



Finance Department
Boston Public Schools
2300 Washington Street
Roxbury, Massachusetts 02119

Memorandum

TO: Boston School Committee
FROM: Margaret Dyson, Director of Trusts, City of Boston and Blair Dawkins, Deputy Chief Financial Officer, Boston Public Schools
CC: Superintendent Mary Skipper
SUBJECT: Trust Funds for Boston Public Schools
DATE: May 14, 2025

Problem Statement

The City and its Schools are the beneficiaries of several small trust funds. These trusts generate income that is spent on the purpose set by the donor. Funds cannot be expended for other purposes.

Over time, the process for accessing these funds became overly complex and time consuming, inadvertently creating barriers for schools and students to benefit from the funding.

Background

A Trust is a dedicated fund, kept segregated from general city funds, set up for a stated purpose consistent with local and state laws. Trusts are governed by a trustee(s) and under the custodial care of the Collector Treasurer. The funds within a trust are restricted in their disbursements to the purposes for which the fund was created.

Under Massachusetts Law Chapter 44 Section 53A An officer or department of any city or town, or of any regional school or other district, may accept grants or gifts of funds from. . .an individual . . . and in the case of any grant or gift given for educational purposes may expend said funds for the purposes of such grant or gift with the approval of the school committee.

The Boston Public Schools have received gifts that funded trusts. All trusts are managed by the Collector Treasurer (Ashley Groffenburger, Collector Treasurer, Chief Financial Officer, City of Boston) as custodian of the funds. The School Committee is the Board of Trustees for school trusts.



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There are currently 40 school trust funds that fit into three broad categories. They are:

- 21 funds for the benefit of a school or schools;
- 17 funds for the benefit of individual students (scholarships and awards); and
- two funds for teachers.

Of the 40 school trust funds, in the last decade, BPS schools and students have drawn support from 18 funds. The remaining 22 have not been used in at least a decade. While a small number of these are due to school closures, the majority have not been used because schools haven't accessed them. While these are often very small funds - in some cases earning as little as \$50 per year - the income has accrued and should be expended for the donor's purpose.

Current Process

The Schools Trusts distributions are handled by BPS Finance and the City's Trust Office/Treasury Department.

1. The Trust Office provides an annual report to the BPS Superintendent.
2. The report is distributed to schools through the [Superintendent's circular](#).
3. Individual schools search the circular for potential relevant trusts.
4. Schools then make proposals to BPS and the Trust Office/Treasury Department.
5. If given approval by the Superintendent's office, schools then identify vendors and provide invoices and requests for payments to the Trust Office.
6. The Trust Office's accounting staff processes payments as necessary.

The current process is initiated through School Committee's vote to establish a trust after a school is named as a beneficiary in a will or receives a donation for the purpose of a trust. These trusts meet the legal and donor requirements, but the complexity of the process paired with limited capacity at the school level has made it challenging to navigate. Inadvertently leading to missed opportunities to connect schools and students with the funds in the trusts.

Recommended Actions

Recommendation 1: School Committee votes to award funds and also votes to authorize Superintendent to act

Currently, the School Committee does not authorize the trusts to be loaded into school budgets. They only authorize the school to establish a trust.



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This vote will allow the School Committee to annually approve expenditures from the trust funds, allowing BPS Finance to load trust funds directly into school budgets. Schools will then be able to use their trusts for discretionary non-personnel purchases consistent with the purpose of the trusts (for example funds for books can only be used for books), similar to their use of grants.

We are also requesting that the School Committee vote to authorize the superintendent to distribute each fund consistent with that fund's purpose. The Superintendent is then empowered to sign off on payments, and to award individual amounts and prices from each fund. This allows for timely expenditures and prompt awards to students.

Recommendation 2: Streamline the process for distribution of scholarships and awards to students

The staff will implement the following improvements to the process:

Funds dedicated to a student or students at a named school

- Information about the available funds will be shared directly with the school as well as with the BPS central office in fall with a reminder in early spring. This will provide clear and direct communication with those funds' beneficiaries. This will be an email memo from the Trust Office to the school's principal, cc'd to the Superintendent and BPS Finance.
- Each school will provide the Trust Office with the necessary information to issue a check to the selected student(s) by completing a Request for School Trust Fund Payment form by April 15 and emailing it to the City's Trust Office.

Funds available to a student or students at a large number of schools

- Information about the available funds will continue to be announced directly to eligible schools in fall with a reminder in early spring. This will allow schools to focus on funds for which their students are eligible without having to sift through trusts that they cannot access.
- The Superintendent or her designee will review requests from schools and determine which awards will be made. The BPS Finance Department will provide the City Trust Office with the necessary information to issue a check to students by completing a Request for School Trust Fund Payment form and emailing it to the City's Trust Office by April 15.

Awards can be made in a check directly to the student. Scholarships can be made either to the student or to the college.



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Why is this change needed? Of the 17 funds for the benefit of individual students, only four are available to a large number of schools. The rest of the funds are dedicated to a student or students at a particular school. (Examples, "*a monetary award to a member of the graduating class of the Eliot School in the North End*," "*for annual prizes for the encouragement of scholars at Boston English High*.") These are also mostly small funds generating relatively small amounts. However, even these small amounts can be meaningful to the student beneficiary.

Of the 17 funds that benefit individual students, BPS schools and students have drawn support from 7 funds in the last 10 years. The remaining 10 have not been used in at least a decade.

Previously, limited awareness of funding, exacerbated by a process that required staff to proactively seek out relevant trusts and navigate multiple steps, led to underutilization, due to various procedural hurdles that this recommendation is designed to remove.

Recommendation 3: Streamline the process for distribution of trust fund distributions to schools

The staff will implement the following improvements to the process:

Annually, the named school(s) will receive the dedicated funds through a direct distribution, not through an application or request process. Each school or groups of schools is responsible for ensuring the expenditures are consistent with the purpose of the fund. The Superintendent is then empowered to sign off on payments, and to award individual amounts and prizes from each fund. This allows for timely expenditures and prompt awards to students.

Why is this change needed? Of the 21 funds for the benefit of schools the majority are dedicated to one or a few identified schools. In the last decade, schools have drawn support from only 9 funds.

Schools often lacked clarity around which funds applied to them or how to initiate requests for distribution. By proactivity distributing funds and clarifying their use, we aim to reduce the administrative burden on schools and ensure these important resources are being leveraged.

Next Steps

- School Committee will vote to:
 - approve expenditures from the trust funds at May School Committee meeting.
 - authorize the superintendent to distribute each fund consistent with that fund's purpose at June School Committee meeting.



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- The staff will:
 - contact principals of schools with dedicated funds.
 - prioritize awards and scholarships for individual students.
 - receive complete information from schools about students who have been selected by May 2025 and issue checks to students in June 2025.



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Appendix

Trusts Funds for Students (Scholarships and Awards)

Fund Name	Purpose	Estimated Annual
Ensign David Hoffman Fund	Income is to be used for a scholarship to a member of the graduating class of East Boston High School who most nearly combines the highest attribute of an all-around student and athlete.	\$150.00
Anna Judson George Fund	for a college scholarship to a graduating student from Brighton High School .	\$200.00
Edwards S. Goulston Fund	for an award to a member of the graduating class of English High School towards his or her higher education	\$200.00
Latin School Prize Fund	For annual prizes for the most deserving scholars at Boston Latin .	\$200.00
Jacob Goldberg Fund	for a monetary award to a member of the graduating class of the Eliot School in the North End .	\$250.00
Lawrence High School Fund	for annual prizes for the encouragement of scholars at Boston English High .	\$400.00
Lawrence Latin School Fund	Income is to be used for annual prizes for the best performance in the various branches of literature and science of students at Boston Latin School .	\$400.00
Roxbury Memorial Scholarship Fund	To distribute the income of the trust to one boy and one girl in the graduating class at Boston Latin Academy who have displayed the strongest academic growth.	\$1,750.00
William Stewart Scholarship Fund	Income is to be used to award a grant to the best all-around athlete and scholar at English High School .	\$2,000.00
Franklin Medal Fund*	Income is to be used for the awarding of special medals to high school students of high rank in scholarship and conduct.	\$450.00
John Eastburn School Fund**	Income is to be used to provide scholarships for those students who are Boston residents pursuing a teaching curriculum at University of Massachusetts.	\$2,000.00
Mary Dorothy Devereaux Fund***	\$50 for students at listed schools to be used for students who, as a result of the tutelage of their teachers, have exhibited exemplary personal development and growth of character. One boy and one girl from each graduating class from select schools	\$5,000.00
Samuel Gross Davis Fund****	\$25 each to be used for awards to two girls and two boys from each class attending schools located within the boundaries of City of Roxbury	\$12,000.00

* Students at any High School eligible



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** students at any High School eligible

*** students at 18 schools eligible

**** students at 20 schools eligible

Trusts Funds for Schools

Fund Name	Purpose	
Elvira Smith Fund	for the purchase of books and/or educational materials for the History Department of Brighton High School .	\$125.00
John A. Lewis Fund	to benefit the student attending the Horace Mann School .	\$130.00
Norcross School Library Fund	assist school libraries within the school district formerly occupied by the Norcross School, namely the Condon School .	\$150.00
Samuel E. Sawyer Fund	benefit the interests and prosperity of the Horace Mann School .	\$200.00
Adams/Osgood Fund	for the benefit of students and graduates of the Horace Mann School	\$400.00
Persis P. Drake Fund	for the benefit of Latin Academy	\$500.00
Horace Mann-Susan E. Gavett Fund	to benefit the students attending the Horace Mann School	\$525.00
Helen C. Morrison Fund	to assist worthy and needy students of Boston Technical High School . Funds can be used either to assist students currently attending a technical school in Boston or as scholarships for student attending an institution of higher learning.	\$2,500.00
Henry B. Hall Fund	for books and supplies for the benefit of the John Winthrop School .	\$30,000.00
Abigail Smith Fund	annually in equal portions to the Josiah Quincy School (Upper or Lower) and the Eliot School for books.	\$1,750.00
Webb Franklin Fund	for the purchase of books for students attending the Blackstone and Hurley schools in the area formerly occupied by the Franklin School.	\$700.00
Martin Millmore Brimmer Fund	in equal portions to the Josiah Quincy School and any other schools within the district formerly occupied by the Brimmer School.	\$125.00
Bowdoin Dorchester Fund	To be used to benefit schools located in the former Town of Dorchester	\$1,200.00



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Trusts Funds for Schools

Fund Name	Purpose	
Devens Infant School Fund	distributed in equal portions to the schools located in Charlestown for the use and benefit of children in attendance in kindergarten, grades one and two.	\$250.00
Christopher Gibson Fund	for the purchase of library books and teaching equipment for the various schools located in the former Town of Dorchester.	\$11,000.00
Costello Converse Fund	annually in equal portions to qualifying schools offering a trade school curriculum within the City of Boston.	\$1,500.00
Peter F. Degrand Fund	Income is to be used for the purchase of books for students attending kindergarten, first and second grades in the city of Boston.	\$3,500.00