



PUBLIC SCHOOLS of  
**BROOKLINE**



# FY26 Initial Budget

February 06, 2025

# Agenda

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- Building the Budget
- FY26 Budget Guidelines
- Alignment to SC Guidelines and Strategic Plan
- FY26 Enrollment Projections
- Staffing
- Expenses
- Additional Considerations

All information also posted on <http://www.brookline.k12.ma.us/budget>



PROTOTYPES +  
CHALLENGES

GREENER:

*blade by blade*

G78-P04

OUR *project*

# Building the FY26 Budget

# Budget Format Evolution & Highlights

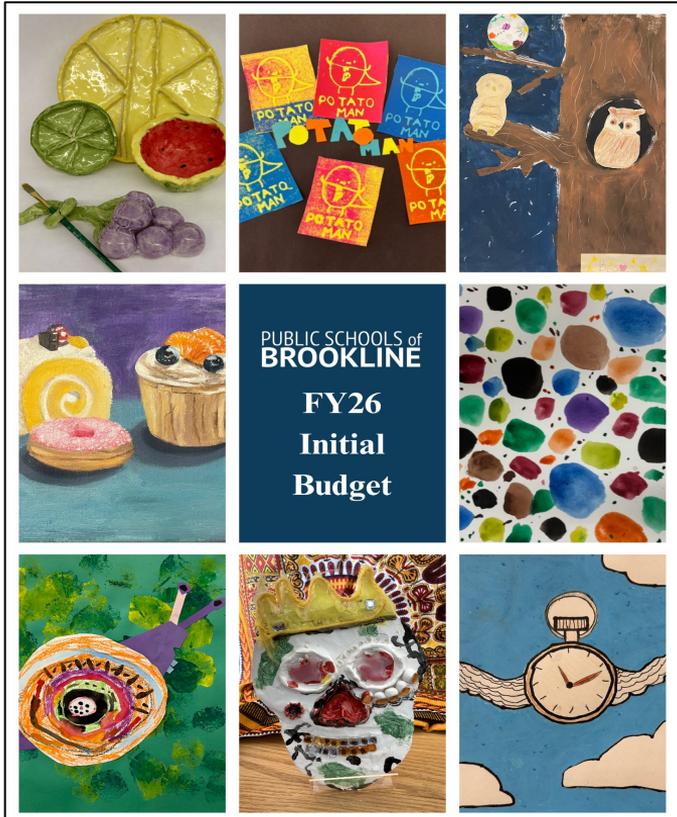
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- Industry Budget Presentation Standards
  - Table of Contents, continuous page numbers
  - Pyramid Approach with Section Parity
    - Enrollment, Staffing, Financial Data
    - Executive Summary
    - Cost Centers (Schools and District Departments)
  - Data presented in written narratives, tables, and graphs
- DESE and Department of Revenue Account Classifications

# Budget Build

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- The FY25 & FY26 Budget was created to more closely mirror state financial standards
- Migration from a centralized, program based model to Decentralized site-based model per Ed reform act of 1993
- Reporting and accounts in FY25 & FY26 are more tightly aligned.



PUBLIC SCHOOLS of  
**BROOKLINE**

**FY26  
Initial  
Budget**

**FY26 Initial Budget Book**  
*A Summary View*

# FY26 Initial Budget Book

# FY26 Budget Guidelines

## 1. STAFFING/ENROLLMENT:

- a. **For FY26:** Ensure class sizes at the high school remain closer to recent historical trends. Leverage K-12 enrollment forecasts to identify where positions can be shifted. Maintain K-8 class sizes within guidelines.
- b. **In FY28:** Return World Language as a robust option in lower elementary grades. Will require planning in FY27. This time frame is to allow for intensive focus on literacy roll-out through FY26.
- c. **Upon the availability of federal and/or state subsidies:** Establish universal pre-Kindergarten.

## 2. EDUCATIONAL EQUITY:

- a. **For FY26:** Continue to fund Extended School Year (ESY) programming that increases access to ESY by providing coordinated wraparound opportunities, including but not limited to socioemotional learning, therapeutic recreational activities and enrichment.
- b. **For funding no later than the year following any adoption:** Should a policy on life of the school be adopted that requires funding to implement policy, identify said funding.
- c. **By FY26:** Fund an educational equity strategy, to be articulated by the Office of Educational Equity and approved by the School Committee, that right-sizes the resources directed towards educational equity, whether they are centralized or decentralized.
- d. **By FY29:** Fund robust summer programming that meets a variety of student needs – for example, expanding summer offerings for high school students to provide enrichment and so that those on IEPs may access summer electives. We encourage partial/full implementation to begin in earlier fiscal years, as resources allow.

## 3. BUDGET:

- a. **For FY26:** align SIP process as part of budget cycle. Ensure that the PSB budget reflects each school's priorities and goals as described in their SIP, such as improving student outcomes, enhancing teacher development, or expanding extracurricular programs. All spending should support the broader mission of the school, be tracked against goals, and regularly measured/reported.
- b. **Continuing in FY26:** Return to prior practice of holding reserve funds for a limited number of staff. This can be done over multiple years to lessen the impact of any one year.
- c. **By FY26:** Because of the importance of the strategic plan in driving all decisions, dashboards should be developed that will allow stakeholders to track the plan's progress.

# Alignment to SC Guidelines and Strategic Plan

## Literacy Initiative

### Guidelines for FY26

The School Committee affirms its commitment to full funding for the district's literacy initiative, including curriculum materials and professional development aligned with the Science of Reading.

### District Response

- The first phase of the literacy implementation (K-5) was funded through the FY24 IDEA grant as this initiative will address the 2023 Department of Education's disproportionate share finding. The supplemental materials for the phase 1 are being purchased from the Title IV grant. This phase will be implemented in the 2025-2026 school year and includes the introduction of the Fishtank ELA program in Grades K-5.
- In FY26, phase two of the implementation plan is funded from the FY26 IDEA as a strategy to address the 2025 Department of Education's disproportionate share finding. Phase two of the literacy initiative focuses on implementing a Middle school literacy curriculum and supplemental materials for Tier II supports. Funding for the Tier II materials is included in the FY26 Office of Teaching and Learning (OTL), English Language Arts (ELA), general fund budget.

# Alignment to SC Guidelines and Strategic Plan

## Staffing/Enrollment

### Guidelines for FY26

Ensure class sizes at the high school remain closer to recent historical trends. Leverage K-12 enrollment forecasts to identify where positions can be shifted. Maintain K-8 class sizes within guidelines

### District Response

This budget was developed using forecasted enrollments for FY26, historical trends for class size at the high school and K-8 class size guidelines of 22 students K-2, and 25 students 3-8. Staffing, enrollment and class size data is provided for each school within the school section of this budget document.

# Alignment to SC Guidelines and Draft Strategic Plan

## Educational Equity

Guidelines for FY25	District Response
<p>Continue to fund Extended School Year (ESY) programming that increases access to ESY by providing coordinated wraparound opportunities, including but not limited to socioemotional learning, therapeutic recreational activities and enrichment.</p>	<p>Funding for all legacy and mandated summer school programs are included in the initial budget proposal. These programs are funded through a variety of sources including the operating budget, grants (IDEA, METCO, Title III) and revolving funds.</p>
<p>Fund an educational equity strategy, articulated by the Office of Educational Equity, that right-sizes the resources directed towards educational equity, whether they are centralized or decentralized.</p>	<p>OEE has been working through a preliminary Equity Strategy Plan focused on the Examination of Data, Processes/Operations, and Resources through, School Residencies and Policies and procedures, Building Capacity through Equity Lead Pilot, Equity Cycle Pilot (three schools), and Professional Development, Educator Diversification through Maintaining Existing Partnerships and Expanding Pipeline Partnerships.</p>

# Alignment to SC Guidelines and Draft Strategic Plan

## Budget

### Guidelines for FY26

### District Response

Align SIP process as part of budget cycle. Ensure that the PSB budget reflects each school's priorities and goals as described in their SIP, such as improving student outcomes, enhancing teacher development, or expanding extracurricular programs. All spending should support the broader mission of the school, be tracked against goals, and regularly measured/reported.

School Improvement Plans were reviewed by the School Committee in September and informed the development of the FY26 budget. School Improvement Plan goals are included in the school section of the budget along with a brief narrative from the principal highlighting their funding request.

Return to prior practice of holding reserve funds for a limited number of staff. This can be done over multiple years to lessen the impact of any one year.

The initial budget proposal includes 8.5 FTE sections set aside in the OAF budget to address any unanticipated shifts in enrollment at the school level or other student needs that may develop during the year.

# Alignment to SC Guidelines and Draft Strategic Plan

## Budget

### Guidelines for FY26

Because of the importance of the strategic plan in driving all decisions, dashboards should be developed that will allow stakeholders to track the plan's progress.

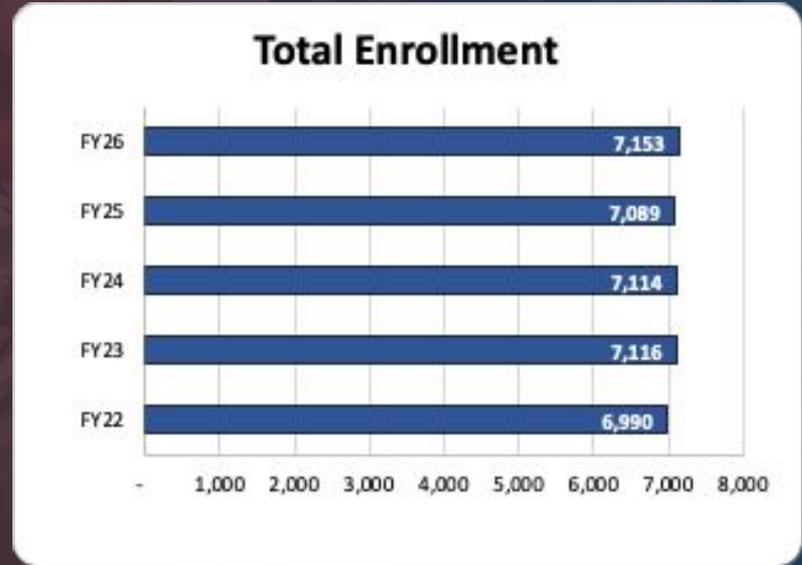
### District Response

The Office of Teaching and Learning has been working with an outside vendor to develop a dashboard to track progress toward achieving goals outlined in the strategic plan. Final edits are currently underway and the dashboard is scheduled to go live in FY26.

# 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
SP/OOD	0



# Staffing Changes by Offices

Office	Change	Comments
Office of Supt and SC	0	
Office of Admin/Finance	8.5	Reserve Sections
Office of Educational Equity	2	METCO Liaisons
Office of Student Services	20.9	5.9 Professional staff/15 Paras
Office of Teaching and Learning	10 additions/10.3 reductions	



# 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
<b>Total Salary Increase</b>	<b>\$ 9,525,623</b>	

# 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	<b>SEL, mClass, Canvas, BB</b>
• Textbooks and Print Materials	\$ 180,915	<b>Supp'l materials for literacy</b>
• Legal Services	\$ 160,816	<b>Negotiations/OSS (50,816)</b>
• Other Educational Expenses	\$ 440,878	<b>Supplies, Tech/Prof Services, Field trips, PD, etc.</b>
<b>Total Non-Salary Increase</b>	<b>\$ 3,621,375</b>	

# Reducing the Gap

- Over the next six weeks, the administration will present choices to School Committee
- Attrition/Retirements, thorough review of new positions, examination of programs

## FY26 PSB Budget Challenge

Revenue Allocation 1.29.25	141,760,032
Operating Budget Expenses	149,994,616
<b>Budget Gap</b>	<b>-8,234,584</b>

FY26 Costs by Office

