

PUBLIC SCHOOLS of
BROOKLINE



FY24 Preliminary Budget

February 09, 2023

Budget Process Timeline

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January

PSB submits preliminary budget based on district needs and requests

Budget: \$131,864,365

February

Mandated budget hearing (2/02), preliminary vote (2/09)

now

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February-May

PSB refines budget (including book 2.1), based on discussions at finance subcommittee, full School Committee, Advisory Committee, Select Board, public forums, etc.

Early May

School Committee votes final budget.

June

Further refinement (if needed)

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December

Town of Brookline submits preliminary School Budget Recommendation based on FY24 projections.

Budget: \$127,323,182

Early February

Updated appropriation based on revised town adjustments.

Budget: \$127,005,124

Mid February

Updated GIC

March

Governor's budget is presented.

March-May

MA Government approves final state budget and allocation to Brookline.

Early/Mid May

Town override vote; Town Meeting votes final appropriation.

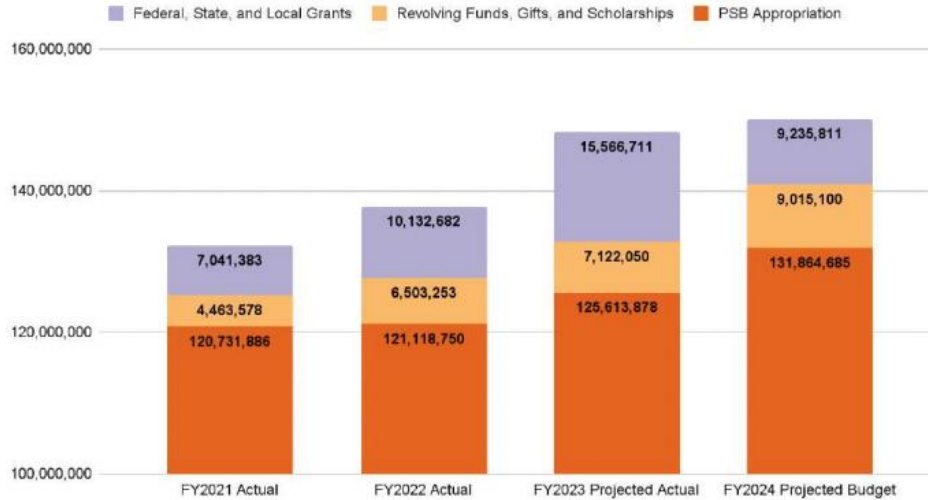
July

FY2024 begins.



Active Budget Reconciliation and Adjustment

All Funds Budget



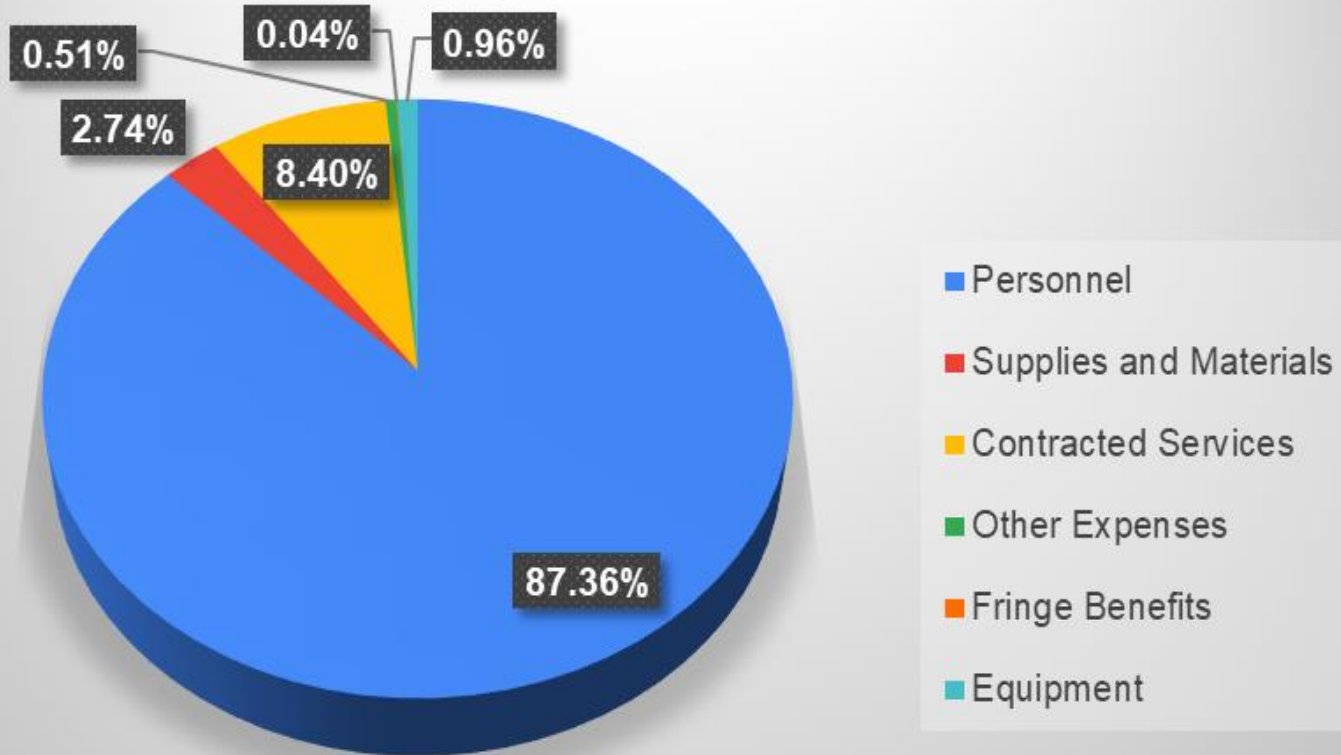
Key Takeaways

- PSB FY24 budget grows at just 1.2% compared to FY23.
- Loss of pandemic funds which have sustained PSB budget for several years (\$5.6M+ in FY23) contributes to shift from grants (purple) to PSB request (orange), results in \$4.8M deficit between PSB request and current Town allocation (~\$1M difference shifted for 1 year to BEEP revolver)

	PSB Appropriation	Revolving & Gift Funds	Federal, State, & Private Grants	Total FY Budget
FY2021 Actual	120,731,886	4,463,578	7,041,383	132,236,847
FY2022 Actual	121,118,750	6,503,253	10,132,682	137,754,685
FY2023 Projected Actual	125,613,878	7,122,050	15,566,711	148,302,639
FY2024 Projected Budget*	131,864,685	9,015,100	9,235,811	150,115,596

* Town allocation as of 12/15/22 is \$127,323,182, \$125,005,124

FY24 SUPERINTENDENT'S BUDGET REQUEST



Budget Drivers

FY 2023 Operating Budget	\$125,613,878
Loss of ESSER and ARPA Funds	5,639,984
Contractual Obligations/Inflationary Pressures	2,211,113
Anticipated Turnover	-600,000
1 year stop gap - BEEP Revolving Account	-1,000,000
FY 2024 Superintendent's Budget Request	131,864,685

Enrollment Overview

- Enrollment remains dynamic, with an upward trend:
 - October 2022 enrollment higher than October 2021
 - Total enrollment for SY22-23 has increased by over 40 students since the start of the school year
 - **7,092** students enrolled in District as of February 7, 2023
 - January 2023: 7,072
 - **October 1, 2022:** **7,060**
 - *January 2022:* 7,000
 - **October 1, 2021:** **6,928**
- As of February 7th, 300 students have completed registration in anticipation of entering Kindergarten in September 2023 for the 2023-2024 SY. Last year at this time, the number was 215.
- Mobility and churn remain important data points

Enrollment Shifts, K-12 Students

	<u>2019-20</u>	<u>2020-21</u>	<u>One-year</u> <u>Change</u>	<u>2021-22</u>	<u>One-year</u> <u>Change</u>	<u>2022-23</u>	<u>One-year</u> <u>Change</u>
Baker	750	650	-100	617	-33	672	+55
Driscoll	600	492	-108	454	-38	456	+2
FRR	888	787	-101	799	+12	825	+26
Heath	525	467	-58	457	-10	459	+2
Lawrence	679	590	-89	592	+2	621	+29
Lincoln	576	513	-63	471	-42	485	+14
Pierce	842	709	-133	721	+12	705	-16
Runkle	582	495	-87	475	-20	493	+18
Total K-8	5,442	4,703	-739	4,586	-117	4,716	+130
BHS	2,083	2,035	-48	2,087	+52	2,087	0
Total PSB	7,525	6,738	-787	6,673	-65	6,803	+130

Source: Department of Elementary and Education School and District Profiles October 1 Enrollment

Identifying & Realizing Efficiencies

- Building Leader - Master Scheduling Building
- Refining FTE assignments
- Section adjustments
- Retirement/Resignations
- Programmatic Decisions
- Department reorganizations

Operating Override

	FY24	FY25	FY26
Town Allocation	\$127,005,124	\$131,648,054	\$135,674,677
PSB Projected Budget	\$131,864,685	\$138,196,490	\$144,726,604
INITIAL GAP	-\$4,859,561	-\$6,548,436	-\$9,051,927
Programmatic Adjustments	\$2.9M	\$3.1M	\$3.25M
SUBSEQUENT GAP	-\$1,959,561	-\$3,448,436	-\$5,801,927
Full-day BEEP	N/A	\$0	\$0
Athletics Support	-\$135,000	-\$141,480	-\$148,271
Student Services Support	-\$240,000	-\$251,520	-\$263,593
SoBro Fee-Free Bus	-\$200,000	-\$200,000	-\$200,000
WL redesign	-\$115,000	-\$120,520	-\$126,305
SUBTOTAL NEW INITIATIVES	-\$690,000	-\$713,520	-\$738,169
NEW GAP (OVERRIDE REQUEST)	-\$2,649,561	-\$4,161,956	-\$6,540,096
NEW PROJECTED BUDGET	\$129,654,685	\$135,810,010	\$142,214,773

Town By-Law re: February 15th

Section 2.2.5

The Superintendent of Schools (in the case of school appropriations) and the Town Administrator (in the case of all other appropriations) shall submit their requests for appropriations to the Committee by February 15th or the next town business day if said date falls on a weekend or holiday; or seven days after the Governor submits the annual budget to the General Court, whichever is later.

PSB Budget Policy (Section D)

Dissemination of Budget Recommendations:

In order to comply with Town By-Laws (Article 1, S. 3) , the Superintendent of Schools shall prepare an appropriation request no later than February 15, by which date it shall be distributed to School Committee members and to the Advisory Committee.

Budget Hearing and Review:

The School Committee shall review the Superintendent's budget, and shall hold a public hearing for the benefit of the general public. This hearing shall be publicized in the usual manner, no less than 7 days in advance of the meeting, in accordance with MGL Ch. 71, S. 38N.

Budget Adoption Procedures:

At a public meeting and after all reviews and hearings have been conducted, the School Committee shall adopt a budget for the ensuing fiscal year and submit a conforming appropriation request to the Advisory Committee and Board of Selectmen for approval by Town Meeting.

Vote

VOTED: the Superintendent's preliminary budget is \$131,864,685 and the Town allocation is currently \$127,005,124 reduced from \$127,323,184 (December 15, 2022).

The School Committee will continue working with the Superintendent, Select Board, and Town Administrator to align these numbers through identification of additional efficiencies and revenues, including an operating override.