

## Revolving Funds

### Materials Fees

PSB non-resident tuition program allows any town or school department employee living outside the district to apply for their children's enrollment in the school system. The tuition-based program is operated on a space available basis. The number of students accepted into the program each year can fluctuate depending on space availability after resident enrollment has been finalized. Parents pay a small fee in order to participate in the program. The fee is deposited into this revolving fund and personnel costs are expensed against this fund.

Account	FY23	FY24	FY25	Change
Revenue	290,603	600,000	600,000	0
Salary	399,619	584,268	637,836	-53,568
Non-Salary	53,295	0	0	0
<b>Total Expense</b>	<b>452,914</b>	<b>584,268</b>	<b>637,836</b>	<b>-53,568</b>
<b>FTE</b>		<b>8.0</b>	<b>8.0</b>	<b>0.0</b>

### Circuit Breaker

Circuit Breaker is the state's special education reimbursement program. Its intent is to provide relief to districts for high-cost special education students. The threshold for eligibility is tied to four times the state average per pupil foundation cost. Circuit breaker reimbursements are based on the district's prior year expenses. Each summer, PSB submits claim forms to DESE listing the types and amounts of special education instructional services provided to each student during the previous fiscal year. Administrative and overhead costs are not reimbursable.

Circuit breaker reimbursements payments are made on a quarterly basis and are deposited into this revolving fund. In Brookline, Circuit Breaker funds are used to offset the the cost of Out-of-District tuition. For FY25, the amount of this offset is \$3,475,572.

Account	FY23	FY24	FY25	Change
Revenue	3,124,541	3,475,572	3,953,714	478,142
Salary				0
Non-Salary	2,948,524	3,156,936	3,475,572	318,636
<b>Total Expense</b>	<b>2,948,524</b>	<b>3,156,936</b>	<b>3,475,572</b>	<b>318,636</b>

## Brookline Adult & Community Education (BACE)

Brookline Adult and Community Education (BACE) 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. It is now one of the largest public programs in the State. BACE is the hub of an educational network serving students from more than 50 neighboring communities in the greater Boston area and beyond. BACE is a self-supporting program of the Brookline public schools, funded entirely from course fees.

During FY24, while rebuilding programming impacted by the pandemic, BA&CE is on track to sustain its FY23 income level with over \$650,000 in tuition revenue. This amount was less than an overly ambitious goal of a 30% annual increase in revenue for each year, post pandemic (FY21). To Meet higher revenue targets, current staffing levels need to be increased to develop more course offerings and marketing them to the public. For this reason, the FY25 budget includes one additional full-time Program Manager. The new position would add approximately \$75,000 in administrative costs. In addition to this new positions, the budget will continue to support the salaries of the Director, 2 Program Managers, two Secretaries, Program Instructors as well as supplies, services, and materials.

Account	FY23	FY24	FY25	Change
Revenue	663,924	650,000	675,000	25,000
Salary	552,895	547,639	674,636	126,997
Non-Salary	258,463	200,000	229,054	29,054
Total Expense	811,358	747,639	903,690	156,051
FTE		5	6	1

## Athletics

Brookline offers a robust athletic program. Though the majority of the program is funded through the school budget, fees are charged to participants as well. Revenue from these fees are deposited into this revolving fund and support a variety of expenses for Athletics, including: payment of officials, medical supplies, entry fees for meets, tournaments and leagues, state mandated CPR training for all coaches, facility rentals (including ice time), game personnel, repair and maintenance of equipment, and the purchase of both large and small equipment.

Account	FY23	FY24	FY25	Change
Revenue	454,690	510,000	455,000	(55,000)
Salary	0	0	0	0
Non-Salary	609,803	510,000	455,000	(55,000)
Total Expense	609,803	510,000	455,000	(55,000)

## Brookline Early Childhood Education (BEEP)

BEEP provides a high-quality, inclusive, and developmentally appropriate educational experience that supports each child's needs and nurtures confidence and independence. BEEP enrolls a maximum of 348 preschool and prekindergarten students who live across the town. BEEP classrooms are "inclusive," meaning there are typically developing students and students with identified educational disabilities (e.g. Autism, Developmental Delay, Health, etc.). The mix of our students' needs, abilities, and interests and our interdisciplinary team's insights and expertise results in an enriched and supportive learning environment for all students. Typically developing students enrolled in BEEP pay tuition in order to attend the program.

In FY25, the program will expand to a full day early childhood program. Tuition will increase to reflect this change and the additional costs associated with this expansion will be funded through this revolving fund. During FY24, the revolving account funds 25.3 FTE, mainly paraprofessionals who provide classroom support and administrative staff. For FY25, 39.8 FTE will be funded from the revolving account and will include a combination of paraprofessionals, teachers, and administrators.

Account	FY23	FY24	FY25	Change
Revenue	2,293,800	2,266,902	3,000,000	733,098
Salary	1,730,966	1,981,013	2,812,580	831,567
Non-Salary	36,428	55,205	90,205	35,000
<b>Total Expense</b>	<b>1,767,394</b>	<b>2,036,218</b>	<b>2,902,785</b>	<b>866,567</b>
<b>FTE</b>		<b>25.3</b>	<b>39.8</b>	<b>-14.5</b>

## Use of Facilities

The Facilities Revolving fund is made up of revenue collected from the rental of school department space to outside user groups for events and activities. The fund supports much of the overtime needed to oversee these events, as well as two custodial salaries.

Account	FY23	FY24	FY25	Change
Revenue	290,603	318,360	318,360	0
Salary	399,619	293,522	293,522	0
Non-Salary	53,295	0	0	0
<b>Total Expense</b>	<b>452,914</b>	<b>293,522</b>	<b>293,522</b>	<b>0</b>
<b>FTE</b>		<b>2.0</b>	<b>2.0</b>	<b>0.0</b>

## Food Services

The mission of the food services program is to provide an attractive and nutritious offering while at the same time enhancing nutrition education for the students. Good nutrition and learning go hand in hand. The program is made up of a team of food service professionals that are dedicated to students' health, well-being and their ability to learn. We support learning by promoting healthy eating habits for lifelong nutrition. Meals, food and beverages sold or served at schools meet Federal and State requirements which are based on the USDA Dietary Guidelines. We provide students with access to a variety of delicious, affordable and appealing foods that meet the health and nutrition needs of students.

The Food Services Program is self-funding with revenues estimated to be over 4 million dollars. The program employs 61.6 staff. In addition to salaries to pay these employees, the fund covers the cost of a food and all other operating costs.

Account	FY23	FY24	FY25	Change
Revenue	3,610,149	4,116,004	4,025,596	-90,408
Salary	1,618,753	2,380,254	2,402,025	21,771
Non-Salary	958,764	1,635,741	1,822,282	186,541
<b>Total Expense</b>	<b>2,577,517</b>	<b>4,015,995</b>	<b>4,224,307</b>	<b>208,312</b>

FTE	61.6	61.6	0
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## BHS Restaurant

The BHS restaurant, Tappan Green, is both a vocational program and an operational restaurant open to the Brookline community. The BHS restaurant offers an educational experience and an important community space for students and staff to gather. Tappan Green is proud to be the most integrated program at Brookline High School. Participation in the restaurant program allows students from all grades, levels, and abilities the opportunity to work together to provide a meaningful service to the school and community. Students enrolled in the restaurant program receive industry-recognized credentials while using state-of-the-art tools and equipment, which prepare them to think critically and lead in collaborative and team-based settings. Some participating students leverage their Tappan Green training to pursue after-school employment opportunities on the student catering team.

Account	FY23	FY24	FY25	Change
Revenue	131,360	140,000	145,000	5,000
Salary	27,322	29,202	33,637	4,435
Non-Salary	124,934	120,000	125,000	5,000
<b>Total Expense</b>	<b>152,256</b>	<b>149,202</b>	<b>158,637</b>	<b>9,435</b>

FTE	0.5	0.5	0
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