

Expense Budgets Presentation

Contracted Services, Supplies & Materials, Other, Utilities, & Equipment

March 11, 2021
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



Total Expense Budget

Expense Budget	FY20	FY21	Supt Budget Revision as of March 18	\$ Change from FY 21	% Change from FY 21
Contracted Services	\$11,699,864	\$11,639,625	\$14,381,903	\$2,742,278	23.56%
Supplies	\$1,833,497	\$1,751,453	\$2,518,453	\$767,000	43.79%
Other Charges	\$1,102,213	\$1,053,534	\$1,053,534	\$0	0.00%
Utilities	\$10,350	\$7,350	\$7,350	\$0	0.00%
Equipment	\$1,191,685	\$1,209,290	\$1,209,290	\$0	0.00%
Total Expense Budget	\$15,837,609	\$15,661,252	\$19,170,530	\$3,509,278	22.41%



Agenda

1. Contracted Services (52* accounts)
2. Supplies & Materials (53* accounts)
3. Other (55* accounts)
4. Utilities (56* accounts)
5. Equipement/Capital(5A or 6A* accounts)



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. Canvas, Google Classroom, SeeSaw)
- ✓ Photocopier service contracts (HP)
- ✓ Auditing services (End of Year Report, Student Activity Accounts)
- ✓ Cell phones (all departments)
- ✓ Translation services (for what we cannot do in-house)



524008 General Consulting - Vendors Paid over \$10,000

FY 20

BAYSTATE INTERPRETER	\$ 92,372.31
SUFFOLK UNIVERSITY	\$ 60,200.00
FRONTLINE TECHNOLOGY	\$ 25,314.23
NESDEC	\$ 18,160.00
CROPPER GIS CONSULTI	\$ 18,000.00
ANTI-DEFAMATION LEAG	\$ 16,500.00
INTERNATIONAL TRANSL	\$ 11,045.71
PRIMARY SOURCE INC	\$ 10,000.00

Budget \$922,338

Expended: \$279,317

FY 21 as of 3/9

LANDMARK SCHOOL INC	\$ 44,925.00
SUNBELT STAFFING LLC	\$ 32,906.93
FRONTLINE TECHNOLOGY	\$ 26,541.97
PRIMARY SOURCE INC	\$ 10,000.00

Budget \$688,400

Expended: \$237,478



Services Budget

	BUDGET	% Change Year over Year
2022	\$ 14,381,903	19.07% increase
2021	\$ 11,639,625	0.52% decrease
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	



52- Service Category	FY21 Revised Budget	FY22 Request	Variance
Out-of District TUITION (SPEC EDUC)	\$6,319,708	\$7,144,727	\$825,019
524631 TRANSPORT-PRIVATE CARRI (SPEC EDUC)	\$2,623,182	\$2,923,182	\$300,000
524008 GENERAL CONSULT SERVICE	\$688,400	\$778,660	\$90,260
523590 BUILDING CLEANING SERVI	\$545,812	\$545,812	\$0
522016 COMPUTER SOFTWARE R & M	\$246,598	\$606,598	\$360,000
523011 COPY EQUIP RENTAL/LEASE	\$218,945	\$218,945	\$0
524020 LEGAL SERVICES	\$172,374	\$172,374	\$0
524005 MEDICAL/HOSPITAL SERVICE (SPEC EDUC)	\$143,296	\$143,296	\$0
524526 ANCILLARY THERAPY SERVI (SPEC EDUC)	\$110,000	\$110,000	\$0
523020 SOFTWARE LICENSES	\$131,535	\$ 431,535	\$ 300,000
Adjustments Unallocated		\$ 867,000	\$ 867,000
Other	\$ 439,775	\$ 439,775	\$ -
	\$11,639,625	\$14,381,904	\$2,742,279



Tuition Budget

		FY21 Budget Town Meeting	FY 21 Budgeted Students	FY2022 Projection	FY 22 Students	Change	Change in Students
9100	Tuition to Mass Schools	\$48,034	1	\$57,184	1	\$9,150	-
9200	Tuition to Out-of-State Schools	\$306,642	2	\$92,006	2	-\$214,636	-
9300	Tuition to Non-Public Schools	\$5,823,844	61	\$6,744,862	71	\$921,018	10
9400	Tuition to Collaboratives	\$141,188	3	\$250,675	5	\$109,487	2
Total Tuition Budget		\$6,319,708	67	\$7,144,727	79	\$825,019	12
	Circuit Breaker Offset	\$1,971,547		\$2,292,164		\$320,617	
Operating Budget		\$4,348,161		\$4,852,563		\$504,402	



Services

Object Summaries

- OpenGov will have breakdown of 52 accounts by object code

Vendor Information at Open Checkbook

<https://www.brooklinema.gov/1346/Open-Government>

- [Checkbook Report](#)



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.



533110 INSTRUCTIONAL SUPPLIES - Vendors Paid over \$10,000

FY 20

W B MASON CO	\$163,701.04
GATEWAY EDUCATION HO	\$120,000.00
AMAZON.COM	\$57,874.77
SCHOOL SPECIALTY INC	\$44,293.41
HEINEMANN	\$36,770.51
WILSON LANGUAGE TRAI	\$29,461.19
NCS PEARSON, INC	\$26,158.25
B & H FOTO ELECTRONIC	\$18,902.15
HANDWRITING WITHOUT	\$17,351.79
CAROLINA BIOLOGICAL	\$12,676.42
DEMCO, INC.	\$12,499.95
POLAR ELECTRO INC	\$12,093.49
ERIC ARMIN, INC	\$10,902.83

FY 21 as of 3/9

GATEWAY EDUCATION HO	\$159,974.92
W B MASON CO	\$83,121.39
AMAZON.COM	\$58,514.35
WILSON LANGUAGE TRAI	\$37,754.96
VALERIO DOMINELLO &	\$26,130.75
SCHOOL SPECIALTY INC	\$20,708.43
HEINEMANN	\$14,369.17
TERC	\$12,400.00
NCS PEARSON, INC	\$11,858.37



Supplies and Materials Budget

	BUDGET	% Change Year over Year
2022	\$ 2,518,453	43.79% increase
2021	\$ 1,751,453	4.47% decrease
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	



<u>53- Supplies Category</u>	<u>FY21 Revised Budget</u>	<u>FY22 Request</u>	<u>Variance</u>
533110 INSTRUCTIONAL SUPPLIES	\$1,029,904	\$1,104,904	\$75,000
539010 TEXTBOOKS & PRINT MATER	\$242,542	\$242,542	\$0
533120 COMPUTER SUPPLIES-EDUCA	\$178,792	\$178,792	\$0
539012 BOOKS & PERIODICALS	\$86,479	\$86,479	\$0
533111 SPECIAL PROGRAM SUPPLIES	\$59,591	\$59,591	\$0
531050 GENERAL SUPPLIES	\$39,471	\$39,471	\$0
531020 COPY MACHINE SUPPLIES	\$27,599	\$27,599	\$0
532030 MAINTENANCE SUPPLIES	\$23,715	\$23,715	\$0
539035 UNIFORMS & PROTECTIVE C	\$17,900	\$17,900	\$0
531012 OFFICE SUPPLIES	\$17,764	\$17,764	\$0
533130 STUDENT ACTIVITY SUPPLI	\$17,136	\$17,136	\$0
535010 MEDICAL SUPPLIES	\$10,170	\$10,170	\$0
Adjustments Unallocated		\$692,000	\$692,000
Other	\$390	\$390	\$0
	\$1,751,453	\$2,518,453	\$767,000



Department Breakdown

53 total by coordinators/principals/other



Supplies and Materials

Object Summaries

- OpenGov will have breakdown of 52 accounts

Vendor Information at Open Checkbook

<https://www.brooklinema.gov/1346/Open-Government>

- [Checkbook Report](#)



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.



55- Other Category

FY21 Revised
Budget

558080 GRANTS/DONATIONS GIVEN (SPED EDUC RESERVE)	\$ 475,000
551099 EDUCATION/TRAINING/CONF	\$ 192,077
558098 RESERVE FUND APPROPRIATE	\$ 175,000
(Financial Assistance to be distributed)	
553010 PROFESSIONAL DUES/MEMBER	\$ 147,457
554062 LTD INSURANCE	\$ 45,000
554061 SCHOOL ATHLETICS INSURA	\$ 19,000



Other

	BUDGET	% Change Year over Year
2022	\$ 1,053,534	0.00%
2021	\$ 1,053,534	-4.42% decrease
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



Other - Changes for FY 22

❑ 554062 LTD INSURANCE

LTD Insurances is required for all employees who are not covered by Workers Compensation statute. Account recalculations has historically been updated every five years. Starting in FY 2018, we added 2.5%. We are suspending the annual increase in FY 22 due to the turnover in staff.



Other

Object Summaries

- OpenGov will have breakdown of 52 accounts

Vendor Information at Open Checkbook

<https://www.brooklinema.gov/1346/Open-Government>

- [Checkbook Report](#)



4. Utilities

(56* 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 (Athletics and School Buildings).
- ✓ 561021 Gasoline - \$10,350;
FY 22 \$ 7,350
- ✓ Single Vendor payment allocated by DPW



Utilities

Object Summaries

- OpenGov will have breakdown of 52 accounts

Vendor Information at Open Checkbook

<https://www.brooklinema.gov/1346/Open-Government>

- [Checkbook Report](#)



5. Equipment (capital)

(5A or 6A* accounts)



Equipment (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



Vendors Paid over \$10,000

FY 20

HEWLETT PACKARD	\$604,400
WELLS FARGO FINANCIAL	\$192,531
HUB TECHNICAL LLC	\$142,378
HEWLETT PACKARD	\$28,163
CMS COMMUNICATIONS I	\$23,100
CATALYST DATA SOLUTI	\$21,941
W B MASON CO	\$11,807

FY 21 as of 3/9

HEWLETT PACKARD	\$600,674
WELLS FARGO FINANCIAL	\$192,531
APPLE INC	\$147,977
HUB TECHNICAL LLC	\$17,969



Equipment (capital)

	BUDGET	% Change Year over Year
2022	\$1,209,290	0.00%
2021	\$1,209,290	1.48% increase
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	



5A- Equipment Category

FY21 Revised Budget

5A0004 EDUCATIONAL EQUIPMENT BUDGET

\$ 1,000

5A0007 PERSONAL COMPUTERS - BUDGET

\$ 656,150

5A0017 LEASED COMPUTER EQUIPMENT

\$ 533,540

5A0022 BUD-MAINTENANCE EQUIPMENT

\$ 18,600



Total Expense Budget

Expense Budget	FY20	FY21	Supt Budget Revision as of March 18	\$ Change from FY 21	% Change from FY 21
Contracted Services	\$11,699,864	\$11,639,625	\$14,381,903	\$2,742,278	23.56%
Supplies	\$1,833,497	\$1,751,453	\$2,518,453	\$767,000	43.79%
Other Charges	\$1,102,213	\$1,053,534	\$1,053,534	\$0	0.00%
Utilities	\$10,350	\$7,350	\$7,350	\$0	0.00%
Equipment	\$1,191,685	\$1,209,290	\$1,209,290	\$0	0.00%
Total Expense Budget	\$15,837,609	\$15,661,252	\$19,170,530	\$3,509,278	22.41%

