



PUBLIC SCHOOLS of
BROOKLINE



FY25 Budget Information

February 8, 2024

Agenda

- Town/School Partnership - 15 min
- FY25 Grants - 5 min
- HS Class Size - 20 min
- Contracted Services - 2 min
- Vote - 3 min

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



Town School Partnership Update

| | 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 | \$1.85M | \$1.95M | \$2.95M |
| SUBSEQUENT GAP | -\$3,009,561 | -\$4,598,436 | -\$6,101,927 |
| Full-day BEEP | N/A | \$0 | \$0 |
| Athletics Support | -\$135,000 | -\$282,960 | -\$296,542 |
| Student Services Support | -\$240,000 | -\$251,520 | -\$263,593 |
| South Brookline No-Fee Bus | -\$200,000 | -\$200,000 | -\$200,000 |
| World Language redesign | -\$115,000 | -\$120,520 | -\$126,305 |
| SUBTOTAL NEW INITIATIVES | -\$690,000 | -\$855,000 | -\$886,440 |
| NEW GAP (OVERRIDE REQUEST) | -\$3,699,561 | -\$5,453,436 | -\$6,988,367 |
| NEW PROJECTED BUDGET | \$130,704,685 | \$137,101,490 | \$142,663,044 |

| REVENUE | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| Property Taxes | 297,988,918 | 313,138,448 | 331,717,419 | 347,985,080 | 358,524,810 | 369,394,263 |
| Local Receipts | 30,028,757 | 31,718,810 | 32,642,895 | 32,973,294 | 33,315,133 | 33,608,542 |
| State Aid | 23,966,611 | 24,319,611 | 24,919,064 | 25,533,503 | 26,163,303 | 26,808,948 |
| Other Available Funds | 4,407,669 | 4,390,155 | 4,175,175 | 4,344,704 | 4,537,284 | 4,742,556 |
| Free Cash | 20,008,705 | 16,800,000 | 5,567,519 | 5,765,733 | 5,926,815 | 5,926,815 |
| TOTAL REVENUE | 376,400,659 | 390,367,024 | 399,022,072 | 416,660,315 | 428,467,885 | 440,531,024 |
| \$\$ Increase | 26,759,944 | 13,966,364 | 8,655,048 | 17,580,243 | 11,805,571 | 12,063,139 |
| % Increase | 7.2% | 3.7% | 2.2% | 4.4% | 2.8% | 2.8% |
| EXPENDITURES | | | | | | |
| Departmental | 90,741,569 | 94,402,821 | 96,492,369 | 98,983,466 | 101,166,969 | 103,393,271 |
| Schools | 130,702,376 | 137,701,490 | 143,263,044 | 149,529,825 | 156,098,954 | 163,585,218 |
| Non-Departmental - Benefits | 80,044,128 | 84,760,257 | 90,005,787 | 96,593,749 | 103,117,410 | 110,878,363 |
| Non-Departmental - General | 6,382,149 | 3,769,968 | 3,812,946 | 2,866,956 | 2,909,776 | 2,980,175 |
| Non-Departmental - Debt Service | 36,093,387 | 38,310,079 | 45,686,439 | 52,833,755 | 54,603,836 | 54,773,008 |
| Non-Departmental - Reserve Fund | 3,069,471 | 3,245,681 | 3,998,144 | 3,531,933 | 3,637,089 | 3,745,099 |
| Special Appropriations (CIP) | 18,781,566 | 19,838,407 | 10,432,078 | 11,762,292 | 10,641,845 | 12,129,580 |
| Non-Appropriated | 10,586,014 | 9,999,338 | 10,238,267 | 10,483,169 | 10,734,194 | 10,991,494 |
| TOTAL EXPENDITURES | 376,400,659 | 392,028,042 | 403,329,075 | 425,785,086 | 442,909,273 | 462,181,388 |
| \$\$ Increase | 26,759,944 | 15,627,383 | 11,301,032 | 22,456,011 | 17,124,187 | 19,272,115 |
| % Increase | 7.2% | 4.2% | 2.9% | 5.6% | 4.0% | 4.4% |
| CUMULATIVE SURPLUS/(DEFICIT) | | (1,661,018) | (4,307,003) | (9,182,771) | (14,441,388) | (21,653,264) |
| DEFICIT AS A % OF REV | | -0.4% | -1.1% | -2.2% | -3.4% | -5.0% |
| Total Town Surplus / (Deficit) | 0 | (581,520) | (577,409) | (2,373,995) | (4,154,612) | (6,627,228) |
| Total School Surplus / (Deficit) | 0 | (1,079,498) | (3,729,593) | (6,808,777) | (10,286,775) | (15,026,036) |

*NOTE: Free cash not certified for FY25 use.

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| REVENUE | FY24 BUDGET | FY25 Forecast | FY25 Forecast | CHANGE |
|-------------------------------------|--------------------|--------------------|--------------------|------------------|
| Property Taxes | 297,988,918 | 313,138,448 | 312,112,210 | (1,026,238) |
| Local Receipts | 30,028,757 | 31,718,810 | 33,050,910 | 1,332,100 |
| State Aid | 23,966,611 | 24,319,611 | 24,317,674 | (1,937) |
| Other Available Funds | 4,407,669 | 4,390,155 | 16,800,000 | 12,409,845 |
| Free Cash | 20,008,705 | 16,800,000 | 7,029,580 | (9,770,420) |
| TOTAL REVENUE | 376,400,660 | 390,367,024 | 393,310,374 | 2,943,350 |
| \$\$ INCREASE | | 13,966,364 | 16,909,714 | 2,943,350 |
| % INCREASE | | 3.7% | 4.5% | 0.8% |
| EXPENDITURES | | | | |
| Departmental* | 90,741,569 | 94,402,821 | 94,402,821 | - |
| Schools | 130,702,376 | 137,701,490 | 138,542,989 | 841,499 |
| Non-Departmental - Benefits | 80,044,128 | 84,760,257 | 85,289,197 | 528,940 |
| Non-Departmental - General | 6,382,149 | 3,769,968 | 3,804,407 | 34,439 |
| Non-Departmental - Debt Service | 36,093,387 | 38,310,079 | 36,902,841 | (1,407,738) |
| Non-Departmental - Reserve Fund | 3,069,471 | 3,245,681 | 3,245,681 | - |
| Special Appropriations (CIP) | 18,781,566 | 19,838,407 | 22,994,675 | 3,156,268 |
| Non-Appropriated | 10,586,014 | 9,999,338 | 9,533,909 | (145,429) |
| TOTAL EXPENDITURES | 376,400,660 | 392,028,041 | 395,136,020 | 3,107,979 |
| \$\$ INCREASE | | 15,627,381 | 18,735,360 | |
| % INCREASE | | 4.2% | 5.0% | |
| CUMULATIVE SURPLUS/(DEFICIT) | | (1,661,017) | (1,825,646) | |
| DEFICIT AS A % OF REVENUE | | -0.4% | -0.5% | |
| Total Town Surplus/(Deficit) | 35% | (581,356) | | |
| Total School Surplus/(Deficit) | 65% | (1,079,661) | | |

| FY25 TOWN/SCHOOL ALLOCATIONS - CHANGES | | | | 09 Nov 23 | | |
|---|----------------------|----------------------|---------------------|---------------------|------------------|--------------|
| PROPERTY TAXES** | FY24 | FY25 | %CHG | TOWN | SCHOOL | SCHOOL LEVY |
| LOCAL RECEIPTS | FY24 | FY25 | %CHG | TOWN | SCHOOL | HEALTH CARE |
| STATE AID | FY24 | FY25 | %CHG | TOWN | SCHOOL | HEALTH CARE |
| FREE CASH | FY24 | FY25 | %CHG | TOWN | SCHOOL | HEALTH CARE |
| OTHER AVAILABLE FUNDS | FY24 | FY25 | %CHG | TOWN | SCHOOL | HEALTH CARE |
| TOTAL REVENUE | FY24 | FY25 | %CHG | TOWN | SCHOOL | HEALTH CARE |
| PROPERTY TAXES** | \$297,988,918 | \$313,138,448 | \$4,149,530 | \$1,000,000 | \$1,149,530 | 400.00% |
| LOCAL RECEIPTS | \$30,028,757 | \$31,718,810 | \$1,690,053 | \$1,690,053 | \$0 | 0.00% |
| STATE AID | \$23,966,611 | \$24,319,611 | \$353,000 | \$353,000 | \$0 | 0.00% |
| FREE CASH | \$20,008,705 | \$16,800,000 | (\$3,208,705) | (\$3,208,705) | \$0 | 0.00% |
| OTHER AVAILABLE FUNDS | \$4,407,669 | \$4,390,155 | (\$17,514) | (\$17,514) | \$0 | 0.00% |
| TOTAL REVENUE | \$376,400,660 | \$390,367,024 | \$13,966,364 | \$13,966,364 | \$0 | 0.00% |
| TOTAL COSTS | | | | | | |
| DEPARTMENTAL | \$90,741,569 | \$94,402,821 | \$3,661,252 | \$3,661,252 | \$0 | 0.00% |
| NON-DEPARTMENTAL - DEBT SERVICE | \$36,093,387 | \$38,310,079 | \$2,216,692 | \$2,216,692 | \$0 | 0.00% |
| NON-DEPARTMENTAL - RESERVE FUND | \$3,069,471 | \$3,245,681 | \$176,210 | \$176,210 | \$0 | 0.00% |
| NON-DEPARTMENTAL - SPECIAL APPROPRIATIONS | \$18,781,566 | \$19,838,407 | \$1,056,841 | \$1,056,841 | \$0 | 0.00% |
| NON-DEPARTMENTAL - NON-APPROPRIATED | \$10,586,014 | \$9,999,338 | (\$586,676) | (\$586,676) | \$0 | 0.00% |
| NON-DEPARTMENTAL - BENEFITS | \$80,044,128 | \$85,289,197 | \$5,245,069 | \$5,245,069 | \$0 | 0.00% |
| TOTAL FIXED COSTS | \$134,914,135 | \$141,996,311 | \$7,082,176 | \$7,082,176 | \$0 | 0.00% |
| AVAILABLE FOR TOWN AND SCHOOL DEPARTMENTS | \$241,486,525 | \$248,370,713 | \$6,884,188 | \$6,884,188 | \$0 | 0.00% |
| CY UPLIFT TOWN | 63.0% | \$94,473,961.41 | | | \$94,473,961.41 | 245.8% |
| CY UPLIFT SCHOOL | 59.0% | \$153,896,751.86 | | | \$153,896,751.86 | 354.1% |
| SCHOOL ASSIGNMENT FOR FIXED COSTS | | | | | | |
| (\$1,011,191) Building, TE MINNIE Payroll, Gen Services | | | | | | |
| \$71,689 Revenue adjustment - District funds | | | | | | |
| \$248,282 Revenue adjustment - Group Health | | | | | | |

**Free Cash is assumed for FY25

**FY24 Property Tax has been updated since the Dec 2023 version

School Budget 139,443,000

Contracted Services - \$2,824,413

- Athletic/Student Act.-\$200,005
- Annual Audit - \$8,000
- Advertising -\$35,000
- Cleaning Services -\$907,331
- Copier Maintenance - \$224,861
- Shredding - \$9,500
- Cell Phones - \$38,732
- Internet Service - \$30,000
- Note: \$257,225 shift to Transportation line

- Translation Services - \$136,600
- Therapeutic Services - \$217,238
- Leases/Equipment - \$115,887
- Hospital Tutoring - \$62,230
- Moving Services - \$15,000
- Program Reviews- \$274,168
- Postage/Printing - \$16,396
- Equipment Maint. - \$268,974
- Misc. - \$7,260

Vote

The Superintendent's initial budget is \$138,642,989 and the Town allocation is currently \$136,413,421 (revised - February 6, 2024).

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.