

Brookline Adult & Community Education

**Financial Summary
June 10, 2021**

OVERVIEW

- I. CLA Audit Report Summary
- II. FY21 Revenues vs. Expenditures
- III. FY21 & FY22 Music Extension
- IV. Consideration Points for Vote

FY21 Revenues

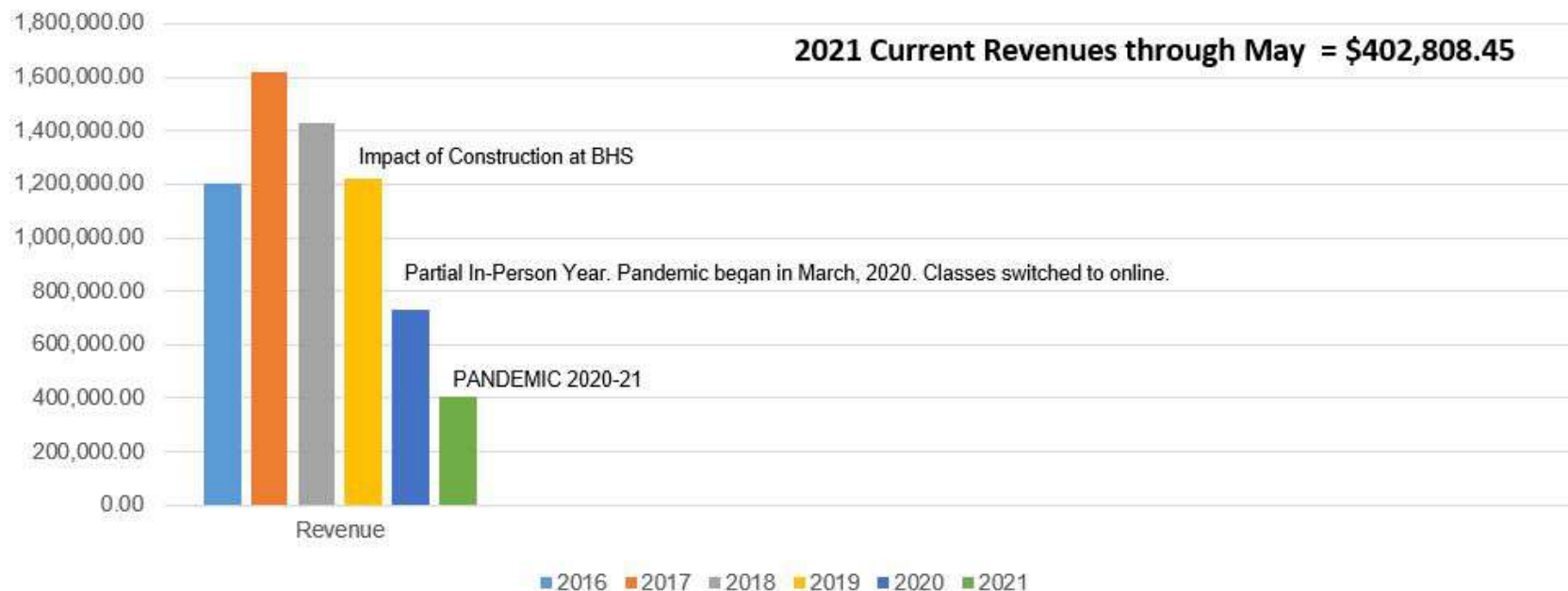
Funds Filter	Adult Education Revolving
	2020-21 YTD Actuals
Gift/Donation Revenue	5,200
Materials Fee/Tuition Revolving	394,954
Revolving Funds	0
Total	400,154

Source:
Munis as of June 7, 2021

FY21 Expenses

Funds Filter	Adult Education Revolving	
Orgs Filter	099-REVOLVING FUNDS	
		2020-21 YTD Actuals
	51-PERSONNEL	478,333
	52-SERVICES	58,328
	(525060) ADVERTISING SERVICES	1,399
	(528010) BANKING SERVICES	9,569
	(523590) BUILDING CLEANING SERVICE	0
	(523011) COPY EQUIP RENTAL/LEASES	522
	(525050) DELIVERY SERVICES	0
	(524014) DP CONSULTING SERVICES	573
	(525250) ENTERTAINERS-LECTURERS	8,332
	(523595) EQUIP CLEANING/REPAIR/MAINT	0
	(524008) GENERAL CONSULT SERVICES	0
	(525040) MAILING SERVICES	564
	(523090) OTHER RENTALS/LEASES	0
	(525022) POSTAGE	1,853
	(525030) PRINTING SERVICES	2,437
	(524010) PROFESSIONAL/TECH SERVICE	33,080
	(523041) PUBLIC BLDG RENTALS/LEASE	0
	(525002) WIRELESS COMMUNICATIONS	0
	53-SUPPLIES/MATERIALS	1,252
	55-OTHER	245
	56-UTILITIES	0
	57-RETIREMENT	0
	5A-CAPITAL/EQUIPMENT	0
	Total	538,159

2016 – 2021 Declining Revenues



TUITION REVENUES DURING THE PANDEMIC

(3105SE22 424582)

Bolded amounts or the * denote covid-period

Accounting Period/Month	FY19-20	FY20-21
Period 01 July	52,867.60	49,152.48*
Period 02 August	136,297.25	5,397.25*
Period 03 September	181,694.35	81,946.25*
Period 04 October	15,505	57,248.17*
Period 05 November	55,333.50	15,455.00*
Period 06 December	81,765.25	24,522.50*
Period 07 January	96,559.60	24,386.25*
Period 08 February	112,453.50	2,705.70*
Period 09 March	44,408.01*	35,406.00*
Period 10 April	13,450.75*	29,801.25*
Period 11 May	51,254.46*	76,787.60*
Period 12 June	15,748.60*	TBD*
TOTAL	\$727,927.45	\$402,808.45

2021 Monthly Revenues



Staffing Mitigation

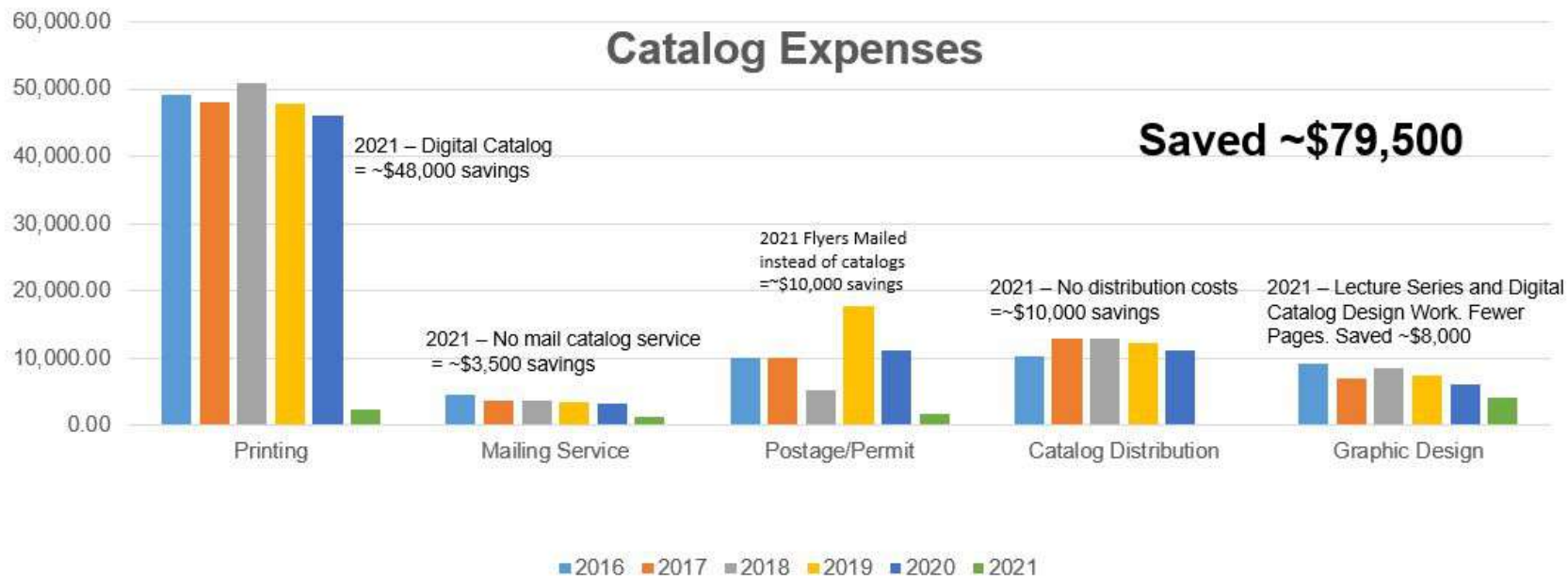


Lease Mitigation

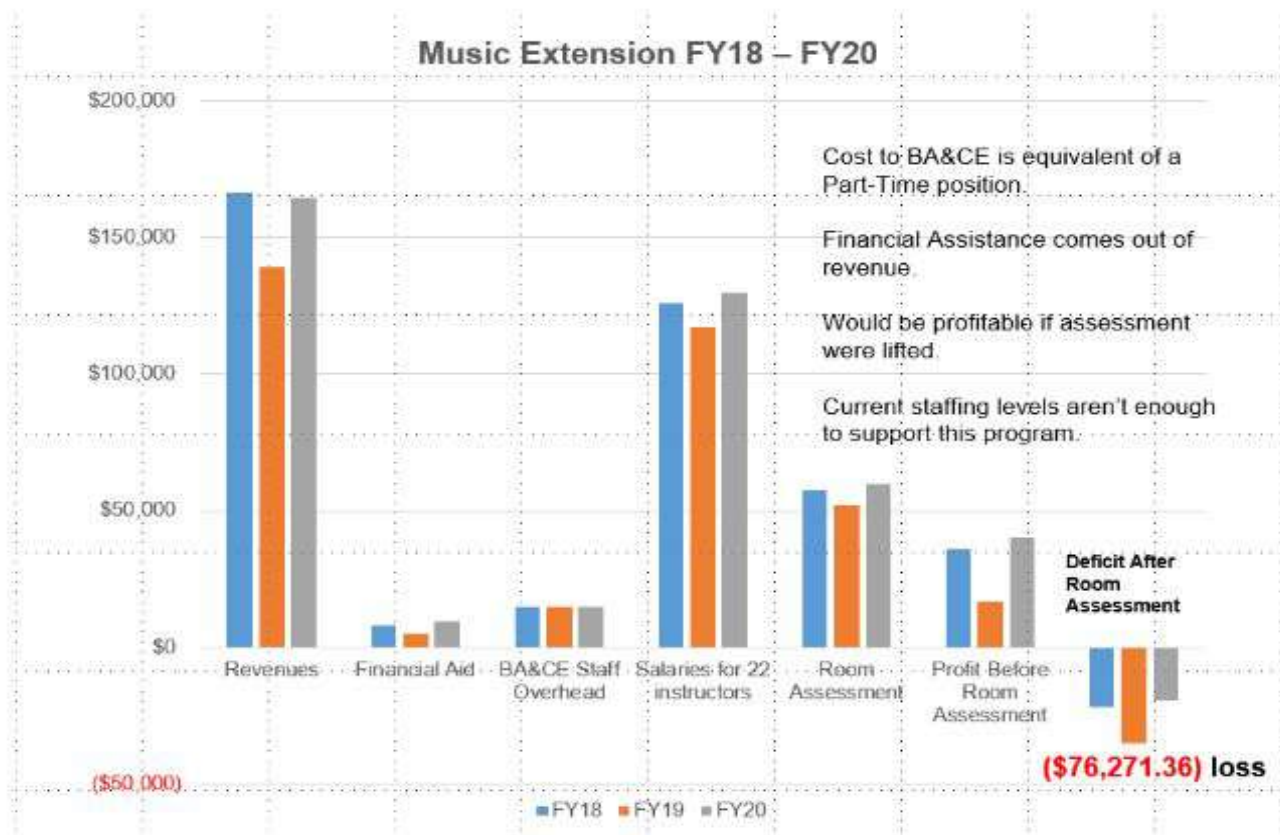
Korean Church Lease



Catalog Expense Mitigation



Music Extension



Private & Semi-Private Lesson Price Comparison

	BA&CE Cost Per Lesson/Tuition	Brookline Music School Cost Per Lesson/Tuition	
30 Minute Private	Current: \$25.64/\$718* Propose: \$30/\$840	\$52.75 (\$1,477)	28 Lessons Per Year
30 Minute Semi-Private	Current: \$17.82/\$499** Propose: \$22.85/\$640	-----	28 Lessons Per Year
Registration Fee	\$10 per person	\$40 per family	

*Tuition is at Cap Set by School Committee

** Raised Tuition by \$20.00 in FY21

PROPOSE: \$840 PRIVATE and \$640 SEMI

Music Extension Enrollment, Expenditure and Revenue FY2018 - FY 2020 and FY22 Projections

	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021-2022 Projection	Notes:
Enrollment	323	269	313	218	281	Projected 181 Semi @ \$640 = \$115,840 Projected 100 Private @ \$840 = \$84,000
Total Revenue (lesson paid for)	\$188,556	\$138,951	\$164,283	\$126,388	\$199,840	FY22 at higher tuition rates, Higher registration fee \$10 per student
Total Registration Fee	\$0	\$0	\$0	\$0	\$2,810	
Financial Assistance (lessons covered with financial assistance)	\$7,883.50	\$5,209	\$9,482.25	\$8,218.75	\$7,193.25	Average over 4 years
Instructor Cost/Salary	\$125,828.86	\$116,787.12	\$129,533.04	\$94,567.78	\$127,004.00	Instructors \$40/hr from \$38.50 (\$1.50 increase)
SUBTOTAL or profit after paying teachers but before room use assessment	\$35,727.68	\$16,954.88	\$40,467.96	\$25,601.47	\$68,452.75	Currently there are 22 Music Extension teachers
Room Use Assessment*	\$57,543.75	\$52,198.88	\$59,881.25	\$0 (all classes online due to covid)	152 rooms. If charged for 1 hour of use at the band/music practice rooms discounted rate of \$10.50 for 28 lessons = \$44,888	*Prior to BACE collaborating with the Performing Arts department starting in FY2018, Music Extension was never assessed a room fee.
TOTAL AFTER ROOM ASSESSMENT	-\$21,816.07	-\$35,242	-\$19,213.29	\$25,601.47	\$23,764.75	
BACE STAFF HOURLY WAGE COST + Benefits (500 hrs x \$30/hr + \$15/benef)	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	
Balance/(Deficit)	-\$44,316.07	-\$57,742.00	-\$41,713.29	\$3,101.47	\$1,264.75	
Current Lesson Prices for 28 Lessons Per School Year	Small group lessons	Semi-Private Lessons	Private Lessons			
Tuition	\$459	\$499	\$718			
Per Lesson	\$16.39	\$17.82	\$25.64			

Room Use Assessment				
Academic Year	Total Hours Reserved in School Dude	<u>Full</u> Assessment	Portion of Full Assessment for <u>Music Extension Only</u>	Fund Transfer Due Date
2018-2019	38,816	\$195,462 PAID	\$59,681	Nov. 2020
2019-2020	25,160	\$182,847 WAIVED	\$66,150 Rooms Used Prior to March 12, 2020 Covid-19 cancellations. WAIVED	Nov. 2021
2020-2021	0 Hours Thus far	\$0 Classes online. Could change if in-person classes are allowed	\$0 Thus far	Nov. 2022 n/a
2021-2022	4,256 Music hours only thus far	TBD	\$44,688 152 rooms. If charged for 1 hour of use at the band/music practice rooms discounted rate of \$10.50 for 28 lessons = \$44,688	Nov. 2023
TOTAL	68,232 HOURS Including FY22 music	\$378,309 Other room use projections not yet calculated \$195,462 collected	\$170,519 (Includes waived FY 21 and to be paid FY22 amounts) \$59,681 Collected as of FY 21	-

A vote is requested of the Finance SubCommittee on the following items, which will help BA&CE continue to provide quality community education programs for children, youth, adults and the elderly of Brookline as it has since 1832.

ROOM USE ASSESSMENT:

- To waive room use charges for FY21 due to Covid. Minimal room usage (5 days in April and 3 in June).
- To waive room use charges for FY22 due to Covid rebuilding period. Give the program a chance to recover and stabilize.
- To suspend room use charges the music extension program as it is an extension of the daytime curriculum.

FINANCIAL AID:

- At the end of the fiscal year, reimburse BA&CE for any financial aid it provides to Brookline families who qualify for federal free/reduced lunch assistance. Financial aid now comes out of tuition revenue.

A vote is requested of the Finance Subcommittee on the following items, which will help BA&CE continue to provide quality community education programs for children, youth, adults and the elderly of Brookline as it has since 1832.

MUSIC EXTENSION:

- To allow BA&CE to increase the tuition range for Music Extension Lessons in FY22

From \$17.82 per lesson/\$499 for 28 lessons

To: \$22.85 per lesson/\$640 for 28 lessons for Semi-Private Lessons.

From \$25.64 per lesson/\$718 for 28 lessons

To: \$30 per lesson/\$840 for Private Music Lessons.

- To allow BA&CE to increase the hourly rate for the musicians from \$39.54 to \$40.00 per hour (\$.46)
- To approve a .5 FTE Part-Time Program Coordinator position to replace the departing .5 FTE Part-Time Program Coordinator to continue developing and running music extension classes. Position would include benefits. As revenues grow and can once again support it, return the position back to a 1.0 FTE position. This is not a new position.

**Thank you
for your support!**
