School Committee Finance Subcommittee
Monday, August 17, 2020
2:00 PM-4:00 PM
Remote by Webex Event

Finance Subcommittee members present: Susan Wolf Ditkoff (Chair), Mariah Nobrega, and David Pearlman.
Other School Committee members present: Suzanne Federspiel and Andreas Liu.
Staff present: Mary Ellen Normen and Robin Coyne.
Others present: Advisory Committee members Michael Sandman, Carla Benka, Cliff Brown, and Janet Gelbart.

Ms. Ditkoff called the meeting to order at 2:00 PM.

1) FY 2020 Budget Review
Ms. Normen referred to her August 3, 2020 memo regarding the FY 2020 Year-end Budget Close (Attachment A). The FY 2020 Public Schools of Brookline Operating Budget ended the year with a balance of $110,000 (includes $100,000 Reserve Fund Transfer that will be turned back and $10,819 from the Vocational Tech Education transfer). Ms. Normen referred to reports showing the FY 2020 Operating Budget by Category (Attachment B). As part of the FY 2020 Year-end Close, all Revolving Funds and Grants were made whole. Ms. Normen requested feedback on reporting format.

2) FY 2021 Budget Update, including Outside Fund Update
Ms. Normen provided an update on the FY 2021 Budget. She and her staff have been reconciling the personnel budget. They have also been meeting with Budget Managers to clarify FY 2021 Budget Allocations. There were significant reductions in services and supplies.

Ms. Normen provided an update on outside or additional funding sources for COVID related expenses (Attachment C). The district has been focusing on expenses for personal protective equipment and facilities, but also needs to identify funding for staffing and COVID testing. Ms. Normen summarized recent Central Office personnel changes. The Interim Superintendent is considering recommending that some of the savings from these changes go towards hiring a Health and Wellness Curriculum Coordinator. Subcommittee members requested a more detailed report on the personnel changes at an upcoming meeting in preparation for a School Committee vote.

The Subcommittee reviewed approved COVID related expenditures. On August 6, 2020, the School Committee voted to authorize the district to procure 40 tents and 20 weighted barrels (rent for $320,640, or purchase if more cost efficient), and the purchase and installation of 360 desks (cost not to exceed $50,000). The district has already ordered/received 100 HEPA air filters. More will be ordered. The Town will be covering costs for supplies and tents through CARES Act funding. The Building Department will continue to monitor the impact of additional motor use on utility expenditures. Ms. Normen reported that the AFSCME Union agreed to suspend the

custodian emergency pay clause through November 1, 2020. At a later meeting Ms. Normen will be presenting school lunch options/implications to the School Committee. Ms. Normen reviewed technology (have enough Chromebooks for all students, but need to consider whether computers are being shared and internet access; need to verify adult technology). Subcommittee members requested that Ms. Normen document all of the assumptions in the spreadsheet. It was noted that members of the community have expressed interest in private fundraising. Ms. Normen will discuss with Senior Staff which items were considered, but not funded. Members asked if resources are available to reassess existing Individualized Education Programs (IEPs), and to assess new students. Members noted that it may be difficult for some families to choose remote vs in-person options if they don't fully understand how services will be delivered. Members suggested giving these families additional time so they can make an informed decision. Mr. Gillis provided an update on HEPA air filter procurement. A total of $22,000 was already spent. Current projected spending is $356,757 for HEPA air filter units and extra filters.

Subcommittee members requested additional information on how decisions will be made on testing. It was noted that Expert Advisory Panel 4 will be presenting to the Director of Health and Human Services. Members stressed the importance of considering the educational model, in addition to facility issues. Members requested additional information on how much might be needed for temporary staffing needs, including benefits. Mr. Brown recommended that the district fully understand cost implications before putting forth plans. Subcommittee and Advisory Committee members recommended that a Town-School Partnership meeting be scheduled as soon as possible. In response to a question, Ms. Normen stated that she thinks it is unlikely the State will authorize municipalities to deficit spend. The School Committee will need to discuss what will happen if programs funded through revolving funds need to temporarily close.

3) Review/Approval of June 23, 2020 Finance Subcommittee Meeting Minutes
On a motion of Ms. Ditkoff and seconded by Mr. Pearlman, the Finance Subcommittee voted (by roll call), with a vote of 2 in favor, 0 opposed, and 1 abstention (Ms. Nobrega) to approve the June 23, 2020 Finance Subcommittee meeting minutes.

The meeting adjourned at 4:00 PM.

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V. JAMES MARINI
INTERIM SUPERINTENDENT OF SCHOOLS

MARY ELLEN NORMEN
DEPUTY SUPERINTENDENT FOR ADMINISTRATION & FINANCE

TO: Jim Marini, Interim Superintendent
FROM: Mary Ellen Normen, Deputy Superintendent for Administration and Finance
DATE: August 3, 2020
RE: Year End Close for FY 2020

The Fiscal Year 2020 Public Schools of Brookline Operating Budget ended with a balance of $110K on June 30. The balance is the $100,000 Reserve Fund Transfer and $10,819 from Vocational Tech Education transfer. We also reserved $220K in unknown payroll that missed the final payroll of FY 20, and $175K in unknown invoices without encumbrance that will arrive over the summer and into the fall.

FY 2020 Operating Budget (*General Fund Only*)

	Original Appropriation	Transfers Adjstmts	Revised Budget	YTD Expended	Enc./Rec	Balance	PCT Used	PCT Remain
Salaries	103,296,766	114,865	103,411,631	105,062,151	8,012	(1,658,532)	101.6%	-1.6%
Outside Servi	9,732,770	459,650	10,192,420	9,310,082	199,777	682,561	93.3%	6.7%
Supplies	1,799,606	106,708	1,906,314	1,307,270	185,818	413,225	78.3%	21.7%
Other Charges	1,280,371	(473,900)	806,471	262,604	29,171	514,696	36.2%	63.8%
Utilities	10,350	-	10,350	6,470	-	3,880	62.5%	37.5%
Budgeted Cap	1,234,348	(33,700)	1,200,648	1,027,690	17,969	154,989	87.1%	12.9%
	117,354,211	173,623	117,527,834	116,976,268	440,747	110,819	99.9%	0.1%
Reserve Fund		100,000						
Voc Tech Educ Transfer		43,159						
STM - November		30,464						
		173,623						

As you are aware, the School Department was facing significant financial challenges due to two factors. The first factor that PSB was dealing with was an FY 2020 projected deficit of $517,000 known at the start of the fiscal year and the ongoing grant and revolving fund shortfalls needing to be addressed. A long-standing issue that is being addressed in our budgeting practices going forward. These included but were not limited to Grants Match, Title I, Title IIA, BHS Summer School and some of federal grants. The PSB projected deficit as reported grew to $693,294 by the end of the second quarter and at the end of the third quarter, $1,430,240. A budget freeze was implemented by the Interim Superintendent on April 8, 2020 which applied to the replacement of all vacant positions current and future, and freezing all expenses unless approved by the entire Senior Staff Team. Actions were taken to pay and close all open purchase orders to make funds available to cover all expenses.

The second factor that negatively impacted the operating budget was school closure as a result of COVID -19. The school department's projected deficit from ALL funds grew to over $1.6M. The causes were the elimination of Revenue in School Revolving Fund Programs. Primarily Food Service ($930K), BEEP (~$635K), and Rental of Facilities ($0 due to furloughs and OT offset by CARES Act funds) were impacted. These deficits were directly related to the continuation of paying employees without an identified and consistent revenue source; Increased cleaning support costs for skeleton Emergency Response Teams; Food Service program expenses for operating on a skeleton crew for maintaining breakfast and lunch access for our free and reduced status students.

How did we balance the budget? The budget was balanced using conservative estimates, mining for all dollars from all sources (federal/state emergency funds, budget freeze, closing POs, special revenue fund account balances for properly closed accounts still showing a balance, etc.), holding Materials Fee/Tuition Account $500k in reserve, holding $400K in reserve for expenses and unknown and unanticipated payroll. We needed all of it to end the year in balance

Sources of Funds:

- Operating Budget –
    - PSB Budget - $1,769,351 was removed from expense accounts and cancellation of supply and material orders
    - Vocational Education Tuition/Transportation Transfer- $43,159
    - Reserve Fund -$100,000
- Special Revenue Funds
    - CARES Act (TOWN) - *$200k** The planned $630k was determined to not be eligible for reimbursement. Only overtime for Custodians, Food Service, materials, and supplies.

Reserves available for the following recommended purposes in FY 21: $3,447,779 ($792,629 dedicated to Special Education, $925,000 available for general education, $1.7M for operations (PPE/cleaning)

- FY 20 Circuit Breaker - $149k (Special education grant and services offsets for summer 2020)
- FY 21 Circuit Breaker – (anticipated) 76 kids qualified for reimbursement, 59 out-of-district students and 17 in-district students. We added $241,440 in transportation costs to our file, which resulted in a reimbursement of $60,360. (25% for the first year). No one knows what rate we will be reimbursed at, so here are some ranges:
    a. 75% $2,786,741.25
    b. 70% $2,600,958.50
    c. 65% $2,415,175.75

    PSB budgeted $1,971,547. The range of the funds available to special education would be $443,629 to $815,194
- FY20 Materials Fee/Tuition balance - $280k (personnel costs that exceed FY21 Operating Budget). Only half of this account was used to fund personnel in FY 20 to leave a balance for staff being returned that end up being unbudgeted.
- CARES Act (Town) - $400k (Eligible Technology, Food Service, OT/unfunded expenses for cleaning)
- Elementary and Secondary Education Emergency Relief (ESSER)/CARES Act (School) - $ 430,150 (as planned an application made)
- CvRF School Reopening Grant Program - $1.7M (PPE, Food Service, Cleaning Services)
- Remote Learning Technology Essentials - $45K (internet access and devices)

Attachments

- FY 2020 Operating Budget by Category – This is the budget report by category. It shows that we funded over $1.6M in unknown and unanticipated salaries for FY 21. The majority of $1.6M was $930K Food Service, $630K BEEP, $35K net needed for Grants and Revolving Funds (~$250K total needed)
- FY 2020 Special Revenue Funds Closing Balances
- FY 2020 Operating Budget by Organization Code
- Year End Journal Entry Forms used to balance Special Revenue Accounts and transfer expenses to stimulus grant funding sources.

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TOWN OF BROOKLINE-liveSQL

YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
51 SALARIES	103,296,766	114,865	103,411,631	105,062,151.85	8,012.00	-1,658,532.85	101.6%
52 OUTSIDE SERVICES	9,732,770	459,650	10,192,420	9,310,082.25	199,777.01	682,560.84	93.3%
53 SUPPLIES	1,799,606	106,708	1,906,314	1,307,270.33	185,818.32	413,225.77	78.3%
55 OTHER CHARGES	1,280,371	-473,900	806,471	262,603.99	29,171.26	514,695.63	36.2%
56 UTILITIES	10,350	0	10,350	6,469.78	.00	3,880.22	62.5%
5A BUDGETTED CAPITAL	1,234,348	-33,700	1,200,648	1,027,690.30	17,968.75	154,988.95	87.1%
GRAND TOTAL	117,354,211	173,623	117,527,834	116,976,268.50	440,747.34	110,818.56	99.9%

** END OF REPORT - Generated by MaryEllen Normen **

Outside or Additional Revenue Sources post ATM	Students	Amount Available	Total Grant Award		Plan	Additional Funds Request	
CARES Act for Municipal Government		$360,826	$5,229,227	*			
Elementary and Secondary Education Emergency Relief (ESSER)		$394,048	$430,150		$394,048.00		
Remote Learning Technology Essentials		$7,257	$7,257		$7,257		
CvRF School Reopening Grant Program	7,646	$1,720,350	$1,720,350		$1,720,350	$0	
Chapter 70		TBD					
UGGA Funds		TBD					
		$2,482,481	$7,386,984		$2,121,655		

CARES Act for Municipal Government							$5,229,227	
Purpose	Guidance for Massachusetts municipalities on accessing funds from the Coronavirus Relief Fund The federal Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") includes funds for Massachusetts governments to use to pay costs incurred in responding to the COVID-19 outbreak. This memo describes how your city or town can access funds for that purpose.						.	
Attachment A: Potential Municipal Uses								
FY 20 Application			**Allocated**	**FY 20 Use**	**Balance**			
Direct Staffing Costs - Overtime, Additional Hires, and or backfilling staff who test positive			$300,227	$300,227	$0			
			$330,000	$284,524	$45,476			
Planning and Development, including IT Costs			$104,909	$0	$104,909	Balance also shown under Tech Essentials Tab		
Food for families			$225,651	$15,210	$210,441	Balance needs to pay for Summer Program deficit		
			$660,560	$599,961	$360,826			
SUmmer 2020								
Tents			$401,000		$401,000	8/7/20 SC Vote	4-6 weeks delivery	
Supplies			$100,000		$100,000	moved to TOwn Cares Act		
			$1,161,560	$599,961	$861,826			
08/17/20 - Justin Casanova-Davis is working on a summary report for the total $5.2M CARES Act allocations and use for End of August.								

Elementary and Secondary Education Emergency Relief (ESSER)				SE13	$430,150.00
Purpose:	Coronavirus Aid, Relief, and Economic Security (CARES) Act, Elementary and Secondary Education Emergency Relief (ESSER) Fund provides resources to school districts to address the impact the Novel Coronavirus Disease (COVID-19) has had and continues to have, on elementary and secondary schools. Districts must provide equitable services to students and teachers in private schools as required under the CARES Act.				
Sr Staff 2020/06/11 ESSER Grant Chart					
FY21 CARES Act ESSER as of 7/1/20					
	Private School Allocations		$36,102		
			$394,048.00		

FY21 ESSER CARES Act 113	Item	FY21 DESE line	MUNIS	Budget	Amendment	Notes
2. Instructional/Professional staff salaries	Compensatory Services	2		$ 30,000.00		June 23-30 Special Education Tutoring OT PT Spee
	Special education evals					
	Compensatory services					
		2		$ 2,800.00		
		2		$ 25,000.00		Compensatory/ booster services for students with IEPs. Note this is
				$ 1,500.00		NEHA Summer School
4. Stipends	Summer ETS Support	4		$ 5,000.00		Supporting PSB Summer programs
		4		$ 10,000.00		Stipends for Maimonides
		4		$80,000.00		PSB coordinator summer stipends
		4		$20,748.00		PSB summer work for teachers
5. Fringe benefits		5				
6. Contractual Services	Translation Services	6		$ 80,000.00		FY20/21 translation
	PD for teachers	6		$ 28,340.00		20,000 (PSB) 8340 (private schools)
7. Supplies and Materials	Teleservices/supplies (Special education)	7		$ 2,500.00		Docking stations and headsets
	Private schools	7		$ 10,332.00		Supplies to santize schools
	Screening tool (maybe subscription)	7		$ 15,000.00		Universal Screening tool students to assess social a
	Acquiring tech subscriptions	7		$100,000.00		Scott/tech
8. Travel						
	Mileage	8		$ 2,000.00		ETS devicedelivery summerand SY21
9. Other costs	Technology subscriptions, hardware (OTL)	9		$ 5,930.00		Private scgools
	Cell phones	9		$ 11,000.00		Cellphones for FY20/21
		9				
10. Indirect costs		10				
TOTAL				$430,150.00		

Private School Allocation		$36,102.00	Description of priorities
New England Hebrew	$	4,629.74	H,F,E
Torah	$	5,201.96	A,F,H
Maimonides	$	20,339.66	D,G.H
St. Mary's	$	5,930.32	A,B

Category Descriptions

A. Educational technology (internet connectivity, hardware, devices, software, tech support services, etc.)

B. Supplies and services that enable remote learning (printing, telephonic support, translation services, etc.)

C. Mental health services and supports

D. Activities to address the unique needs of low-income children, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, in

E. Planning and implementing summer learning and supplemental afterschool programs

F. Training and professional development for district staff on any topic from effective remote learning strategies to sanitation and minimizing the spread of infectious disease when in-person school resu

G. Providing principals and other school leaders with resources to address individual school needs

H. Supplies and services to sanitize district facilities; personal protective equipment (PPE)

I. Any activity allowable under ESSA, IDEA, Perkins, McKinney-Vento, and AEFLA

J. Planning for and coordinating during long-term closures, including how to provide meals, technology for online learning, guidance for carrying out IDEA requirements, and providing educational servi

K. Supplement Food Service Budget for Free and Reduced Lunch meals

L. Procedures and coordination systems to improve district preparedness and response efforts to COVID-19

M. Other activities necessary to maintain district operations and services and to continue to employ existing district staff.

N. Diagnostic intake assessments to gauge students' knowledge and skills (ie early literacy screening)

O. Assessing learning gaps to inform teaching and addressing those gaps

ech (wages)

s separate from ESY. This is to assist students who have fallen significantly behind and need prep before the fall (students who don't qualify for ESY).

and emotionally functioning and preparedness to return and/or stay remote.

cluding outreach and service delivery

umes

ces consistent with applicable requirements

CvRF School Reopening Grant Program				SE14	$1,720,350			
Purpose:	The purpose of the Coronarvirus Relief Fund (CvRF) School Reopening Grants is to provide eligible school districts and charter schools with funding to support costs to reopen schools. This funding, $225 per student based on FY21 foundation enrollment, is intended to supplement other resources that the Governor is providing to cities and towns for COVID-19 response efforts as well as funds made available by DESE through the Elementary and Secondary School Emergency Relief Fund (ESSER) grants and the Remote Learning Technology Essentials (RLTE) grants.							
Allowable Uses:	Please review link thi sis not for teaching, but for clearning, PD, and tecnolcogy support							
Link to Proposed budget								
Funds already Spent			Committed Funds					
	Custodial Salries		$314,599	Return of Furloughed Custodians Charged to Rental of Facilities Account and overtime				
	Supplies		$480,000	as of	8/10/20	$175,325	100K moved to TOwn Cares Act	$580,000
	HEPA Filters		$360,000	8/7/20 SC Vote				
	Furniture		$100,000	8/7/20 SC Vote				
	Tents		$0	8/7/20 SC Vote	4-6 weeks delivery		401K Moved to Town Cares Act	
	HVAC Modifications		$465,751					
	Nurse COVID ROoms							
	Utilities for addtional motor use			PublicBuildings Division				
	Total		$1,720,350					
	Balance Available		$ -					

Remote Learning Technology Essentials					Project Duration:	Upon Approval – 12/30/2020	$7,257
Purpose:	The purpose of this competitive Remote Learning Technology Essentials Program is to provide supplemental funds to support Local Education Agencies (LEAs) in addressing remaining remote learning technology needs and to ensure that every student has adequate access to technology for use in remote learning environments during the 2020-21 school year. Funds under this program, in addition to those made available under other federal grant programs, may be used to support technology needs addressed following the March 13, 2020 COVID-19 emergency.						
Focus Area 1: Internet							
Focus Area 2: Devices							
	$7,257						
ESSER-113/SEI3							
Summer Distribution /Support	$5,000	Summer School Tech Support Stipend					
Mileage for Tech Delivery	$2,000						
Private School Tech	$5,930	St. Mary's Allocation					
PSB Subscriptions for Tech	$100,000						
Cares Act/Town	$104,909						
	$225,096						