



THE PUBLIC SCHOOLS OF BROOKLINE
BROOKLINE, MASSACHUSETTS 02445

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JIM MARINI
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MARY ELLEN NORMEN
DEPUTY SUPERINTENDENT
FOR ADMINISTRATION AND FINANCE

To: Jim Marini, Interim Superintendent
From: Mary Ellen Normen, Deputy Superintendent for Administration and Finance
Date: April 5, 2021
RE: Fiscal Year 2022 Revolving Fund Budget and setting of FY 22 Fees

Please request the School Committee to establish and approve all fees for FY22.

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 22.

1. FY 22 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>FY22 Projected Revenue Budget</u>
Athletics*	\$ 453,000
Middle School Extramurals	\$ 28,286
Materials Fee/Tuition	\$ 520,150
Use of School Buildings*	\$ 296,424
Transportation	\$ 48,000
Early Education Program	\$ 2,601,857
School Lunch	\$ 2,910,675
Summer School	\$ 20,000
Adult & Community Education	\$ 178,000 if virtual sessions \$ 1,153,049 in person sessions
Performing Arts	\$ 26,500
Visual Arts	\$ 10,000
Culinary Arts	\$ 24,000
Based on collection of Lost Books & Materials	At Cost
Restaurant 108	\$ 125,000
Academic Testing	\$ 21,000

*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 22 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	FY21 Fee	FY22 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	FY21 Fee	FY22 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 Fees

Program	FY21 Fee	FY22 Fee	Reason for Change	Estimated Revenue
Athletics	High School Sport: \$300 Covid-19 Assessment and Protocols will be applied	High School Sport: \$300.00	No Change	\$453,000
Middle School Extramurals	7/8 Grade Basketball: \$100 7/8 Grade Volleyball: \$85 7/8 Grade Indoor Soccer: \$85 Program suspended in FY21	7/8 Grade Basketball: \$100 7/8 Grade Volleyball: \$85 7/8 Grade Indoor Soccer: \$85	No Change	\$28,286
Materials fee	Materials Fee: \$3064 Discount Per Add. Child: \$306	Materials Fee: \$3,156 Discount Per Add. Child: \$315.60	3% Increase	\$520,150
International Tuition (SEVIS) 1 year Exchange	\$21,846 per student plus Lunch, Breakfast, other student fees, fines, and charges.	\$22,392 per student plus Lunch, Breakfast, other student fees, fines, and charges.	2.5% increase	Unknown Number of students for FY22
Use of School Buildings	Covid-19 Assessment and Protocols will be applied Use of building suspended for FY21, Extended Days and BA&CE granted FY 21 waiver of rental fees.	Link to Fees	no change	\$296,424 FY22 Estimated reduction for Covid-19 restrictions

Program	FY21 Fee	FY22 Fee	Reason for Change	Estimated Revenue
S. Brookline Bus Transportation	User Fee Cost per Day/Fee: \$400 Days/payers: 120	User Fee Cost per Day/Fee: 400 Days/payers: 120	No change	\$48,000
Beep Tuition	Preschool & PreK \$11,227 Pre-K Extended Days 5 Days Until 3:00PM \$7,144 Until 5:45PM \$11,948 Launch Summer Program \$550 /week	Preschool & PreK \$11,564 BEEP Summer Enrichment Program \$540/week	Proposing 3% Increase	\$2,601,857 Estimated with proposed 3% increase
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 \$0.00	No Change Differential Pricing Estimates based on Pre Pandemic no change. State may change reimbursement rates No Change Differential Pricing Set by State No Change Differential Pricing Free per Waiver	\$2,910,675

Program	FY21 Fee	FY22 Fee	Reason for Change	Estimated Revenue
Summer school Programs (BHS)	2.5 Hour Class: Virtual Brookline Resident \$400	2.5 Hour Class: Virtual Brookline Resident \$400	No Change	\$20,000
BA&CE	Adult Programs \$6-\$324 Children's Programs \$50-\$350 Music Lessons \$459-\$718	Adult Programs \$16-\$400 Children's Programs \$60-\$450 Music Lessons \$465-\$875 All courses include the traditional registration fees previously charged separately by BA&CE.	Cover overhead costs and credit card fees.	\$178,000 if virtual sessions \$1,153,049 in person sessions
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 The Culinary Program uses the largest part of CTE's supply budget. Fee covers roughly 2/3 of cost per student.	No Change	\$24,000
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
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	At Cost

Program	FY21 Fee	FY22 Fee	Reason for Change	Estimated Revenue
ELE Summer Programs/STAR Academy	\$50 per student	No Fee	response to pandemic impact on family financial situations; all program expenses will be covered by the PSB Title III and METCO grants	\$0
Restaurant "108"	N/A (restaurant program was temporarily closed in FY21 due to timing of construction of new restaurant at BHS)	Breakfast: \$3 - \$5 Premium Breakfast: \$6 - \$8 Lunch: \$6-\$10 Premium Lunch: \$11 - \$15	Estimates based on Pre Pandemic operations	\$125,000
Academic Testing fees	Pre-ACT PSAT AP Exams	\$20 \$20 \$95 per exam		\$ 4,000.00 \$ 7,000.00 \$10,000.00

*Financial Assistance policy applies to all fees, fines, and charges unless otherwise noted.

Agency Funds: Student Activities

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:

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	FY21 Fee	FY22 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