

School Committee Finance Subcommittee  
Tuesday, June 16, 2020  
3:30 PM-4:45 PM  
Remote by Webex Event

Finance Subcommittee members present: Susan Wolf Ditzkoff (Chair), Sharon Abramowitz, Suzanne Federspiel, and David Pearlman.  
Other School Committee members present: Helen Charlupski and Andreas Liu.  
Staff present: Ben Lummis, Mary Ellen Normen, Matt Gillis, Donna Chisholm, and Robin Coyne.  
Others present: Advisory Committee members Michael Sandman, Cliff Brown, and Janet Gelbart.

Ms. Ditzkoff called the meeting to order at 3:30 PM.

**1) Review/Approval of May 29, 2020 Finance Subcommittee Meeting Minutes**

On a motion of Dr. Abramowitz and seconded by Ms. Federspiel, the Finance Subcommittee voted unanimously (by roll call) to approve the May 29, 2020 Finance Subcommittee meeting minutes.

**2) Review of FY 2020 Budget Close**

Ms. Normen provided an update on the FY 2020 Budget Close. The Town submitted the CARES Act application. On June 23, 2020, the Select Board is scheduled to consider the School Department's Reserve Fund Request. The request was for up to \$500,000. The request may be reduced once the School Department closes its books for FY 2020.

**3) Review of FY 2021 Budget**

Mr. Lummis provided an update on the FY 2021 Budget (Attachment A). He reviewed the budget development process and timeline. As of May 29, 2020, the remaining deficit was \$4,462,148. Mr. Lummis summarized the most recent budget changes: Central Office, District-wide Leaders, and Expenditures (\$1,695,500), eliminated planned annual increases for all staff except those that are contractually obligated (AFSCME, BEU steps and lanes) (\$2,221,500), three planned K-8 positions, Instructional Leadership Teams, reduce stipends for extracurricular intramurals, athletics, and performing arts that will be impacted by COVID-19 modifications (\$455,000). These items total \$4,462,000.

The School Committee discussed next steps. Ms. Ditzkoff referred to the Budget documents presented to Town Meeting in prior years. Members asked about the timeline to finalize the FY 2021 Budget (e.g., allocating funds among the budget subcategories) and prepare materials for Town Meeting. Ms. Normen stated that her office is in the process of closing out the FY 2020 Budget and loading the FY 2021 Budget into OpenGov (can't be finalized until have additional information on staffing changes and Office of Teaching and Learning reductions). The district may not know the final budget until November 2020. Mr. Lummis will work with the Chairs on the materials to be presented to Town Meeting (will include a Budget Summary with charts; the School

Committee’s Budget Recommendation Summary; and the timeline for finalizing the FY 2021 Budget).

Mr. Lummis provided an update on efforts to rescind as many Reduction in Force (RIF) notifications as quickly as possible. He noted that he sent an update to all staff and families on June 14, 2020. The district is currently working on Brookline Early Education Program (BEEP) staffing, including the impact of “bumping.”

Ms. Normen and Mr. Gillis asked the Subcommittee for input on providing meals to students this summer. There will be fewer students participating (approximately 400 instead of 800-900) and therefore less revenue. Continuing to offer lunch and retaining all staff would result in a significant deficit. Most of the summer programs end at 11:00 AM or noon, but one ends at 2:00 PM. Subcommittee members asked that Ms. Normen and Mr. Gillis provide additional information before the School Committee discussion on June 18, 2020, including the financial implications of each option and data on past participation by students who qualify for free and reduced lunch.

The meeting adjourned at 4:45 PM.

# Finance Subcommittee

June 16, 2020



## Budget Picture is Fluid and Changing Weekly

Program	FY20 STM Approved Budget	FY21 Balanced Budget Recommendation on April 2020	FY 21 Town/School Partnership 5/15/20	Change from April 2020 FY21 Balanced Budget Recommendation	FY 21 Town/School Partnership 5/29/20	Change from April 2020 FY21 Balanced Budget Recommendation
<b>Revenue</b>						
General Fund Approp.	\$117,385,106	\$123,361,138	\$117,080,589	\$(6,280,549)	\$ 118,998,990	\$ (4,362,148)
Tuition & Fees	\$ 717,523	\$ 505,000	\$ 505,000	--	\$ 505,000	--
Circuit Breaker	\$ 1,769,814	\$ 2,071,547	\$ 1,971,547	\$100,000	\$ 1,971,547	\$100,000
<b>Total Revenue</b>	<b>\$ 119,872,443</b>	<b>\$125,937,685</b>	<b>\$119,557,136</b>	<b>\$(6,380,549) -5.10%</b>	<b>\$121,475,537</b>	<b>\$(4,462,148) -3.5%</b>

# Update FY 2021 Balanced Budget - June 16, 2020

	Identified Savings
Central Office, District-wide Leaders, and Expenditures	\$ (1,695,500)
Eliminated planned annual increases for all staff except those that are contractually obligated (AFSCME, BEU steps and lanes)	\$ (2,221,500)
3 planned K-8 positions, Instructional Leadership Teams, reduce stipends for extracurricular intramurals, athletics, and performing arts that will be impacted by COVID-19 modifications	\$ (455,000)
<b>Total</b>	<b>\$4,462,000</b>

# Interim Superintendent's Initial Recommended Allocations - June 1

Program	FY20 STM Approved Budget	FY21 Balanced Budget Recommendation April 2020	FY 21 PSB Revised Budget Recommendation 6/1/20	Change from FY21 Balanced Budget Recommendation (%)
<b>Revenue</b>				
Total Revenue	\$ 119,872,443	\$ 125,937,685	\$ 121,475,537	\$ (4,462,148)
<b>Expenses</b>				
Personnel	\$ 104,045,184	\$ 108,101,256	\$104,703,918	\$(3,397,338)
Services	\$ 11,502,584	\$ 12,755,650	\$12,105,650	\$(650,000)
Supplies	\$ 1,799,606	\$ 2,019,884	\$2,019,884	\$0
Other	\$ 1,280,371	\$ 1,147,837	\$ 847,837	\$(300,000)
Utilities	\$ 10,350	\$ 10,350	\$ 10,350	\$0
Capital	\$ 1,234,348	\$ 1,203,048	\$ 1,178,048	\$(25,000)
Transfers to Municipal Depts, SOA, Title 1 revision	\$ 0	\$ 609,850	\$ 609,850	\$0
Expense Total	\$ 119,872,443	\$ 125,847,875	\$ 121,475,537	\$(4,372,338)
Surplus/(Deficit)	\$ 0	\$ 89,810	\$ 0	\$(89,810)