

UNREIMBURSED SPECIAL EDUCATION COSTS STUDENTS

Summary

The cost of providing Special Education costs are questions for Brookline:

- Brookline is "shoulding" itself for the cost of Materials and METCO students. In those "home" districts no reimbursement for the cost of Special Education.
- The State has also refused to provide reimbursement costs for METCO students.
- Brookline reported direct costs of approximately \$28,000 for Special Education transportation costs are.
- Even at the \$28,000 figure from above, Special Education costs would amount to approximately \$14,000 per student for those who receive Special Education services.
- The Public Schools have been unable to provide Special Education services due to lack of funding.
- The fundamental flaw is that the Public Schools should subsidize the "non-resident" students of non-METCO schools.
- At a minimum, Brookline should collaborate with METCO, and particularly Lexington and Newton, to find additional funding to offset costs that are distributed throughout the Brookline area.

Discussion

1. Reimbursement by the Commonwealth for the "home" costs of Special Education students (METCO Materials Fee).

This analysis is based on data from the past five years. Special education costs for the Brookline School District are as follows:
Non-resident METCO students - \$14,000 per year.
Resident METCO and Materials Fee students - \$14,000 per year.

The Public Schools should be investigating the costs of providing services to the METCO and the Materials Fee students through the METCO and the Materials Fee students.

Voted by E & RSC Schools Study Committee

were provided in a document that was approved minutes of September 26, 2025.

With respect to METCO costs that pertain to METCO staff salaries and secretaries, as well as METCO counselor grants, however does not cover all of the benefit expense secretary, counselor, and METCO pays, etc., bus transportation "exception" that have a PSB sponsored "that METCO grant pays for METCO specific programming to all students at METCO Public Schools High School Education teaching METCO students," whom METCO costs set aside for "[The Brookline METCO program analyzes performance of its specialists, and uppercovalent interaction between these specialists also includes the services of the district support staff and faculty who accept to teach professional districts students are accepted educational years, special . PSB's money most goes to a cost analysis breakdown by student or student services."

PSB informed the E & RSC Schools Study Committee (https://brooklinema.portal.civicclerk.com/event/14336/1) that supplemental funding from the state aid allocation to funds allocated by the Massachusetts Department of Education has been received from Brookline also receives no compensation for services provided to students residing in Boston.

¹Response to Expenditures and Revenue Study Committee (https://brooklinema.portal.civicclerk.com/event/14336/1)

²According to the POSOB on page 10, "to offset the cost of the provision of services to students."

Voted by E & R S C September 20, 2023

With respect, PtSdB Mætceeri ivælss afþóðr oðr 3, meðal fyrir 3, non-resident Materials Fee student PSB has already paid off the Materials Fee operates on a "space available" student basis with the help of bid notifications from many students not accepted or deceased. This includes base and cost analysis breakdown by student or student group. Materials Fee exists to provide services to students who have not received compensation for those services.

In the absence of data from PSB providing Education services to students, about 50% of our costs

2. The Division of Elementary and Secondary Education costs distinct Special Education.

DESE reported its latest financial statement for the 2023-2024 school year, the latest available, from the 2023 to 2024 school year. It shows the breakdown of those expenses. Special Education costs were \$28 million; other disability-related costs (such as textbooks, guidance, and psychological services) were \$4 million. Total direct expenditures for Special Education were therefore \$32 million. These figures depend on the amount of revolving funds.

3. PSB has provided data showing resident Brookline students, Materials

The following chart represents the number of resident Brookline students, Materials

³ <https://www.doe.mass.edu/specialeducation/Departmental-Expenditures/>
<https://docs.google.com/spreadsheets/d/1IgaqAI8NM9Yy2jMeSEW2qU/edit?gid=1221729753#gid=1221729753>

Voted by E & R S C School Board members at 26e

in district Special Education services, category "substantially, sequentially increasing" due to increases and therefore expenses.

	Reside	Material Fee	METCO	Totals
Full Inclu	780	29	84	893
Partial In	154	6	16	176
Substantia	82	5	4	91
Total admissi	1,016	40	104	1,160
Special Ed				
Total District	6,380	191	299	6,870
Student En				

Although this data is from the 2025 to 2026 school year, it provides a good estimate of the costs of providing special education services. The data includes direct costs to the district, such as salaries for teachers and support staff, as well as indirect costs, such as rent, utilities, and supplies. The data also includes costs for transportation, food service, and other administrative expenses. The total cost of providing special education services is approximately \$32,447,746 per year.

Applying \$12,000 per student to the 40 students unreimbursed by the state to the METCO special education program results in a grand total of \$20,800 per student. This amount is unallowable under the state's regulations.

It has been requested that the Board of Education study this cost because they simply find it unacceptable.

⁴There were, in addition, 18 students previously living in Brookline Public Schools.

⁵The total of 6,9426 PSSB students is approximately equivalent to the 24, allowing data from the two years prior to the current fiscal year to be included in the current expenditures.

Voted by E & R S C September 20, 2016

\$30,000 figures are average costs, but PSB has
Moreover,

- Given that students make up 12.4% of the total, 16% of Special Education students would likely have otherwise at no additional cost.
- While resident students do not incur placement expenses, a significant number of them receive Special Educational Services at 20.9% of METCO or 3408% of \$80,000 (5.9%), undercutting the "little or no cost" argument.
- Ninety percent of students are in "substantial inclusion" settings, a complete workflow receiving associated costs, including special education.
- It would be useful to receive information on Materials Fee students whose IEP requires cost.
- I would be curious to report on districts that have naturally far exceeded the last three anti-clusters in Special Education costs.
- An August 11, 2015 analysis by John Doggett found out of 31 communities receiving METCO grants an average of \$6,670 per METCO student, with Brookline being \$8,026. If Brookline had a METCO grant would be approximately \$400,000.
- In addition, Brookline's inability to secure defray even a portion of Special Education approach.
- Brookline, along with Newton, Lexington and other eastern Massachusetts towns, is shifting from being funded by "receiving" communities.

The bottom line is that the state is subsidizing the sending districts, who avoid the Brookline State most and do not provide sufficient funds to other METCO towns. It is also important to note that the practices being maintained in Brookline are changing the numbers of students in the classroom, forcing the state to deal with Newton and Lexington to lobby for additional being shifted from Boston and being borne by "receiving" communities.

SCHOOL SALARIES: THE IMPACT OF “STEPS” ON ACTUAL SALARIES & PSB SALARIES IN COMPARISON TO SIMILAR DISTRICTS

Summary

As the Select Board considers the amount of an override to be added to the 5.1% property tax increase that will occur in FY27 even without an override, it should consider the following:

- Approximately one-half of Public Schools of Brookline (PSB) educators receive “step” increases in addition to contractual cost-of-living increases. The impact of steps increases actual salaries by an amount well beyond the nominal cost-of-living (COLA) increase and actual inflation. Some Town employees also receive step increases.
- Although detailed comparisons to other communities would consider total compensation and benefit packages, as well as working conditions and the existence of actual employment opportunities, all of which PSB should consider, major elements that have been analyzed (base compensation, health benefits, teaching load) indicate that Brookline’s total package compares favorably to other communities.
- In response to questions posed by the E&RSC Schools Subcommittee, PSB identified eleven school districts that were similar to Brookline. Boston and Cambridge, though not deemed similar by PSB, were added to an analysis of salaries because of geographic proximity. That analysis – across a broad range of “steps” (i.e., seniority) and a broad range of “lanes” (degree attained) – demonstrates that salaries for Brookline educators are thousands of dollars more than the median salaries in those districts, with the single exception of long-term educators with doctorate degrees.
- As reported in another analysis, the employer contribution rate for health insurance in Brookline exceeds that of other communities. Brookline High School educators are required to teach only four classes per day, with one other assigned duty, a teaching load that is no more, and often less, demanding than comparable school districts.
- Any override will be in addition to the 5.1% increase in property taxes that is already projected to occur in the absence of an override.
- The current salary structure including the impact of “step” increases in addition to nominal COLA increases, along with other costs such as health insurance that are increasing over time, will be unsustainable over time without a cycle of repeated overrides. PSB and the School Committee should recognize the total financial impact of the salary structure which, as noted, can generate individual wage increases of up to 8% when the nominal contractual COLA increase is only 2.75% and inflation is only slightly more than 3%.
- While the goal is to compensate School (and Town) competitively, this must be done in a manner that is sustainable over time without the expectation of continuing overrides.

Discussion

1. **With the impact of “steps,” salary increases for the majority of Brookline educators far outstrip both the inflation rate and the nominal contractual cost-of-living increase.**

The 2023 to 2026 contract between the Brookline School Committee (BSC) and the Brookline Educators Union (BEU) included a nominal 2.75% cost of living increase effective on

September 1, 2025, that is, for the 2025 to 2026 school year (FY26). In addition to this 2.75% increase, however, about 52% Brookline educators, according to Dr. Susan Givens, are on PSB's "Step & Lane" grid where they benefit by going up one "step" in the salary grid from one year to the next. Thus, for example, while Step 6 and Step 7 in FY26 are each, respectively, 2.75% greater than Step 6 and Step 7 were in FY25, an educator at Step 6 in FY25 receives not only that 2.75% increase but also the benefit of moving from Step 6 in FY25 to the higher Step 7 in FY26. As shown in the table below, for someone with a Master's degree, this amounts to an effective 6.7% (rather than the published COLA of 2.75%) salary increase, **243%** of the nominal COLA increase.

EFFECTIVE SALARY INCREASES WITH IMPACT OF STEPS - FY25 TO FY26 EXAMPLES						
	FY25 (Steps 1, 4,6,10,14)	FY26 (1 step higher than FY25 step: e.g. Step 2 in FY26 if Step 1 in FY25)	\$ Increase FY25 to FY26	% Increase FY25toFY26	Inflation FY 25 to FY26	
Step 1/2, Bachelor's	\$ 60,514	\$ 65,358	\$ 4,844	8.0%	3.2%	
Step 4/5, Bachelor's	\$ 69,786	\$ 74,885	\$ 5,099	7.3%	3.2%	
Step 1/2, Master's	\$ 67,437	\$ 72,569	\$ 5,132	7.6%	3.2%	
Step 6/7, Master's	\$ 83,388	\$ 88,957	\$ 5,569	6.7%	3.2%	
Step 10/11, Master's	\$ 96,150	\$ 102,066	\$ 5,916	6.2%	3.2%	
Step 14/15, Master's	\$ 109,504	\$ 115,638	\$ 6,134	5.6%	3.2%	
Step 1/2, Doctorate	\$ 75,277	\$ 80,848	\$ 5,571	7.4%	3.2%	
Step 6/7, Doctorate	\$ 92,306	\$ 98,347	\$ 6,041	6.5%	3.2%	
Step 10/11, Doctorate	\$ 105,934	\$ 112,350	\$ 6,416	6.1%	3.2%	
Step 14/15, Doctorate	\$ 119,558	\$ 125,886	\$ 6,328	5.3%	3.2%	
INFLATION: beginning of FY25 to FY26 (7/24 to 7/25) Boston,Cambridge, Newton-MA-NH: 3.24% (335.963 to 346.856)						

In practice, the **real** salary increases from FY25 to FY26 for educators on the Step and Lane grid as shown on the table ranged from 5.3% to 8.0% -- in contrast to the nominal contractual COLA of 2.75% and the area inflation rate of 3.24%. Although not all PSB educators are on the grid, the fact that more than one-half receive step increases in addition to COLA increases necessarily impacts PSB's finances. Budget deficits are driven by the actual salary increases, not the nominal COLA increases.

The impact of actual salary increases is appropriate for PSB and the School Committee (and the Town) to analyze and report.¹ Moreover, the difference between actual salary increases, on the one hand, and actual area inflation and revenue growth, on the other, should be considered by the Select Board as it evaluates requests for a tax override increase. If the impact of steps and other cost increases such as benefits are accepted as inevitable along without offsetting operating savings or non-tax revenues being required, the resulting increase in costs will perpetually outstrip the growth of property tax revenues.

2. Brookline's educator salaries exceed those of comparable communities.

A July 2, 2025 Memorandum from School Committee Members Sarah Moghtader and Jesse Hefter identified eleven school districts that the PSB deemed similar to Brookline. The attached table compares the salaries for a wide range of “steps” (from Steps 1, 5, 10 and 15) and “lanes” (Bachelor’s, Master’s and Doctorate degrees) in those communities. Boston and Cambridge are also added to the table.² In addition, Dr. Givens reported to the E&RSC Schools Subcommittee that Brookline targets its hiring at Master’s Step 6, so that step is also reported.³

The table compares Brookline’s salaries to those of the other communities for School Year 2025-2026 (current FY26).⁴ At each step and lane represented in the table, with the exception of the most senior educator with a doctorate degree, the bottom line is that salaries for the Public Schools of Brookline are from \$1,000 to more than \$5,000 greater than the median

¹ PSB has not provided an explanation of the computations underlying its wage forecasts, although wage increases of 3.98%, 4.64% and 4.45% are projected for FY27 to FY29. These figures exceed anticipated revenue growth, even without consideration of other cost increases.

It should be noted that Town departments also have steps for some positions, although the Town-side policy applies to fewer employees. It was estimated by Town staff that steps for Town department employees result in salary increases of approximately \$400,000 per year. In addition, as shown on the table, PSB employees receive additional compensation for advanced educational degrees, moving from one lane to a higher lane. Despite the apparent smaller impact, the actual impact of step increases for Town departments should also be examined.

² Although they were not deemed similar by PSB, Boston and Cambridge were added to the table because of geographic proximity to Brookline as potential employers, though Boston, at least, is closing schools.

³ While the salary grid in the Brookline Educator’s Union collective bargaining agreement extends to Step 15 for an educator with a Bachelor’s degree, Bachelor’s Steps 6 and above apply only to those who were employed by PSB at Step 6 or above during the 2011-2012 School year. Therefore, Bachelor’s Step 6 and above (i.e., Bachelor’s Steps 10 and 15 on the table that follows) would have limited application.

⁴ A School Year 2025-2026 collective bargaining agreement or salary scale could not be located for Belmont as of 2/6/26. In School Year 2024-2025, the reported salaries for Brookline surpassed those of Belmont by as much as \$9,084 (Doctorate Step 10), with only one Belmont entry exceeding Brookline’s (Doctorate Step 15, by \$1,505).

YEAR 2025-2026: BROOKLINE SALARIES vs. SALARIES OF DISTRICTS IDENTIFIED AS COMPARABLE BY PSB, PLUS BOSTON, CAMBRIDGE

NOTES: Salaries based on most recent on-line collective bargaining agreements. Belmont not reported for SY2025-2026. Brookline: Collective Bargaining Agreement (CBA) table includes Step 15. This chart includes 2% longevity increase for Bachelor's and Master's Step 15 for reaching maximum step and completing more than 14 full years of continuous service in PSB. Bachelor's Steps 6+ apply only to those employed and at Step 6+ during 2011-12 year. Acton-Boxborough: CBA table only to Step 12. Table includes longevity during year 10 (2% of Bachelor's Step 10) and during year 15 (3% of Bachelor's Step 10), plus "supermax" of \$2,000 for years 13, 14, 15. Bachelor's lane hired after 7/1/14 not eligible for supermax. Arlington: CBA table only to Step 12. Excel Step 15 is CBA Step 12 plus \$2,648 longevity for years of continuous service in Arlington School system. Boston: Career Award of \$1,250 after 1 year at maximum (Step 9) through 14 years at maximum. Cambridge: A Service Step of \$596 is provided upon completion of 12 years of service until the completion of 15 years. Chelmsford: CBA table only to Step 12. Longevity of \$1,736 after 20 years, but not applicable to employees hired after June 30, 1994. Lexington: CBA only to Step 12. Table includes longevity of \$800 in year 10, \$900 in year 15. Milton: Figures assume continuation of terms of expired CBA with 2025-2026 payscale; additional compensation for service "in the Milton Public School System": \$250 (for 5 yrs, applicable to Step 10); \$1400 for 10 yrs, applicable to Step 15]. Art. XXIX(B). Doctorate is based on CBA table for M+45/B+75 plus \$2,800 annual stipend. Art. XXIX(C). Natick: CBA jumps from Step 14 to Step 20 (with Step 20 approx. \$2700 (Bachelor's) to \$3,600 (Doctorate) more. Application necessary for Step 20. Needham: CBA table for B.A. has 13 steps; for M.A. & Doctorate has 14 steps. "[Step increases for persons on maximum...not automatic...[Based on [prior year] teaching performance...satisfactory to the Committee." Longevity only after 15 years of total service. Art. 31, Secs. 7, 13. Newton: CBA only to Step 14. Additional \$825 for 15 years. Art. 35, Sec. 1 (longevity after 13 years of service). Watertown: CBA only to Step 12. Additional \$1,500 on completion of 10 to 14 years of Watertown Public School service (applied to Step 15). Wellesley: CBA includes Step 15.

salaries of the other school districts. Brookline's current FY26 salary for Master's Step 6, the target hiring step and lane, exceeds the median salary in the other districts by more than \$4,500.

The total competitive employment package should be considered by PSB. The E&RSC Schools Subcommittee has collected information regarding the major factors of health insurance benefits and high school teaching load. As noted in another report, Brookline's 83% employer contribution for both HMO plans and PPO/POS plans exceeds the contribution rate of comparable school communities. Moreover, while different communities use different metrics to set teaching loads, Brookline's "4 plus 1" high school teaching schedule is no more demanding, and often less demanding, than those of comparable districts.⁵

In this light, the Select Board should not simply accept historical salary and benefit escalation as a "given." Any override "ask" must be acceptable to Brookline voters when it is added to the already-projected 5.1% FY27 property tax increase, with future increases in School (and Town) salaries and benefits at a sustainable level aligned with the average historical revenue growth in the Town without dependence on override amounts.

⁵ Brookline: goal of 115 students in Social Studies, Math, Foreign Language; 20 instructional periods (i.e., 4 per day) and 4 other assigned duties per week. Acton-Boxborough: 5 teaching periods per day; English teachers 4 teaching periods plus 1 duty per day. Arlington: with 5-day week, English 100 students, other subjects 125 students; English 4 periods per day; other subject 5 periods per day; effective 8/31/06, English teachers may be assigned 5 periods. Belmont: where "economically feasible," 125 students; teachers in major academic areas assigned no more than 30 periods per week (6 per day), of which not more than 25 (5 per day) shall be teaching periods. Cambridge: class size of 28; teach 75% of student instructional day. Lexington: 125 students; English 100 students; in SY2027-28 up to 100-105 for all. Milton: "Whenever possible" not required to teach more than average of 5 classes per day; "whenever possible" not assigned more than 4 teaching periods per day or three teaching periods and one administrative duty; "whenever possible" class not exceed 25 students; granted relief from duty when total exceeds 130. Newton: 4 year-long or equivalent classes; English average class size of 22 students over 3-year period. Natick: 125 student caseload; 25 students per class (i.e., 5 classes); "failure to reach these class sizes ... not subject to ... grievance and arbitration." Watertown: 7 periods per day, consisting of at least 1 preparation and not more than 6 student supervision; not teach more than 2 subjects, 3 specific course designations, per day. Wellesley: 4 classes per day; 125 pupils.

Brookline High School actual teaching load averages: 88.8 for English, 92.7 for Math, 88.1 for Science, 92.5 for Social Studies, and 82.4 for World Language.