

## UNREIMBURSED SPECIAL EDUCATION STUDENTS' COSTS

### Summary

The cost of providing Special Education services raises questions for Brookline:

- Brookline is "home" for students who are not eligible for services in their home district (METCO and METCO) at state expense.
- The State has also refused to provide reimbursement for the cost of Special Education costs for METCO students.
- Brookline reported direct costs of Special Education in 2021 at \$28,000 per student.
- Even at the \$28,000 figure from 2021, Brookline's Special Education costs would amount to \$1.4 million for 50 students.
- The Public Schools have been unable to provide Special Education services.
- The fundamental question is whether Brookline should subsidize the "home" district's costs of non-resident students.
- At a minimum, Brookline should collaborate with METCO, and particularly Lexington and Newton, to offset costs that are disproportionately high for Brookline.

### Discussion

1. Reimbursement by the State for the "home" district's costs of providing Special Education services to non-resident students (METCO and Materials Fee).

This analysis is a preliminary study and does not constitute a final recommendation. The Brookline School Board should consider the costs of Special Education services for non-resident METCO and Materials Fee students.

The Public Schools should be able to provide Special Education services to non-resident students through the METCO and the Materials Fee.

Voted by E & RSC Schools Subcommittee, 9/22/25

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

With respect to METCO that the Committee has found that METCO's 2025 budget salaries and salaries of METCO directors, METCO secretary, as well as METCO county grants, however, does not cover all of the benefit expenses of METCO secretary, county grants, METCO director's salary, for bus transportation an "exception" that have been paid by METCO grant pays for METCO specific programming to all students that METCO provides. High School Education leaving METCO students, some METCO students.

"[The Brookline METCO program analysis is a study of specialists, and a superintendent is not a specialist. These specialists also provide some services to the district prior to a decision to accept a student. The district supports the district's students are accepted educational years, special. PSB does not get a cost analysis breakdown by student or student services."

PSB informed the E & RSC Schools Subcommittee that the supplemental funding for the district is not a cost analysis breakdown by student or student services. The district's students are accepted educational years, special. PSB does not get a cost analysis breakdown by student or student services.

<sup>1</sup>Response to Expenditures and Revenue Study Committee (<https://brooklinema.portal.civiclek.com/event/14336/>)

<sup>2</sup>According to the PSB, "to offset the portion of

Voted by E & R S C School Board 9/11/2023

With respect, PSB Materials Fee study report of \$3,000 for \$3,000 resident Materials Fee study report of \$3,000 for \$3,000. PSB Materials Fee operates on a "space available" basis. PSB Materials Fee will not accept a student who does not have a valid ID and cost analysis breakdown by student or student group. Materials Fee will not provide a breakdown of costs for those services.

In the absence of data from PSB providing Education services to students, a cost analysis of costs

## 2. The Division of Elementary and Secondary Education Direct Expenses for Special Education.

DESDirect Expenses for Special Education. The latest year for which data is available from the 2023 to 2024 school year is 2023. The total direct expenses for Special Education were \$1,118,114. The total direct expenses for Special Education were \$1,118,114. The total direct expenses for Special Education were \$1,118,114. The total direct expenses for Special Education were \$1,118,114.

## 3. PSB has provided data showing the percentage of Special Education students who are eligible for Special Education.

The following chart provides information on the number of resident Brookline students, Materials

<sup>3</sup> [https://www.doe.mass.edu/special/education/Direct\\_Expenses/2023-2024/PSB\\_Materials\\_Fee\\_Study\\_Report.pdf](https://www.doe.mass.edu/special/education/Direct_Expenses/2023-2024/PSB_Materials_Fee_Study_Report.pdf)  
<https://docs.google.com/spreadsheets/d/1lgaqAI8NM9Yy2s8jMeSEW2qU/edit?gid=1221729753#gid=1221729753>

Voted by E & R S C School Board 9, 2020

in district Special Education services, categorized substantially, separately, reflecting student ratios and therefore expenses.

	Resident	Material Fee	METCO	Totals
Full Inclusive	780	29	84	893
Partial Inclusive	154	6	16	176
Substantially	82	5	4	91
Total district Special Education	1,016	40	104	1,160
Total district Student Enrollment	6,380	191	299	6,870

Although this data is from the 2025 to 2026 fiscal year, the expenditures are representative of the district's special education costs. The district's special education costs are \$32,447,746 in 2025, which includes other instructional costs, and any other costs (\$32,447,746 - \$1,160) are not included in the district's special education costs. The district's special education costs are not included in the district's general fund expenditures from the general fund. The district's special education costs are not included in the district's general fund expenditures from the general fund. The district's special education costs are not included in the district's general fund expenditures from the general fund.

Applying \$27,280 to the district's special education expenditures to the 40 METCO special education students, the district's special education costs are \$27,280. The district's special education costs are not included in the district's general fund expenditures from the general fund. The district's special education costs are not included in the district's general fund expenditures from the general fund.

It has been argued that special education students are not a cost because they simply exist. However, the district's special education costs are not included in the district's general fund expenditures from the general fund.

<sup>4</sup>There were, in addition, 78 students enrolled in the Brookline Public Schools.

<sup>5</sup>The total of 6,942 students is equivalent to the 24, allowing data from the two years to be used in the cost data analysis.



## **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 the 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.<sup>1</sup> 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.<sup>2</sup> 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.<sup>3</sup>

The table compares Brookline’s salaries to those of the other communities for School Year 2025-2026 (current FY26).<sup>4</sup> 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

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<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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**

	Bach. Step 1	Bach. Step 5	Bach. Step 10	Bach. Step 15	Mast. Step 1	Mast. Step 5	Mast. Step 6	Mast. Step 10	Mast. Step 15	Doctorate Step 1	Doctorate Step 5	Doctorate Step 10	Doctorate Step 15
<b>Brookline</b>	\$ 62,179	\$ 74,884	\$ 90,771	\$ 108,531	\$ 69,292	\$ 82,404	\$ 85,681	\$ 98,794	\$ 117,951	\$ 77,347	\$ 91,348	\$ 108,847	\$ 125,885
<b>Acton-Boxboro</b>	\$ 57,187	\$ 68,369	\$ 87,647	\$ 98,410	\$ 61,581	\$ 72,896	\$ 76,210	\$ 92,355	\$ 103,847	\$ 69,634	\$ 81,066	\$ 100,613	\$ 112,604
<b>Arlington</b>	\$ 58,492	\$ 69,594	\$ 87,374	\$ 95,938	\$ 63,120	\$ 74,368	\$ 77,683	\$ 94,371	\$ 109,142	\$ 68,408	\$ 80,327	\$ 100,376	\$ 119,053
<b>Boston</b>	\$ 68,874	\$ 90,841	\$ 115,018	\$ 115,018	\$ 73,509	\$ 96,988	\$ 102,322	\$ 121,164	\$ 121,164	\$ 86,748	\$ 113,355	\$ 137,539	\$ 137,539
<b>Cambridge</b>	\$ 72,214	\$ 85,731	\$ 117,151	\$ 117,747	\$ 77,302	\$ 90,820	\$ 94,745	\$ 123,681	\$ 124,277	\$ 91,712	\$ 105,258	\$ 139,976	\$ 140,572
<b>Chelmsford</b>	\$ 59,651	\$ 72,937	\$ 87,676	\$ 87,676	\$ 66,023	\$ 79,525	\$ 82,899	\$ 95,474	\$ 95,474	\$ 75,321	\$ 89,775	\$ 106,807	\$ 106,807
<b>Lexington</b>	\$ 60,198	\$ 71,568	\$ 93,489	\$ 102,671	\$ 64,262	\$ 76,048	\$ 78,987	\$ 101,922	\$ 115,693	\$ 72,116	\$ 84,737	\$ 116,860	\$ 133,515
<b>Milton</b>	\$ 58,264	\$ 70,750	\$ 92,610	\$ 97,484	\$ 62,990	\$ 75,850	\$ 81,084	\$ 97,473	\$ 112,133	\$ 71,365	\$ 84,768	\$ 106,059	\$ 120,718
<b>Natick</b>	\$ 58,207	\$ 68,093	\$ 83,288	\$ 90,725	\$ 61,827	\$ 72,330	\$ 75,223	\$ 87,756	\$ 99,800	\$ 74,079	\$ 86,660	\$ 105,145	\$ 121,032
<b>Needham</b>	\$ 62,283	\$ 72,861	\$ 88,648	\$ 100,816	\$ 66,719	\$ 78,051	\$ 81,174	\$ 94,961	\$ 113,794	\$ 79,241	\$ 92,701	\$ 112,785	\$ 133,042
<b>Newton</b>	\$ 61,617	\$ 72,119	\$ 87,303	\$ 105,096	\$ 66,983	\$ 78,516	\$ 81,287	\$ 95,235	\$ 116,241	\$ 76,582	\$ 89,768	\$ 108,882	\$ 130,868
<b>Watertown</b>	\$ 68,508	\$ 78,614	\$ 94,745	\$ 103,976	\$ 73,386	\$ 84,212	\$ 87,159	\$ 101,492	\$ 111,275	\$ 83,834	\$ 96,202	\$ 115,941	\$ 126,903
<b>Wellesley</b>	\$ 57,932	\$ 68,209	\$ 83,852	\$ 102,594	\$ 63,869	\$ 75,197	\$ 78,331	\$ 92,225	\$ 113,106	\$ 73,609	\$ 86,668	\$ 106,294	\$ 130,361
<b>Median PSB Comparables, plus Boston, Cambridge</b>													
<b>Brookline Minus PSB Comparables, Bos., Camb. Median</b>	\$ 1,545	\$ 3,040	\$ 2,609	\$ 4,698	\$ 4,149	\$ 5,354	\$ 4,552	\$ 3,439	\$ 5,331	\$ 2,647	\$ 3,130	\$ 1,002	\$ (2,746)

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. "[S]tep increases for persons on maximum...not automatic...[B]ased 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.<sup>5</sup>

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.

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<sup>5</sup> 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.