



PUBLIC SCHOOLS of  
**BROOKLINE**



# FY24 Preliminary Budget

January 19, 2023

# Agenda



- Building the Budget
- By the Numbers
- Budget Rationale
- New Budget Book

*All information also posted on [www.brookline.k12.ma.us/budget](http://www.brookline.k12.ma.us/budget)*

A collage of children's artwork is visible in the background. It includes a pink bird with a yellow beak on a blue background, a blue butterfly-like shape with a black outline, a green and yellow landscape, a colorful bird, a red and black abstract drawing, a brown and blue abstract shape, a purple and yellow landscape, and a red face with large white eyes.

**Thank You's**



# Building the FY24 Budget

# FY24 Budget Book

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## **FY2024 Budget Book**

*Every Student by Face and Name, To, Through and Beyond  
Graduation*

FY24 Proposed Budget Book  
*A Summary View*

# Current District Goals

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1. Every student achieving
  2. Every student invested in learning
  3. Every student prepared for change and challenge
  4. Every educator growing professionally
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# FY24 Budget Guidelines\*

*\*Created with a five year look in mind*

*Paraphrased for purpose of this presentation*

- 1. Ensure equitable access to curriculum and services for all students**
- 2. Build a budget that is optimized for efficiency and sustainability**
- 3. Continuous improvement of academic programming including curriculum implementation, program support, and program review.**
- 4. Continue to provide enhanced support for the social emotional needs of students.**
- 5. Improve the experience of a PSB employee, including employee growth through professional development and leadership opportunities**

# Focus On: Capacity Building & Strategic Direction

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Specific actions supported in FY24 budget request:

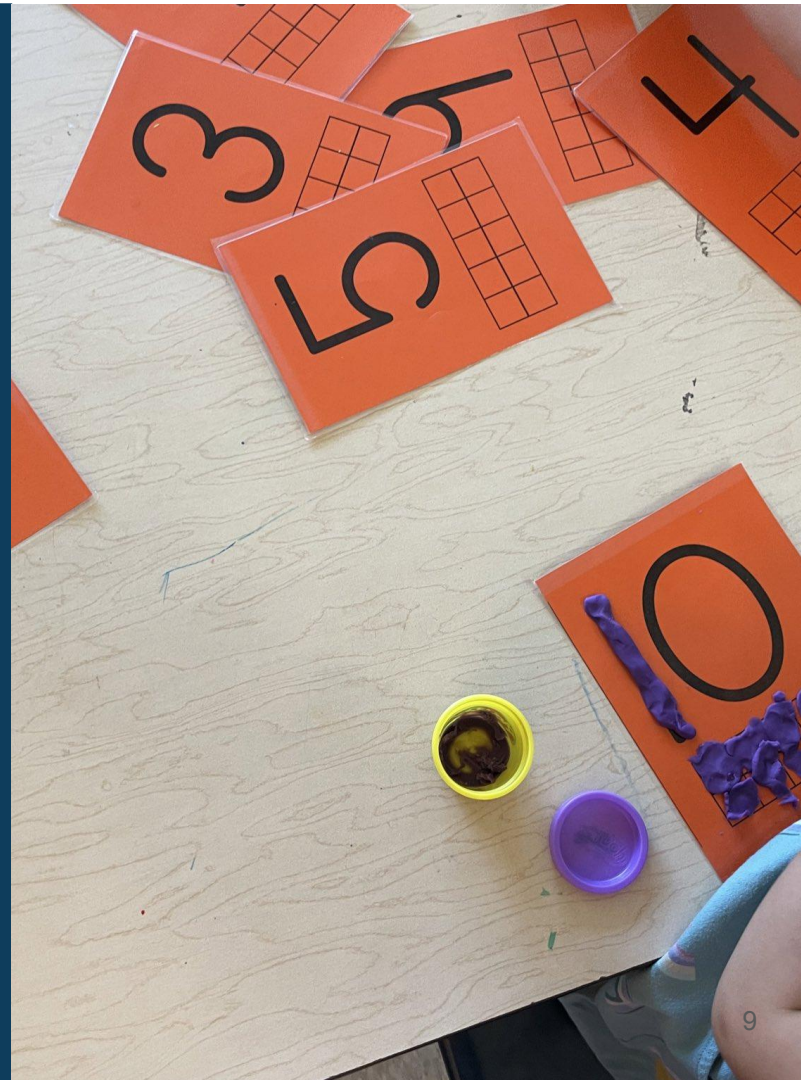
- Maintaining our current excellence while implementing a Strategic Plan whose impact is factored into FY25 plan
  - Continued investment in curricular materials/resources
  - Continued investment in culturally responsive teaching through continued professional development, and the recruitment and retention of educators of color
  - Continued analysis and targeted investment in Special Education
  - Continued mitigation of disproportionality
  - Continued to support the social emotional/academic needs of our students
- Ensuring innovative instructional practices as well as ongoing program reviews
- Maximizing operational and financial efficiencies
- FY24 budget does not include new initiatives



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# FY24 by the Numbers

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# Town/School Partnership

## TOWN / SCHOOL SPLIT

	<u>FY23</u>	<u>FY24</u>
<b>REVENUE</b>	\$349,640,716	\$353,055,711
<b>NON-DEPARTMENTAL FIXED COSTS</b>	\$139,483,907	\$138,819,671
<b>AVAILABLE FOR TOWN/SCHOOL</b>	\$210,156,808	\$214,236,039
<b>ALLOCATED COSTS FOR SERVICES*</b>	\$ 241,319	\$ 728,913
<i>(Utilities, R&amp;M, Payroll, IT, Purchasing)</i>	\$ (241,319)	\$ (728,913)
<b>TOWN</b>	\$84,542,930	\$86,912,855
<b>SCHOOL</b>	\$125,613,877	\$127,323,182
	40.2%	40.6%
	59.8%	59.4%

*\*Building increase adjusts for \$390K one time funds folded into allocation + utility and IT anticipated increases*

**Town Allocation as of  
12.15.22:**

**\$127,323,182**

**Superintendent  
Recommendation:**

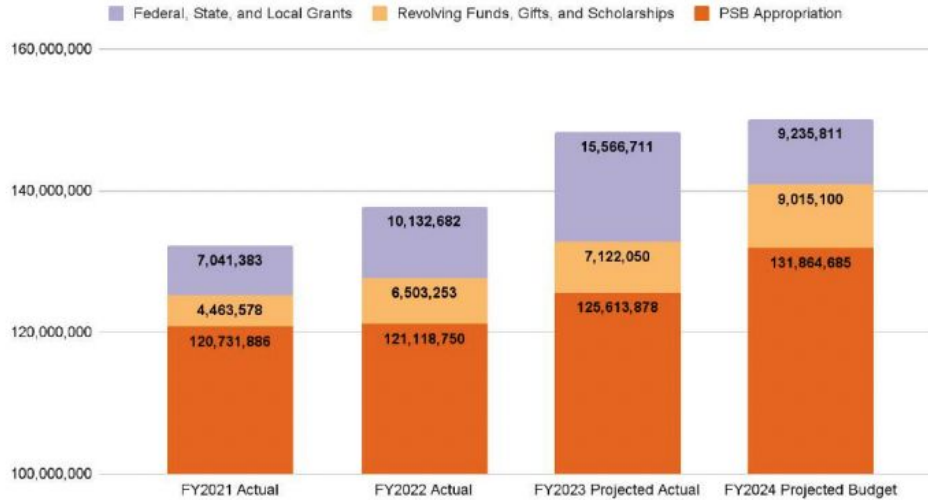
**\$131,864,685\***

**Difference:**

**+ \$4,541,503**

*\*Note: Supt Rec reduced/refined from  
Town's long-term financial plan*

# All Funds Budget



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

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

## 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 \$4.5M deficit between PSB request and current Town allocation (~\$1M difference shifted for 1 year to BEEP revolver)

# Impact of a \$4.5M Gap

- @\$78K, equivalent of 58 FTE out of 829.33 FTE (Unit A), ~7%
- *PSB pursuing efficiencies:*
  - *e.g. Examine current classroom numbers for consolidations*
    - *K registration is currently in process; January & February are dedicated specifically to K.*
    - *March 1- registration opens for all other grades*
- *Programmatic implications*
- *Other potential revenues:*
  - *State aid changes TBD*
  - *Override expected in Town election May 2nd*

# Two Potential Override Levels

- **Level 1: FY24 Budget (supporting current program/operations)**
  - **Yr 1: \$4.5M, Yr 2+ calcs to come**
- **Level 2: Level 1 + PSB Program Enhancements: ~\$1.1M**
  - **BEEP full-day ~\$600,000**
  - **Student Services support ~\$240,000**
  - **Athletics Staffing support ~\$85,000**
  - **SoBro Bus for HS students ~ \$48,000**
  - **Re-imagining WL ~ \$115,000**



# FY24 Budget Request

# \$131,864,685

By major expense category	Amount	Percent
Personnel	\$115,194,174	87.36%
Supplies/Materials	3,613,637	2.74%
Contracted Services	11,071,373	8.40%
Other Expenses	722,703	0.55%
Equipment	1,262,798	0.96%
<b>Total Superintendent Budget Request</b>	<b>\$131,864,685</b>	<b>100.00%</b>

# FY24 Operating Budget Staff by Classification

Personnel, by Major Job Classification	FTE	PERCENT
District Leadership/Support	29.02	2.33%
School Leadership	19.20	1.54%
Vice Principal/Curriculum Coordinators	40.00	3.21%
Secretarial	37.50	3.01%
Teachers	829.33	66.51%
Paraprofessionals	247.58	19.85%
Custodians	44.38	3.56%
<b>TOTAL PERSONNEL</b>	<b>1,247.01</b>	<b>100.00%</b>

96+% unionized

# New Proposed Positions: 2 FTE

- 2.0 Custodians for the renovated Driscoll
- Any new positions resulting from restructuring and/or reassigning responsibilities will be funded within existing resources
  - e.g. Finance Restructuring



# FY24 Budget Rationale

# FY24 Budget Rationale

- Budget reflects current staffing and classroom configurations
  - Continue to support the social emotional/academic needs of our students
  - Community/workforce stability and diversity
  - Return to more typical class sizes
    - Standard PSB class size guidelines are less than 22 students in K-2 and 25 students in 3-8
    - Consolidate where appropriate
    - Challenge to school operations/scheduling
- Enrollment is projected to increase: low (7,072), midpoint (7,195)
  - **7,072 students enrolled as of January 2023**
    - January 2022: 7,000
    - January 2021: 6,838
    - ***January 2020: 7,791***
- Alignment with community expectations to provide an educational experience aligned to our core values



# FY24 Budget Book Overview

# FY24 Budget Book “V2.0” reflects significant input from School Committee and others

- Builds on FY23 budget book in bringing back timely, highly-structured presentation of budget information
- Reflects community feedback and input
- Plan to update the book throughout the budget cycle (please refer to [www.brookline.k12.ma.us/budget](http://www.brookline.k12.ma.us/budget) for latest versions)
- Reflects continuing re-alignment with new PSB chart of accounts which is itself DESE-aligned and modernized

# FY24 Budget Book “V2.0” - sections

Section 3: Letter from Superintendent, School Committee Chair with overview

Section 4: Budget overview - similar (but more detailed) to the information presented tonight

Sections 5-8: Budget details by School (5), Teaching and Learning (6), and Student Services (7), and Departments (8)

Section 9: FY24-29 Capital Improvements Plan

Section 10: District Information including enrollment forecast

Section 11: School and Program Information (non-budgetary)

Section 12: Grants and Revolving Fund Information



Questions?