



**THE PUBLIC SCHOOLS OF BROOKLINE**  
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FOR ADMINISTRATION & FINANCE

To: Andrew Bott, Superintendent  
From: Mary Ellen N. Dunn, Deputy Supt for Administration and Finance  
Date: March 28, 2019  
RE: Fiscal Year 2020 Budget Request for the 2019 Annual Town Meeting (ATM) - Revised

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The School Committee is required to provide a budget request to the Town Financial Plan in preparation for the Annual Town Meeting. Below are a series of votes that are required to complete the School Committee's budget request for the Town's Financial Plan document, submission to the Town Meeting Warrant, and request additional revenue to fund the FY 2020 Budget request of the Superintendent.

The memorandum contains the following actions to be taken to establish FY 20 School Financial Plan. Items in **BOLD** remain open for discussion and vote

- 1) **Approve Fiscal Year 2020 Budget Request for the 2019 Annual Town Meeting {March 28, 2019}**
  - 2) Establish School Committee Expenditure Reporting Requirement – *voted February 28, 2019*
  - 3) Approve Non-Aligned Pay Rates - *Summer Rates Approved March 14, 2019*
  - 4) **School Committee votes and authorizes Fiscal Year 2020 Revenue Sources {March 28, 2019}**
  - 5) **Approve and Authorize FY 19 and FY 20 transfer to Public Health for Youth Services Substance Abuse Counselor - {March 28, 2019}**
  - 6) **Authorize Grant Applications and Anticipated Awards - {March 28, 2019}**
  - 7) **Approve Revolving Fund Program Budgets {Presentations Scheduled for April 25, 2019 – Athletics, BEEP, Food Service}**
  - 8) **Approve FY 20 Student Fees, Fines, and Charges {To be scheduled May 9, 2019 meeting after Revolving Fund Presentations}**
  - 9) Submit 2019 Annual Town Meeting Warrant Articles
    - a) Transportation Revolving Funds {Chapter 44 Section 53 ½} - *voted February 28, 2019*
    - b) Special Education Stabilization Fund {Section 24 of Chapter 218 of the Acts of 2016} – *Tabled to FY 21 or November 2019 Special Town Meeting.*
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**1. Approve Fiscal Year 2020 Budget Request for the 2019 Annual Town Meeting**

Motion: The School Committee votes the following budget of \$119,841,548 for Fiscal Year 2020, with an allocation of \$104,014,289 for personnel and \$15,827,259 for Expenses.

For illustration, the final budget document and financial reporting continue to reflect the standard municipal categorization shown on the budget chart. The motion changes the budgetary controls. The controls will be set on Personnel and Expenses. Budget Managers will no longer have access to Personnel Accounts to be used to “balance” their allocations. They will have bottom line authority within their designated Expense Accounts and be allowed to expend against the correct and accurate account without requiring a transfer if the account is negative. They will not be able to expend over their total expense allocation. They will still have hiring recommendation as always, they just do not have access to the funding in personnel accounts.

**The Operating Budget does not assume any ongoing or future subsidy for Athletics, Food Service, or any Federal, State, or Local Grant. Revolving Funds and Grants will have to reduce expenditures and not assume the operating budget will have funding available to cover the over expenditure due to reductions in grant awards or revenue collection.**

FY 2019 Annual Town Meeting Request

Program	Exp.	FY18 ACTUAL		FY19 Budget STM		FY20 BUDGET PRELIMINARY		FY20 PRELIM Bud - FY19 Bud Variance	
		FTE	EXP.	FTE	EXP.	FTE	EXP.	FTE	EXP.
<b>Gross School Dept. Budget</b>	Personnel	1,240.49	\$94,622,356	1,276.72	\$ 98,478,447	1,313.60	\$ 104,014,289	36.88	\$ 5,535,841
<b>Expenditures</b>	Services		\$9,741,002		\$ 10,542,721		\$ 11,699,864		\$ 1,157,142
	Supplies		\$1,922,502		\$ 2,051,297		\$ 1,833,497		\$ (217,800)
	Other		\$593,018		\$ 1,288,570		\$ 1,102,213		\$ (186,357)
	Capital		\$1,140,010		\$ 1,364,723		\$ 1,191,685		\$ (173,038)
	<b>Total</b>		<b>\$ 108,018,889</b>		<b>\$ 113,725,760</b>		<b>\$ 119,841,548</b>	<b>5.38%</b>	<b>\$ 6,115,788</b>

2. Establish School Committee Expenditure Reporting Requirement - voted February 28, 2019

School Committee VOTED UNANIMOUSLY, 02/28/2019 to require all expenditures comply with Education Reform Act of 1993, the Uniform Massachusetts Accounting System (UMAS), the Department of Elementary and Secondary Education (DESE) Chart of Accounts reporting structure for the End of Year Report.<sup>1</sup> The expenditure accounts are to be structured in the following manner:

- a. **Location:** Building/School Locations (e.g., District, Beep – Beacon, Baker, Lawrence, Brookline High School)
- b. **Program:** Regular Day, Special Education, Early Childhood, Ch. 74 Vocational/Technical, English Language Education, Other Programs, Undistributed
- c. **Deese Function Codes<sup>2</sup>:** 1000 – 9000
- d. **UMAS<sup>3</sup>:** Object Codes that compliment/support the DESE Object Codes
- e. **Subject:** e.g., Math, Science, English Language Arts, etc. (Brookline has partially implemented; Education Reform requirement yet to be implemented by DESE for End of Year)
- f. **Grade:** (Education Reform requirement yet to be implemented by DESE for End of Year)

3. Approve FY 20 – FY23 Non-Aligned Pay Rates

Motion: Summer rates voted on March 14

On March 14, it was discussed that Administration will set as a FY 20 Human Resources goal to generate and complete a Non-Aligned Employee Classification Plan that outlines all compensation (pay ranges, hourly rated, compensated time, etc.).

<sup>1</sup> <http://www.doe.mass.edu/finance/accounting/compliance-supp.html>

<sup>2</sup> <http://www.doe.mass.edu/finance/accounting/eoy/chartofaccounts.docx>

<sup>3</sup> <https://www.mass.gov/service-details/accounting-guidance-oversight-and-financial-management-publications>

**4. School Committee votes and authorizes Fiscal Year 2020 Revenue Sources**

Motion: The School Committee votes the following revenue allocation of \$119,841,548 for Fiscal Year 2020, as set forth in the table below.

Program	Exp.	FY18 ACTUAL		FY19 Budget STM		FY20 BUDGET PRELIMINARY		FY20 PRELIM Bud - FY19 Bud Variance	
		FTE	EXP.	FTE	EXP.	FTE	EXP.	FTE	EXP.
<b>School Dept. Revenues</b>									
General Fund Appropriation			\$ 104,758,343		\$ 110,583,255		\$ 117,354,211	6.12%	\$ 6,770,956
BHS Fee Based Busing					\$ 75,000		\$ -	-100.00%	\$ (75,000)
Town/School Partnership Revenue					\$ 110,658,255		\$ 117,354,211	6.06%	\$ 6,695,956
Tuition and Fees			\$ 696,016		\$ 696,016		\$ 717,523	28.68%	\$ 21,507
Facility Rental			\$ 225,000		\$ -		\$ -	*	\$ -
Circuit Breaker Funding			\$ 1,873,044		\$ 1,688,705		\$ 1,769,814	4.80%	\$ 81,109
Revolving Fund Reimbursement			\$ 50,680		\$ 150,680		\$ -	-100.00%	\$ (150,680)
Other Revenue			\$ -		\$ 358,680		\$ -	-100.00%	\$ (358,680)
<b>Total Revenue:</b>			<b>\$ 107,603,083</b>		<b>\$ 113,552,336</b>		<b>\$ 119,841,548</b>	<b>5.54%</b>	<b>\$ 6,289,212</b>
<b>Surplus/Deficit:</b>			<b>\$ (415,806)</b>		<b>\$ (173,424)</b>		<b>\$ 0</b>		
					*STM Budget Reduction to fund FY18 deficit				

Town Meeting Appropriation	Levy/Town Financial Plan	Town/School Partnership
BHS Fee Based Busing	Levy/Town Financial Plan	Warrant Article for Revolving Fund
School Department Revenue	Tuition and Fees	Materials Fee/International Students
	Facility Rental	FY 19 moved to Revolving Fund
	Circuit Breaker	Circuit Breaker Reimbursement (state)
	Revolving Fund Reimbursement	Eliminated FY 20
	Other Revenue	Eliminated FY 20

**5. Approve and Authorize FY 20 transfer to Public Health for Youth Services Substance Abuse Counselor**

a. Option 1:

Motion: School Committee authorizes effective July 1 the transfer of \$61,048 for the purposes of funding a Substance Abuse Counselor in the FY 20 Public Health Budget.

b. Option 2:

Motion: School Committee requests to revise the Town/School Partnership allocation to the Public Health Department from its original vote by reducing the School Department allocation by \$61,048 and permanently making available to Town Meeting to appropriate to the Public Health Department for the purposes of a Youth Services Substance Abuse Counselor position that has been a long standing transfer between the School Department and Public Health departments.

Background as printed in Town Financial Plan: “The Substance Abuse and Violence Prevention and Services for Youth Sub-program is designed to reduce substance abuse and violence among Brookline youth. The division provides counseling to Brookline youth with substance abuse problems and their families; prevention education; peer leadership training for the high school and elementary schools; consultation, trainings, and presentations to community members and

service providers; and updated materials, information, and resources. Staffing for the Brookline Coalition Against Substance Abuse (B-CASA) and Brookline Parent Education Network (B-PEN) are provided through this division for related programs.

**Substance Abuse**

<b>SUB-PROGRAM COSTS</b>					
CLASS OF EXPENDITURES	ACTUAL FY2018	BUDGET FY2019	REQUEST FY2020	FY20 vs. FY19	
				\$ CHANGE	% CHANGE
Personnel	78,274	82,526	82,526	0	0.0%
Services	0	0	0	0	0.0%
Supplies	100	0	0	0	0.0%
Other	0	50	50	0	0.0%
Capital	0	0	0	0	0.0%
<b>TOTAL</b>	<b>78,374</b>	<b>82,576</b>	<b>82,576</b>	<b>0</b>	<b>0.0%</b>

**FY 20 Objectives:**

**Substance Abuse and Violence Prevention for Youth**

- 60. To promote the health and wellbeing of Brookline youth and provide alcohol, nicotine, marijuana and other drug prevention and intervention services to Brookline teens and their families.
- 61. To conduct an annual needs assessment, including the bi-annual student health survey and Community Wellness Summit, and track a set of measurable performance-based objectives.
- 62. To implement research based health promotion strategies to reduce the incidence of underage alcohol, marijuana and other drug use through the Brookline High School Peer Leaders and the Brookline Parent Education Network (B-PEN).
- 63. To provide confidential intervention services including consultation, counseling, referrals and the Youth Diversion Program for alcohol and other drug related problems, accessible to all Brookline youth and their families.
- 64. To maintain and enhance collaboration with the Public Schools of Brookline (PSB) and Police, to address youth substance abuse and violence prevention issues; serve on the BHS Deans’ Teams, the BHS Clinical Services Team, the Wellness Committee and the monthly Juvenile Roundtable.
- 65. To lead the Brookline High School Peer Leadership Program, recruiting 45 Peer Leaders to serve as positive role models in the community actively promoting healthy behaviors through presentations to 8th and 9th grade health classes, parent and community groups, and public health campaigns.

**FY 19 Accomplishments:**

**Substance Abuse and Violence Prevention for Youth**

- 60. Trained 45 peer leaders who implemented prevention strategies to address vaping and marijuana use, teen dating violence, mental health issues, and bullying/cyber bullying. Peer Leaders conducted over 56 health classes to PSB students in grades 8– 9, and 14 presentations to parent and community groups.
- 61. Applied for and was awarded a Brookline Community Fund \$25,000 grant for the Brookline Parent Education (B-PEN) Program to develop the division’s capacity to reach a larger audience of youth and families with research based prevention programming targeting the problem of marijuana and other drug use and associated risk behaviors.
- 62. Implemented B-PEN (Brookline Parent Education Network), including the weekly B-PEN News Blasts, presentations at PTO meetings, community forums, parent discussion groups, and the B-PEN.org parent education website and Facebook page.

- 63. Program social workers with expertise in adolescent development provided 2280 hours of service to 264 youth substance abuse, including assessments, and individual, group, and family counseling through the BSAPP program. Serviced 71 youth in the Youth Diversion Program referred by with the Brookline schools and Police. Coordinated referral process for teens in need of treatment.
- 64. In collaboration with Watertown, Waltham and Belmont, applied for and was awarded alcohol prevention grant through the Massachusetts Department of Public Health, Bureau of Substance Abuse Prevention.
- 65. Conducted local needs assessment and created the annual action plan including analysis of the student health survey in collaboration with the PSB Information Services. Held the annual Wellness Summit bringing together 90 key community stakeholders to identify prevention strategies addressing identified student health issues.”

**6. FY 20 Grant Applications and Anticipated Awards**

Annually the School Department submits grant applications for both entitlement and competitive grants. Federal and state grants, gifts, and donations to the School Committee shall be processed as specified by statute and donor requirements. These Special Revenue Funds are reported in the Grant Section of the School Committee Budget Book.

<u>Source</u>	<u>Grant</u>	<u>Anticipated Award</u>	<u>Notes</u>	<u>FY 20 Projected Balance/Deficit</u>
Federal	Title I	\$434,715	Level funded	\$0
Federal	Title IIA	\$115,974	Level funded	\$(17,343)
Federal	Title III	\$117,197	Level funded	\$0
Federal	Title IV	\$30,853	Level funded	\$0
Federal	Perkins	\$51,168	Level funded	\$0
Federal	Individuals with Disabilities Education Act (IDEA)	\$2,114,396	Level funded	\$(152,436)
State	Coordinated Family & Community Engagement (CFCE)	\$125,850	Level Funded	\$0
State	Early Childhood Special Education	\$33,078	Level funded	\$11,758
State	Inclusive Preschool Learning Environments (IPLE)	\$45,000	Cut from \$67,168 in FY19	\$(32,338)
State	Metropolitan Council for Educational Opportunity (METCO)	\$1,605,301	Level funded	\$(72,707)
State	Enhanced School Health Services	\$0	Most likely phased out and replaced	\$(106,600)
Local	Brookline Education Foundation (BEF)	\$170,671	Dependent on teacher submittals	\$0
Local	Boston University Consortium	\$5,000	Varies widely, based on teacher submittals	\$0
Local	Brookline Innovation Fund	\$186,806	Current-year salaries escalated	\$0
Local	Kraft Family Foundation Opportunity Fund	\$0	Original grant award carried forward	\$40,000

*The Operating Budget does not assume any subsidy for Federal, State, or Local Grant. Grant applicants must include full costs needed to fund salaries and expenses included in the grant. Grant awards that are less than the amount required will result in a reduction of grant expenditures. It is understood and expected by the School Committee that the Superintendent in his fiduciary role will manage the budget and address financial needs as practical and reasonable.*

**7. FY 20 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>FY20 Projected Revenue Budget</u>
Early Education Program	\$ 2,712,622
Adult & Community Education	\$ 1,505,819
Use of School Buildings	\$ 665,882
School Lunch	\$ 1,809,505*
Athletics	\$ 453,000
Restaurant 108	\$ 125,000
Summer School	\$ 175,817
Lost Books & Materials	\$ 4,475
Tuition	\$ 717,523
Performing Arts	\$ 26,500
Visual Arts	\$ 8,885

\*FY19 Budget – FY20 Budget Recommendation not yet established  
 Refer to Section 8 for Fee Schedule

*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 his fiduciary role will manage the budget to the best of his 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 if 1948.

## 8. FY 20 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	FY19 Fee	FY20 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	
Public Records Requests	\$0.05 per copy, plus lowest hourly rate over 2 hours		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	FY19 Fee	FY20 Fee	Reason for Change	Estimated Revenue
<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>S. 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</b></p> <p><b>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></p>	<p><b>Preschool</b> \$10,700</p> <p><b>Pre-K</b> \$10,700</p> <p><b>Pre-K Extended Days</b></p> <p><b>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>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
<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

Fiscal Year 2020 Budget Request for the 2019 Annual Town Meeting (ATM)

Program	FY19 Fee	FY20 Fee	Reason for Change	Estimated Revenue
<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 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 \$3.05 Premium Lunch \$4.50-\$10.00</p> <p><b>High School</b> Breakfast \$2.00 Lunch \$3.75 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> \$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>\$2.5m</b>
<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 Discovery and Explore</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>	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	
<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	At Cost
<b>Visual Arts</b>	<p><b>Photography</b> \$45 per course</p> <p><b>Ceramics</b> \$40 per course</p> <p><b>Metals</b> \$40 per course</p> <p><b>Sculpture</b> \$20 per course</p>	<p><b>Photography</b> \$45 per course</p> <p><b>Ceramics</b> \$40 per course</p> <p><b>Metals</b> \$40 per course</p> <p><b>Sculpture</b> \$20 per course</p>	No Change	

**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 (PSB) 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

**9. FY 20 Warrant Article Proposals:**

- a. **School Bus Transportation Revolving Funds** {Chapter 44: Section 53 ½}<sup>4</sup> - voted February 28, 2019  
Submitted by: School Committee

On a motion of Ms. Ditkoff and seconded by Mr. Pearlman, the School Committee VOTED UNANIMOUSLY {02/28/2019} to see if the Town will authorize the following revolving fund limit for certain Town departments pursuant to the provisions of M.G.L. Chapter 44, Section 53E ½ for Fiscal Year 2020 beginning July 1, 2020. Annual expenditures from the fund shall not exceed \$75,000

Program or Purpose for Revolving Funds	FY2020 Authorization
School Bus Transportation	\$75,000

DESCRIPTION: A revolving fund established under the provision of Massachusetts General Laws Chapter 44, Section 53E1/2 must be approved annually by vote of the Town Meeting. The Funds are credited with the receipts received in connection with the programs supported by such funds, and expenditures may be made from the revolving fund without further appropriation.

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<sup>4</sup> <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section53E1~2>

- b. **Special Education Stabilization Fund** {Section 24 of Chapter 218 of the Acts of 2016}<sup>5</sup> -  
*Tabled to FY 21 or November 2019 Special Town Meeting.*  
**Submitted by: School Committee**

The Special Education Stabilization Fund is being established to provide for extraordinary need in special education tuition and transportation expenses. The fund is restricted to special education, out of district tuition, and specialized transportation expenditures that exceed the district's operating budget and require regular education programs to be severely impacted by the budget deficit. The fund will begin with \$\_\_\_\_\_ transfer from the FY\_\_\_\_\_ School Department operating budget voted at the {Date} School Committee Meeting. Section 24 of Chapter 218 of the Acts of 2016 provides for the establishment of a Special Education Stabilization fund. The law enables municipal and regional districts to establish a reserve fund that can be used in future years for unanticipated or unbudgeted costs of special education, out of district tuition or transportation.

**MOTION:**

That the Town establishes a Special Education Stabilization Fund as allowed under Section 24 of Chapter 218 of the Acts of 2016 provides for the establishment of a Special Education Stabilization fund, for the purpose of funding extraordinary need in special education, out of district tuition, and specialized transportation expenses.

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<sup>5</sup> <https://malegislature.gov/Laws/SessionLaws/Acts/2016/Chapter218>

**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.

**Section 24 of Chapter 218 of the Acts of 2016**

SECTION 24. Said chapter 40 is hereby further amended by inserting after section 13D the following section:-

Section 13E. Any school district which accepts this section, by a majority vote of the school committee and a majority vote of the legislative body or, in the case of a regional school district by a majority vote of the legislative bodies in a majority of the member communities of the district, may establish and appropriate or transfer money to a reserve fund to be utilized in the upcoming fiscal years, to pay, without further appropriation, for unanticipated or unbudgeted costs of special education, out-of-district tuition or transportation. The balance in such reserve fund shall not exceed 2 per cent of the annual net school spending of the school district.

Funds shall only be distributed from the reserve funds after a majority vote of the school committee and a majority vote of the board of selectman or city council, or, in the case of a regional school district by a majority vote of the board of selectmen or city council in a majority of the member communities of the district.

The district treasurer may invest the monies in the manner authorized in section 54 of chapter 44 and any interest earned thereon shall be credited to and become part of the fund.