

# PUBLIC SCHOOLS of **BROOKLINE**

## **FY 2020 Revolving Funds**

**\*\* DRAFT \*\***

*2019 Annual Town Meeting*

Version: April 3, 2019

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**Revolving Fund Fee Summaries**

<b>Program</b>	<b>FY19 Fee</b>	<b>FY20 Fee</b>	<b>Reason for Change</b>	<b>Estimated Revenue</b>
<b>Athletics</b>	<ul style="list-style-type: none"> <li>▪ High School Sport: \$300</li> <li>▪ 7/8 Grade Basketball: \$100</li> <li>▪ 7/8 Grade Volleyball: \$85</li> <li>▪ 7/8 Grade Indoor Soccer: \$85</li> </ul>	<ul style="list-style-type: none"> <li>▪ High School Sport: \$300</li> <li>▪ 7/8 Grade Basketball: \$100</li> <li>▪ 7/8 Grade Volleyball: \$85</li> <li>▪ 7/8 Grade Indoor Soccer: \$85</li> </ul>	No Change	
<b>Materials fee</b> Need to verify numbers	Materials Fee: \$2,888 Discount Per Add. Child: \$288.80	Materials Fee: \$2,974.64 Discount Per Add. Child: \$297.46	3% increase	\$750,000
<b>International Tuition (SEVIS) 1 year Exchange</b>	\$20,632 per student plus Lunch, Breakfast, other student fees, fines, and charges.	\$21,230 per student plus Lunch, Breakfast, other student fees, fines, and charges.	2.9% increase	Unknown Number of students for FY 20.
<b>South Brookline Bus Transportation</b>	<b>User Fee</b> <ul style="list-style-type: none"> <li>▪ Cost per Day/Fee: \$400</li> <li>▪ Days/payers: 120</li> </ul>	<b>User Fee</b> <ul style="list-style-type: none"> <li>▪ Cost per Day/Fee: \$400</li> <li>▪ Days/payers: 120</li> </ul>		<b>\$48,000</b>
<b>Beep Tuition</b>	<p><b>Preschool</b> \$10,488</p> <p><b>Pre-K</b> \$10,488</p> <p><b>Pre-K Extended Days 2 Days</b> Until 3:00PM \$2,667 Until 5:45PM \$4,461</p> <p><b>3 Days</b> Until 3:00PM \$4,001 Until 5:45PM \$6,691</p> <p><b>5 Days</b> Until 3:00PM \$6,669 Until 5:45PM \$11,153</p> <p><b>Launch Summer Program</b> \$540/week</p>	<p><b>Preschool</b> \$10,700</p> <p><b>Pre-K</b> \$10,700</p> <p><b>Pre-K Extended Days 2 Days</b> Until 3:00PM \$2,702 Until 5:45PM \$4,552</p> <p><b>3 Days</b> Until 3:00PM \$4,080 Until 5:45PM \$6,828</p> <p><b>5 Days</b> Until 3:00PM \$6,800 Until 5:45PM \$11,380</p> <p><b>Launch Summer Program</b> \$550/week</p>	2% increase	

<b>Program</b>	<b>FY19 Fee</b>	<b>FY20 Fee</b>	<b>Reason for Change</b>	<b>Estimated Revenue</b>
<b>School Lunch</b>	<p><b>K-8</b> Breakfast \$1.75 Lunch \$3.25 Premium Lunch \$-</p> <p><b>High School</b> Breakfast \$1.75 Lunch \$3.50 Premium Lunch \$4.25</p> <p>Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50</p> <p><b>Reduced Price</b> Breakfast \$0.30 Lunch \$0.40</p> <p><b>Adult Meals</b> \$4.25</p> <p><b>Summer Lunch</b> \$3.25</p>	<p><b>K-8</b> Breakfast \$2.00 Lunch \$3.50 Premium Lunch \$4.50-\$10.00</p> <p><b>High School</b> Breakfast \$2.00 Lunch \$3.75 Premium Lunch \$4.50-\$10.00</p> <p>Dairy/Lactaid Milk \$0.75 Soy Milk \$1.50 100% Juice \$0.50</p> <p><b>Reduced Price</b> Breakfast \$0.30 Lunch \$0.40</p> <p><b>Adult Meals</b> \$4.50-\$10.00</p> <p><b>Summer Lunch</b> \$4.00</p>	<p>Increased by \$0.25</p> <p>Differential pricing</p> <p>Increased by \$0.25</p> <p>Differential pricing</p> <p>Set by state</p> <p>Differential pricing</p> <p>Breakeven</p> <p>Labor and last price change 2015</p>	
<b>Summer school Programs (BHS)</b>	<p><b>2 Hour Class:</b> Brookline Resident \$310 Non-resident \$350 Financial Aid \$60</p> <p><b>4 Hour Class:</b> Brookline Resident \$575 Non-resident \$625 Financial Aid \$120</p>	<p><b>2 Hour Class:</b> Brookline Resident \$310 Non-resident \$350 Financial Aid \$60</p> <p><b>4 Hour Class:</b> Brookline Resident \$575 Non-resident \$625 Financial Aid \$120</p>	No Change	
<b>Summer school Programs (elementary) Project Achieve and Discovery</b>	<ul style="list-style-type: none"> <li>▪ Project Achieve \$400</li> <li>▪ Project Discovery \$400</li> <li>▪ Project Explore \$400</li> </ul>	<ul style="list-style-type: none"> <li>▪ No Fee</li> </ul>	Proposal to Eliminate Fee and charge to operating budget	<b>\$0</b>
<b>BACE</b>	<p>Adult Programs \$6-\$324 Children’s Programs \$50-\$350 Music Lessons \$459-\$718</p>	<p>Adult Programs \$6-\$324 Children’s Programs \$50-\$350 Music Lessons \$459-\$718</p>	No Change	

<b>Program</b>	<b>FY19 Fee</b>	<b>FY20 Fee</b>	<b>Reason for Change</b>	<b>Estimated Revenue</b>
<b>Performing Arts</b>	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
<b>Visual Arts</b>	<b>Photography</b> \$45 per course <b>Ceramics</b> \$40 per course <b>Metals</b> \$40 per course <b>Sculpture</b> \$20 per course	<b>Photography</b> \$45 per course <b>Ceramics</b> \$40 per course <b>Metals</b> \$40 per course <b>Sculpture</b> \$20 per course	No Change	
<b>Extracurricular Activities</b> (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
<b>Lost Books</b>	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

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

**Brookline Early Education Program (BEEP)**

**Fund Number: 3105SE20**

Director/Program Coordinator: Vicki Milstein, Principal, Early Education

MGL Authorization: Ch. 71 § 26

Year Established:

Program Description: BEEP Preschools serve children 2.6 – 3.2 years of age for one year. The following year they attend Pre-K. BEEP Pre-K programs serve three to five year old children for one or two years before kindergarten. The program offers an educational experience based on developmental theory that supports each child’s individual needs and nurtures a sense of confidence and developing independence. BEEP classrooms are found in three building sites and in four elementary schools. BEEP Extended allows for extended hours until 5:45 at the Putterham, Coolidge Corner and Lynch sites while a partnership for extended hours with the Trust Center (Beacon) and Heath School.

- Program Time Table:
- Applications are open on September 15th
  - Acceptance and Waitlist Letters Mailed : January 30th
  - Registration Due : March 1st
  - Payment Due : Deposit Due March 1st

Fee Structure: \$10,488 per student for Mon. – Fri. 8:00am – 12:15pm program. Additional fees apply for 2, 3, and 5 day extended day programs. Tuition assistance is provided for families that meet the state’s low income guidelines.

Fund Balance Policy:

Fund Restrictions: Programs must be approved by Commissioner of Elementary and Secondary Education.

**Budget History - Revolving Fund**

	Actual 2016 3105SE20	Actual 2017 3105SE20	Actual 2018 3105SE20	Budget 2019 3105SE20	Budget 2020 3105SE20
<b>Revenue</b>					
Tuition	\$ 2,201,330	\$ 2,809,067	\$ 2,436,131	\$ 2,436,854	\$ 2,712,622
Prior Year Balance	\$ 234,645	\$ 223,280	\$ 513,086	\$ 298,788	\$ 294,858
Transfers/Adjustments	\$ -	\$ -	\$ -		
<b>Total Projected Revenue</b>	<b>\$ 2,435,975</b>	<b>\$ 3,032,347</b>	<b>\$ 2,949,217</b>	<b>\$ 2,735,642</b>	<b>\$ 3,007,480</b>
<b>Expenses</b>					
Salary & Wages	\$ 2,154,723	\$ 2,448,813	\$ 2,563,891	\$ 2,511,240	\$ 2,638,678
Operating Expenses					
Outside Services	\$ 10,169	\$ 23,011	\$ 20,976	\$ 22,106	\$ 22,106
Supplies & Materials	\$ 36,737	\$ 45,093	\$ 58,668	\$ 38,913	\$ 38,913
Other Costs	\$ 11,066	\$ 2,344	\$ 6,894	\$ (131,475)	\$ 12,925
<b>Total Operating Expenses</b>	<b>\$ 2,212,695</b>	<b>\$ 2,519,261</b>	<b>\$ 2,650,429</b>	<b>\$ 2,440,784</b>	<b>\$ 2,712,622</b>
<b>Projected Final Balance</b>	<b>\$ 223,280</b>	<b>\$ 513,086</b>	<b>\$ 298,788</b>	<b>\$ 294,858</b>	<b>\$ 294,858</b>

**Fiscal 2020 Budgets for all BEEP Funding Sources:**

	Budget 2020 Revolving Fund 3105SE20	Budget 2020 CFCE Grant 3220SED1	Budget 2020 IPLE Grant 3220SED2	Budget 2020 EC Grant 3220SE19	Budget 2020 DPH Grant 3220SE84	Budget 2020 Gen. Fund 331510	Budget 2020 ALL FUNDS TOTAL
<b>Revenue</b>							
Revenue	\$ 3,007,480	\$ 125,850	\$ 45,000	\$ 34,732	\$ 46,097	\$ 2,764,447	\$ 6,023,605
<b>Total Projected Revenue</b>	<b>\$ 3,007,480</b>	<b>\$ 125,850</b>	<b>\$ 45,000</b>	<b>\$ 34,732</b>	<b>\$ 46,097</b>	<b>\$ 2,764,447</b>	<b>\$ 6,023,605</b>
<b>Expenses</b>							
Salary & Wages	\$ 2,638,678	\$ 113,158	\$ 45,000	\$ 34,732	\$ 46,097	\$ 2,755,447	\$ 5,633,112
Operating Expenses							
Outside Services	\$ 22,106	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 26,606
Supplies & Materials	\$ 38,913	\$ 6,942	\$ -	\$ -	\$ -	\$ 4,500	\$ 50,355
Other Costs	\$ 12,925	\$ 5,750	\$ -	\$ -	\$ -	\$ -	\$ 18,675
<b>Total Operating Expenses</b>	<b>\$ 2,712,622</b>	<b>\$ 125,850</b>	<b>\$ 45,000</b>	<b>\$ 34,732</b>	<b>\$ 46,097</b>	<b>\$ 2,764,447</b>	<b>\$ 5,728,748</b>

**Staffing**

Below is the staffing table for the entire Early Education Program, which includes general fund appropriation, grants, and this revolving fund.

BUDGET GROUP	Position Desc	Sum of FTE	Sum of FY20 salary
<b>GENERAL FUND</b>	1:1 PARA	1.68	\$ 52,300
	BCBA SPECIALIST	2.00	\$ 152,831
	BEEP AIDE	0.16	\$ 4,754
	BEEP PRINCIPAL	0.30	\$ 47,367
	EARLY ED INSTRUCTOR	4.45	\$ 481,734
	NURSE	1.30	\$ 120,591
	OCC ED THERAPIST	1.80	\$ 271,578
	PHYSICAL THERAPIST	1.00	\$ 94,082
	PRE K SKILLS TEACHER	0.30	\$ 15,485
	PRE-K SPEC ED TEACHR	2.00	\$ 195,379
	PSYCHOLOGIST	1.00	\$ 79,942
	RISE PARA	5.04	\$ 147,060
	SPEC ED AIDE - EC	21.61	\$ 628,279
	SPEECH PATHOLOGIST	3.60	\$ 425,195
	TEAM FACILITATOR	0.90	\$ 70,064
<b>GENERAL FUND Total</b>		<b>47.14</b>	<b>\$ 2,786,641</b>
<b>GRANT - CFCE</b>	CC BEEP	0.20	\$ 15,479
	PARENT HOME PGM COOR	1.00	\$ 23,776
	PARENT HOME VISITOR	5.00	\$ 22,032
	PCHP/COMM FAM COORD	0.53	\$ 51,979
<b>GRANT - CFCE Total</b>		<b>6.73</b>	<b>\$ 113,266</b>
<b>GRANT - DPH</b>	NURSE	0.50	\$ 46,097
<b>GRANT - DPH Total</b>		<b>0.50</b>	<b>\$ 46,097</b>
<b>GRANT - EARLY CHILDHOOD</b>	BEEP AIDE	0.63	\$ 21,320
<b>GRANT - EARLY CHILDHOOD Total</b>		<b>0.63</b>	<b>\$ 21,320</b>
<b>GRANT - IPLE</b>	BEEP AIDE	2.63	\$ 77,338
<b>GRANT - IPLE Total</b>		<b>2.63</b>	<b>\$ 77,338</b>
<b>REV - BEEP</b>	BEEP AIDE	15.71	\$ 493,736
	BEEP EXT DAY AIDE	4.85	\$ 199,787
	BEEP INSTRUCTOR	13.75	\$ 1,234,283
	BEEP PRINCIPAL	0.20	\$ 31,578
	BEEP SECRETARY	1.87	\$ 108,251
	CC BEEP	1.80	\$ 190,438
	EC EXTENDED DAY DIR	1.00	\$ 48,960
	ED TEAM FACILITATOR	0.80	\$ 81,731
	SOCIAL WORKER	0.30	\$ 24,215
	TEACHER	0.85	\$ 78,365
	TEAM FACILITATOR	0.80	\$ 82,589
	SUMMER SCHOOL		\$ 71,151
	BEEP EXT DAY	0.00	\$ 12,340
<b>REV - BEEP Total</b>		<b>41.93</b>	<b>\$ 2,657,423</b>
<b>Grand Total</b>		<b>99.57</b>	<b>\$ 5,702,085</b>



**Recent Developments**

There is an expectation that BEEP will have a new building for early education in fall of 2020 or winter 2021. It will house five early education classrooms including one specifically for RISE. This will allow for all classes of BEEP on Beacon to be housed in the new location. In addition there will be spaces for therapists, administration, and the entire intake team for evaluation of young children turning three. Finally, this building will offer families an education center where they can learn about their child's disability, developmental issues for all children, or opportunities for learning they can employ at home.

The LAUNCH summer bridge program incorporates all students coming to Brookline in kindergarten through the METCO program. This year the program intends to offer spaces to staff children both for a Brookline experience, similar to METCO, and to develop a more robust number of students. BEEP offers considerable tuition subsidy to families who qualify. This year our subsidy exceeded the funds we had allocated. The discrepancy was filled with funds received through a grant by the Brookline Community Foundation.

**Current Challenges**

The fiscal 2020 IPLE grant is expected to be reduced from roughly \$67,000 down to \$45,000. A portion of the four grant-funded positions will need to be absorbed by the revolving fund or eliminated.

The fiscal 2018 deficit was driven in part by a lack of operating budget support that had been previously afforded to the program. Approximately \$244,000 of operating budget support that was originally scheduled did not occur. It is not scheduled to occur in the future, but rather some staff will be moved to the operating budget. The challenge going forward will be to gain additional clarity into the BEEP funding structure to easily identify the cost of delivering early education programs. Additionally, the expansion of tuition waivers granted by the program has somewhat stunted revenue growth potential while expense pressures continue unabated.

Outreach to families in Brookline Housing Authority units and other underserved families in town has allowed for a greater ability to engage the children in the Parent Child Home Visiting program. This enables the program to support the families in filling out paperwork for BEEP applications. With Home Visiting followed by two years in BEEP, children have significantly increased vocabulary, number skills, early phonemic awareness and social skills. In spite of this, some families are not enrolled in BEEP and the impact on kindergarten entry skills can be significant.

**Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact**

Historically, there was a yearly transfer of funds from the operating budget to the BEEP revolving fund which allowed the accumulation of a large fund balance. As a result of operating budget stress in fiscal 2018, this transfer was not made. In fiscal 2019 forward, staff salaries approximating the \$100,000 will be identified and moved from the BEEP revolving fund to the operating fund directly to allow more insight into program financial performance.

**On the Horizon**

BEEP expects yearly fee increases in the range of 2% to keep up with staff step and lane changes. The fiscal 2020 budget will include a general fund account for early education to identify special education charges that the district pays for.

**Brookline Adult and Community Education Program**

**Fund Number: 3105SE22, 3340SE22, 3416SE22**

Director/Program Coordinator: Claudia Dell’Anno, Director

MGL Authorization: Ch. 71 § 71E

Year Established: 1832

Program Description: Brookline Adult and Community Education (BA&CE) is one of the oldest non-credit, public education programs in Massachusetts. Adult education has been a part of the Brookline community since 1832, beginning with the formation of the Brookline Lyceum Society (1820). It is now one of the largest public programs in the state, with close to 800 courses and over 5,000 enrollments yearly. Today, BA&CE is the hub of an educational network serving students from more than 50 neighboring communities in the greater Boston area and beyond. A self-supporting program of the Public Schools of Brookline, BA&CE’s operating budget is funded entirely from course fees.

- Program Time Table:
- Registration:
    - Adult Programs: Fall, winter, spring, and summer terms.
    - Children’s Smart Programs: School breaks (December, February and April, and July/August.
    - After School Music Lessons: October through June.
  - Payment Due : Upon registration

Fee Structure: Adult Programs: \$6-\$324  
Children’s Programs: \$50-\$350  
Music Lessons: \$459-\$718

Fund Balance Policy:

Fund Restrictions: Statutory requirement to have separate funds for summer school enrichment programs and adult programs.

**Budget History**

	Actual 2016 Cash Flow SE22	Actual 2017 Cash Flow SE22	Actual 2018 Cash flow SE22	Budget 2019 SE22	Projected SE22
<b>Revenue</b>					
Tuition	\$1,197,696	\$1,612,877	\$1,421,763	\$1,487,054	\$1,505,819
Prior Year Balance	\$1,214,510	\$1,074,250	\$1,298,570	\$1,132,428	\$1,132,428
Transfers/Adjustments	\$0	\$0	\$0	\$0	\$0
<b>Total Projected Revenue</b>	<b>\$2,412,206</b>	<b>\$2,687,1127</b>	<b>\$2,720,333</b>	<b>\$2,619,482</b>	<b>\$2,638,247</b>
<b>Expenses</b>					
Salary & Wages	\$918,434	\$982,858	\$1,213,906	\$990,124	\$1,083,931
Operating Expenses					
Outside Services	\$352,698	\$326,934	\$342,396	\$411,880	\$514,715
Supplies & Materials	\$25,773	\$18,019	\$25,436	\$13,500	\$13,000
Other Costs	\$41,051	\$60,746	\$6,167	\$71,550	\$86,550
<b>Total Operating Expenses</b>	<b>\$1,337,956</b>	<b>\$1,388,557</b>	<b>\$1,587,905</b>	<b>\$1,487,054</b>	<b>\$1,698,196</b>
<b>Projected Final Balance</b>	<b>\$1,074,250</b>	<b>\$1,298,570</b>	<b>\$1,132,428</b>	<b>\$1,132,428</b>	<b>\$940,051</b>

**Staffing History**

Row Labels	Sum of FTE	Sum of FY20 SALARY
BACE DIRECTOR	1.00	\$ 94,961
BACE PROG COORD	3.00	\$ 191,289
BACE SECRETARY	3.00	\$ 186,323
BACE SECRETARY - EVE	0.91	\$ 53,358
<b>Grand Total</b>	<b>7.91</b>	<b>\$ 525,931</b>

Note: a large and ever-changing number of course instructors are paid from the revolving fund. If course registrations fall below a minimum level, the course is cancelled and the instructor fees are not incurred.

**Recent Developments**

- Created an early morning American Sign Language for BHS students.
- BEL Summer programs run through fund for the first time this summer.
- DataDirect software upgrade to registration system, which will allow the program to pull important information out of our system into an excel spreadsheet.
- Previously, custodians were charged directly to the revolving fund. After discussion with the town’s auditors, BACE will now be assessed a fee from the Use of School Buildings revolving fund instead of paying for custodians. The fee is based upon the most recently completed year’s facility usage, as to all BACE to better plan for it. In FY20, the assessment will be \$240,881.

- See the Use of School Buildings Revolving Fund Narrative for more information on the assessment.

**Current Challenges**

- Summer 2019: space usage for daytime adult education classes and SmartSummers programs as the high school undergoes renovation. Move to Coolidge Corner School.
- Program's overhead assessment for next fiscal year.

**Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact**

- The Program is currently undergoing an organizational review with a consultant. Once completed, a plan and timeline for implementation of program review recommendations will be needed.

**On the Horizon**

Programmatic review, discussion of fees, 2% increase for instructors, program growth.

**School Buildings – Use of School Buildings**

**Fund Number: 3105SE23**

Director/Program Coordinator: Matthew Gillis, Director of Operations

MGL Authorization: Ch. 71 § 71

Year Established:

Program Description: This fund collects rental fees that community members pay for the use of school buildings. The fee covers the expenses associated with making the facility available, including custodial, utilities, and ordinary repairs and maintenance.

Program Time Table:

Fee Structure:

	<b>Municipal and/or Community Non-</b>	<b>Cost per hour</b>
<b>BHS</b>	Gyms / Auditorium & Coolidge Corner	\$100.00
	BHS Atrium, MLK Room	\$60.00
	Cafeteria	\$75.00
	Kitchen (+ cost of Food Service Worker)	\$75.00 Flat Fee
<b>Elementary</b>	Lincoln Auditorium	\$100.00
	Pierce / Driscoll Auditorium & CCS MPR	\$85.00
	Other Auditoriums / Gyms / Cafeterias	\$25.00
	Small Gym / Multi-Purpose Room	\$16.00
	Music/Band Practice Rooms	\$15.00
	Classrooms (same for BHS)	\$12.50
	Classrooms with AC (when available)	\$25.00
	Half Classroom / Conference Room	\$7.00
	Kitchen (+ cost of Food Service Worker)	\$75.00 Flat Fee
	Parking Garage (Pierce / 345 Harvard)	\$150.00 Flat Fee

The rental application and for profit rates can be found online at:

<https://www.brookline.k12.ma.us/Page/228>

Fund Balance Policy:

Fund Restrictions: Building use governed by school committee policy.

**Budget History**

	Actual 2016 SE23	Actual 2017 SE23	Actual 2018 SE23	Budget 2019 SE23	Budget 2020 SE23
<b>Revenue</b>					
Rental	\$408,186	\$378,431	\$413,554	\$499,075	\$425,001
BACE Assessment					\$240,881
Prior Year Balance	\$207,879	\$242,082	\$193,386	\$57,863	\$8,904
<b>Total Projected Revenue</b>	<b>\$616,065</b>	<b>\$620,513</b>	<b>\$606,940</b>	<b>\$556,938</b>	<b>\$665,882</b>
<b>Expenses</b>					
Salary & Wages	\$226,960	\$225,000	\$111,025	\$150,000	\$441,402
Operating Expenses					
Outside Services	\$18,784	\$68,627	\$87,015	\$114,127	\$59,395
Supplies & Materials	\$46,930	\$128,554	\$158,481	\$175,107	\$79,485
Other Costs	\$81,309	\$4,947	\$192,556	\$108,800	\$85,600
<b>Total Operating Expenses</b>	<b>\$373,983</b>	<b>\$427,128</b>	<b>\$549,077</b>	<b>\$548,034</b>	<b>\$665,882</b>
<b>Projected Final Balance</b>	<b>\$242,082</b>	<b>\$193,385</b>	<b>\$57,863</b>	<b>\$8,904</b>	<b>\$8,904</b>

**Staffing**

Group	Position Description	Sum of FY20 FTE	Sum of FY20 SALARY
AFSCME CUSTODIANS	BUILDING CUSTODIAN	3.000	\$ 177,583
	WEEKEND JR CUSTD	1.000	\$ 52,134
BEU - BESA	BLDG SVCS SECY	1.000	\$ 53,988
NO BENEFIT			
NON - ALIGNED	ASST MGR BLD SVCS	0.500	\$ 39,265
<b>Grand Total</b>		<b>5.500</b>	<b>\$ 322,969</b>

**Recent Developments**

The hourly fees were increased for FY19. A review of BACE usage for the most recently completed year, FY18, found BACE reserved spaces for Adult and Community Education programs in excess of 10,200 hours. Over 5,000 of those hours were on the BHS campus. When BACE has the space reserved, there

are additional utilities consumed, as well as additional custodial products and cleaning that needs to happen as result of the volume of people accessing the school buildings for the (popular) BACE programs. Historically, and again with the FY19 budget, some custodial staff charges were to be directly charged to the BACE fund. After discussion with the independent auditor this Fall and reflecting on the process of cost recovery to the General Fund, we decided to assess the BACE program similar to that of a non-profit organization. We will use the same hourly rates for room reservation and charge, but will assess them based on prior completed year usage. This method will allow BACE to know what their upcoming year assessment will be and enable them to grow their program smartly and adjust fees where appropriate to maintain a healthy cash flow in their program revolving fund.

The Deputy Superintendent for Administration and Finance and the Director of Operations met with the BACE board and shared the charts below how the assessment was calculated. No decision on a final assessment number was reached at that meeting, but an understanding of why some processes needed to change and why we were going to account for the building use via the rental revolving fund appeared to be understood.

<b>BACE Room Reservations FY18</b>		
<b>Location</b>	<b>Sum of Calculated Invoice</b>	<b>Sum of TOTAL HRS</b>
SCH - 24 Webster Place	\$2,318.75	112
SCH - Baker School	\$8,287.50	663
SCH - BHS - High School	\$39,209.38	2,638
SCH - BHS - Phys. Ed. Bldg.	\$33,603.13	656
SCH - BHS - Unified Arts Bldg.	\$51,337.50	1,725
SCH - Driscoll School	\$7,978.13	638
SCH - Heath School	\$8,025.00	642
SCH - Lawrence School	\$10,871.88	770
SCH - New Lincoln School	\$11,531.25	623
SCH - Old Lincoln (UD)	\$5,793.75	464
SCH - Pierce School (Main BLDG.)	\$7,978.13	638
SCH - Runkle School	\$8,006.25	641
<b>Grand Total</b>	<b>\$194,940.63</b>	<b>10,209</b>

<b>Allocation %</b>	<b>Total Hours</b>	<b>Custodial OT Rate</b>	<b>Invoice/Cost Recovery Range</b>
<b>Custodial Time to Event Time</b>	<b>10,209</b>	<b>\$45</b>	
10%	1,020.9	\$45,940.50	\$240,881.13
15%	1,531.4	\$68,910.75	\$263,851.38
20%	2,041.8	\$91,881.00	\$286,821.63
25%	2,552.3	\$114,851.25	\$309,791.88
33%	3,369.0	\$151,603.65	\$346,544.28

If BACE was asessed the rental fee to help the school recover the costs for operations after the school day, and paid for 15% of the hours rented, effectively 1 hour of cleaning time for every 7 spaces rented, then the fee would be \$263,851.38 as outlined above. BACE would have an incentive carefully reserve and



use space only as needed and would likely be able to reduce the expenditures in the future. The 10% figure is used in this budget development, resulting in a cut to other expense lines relative to their level under a 15% assumption.

**Current Challenges**

The demand to access gym space by school groups, PSB partners, youth sports, the Recreation Department and BACE exceed requests this year, especially for the winter season. A reduced interest in the spaces available for athletic uses does not appear likely in the future.

Some buildings being closed for summer 2018 (CCS, Driscoll, Old Lincoln) resulted in less revenue as some larger short term renters did not offer their programs via PSB properties. CCS came on line and became available for rent around Thanksgiving as the General Contractor had punch-list work to complete during the second shift. BHS will be closed for summer 2019, so that will likely reduce revenue for FY20.

Securing the buildings after school closes continues to be challenge for the community, staff and PSB partners to adjust too at some K-8 buildings. There is a belief the children in the after school programs should be equally secure to the children in the building during the regular school day. School secretaries typically leave at 3:30 PM. Renters do want to meet their guests at the door, custodians do not have time to check the doors 2-3 times as it reduces time spent on their cleaning work.

Extended Day groups and some parent representatives do want to be responsible for all guests coming and going unrelated to their program.

**Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact**

The BACE Assessment change, going through the rental account instead of charging staff custodial staff directly to BACE fund, largely corrects an accounting concern and also improves cost recovery for the use of buildings program for community use after school hours.

**On the Horizon**

- Reviewing of use history by the Recreation Department as they are not charged an hourly fee, but regularly reserve gym space and the Pavilion to run programs.
- Reviewing Extended Day fees compared to the rental rates PSB pays to rent space, what PSB charges to rent space, as well as the market rate to see if we are treating these organizations fairly with other groups in the PSB community.
- Determining if we want to provide a similar level of security for after school programs as we do during the school day, and if so, are willing to pay for this service via part-time employees? Estimated cost about \$20 per hour, or about \$90 per day after school.

**Food Service**

**Fund Number: 3899SE25**

Director/Program Coordinator: Matthew Gillis, Director of Operations

MGL Authorization: Ch. 584 of the Acts of 1948, as amended by Ch. 650 §1969

Year Established:

Program Description: The food service program provides high quality meals and a la carte options to students in each building. The program aims to give students attractive meal options that are both affordable and nutritious. The program is run with a food service management company (FSMC) directing operations, while food service employees are district employees.

Program Time Table:

- School Year
- Summer School

Fee Structure:

K-8:  
Breakfast \$1.75  
Lunch \$3.25

High School:  
Breakfast \$1.75  
Lunch \$3.50  
Premium Lunch \$4.25  
Dairy/Lactaid Milk \$0.75  
Soy Milk \$1.50  
100% Juice \$0.50

Reduced Price:  
Breakfast \$0.30  
Lunch \$0.40

Fund Balance Policy:

Fund Restrictions:

**Budget History**

	Actual 2016 Cash Flow 3105SE26	Actual 2017 Cash Flow 3105SE26	Actual 2018 Cash flow 3105SE26	Budget 2019 3105SE26	Budget 2020 3105SE26
<b>Revenue</b>					
Sales	\$2,055,710	\$1,813,659	\$1,730,314	\$1,809,505	
Federal Revenue	\$623,149	\$610,334	\$556,787	\$601,757	
State Grant Revenue	\$28,168	\$29,495	\$34,295	\$31,998	
Prior Year Balance	\$298,913	\$111,649	\$(4,649)	\$(257,385)	
Transfers/Adjustments					
<b>Total Projected Revenue</b>	<b>\$3,006,940</b>	<b>\$2,565,137</b>	<b>\$2,316,747</b>	<b>\$2,185,875</b>	
<b>Expenses</b>					
Salary & Wages	\$1,199,758	\$1,208,041	\$1,194,991	\$1,189,344	
<b>Operating Expenses</b>					
Outside Services	\$136,703	\$152,728	\$493,055	\$443,226	
Supplies & Materials	\$1,301,480	\$1,182,010	\$846,802	\$867,623	
Fringe Benefits	\$200,000	-	-	-	
Other Costs	\$56,397	\$27,005	\$39,286	\$34,895	
<b>Total Operating Expenses</b>	<b>\$2,894,338</b>	<b>\$2,569,785</b>	<b>\$2,574,134</b>	<b>\$2,535,088</b>	
<b>Projected Final Balance</b>	<b>\$111,649</b>	<b>\$(4,649)</b>	<b>\$(257,385)</b>	<b>\$(349,213)</b>	

**Staffing History**

Group	Position Description	Sum of FY20 FTE	Sum of FY20 SALARY
<input checked="" type="checkbox"/> AFSCME FOOD SERVICE	ASSISTANT COOK	0.933	\$ 31,264
	BHS KITCHEN MANAGER	1.000	\$ 35,018
	FOOD SERVICES WORKER	23.133	\$ 578,486
	KITCHEN MANAGER	5.200	\$ 183,156
<input checked="" type="checkbox"/> BEU - BESA	FOOD SVCS SECRETARY	1.000	\$ 76,520
<input checked="" type="checkbox"/> NON - ALIGNED	ASST DIR OF FOOD SERVICES	1.000	\$ 68,408
<b>Grand Total</b>		<b>32.266</b>	<b>\$ 972,851</b>

**Recent Developments**

Fiscal 2018 was the first full fiscal year with FSMC Whitsons directing the program. The FSMC provides increased purchasing power to lower food costs, as well as provide back-of-the-house support on compliance, nutrition, and food quality. The adopted fiscal 2019 budget assumes a loss of nearly \$92,000 or roughly \$0.14 per meal. To better assess the deteriorating fund balance, School Committee has formed a Food Service Advisory Committee with a primary objective “to increase participating and ensure a high quality service and product in the PSB Food Service Program”.

**Current Challenges**

The fund faces a number of challenges, evidenced by the year-over-year operating deficits each year except one dating back to fiscal 2013. Fiscal 2015 surplus operations were only achieved through general fund support for \$75,000 in bad debt and a lunch price increase – there have been no increases since. The District’s Wellness Policy restricts the food service program’s ability to sell a la carte items and the resultant revenue impact is substantial.

**Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact**

Without a price increase for breakfast and lunch, the food service program will continue to post operating deficits, creating a larger negative fund balance, and placing unsustainable stress on the operating budget.

**On the Horizon**

Fiscal 2020 is the third year of the Whitsons contract. The district aims to see increased operational efficiencies as a result of the contract, maintaining the compliance with regulations that has been achieved in recent years, all while continuing to provide high quality and nutritious meals for students.

**Athletics**

**Fund Number: 3105SE26, 317210, 317231**

Director/Program Coordinator: Peter Rittenburg, Athletics Director

MGL Authorization: Ch. 71 § 47

Year Established:

Program Description: PSB’s Athletics program operates from three separate accounts: an elementary account and a high school account within the general fund and a revolving fund that collects fees from participants.

Athletics plays a significant role in developing positive self-esteem and a sense of well-being. To this end, the goal at every level of athletics is to strive for excellence. As with the academic program, the implications of a strong athletic program are far-reaching. Every student-athlete shall be afforded the opportunity to participate at the most appropriate level to achieve optimal personal growth. Student-athletes must have the opportunity to develop their skills and reach their maximum potential in a well-coached environment.

All teams will be qualified to participate in their respective leagues. The athletic program must be flexible and reflect Brookline High School’s values and culture in order to address the needs of its entire student population. Athletics teaches an appreciation of another’s skills and contributions, commitment towards a common goal, and enjoyment in physical activity. Athletics promotes physical and mental health and contributes to the ability to interact socially.

- Program Time Table:
- Registration Open: previous June for Fall season sports; October for Winter season sports; January for Spring season sports.
  - Registration Due: prior to seasonal start dates: Two Thursdays prior to Labor Day for Fall; Monday after Thanksgiving for Winter; 3rd Monday in March for Spring.
  - Payment Due : upon finalization of respective sport rosters.

Fee Structure: \$300 per student, per season. Financial assistance applies.

Fund Balance Policy:

Fund Restrictions: Use of funds for out-of-state travel requires approval from select board.

**Budget History –Revolving Fund**

	Actual 2016 Cash Flow 3105SE26	Actual 2017 Cash Flow 3105SE26	Actual 2018 Cash flow 3105SE26	Budget 2019 3105SE26	Budget 2020 3105SE26
<b>Revenue</b>					
Athletic Fees	\$ 466,698	\$ 463,289	\$ 481,968	\$ 453,002	\$ 459,409
Prior Year Balance	\$ 12,425	\$ 39,635	\$ (34,257)	\$ 3,645	\$ 19,727
Transfers/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Projected Revenue</b>	<b>\$ 479,123</b>	<b>\$ 502,924</b>	<b>\$ 447,711</b>	<b>\$ 456,647</b>	<b>\$ 479,136</b>
<b>Expenses</b>					
Salary & Wages	\$ 193,495	\$ 214,454	\$ 15,564	\$ 218,352	\$ 35,000
Operating Expenses					
Outside Services	\$ 178,094	\$ 269,262	\$ 352,546	\$ 174,220	\$ 378,800
Supplies & Materials	\$ 66,826	\$ 53,465	\$ 55,118	\$ 23,500	\$ 42,000
Other Costs	\$ 1,074	\$ -	\$ 20,840	\$ 20,848	\$ 2,500
<b>Total Operating Expenses</b>	<b>\$ 439,489</b>	<b>\$ 537,181</b>	<b>\$ 444,068</b>	<b>\$ 436,920</b>	<b>\$ 458,300</b>
<b>Projected Final Balance</b>	<b>\$ 39,634</b>	<b>\$ (34,257)</b>	<b>\$ 3,643</b>	<b>\$ 19,727</b>	<b>\$ 20,836</b>

**Budget History – General Fund**

	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Budget 2020
	<b>317231</b>	<b>317231</b>	<b>317231</b>	<b>317231</b>	<b>317231</b>
<b>Expenses</b>					
Salary & Wages	\$397,970	\$395,891	\$ 676,278	\$ 407,940	\$ 824,286
Operating Expenses					
Outside Services	\$197,474	\$147,979	\$ 48,192	\$ 54,643	\$ 64,643
Supplies & Materials	\$23,955	\$49,900	\$ 8,301	\$ 22,107	\$ 42,107
Other Costs	\$31,703	\$33,937	\$ 33,313	\$ 73,150	\$ 43,150
Total Operating Expenses	\$ 651,102	\$ 627,707	\$ 766,084	\$ 557,840	\$ 974,186

**Staffing – Revolving Fund**

Additional coaches added for safety reasons (increased participation) are charged to the revolving fund. That amount is assumed to be \$35,000 in fiscal 2020. All other staff is charged to the operating budget.

**Recent Developments**

The fiscal 2018 surplus in the revolving fund eliminated the start of year negative fund balance. This was only possible through the transfer of a large number of salaries and expenses to the general fund. The net effect of the move was roughly \$220,000 in additional costs for the general fund, which was already strained operationally in other areas.

The same move happened again in fiscal 2019, as the revolving fund was unable to meet all of its obligations with nearly \$300,000 of staff being charged there. All full-time athletics positions have been permanently moved to the general fund and that is reflected in the fiscal 2020 budget.

With recent years as a guide, revenue may come in slightly higher than budget, which would allow the fund to break even in fiscal 2019.

**Current Challenges**

There has been a roughly 20% growth in BHS Athletics participation due to both the addition of 3 new sports and a general interest in athletic participation, outpacing BHS enrollment growth over the same

period. There has not been a commensurate funding increase, which places Athletics further in a structural deficit.

**Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact**

The re-addition of the full-time of salaries would have again pressured the revolving fund's ability to maintain break-even operations. The addition to the general fund is a stressor for that fund, but allows the revolving fund to maintain health.

**On the Horizon**

Athletics faces a number of challenges over the near-term. Harry Downes Field construction beginning spring 2019, will impact grass and turf field availability in Fall 2019. This will impact access and scheduling for Football and Field Hockey and likely require additional field rentals and transportation. The coordination of Team Bus Transportation pick-up for away games with unknown variables due to Old Lincoln School scheduling as well as construction issues around BHS campus. The potential temporary loss of Tappan Building spaces due to unknowns of construction scheduling and associated delays presents an additional challenge.



**School Restaurant – “Restaurant 108”**

**Fund Number: 3105SE27**

Director/Program Coordinator: Brittany Stevens, Interim Curriculum Coordinator – Career and Technology Ed

MGL Authorization: Ch. 71 § 14B

Year Established:

Program Description: Restaurant 108 is Brookline High School’s student-run restaurant open to staff, students, town employees, and invited guests. Restaurant 108 opened in its current space in 1982 and serves breakfast and lunch every day

Program Time Table: Cotermious with school year.

Fee Structure: Fees for meals provided; varies by meal.

Fund Balance Policy:

Fund Restrictions: Statutory requirement for an annual report by superintendent to town administration.

**Budget History**

	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Budget 2020
	3105SE27	3105SE27	3105SE27	3105SE27	3105SE27
<b>Revenue</b>					
Food Service Sales	\$ 127,938	\$ 145,534	\$ 134,450	\$ 135,000	\$ 125,000
Prior Year Balance	\$ 176,630	\$ 196,131	\$ 214,389	\$ 227,202	\$ 227,202
Transfers/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Projected Revenue</b>	<b>\$ 304,568</b>	<b>\$ 341,665</b>	<b>\$ 348,839</b>	<b>\$ 362,202</b>	<b>\$ 352,202</b>
<b>Expenses</b>					
Salary & Wages	\$ -	\$ -	\$ -	\$ -	\$ 74,031
Operating Expenses					
Outside Services	\$ 13,461	\$ 5,167	\$ 10,458	\$ 9,750	\$ 9,750
Supplies & Materials	\$ 94,976	\$ 105,097	\$ 105,872	\$ 120,750	\$ 107,989
Other Costs	\$ -	\$ 17,012	\$ 5,307	\$ 4,500	\$ 4,500
<b>Total Operating Expenses</b>	<b>\$ 108,437</b>	<b>\$ 127,276</b>	<b>\$ 121,637</b>	<b>\$ 135,000</b>	<b>\$ 196,270</b>

Projected Final Balance	\$ 196,131	\$ 214,389	\$ 227,202	\$ 227,202	\$ 155,932
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**Staffing History**

Group	Position Description	Sum of FY20 FTE	Sum of FY20 SALARY
BEU - PARAPROFESSIONALS	FOOD SVCS ASSISTANT	0.500	\$ 26,855
BEU - UNIT A	CAREER ED TEACHER	0.500	\$ 47,175
<b>Grand Total</b>		<b>1.000</b>	<b>\$ 74,031</b>

**Recent Developments**

Experimentation with student-driven offers and promotions in FY19 led to increases in revenue on a daily and weekly basis. New for FY20, 0.5 FTE of each of the two staff members that run the restaurant are charged to the revolving fund.

**Current Challenges**

The fund historically carries a substantial fund balance – fiscal 2018 was greater than 100% of current year expenditures – in order to provide a financial cushion for expected and unexpected capital expenditure needs. The choice to delay replacement of equipment until the building project is completed has led to larger than normal maintenance costs and unnecessary subsequent costs, such as spoilage of inventory.

**Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact**

Increased food costs continue to drive expenditure growth. Keeping prices in-line with material costs will provide vital to maintaining the historically robust fund balance. The building project's impact on short-term performance remains unclear; revenue and expenditure expectations are adjusted downward as a result of this uncertainty.

**On the Horizon**

. The two year period of operations during building construction may drastically reduce revenue or eliminate it altogether. This is a direct result of the lack of suitable locations for temporary program performance. If the program is able to operate in a temporary two-year location, we anticipate there will be a limited capacity to provide service leading to reduced profits over the next two to three years.

**Performing Arts**

**Fund Number: 3105SEG9**

Director/Program Coordinator: Kenny Kozol, Performing Arts Curriculum Coordinator  
 MGL Authorization: Ch. 71 § 47  
 Year Established: Fiscal 2019  
 Program Description: Program is used for the following:  
 1. Fees and bus transportation costs related to the MMEA Eastern Junior & Senior Auditions and Festivals.  
 2. The Music in the Parks Festival fees and bus transportation costs for our K-8 elementary students.  
 3. Other performance related costs to support the students in our performing arts academic courses.

Fee Structure: Revenues in this account come from parents paying for the above-mentioned activities as well as community donations.

Fund Balance Policy:

Fund Restrictions Funds are restricted to supporting the performing arts extra-curricular activities.

**Budget History**

This is a new fund; history will be populated as it becomes available.

	Actual	Actual	Actual	Budget	Projected
	2016	2017	2018	2019	2020
	SEG9	SEG9	SEG9	SEG9	SEG9
<b>Revenue</b>					
Fees and Donations				\$26,500	\$26,500
Prior Year Balance				\$0	\$0
Transfers/Adjustments				\$0	\$0
<b>Total Projected Revenue</b>					
<b>Expenses</b>					
Transportation				\$10,000	\$10,000
Festivals and Competitions				\$15,000	\$15,000
Travel and accommodations				\$1,000	\$1,000
Misc.				\$500	\$500
<b>Total Operating Expenses</b>					
				\$26,500	\$26,500
<b>Projected Final Balance</b>					
				\$0	\$0

**Staffing history**

No FTEs are to be charged to the fund. Stipends may be charged.

**Recent Developments**

Previously, an organization code within a different revolving fund was used to deposit money and pay invoices related to Performing Arts. A dedicated fund is needed to streamline operations and dutifully report on the Performing Arts program. Activities include: Music in the Parks Festival, MMEA Junior & Senior Districts, All State competitions, and Berklee Jazz Festival.

**Current Challenges**

Programming and payment challenges arose as a result of the revolving fund was not set up to beginning of the fiscal year.

**Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact**

These activities affect neither the K-8 Performing Arts nor the BHS Performing Arts general fund budget. These activities are paid for by the students' families and community donations. The current year revolving fund budget is informed by past experience with the programs to be included.

**On the Horizon**

After experience accounting for Performing Arts revolving fund as a separate and distinct fund, fiscal 2020 and beyond budget development will be informed by past performance. The fund will be evaluated yearly to determine additional activities that can be supported.

**BHS Summer School**

**Fund Number: 3105SE28**

Director/Program Coordinator: Kyle Beaulieu-Jones, Summer School Coordinator

MGL Authorization: Ch. 71 § 71E

Year Established:

Program Description: The Brookline Summer Program is an enriching educational experience that affords numerous opportunities for academic growth and creative expression. Standard level English, Mathematics, Science, Social Studies, and Spanish courses are designed to allow students to make up or to review work that was not successfully completed or that proved difficult during the regular school year. Original credit courses offer the opportunity to receive full-year standard-level credit. Elective courses allow students to explore their interest and earn credit toward graduation. Enrichment courses are also offered for students to continue their educational journey through the summer.

- Program Time Table:
- Registration Open : April 15, classes run July 2 – August 3
  - Registration Due :
  - Payment Due : Prior to start of the course

Fee Structure: Fees for courses: ranges \$175 to \$575 for in-district students and \$200 to \$625 for out-of-district students. Financial assistance is also available. Credit for courses (only applicable for rising 9 – 12th grade students) will be awarded for grades 60% and upon complete payment of tuition.

Fund Balance Policy:

Fund Restrictions: Statutory requirement to have separate funds for summer school enrichment programs and adult programs.

**Budget History**

	Actual 2016 Actual 3105SE28	Actual 2017 Actual 3105SE28	Actual 2018 Actual 3105SE28	Budget 2019 Budget 3105SE28	Projected 3105SE28
<b>Revenue</b>					
Tuition	\$114,326	\$50,794	\$215,390	\$175,817	
Prior Year Balance	\$11,913	\$(12,112)	\$(15,633)	\$33,749	
Transfers/Adjustments	\$0	\$0	\$0	\$0	
<b>Total Projected Revenue</b>	<b>\$126,239</b>	<b>\$38,682</b>	<b>\$199,757</b>	<b>\$209,566</b>	
<b>Expenses</b>					
Salary & Wages	\$134,404	\$49,029	\$162,869	\$169,417	
Stipends	\$0	\$0	\$0	\$0	
Operating Expenses					
Outside Services	\$2,701	\$2,701	\$0	\$3,250	
Supplies & Materials	\$1,247	\$2,586	\$3,138	\$3,150	
Other Costs	\$0	\$0	\$0	\$0	
<b>Total Operating Expenses</b>	<b>\$138,352</b>	<b>\$54,316</b>	<b>\$166,008</b>	<b>\$175,817</b>	
<b>Projected Final Balance</b>	<b>\$(12,112)</b>	<b>\$(15,633)</b>	<b>\$33,749</b>	<b>\$33,749</b>	

**Staffing History**

Staff varies by year and by courses offered. Will develop a history going forward.

**Recent Developments**

The fiscal 2018 surplus eliminated the start of year negative fund balance. Continued surplus operations could lead to an expansion of the financial assistance currently granted to students. The program has no capital needs for which a large fund balance would be necessary.

**Current Challenges**

Fiscal 2019 collections continued to be a challenge, with the fund running a large deficit at the end of the summer school program.

**Significant Proposed Changes for the Upcoming Fiscal Year and Budget Impact**

Nearly the entirety of fund expenditures are in personnel costs which have the potential to rise at a rate greater than course fees. Monitoring of wage trends will prove critical.

**On the Horizon**