

UNREIMBURSED SPECIAL EDUCATION COSTS FOR NON-RESIDENT STUDENTS

Summary

The cost of providing Special Education services to non-resident students raises difficult questions for Brookline:

- Brookline is subsidizing the “home” or “sending” districts of non-resident (Materials Fee and METCO) students attending the Brookline schools. Those “home” districts provide no reimbursement for the cost of Special Education services that Brookline is providing.
- The State has also refused to provide reimbursement to Brookline for Special Education costs for METCO students.
- Brookline reported direct costs of approximately \$30,000 per in-district Special Education student in the 2023-2024 school year, or approximately \$28,000 if in-district Special Education transportation costs are not included.
- Even at the \$28,000 figure from two years ago, the direct per student in-district Special Education costs would amount to approximately \$4 million for the 144 non-resident students who receive Special Education services.
- The Public Schools have been unable to provide any other calculations of the cost of providing Special Education to non-resident students, raising questions for further analysis.
- The fundamental question is the extent to which Brookline can and should continue to subsidize the “home” districts of non-resident students.
- At a minimum, Brookline should collaborate with other communities participating in METCO, and particularly Lexington and Newton, to lobby at the State level for additional funding to offset costs that are being shifted from the students’ “home” districts to “receiving” districts such as Brookline.

Discussion

1. Reimbursement is not provided by either the State or the “home” district for the costs of providing Special Education to non-resident students (METCO and Materials Fee).

This analysis examines costs attributable to non-resident students, and in particular Special Education costs. Although Brookline is not responsible if a non-resident student requires an out-of-district placement, it is responsible for all in-district Special Education costs for non-resident METCO and Materials Fee students.

The Public Schools of Brookline (PSB) responded to questions from the E&RSC investigating the costs of providing services to students from other municipalities enrolled in Brookline Schools through the METCO and the Materials Fee programs. The PSB responses

were provided in a document that was approved by the School Committee and is attached to its minutes of September 26, 2025.¹

With respect to METCO, PSB reports that the State METCO grant is approximately \$2.4 million, or about \$8,000 per student. “[M]ore than 90% of the budget” is spent “on METCO salaries and transportation.” Salaries covered by the METCO grant include a METCO director and secretary, as well as METCO counselors and liaisons at each of the schools. The grant, however, “does not cover all of the benefit expenses associated with METCO staff (director, secretary, counselors, liaisons, etc.).”² And while “METCO pays for bus transportation” there is an “exception [for] those that have a special need.” The PSB responses made clear that the “METCO grant pays for METCO specific programming, not educational programming offered to all students at PSB.” The METCO budget includes one High School Special Education teacher serving METCO students, who can provide “some services” to “non-METCO staff”:

“[T]he Brookline METCO Program also funds two literacy specialists, two math specialists, and a special education teacher at BHS providing academic services to METCO students. These specialists also provide some services to non-METCO staff.”

PSB stated that prior to accepting a student it will determine whether PSB “has adequate in-district supports and space available,” but did not indicate that any student was not accepted due to the cost of providing in-district services. In addition, because students are accepted in early educational years, special needs may not yet have been identified. PSB “does not currently have a cost analysis breakdown by student or student group for the provision of special education services.”

PSB informed the E&RSC Schools Subcommittee that while PSB had sought \$300,000 in supplemental funding from the State for three aides to help defray Special Education costs, the total funds allocated by the State for this purpose are less than \$400,000 annually and Brookline has not received any such funding. Brookline also receives no compensation from Boston for the in-district special education or other services that PSB provides to students who are residents of Boston.

¹ Response to Expenditures and Revenue Study Committee (E&RSC) Questions, at 14-18.
<https://brooklinema.portal.civicclerk.com/event/14336/files/agenda/26549>

² According to the PSB responses, \$46,000 is allocated annually “to offset a portion of these [benefit] costs.”

With respect to Materials Fee, PSB receives approximately \$3,500 to \$3,600 for each non-resident Materials Fee student (children of PSB and Town staff). PSB has stated that Materials Fee operates on a “space available basis,” and that the parent is asked for a copy of the student’s IEP. As with METCO, however, PSB did not provide information that any student was not accepted because of the cost of providing in-district services, and did not have a “cost analysis breakdown by student or student group for the provision of student services” to Materials Fee students. As with METCO, Brookline provides in-district special education services to Materials Fee students but receives no compensation from the students’ home districts for those services.

In the absence of data from PSB providing any analysis of the cost of providing Special Education services to non-resident students, other data sources provide a basis for estimating costs.

2. The Division of Elementary and Secondary Education (DESE) provides the direct costs of in-district Special Education.

DESE reports in-district Special Education costs based on district submissions for the 2023-24 school year, the latest year for which data is currently available.³ Although this report from the 2023 to 2024 school year almost certainly understates current in-district Special Education costs, it provides a useful indicator of the magnitude of those expenditures. Thus, Special Education in-district teaching costs in Brookline were \$28,181,718; other direct in-district Special Education instructional costs (such as textbooks, equipment, supervisory guidance, and psychological services) were \$4,266,028; and Special Education in-district transportation was \$2,503,368. The total direct expenditures specifically related to in-district Special Education were therefore \$34,951,114 in the 2023 to 2024 school year. These DESE figures do not include expenditures from grants or revolving funds.

3. PSB has provided data showing the number of resident and non-resident Special Education students, which permits the calculation of per student costs.

The following chart provided by PSB in response to the E&RSC questions shows the number of resident Brookline students, Materials Fee students, and METCO students receiving

³ <https://www.doe.mass.edu/research/radar/>, then “Special Education Direct Expenditure Trends.” Or: <https://docs.google.com/spreadsheets/d/1IgaqAI8NM9Yy2s8wyDENOIUvV-86FuYsc-jMeSEW2qU/edit?gid=1221729753#gid=1221729753>

in-district Special Education services, categorized by “full inclusion,” “partial inclusion,” and “substantially separate” classrooms, generally reflecting increasingly higher staff-to-student ratios and therefore expenses.

	Residents	Materials Fee	METCO	Totals
Full Inclusion	780	29	84	893
Partial Inclusion	154	6	16	176
Substantially Separate	82	5	4	91
Total in-district Special Education	1,016	40	104	1,160
Total In-District Student Enrollment	6,380 ⁴	191	299	6,870

Although this data is from the 2025 to 2026 school year, it provides a useful indicator of the expenditures per student for in-district Special Education.⁵ Thus, direct Special Education costs per in-district IEP student can be estimated at \$30,130 (\$34,951,114/1,160). Teaching and other instructional costs, eliminating any transportation costs, result in a \$27,972 (\$32,447,746/1,160) cost per in-district Special Education student. These figures exclude any expenditures from grants or revolving funds. They also do not include any escalation in costs over the intervening two years. Finally, they do not include general education expenditures not directly related to Special Education.

Applying the average \$27,972 cost – from two years ago – attributable to direct Special Education expenditures to the 40 Materials Fee students results in a total cost of \$1,118,880, unreimbursed by the sending district or otherwise. And applying that \$27,972 cost to the 104 METCO special education students yields a total cost of \$2,909,088 – using costs from two years ago – unreimbursed by Boston, the State, or any other entity. The total is over **\$4 million**.

It has been argued that non-resident Special Education students add little or no additional cost because they simply fill empty “available” spaces. It is recognized that the \$28,000 and

⁴ There were, in addition, 78 resident students receiving out-of-district education, providing a total of 6,948 students enrolled in the Brookline Public Schools.

⁵ The total of 6,948 PSB students in SY25-26 is substantially equivalent to the total of 7,023 PSB students in SY23-24, allowing data from the two years to be used to derive per student cost estimates – particularly since the SY23-24 cost data almost certainly understates current expenditures.

\$30,000 figures are average costs, but PSB has not provided any alternative cost allocation.

Moreover,

- Given that non-resident students make up 12.4% (144/1,160) of the total in-district Special Education cohort, it is unlikely that they all simply fill otherwise unused spaces at no additional cost.
- While non-resident students do not receive out-of-district placements at Brookline's expense, a significantly higher percentage of non-resident in-district students than resident in-district students receive Special Education services (Materials Fee – 40/191 or 20.9%; METCO – 104/299 or 34.8%; resident – 1016/6380 or 15.9%), also undercutting the "little or no cost" argument.
- Nine non-resident students are in "substantially separate" classrooms, and 22 in "partial inclusion" settings. It would, for example, be useful to receive information on the associated costs, including special educators and aides.
- It would be useful to receive information on the number of non-resident METCO and Materials Fee students whose IEP requires an aide, or a shared aide, and the resulting cost.
- It would be useful for PSB to report on the number of non-resident applications, if any, that have not been accepted during, for example, the last three years because of anticipated in-district Special Education costs.
- An August 11, 2025 analysis by John Doggett reported that, in 2023, Brookline ranked 25 out of 31 communities receiving METCO grants to offset costs. Brookline received an average of \$6,670 per METCO student, with the average of METCO cities and towns being \$8,026. If Brookline had received just the average amount, the annual METCO grant would be approximately \$400,000 larger.
- In addition, Brookline's inability to secure supplemental funding from the State to help defray even a portion of Special Education costs indicates the necessity of a different approach.
- Brookline, along with Newton and Lexington, accepts the largest number of METCO students in eastern Massachusetts.

The bottom line is that Special Education costs for non-resident students provide a direct subsidy to the sending districts, who avoid those costs for students receiving services in Brookline. The State has to date has not allocated sufficient funds to reimburse Brookline and other METCO-receiving districts for the substantial costs they are incurring. Can existing practices be maintained in the face of the Town's substantial projected deficits, short of reducing the number of non-resident students? At a minimum, Brookline should promptly collaborate with Newton and Lexington to lobby for additional State funding to offset the costs that are being shifted from Boston and being borne by those three communities, as well as other "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 FY25 to FY26	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

	Bach. Step 1	Bach. Step 5	Bach. Step 10	Bach. Step 15	Bach. Step 20	Bach. Step 25	Bach. Step 30	Mast. Step 1	Mast. Step 5	Mast. Step 10	Mast. Step 15	Mast. Step 20	Mast. Step 25	Mast. Step 30	Doctorate Step 1	Doctorate Step 5	Doctorate Step 10	Doctorate Step 15
Brookline	\$ 62,179	\$ 74,884	\$ 90,771	\$ 108,531	\$ 69,292	\$ 82,404	\$ 85,681	\$ 98,794	\$ 117,951	\$ 117,951	\$ 77,347	\$ 91,348	\$ 108,847	\$ 125,885				
Acton-Boxboro	\$ 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					
Arlington	\$ 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					
Boston	\$ 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					
Cambridge	\$ 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					
Chelmsford	\$ 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					
Lexington	\$ 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					
Milton	\$ 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					
Natick	\$ 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					
Needham	\$ 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					
Newton	\$ 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					
Watertown	\$ 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					
Wellesley	\$ 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					
Median PSB Comparables, plus Boston, Cambridge	\$ 60,634	\$ 71,844	\$ 88,162	\$ 101,705	\$ 65,143	\$ 77,050	\$ 81,129	\$ 95,355	\$ 112,620	\$ 74,700	\$ 88,218	\$ 107,845	\$ 128,632					
Brookline Minus PSB Comparables, Bos., Camb. Median	\$ 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. Action-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. Allington: CBA table only to Step 12. Excell 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. XXX(B). Doctorate is based on CBA table for M-45/B+75 plus \$2,800 annual stipend. Art. XXX(C). Natick: CBA jumps from Step 14 to Step 20 (with Step 20 approx. \$2,700 (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. 1, 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 0 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.