



PUBLIC SCHOOLS of
BROOKLINE 

FY26 Budget Advisory Committee

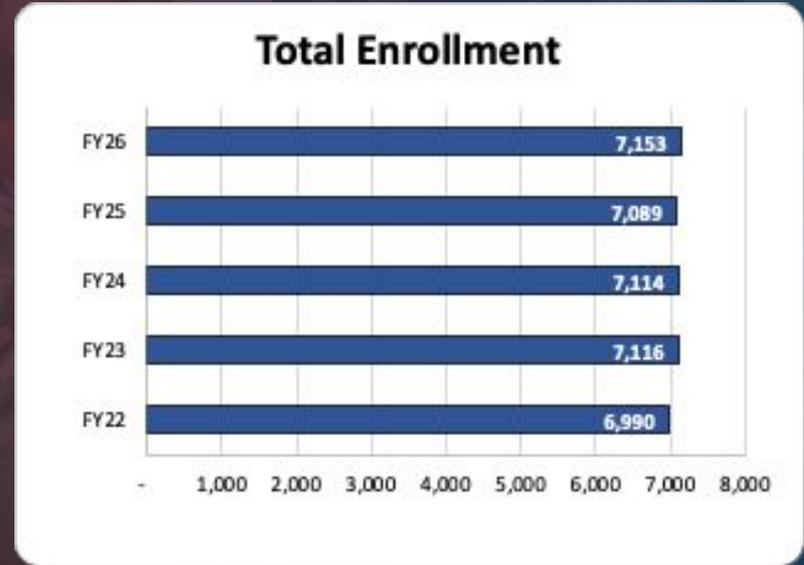
May 5, 2025



FY26 Enrollment Projections

- FY26 – Similar enrollment patterns as FY25 (roll forward cohorts)

FY26 Estimated Enrollment	7,153
Change	+ 64
BEEP (Early Childhood)	+ 27
Elementary	+ 77
BHS	- 40



Historical OOD Tuition & Settlements

	Out of District	Settlements	Total
2015	54	8	62
2016	52	11	63
2017	49	14	63
2018	53	19	72
2019	54	22	76
2020	55	14	69
2021	59	25	84
2022	59	21	80
2023	61	28	89
2024	65	26	91
2025	62	28	90
2026	68	19	87

Operating Revenue

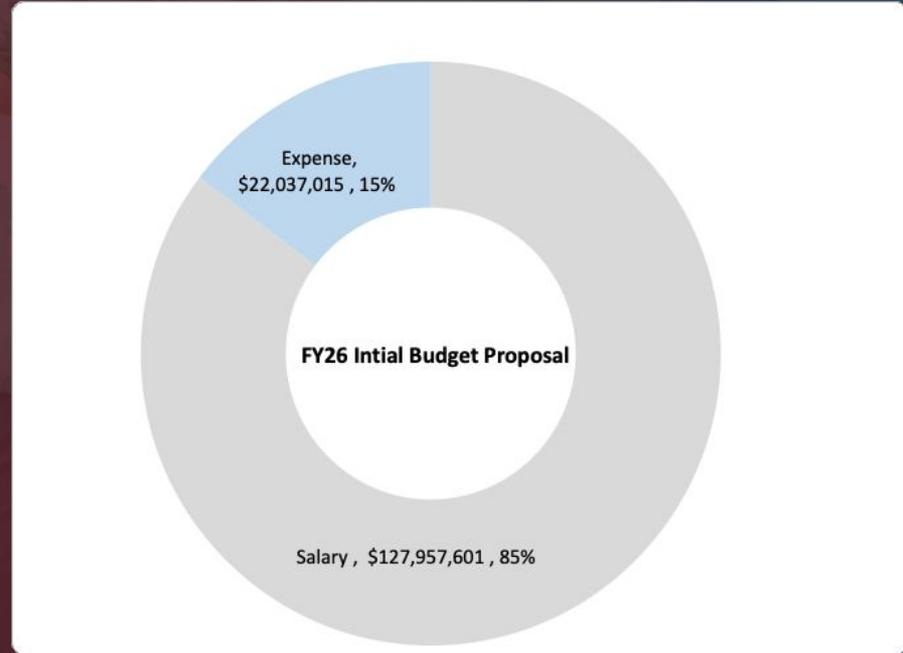
Fiscal Year	Actual	OR Projection	Difference
FY 2024	130,702,376	130,704,685	-2,309
FY 2025	136,847,618	137,101,490	-253,872
FY 2026*	142,148,452	142,663,042	-514,590

*The original revenue forecast for FY26 (Dec) was \$139,475,343, **\$2,673,109 lower.**

FY26 Budget Salary vs. Non-Salary Expenses

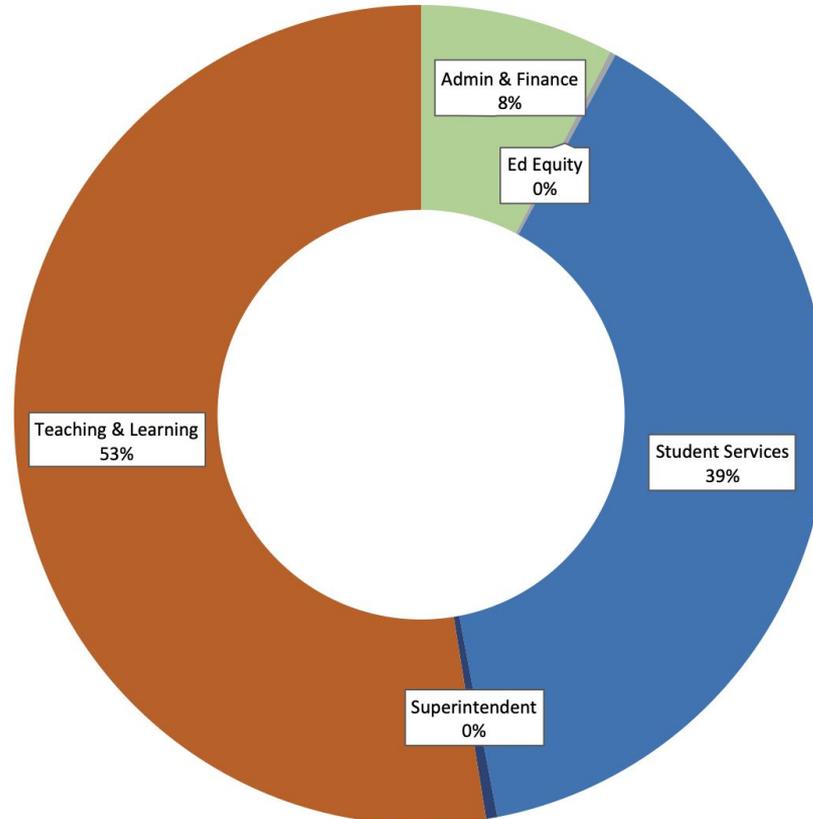
FY26 Initial Budget

Salary	127,957,601
Non-Salary	22,037,015
Total	\$ 149,994,616



Percentage of FY26 Initial Budget by Office

FY26 Costs by Office



Costs/Budget by Office

FY26 Budget By Office	FY23 Exp.	FY24 Exp.	FY25 Budget	FY26 Budget	FY25 vs. FY26	% Change
Admin & Finance	8,013,435	9,315,122	10,381,527	11,488,565	1,107,038	9.64%
Educational Equity	240,739	310,057	439,032	350,029	-89,003	-25.43%
Student Services	43,775,934	47,989,914	49,397,209	58,657,827	9,260,618	15.79%
Superintendent & SC	1,111,865	555,339	677,023	666,070	-10,953	-1.64%
Teaching & Learning	70,584,170	72,861,372	75,952,828	78,832,125	2,879,297	3.65%
Grand Total	123,726,143	131,031,804	136,847,619	149,994,616	13,146,997	

Costs/Budget Drivers Student Services

Account Descriptions	FY23 Budget	FY23 Exp.	FY24 Budget	FY24 Exp.	FY25 Budget	FY25 Exp.	FY25 Variance
Transportation	1,613,320	2,352,706	2,925,191	4,503,396	3,788,865	4,639,865	851,000
Professional/Technical Services	675,916	608,385	587,472	1,080,967	472,755	935,238	462,483
Settlements (Tuition)	-	896,437	250,000	644,922	486,080	2,213,857	1,727,777
Grand Total	2,289,236	3,857,528	3,762,663	6,229,286	4,747,700	7,788,960	3,041,260

Settlements (Tuition)	FY23 Budget	FY23 Exp.	FY24 Budget	FY24 Exp.	FY25 Budget	FY25 Exp.	FY25 Variance
Settlements (Tuition)	-	896,437	250,000	1,058,643	486,080	2,213,857	1,727,777
Change in Expenses YoY				162,206		1,155,214	
Students					11	28	17

Major Cost Drivers-Salary

	Amount	
• Breathing Costs (Steps, Lanes, COLA)	\$ 5,299,453	Contractual Obligations
• Extra Comp, Grants, FY25 New positions	\$ 2,536,682	Structural Deficit
• New Positions	\$ 1,894,233	Excludes shifts
• LOA returns, retirements, late steps/lanes	\$ 295,255	Misc Salary Adjustments
	(500,000)	Breakage
Total Salary Increase	\$ 9,525,623	

Major Cost Drivers-Non-Salary

	Amount	
• Special Education for OOD	\$ 1,612,806	Tuition, Settlements, Gap
• Special Education Transportation	\$ 696,085	Structural Gap
• Online Books & Subscriptions	\$529,875	SEL, mClass, Canvas, BB
• Textbooks and Print Materials	\$ 180,915	Supp'l materials for literacy
• Legal Services	\$ 160,816	Negotiations/OSS (50,816)
• Other Educational Expenses	\$ 440,878	Supplies, Tech/Prof Services, Field trips, PD, etc.
Total Non-Salary Increase	\$ 3,621,375	

Reducing the Gap

FY26 Budget	
Revenue Allocation 4.17.25	142,148,452
Operating Budget Expenses 1.29.25	149,994,616
Budget Gap - 4.17.25	(7,846,164)
Reductions/Adjustments	
Salary Reductions	3,596,361
Non-Salary Reductions	1,886,945
Revenue Enhancements	2,362,858
Total Adjustments 5.1.25	7,846,164
Budget GAP 5.1.25	-

Reducing the Gap

FY26 Budget Adjustments	FTEs	Cost
New Position Reduction	6.4	\$895,761
IT Help Desk Technician	1	\$93,550
Town Public Building Department Budget	0	\$162,499
Transportation - General Education	0	\$200,000
Reserve Fund Section Optimization	3.5	\$315,158
General Supplies and Services Reduction	0	\$411,205
Athletics and Co-Curricular Programming	0	\$67,345
Sunset BA&CE	6	\$52,957
OSS Staff - Caseload Adjustments	3.2	\$343,180

Reducing the Gap

FY26 Budget Adjustments	FTEs	Cost
BEEP Paraprofessionals	6	\$251,856
HS Staff Reductions	3.6	\$266,000
Director of Data & Information Systems	1	\$152,885
Sr Director of Teaching and Learning	1	\$175,808
Sr. Director of Civil Rights & Bullying Prevention	1	\$156,000
Office of Educational Equity	2	\$381,545
Communications Specialist	1	\$91,972
Vice Principal	1	\$130,034
Training, Workshops, Memberships, Conferences		\$367,672

Reducing the Gap

FY26 Budget Adjustments	FTEs	Cost
Food Services Benefits from FS Revolving Fund		\$200,000
Custodial positions + revolving adjustment		\$213,422
Laptop cost deferral		\$183,183
Online Subscriptions		\$100,886
OOD Tuition		\$417,000
Add'l Salary Adjustments		\$56,582
Athletics Fee Increase		\$116,600
Athletics Revolving Fund - reduce fund balance		\$100,000
Circuit Breaker - FY27 revenue to fund FY26 OOD tuitions		\$1,943,064

THANK YOU



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BROOKLINE

Out of District Funding: Circuit Breaker

- 75 % reimbursement of costs beyond the state per pupil foundation
- 4 x state per pupil prior to passage of the Student Opportunity Act
- Foundation Inflation Index (1.99%)
- Contingent on annual appropriations
- FY 25 \$ 52,419; FY 26 \$ 53,431
- Out of District Transportation Reimbursement

Education Stabilization Fund

- **Education Stabilization Fund: Town & School Partnership**

- Section 24 of Chapter 218 0f the Acts of 2016
- Unanticipated or unbudgeted costs of special education, out of district tuition, transportation

[MGL Chapter 40, Section 13E](#) - School District Reserve Fund for unanticipated special education expenses