

# **Expenditures and Revenues Study Committee**

**Update to the School Committee**

# The E&RSC (Expenditures and Revenue Study Committee)

The committee has one voting member, Sarah Moghtader, and one alternate, Jesse Hefter, from the School Committee (SC). There are eight other voting members including an appointee from the Select Board (SB) and an appointee from the Advisory Committee (AC). Of the nine, four have children or grandchildren in the schools.

There are people on the committee who represent **different interests in town**, which is how the committee was intentionally constructed, including retirees, professionals, single-family house owners, condo owners and apartment dwellers.



# Possible recommendations

**The Expenditures and Revenues Study Committee** is in the process of determining whether it will recommend an **operating tax override** of Proposition 2½ to alleviate what are expected to be significant operating deficits for both the Town and the Schools at least in FY27 and likely beyond.

Our [charge](#) from the SB includes instructions to also identify, consider and evaluate possible **revenue sources** and **operating efficiencies**.

# Presentations

As was the case with other Override Study Committees (OSCs) in past years, we rely on **information from** both the **Public Schools of Brookline** (PSB) and the **Town** to provide data that will enable us to ask questions and **conduct our own analysis**.

# List of Presentations (a sample, not exhaustive)

- FY26 Town Financial Plan Presentation
- Presentation of the Town's revenue sources (property tax, state aid, local receipts)
- Identification of comparable communities: List of comparables for the Schools: Acton-Boxborough, Arlington, Belmont, Lexington, Milton, Natick, Newton and Wellesley
- [Town Expenditures](#) and Shared Services
- [Town / School Partnership](#)
- [Survey of comparable communities](#): Results from Cambridge, Medford, Newton, Needham, Watertown, Wellesley
- Town Departmental Reviews
- Comparable Communities [Municipal Efficiencies and Cost Drivers Survey](#)

# ● Town Departmental Reviews

The committee heard presentations from a range of departments. The key areas of focus requested from each Department were:

- Need-to-haves / Vital services not being met
- Cost control measures
- Revenue opportunities
- Opportunities for collaboration with schools
- Comparison to peer communities
- Public requests for new services and service gaps

# What will we recommend?

In the past, OSCs have produced reports leading to conclusions that have **recommended:**

- The **amount** of any override
- The **allocation** of money between the Town and the Schools
- The **time frame** over which the increases to the levy would occur
- Recommendations regarding
  - **revenue** opportunities
  - opportunities for **operational efficiencies** / **expense reductions**

Historically, Brookline has written a property tax levy increase on a 3 year cycle, the last one voted in a May, 2023 with its final portion to be levied in 2026.

# Overall time frame of the committee

For a ballot measure to be put before the voters in May, 2026, the Select Board must provide a written notice of the Question to the Town Clerk at least 35 days prior to election day. The latest the SB can make a decision to proceed is March 24, 2026.

The SB and the E&RSC committee will need to hold at least one Public Hearing, and the SC may want to hold a public hearing as well.

To **meet with** members of the community and **make the case** for the override, **deciding on an override by January** is to our advantage.



# Work to be done (1/2)

If an operating override question is placed on the ballot of the May 2026 Townwide election, it will be a requirement to **tell voters how additional levy funds would be used.**

In explaining a proposed override, the Town and the Schools will need to **show the possible impact** that any revenue-raising or expenditure-reducing **recommendations** (i.e., increased taxes or fees, increased class sizes, reduced services) could have on community members. The AC would like to understand how both the Town and the Schools would **measure and monitor the success** of any new initiatives / investments made.

## Work to be done (2/2)

There is still information both the Town and the Schools need to provide the committee. The committee has requested an **FY27 level service budget forecast** as the baseline for its analysis. Ultimately, both the Town and the Schools will need to provide a forecast for whatever period an Override is designed to cover, i.e., FY27 to FY29.

In addition, there will be a need to **show the impact to Town and PSB services if the committee's recommendations are not adopted or**, in the event an override is deemed necessary, **approved by the voters**.

# Continuing conversations

The committee asked the superintendent to respond to a set of [questions](#) aimed at providing our Committee with insights into:

- **Special Education:** process for determining eligibility, controls and understanding of growth
- Potential to optimize **use of space** in School buildings
- Enrollment projections and forecasts of **impact of enrollment on budget**

As answers to these questions are provided we will integrate the information into our overall plan, as the Schools are an integral component of the overall solution.