



PUBLIC SCHOOLS of
BROOKLINE

FY24 Preliminary Budget and Override Request - February 14, 2023



PSB Budget Guidelines voted by SC

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**

PSB

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



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)

NON

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

Presentation to Joint Select Board & Advisory

March

Governor's budget is presented.

Updated GIC

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.

PSB



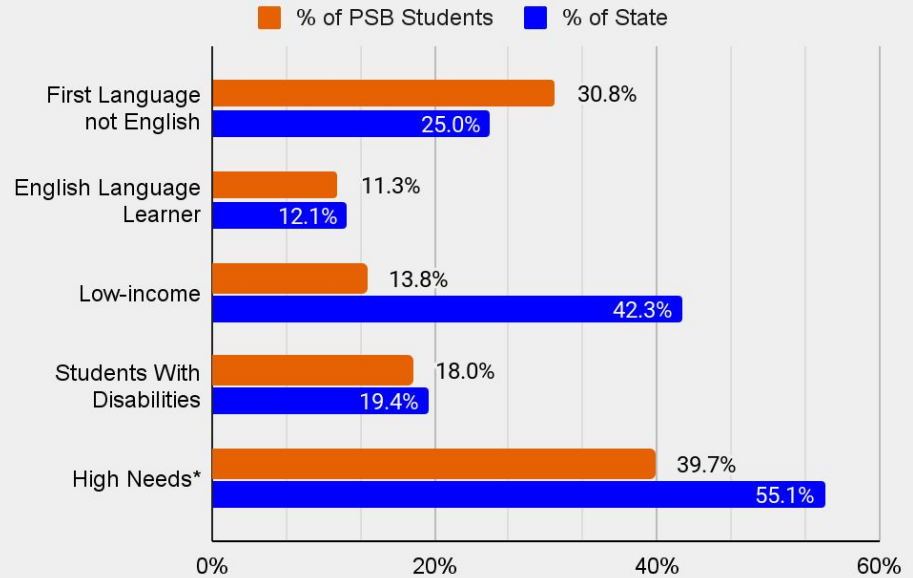
Active Budget Reconciliation and Adjustment

Budget Process Timeline

PSB Enrollment by Groups (FY23)

BEEP**	257
K-8	4,716
BHS***	2,087
Out-of-District****	74
<u>Total</u>	<u>7,134</u>

PSB Selected Student Populations (FY23)



All data taken from DESE School and District Profile as of October 2022.

**According to DESE, "high needs" is defined as a student designated as Low Income, English Learner/Former English Learner OR a Student with Disabilities.*

***Under PSB policy, students can enter preschool as early as 2.9 years of age; however, DESE does not include students under the age of 3 as part of district enrollment data.*

****BHS enrollment includes PSB students between the ages of 18-22 who are participating in special education programs (SP) beyond grade 12.*

*****Out-of-District denotes students between the ages of 2.9-22 that are not enrolled at a PSB school but receive Special Education services, supports, and resources from PSB staff.*

Who are PSB students? District Demographics

Enrollment Trends

- Enrollment remains dynamic, with an upward trend
- As of February 7th, 300 students have completed registration in anticipation of entering Kindergarten in September 2023 for SY2023-24. Last year at this time, the number was 215 (SY2022-23).
- Mobility and churn remain important data points

Staffing adjustments have been made to bring staffing commensurate with pre-pandemic levels

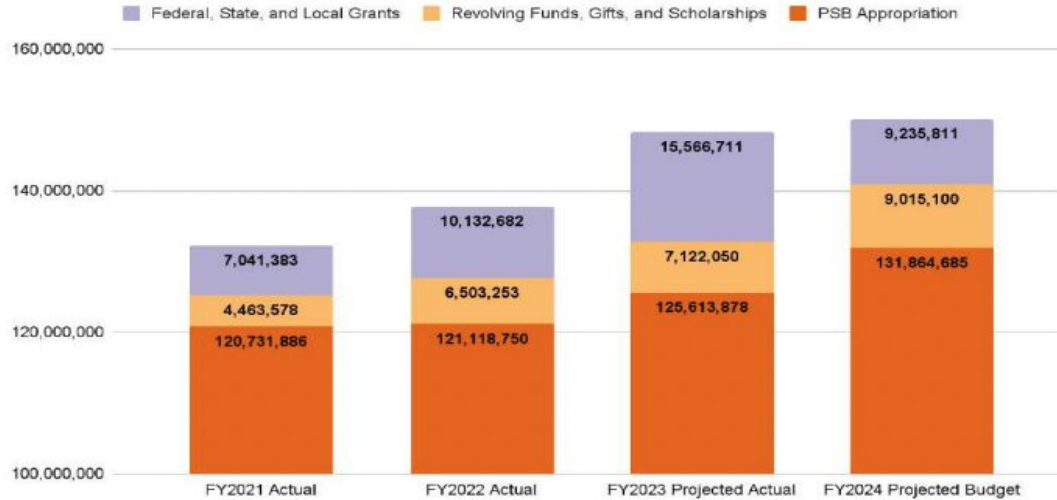
Milestone Enrollment Dates Includes BEEP	
February 2023	7,092
January 2023	7,072
October 2022	7,060
January 2022	7,000
October 2021	6,928
October 2020	6,891
October 2019	7,777

Staffing trends over time

Year	FTE	Notes
19-20 (Pre- pandemic)	1378.4	DESE actual educator data; does not include some categories, e.g. custodial
20-21	1348.2	
21-22	1299.4	
22-23	1270.77	FY23 projected FTE (92% of pre-pandemic) - still undergoing final verification with DESE

Source prior years: <https://profiles.doe.mass.edu/profiles/teacher.aspx?orgcode=00460000&orgtypecode=5&leftNavId=817&>

PSB controlling all-funds year-on-year growth



Key Takeaways

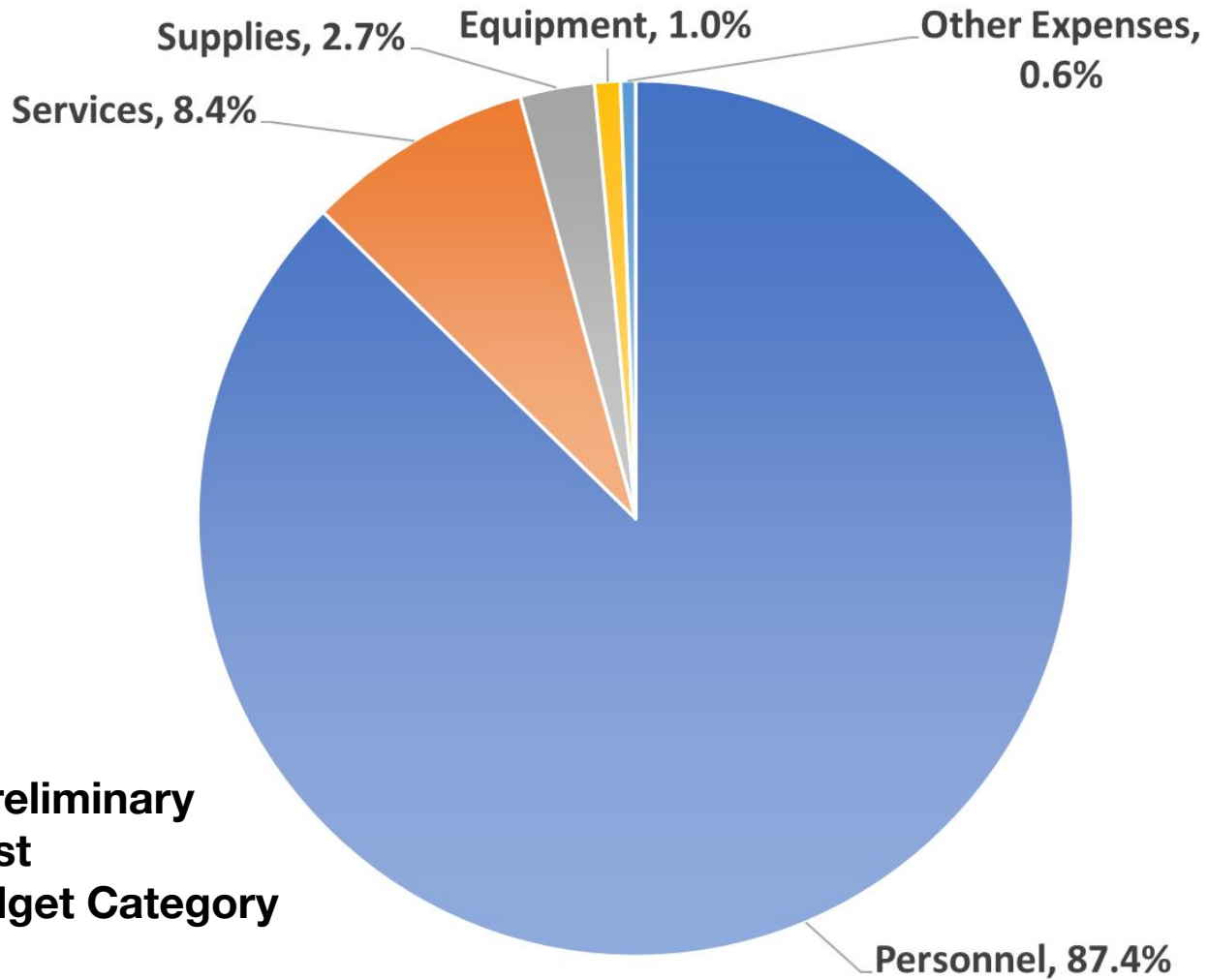
- PSB FY24 initial budget grew at just 1.2% compared to FY23.
- Loss of one-time ARP/ESSER funds (\$5.6M+ in FY23) contributes to shift from grants (purple) to PSB request (orange)

	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

FY2023 Operating Budget	\$125,613,878
Loss of ESSER and ARP 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
FY2024 Superintendent's Initial Budget Request	\$131,864,685

Budget Drivers



**PSB Preliminary
Request
By Budget Category**

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%
TOTAL PERSONNEL	1,247.01	100.00%

} **96+% unionized**

\$131.8M reflects a “Maintenance of Effort” Budget

- 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
- Initial \$131.8M budget does not include new initiatives

	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

Operating Override Calculations and Request
reduced \$1M+ from initial FY24 request and reflects new initiatives

Without override funding: \$3M operating gap

- Significant changes to staffing:
 - For example, @\$78K, equivalent to 39 FTE out of 829.33 FTE (Unit A teachers), ~5%
- Increased class sizes and caseloads
- Program removal/significant reductions (in addition to the \$1.85M in reductions already identified)
- Student Support implications

With override funding, PSB will remain one of the best school districts in the Commonwealth

- Continue to serve all students at high levels with outstanding academic programs and robust student service/support programs
- Maintain, attract and retain a highly-skilled workforce