

Expense Budgets Presentation

Fees, Contracted Services, Supplies & Materials, Capital, Utilities, and Other

December 18, 2019
School Committee
Finance Subcommittee



Budget Presentation

Purpose

- ✓ Educate School Committee and public on key areas of PSB including programs, services, and departments
- ✓ Presentations typically will include a combination of background information about area, and also costs, cost drivers, staffing, and challenges
- ✓ Presentations on areas requested by School Committee, ongoing public interest, and those identified by Superintendent

Intention is to provide a level of transparency and detail not typically provided about programming and costs



Upcoming Budget Presentations

Schedule as of 12/18/2019 - Agendas and meeting dates are subject to change

Date	Meeting	Topics
December 5	SC Workshop	Grants, and Substitutes
December 12	SC Meeting	Special Education Tuition, School-based and Central Administration Staff additions since 2015 Override; Office of Strategy & Performance
December 18	Finance Subcommittee	Recurring Fees in Program, Services, and Materials (52, 53, 55)
January 9	SC Meeting	Office of Administration & Finance; BHS Staffing
January 15	Finance Subcommittee	Stipends, Transportation, and Rentals
January 16	SC Workshop	Paraprofessionals; Wellness, Performing Arts, World Language, ECS
January 23	SC Meeting	Programs - Visual Arts, Literacy Support
January 30	SC Meeting	Presentation of Superintendents Recommended Budget



Agenda

1. Contracted Services (52* accounts)
2. Supplies & Materials (53* accounts)
3. Other (55* accounts)
4. Utilities (5X* accounts)
5. Capital (5A or 6A* accounts)



Revolving Fund Fee Summaries

Program	FY19 Fee	FY20 Fee	Reason for Change	Estimated Revenue
Athletics	<ul style="list-style-type: none"> ▪ High School Sport: \$300 ▪ 7/8 Grade Basketball: \$100 ▪ 7/8 Grade Volleyball: \$85 ▪ 7/8 Grade Indoor Soccer: \$85 	<ul style="list-style-type: none"> ▪ High School Sport: \$300 ▪ 7/8 Grade Basketball: \$100 ▪ 7/8 Grade Volleyball: \$85 ▪ 7/8 Grade Indoor Soccer: \$85 	No Change	
Materials fee 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
International Tuition (SEVIS) 1 year Exchange	\$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.
South Brookline Bus Transportation	User Fee <ul style="list-style-type: none"> ▪ Cost per Day/Fee: \$400 ▪ Days/payers: 120 	User Fee <ul style="list-style-type: none"> ▪ Cost per Day/Fee: \$400 ▪ Days/payers: 120 		\$48,000



Revolving Funds Fee Summaries

Program	FY19 Fee	FY20 Fee	Reason for Change	Estimated Revenue
Beep Tuition	Preschool \$10,488	Preschool \$10,700	2% increase	
	Pre-K \$10,488	Pre-K \$10,700		
	Pre-K Extended Days	Pre-K Extended Days		
	2 Days Until 3:00PM \$2,667 Until 5:45PM \$4,461	2 Days Until 3:00PM \$2,702 Until 5:45PM \$4,552		
	3 Days Until 3:00PM \$4,001 Until 5:45PM \$6,691	3 Days Until 3:00PM \$4,080 Until 5:45PM \$6,828		
5 Days Until 3:00PM \$6,669 Until 5:45PM \$11,153	5 Days Until 3:00PM \$6,800 Until 5:45PM \$11,380			
Launch Summer Program \$540/week	Launch Summer Program \$550/week			



1. Contracted Services

(52* accounts)



Services

- ✓ Requires a contract.
- ✓ Services are expenses that are provided by an outside vendor which do not include goods.
- ✓ Expenditures for services that by their nature can be performed only by persons or firms with specialized skills and knowledge.
- ✓ The primary reason for the expenditure is the service provided. A “product” or material good may or may not result from expenditure.



Services

- ✓ This includes a wide variety of activities, from outside consultants to the services provided by private residential placements for children receiving special education services.
 - Example: The Public Schools of Brookline contracts out Transportation Services to a number of private companies. You will find the total budget for the contract under the services line in their budget table.



Examples of Services

Office of Student Services Examples

- ✓ Brookline Center for Community Mental Health
- ✓ Landmark School Outreach Program Consulting
- ✓ Proportionate Share Services
- ✓ Legal Services
- ✓ Online Teaching Resources/Tools (Lexia Learning, Read Naturally, etc.)
- ✓ District Wide Physician Services
- ✓ Evaluations in Other Languages



Examples of Services (con't)

- ✓ Computer software (e.g. Survey Monkey)
- ✓ Photocopier service contracts (HP)
- ✓ Auditing services (for student activity accounts)
- ✓ Banking fees (BACE registration)
- ✓ Advertising/printing/mailing expenses (BACE)
- ✓ Cell phones (all departments)
- ✓ Translation services (for what we cannot do in-house)



Services Budget

	BUDGET	% Change Year over Year
2020	\$11,699,864	10.98% increase
2019	\$10,542,721	11.05% increase
2016	\$9,493,643	0.09% decrease
2015	\$9,502,275	13.80% increase
2010	\$8,349,788	28.48% increase
2005	\$6,498,724	



Services

Object Summaries

See hand-out.



2. Supplies & Materials

(53* accounts)



Supplies and Materials

As a general guideline, a supply item is any article or material which meets at least one of the following conditions:

- ✓ It loses its original shape or appearance with use (art supplies);
- ✓ It is expendable, if it becomes damaged or if it wears out (pens)
- ✓ Typically better to replace it with an entirely new unit rather than repair it (stapler);
- ✓ It is an inexpensive item whose small unit cost (less than \$5,000) makes it inadvisable to capitalize the item;



Supplies and Materials

Supply accounts encompass costs for goods that have an expected life of less than one year.

Under this group, we charge textbooks, pens, paper, copy supplies, etc.

- ✓ Example: The BHS Science Department decides to order 15 sheep brains for a Biology class. This is charged to the BHS Science Instructional Supply account.



Supplies and Materials Budget

	BUDGET	% Change Year over Year
2020	\$1,833,497	10.62% decrease
2019	\$2,051,297	9.45% decrease
2016	\$2,265,338	7.87% increase
2015	\$2,099,980	30.35% increase
2010	\$1,611,039	36.61% increase
2005	\$1,179,284	



Supplies and Materials

Object Summaries

See hand-out.



3. Other

(55* accounts)



Other

Other accounts are defined as those expenses that are neither durable goods, nor traditional services provided by an outside entity. They are more loosely defined because they encompass a wide variety of costs; examples of this could include:

- Conference Fees
- Travel Expenses (mileage, hotels, rental cars, etc.)
- Dues and Memberships
 - Example: The Director of Educational Technology and Information Science attends the annual Massachusetts School Library Association Conference held in Sturbridge, Massachusetts. This expense is charged to their budgeted Conference Fee line item.



Other

- ✓ Expenditures for transportation, meals, hotels and other travel expenses incurred by staff traveling within the Commonwealth.
- ✓ Per diems in lieu of reimbursement are also included in this grouping.
- ✓ Seminar fees are not travel costs and should be classified as Professional and Technical Services.
- ✓ Expenditures for memberships in professional and technical organizations.
- ✓ Full costs of dues or membership fees should be charged here even if the cost includes tangible items such as a subscription to a journal.



Other

	BUDGET	% Change Year over Year
2020	\$1,102,213	14.46% decrease
2019	\$1,288,570	20.78% decrease
2016	\$1,626,557	40.42% increase
2015	\$1,158,325	23.25% decrease
2010	\$1,509,177	302.90% increase
2005	\$374,576	



Other

Object Summaries

See hand-out.



4. Utilities

(5X* accounts)



Utilities

- ✓ Beginning in FY 20 and into FY 21, the district will begin to break out Utilities as we have two accounts that fall under this category and should be measured.
- ✓ {Insert Account Name here - \$10,350)



Utilities

Object Summaries

See hand-out.



5. Capital

(5A or 6A* accounts)



Capital

- ✓ Capital accounts are used to monitor expenditures for eventual capitalization of fixed asset acquisitions.
- ✓ Schools typically have expenditures to either replace or expand equipment used by students and employees in school buildings.
 - Examples include furniture, kilns, and microscopes.
- ✓ Capital accounts are used for durable goods that have an expected lifespan of more than one year, and/or have a cost of greater than \$15,000.
 - Example: The Information Technology Services Department, as a part of its annual 5-Year computer replacement plan, leases approximately 350 Apple Computers and charges them to the IT Services Leased Computer Equipment line item



Capital

{Insert Table Here with Years down left. Column for \$, Column for % Increase} Reverse the year order oldest on the bottom.

	BUDGET	% Change Year over Year
2020	\$1,191,685	12.68% decrease
2019	\$1,364,723	3.75% increase
2016	\$1,315,391	165.53% increase
2015	\$495,391	47.24% increase
2010	\$336,442	40.74% decrease
2005	\$567,756	



Total Revenue and Total Expenses

	FY19	FY20	FY21
Total Revenue	\$4,904,702	\$6,803,850	\$6,227,075
Total Expenses	\$113,725,760	\$119,841,548	\$6,115,788
		Reduction to Balance FY20	

