

RECORD OF THE REGULAR MEETING OF THE BROOKLINE SCHOOL COMMITTEE ON **THURSDAY, JUNE 18, 2020** AT 6:00 PM (REMOTE VIA WEBEX EVENT). STATUTORY NOTICE OF THIS MEETING WAS FILED WITH THE TOWN CLERK.

School Committee Members Present: Suzanne Federspiel (Chair), David Pearlman (Vice Chair), Sharon Abramowitz, Helen Charlupski, Susan Wolf Ditkoff, Andreas Liu, Jennifer Monopoli, Mariah Nobrega, and Barbara Scotto. Also present: Ben Lummis, Mary Ellen Normen, Nicole Gittens, Casey Ngo-Miller, Kalise Wornum, and Robin Coyne.

Others present: Director of Data Analysis and Information Management Erin Cooley, Interim Principal of Early Education Regina Watts, Director of Operations Matt Gillis, and Dr. James Marini.

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

1. PRESENTATIONS AND DISCUSSIONS OF CURRENT ISSUES
a. Update on School District Closing and Reopening in Response to COVID-19, including Presentation on Reopening Planning, Further Updates, and Possible Vote on Resolution on State Reimbursement of COVID-19 Expenses

Ms. Ngo-Miller, Dr. Gittens, and Dr. Wornum presented fall planning updates (Attachment A). They discussed the following: coordination among the various groups (multidisciplinary group, Brookline High School Group, Brookline Educators Group and Joint Labor Management Committee, and School Committee Advisory Panels) to ensure that work is integrated and decision making is clear; pending fall guidance from the State; expect more prescriptive, detailed, and rigorous approach to remote learning, expect hybrid options with direction for flexibility to shift along continuum, and expect further, refined guidance in July; guiding beliefs; and planning group priorities (Health and Safety, Equity, Access, Consistency, Social and Emotional Learning, Connection and Community, and Meaningful Learning). Director of Data Analysis and Information Management Erin Cooley presented results of the family survey on remote learning.

Ms. Ngo-Miller, Dr. Gittens, and Dr. Wornum provided an overview of a Hybrid Model for Fall 2020, including school schedule, new procedures, health protocols, classroom configurations, and student teacher groupings (subject to change based on updated health and safety regulations). The presentation included considerations for school schedule, curriculum and instruction, social and emotional learning, and communication.

The draft timeline for June-July is as follows: schedule working time with multidisciplinary groups; professional development and curriculum work; refine Reopening Plan as Department of Public Health and Department of Elementary and Secondary Education (DESE) guidance comes out; develop field guide and educational materials for families, students, and staff; complete orders for safety supplies and materials for opening; continued collaboration and coordination with planning groups;

and in July and August, reassess as necessary. Next steps include work on the following: funding for summer work, clarity on funding sources due to COVID, state and federal sources, potential additional town funding, and agreements with union partners.

Ms. Ngo-Miller, Dr. Gittens, and Dr. Wornum responded to questions regarding the following: the timing of additional surveys to families, students, and staff members (need DESE guidance in order to provide specific details; members suggested advising families, students, and staff members that a survey will be forthcoming); communication with counterparts in other districts (staff at all levels have been in communication and have been sharing information); planning to try to accommodate families in which parents/guardians are working, are financially challenged and/or are first responders; DESE guidance on grading; and planning to provide an educational program for families who elect not to have their students return to the buildings. Members commented on the following: the School Committee's role in determining what constitutes a meaningful education for students; the need to balance considerations such as public health, pedagogy, cost, and parent/guardian needs; and the importance of Arts and Wellness. Members requested additional information on the following: how the planning groups will work together; funding available for professional development and who controls the funds; and an update on the Joint Labor Management Committee and how its work intersects with the efforts of Central Administration and the planning groups. A further update on planning for the fall will be provided on July 7, 2020.

Mr. Lummis provided clarification on two separate issues related to the Brookline Early Education Program (BEEP). The first issue is clarification of the \$110,000 figure. Acting on the early June guidance from the Department of Early Education and Care, specifically the cap of 12 people in a classroom, the BEEP Principal, her administrative team, Ms. Ngo Miller, and Mr. Lummis recommended to keep the planned number of BEEP classrooms at 24 next year but scale back enrollment. Typically there are 16 students in a BEEP inclusion classroom and 2, 3, or 4 staff members depending on the student make up. With only 12 people permitted in an early education classroom, the plan is to scale that back to 10 students and 1 teacher and 1 paraprofessional. In some classes that will have to be 9 students and 3 staff, or 8 students and 4 staff, etc. The lower enrollment impacts the Revolving Fund revenue earned through tuition. Because the program will have fewer students, there will be fewer paraprofessionals. This lowers costs, but as presented on June 11, 2020, there is still a projected \$110,000 deficit in the revolving fund. This is the cause of the \$110,000 gap that some Town Meeting members are trying to fill. No teacher positions are being affected by these decisions. In fact, the district will need to hire a new teacher because one classroom is being added.

The second issue is clarification of the 3 teachers going from 1.0 to .85 FTE. BEEP teachers are typically .85 FTE because of the short school day the young children have. There are a limited number 1.0 positions because of an extended day skills program that BEEP has had for a number of years. Enrollment in the extended day skills program has been declining for a number of years and before last year BEEP leadership decided on a two-year plan to move away from a few of these 1.0 positions back to a .85.

It was announced to BEEP staff last year that it would take effect in FY 2021. This decision is unrelated to the issue above. In fact, these positions are paid for out of the operating fund and not out of the Revolving Fund. Because the 3 BEEP teachers who are going from 1.0 to .85 FTE have Professional Teacher Status, the Collective Bargaining Agreement (CBA) comes into effect and the district must offer them a position that is equivalent to their current position in the same licensure area. By following the CBA, the district offered the three teachers kindergarten positions that were held by Pre-Professional Status Teachers before they received Reduction in Force (RIF) notices. These teachers exercised their right to opt into these positions. Members of the community have expressed concern that these Pre-Professional Status Teachers were bumped and lost their jobs. They lost their positions, but the district has offered them other positions that were vacant in the schools. One teacher has accepted the position and the two others are considering them. These are 3 teachers who the district very much wants to remain teaching in our schools. Principals and the Human Resources Director have worked together identifying the positions they could move into with one principal foregoing a new hire in order to open the position for one of these teachers. Adding any funding to the BEEP budget doesn't impact the 3 positions because there is no longer need for this extra .15 because there are not the students enrolled in the skills program. (Dr. Watts explained how these needs are now being met.) Getting any additional funding helps BEEP, but does not bring these positions back to 1.0.

Members asked about Brookline High School Social Worker staffing; stressed the importance of recruiting/hiring/retaining educators of color; requested that the district provide information on how planned programmatic changes might impact educators of color; and encouraged more communication among Principals, Curriculum Coordinators, and the Central Office. Mr. Lummis agreed with members on the importance of recruiting/ hiring/retaining educators of color. He explained the contractual provisions related to seniority/bumping works. Mr. Lummis provided an update on the status of recalling employees who received RIF notices on May 29, 2020. Most have been recalled.

Ms. Charlupski presented the proposed Massachusetts Association of School Committee (MASC) Resolution on State Reimbursement of COVID-19 Expenses (Attachment B). There were some questions regarding wording and possible unintended consequences, but most members expressed support for joining districts across the State in suggesting that the State should provide funding to districts to help implement required COVID-19 safety guidelines. In response to a question, Ms. Normen explained efforts to procure necessary supplies in a timely and cost-effective manner.

ACTION 20-77

On a motion of Ms. Charlupski and seconded by Dr. Abramowitz, the School Committee voted (by roll call), with a vote of 8 in favor, 0 opposed, and 1 abstention (Ms. Ditkoff) to support the Resolution (Attachment B).

b. Update on FY 2020 and FY 2021 Budgets

Ms. Normen provided an update on the FY 2020 Budget (Attachment C). The district is continuing to work on balancing a preliminary structural deficit for FY 2020 that has grown from \$517,000 as projected as part of the FY 2020 1st Quarter Financial Report to approximately \$1,190,926. The projected deficit is primarily due to COVID-19. The district lost revenue in revolving funds and there were additional costs for increased online curriculum, custodial services, and food service. Possible sources of funding include the Town CARES Act Application-\$630,000; the School CARES Act Application-\$70,000, a Reserve Fund Transfer Request-up to \$500,000, and a Department Transfer Request-\$43,159. The projected deficit includes \$420,000 for unknown and unanticipated payroll and expenses. This amount will decline as the budget is closed out for the year. Any excess funds will reduce the Reserve Fund Transfer request.

Mr. Lummis provided an update on the FY 2021 Budget (Attachment D). 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); and 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.

c. Presentation and Possible Vote on FY2021 Public Schools of Brookline (PSB) Student Fees, Fines, and Charges, including FY2021 Meal Charges, and Possible Vote on 2020 Summer Lunch Program Offering, and Projected Deficit due to Reimbursements not necessarily Covering Costs

Ms. Normen presented the proposed FY 2021 Revolving Fund Budgets and FY 2021 PSB Student Fees, Fines, and Charges, including FY 2021 Meal Charges (Attachment E). Ms. Normen noted that on April 6, 2020, the School Committee voted to approve a 3 percent increase in BEEP Tuition. All fees must be approved on an annual basis even when there are no changes. In general, fees should be set in February or March as part of the budget development process. School Committee members commented that whether or how some of these items (e.g., bus service, school meals, Adult and Community Education, rentals) will be provided in the fall is unclear at this time. Members suggested deferring consideration of this item until later in the summer when there is a more definite plan for the fall. Members requested that the district send a communication to families regarding the timeline for approving fees.

Ms. Normen and Mr. Gillis requested School Committee input on whether to provide lunch to this year's summer school students. There will be fewer students participating 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. In typical years, the summer lunch program runs a deficit

of \$60,000. This year's deficit would be lower because there will be fewer participants. It is possible that the CARES Act will cover at least some of the cost of the meals. The Finance Subcommittee discussed this issue on May 29, 2020, and requested additional information including the financial implications of each option and data on past participation by students who qualify for free and reduced lunch. In the past lunch was offered only during summer school. This year's summer school program will be running July 13, 2020-August 17, 2020. There are typically 900-1,100 students in the summer program. This year there will be 68 participants in special education summer programs and 360 participants in recreation programs. There are approximately 900 students in the PSB eligible for free and reduced lunch.

School Committee members encouraged the district to consider the feasibility of offering lunch throughout the summer to all students who qualify for free and reduced lunch. Mr. Gillis will gather additional information on the implications of doing so, including staffing requirements, projected expenditures and revenue (including federal reimbursements), the range of the potential deficit, and the status of partnerships with Brookline Thrives and the Brookline Food Pantry. Ms. Ditkoff noted that the Finance Subcommittee could continue this discussion during the June 23, 2020 meeting.

ACTION 20-78

On a motion of Ms. Nobrega and seconded by Ms. Ditkoff, the School Committee VOTED UNANIMOUSLY (by roll call) to pursue continuous operation of the student lunch program through the summer.

2. SUBCOMMITTEE REPORTS

a. Finance

The next meeting of the Finance Subcommittee will take place on June 23, 2020. The agenda will include updates on the FY 2020 Budget Close and the FY 2021 Budget.

b. Capital Improvements

Ms. Charlupski and Ms. Ditkoff provided updates on the Pierce Project (Pierce School Owner's Project Manager (OPM) Selection Committee will be meeting on June 24, 2020 to review proposals); Brookline High School (additional Town Meeting funding request deferred to November, status of the Davis Avenue Footbridge), Driscoll School (potential impact of COVID-19 delays on bidding process, schedule, and occupancy; upcoming meetings; and communications with families and the community); and the change in the Classroom Capacity funding mechanism and the impact on the budget.

c. Policy Review

Mr. Pearlman reported that the Policy Review Subcommittee met on June 15, 2020. Educators in the district who participate in the Materials Fee Program and who may be furloughed have expressed concern and uncertainty regarding their children's status with the Public Schools of Brookline (PSB). In addition, there are Hancock Village families with children in the PSB who are being dislocated to Boston during the construction (the PSB issued a waiver for the current school year, but construction will

continue into the next school year). The Subcommittee discussed whether either of these issues could or should be addressed through the School Admissions Policy and Guidelines for Non-Resident Students. The Subcommittee also discussed a possible review of PSB Fiscal Policies. Members suggested convening a small group (including representatives of the Policy Review and Finance Subcommittees) to review state requirements and guidance as well as sample financial policies from the Massachusetts Association of School Committees (MASC) and other districts. The group could develop recommended changes that would be widely circulated to solicit feedback. There was general agreement among Subcommittee members that the School Committee should schedule further consideration of the Brookline Fiscal Advisory Committee (BFAC) Recommendations.

d. Curriculum

Ms. Scotto reported that the Curriculum Subcommittee will be meeting on June 23, 2020. The agenda will include review of the Professional Development Budget and Plan and the Student Opportunity Act Plan.

e. Additional Liaisons and Updates

Ms. Charlupski reported that she, Dr. Watts, and Ms. Hurney provided an information session on what the Brookline Early Education Program (BEEP) may look like in the fall.

3. NEW BUSINESS

There was no new business.

4. PROPOSED EXECUTIVE SESSION

By unanimous roll call vote at 9:15 PM, the School Committee entered into Executive Session pursuant to Massachusetts General laws chapter 30A section 21(a) for Purpose 2, to conduct strategy sessions in preparation for negotiations with nonunion personnel (non-aligned personnel); for Purpose 3, to discuss strategy with respect to collective bargaining with the Brookline Educators Union (BEU) (Unit A, Unit B, and Paraprofessionals) because the Chair declared that an open meeting may have a detrimental effect on the bargaining or litigating position of the public body; and for Purpose 6, to consider the purchase, exchange, lease or value of real property if the chair declares that an open meeting may have a detrimental effect on the negotiating position of the public body (Temple Ohabei Shalom, 1187 Beacon Street, Brookline, Massachusetts; Maimonides School, 2 Clark Road, Brookline, Massachusetts; and Temple Emeth, 194 Grove Street, Chestnut Hill, Massachusetts). Ms. Federspiel announced that the meeting will reconvene in open session at the end of the Executive Session. By unanimous roll call vote at 10:55 PM, the School Committee reconvened in public session.

5. POSSIBLE SCHOOL COMMITTEE ACTIONS

a. Possible Vote to Approve Memorandum of Agreement between the School Committee and the Brookline Educators Union, Paraprofessionals Unit

ACTION 20-79

On a motion of Dr. Liu and seconded by Ms. Federspiel, the School Committee VOTED UNANIMOUSLY (by roll call) to approve the Memorandum of Agreement between the School Committee and the Brookline Educators Union, Paraprofessionals Unit (Attachment F).

b. Possible Vote to Amend the Lease Agreements with Temple Ohabei Shalom, 1187 Beacon Street, Brookline, Massachusetts; Maimonides School, 2 Clark Road, Brookline, Massachusetts; and Temple Emeth, 194 Grove Street, Chestnut Hill, Massachusetts)

ACTION 20-80

On a motion of Ms. Charlupski and seconded by Ms. Monopoli, the School Committee VOTED UNANIMOUSLY (by roll call) to authorize the Chair to execute the amended Lease Agreements with Temple Ohabei Shalom, 1187 Beacon Street, Brookline, Massachusetts; Maimonides School, 2 Clark Road, Brookline, Massachusetts; and Temple Emeth, 194 Grove Street, Chestnut Hill, Massachusetts), as shown in Attachment G.

6. ADJOURNMENT

Ms. Federspiel adjourned the meeting at 11:00 PM.

Respectfully Submitted,

Robin E. Coyne, Executive Assistant
Brookline School Committee

2020 Fall Planning Updates

June 18, 2020

Planning Groups

- Multidisciplinary Group
- BHS Group
- BEU Group & Joint Labor Management Committee
- School Committee Advisory Panels

Must coordinate between all groups to ensure integrated work and decision making is clear.

Pending Guidance

- Week of June 15: Draft Fall Guidance [as of June 18, no guidance yet]
 - Expect more prescriptive and detailed, more rigorous approach to remote learning.
 - Expect hybrid options with direction for flexibility to shift along continuum
 - Expect further, refined guidance in July

Guided by Beliefs

- All students will have access to culturally responsive, grade level curriculum, so that they will have equitable outcomes.
- Monitoring student learning, providing consistent feedback, and adjusting instruction will allow students to engage successfully in grade level, Tier 1 curriculum.
- All students will achieve at high levels if they are provided with academic, social, emotional, and behavioral health supports and have strong relationships with the adults in their schools.

Guided by Beliefs

- Authentic curriculum will allow students to transfer skills and knowledge beyond the classroom.
- Student voice, reflection, and feedback will encourage students to be more engaged in their own learning process.
- Learning that is relevant to students' lives will nurture student identity leading them to be intrinsically motivated and see themselves as valued contributors to the global community.

Planning Group Priorities

- Health and Safety
- Equity, Access, Consistency
- Social and Emotional Learning
- Connection and Community
- Meaningful Learning

Parent/Guardian Voice

In May, PSB sent out a remote learning survey to all families in the district soliciting feedback on their child(ren)'s experiences with remote learning.

- 30% response rate across the district
- 77% of respondents indicated their child has some sort of structure or schedule to their school-day⁹
- 91% of respondents indicated their child can access the work being provided by their teachers
- 62% of respondents indicated students are completing at least 80% of work provided by their teachers
- 48% of respondents indicated teachers are “always” checking in with their child each week

Parent/Guardian Voice - Continued

- 63% of respondents indicated the amount of time per week their child spends interacting with their teacher(s) during whole class, small group, or individual meetings is “not enough”
- 51% of respondents indicated students spend an average of 8+ hours per week on work or other activities (outside of whole class, small group, or individual meetings) provided by teachers
- 50% of respondents indicated their child is able to manage the remote learning that is being provided “only with” or “with substantial” adult support
- For Special Education Students, 46% of respondents feel the activities their children are receiving are “somewhat” or “not at all” appropriate to meet IEP goals

Parent/Guardian Voice - What is working well?

The overarching sentiment is that teachers and Principals care a lot

They have done a nice job getting it all onto Google Classroom so that my [child] can access and submit more easily

Focus on overall mental health is key

Seesaw and individual feedback from teachers

Canvas system is working well

Getting the whole class together at once

Combination of structured weekly meetings and independent activities

Recorded lessons

**Sample of responses (with recurring themes) from question: What is working well with remote learning?*

Parent/Guardian Voice - What has been challenging?

Very hard to engage [elementary age] students in large group online setting

Not enough interaction with teacher in small groups

Wish we had more face to face class meetings

Minimal new learning

Not enough academic rigor or consistency across teachers

Requires a lot of adult supervision

Lack of student motivation

Not capturing [my child's] attention like in person does

Peer interactions are too minimal

**Sample of responses (with recurring themes) from question: What has been challenging with remote learning?*



Reopen Model: Hybrid

Overview of Hybrid Model for Fall 2020

School Schedule	New Procedures	Health Protocols	Classroom Configurations	Student Teacher Groupings
Consistent Scheduling	Arrival & Dismissal	Building Entry/ Exit	Per square footage	12 persons per room
Curriculum & Instruction	Breakfast & Lunch, Recess	Health clearance protocols	Specials locations	Sibling coordination
On-site/Remote	Hallway Movement	Sick and Well nursing clinics	Teacher movement	Special Needs
	Building Usage	Frequent and scheduled handwashing		

Subject to change based on updated health and safety regulations

School Schedule

- Consistent/predictable schedules for each day
 - In person and remotely
 - Specials
 - Special education and EL services
- Fully remote for specific populations
- Daily on-site for specific populations

Subject to change based on updated health and safety regulations

Curriculum and Instruction

- Modified curriculum
 - Endurance - skills and knowledge that are needed for life-long learning
 - Leverage - skills and knowledge that are foundational for other learning
 - Readiness for next grade level
- Information for families
 - What students will know and be able to do for each unit/lesson
 - How to use tech platforms
 - Drop in support for families
- District-wide common learning expectations by grade level
- Ongoing professional development

Social Emotional Learning (SEL)

- **Prepare to address mental health needs**
 - Anxiety
 - School Avoidance
 - Trauma
- **Inform approach to building SEL competencies**
- **BEEP-BHS**

Subject to change based on updated health and safety regulations

Social Emotional Learning (SEL)

Tools to assess status:

- **Family Needs Survey:** Understand how families are doing, what their children need, where to deliver immediate supports
- **Student Survey: 3rd-12th:** Understand how best to support learning, daily habits, social-emotional learning
- **Staff Survey:** Understand educator's personal and professional needs in new learning environment - across adult SEL, collaboration, student engagement, family communication.

Subject to change based on updated health and safety regulations

Social Emotional Learning (SEL)

Survey, Teach, Monitor, Repeat

- Group depending on need
- Targeted intervention
- Progress monitor

Subject to change based on updated health and safety regulations

Communication

We will send regular communications throughout the summer regarding remote learning.

- Timeline
- Initial communication of overview and procedures once approved
- Info on PSB Site and Town COVID site
- Need for Town Meeting Update

Draft Timeline

- June-July:
 - Schedule working time with multidisciplinary groups
 - Professional development and curriculum work
 - Refine Reopening Plan as DPH and DESE guidance come out
 - Develop field guide, educational materials for families, students, and staff
 - Complete orders for safety supplies and materials for opening
 - Continued collaboration & coordination with planning groups
- July-August:
 - Reassess as necessary

Next Steps

- Funding for summer work
- Clarity on funding sources due to COVID
 - State and federal sources
 - Potential additional town funding
- Agreements with union partners

**BROOKLINE SCHOOL COMMITTEE RESOLUTION:
COVID-19 STATE FUNDING**

DATE: June 18, 2020

TO: Governor Charlie Baker
Education Secretary James Peyser
Education Commissioner Jeffrey Riley
Senate President Karen Spilka
House Speaker Robert DeLeo
Joint Education Committee Co-Chair Jason Lewis
Joint Education Committee Co-Chair Alice Peisch

CC: Senator Cynthia Creem
Representative Edward Copping
Representative Nika Elugardo
Representative Michael Moran
Representative Tommy Vitolo

WHEREAS, if schools are to re-open this fall in the midst of the COVID-19 pandemic, it is the responsibility of each school district to do so safely and responsibly; and

WHEREAS, it is the responsibility of the state to ensure that each school district is able to pay for the enormous additional staffing, transportation and material expenses required to do this; and

WHEREAS, the state cannot expect mandatory COVID-19 safety guidelines to be followed without also ensuring that each school district has the funds required to implement these guidelines; therefore, let it be

RESOLVED: that the state must guarantee every school district full reimbursement for whatever COVID-19 expenses are required to follow state mandates.

We must ensure a statewide school re-opening that is safe, responsible and equitable.

THERE CAN BE NO UNFUNDED MANDATES FOR COVID-19.

Respectfully,
Brookline School Committee

Suzanne Federspiel, Chair
David A. Pearlman, Vice Chair
Sharon Abramowitz
Helen Charlupski
Susan Wolf Ditkoff
Andreas Liu
Jennifer Monopoli
Mariah Nobrega
Barbara Scotto



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BENJAMIN LUMMIS
 INTERIM SUPERINTENDENT OF SCHOOLS

MARY ELLEN NORMEN
 DEPUTY SUPERINTENDENT
 FOR ADMINISTRATION AND FINANCE

TO: School Committee
 Ben Lummis, Interim Superintendent

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

DATE: June 18, 2020

RE: FY 20 Budget Update: 4th QTR Report and Year End Projection

The Public Schools of Brookline budget is anticipating continuing to work on balancing a preliminary structural deficit for FY 20 that has grown from \$517,000 as projected as part of the 1st QTR report at the beginning of the year to approximately \$1,190,926. Much of the impact and the cause for the projected deficit arise from the recent school closure due to the COVID-19 pandemic. We have experienced lost revenue in revolving funds and increased online curriculum, custodial and food service program costs.

FY 20 Projected 3rd Quarter/COVID -19 Budget Summary

Projected Year End	Original Approp	Transfer/ Adjustments	Revised Budget	Total Year End Projection	(Over)/ Under Budget
51 Salaries	\$104,014,289	(\$162,334)	\$103,851,955	\$106,711,172	(\$2,859,217)
52 Outside Services	\$11,699,864	\$411,835	\$12,111,699	\$11,480,862	\$630,837
53 Supplies	\$1,833,497	\$82,357	\$1,915,854	\$1,547,123	\$368,731
55 Other Charges	\$1,091,863	(\$285,392)	\$806,471	\$295,900	\$510,571
56 Utilities	\$10,350	\$-	\$10,350	\$10,350	\$-
5A Budgeted Capital	\$1,191,685	\$8,963	\$1,200,648	\$1,042,495	\$158,153
	\$119,841,548	\$55,429	\$119,896,977	\$121,087,903	(\$1,190,926)
Revenue Offsets	Original Approp	Transfer/ Adjustments	Revised Budget	4th Qtr Projection	
Town Appropriation	\$117,354,211	\$30,895	\$117,385,106	\$117,385,106	
Materials Fee/Tuition (SE52)	\$717,523	(\$177,199)	\$540,324	\$540,324	
Circuit Breaker	\$1,769,814	\$201,733	\$1,971,547	\$1,971,547	
Revolving Fund Reimbursement					
Other Revenue					
Total Revenue	\$119,841,548	\$55,429	\$119,896,977	\$119,896,977	
	\$-		\$-	(\$1,190,926)	-0.99%

	Budget	5/19/20	5/28/20	6/4/20	6/11/20	6/18/20	Change from May 19	Change from Budget	
Total Deficit		\$ (1,515,131)	\$ (1,457,823)	\$ (1,538,777)	\$ (1,186,805)	\$ (1,190,926)	\$ 324,205		
COVID-19 Related Expense*		\$ 300,909	\$ 705,571	\$ 725,571	\$ 725,571	\$ 725,571	\$ 424,662	\$ 725,571	Will Continue to increase
Unknown/Unanticipated		\$ 960,845	\$ 470,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ (540,845)	\$ 420,000	
Food Service Deficit		\$ 788,667	\$ 290,391	\$ 290,391	\$ 290,391	\$ 290,391	\$ (498,276)	\$ 290,391	Moved \$225K to COVID-19
BEEP Deficit		\$ 711,391	\$ 701,851	\$ 636,611	\$ 635,091	\$ 635,091	\$ (76,300)	\$ 635,091	
Rental of Facilities Deficits							\$ -		Recon Pending Review
Grant Deficits							\$ -		Recon Pending Review
Total Unanticipated Expense		\$ 2,761,812	\$ 2,167,813	\$ 2,072,573	\$ 2,071,053	\$ 2,071,053	\$ (690,759)	\$ 2,071,053	

Change in Expenses

Personnel	\$ 103,851,955	\$ 106,033,997	\$ 107,105,636	\$ 107,096,393	\$ 106,787,300	\$ 106,711,172	\$ 677,175	\$ 2,859,217	0.64%
Total YTD Exp&ENC	<u>\$ 16,045,022</u>	<u>\$ 15,347,787</u>	<u>\$ 14,218,840</u>	<u>\$ 14,309,037</u>	<u>\$ 14,294,139</u>	<u>\$ 14,376,731</u>	<u>\$ (971,056)</u>	<u>-\$1,668,291</u>	-6.33%
Total Estimated Expenditures	\$ 119,896,977	\$ 121,381,784	\$ 121,324,476	\$ 121,405,430	\$ 121,081,439	\$ 121,087,903	\$ (293,881)	\$ 1,190,926	

Total Revenue \$ 119,866,653 \$ 119,866,653 \$ 119,866,653 \$ 119,894,634 \$ 119,896,977 \$ 30,324

% (over)/under revenue \$ (1,515,131) \$ (1,457,823) \$ (1,538,777) \$ (1,186,805) \$ (1,190,926) \$ 324,205
 -1.26% -1.22% -1.28% -0.99% -0.99%

Notes:

COVID-19 Will continue to rise and can not be projected

Unknown and Unanticipated Payroll Hours

Funds Held in Reserve for Unknown and Unanticipated

\$420,000 TBD
0 *
 \$ -



Reductions in Funds Held in Reserve for Unknown and Unanticipated payroll and expenses will reduce Reserve Fund Transfer

Town Cares Act Application Submitted June 5

Award Date TBD

\$630,000

Schools Care Submitted June 15

Award Date TBD

\$70,000

Reserve Fund Transfer Rquest Submitted June 15

June 23 Select Board Meeting up to \$500,000 for revolving fund deficits

\$447,767 *

Department Transfer Request Submitted June 15

June 23 Select Board Meeting

\$43,159

\$1,190,926

Copy of FY 20 Budget Closing Analysis and Reporting

Projected Year End	Original Approp	Transfer/ Adjustments	Revised Budget	YTD Expended	Enc/Req	Balance Available	6/4-6/30 Projection	(Over)/ Under Available Funds	Total Year End Projection (E+F+H)	(Over)/ Under Budget
Operating Budget				as of 6/18/2020 Budget Freeze 4/8/2020						
51 Salaries	\$ 103,296,766	\$ 14,865	\$ 103,311,631	\$ 98,751,923	\$ -	\$ 4,559,708	\$ 6,250,972	\$ (1,691,264)	\$ 105,002,895	\$ (1,691,264)
52 Outside Services	\$ 9,732,770	\$ 407,382	\$ 10,140,152	\$ 8,779,107	\$ 692,105	\$ 668,940	\$ 187,865	\$ 481,075	\$ 9,659,077	\$ 481,075
53 Supplies	\$ 1,799,606	\$ 116,248	\$ 1,915,854	\$ 1,182,262	\$ 139,862	\$ 593,731	\$ 225,000	\$ 368,731	\$ 1,547,123	\$ 368,731
55 Other Charges	\$ 1,280,371	\$ (473,900)	\$ 806,471	\$ 261,645	\$ 34,255	\$ 510,571		\$ 510,571	\$ 295,900	\$ 510,571
56 Utilities	\$ 10,350	\$ -	\$ 10,350	\$ 6,269	\$ 4,081	\$ -		\$ -	\$ 10,350	\$ -
5A Budgeted Capital	\$ 1,234,348	\$ (33,700)	\$ 1,200,648	\$ 1,027,690	\$ 14,805	\$ 158,153		\$ 158,153	\$ 1,042,495	\$ 158,153
	\$ 117,354,211	\$ 30,895	\$ 117,385,106	\$ 110,008,896	\$ 885,108	\$ 6,491,102	\$ 6,663,836	\$ (172,735)	\$ 117,557,841	\$ (172,735)
Special Revenue Offset Accounts (Revolving Funds & Grants)										
51 Salaries (se52)	\$ 717,523	\$ (177,199)	\$ 540,324	\$ 16,679	\$ 141	\$ 523,503	\$ 1,691,456	\$ (1,167,953)	\$ 1,708,277	\$ (1,167,953)
52 Outside Services (SEB3)	\$ 1,769,814	\$ 201,733	\$ 1,971,547	\$ 1,587,213	\$ 234,571	\$ 149,762		\$ 149,762	\$ 1,821,785	\$ 149,762
53 Supplies	\$ 33,891	\$ (33,891)								
55 Other Charges	\$ (188,508)	\$ 188,508								
56 Utilities	\$ -	\$ -								
5A Budgeted Capital	\$ (42,663)	\$ 42,663								
	\$ 2,290,057	\$ 221,814	\$ 2,511,871	\$ 1,603,893	\$ 234,713	\$ 673,265	\$ 1,691,456	\$ (1,018,191)	\$ 3,530,062	\$ (1,018,191)
Budget Summary As Presented										
51 Salaries	\$ 104,014,289	\$ (162,334)	\$ 103,851,955	\$ 98,768,602	\$ 141	\$ 5,083,211	\$ 7,942,428	\$ (2,859,217)	\$ 106,711,172	\$ (2,859,217)
52 Outside Services	\$ 11,699,864	\$ 411,835	\$ 12,111,699	\$ 10,366,321	\$ 926,677	\$ 818,702	\$ 187,865	\$ 630,837	\$ 11,480,862	\$ 630,837
53 Supplies	\$ 1,833,497	\$ 82,357	\$ 1,915,854	\$ 1,182,262	\$ 139,862	\$ 593,731	\$ 225,000	\$ 368,731	\$ 1,547,123	\$ 368,731
55 Other Charges	\$ 1,091,863	\$ (285,392)	\$ 806,471	\$ 261,645	\$ 34,255	\$ 510,571	\$ -	\$ 510,571	\$ 295,900	\$ 510,571
56 Utilities	\$ 10,350	\$ -	\$ 10,350	\$ 6,269	\$ 4,081	\$ -	\$ -	\$ -	\$ 10,350	\$ -
5A Budgeted Capital	\$ 1,191,685	\$ 8,963	\$ 1,200,648	\$ 1,027,690	\$ 14,805	\$ 158,153	\$ -	\$ 158,153	\$ 1,042,495	\$ 158,153
	\$ 119,841,548	\$ 55,429	\$ 119,896,977	\$ 111,612,789	\$ 1,119,821	\$ 7,164,367	\$ 8,355,293	\$ (1,190,926)	\$ 121,087,903	\$ (1,190,926)

Copy of FY 20 Budget Closing Analysis and Reporting

Revenue Offsets	Original Approp	Transfer/ Adjustmen ts	Revised Budget				4th Qtr Projection		
Town Appropriation	\$ 117,354,211	\$ 30,895	\$ 117,385,106				\$ 117,385,106		
Materials Fee/Tuition (SE52)	\$ 717,523	\$(177,199)	\$ 540,324				\$ 540,324		
Circuit Breaker	\$ 1,769,814	\$ 201,733	\$ 1,971,547				\$ 1,971,547		
Revolving Fund Reimbursement									
Other Revenue									
Total Revenue	\$ 119,841,548	\$ 55,429	\$ 119,896,977	\$ -	\$ -	\$ -	\$ 119,896,977		
	\$ -		\$ -	\$ (111,612,789)	\$ (1,119,821)	\$ (8,355,293)	GAP	\$ (1,190,926)	-0.99%
				as of				6/18/2020	

Public Schools of Brookline FY 2020 Budget Update

Year End Projection Detail

Year End	BUDGET FREEZE: APRIL 8 COVID-19: MARCH 13 - JUNE 30	Year End Projection	6/18/20
51 Salaries	(unbooked)	\$ 6,250,972	
Estimated June Payrolls		\$ 5,550,972	
Unknown Unanticipated Add Comp (Stipends, unsubmitted hours/days,etc)		\$ 220,000	
Accrual Buy Back		\$ 380,000	further study
Estimated Payroll remaining for May			
Non- Aligned COLA (2%)		\$ 100,000	
BEU 1.5% Pay Increase MOA			
Custodial Double Pay for Cleaning (Total Paid to date:) May 14 - June 30			Balance unpaid \$343,396
Re-Open for Employee work and closing			
Long Term Substitutes Projection			Reduced for double count
52 Outside Servi	(unbooked)	\$ 187,865	
Simmons College - UnPaid Bill		\$ 51,250	
EDCO Settlement			Enc/Paid \$ 24,630
Allocating Expenses for software and training that is now needed due to closure			Enc/Paid \$104,909
Translation Services		\$ 36,615	NEW
Special Education Contract Reserve		\$ 100,000	Enc/Paid \$ 75,000
Circuit Breaker Eligible Services			*
53 Supplies	(unbooked)	\$ 225,000	
Unknown Unanticipated Supplies and Materials without POs		\$ 200,000	* \$300,000
Estimated Products on hand consumed by accelerated cleaning, disinfecting and hand washing =		\$25,000	Orders Pending \$105,000
Estimated School Requisitions and Quotes over last 3 weeks, some quotes still in transit =			\$ 42,000
55 Other Charges			
56 Utilities			
5A Budgeted Capital			
Estimated Expenditures reserved for Projection		\$ 6,663,836	
			HOLDING \$420,000
Revolving Funds			
Food Service Pay for Lunches (COVID-19)		\$ 516,042	Food Service Budget Deficit
Revolving Funds Deficits (BEEP) Suspension of Tuition April/May/June		\$ 635,091	
Revolving Funds Deficits (Rental of Facilities) - COVID-19			Fund Balance Projected to cover Salaries
Grant Deficits in Personnel not reduced by Expenses			*New Reserve Hold Back
		<u>\$ 1,151,133</u>	
		<u>\$ 7,814,969</u>	

Financing Plan		Projected Deficit Balance	COVID 19* as of 6/4/20	Net Projected Operating Budget Deficit (available balance)	Pending Deficit Reductions	Actions	Options
Operating Budget		\$ 172,735	\$ 499,920	\$ (327,185)	Town Cares Act Filing June 5 School Cares Act filing June 15	Budget Freeze April 8, Reducing Purchase Orders, Canceling Orders, Froze vacant positions, Released Circuit Breaker to be expended in full, Senior Staff reviews all purchasing requests, Holding \$420k of the original \$960k for unanticipated and unknown, Audit of FY20 Personnel Budget to Payroll being	Operating Budget allowed to be in deficit for all FEMA/MEMA eligible expenses. Waiting for DLS guidance on how to handle these expenses for filing FEMA/MEMA Applications
Circuit Breaker Tuition Offset		\$ (149,762)		\$ (149,762)	Transfers from Operating Budget	In the process of reclassifying Purchase Orders from Operating Budget to Circuit Breaker Account	Submitted and waiting for Town Comptroller's Office to complete the reclassification of Purchase Orders
Grant Fund Deficits (projection) *NEW				\$ -		Eliminating Expenditures and amending to pay salaries not adjusted to the grant budget	No grant is accepted unless there is a balanced budget which includes absorbing staffing costs. Staffing deficits need to be declared and reviewed as part of the next year's budget development. Before each school year.
Operating Budget		\$ 22,972	\$ 499,920	\$ (476,947)			
Funding of Revolving Fund Revenue Challenges							
	BEEP	\$ 635,091		\$ 635,091		Combination of lost revenue and reconciliation of Payroll. Staffing needed to be shifted to Operating Budget	Amortize the deficit, Layoff employees (BEEP PARA), Working on a full reconciliation of positions being charged and overcharging of positions to the revolving fund that should be charged to the Operating Budget
	Rental of Facilities			\$ -		Loss of Rental Of Facilities Revenue and Net Payroll impact of 3.5 Custodians	Furlough and Layoff until buildings re-open for rental. Move Custodial Supervisor to Operating Budget for FY 21
	Food Service	\$ 516,042	\$ 225,651	\$ 290,391	Town Cares Act Filing June 5 (\$225,651)	Loss of School Lunch Revenue, Reimbursement for meals currently being prepared does not fully fund the meals being provided and offered.	Waiting for DLS guidance on how to handle these expenses for filing FEMA/MEMA Applications. Amortize the deficit due to payment of employees while not working, Layoff all employees except for 8-10 to run a COVID-19 program
Revolving Fund Projected Deficit		\$ 1,151,133	\$ 225,651	\$ 925,482			
Total Projected Deficit		\$ 1,174,105	\$ 725,571	\$ 448,534			
*Tuition offset expenses is the difference							
Additional Action Steps and Guidance Being Followed:							
Support for Finance Team	Hired retired school business administrator 10 -15 hours/week to backfill vacancy and assist Deputy and expedite reconciliations and payroll projections for Grants, Revolving Funds, and Payroll projections						
Following and Preparing for External Funding Applications							
		Applications due for FY 20	End of Fiscal Year	Applications due for FY 21			
TOB Reserve Fund Transfer		June 1, 2020	July 7, 2020				
FEMA/MEMA/	TBD	June 15, 2020		TBD			
Cares Act Town	\$ 5,200,000	June 5, 2020		TBD			
Cares Act School	\$ 433,000	June 15, 2020		July 1, 2020			
DESE Guidance Impacting Decision Making during COVID-19							
	Payments to Hourly Employees — March 20, 2020						
	Update for Private Schools — March 19, 2020						
	Recommendation on Payments for Contracted Services — March 27, 2020						
	USDA Reimbursements for All Districts and Online Advanced Placement Tutoring — March 30, 2020						
	Pandemic Electronic Benefit Transfer (P-EBT) — April 14, 2020						
	Special Education Tuition Guidance from the Operational Services Division — April 17, 2020						
	FEMA Disaster Reimbursement — April 27, 2020						
	CARES Act RFP Available — May 8, 2020						
	New SOA Plan Deadline — May 14, 2020						
	Upcoming Grant for Summer and Vacation Programs — May 22, 2020						

PUBLIC SCHOOLS of
BROOKLINE

**FY 2021
Preliminary
Budget**

2020 Annual Town Meeting

Budget Detail

Version: 6/18/2020

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School Committee Budget Development Guidelines and Priorities

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

BUDGET DEVELOPMENT PRINCIPLES

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

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

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

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

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

BUDGET DEVELOPMENT CURRENT CONDITIONS & PRIORITIES

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

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

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

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

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

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

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

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

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

School.

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

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

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

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

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

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

Budget Format

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

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

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

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

Personnel:

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

New Request Description Summaries Start Here under the charts and tables

Services, Supplies, Other and Capital

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

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

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

Budget Overview & Summary

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

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

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

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

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

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

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

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

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

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

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

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

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

The School Committee is responsible for approving and overseeing the Public Schools of Brookline (PSB) annual budget. The budget is driven by the Public Schools of Brookline's five core values: high achievement for all, educational equity, excellence in teaching, respect for human differences, and collaboration. These values focus on maintaining the quality of education, programs, and services in the face of historic and ongoing enrollment growth, and on maintaining small class sizes and the resources needed to fund new student support positions in guidance, nursing, and English Language Learning. These goals also continue the work on critical priorities, including educational equity, restorative practices, and curricula review and renewal. In adhering to these values, the School Department is urged to follow best practice principles for budget development: 1. emphasize transparency and accountability in the

Section I – Summary of Expenses

The proposed FY 2021 budget is no longer designed to continue the commitments to taxpayers made during the 2018 and prior overrides. As recently as the 2018 Override, the School Committee presented the Town with an override request \$2 million over what was approved and funded. FY 18 closed with a \$475,000 deficit that was balanced using Chapter 70 funds, the Benefit Reserve Account and Special Education Tuition Account that was partially backfilled by Circuit Breaker claim funds over projection from the FY 19 budget. The FY 20 budget is closing also in a deficit due to unforeseen impacts on COVID -19 expenditures. All of which indicate that the district can no longer carry the structural deficit problem by managing the deficit through attrition and unexpended expense lines. While both the 2018 and 2015 operating budget overrides began to address the enrollment challenges and set our schools on a path towards greater stability, improved services, and better support for all of our students, there is still a funding gap.

Program	FY20 STM Approved Budget	FY21 Town/School Partnership 5/29/20	FY21 Balanced Budget Recommendation
Expenses			
Personnel	\$ 104,045,184	\$ 104,703,918	\$ 658,734
Services	\$ 11,502,584	\$ 12,105,650	\$ 603,066
Supplies	\$ 1,799,606	\$ 2,019,884	\$ 220,278
Other	\$ 1,280,371	\$ 847,837	\$ (432,534)
Utilities	\$ 10,350	\$ 10,350	\$ -
Capital	\$ 1,234,348	\$ 1,178,048	\$ (56,300)
Transfers to Municipal Depts OA Title 1 revision	\$ -	\$ 609,850	\$ 609,850
Expense Total	\$ 119,872,443	\$ 121,475,537	\$ 1,603,094

The FY 2021 budget expenditures focus on maintaining the increased staffing and improved support services provided since 2015 as well as implement the limited number of strategic investments from the 2018 override in our work to address equity throughout the system. However, the district is unable to fund the planned year three expenditures of the 2018 override.

As our projected operating deficits continue to exist in the upcoming years, the senior management team, principals, and other budget managers will continue work on scheduling, staffing, hiring and programming to find improvements that maintain quality while curtailing expenditures. Our ongoing efforts to find efficiencies and to retool and revamp programs will necessarily result in further reallocation and realignment. PSB's primary mission is to be in service to students, and we need to fulfill that mission within the reasonable financial limits set by our community.

Personnel

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

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

The FY21 personnel increases are a net of the following:

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

Contract Negotiations

The FY 2021 budget requests contain funding to address only agreed collective bargaining negotiations for three AFSCME units. Included in the proposed budget is funding to support the anticipated salary movement for step and level advancement of all school employees. There are no contractual increases for three BEU contracts and the non-aligned employees.

Other Personnel Account Changes

The FY 2021 budget uses a practice of applying a salary differential, attrition, or turnover savings to reduce the total cost of personnel funding. The practice estimates a savings due to employee turnover (resignation, retirement, termination, or reduction in force). The offset used this year is \$650,000. The budget experiences an estimated turnover saving of approximately \$350,000 for BEU Unit A, and \$200,000 for BEU Paraprofessionals, and \$100,000 for Unit B, AFSCME and Non-Aligned.

Personnel by Category

Personnel costs (exclusive of benefits) make up 86% of the school budget. The table below provides a summary of bargaining unit, FTE Total, and Budget Request total (\$). The School Committee reserves funds for a portion of new FTEs requested to be transferred at the November Special Town Meeting to the Town’s Unclassified Account for Health Insurance as part of the Special Town Meeting appropriation process.

Categorization of Positions and Work Year

The School Department often receives questions about the number of staff. We only show staff in full-time equivalencies (FTE). Positions that utilize head counts, for example are Unit A- Stipends and Unit A-Coaches. Both of these budget lines do not display FTEs but a dollar amount based on head count filled. These positions are additional pay amounts for a specific function for a specific period of time and not benefits eligible. The School Department has traditionally presented their Full-time Equivalency (FTE) summary by bargaining unit. However, this format does not allow the reader to know the basis of work year of 1.0 FTE. Table A, below, is presented in the “Line Number” and “Roll up” order for each category presented in the budget and displays the basis for a 1.0 FTE.

1.0 Full-time Equivalency (FTE)

Group/BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
BEU	Unit A – Teachers	<ul style="list-style-type: none"> ● High School: 6.833 Continuous hours (7:25 pm – 3 pm) per day ● K- 8: 6.33 Continuous hours (7:30 am–3 pm) per day 	183 days <ul style="list-style-type: none"> ● New teachers + 3 Orientation days ● Prof Dev + 1 as notified by Supt.
	Unit A – Librarians	K- 12: 7.583 Continuous hours (7:45 am–4 pm) per day	Same as Above

Group/BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
	Unit A – Library Assistants	K- 12: 8 Continuous hours (7:45 am–4 pm) per day including 30 minute duty free lunch	Same as Above
	School Adjustment Counselors/Social Workers	K- 12: Shall maintain office hours from 8 am–4 pm per day	
	Pre-School and Pre-Kindergarten Teacher	PreK: 5.383 hours from 7:30am–2 pm or 11:00 am -5:30 pm per day, 4 ¼ hours are student contact time. PreSchool: 4.216 hours from 7:30am–1 pm or 11:30 am -5pm per day, 3 ¼ hours are student contact time.	
	Unit A – Occupational Therapists and Physical Therapists	6.833 Continuous hours (7:25 pm – 4 pm) per day Including 30 minute duty free lunch	
	Unit A – Lab Specialist	K- 12: 8 Continuous hours (7:30 am–4 pm) per day including 30 minute duty free lunch	191 days
	Unit A – Guidance Counselors	K- 12: Shall maintain office hours from 8 am–4 pm per day	183 + 8 additional compensatory days
	Unit A – Nurses	● 6.833 Continuous hours (7:25 pm – 3 pm) per day with 30 minute lunch break (on call for emergency)	183 + 6 additional compensatory days
	Unit A – Education Team Facilitators		183 + 8 additional compensatory days
	Unit A Stipends	No set work day or week in hours	Club/Organization
	Unit A – Athletic Stipends	No set work day or week in hours	Season/Sport
	Unit B - Coordinators	7 Hours per day	
	Vice Principals Curriculum Coordinators		195 Days

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

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

Group/ BU	Description	1.0 FTE Based in Work Week/Day in hours	Work Year (Days or Months)
	Hourly/Daily		180 days to 260 days

Annually staffing changes occur for the following reasons:

- 1) Enrollment Shifts – Spring
 - a) Each year the superintendent includes unallocated teaching positions in anticipation of enrollment shifts and changes as forecasted by the Enrollment Report.
 - b) Once enrollment of kindergarten and secondary course selections take place in May, positions are allocated to each Principal to address enrollment needs that arise after the budget is approved.
 - c) At the secondary level, Principals may need to reallocate staff within their buildings to address student course selection and class size. This means that the FTEs for all subject areas are modified from one year to the next.
- 2) Enrollment Shifts –Summer
 - a) The school department will continue to experience enrollment shifts and changes due to students who move after school ends in June. Therefore, additional staff over the budget allocation may be added. Generally, the staff added are a result of Individual Education Plans (IEP), English Language learners (ELL), and Kindergarten students, or if the unallocated teacher positions were not adequate.
 - b) Each program may reallocate, move, change, and reclassify existing FTE’s to adjust for changing program needs or requirements. These FTEs are highlighted under each bargaining unit.
- 3) Enrollment Shifts – Future School years
 - a) Each program may reallocate, move, change, and reclassify existing FTEs to adjust for changing program needs or requirements. These FTEs are highlighted under each bargaining unit.
 - b) Each year due to projected enrollment or enrollment for each fun type changed that occur during the year, additional staff may be requested during the next budget cycle.
- 4) Reclassification of positions: Periodically positions may be reclassified. Reclassification can consist of
 - a) Promotion or demotion of a position within an employee unit;
 - b) Transfer from one bargaining unit to another; or
 - c) Title change.

Personnel Detail Summary by Category/Line

Brookline Educators Union

Unit A – BEU Teachers: Unit A members are licensed teachers, department heads, and coordinators. They work 183 days and have a salary table recognizing their level of education from bachelors to PhD and the number of years teaching.

Unit A - Stipends: Within the BEU contracts there are stipend positions for various academic, administrative, or extracurricular activities. These positions generally reflect work and activities that are completed outside of the traditional school day

Unit A – Athletic Coaches: Within the Unit A – BEU contract there are stipend positions for interscholastic athletic personnel. These positions generally reflect work and activities that are completed outside of the traditional school day with School Committee recognized sports teams.

BEU –Unit B - Assistant Principal/Supervisors: Reflects the number of administrators without teaching responsibilities who are part of the Association of Brookline Administrators bargaining contract.

BEU - Paraprofessionals: Members of this bargaining unit provide classroom support and instruction to students. The majority of students served are special education students or students identified in sub separate populations.

American Federation of State, County and Municipal Employees (AFSCME) Employee Groups

AFSCME – Custodians = Line No. 6: Formerly assigned to Facilities employees.

AFSCME - BESA (Brookline Educational Secretaries Association): BESA provides the administrative support function. The positions in this unit are both 12-month and 10-month positions and also both full-time and part-time. While most positions are on a full-time basis of 37.5 hours per week, there are a number at 40 hours per week.

Non-Aligned/Contract Employee Groups

Central Administrators: This categorization includes Superintendent, Deputy Superintendents, and Directors working under the Superintendent who have individual employment contracts and are not in a functional area of any other classification of employee.

Principal: Contains all building principals.

Non-Aligned Salary: This category of employees includes non-represented salaried executive administrative assistants, confidential employees, managers/administrators, and other non-union central office employees.

No Benefit - Non-Union Hourly Employees: This group consists of FTEs associated with non-represented hourly employees. Home/Hospital, 504, translator, and extended year services are budgeted at a flat dollar amount.

Substitutes: There are no FTEs budgeted under substitutes. However, the budget for substitutes is now no longer split into two categories, Payroll and Contracted Services. The district budgets a lump sum for these services. The Personal Services for Substitutes cover the estimated cost of the following short-term employees:

1. Long-Term Teacher Substitutes, who are individuals who are hired for ten or more continuous days to cover a classroom for a teacher who is on a short-term leave of absence.
2. Nurse Substitutes: All of our school nurses are provided by contract sick days, personal days and professional development opportunities. If the building nurse should leave the building for a planned period, the district must have a nurse on site to respond to student emergencies.
3. Instructional Assistant Substitutes: This amount is budgeted to cover the cost of instructional assistants that may be needed on a daily basis.

4. Secretary Substitutes: a secretary substitute is hired if an administrative assistant will be absent for an extended period of time.

Salary Savings: While no FTE is assigned to salary differential, the budget includes (\$650,000) as a budget offset.

Operating Budget Expenses

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

The FY21 personnel increases are a net of the following:

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

9000 Programs with Other School Districts

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

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

Regular Education Out-of-District Tuition

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

Innovation Schools

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

Commonwealth of Massachusetts Virtual School (CMVS)

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

Cherry Sheet Tuition Assessments

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

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

Special Education Assessment

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

School Choice

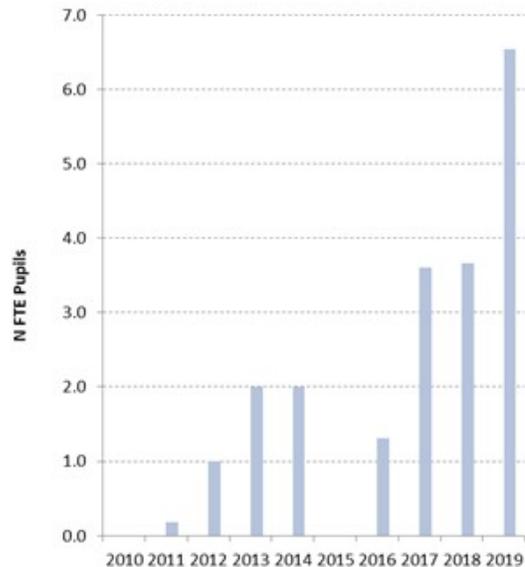
“The school choice program allows parents to send their children to schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district. Districts may elect not to enroll school choice students if no space is available.”

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

School Choice Trends in Enrollment and Tuition

0046 BROOKLINE

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



Charter Schools

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

Massachusetts Department of Elementary and Secondary Education

OFFICE OF DISTRICT AND SCHOOL FINANCE

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

Select your district using the drop down menu:

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

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

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

Massachusetts Department of Elementary and Secondary Education

Office of District and School Finance

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

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

Tuition to Vocational Technical Education Programs & Agricultural Schools

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

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

Special Education Programs

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

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

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

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

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

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

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

The FY2021 Budget Projection includes the following known issues:

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

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

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

What the FY2021 Projection does not include:

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

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

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

Section II – Summary of Revenues

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

While Section I of this overview details the major drivers and priorities of the entire budget, this section summarizes the most significant year-to-year changes in revenues. Full detail of expenditures can be found in the Program Budget Detail section.

1. Town/School Partnership Revenue: **Estimated \$1,613,884**
 - a. The final and much smaller portion of the revenue reduction is the school portion of budget growth in all Town shared expenses as part of the Town/School Partnership Document.
2. School Department Revenue Changes since 4/23/20: **Net \$(10,790)**
 - a. Materials Fee/Tuition Account: No change in Revenue Projection (-\$212.523)
 - b. Circuit Breaker: Updated to Budget Current Year (FY19) Reimbursement (+\$201.523)

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

School Department Revenues

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

2020, Town partnership Meeting.

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

Tuition and Fees: The Materials Fee program began in the 1960s. The School Committee policy publishes rates back to 1987-1988 school year. It is a program that has been maintained and currently provides for 199 students of Town and School Department employees. All participating employees use payroll reduction for material fee payments unless they choose to pay in full in advance of the school year. FY2020 revenue is projected at \$717,523. In addition, the district is part of an one year SEVIS/Student Exchange Program and charges tuition for two students per year.

Circuit Breaker Funding: The Circuit Breaker reimbursement for FY 2019 (\$1,769,814; 72% reimbursement rate) serves as the base to calculate the FY 2021 revenue estimate. This practice began in FY 2019, when the district removed an additional \$500,000 from the Circuit Breaker account to reflect that all prior year reserves have been expended in balancing the FY 2017 and FY 2018 budgets. All reserves in this account have been expended and will be applied in the fiscal year received.

Circuit Breaker funds are recurring funds, but are subject to change each fiscal year. The amount per student that qualifies for reimbursement can change dramatically from one year to the next depending on prior-year actual circuit breaker eligible expenditures. The other change that occurs is the funding level provided by the legislature to this account. During FY 2019 we started with an estimated 65% Reimbursement rate to receiving additional funds and ending the fiscal year at 72%.

CIRCUIT BREAKER REIMBURSEMENT HISTORY									
Claim Year	Reimb Year	Eligible Students Claimed	Total Eligible Expenses	Foundation	Net Claim	Avg Claim Rate	% Change in Net Claim (\$)	% Reimb	Total Adjusted Reimb
FY19	FY20	80	6,106,791	3,548,880	2,557,911	31,974	4.06%	75.00%	1,918,448
FY18	FY19	83	6,030,671	3,572,586	2,458,085	29,615	-5.38%	72.00%	1,769,814
FY17	FY18	93	6,519,559	3,921,554	2,598,005	27,936	1.16%	72.10%	1,873,044
FY16	FY17	69	5,134,386	2,891,700	2,242,686	32,503	1.09%	73.16%	1,640,674
FY15	FY16	76	5,230,933	3,166,772	2,064,161	27,160	-7.25%	75.00%	1,548,121
FY14	FY15	73	5,227,622	3,002,080	2,225,542	30,487	-21.04%	73.56%	1,637,136
FY13	FY14	86	6,282,474	3,463,776	2,818,698	32,776	-1.84%	75.00%	2,114,026
FY12	FY13	86	6,179,472	3,307,860	2,871,612	33,391		74.60%	2,142,130

History: During FY 2004, the Circuit Breaker Reimbursement Program replaced a program referred to as the 50/50 account, where the State paid 50% of the residential tuitions directly to the residential school in which the placement had been made, and the school district paid the remaining 50%. The current program reimburses a school district for students with disabilities who require individual education program (IEP) services that cost greater than four times the statewide foundation budget. In FY 2005, the

state shifted from a pay-as you go reimbursement program for residential tuitions to a broader-based, but still-partial, special education reimbursement program. The 2004 legislation expanded the types of expenditures eligible for reimbursement. Each year, there is a potential for a change in the percentage of reimbursement utilized by the State within the Special Education Circuit Breaker Account.¹

Subject to appropriation, the state's Circuit Breaker Fund reimburses the school district, for up to 75% of in-district and out-of-district student costs, which exceed four times the per pupil foundation amount. The state sets this amount annually as part of the annual state budget deliberations. Historically, the reimbursement rate has been between 35-75%. The district does not know the actual reimbursement rate for the fiscal year until after it submits its annual claim in July for the prior fiscal year expenditure activity. Eligible costs include instructional services, various types of therapies, and specialized equipment. Circuit Breaker specifically excludes transportation and building infrastructure costs. All Circuit Breaker funds received go into the Circuit Breaker Revolving Account, do not require further appropriation, and must be expended by the following June 30th.

Revolving Fund Reimbursement²: This revenue offset has been removed for FY 2020. It was intended to cover overhead costs associated with supporting fee-based programs operating under the authority of the School Committee. However, these costs should be charged directly to the specific revolving fund that generates the expense in accordance with statutory regulations and the Division of Local Services, Department of Revenue. The district has removed this as an offset and moved expenditures in the operating budget to these funds for direct payment by the fund.

Other Revenue: Other Revenue was supposed to reflect the offset of one-time and non-recurring revenue that can be applied to the upcoming fiscal year. However, one-time funds are general fund receipts in accordance with statutory regulations and the Division of Local Services, Department Of Revenue, and should not be in any type of School Committee account under the rules provided by Chapter 71 or Chapter 40 and 44. If there are identifiable funds to which the expenditures should be charged, the expenses are noted as being transferred to those funds. FY 2020 removed this line as an offset as there are no revenue sources identified. Should one-time funds be received, they will be handled as required and outlined by municipal finance law.

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

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



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BEN LUMMIS
INTERIM SUPERINTENDENT

MARY ELLEN NORMEN
DEPUTY SUPERINTENDENT OF SCHOOLS
FOR ADMINISTRATION & FINANCE

To: Ben Lummis, Interim Superintendent
From: Mary Ellen Normen, Deputy Superintendent for Administration and Finance
Date: June 17, 2020
RE: Fiscal Year 2021 Revolving Fund Budget and setting of FY 21 Fees

Please request the School Committee to establish and approve all fees for FY21.

Motion #1: School Committee approves and authorizes the collection of all fees as proposed in the attached table to formally and officially establish the fees for FY 21.

1. FY 21 Revolving Fund Program Budgets

Revolving Fund accounts shall be under the direct control of the School Committee, which delegates the power to the Superintendent and/or School Business Administrator to authorize expenditures from them without further appropriation by the Town. All monies collected by the schools from fees, fines, admissions, and other non-tax sources shall be submitted to the Business Office, deposited with the Treasurer of the Town, and credited to the appropriate and authorized fund for expenditure.

<u>Revolving Fund Name</u>	<u>FY21 Projected Revenue Budget</u>
Early Education Program	\$ 2,685,000
Adult & Community Education	\$ 1,195,283
Use of School Buildings	\$ 592,847
School Lunch	\$ 2,505,576
Athletics	\$ 453,000
Restaurant 108	\$ Closed in FY21
Summer School	\$ 20,000
Based on collection of Lost Books & Materials	\$ 4,475
Materials Fee/Tuition	\$ 510,000
Performing Arts	\$ 26,500
Visual Arts	\$ 10,000

The Operating Budget does not assume any ongoing or future subsidy for Athletics, Food Service, or any Revolving Fund. Revolving Funds will have to reduce expenditures and not assume the operating budget will have funding available to cover the over expenditure due to reductions in revenue collection. It is understood and expected by the School Committee that the

Superintendent in his fiduciary role will manage the budget to the best of his abilities and address financial needs and supports as practical and reasonable.

LEGAL REF.: M.G.L, Ch. 40 §3; Ch. 44, § 53, 53A, 53E 1/2.; Ch. 71, §17A, 26C, 37A, 47, 71, 71E, 71F; Ch. 548 of the Acts of 1948.

2. FY 21 Student Fees, Fines, and Charges

Educational Equity is a core value of the PSB:

The Public Schools of Brookline are committed to identifying and eliminating barriers to educational achievement in our schools. To this end, we create policies and practices that are fair and just and provide educational opportunities to ensure that every student, regardless of race, color, religion, gender, sexual orientation, marital status, age, national origin, disability, or economic status, meets our standards for achievement, participation, and growth.

In fulfillment of this value, this policy on student fees, fines, and charges commits the PSB to the following:

- Regardless of financial means, all PSB students shall have access to all educational books, materials, and other education-related opportunities;
- The PSB will engage in responsible financial management and practices to ensure the above can be made possible; and
- The financial operations of the district will be transparent in order to ensure accountability to these commitments.
- All students and families are treated with dignity in all discussion or disclosure of confidential information.

I. Establishing Fees

The School Committee reserves the right to establish fees for participation in certain activities and programs. Examples include, but are not limited to, field trips and community education, Brookline Early Education Program (BEEP), Summer School, student parking, and athletics.

Unless otherwise specified through School Committee action, each fee shall be established on a yearly basis for the next school year and communicated in a timely manner to students, parents, and/or guardians. Due dates and payment schedules for all fees will be established by the relevant program.

II. Collection of Fees, Fines, and Charges

A. Central Collection

This policy authorizes a centralized revenue collection and recording system for administration (charging and collecting) of Fees, Fines, and Charges. Such a system should provide efficiencies and transparency for parents and the community. Faculty and staff (e.g. departments, clubs, student organizations, etc.) shall use this system for administration of all fees, fines, and charges.

B. Non-Payment

For fee-based activities, the School Committee expects that all fees will be paid in advance of participation unless the payor has been qualified for financial assistance by the Office of Administration and Finance pursuant to the policy on financial assistance.

If payment of any fee, fine, or charge is not received and the payor has been noticed in writing of the amount(s) due, the Superintendent or his/her designee may take one or more of the following actions, unless or until prohibited by state law or regulation:

1. Prohibit participation of the student in the relevant program.

2. Prohibit participation of the student or other students in the student’s household from participating in any future fee-based program until or unless outstanding balances are resolved.
3. Prohibit student participation in senior activities or graduation exercises.
4. Referral to small claims court.

Legal Reference:

M.G.L. Chapter 71: Section 47. Athletic programs; school organizations; student activity accounts

M.G.L. Chapter 44: Section 69. Municipal or district services, fees or charges; insufficient funds checks; penalty

M.G.L. Chapter 60: Section 57A. Payment by check not duly paid; penalty

M.G.L. Chapter 93: Section 40A. Dishonored checks; demand for payment

M.G.L. Chapter 71, Section 49 Purchase of textbooks by pupils

Financial reporting for all fees occur in three areas, General Fund, Special Revenue Funds (known as Revolving Funds), and Agency Funds (commonly referred to as Student Activities).

General Fund Fees

Program	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
Transcripts	<ul style="list-style-type: none"> • \$3.00 Processing fee for each transcript sent. Official copies are only sent directly to the school and/or program to which you are applying. • \$3.00 Unofficial Transcripts may be requested for your own use. • \$5.00 Processing fee for transcripts being mailed out of the country. • \$2.00 Processing fee for correspondence confirming graduation. • Replacement diplomas are not available 	No Change	This is a general fund receipt as the cost to produce this document is embedded in the base program staffing of Brookline High School	

Program	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
Public Records Requests	\$0.05 per copy, plus lowest hourly rate over 2 hours	No Change	No Change	Statutory Requirement
Other fees	TBD		As we move to compliance with student activities we will locate items being charged that are general fund receipts	Positively Impacts Town/School Partnership

Special Revenue Funds: Revolving Funds

The School Department receives fees and donations for various programs. A complete description of each revolving funds and a five year financial summary is available in the Revolving Funds section of the budget book. Below is a highlight of specific revolving funds that impact the calculation of the operating budget and required vote to assess a fee for services.

Revolving Fund Fee Summaries

Program	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
Athletics	<ul style="list-style-type: none"> ▪ High School Sport: \$300 ▪ 7/8 Grade Basketball: \$100 ▪ 7/8 Grade Volleyball: \$85 ▪ 7/8 Grade Indoor Soccer: \$85 	<ul style="list-style-type: none"> ▪ High School Sport: \$300 ▪ 7/8 Grade Basketball: \$100 ▪ 7/8 Grade Volleyball: \$85 ▪ 7/8 Grade Indoor Soccer: \$85 	No Change	\$453,000
Materials fee	Materials Fee: \$2,974.64 Discount Per Add. Child: \$297.46	Materials Fee: \$3064 Discount Per Add. Child: \$306	3% increase	\$510,000
BACE	Adult Programs \$6-\$324 Children's Programs \$50-\$350 <ul style="list-style-type: none"> ▪ Music Lessons \$459-\$718 	Adult Programs \$6-\$324 Children's Programs \$50-\$350 <ul style="list-style-type: none"> ▪ Music Lessons \$459-\$718 	No Change	\$1,195,283
International Tuition (SEVIS) 1 year Exchange	\$21,230 per student plus Lunch, Breakfast, other student fees, fines, and charges.	\$21,846 per student plus Lunch, Breakfast, other student fees, fines, and charges.	2.9% increase	Unknown Number of students for FY 21.
Lost Books	Replacement cost if in print. Last known cost if not, funds then used to buy updated version	Replacement cost if in print. Last known cost if not, funds then used to buy updated version	No Change	\$4,475
S. Brookline Bus Transportation	User Fee <ul style="list-style-type: none"> ▪ Cost per Day/Fee: \$400 Days/payers: 120	User Fee <ul style="list-style-type: none"> ▪ Cost per Day/Fee: \$400 Days/payers: 120	No Change	\$48,000

Program	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
School Lunch	K-8 Breakfast \$2.00 Lunch \$3.55 Premium Lunch \$4.50-\$10.00 High School Breakfast \$2.00 Lunch \$3.80 Premium Lunch \$4.50-\$10.00 Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50 Reduced Price Breakfast \$0.30 Lunch \$0.40 Adult meals \$4.50 -\$10.00 Summer Lunch \$4.00	K-8 Breakfast \$2.00 Lunch \$3.55 Premium Lunch \$4.50- \$10.00 High School Breakfast \$2.00 Lunch \$3.80 Premium Lunch \$4.50-\$10.00 Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50 Reduced Price Breakfast \$0.30 Lunch \$0.40 Adult meals \$4.50 -\$10.00 Summer Lunch \$4.00	No Change Differential pricing No Change Differential pricing Set by State No Change Differential pricing Breakeven	\$2,505,576
Summer school Programs (BHS)	\$50 Registration Fee for Summer School 2.5 Hour Class: Brookline Resident \$310 Non-resident \$350 Financial Aid \$60 5 Hour Class: Brookline Resident \$575 Non-resident \$625 Financial Aid \$120	2.5 Hour Class: Virtual Brookline Resident \$400	Proposal to add registration fee to each course fee.	\$20,000
Performing Arts (non-club based extracurricular)	Costs are calculated for total cost of providing experience divided by the number of students	Costs are calculated for total cost of providing experience divided by the number of students	No Change	\$26,500
Visual Arts	Photography \$45 per course Ceramics \$40 per course Metals \$40 per course Sculpture \$20 per course	Photography \$45 per course Ceramics \$40 per course Metals \$40 per course Sculpture \$20 per course	No Change	\$10,000
Career and Technology Education	Culinary Program \$50 per course	Culinary Program \$50 per course	Culinary Program uses the largest part of CTE's supply budget. Fee covers roughly 2/3 of cost per student.	\$24,000

	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
Beep Tuition	Preschool \$10,900 Pre-K \$10,900 Pre-K Extended Days 2 Days Until 3:00PM \$2,775 Until 5:45PM \$4,639 3 Days Until 3:00PM \$4,161 Until 5:45PM \$6,960 5 Days Until 3:00PM \$6,936 Until 5:45PM \$11,600 Launch Summer Program \$550 /week	Preschool \$11,227 Pre-K \$11,227 Pre-K Extended Days 5 Days Until 3:00PM \$7,144 Until 5:45PM \$11,948 Launch Summer Program \$550 /week	3% increase Voted 4/06/20	\$2,685,000
Extracurricular Activities (non-club based)	Costs are calculated for total cost of providing experience divided by the number of students	Costs are calculated for total cost of providing experience divided by the number of students	No Change	At Cost

Agency Funds: Student Activities

Student Activities Fund Summaries: In 1996, due to the enactment of a state law on student activity accounts as codified in Section 47 of Chapter 71 of the General Laws of Massachusetts (MGL), the Public Schools of Brookline prepared guidelines to assist Principals in properly safeguarding student funds. These guidelines and procedures which are currently undergoing extensive review and updates are necessary to achieve good accounting practices, and comply with the law.

The financial monitoring of these funds is undergoing a full overhaul and audit to comply with the latest regulations. New policies and procedures are being finalized during school year 2019-2020 to ensure compliance and improve reporting, reconciliations, and routine audits of these accounts. These funds are student funds and are restricted to the following formula:

$$\text{Formula for determining costs: } \frac{\text{Total costs of all expenses (tickets, transportation, meals, etc)}}{\text{\# of Students Attending}}$$

The Number of Student attending is not reduced by any financial assistance students. These students are funded from other sources determined by the Principal. Additional funding has been added to elementary school principal budgets for the purpose of funding financial assistance eligible students. Funds can only be used to directly benefit students. Use of funds for curriculum supplies, materials, or personnel are prohibited by statute.

Program	FY19 Fee	FY20 Fee	Reason for Change	Estimated Revenue
Field Trips and Extracurricular Activities	Costs are calculated for total cost of providing experience divided by the number of students	Costs are calculated for total cost of providing experience divided by the number of students	No Change	At Cost

Appendix
Chapter 44: Section 53E 1/2. Revolving funds

[Text of section as amended by 2016, 218, Sec. 86 effective November 7, 2016.]

Section 53E 1/2. Notwithstanding section 53, a city or town may authorize by by-law or ordinance the use of 1 or more revolving funds by 1 or more municipal agencies, boards, departments or offices, which shall be accounted for separately from all other monies in the city or town and to which shall be credited any fees, charges or other receipts from the departmental programs or activities supported by the revolving fund. Expenditures may be made from such revolving fund without further appropriation, subject to the provisions of this section; provided, however, that expenditures shall not be made or liabilities incurred from any such revolving fund in excess of the balance of the fund or in excess of the total authorized expenditures from such fund, and no expenditures shall be made unless approved in accordance with sections 41, 42, 52 and 56 of chapter 41.

Interest earned on any revolving fund balance shall be treated as general fund revenue of the city or town. No revolving fund may be established under this section for receipts of a municipal water or sewer department, a municipal hospital, a cable television access service or facility or for receipts reserved by law or as authorized by law for expenditure for a particular purpose. Revolving fund expenditures shall not be made to pay wages or salaries for full-time employees unless the revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid; provided, however, that such prohibition shall not apply to wages or salaries paid to full-time or part-time employees who are employed as drivers providing transportation for public school students; provided further, that only that portion of a revolving fund which is attributable to transportation fees may be used to pay the wages or salaries of those employees who are employed as drivers providing transportation for public school students; and provided further, that any such wages or salaries so paid shall be reported in the budget submitted for the next fiscal year.

A revolving fund shall be established pursuant to this section by by-law or ordinance. The by-law or ordinance shall specify for each fund: (1) the programs or activities for which the revolving fund may be expended; (2) the departmental receipts in connection with those programs or activities that shall be credited to the revolving fund; (3) the board, department or officer authorized to expend from such fund; and (4) any reporting or other requirements the city or town may impose. The establishment of any fund shall be made not later than the beginning of the fiscal year in which the fund shall begin. Notwithstanding this section, whenever, during the course of any fiscal year, any new revenue source becomes available for the establishment of a revolving fund under this section, such a fund may be established in accordance with this section upon certification by the city auditor, town accountant, or other officer having similar duties that the revenue source was not used in computing the most recent tax levy.

The city or town shall, on or before July 1 of each year, vote on the limit on the total amount that may be expended from each revolving fund established under this section. In any fiscal year, the limit on the amount that may be spent from a revolving fund may be increased with the approval of the city council and mayor in a city or with the approval of the board of selectmen and finance committee in a town.

Upon termination of a revolving fund, the balance in the fund at the end of that fiscal year shall revert to surplus revenue at the close of the fiscal year.

The director of accounts may issue guidelines further regulating revolving funds established pursuant to this section.

MEMORANDUM OF AGREEMENT

BETWEEN

THE BROOKLINE SCHOOL COMMITTEE

AND

THE BROOKLINE EDUCATORS UNION, PARAPROFESSIONAL UNIT

June 12, 2020

WHEREAS, the COVID-19 pandemic has created an unprecedented fiscal crisis for the Town of Brookline and the Public Schools of Brookline (“PSB”), and has resulted in remote instruction for students in the PSB;

WHEREAS, the Brookline School Committee (“Committee”) and the Brookline Educators Union (“BEU”), collectively referred to as the “Parties”, wish to provide additional time to determine notices of nonrenewal and layoff for paraprofessionals;

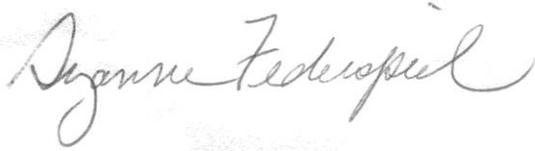
NOW THEREFORE, the Parties agree as follows:

1. The June 15 date for nonrenewal notices in Article 7.6A and the June 15 date for layoff notices in 7.6B of the Paraprofessional collective bargaining agreement shall be extended to noon on June 22, 2020. Nothing in this agreement shall change the June 15 date in Article 7.6A and 7.6B for subsequent years.
2. The Director of Human Resources will invite paraprofessionals who may wish to volunteer to be nonrenewed/laid off to submit an email to the BEU President on or before June 17, 2020. The BEU President will forward appropriate requests to the Director of Human Resources. Nothing in this section requires any of the requests to be granted, but if the Public Schools of Brookline grants such a request(s), the BEU agrees not to grieve or otherwise challenge the nonrenewal or layoff of any paraprofessional who submitted an email volunteering to be nonrenewed/laid off.
3. The Director of Human Resources will provide a list of paraprofessionals who will receive a nonrenewal notice or layoff notice to the BEU president prior to such notices being distributed to the paraprofessionals.
4. The Superintendent or designee may consider a request from a paraprofessional who is scheduled to work in a new assignment in the 2020-2021 school year to return to the assignment the paraprofessional had in the 2019-2020 school year if such prior assignment becomes available. However, nothing in this section requires the Superintendent/designee to grant such a request nor does it limit the Superintendent/designee from transferring a paraprofessional to the prior/other assignment without such a request. Notwithstanding the previous sentence, if the prior assignment becomes available in the summer of 2020 prior to the start of the 2020-2021 work year, the most senior paraprofessional who served in such prior assignment and who requests to return to the prior assignment will be transferred to the prior assignment for the start of the 2020-2021 school year.
5. The Parties agree to work on a joint statement that the Parties worked together to reach agreement on the extension provided for in section 1 of this Agreement and that they had previously worked together to extend the time period for notice to educators in Units A and B.

Agreed to by the Parties on the date(s) indicated below:

For the Brookline School Committee

For the BEU Paraprofessional Unit



Suzanne Federspiel, Chair
Date: June 12, 2020



Jessica Wender Shubow, President
Date: June 12, 2020

FIRST AMENDMENT TO
TOWN OF BROOKLINE AMENDED
SCHOOL SPACE LEASE
(2020)

THIS FIRST AMENDMENT TO TOWN OF BROOKLINE AMENDED SCHOOL SPACE LEASE (this "Amendment") is made and entered into to be effective on June 26, 2020 (the "Effective Date"), by and between Temple Ohabei Shalom, ("Landlord"), and THE TOWN OF BROOKLINE, acting by and through the Public Schools of Brookline (PSB) on behalf of the User Agency, the Public Schools of Brookline ("Tenant").

WITNESSETH:

A. Landlord and Tenant entered into that certain Town of Brookline Amended School Space Lease, effective August 1, 2020 to July 31, 2023 (the "Lease"), with respect to those certain premises located at 1187 Beacon Street in Brookline, Massachusetts and being more particularly described in the Lease.

B. Tenant has requested that Landlord reduce Base Rent for Lease Year 1 to help Tenant address its immediate budgetary constraints for the upcoming fiscal year, and Landlord has agreed to do so for the upcoming fiscal year, on the terms and conditions more particularly set forth herein.

C. All capitalized terms used in this Amendment which are defined in the Lease and not otherwise defined in this Amendment have the meanings given in the Lease.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord and Tenant hereby agree as follows:

1. Recitals. The recitals are incorporated herein as though fully stated.

2. Base Rent for Lease Year 1. The Base Rent for Lease 1 shall be reduce by a total of \$25,000 and shall be \$185,000, as set forth below:

Term	Base Rent <i>Estimated in Italics</i>	Reduction Rate	Rent Reduction	Credit from Spring 2020 Shutdown	Proposed Rent
2020-21	\$ 210,000	11.9%	\$ 25,000	\$ -	\$ 185,000

3. Additional Reduction in Rent if the Premises Are Closed. During Lease Year 1, should the Premises be closed by the Town of Brookline or the Commonwealth of Massachusetts due to the Covid 19 pandemic, Base Rent shall be further reduced at a rate of fifty (50) percent of the per diem cost for each school day the Premises are closed. This reduction in Base Rent shall cease to be given to the Tenant after the Premises have been closed for three (3) months.

4. Subject to Town Meeting Approval. This Amendment shall be effective automatically and without any further action on the Effective Date, unless sufficient funds for the discharge of Tenant's obligations under this Lease for Lease Year 1 have not been appropriated and authorized by Town Meeting. Should funding not be appropriated and authorized by the Town Meeting beginning on June 23, 2020, the Tenant shall notify the Landlord immediately.

5. Ratification. Except as otherwise amended by this Amendment, Landlord and Tenant hereby confirm and ratify all of the covenants, agreements, terms, conditions and other provisions of the Lease and that the Lease is and remains in good standing and in full force and effect.

6. Inconsistencies; Entire Agreement. To the extent that the provisions of this Amendment are inconsistent with the provisions of the Lease, the provisions of this Amendment will control and the Lease will be deemed to be amended hereby. The Lease, together with this Amendment, constitutes the entire agreement of the Landlord and Tenant with respect to the Premises.

7. Multiple Counterparts; Electronic Signatures. This Amendment may be executed in multiple counterparts, each of which will be an original, but all of which, taken together, will constitute one and the same Amendment. This Amendment may be signed by electronic signatures or other electronic delivery of an image file reflecting the execution hereof, and if so signed, may be relied on by all parties as if the document were a manually signed original and will be binding on the undersigned for all purposes. Further, the parties agree that this Amendment may be transmitted by pdf scanned copy of an original signature, and that such document shall be valid and effective to bind the party provided that upon request, an original signature shall be provided to the requesting party.

[Signature Pages Follow]

IN WITNESS WHEREOF, Landlord and Tenant have caused this Amendment to be executed by its duly authorized representatives, under seal, all as of the day and year first above written.

LANDLORD:

TEMPLE OHABEI SHALOM

By: _____
Name: Benjamin Berkowitz
Title: President

TENANT:

TOWN OF THE BROOKLINE ACTING BY
AND THROUGH ITS SELECT BOARD AND
SCHOOL COMMITTEE

By: _____
Bernard Greene, Select Board Chair
Duly authorized

By: _____
Suzanne Federspiel,
School Committee Chair
Duly authorized

AMENDMENT TO
TOWN OF BROOKLINE
SCHOOL LEASE
(2020)

THIS AMENDMENT TO TOWN OF BROOKLINE SCHOOL LEASE (this "Amendment") is made and entered into to be effective as of June 26, 2020 (the "Effective Date"), by and between MAIMONIDES SCHOOL, a Massachusetts corporation formed under Chapter 180 of Massachusetts General Laws ("Landlord"), and THE TOWN OF BROOKLINE, acting by and through the Public Schools of Brookline (PSB) on behalf of the User Agency, the Public Schools of Brookline ("Tenant").

WITNESSETH:

A. Landlord and Tenant entered into that certain Town of Brookline School Lease, dated July 26, 2019 (the "Lease"), with respect to those certain premises located at 2 Clark Road in Brookline, Massachusetts and being more particularly described in the Lease.

B. Tenant has requested that Landlord reduce Base Rent for Lease Year Two to help Tenant address its immediate budgetary issues for the upcoming fiscal year, and Landlord has agreed to do so for the upcoming fiscal year, on the terms and conditions more particularly set forth herein.

C. All capitalized terms used in this Amendment which are defined in the Lease and not otherwise defined in this Amendment have the meanings given in the Lease.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord and Tenant hereby agree as follows:

1. Recitals. The recitals are incorporated herein as though fully stated.
2. Base Rent for Lease Year Two. The Base Rent for Lease Year Two set forth in Section 1.1 of the Lease is hereby reduced by \$100,000.00 and shall be \$1,020,000 per annum.
3. Termination for Lack of Appropriations and Authorizations. Section 12.2 of the Lease is hereby amended by adding the following sentence to the end of the second paragraph thereof:

"Further notwithstanding the foregoing or anything to the contrary contained herein, if Tenant desires to terminate the Lease pursuant to this Section 12.2, Tenant shall provide written notice to Landlord of its election to terminate the Lease (a "Lease Termination Notice") no later than April 30th of the then current Lease Year, with an effective termination date of July 31 of the then current

Lease Year. In furtherance of the foregoing, the parties acknowledge that the rental payments due under the Lease are appropriated as part of the Capital Improvements Program (CIP) budget for each fiscal year, based on a final recommendation approved by the Town's Advisory Committee which is typically finalized by no later than mid-April preceding such fiscal year. If the final recommendation of the Advisory Committee for the CIP budget for the next fiscal year does not include an amount necessary to pay the full amount of all Rent due under the Lease, then by no later than the date (the "Lease Termination Election Date") that shall be (i) five (5) business days after such vote of the Advisory Committee, or (ii) April 30 of the then current Lease Year, the Tenant shall send Landlord a Lease Termination Notice. Tenant and Landlord recognize, however, that even if the Advisory Committee recommends a CIP budget including the full amount of Rent due under the Lease, they cannot with this Lease bind Town Meeting to authorize sufficient funds for the discharge of Tenant's obligations under the Lease, and Town Meeting has the authority to reject the Advisory Committee recommendation and to deny the necessary funding. Under these circumstances, should Town Meeting fail to authorize sufficient funds for the discharge of Tenant's obligations under the Lease, Tenant can terminate the Lease pursuant to Section 12.2 even though the Lease Termination Notice has not been provided to Landlord by the Lease Termination Election Date; provided, however, that a Lease Termination Notice shall then be provided no later than two (2) business days after the negative vote of Town Meeting. "

4. Subject to Town Meeting Approval. This Amendment shall be effective automatically and without any further action on the Effective Date, unless sufficient funds for the discharge of Tenant's obligations under this Lease for Lease Year Two have not been appropriated and authorized by Town Meeting. Should funding not be appropriated and authorized by the Town Meeting beginning on June 23, 2020, the Tenant shall notify the Landlord immediately by email to smattoon@maimonides.org and sschwartz@goulstonstorr.com and follow up within two (2) business days thereafter with a Lease Termination Notice.

5. Ratification. Subject to the terms of Section 4 of this Amendment, and except as otherwise amended by this Amendment, Landlord and Tenant hereby confirm and ratify all of the covenants, agreements, terms, conditions and other provisions of the Lease and that the Lease is and remains in good standing and in full force and effect.

6. Inconsistencies; Entire Agreement. To the extent that the provisions of this Amendment are inconsistent with the provisions of the Lease, the provisions of this Amendment will control and the Lease will be deemed to be amended hereby. The Lease, together with this Amendment, constitutes the entire agreement of the Landlord and Tenant with respect to the Premises.

7. Multiple Counterparts; Electronic Signatures. This Amendment may be executed in multiple counterparts, each of which will be an original, but all of which, taken together, will constitute one and the same Amendment. This Amendment may be signed by electronic signatures or other electronic delivery of an image file reflecting the execution hereof, and if so signed, may be relied on by all parties as if the document were

a manually signed original and will be binding on the undersigned for all purposes. Further, the parties agree that this Amendment may be transmitted by pdf scanned copy of an original signature, and that such document shall be valid and effective to bind the party provided that upon request, an original signature shall be provided to the requesting party.

[Signature Pages Follow]

TENANT:

TOWN OF THE BROOKLINE ACTING BY
AND THROUGH ITS SELECT BOARD AND
SCHOOL COMMITTEE

By: _____
Bernard Greene, Select Board Chair
Duly authorized

By: _____
Suzanne Federspiel,
School Committee Chair
Duly authorized

IN WITNESS WHEREOF, Landlord and Tenant have caused this Amendment to be executed by its duly authorized representatives, under seal, all as of the day and year first above written.

LANDLORD:

MAIMONIDES SCHOOL

By: 

Name: Scott Mattoon

Title: CEO

[Signatures Continue on Following Pages]

FIRST AMENDMENT TO
TOWN OF BROOKLINE AMENDED
SCHOOL SPACE LEASE
(2020)

THIS FIRST AMENDMENT TO TOWN OF BROOKLINE AMENDED SCHOOL SPACE LEASE (this "Amendment") is made and entered into to be effective as of June 26, 2020 (the "Effective Date"), by and between Temple Emeth ("Landlord"), and THE TOWN OF BROOKLINE, acting by and through the Public Schools of Brookline (PSB) on behalf of the User Agency, the Public Schools of Brookline ("Tenant").

WITNESSETH:

A. Landlord and Tenant entered into that certain Town of Brookline Amended School Space Lease, effective September 1, 2019 to August 31, 2022 (the "Lease"), with respect to those certain premises located at 194 Grove Street in Brookline, Massachusetts and being more particularly described in the Lease.

B. Tenant has requested that Landlord reduce Base Rent for Lease Year 2 to help Tenant address its immediate budgetary issues for the upcoming fiscal year, and Landlord has agreed to do so for the upcoming fiscal year, on the terms and conditions more particularly set forth herein.

C. Landlord has requested spreading out the reduction over three years to help address the Landlord's budgetary concerns for the upcoming fiscal year.

D. All capitalized terms used in this Amendment which are defined in the Lease and not otherwise defined in this Amendment have the meanings given in the Lease.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord and Tenant hereby agree as follows:

1. Recitals. The recitals are incorporated herein as though fully stated.
2. Tenant Option Year 1. Landlord and Tenant agree to now extend the Lease through Option Year 1: September 1, 2022 to August 31, 2023.
3. Base Rent for Lease Years 2, 3, and Option Year 1. The Base Rent for the Lease shall be reduced by a total of \$64,715 and be allocated as follows:

Term	Base Rent <i>Estimated in Italics</i>	Reduction Rate	Rent Reduction	Credit from Spring 2020 Shutdown	Proposed Rent (Utilities still separate)
2020-21	\$ 284,633	7.6%	\$ 21,572	\$ -	\$ 263,061
2021-22	\$ 293,172	7.4%	\$ 21,572	\$ -	\$ 271,600
2022-23	\$ 301,967	7.1%	\$ 21,571	\$ -	\$ 280,396

	\$ 879,772	7.4%	\$	64,715	\$	-	\$ 996,197
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4. Termination for Lack of Appropriations and Authorizations. Section 12.2 of the Lease is hereby amended by adding the following sentence to the end of the second paragraph thereof:

“Further notwithstanding the foregoing or anything to the contrary contained herein, Tenant shall provide written notice to Landlord should rental payments due under the Lease not be appropriated as part of the Capital Improvements Program (CIP) budget for each fiscal year, based on a final recommendation approved by the Town’s Advisory Committee, which is typically finalized by no later than mid-April preceding the fiscal year. If the final recommendation of the Advisory Committee for the CIP budget for the next fiscal year does not include an amount necessary to pay the full amount of all Rent due under the Lease, then by no later than the date (the “Lease Termination Election Date”) that shall be (i) five (5) business days after such vote of the Advisory Committee, or (ii) April 30 of the then current Lease Year, the Tenant shall send Landlord a Lease Termination Notice. Tenant and Landlord recognize, however, that even if the Advisory Committee recommends a CIP budget including the full amount of Rent due under the Lease, they cannot with this Lease bind Town Meeting to authorize sufficient funds for the discharge of Tenant’s obligations under the Lease, and Town Meeting has the authority to reject the Advisory Committee recommendation and to deny the necessary funding. Under these circumstances, should Town Meeting fail to authorize sufficient funds for the discharge of Tenant’s obligations under the Lease, Tenant can terminate the Lease pursuant to Section 12.2 even though the Lease Termination Notice has not been provided to Landlord by the Lease Termination Election Date; provided, however, that a Lease Termination Notice shall then be provided no later than two (2) business days after the negative vote of Town Meeting.”

5. Subject to Town Meeting Approval. This Amendment shall be effective automatically and without any further action on the Effective Date, unless sufficient funds for the discharge of Tenant’s obligations under this Lease for Lease Year 2 have not been appropriated and authorized by Town Meeting. Should funding not be appropriated and authorized by the Town Meeting beginning on June 23, 2020, the Tenant shall notify the Landlord immediately and the terms of this Amendment will be null and void. If the funds for Lease Year 2, Lease Year 3 or Lease Option Year 1 are not appropriated and funded by Town Meeting, or if the Lease is otherwise terminated by the Town before the expiration of Lease Option Year 1 (“Termination Event”), this Amendment will be null and void with respect to any rent reductions for the period following the Termination Event.

6. Covid-19 Pandemic. Tenant Agrees to comply with all Covid-19 related orders, laws, rules and regulations issued by governing public health authorities bearing on Tenant’s operations at the Premises during of the Covid-19 pandemic. Tenant further agrees to comply with all reasonable requests from Landlord related to protecting the Landlord and its membership, staff and employees from the Covid-19 pandemic. At any time during the Lease Term should Tenant have knowledge that a student, staff member or other person on the Premises at the behest of the the Tenant has the Covid-19 virus, Tenant shall, without revealing the identity of any individual, notify the Landlord of this fact to enable the Landlord to take appropriate protective measures.

7. Ratification. Except as otherwise amended by this Amendment, Landlord and Tenant hereby confirm and ratify all of the covenants, agreements, terms, conditions and other provisions of the Lease and that the Lease is and remains in good standing and in full force and effect.

8. Inconsistencies; Entire Agreement. To the extent that the provisions of this Amendment are inconsistent with the provisions of the Lease, the provisions of this Amendment will control and the Lease will be deemed to be amended hereby. The Lease, together with this Amendment, constitutes the entire agreement of the Landlord and Tenant with respect to the Premises.

9. Multiple Counterparts; Electronic Signatures. This Amendment may be executed in multiple counterparts, each of which will be an original, but all of which, taken together, will constitute one and the same Amendment. This Amendment may be signed by electronic signatures or other electronic delivery of an image file reflecting the execution hereof, and if so signed, may be relied on by all parties as if the document were a manually signed original and will be binding on the undersigned for all purposes. Further, the parties agree that this Amendment may be transmitted by pdf scanned copy of an original signature, and that such document shall be valid and effective to bind the party provided that upon request, an original signature shall be provided to the requesting party.

[Signature Pages Follow]



IN WITNESS WHEREOF, Landlord and Tenant have caused this Amendment to be executed by its duly authorized representatives, under seal, all as of the day and year first above written.

LANDLORD:

TEMPLE EMETH

By: 
Name: Harvey Albert
Title: TREASURER

TENANT:

TOWN OF THE BROOKLINE ACTING BY
AND THROUGH ITS SELECT BOARD AND
SCHOOL COMMITTEE

By: _____
Bernard Greene, Select Board Chair
Duly authorized

By: _____
Suzanne Federspiel,
School Committee Chair
Duly authorized