



**THE PUBLIC SCHOOLS OF BROOKLINE**  
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SUPERINTENDENT OF SCHOOLS

SAMUEL A. RIPPIN  
DEPUTY SUPERINTENDENT  
OF ADMINISTRATION AND FINANCE

To: Linus J. Guillory Jr., PhD, Superintendent of Schools  
From: Samuel A. Rippin, Deputy Superintendent of Administration and Finance  
Date: January 19, 2022  
RE: Fiscal Year 2023 Revolving Fund Budget and setting of FY 23 Fees

Please request the School Committee to establish and approve all fees for FY23.

**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 23.

**1. FY 23 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>FY23 Projected Revenue Budget</u>
Athletics	\$ 453,000
Middle School Extramurals	\$ 28,286
Materials Fee/Tuition	\$ 530,553
School Bus Transportation	\$ 48,000
Use of School Buildings	\$ 296,424
Early Education Program (BEEP)	\$ 2,604,767
School Lunch	\$ 3,202,096
Summer School (BHS)	\$ 20,000
Academic Testing	\$ 21,000
Adult & Community Education (BA&CE)	\$ 178,000 if virtual sessions \$ 1,153,049 in person sessions
Performing Arts	\$ 26,500
Visual Arts	\$ 10,000
Culinary Arts	\$ 24,000
Lost Books	At Cost
Tappan Green (BHS student-run restaurant)	\$ 80,000

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 23 Student Fees, Fines, and Charges**

Full student access to programming 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.

Please refer to the PSB website address [www.brookline.k12.ma.us](http://www.brookline.k12.ma.us) to find both criteria and an application packet.

### **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 or electronic funds transfers; 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	FY22 Fee	FY23 Fee	Reason for Change	Estimated Revenue
Transcripts	<ul style="list-style-type: none"> <li>• \$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.</li> <li>• \$3.00 Unofficial Transcripts may be requested for your own use.</li> <li>• \$5.00 Processing fee for transcripts being mailed out of the country.</li> <li>• \$2.00 Processing fee for correspondence confirming graduation.</li> <li>▪ Replacement diplomas are not available</li> </ul>	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	FY22 Fee	FY23 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

**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 2021-2022 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	FY22 Fee	FY23 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

**Special Revenue Funds: Revolving Funds**

The School Department receives fees and donations for various programs. 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	FY22 Fee	FY23 Fee	Reason for Change	Estimated Revenue
<b>Athletics</b>	High School Sport: \$300.00	High School Sport: \$300.00	No Change	<b>\$453,000</b>
<b>Middle School Extramurals</b>	7/8 Grade Basketball: \$100 7/8 Grade Volleyball: \$85 7/8 Grade Indoor Soccer: \$85	7/8 Grade Basketball: \$100 7/8 Grade Volleyball: \$85 7/8 Grade Indoor Soccer: \$85	No Change	<b>\$28,286</b>
<b>Materials Fee/ Tuition</b>	Materials Fee: \$3,156 Discount Per Add. Child: \$315.60	Materials Fee: \$3,219 Discount Per Add. Child: \$322.00	2% Increase	<b>\$530,553</b>
<b>International Tuition (SEVIS) 1 year Exchange</b>	\$22,392 per student plus Lunch, Breakfast, other student fees, fines, and charges.	\$23,064 per student plus Lunch, Breakfast, other student fees, fines, and charges.	3.0% Increase	<b>Unknown Number of students for FY23</b>
<b>S. Brookline Bus Transportation</b>	<b>User Fee</b> Cost per Day/Fee: 400  Days/payers: 120	<b>User Fee</b> Cost per Day/Fee: 400  Days/payers: 120	No Change	<b>\$48,000</b>
<b>Use of School Buildings</b>	<a href="https://drive.google.com/file/d/1LaO28WS4-GI3VLHP6RyvVa8KPCImdTA2/view">https://drive.google.com/file/d/1LaO28WS4-GI3VLHP6RyvVa8KPCImdTA2/view</a>	<a href="https://drive.google.com/file/d/1LaO28WS4-GI3VLHP6RyvVa8KPCImdTA2/view">https://drive.google.com/file/d/1LaO28WS4-GI3VLHP6RyvVa8KPCImdTA2/view</a>	No Change	<b>\$296,424 FY23 Estimated reduction for Covid-19 restrictions</b>
<b>BEEP Tuition</b>	<b>Preschool &amp; Pre-K</b> \$11,452  <b>BEEP Summer Enrichment Program</b> \$540/week	<b>Preschool &amp; Pre-K</b> \$11,681  <b>BEEP Summer Enrichment Program</b> \$551/week	Proposing 2% Increase	<b>\$2,604,767 Estimated with proposed 2% increase</b>

Program	FY22 Fee	FY23 Fee	Reason for Change	Estimated Revenue
<b>School Lunch</b>	<p><b>K-8</b> Breakfast \$2.00 Lunch \$3.55 Premium Lunch \$4.50- 10.00</p> <p><b>High School</b> 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</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> \$0.00</p>	<p><b>K-8</b> Breakfast \$2.00 Lunch \$3.55 Premium Lunch \$5.50-10.00</p> <p><b>High School</b> Breakfast \$2.00 Lunch \$3.80 Premium Lunch \$6.00-10.00 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> \$6.00-10.00</p> <p><b>Summer Lunch</b> \$0.00</p>	<p>No Change To Standard Meal Prices</p> <p>State may change reimbursement rates</p> <p>Premium Pricing Increases are due to food cost</p>	<b>\$3,202,096</b>
<b>Summer School Programs (BHS)</b>	<b>2.5 Hour Class: Virtual Brookline Resident \$400</b>	<b>2.5 Hour Class: If Virtual Brookline Resident \$400</b>	No Change	<b>\$20,000</b>
<b>Academic Testing Fees</b>	\$20 \$20 \$95 per exam	\$20 \$20 \$95 per exam	Set by College Board, No Change Otherwise	<b>\$4,000</b> <b>\$7,000</b> <b>\$10,000</b>

Program	FY22 Fee	FY23 Fee	Reason for Change	Estimated Revenue
<b>BA&amp;CE</b>	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.	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.	No Change	<b>\$178,000 if virtual sessions</b>  <b>\$1,153,049 in person sessions</b>
<b>Performing Arts (non-club based extracurricular)</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	<b>\$26,500</b>
<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>\$10,000</b>
<b>Career and Technology Education</b>	<b>Culinary Program</b> \$50 per course  The Culinary Program uses the largest part of CTE's supply budget. Fee covers roughly 2/3 of cost per student.	<b>Culinary Program</b> \$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	<b>\$24,000</b>
<b>Extracurricular Activities (non-club based)</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	<b>At Cost</b>

<b>Program</b>	<b>FY22 Fee</b>	<b>FY23 Fee</b>	<b>Reason for Change</b>	<b>Estimated Revenue</b>
<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	<b>At Cost</b>
<b>ELE Summer Programs/STAR Academy</b>	No Fee	No Fee	Response to pandemic impact on family financial situations; all program expenses will be covered by the PSB Title III and METCO grants	<b>\$0</b>
<b>Tappan Green (BHS student-run restaurant)</b>	Breakfast: \$3 - \$5 Premium Breakfast: \$6 - \$8  Lunch: \$6- \$10	Breakfast: \$3 - \$5 Premium Breakfast: \$6 - \$8  Lunch: \$6- \$10	Removal of premium lunch prices (\$11 - \$15).  Adjustment to revenue to represent current sales trends.	<b>\$80,000</b>