



THE PUBLIC SCHOOLS OF BROOKLINE
BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2425
FAX 617-730-2108

BEN LUMMIS
INTERIM SUPERINTENDENT

MARY ELLEN NORMEN
DEPUTY SUPERINTENDENT OF SCHOOLS
FOR ADMINISTRATION & FINANCE

To: Ben Lummis, Interim Superintendent
From: Mary Ellen Normen, Deputy Superintendent for Administration and Finance
Date: June 29, 2020
RE: Fiscal Year 2021 Revolving Fund Budget and setting of FY 21 Fees - Final

Please request the School Committee to establish and approve all fees for FY21.

Motion #1: School Committee approves and authorizes the collection of all fees as proposed in the attached table to formally and officially establish the fees for FY 21.

1. FY 21 Revolving Fund Program Budgets

Revolving Fund accounts shall be under the direct control of the School Committee, which delegates the power to the Superintendent and/or School Business Administrator to authorize expenditures from them without further appropriation by the Town. All monies collected by the schools from fees, fines, admissions, and other non-tax sources shall be submitted to the Business Office, deposited with the Treasurer of the Town, and credited to the appropriate and authorized fund for expenditure.

<u>Revolving Fund Name</u>	<u>FY21 Projected Revenue Budget</u>
Early Education Program	\$ 2,685,000
Adult & Community Education	\$ 1,195,283
Use of School Buildings*	\$ 592,847
School Lunch	\$ 2,505,576
Athletics*	\$ 453,000
Restaurant 108	\$ Closed in FY21
Summer School	\$ 20,000
Based on collection of Lost Books & Materials	\$ 4,475
Materials Fee/Tuition	\$ 510,000
Performing Arts	\$ 26,500
Visual Arts	\$ 10,000
Transportation	\$ 48,000

*COVID- 19 Assessments and protocols

The Operating Budget does not assume any ongoing or future subsidy for Athletics, Food Service, or any Revolving Fund. Revolving Funds will have to reduce expenditures and not assume the operating budget will have funding available to cover the over expenditure due to reductions in revenue collection. It is understood and expected by the School Committee that the

Superintendent in their fiduciary role will manage the budget to the best of their abilities and address financial needs and supports as practical and reasonable.

LEGAL REF.: M.G.L, Ch. 40 §3; Ch. 44, § 53, 53A, 53E 1/2.; Ch. 71, §17A, 26C, 37A, 47, 71, 71E, 71F;
Ch. 548 of the Acts of 1948.

2. FY 21 Student Fees, Fines, and Charges

Educational Equity is a core value of the PSB:

The Public Schools of Brookline are committed to identifying and eliminating barriers to educational achievement in our schools. To this end, we create policies and practices that are fair and just and provide educational opportunities to ensure that every student, regardless of race, color, religion, gender, sexual orientation, marital status, age, national origin, disability, or economic status, meets our standards for achievement, participation, and growth.

In fulfillment of this value, this policy on student fees, fines, and charges commits the PSB to the following:

- Regardless of financial means, all PSB students shall have access to all educational books, materials, and other education-related opportunities;
- The PSB will engage in responsible financial management and practices to ensure the above can be made possible; and
- The financial operations of the district will be transparent in order to ensure accountability to these commitments.
- All students and families are treated with dignity in all discussion or disclosure of confidential information.

I. Establishing Fees

The School Committee reserves the right to establish fees for participation in certain activities and programs. Examples include, but are not limited to, field trips and community education, Brookline Early Education Program (BEEP), Summer School, student parking, and athletics.

Unless otherwise specified through School Committee action, each fee shall be established on a yearly basis for the next school year and communicated in a timely manner to students, parents, and/or guardians. Due dates and payment schedules for all fees will be established by the relevant program.

II. Collection of Fees, Fines, and Charges

A. Central Collection

This policy authorizes a centralized revenue collection and recording system for administration (charging and collecting) of Fees, Fines, and Charges. Such a system should provide efficiencies and transparency for parents and the community. Faculty and staff (e.g. departments, clubs, student organizations, etc.) shall use this system for administration of all fees, fines, and charges.

B. Non-Payment

For fee-based activities, the School Committee expects that all fees will be paid in advance of participation unless the payor has been qualified for financial assistance by the Office of Administration and Finance pursuant to the policy on financial assistance.

If payment of any fee, fine, or charge is not received and the payor has been noticed in writing of the amount(s) due, the Superintendent or his/her designee may take one or more of the following actions, unless or until prohibited by state law or regulation:

1. Prohibit participation of the student in the relevant program.

2. Prohibit participation of the student or other students in the student's household from participating in any future fee-based program until or unless outstanding balances are resolved.
3. Prohibit student participation in senior activities or graduation exercises.
4. Referral to small claims court.

Legal Reference:

M.G.L. Chapter 71: Section 47. Athletic programs; school organizations; student activity accounts

M.G.L. Chapter 44: Section 69. Municipal or district services, fees or charges; insufficient funds checks; penalty

M.G.L. Chapter 60: Section 57A. Payment by check not duly paid; penalty

M.G.L. Chapter 93: Section 40A. Dishonored checks; demand for payment

M.G.L. Chapter 71, Section 49 Purchase of textbooks by pupils

Financial reporting for all fees occur in three areas, General Fund, Special Revenue Funds (known as Revolving Funds), and Agency Funds (commonly referred to as Student Activities).

General Fund Fees

Program	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
Transcripts	• \$3.00 Processing fee for each transcript sent. Official copies are only sent directly to the school and/or program to which you are applying. • \$3.00 Unofficial Transcripts may be requested for your own use. • \$5.00 Processing fee for transcripts being mailed out of the country. • \$2.00 Processing fee for correspondence confirming graduation. ▪ Replacement diplomas are not available	No Change	This is a general fund receipt as the cost to produce this document is embedded in the base program staffing of Brookline High School	

Program	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
Public Records Requests	\$0.05 per copy, plus lowest hourly rate over 2 hours	No Change	No Change	Statutory Requirement
Other fees	TBD		As we move to compliance with student activities we will locate items being charged that are general fund receipts	Positively Impacts Town/School Partnership

Special Revenue Funds: Revolving Funds

The School Department receives fees and donations for various programs. A complete description of each revolving funds and a five year financial summary is available in the Revolving Funds section of the budget book. Below is a highlight of specific revolving funds that impact the calculation of the operating budget and required vote to assess a fee for services.

Revolving Fund Fee Summaries

Program	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
Athletics	- High School Sport: \$300 7/8 Grade Basketball: \$100 7/8 Grade Volleyball: \$85 7/8 Grade Indoor Soccer: \$85	- High School Sport: \$300 7/8 Grade Basketball: \$100 7/8 Grade Volleyball: \$85 7/8 Grade Indoor Soccer: \$85 - Covid-19 Assessment and Protocols will be applied	No Change	\$453,000
Materials fee	Materials Fee: \$2,974.64 Discount Per Add. Child: \$297.46	Materials Fee: \$3064 Discount Per Add. Child: \$306	3% increase	\$510,000
International Tuition (SEVIS) 1 year Exchange	\$21,230 per student plus Lunch, Breakfast, other student fees, fines, and charges.	\$21,846 per student plus Lunch, Breakfast, other student fees, fines, and charges.	2.9% increase	Unknown Number of students for FY 21.
BACE	- Adult Programs \$6-\$324 - Children's Programs \$50-\$350 - Music Lessons \$459-\$718	- Adult Programs \$6-\$324 - Children's Programs \$50-\$350 - Music Lessons \$459-\$718	No Change	\$1,195,283
Lost Books	Replacement cost if in print. Last known cost if not, funds then used to buy updated version	Replacement cost if in print. Last known cost if not, funds then used to buy updated version	No Change	\$4,475
S. Brookline Bus Transportation	- Cost per Day/Fee: \$400 - Days/payers: 120	- Cost per Day/Fee: \$400 - Days/payers: 120	No Change	\$48,000
Use of School Buildings*	See link	Covid-19 Assessment and Protocols will be applied		

Program	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
School Lunch	K-8 Breakfast \$2.00 Lunch \$3. 55 Premium Lunch \$4.50-\$10.00 High School Breakfast \$2.00 Lunch \$3.80 Premium Lunch \$4.50-\$10.00 Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50 Reduced Price Breakfast \$0.30 Lunch \$0.40 Adult meals \$4.50 -\$10.00 Summer Lunch \$4.00	K-8 Breakfast \$2.00 Lunch \$3.55 Premium Lunch \$4.50- \$10.00 High School Breakfast \$2.00 Lunch \$3.80 Premium Lunch \$4.50-\$10.00 Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50 Reduced Price Breakfast \$0.30 Lunch \$0.40 Adult meals \$4.50 -\$10.00 Summer Lunch \$4.00	No Change Differential pricing No Change Differential pricing Set by State No Change Differential pricing Breakeven	\$2,505,576
Summer school Programs (BHS)	\$50 Registration Fee for Summer School 2.5 Hour Class: Brookline Resident \$310 Non-resident \$350 Financial Aid \$60 5 Hour Class: Brookline Resident \$575 Non-resident \$625 Financial Aid \$120	2.5 Hour Class: Virtual Brookline Resident \$400	Moved the registration fee to be part of each course fee.	\$20,000
Performing Arts (non-club based extracurricular)	Costs are calculated for total cost of providing experience divided by the number of students	Costs are calculated for total cost of providing experience divided by the number of students	No Change	\$26,500
Visual Arts	Photography \$45 per course Ceramics \$40 per course Metals \$40 per course Sculpture \$20 per course	Photography \$45 per course Ceramics \$40 per course Metals \$40 per course Sculpture \$20 per course	No Change	\$10,000
Career and Technology Education	Culinary Program \$50 per course	Culinary Program \$50 per course	Culinary Program uses the largest part of CTE's supply budget. Fee covers roughly 2/3 of cost per student.	\$24,000
	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue

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Beep Tuition	Preschool \$10,900 Pre-K \$10,900 Pre-K Extended Days 2 Days Until 3:00PM \$2,775 Until 5:45PM \$4,639 3 Days Until 3:00PM \$4,161 Until 5:45PM \$6,960	Preschool \$11,227 Pre-K \$11,227 Pre-K Extended Days 5 Days Until 3:00PM \$7,144 Until 5:45PM \$11,948 Launch Summer Program \$550 /week	3% increase Voted 4/06/20	\$2,685,000

Program	FY20 Fee	FY21 Fee	Reason for Change	Estimated Revenue
School Lunch	K-8 Breakfast \$2.00 Lunch \$3.55 Premium Lunch \$4.50-\$10.00 High School Breakfast \$2.00 Lunch \$3.80 Premium Lunch \$4.50-\$10.00 Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50 Reduced Price Breakfast \$0.30 Lunch \$0.40 Adult meals \$4.50 -\$10.00 Summer Lunch \$4.00	K-8 Breakfast \$2.00 Lunch \$3.55 Premium Lunch \$4.50- \$10.00 High School Breakfast \$2.00 Lunch \$3.80 Premium Lunch \$4.50-\$10.00 Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50 Reduced Price Breakfast \$0.30 Lunch \$0.40 Adult meals \$4.50 -\$10.00 Summer Lunch \$4.00	No Change Differential pricing No Change Differential pricing Set by State No Change Differential pricing Breakeven	\$2,505,576
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	5 Days Until 3:00PM \$6,936 Until 5:45PM \$11,600 Launch Summer Program \$550 /week			
Extracurricular Activities (non-club based)	Costs are calculated for total cost of providing experience divided by the number of students	Costs are calculated for total cost of providing experience divided by the number of students	No Change	At Cost

Student Activities Fund Summaries: In 1996, due to the enactment of a state law on student activity accounts as codified in Section 47 of Chapter 71 of the General Laws of Massachusetts (MGL), the Public Schools of Brookline prepared guidelines to assist Principals in properly safeguarding student funds. These guidelines and procedures which are currently undergoing extensive review and updates are necessary to achieve good accounting practices, and comply with the law.

The financial monitoring of these funds is undergoing a full overhaul and audit to comply with the latest regulations. New policies and procedures are being finalized during school year 2019-2020 to ensure compliance and improve reporting, reconciliations, and routine audits of these accounts. These funds are student funds and are restricted to the following formula:

$$\text{Formula for determining costs: } \frac{\text{Total costs of all expenses (tickets, transportation, meals, etc)}}{\text{\# of Students Attending}}$$

The Number of Student attending is not reduced by any financial assistance students. These students are funded from other sources determined by the Principal. Additional funding has been added to elementary school principal budgets for the purpose of funding financial assistance eligible students. Funds can only be used to directly benefit students. Use of funds for curriculum supplies, materials, or personnel are prohibited by statute.

Program	FY19 Fee	FY20 Fee	Reason for Change	Estimated Revenue
Field Trips and Extracurricular Activities	Costs are calculated for total cost of providing experience divided by the number of students	Costs are calculated for total cost of providing experience divided by the number of students	No Change	At Cost

Appendix

Chapter 44: Section 53E 1/2. Revolving funds

[Text of section as amended by 2016, 218, Sec. 86 effective November 7, 2016.]

Section 53E 1/2. Notwithstanding section 53, a city or town may authorize by by-law or ordinance the use of 1 or more revolving funds by 1 or more municipal agencies, boards, departments or offices, which shall be accounted for separately from all other monies in the city or town and to which shall be credited any fees, charges or other receipts from the departmental programs or activities supported by the revolving fund. Expenditures may be made from such revolving fund without further appropriation, subject to the provisions of this section; provided, however, that expenditures shall not be made or liabilities incurred from any such revolving fund in excess of the balance of the fund or in excess of the total authorized expenditures from such fund, and no expenditures shall be made unless approved in accordance with sections 41, 42, 52 and 56 of chapter 41.

Interest earned on any revolving fund balance shall be treated as general fund revenue of the city or town. No revolving fund may be established under this section for receipts of a municipal water or sewer department, a municipal hospital, a cable television access service or facility or for receipts reserved by law or as authorized by law for expenditure for a particular purpose. Revolving fund expenditures shall not be made to pay wages or salaries for full-time employees unless the revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid; provided, however, that such prohibition shall not apply to wages or salaries paid to full-time or part-time employees who are employed as drivers providing transportation

for public school students; provided further, that only that portion of a revolving fund which is attributable to transportation fees may be used to pay the wages or salaries of those employees who are employed as drivers providing transportation for public school students; and provided further, that any such wages or salaries so paid shall be reported in the budget submitted for the next fiscal year.

A revolving fund shall be established pursuant to this section by by-law or ordinance. The by-law or ordinance shall specify for each fund: (1) the programs or activities for which the revolving fund may be expended; (2) the departmental receipts in connection with those programs or activities that shall be credited to the revolving fund; (3) the board, department or officer authorized to expend from such fund; and (4) any reporting or other requirements the city or town may impose. The establishment of any fund shall be made not later than the beginning of the fiscal year in which the fund shall begin. Notwithstanding this section, whenever, during the course of any fiscal year, any new revenue source becomes available for the establishment of a revolving fund under this section, such a fund may be established in accordance with this section upon certification by the city auditor, town accountant, or other officer having similar duties that the revenue source was not used in computing the most recent tax levy.

The city or town shall, on or before July 1 of each year, vote on the limit on the total amount that may be expended from each revolving fund established under this section. In any fiscal year, the limit on the amount that may be spent from a revolving fund may be increased with the approval of the city council and mayor in a city or with the approval of the board of selectmen and finance committee in a town.

Upon termination of a revolving fund, the balance in the fund at the end of that fiscal year shall revert to surplus revenue at the close of the fiscal year.

The director of accounts may issue guidelines further regulating revolving funds established pursuant to this section.