$(6,280,549)</td>
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<td>Special Revenue Funds (Offset to General Fund Operating Budget)</td>
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<td>Tuition and Fees</td>
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<td>Facility Rental</td>
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<td>Circuit Breaker Funding</td>
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</tr>
<tr>
<td>Other Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer to Municipal Departments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer to Voc Tech Tuition and Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$ 119,872,443</td>
<td>$ 126,824,345</td>
<td>$ 125,937,685</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$(6,380,549)</td>
</tr>
</tbody>
</table>

| Operating Budget                             |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Personnel                                    | $ 104,045,184 | $109,805,819              | $109,099,464                                | $ 108,101,256                                                      | $ 4,056,072                    | 3.90%                                                               |                   |                     |
| Services                                     | $ 11,502,584 | $ 12,248,617              | $ 12,755,650                                | $ 12,755,650                                                      |                               | 10.90%                                                              |                   |                     |
| Supplies                                     | $ 1,799,606 | $ 2,116,617              | $ 2,046,884                                 | $ 2,019,884                                                       |                               | 12.20%                                                              |                   |                     |
| Other                                        | $ 1,280,371 | $ 1,288,570              | $ 1,147,837                                 | $ 1,147,837                                                       |                               | -10.40%                                                             |                   |                     |
| Utilities                                    | $ 10,350   | $ 10,350                 | $ 10,350                                    | $ 10,350                                                          |                               | 0.00%                                                               |                   |                     |
| Capital                                      | $ 1,234,348 | $ 1,364,723              | $ 1,203,048                                 | $ 1,203,048                                                       |                               | -5.10%                                                              |                   |                     |
| Total Operating Budget                       | $ 119,872,443 | $126,824,346             | $ 125,238,025                                |                                                                     |                               |                                                                     |                   |                     |

| Transfer to Municipal Departments           |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Operating Expenses for Leased Property (2 Clark Rd, Temple E) |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| DPW - Parks (Playgrounds, Groundskeeping)   |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Building Department (Utilities) (removed as part of T/S Split) |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Building Department (Maintenance)           |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Schools (Custodial and Moving)              |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Insurance                                   |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Information Technology (Infrastructure/wiring) |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| *                                           |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Total Expenses                              | $ 119,872,443 | $126,824,346             | $ 125,238,025                                |                                                                     |                               |                                                                     |                   |                     |

| (Over)/under Budget                         |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Estimated Impact of Level Funded Grants (shortfall) |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Impact of Declining Poverty Level on Title 1 Grant - 2/5/20 No |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Student Opportunity Act -Unknown             |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Circuit Breaker Transportation Reimbursement 2/5/20 DESE |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Public Building Division - HVAC Personnel    |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Public Building Division - Maintenance and Repair of School B |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| Recreation - Intramurals (Removed for FY 22 Planning) |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |
| (Over)/under Budget                         |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |

| Notes to revisions                          |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |

| Change from 4/16/20                          |           |                           |                                               |                                                                     |                               |                                                                     |                   |                     |

*Need to review and adjust post Non-Aligned FY 20 COLA pending vote
Town/School Partnership

5/15/20
Today’s Agenda

1. Update on FY20 Budget
   - COVID related expenses
   - YTD budget performance
   - Year-end close

2. FY21 Budget Projections and Issues
   - Revised Projection of Local Receipts
   - FY 21 Budget “Hole”
   - Federal CARES Funding
   - Budget Allocation Formula and Other Budget Policy Issues

3. Update on Capital Projects
   - High School, Driscoll School and Pierce School

4. Update on Annual Town Meeting
Update on FY20 activities

- COVID related activity
  - Reserve Fund
  - Tracking of expenditures

- Furloughs

- Year-end close - early close (5/1)
Update on FY20 activities

- Local Receipts Activity

<table>
<thead>
<tr>
<th>LOCAL RECEIPT SUMMARY</th>
<th>YTD</th>
<th>Budget</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPARTMENTAL &amp; OTHER</td>
<td>6,130,869</td>
<td>7,647,236</td>
<td>1,516,367</td>
</tr>
<tr>
<td>GENERAL GOVERNMENT</td>
<td>7,680,429</td>
<td>4,568,738</td>
<td>(3,111,691)</td>
</tr>
<tr>
<td>INTEREST INCOME</td>
<td>1,628,800</td>
<td>974,976</td>
<td>(653,824)</td>
</tr>
<tr>
<td>LICENSES &amp; PERMITS</td>
<td>930,152</td>
<td>1,165,775</td>
<td>235,623</td>
</tr>
<tr>
<td>LOCAL OPTION TAXES</td>
<td>4,683,255</td>
<td>3,460,310</td>
<td>(1,222,945)</td>
</tr>
<tr>
<td>MOTOR VEHICLE EXCISE (MVE)</td>
<td>5,555,060</td>
<td>6,142,644</td>
<td>587,584</td>
</tr>
<tr>
<td>PARKING/COURT FINES</td>
<td>2,318,743</td>
<td>3,300,000</td>
<td>981,257</td>
</tr>
<tr>
<td>PILOTS</td>
<td>1,134,757</td>
<td>1,010,509</td>
<td>(124,248)</td>
</tr>
<tr>
<td>REFUSE FEE</td>
<td>2,802,686</td>
<td>2,850,000</td>
<td>47,314</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>32,864,751</td>
<td>31,120,188</td>
<td>(1,744,563)</td>
</tr>
</tbody>
</table>

*reconciled through March (April in progress)
Update on FY20 activities

- Local Receipts Activity

<table>
<thead>
<tr>
<th></th>
<th>March 20 vs March 19</th>
<th>April 20 vs April 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPARTMENTAL &amp; OTHER</td>
<td>-41%</td>
<td>-60%</td>
</tr>
<tr>
<td>GENERAL GOVERNMENT</td>
<td>280%</td>
<td>-55%</td>
</tr>
<tr>
<td>INTEREST INCOME</td>
<td>-22%</td>
<td>-78%</td>
</tr>
<tr>
<td>LICENSES &amp; PERMITS</td>
<td>-68%</td>
<td>-34%</td>
</tr>
<tr>
<td>LOCAL OPTION TAXES</td>
<td>89%</td>
<td>N/A</td>
</tr>
<tr>
<td>MOTOR VEHICLE EXCISE (MVE)</td>
<td>-33%</td>
<td>51%</td>
</tr>
<tr>
<td>PARKING/COURT FINES</td>
<td>-39%</td>
<td>-83%</td>
</tr>
<tr>
<td>PILOTS</td>
<td>-99%</td>
<td>621%</td>
</tr>
<tr>
<td>REFUSE FEE</td>
<td>-30%</td>
<td>-2%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>2.4%</strong></td>
<td><strong>-11%</strong></td>
</tr>
</tbody>
</table>
Update on FY20 activities
Pre-Covid Financial Plan

- The allocation of $5,976,032 in additional revenue to the School Department for a 5.1% increase over the prior year.

- The appropriation of $2,000,000 from the Town’s year-end fund balance (Free Cash) to the Stabilization Fund.

- Increased funding of 3.4% for municipal departments, representing level staffing and services levels, with the exception of new staff in building and fire inspectional services.

- A 15% increase in costs to handle an extension of the Town’s solid waste and recycling contracts which also continue to bear the impact of increases in recycling fees resulting from global market forces.

- Use of off-budget funding for certain policy priorities adopted by Town Meeting.

<table>
<thead>
<tr>
<th>FY2019 - FY2021 OVERRIDE PLAN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
</tr>
<tr>
<td>In millions of $'s</td>
</tr>
<tr>
<td>Override Funds</td>
</tr>
<tr>
<td>$6.575</td>
</tr>
<tr>
<td>Non-property tax revenue</td>
</tr>
<tr>
<td>$2.851</td>
</tr>
<tr>
<td>Total Plan</td>
</tr>
<tr>
<td>$9.426</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FY2019 - FY2021 OVERRIDE PLAN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
</tr>
<tr>
<td>Year 1</td>
</tr>
<tr>
<td>Override funds</td>
</tr>
<tr>
<td>Non-override funds</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>
## FY21 Revenue Scenarios

<table>
<thead>
<tr>
<th>REVENUE SOURCE</th>
<th>FY2020 Budget</th>
<th>FY2021 Budget</th>
<th>FY2021 Revised</th>
<th>FY2021 Revised</th>
<th>FY2021 Revised</th>
<th>FY2021 Revised</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Receipts</td>
<td>31,120,219</td>
<td>35,874,799</td>
<td>35,874,799</td>
<td>32,131,877</td>
<td>26,501,609</td>
<td>21,360,911</td>
</tr>
<tr>
<td>State Aid</td>
<td>22,386,947</td>
<td>22,792,220</td>
<td>22,792,220</td>
<td>20,568,070</td>
<td>19,455,995</td>
<td>18,343,919</td>
</tr>
<tr>
<td>Other Available Funds</td>
<td>3,349,771</td>
<td>4,471,538</td>
<td>4,471,538</td>
<td>4,471,538</td>
<td>4,471,538</td>
<td>4,471,538</td>
</tr>
<tr>
<td><strong>General Fund Revenues</strong></td>
<td><strong>304,425,939</strong></td>
<td><strong>326,458,005</strong></td>
<td><strong>329,829,123</strong></td>
<td><strong>323,862,052</strong></td>
<td><strong>317,119,708</strong></td>
<td><strong>310,866,935</strong></td>
</tr>
</tbody>
</table>

* FY21 base adjusted for March bond sale. Revenue adjustment directly offset by debt service expense.
## FY21 Revenue Scenarios

<table>
<thead>
<tr>
<th>REVENUE SOURCE</th>
<th>Scenario 1</th>
<th>Scenario 2</th>
<th>Scenario 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes *</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Local Receipts</td>
<td>(3,742,922)</td>
<td>(9,373,190)</td>
<td>(14,513,888)</td>
</tr>
<tr>
<td>State Aid</td>
<td>(2,224,150)</td>
<td>(3,336,225)</td>
<td>(4,448,301)</td>
</tr>
<tr>
<td>Free Cash</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Available Funds</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>General Fund Revenues</strong></td>
<td>(5,967,072)</td>
<td>(12,709,415)</td>
<td>(18,962,189)</td>
</tr>
<tr>
<td><strong>Variance from Feb Financial Plan</strong></td>
<td><strong>-1.8%</strong></td>
<td><strong>-3.9%</strong></td>
<td><strong>-5.8%</strong></td>
</tr>
</tbody>
</table>
## Reductions based on % of budget

<table>
<thead>
<tr>
<th>REVENUE SOURCE</th>
<th>FY2020</th>
<th>FY2021</th>
<th>FY2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>REVISED</td>
<td>Vs FY21</td>
<td>Submitted</td>
</tr>
<tr>
<td></td>
<td>Vs FY21</td>
<td>Submitted</td>
<td></td>
</tr>
<tr>
<td>Property Taxes *</td>
<td>238,487,745</td>
<td>254,898,615</td>
<td>0</td>
</tr>
<tr>
<td>Local Receipts</td>
<td>31,120,219</td>
<td>35,874,799</td>
<td>(9,373,190) -26.1%</td>
</tr>
<tr>
<td>State Aid</td>
<td>22,386,947</td>
<td>22,792,220</td>
<td>(3,336,225) -14.6%</td>
</tr>
<tr>
<td>Free Cash</td>
<td>9,081,257</td>
<td>11,791,952</td>
<td>0</td>
</tr>
<tr>
<td>Other Available Funds</td>
<td>3,349,771</td>
<td>4,471,538</td>
<td>0</td>
</tr>
<tr>
<td>General Fund Revenues</td>
<td>304,425,937</td>
<td>329,829,123</td>
<td>(12,709,415) -3.9%</td>
</tr>
<tr>
<td>EXPENDITURE CATEGORY</td>
<td>Target</td>
<td>Recommended</td>
<td>Reduction</td>
</tr>
<tr>
<td>Town Departments</td>
<td>78,990,815</td>
<td>81,681,032</td>
<td>25% (3,147,442) 76,634,815</td>
</tr>
<tr>
<td>Schools</td>
<td>117,385,105</td>
<td>123,361,137</td>
<td>37% (4,753,515) 117,080,529</td>
</tr>
<tr>
<td>Benefits</td>
<td>66,436,626</td>
<td>68,398,264</td>
<td>21% (2,654,880) 68,518,371</td>
</tr>
<tr>
<td>Non-Departmental</td>
<td>4,108,594</td>
<td>7,430,475</td>
<td>2% (286,321) 7,144,154</td>
</tr>
<tr>
<td>Debt Service</td>
<td>18,828,262</td>
<td>25,763,034</td>
<td>8% (992,736) 25,204,264</td>
</tr>
<tr>
<td>Special Appropriations (CIP)</td>
<td>9,949,094</td>
<td>13,958,250</td>
<td>4% (537,858) 13,420,392</td>
</tr>
<tr>
<td>Non-Appropriated</td>
<td>8,725,441</td>
<td>8,736,930</td>
<td>3% (336,663) 8,736,930</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>304,425,937</td>
<td>329,829,123</td>
<td>(12,709,415) 316,739,815</td>
</tr>
</tbody>
</table>

### REVENUE NOTES:
1. No CAREs Act/Covid-related funding
2. Assumes no parking meter increase
3. Assumes mid-year trash fee increase

### EXPENDITURE NOTES:
1. Non-appropriated reduction redirected and split 50/50 Town and School
2. Assumes cuts possible in CIP
3. $558,410 represents surplus from March borrowing (2 projects used BANs, lower rates)
4. Difference between debt service target and $558K redirected and split 50/50 T/S
5. If cuts in non-departmental not feasible reductions would need to be redirected and split 50/50 T/S
6. Assume can't be reduced premium split changed - target redirected and split 57/43 T/S (current benefit distribution)
Other allocation considerations explored

- Split deficit 50/50
  - Would need guidance on appropriate targets for CIP and non-departmental adjustments
- Preserving existing split
  - Would need guidance on appropriate targets for CIP and non-departmental adjustments
- Redirect growth in Local Option tax revenue to Schools
  - Less than $2 commitment
  - Would need guidance on appropriate targets for CIP and non-departmental adjustments
Federal CARES Funding

- Federal funding flows through the Commonwealth of Massachusetts
- Two-years of funding with separate application rounds for FY 20+21
- Brookline allocation= up to $5.2 million
- Funding currently limited to unbudgeted COVID-19 expenses
- Hope is for Congress to loosen restrictions and allow funding to replace lost municipal revenue
- So- strategy is to use of other federal funding programs for COVID-19 expenses when available to preserve use of CARES funding- especially FEMA 75% disaster reimbursement funding
- CARES funding will cover the 25% FEMA local match and other ineligible costs.
- State promises flexibility in accounting and administration
FY21 Budget Policy issues

- Planned Fee Increases?
  - Parking Meter increase ($750K)
  - Trash Fee increase ($750K)
- Cannabis Host Community Funding
- Use of Reserves and Free Cash Policy
- Pension and OPEB Funding
- Capital Improvement Program
- Allocated Costs - Building R&M, Clark Road
- BFAC Issues- Aaa reserves and fiscal discipline
- Competing budget priorities amid COVID-19 crisis
Capital projects

- High School
- Driscoll School
- Pierce School
Town Meeting

- Delayed to June 23
- Virtual Meeting
- Reduced Warrant Article consideration
- Budget deliberations and vote on first session
- Advisory Committee targeting budget votes for the first week in June
- FY 21 Budget can/will be modified at the November Special Town Meeting