

PUBLIC SCHOOLS of BROOKLINE

Non-Salary Expense Budget Review

Presented to Finance Subcommittee

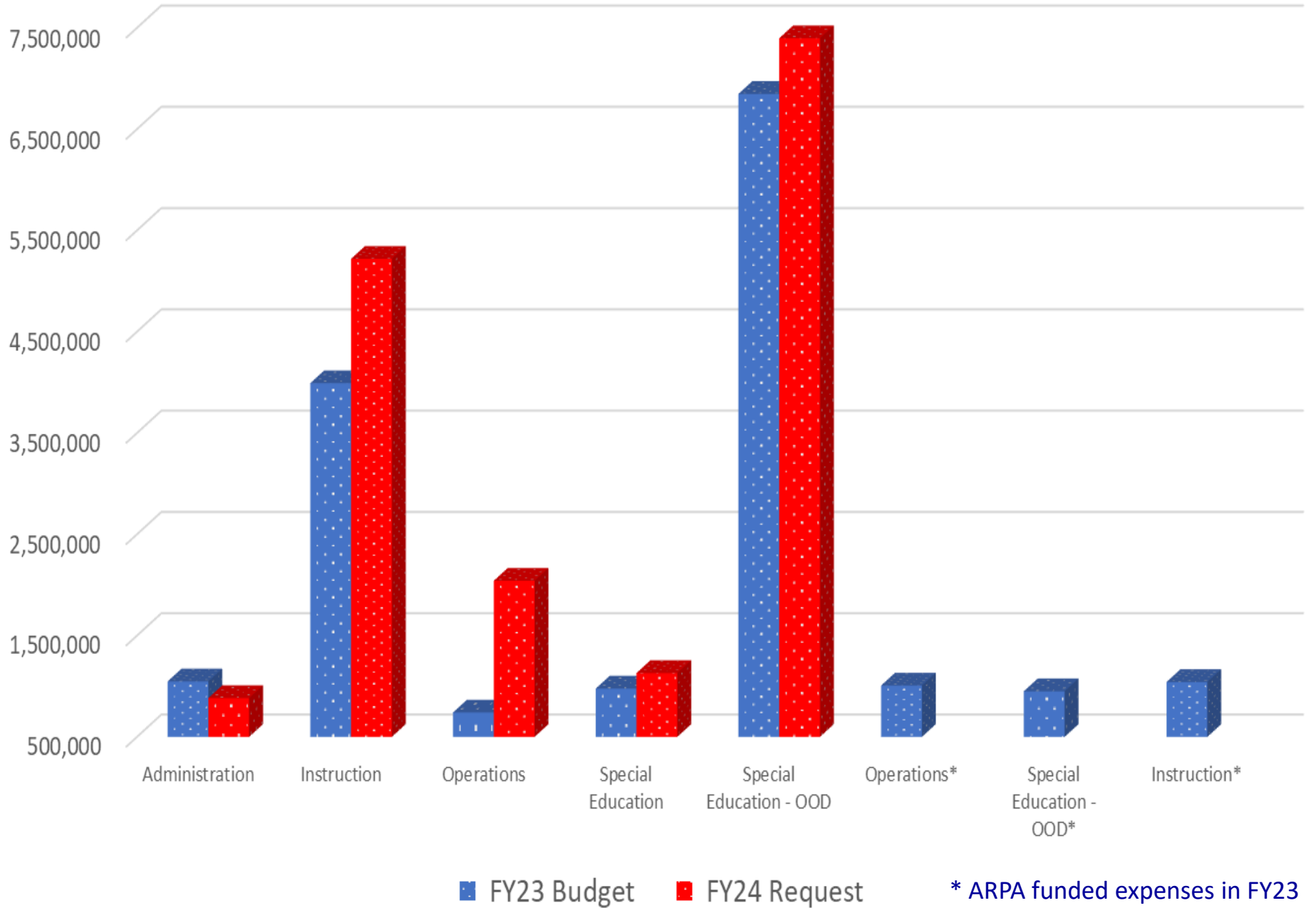
March 1, 2023

Non-Salary Expenses by Budget Category

<u>Budget Category</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>
Administration	1,047,305	882,900
Instruction	3,991,788	5,219,405
Instruction*	1,042,110	
Operations	740,691	2,040,971
Operations*	1,007,109	
Special Education	976,519	1,130,296
Special Education - OOD	6,847,883	7,396,939
Special Education - OOD*	950,782	
<hr/> Grand Total	<hr/> 16,604,187	<hr/> 16,670,511

* ARPA funded expenses in FY23

Non-Salary Expenses by Budget Category



Non-Salary Expenses by Expense Category

<u>Expense Category</u>	<u>FY23 Budget *</u>	<u>FY24 Request</u>
Supplies/Materials	3,634,008	3,613,637
Outside Services/Contracts	11,027,414	11,071,373
Other Expenses	542,483	590,721
Utilities	97,732	79,982
Fringe Benefits	71,440	52,000
Capital Equipment	1,231,110	1,262,798
<u>Grand Total</u>	<u>16,604,187</u>	<u>16,670,511</u>

* FY23 includes ARPA funded expenses

Expense Category

- ▶ **Supplies/Materials** – items that are consumed, often during the course of the fiscal year
 - ▶ Photocopier paper, art supplies, office supplies, periodicals
- ▶ **Outside Services/Contracts** – services rendered by personnel not on payroll
 - ▶ Cleaning services, special education therapy/medical services, legal services
 - ▶ Photocopier maintenance and leases, transportation contracts, out-of-district tuitions
- ▶ **Other Expenses** – typically non-tangible costs
 - ▶ Mileage, dues and memberships, subscriptions, conferences
- ▶ **Utilities** – Cell and wireless services, data communication lines
- ▶ **Fringe Benefits** – supplement to personnel salary
 - ▶ LTD Insurance
- ▶ **Capital Equipment** – durable items with a useful life greater than one year
 - ▶ Technology leases, furniture, equipment

Administration

<u>Expense Category</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>Variance</u>
Supplies/Materials	392,846	418,450	25,604
Outside Services/Contracts	356,895	326,350	(30,545)
Other Expenses	226,124	86,100	(140,024)
Fringe Benefits	71,440	52,000	(19,440)
Grand Total	1,047,305	882,900	(164,405)

Variance:

- Outside Services/Contracts – reduced audit cost from \$17,000 to \$8,000 to reflect actual costs; reduced consulting contracts to reflected projected need
- Other Expenses – reduced financial assistance line item from \$175,000 to \$40,000. FY22 actual = \$2,526; FY23 YTD = \$2,408
- Fringe Benefits – reduced to reflect projected actual; LTD costs double budgeted in FY23

Instruction*

<u>Expense Category</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>Variance</u>
Supplies/Materials	2,705,809	2,679,280	(26,529)
Outside Services/Contracts	778,388	805,691	27,303
Other Expenses	304,859	427,654	122,795
Utilities	38,732	38,982	250
Capital Equipment*	1,206,110	1,222,798	16,688
Grand Total	5,033,898	5,174,405	140,507

Variance:

- Outside Services/Contracts – photocopier leases and maintenance contracts have been moved from Instruction to a new cost center in Operations; the resulting reduction in this category is offset by increases in Athletic transportation
- Other Expenses – increases for Athletic officials, professional dues/memberships and educational training and conferences costs

* FY23 includes ARPA funded expenses

Operations *

<u>Expense Category</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>Variance</u>
Supplies/Materials*	298,500	283,500	(15,000)
Outside Services/Contracts*	1,364,800	1,672,421	307,621
Other Expenses	4,500	5,050	550
Utilities	55,000	40,000	(15,000)
Capital Equipment	25,000	40,000	15,000
Grand Total	1,747,800	2,040,971	293,171

Variance:

- Outside Services/Contracts – photocopier leases and maintenance contracts have been moved from Instruction to a new cost center in Operations; additional increases in building cleaning services and student transportation contribute to the increased request. *Student transportation budget is net of \$48,000 user fee.*
- Utilities – reduced to reflect projected actual need for cell phone/wireless services

* FY23 includes ARPA funded expenses

Special Education

<u>Expense Category</u>	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>Variance</u>
Supplies/Materials	236,853	232,407	(4,446)
Outside Services/Contracts	728,666	869,972	141,306
Other Expenses	7,000	26,917	19,917
Utilities	4,000	1,000	(3,000)
Grand Total	976,519	1,130,296	153,777

Variance:

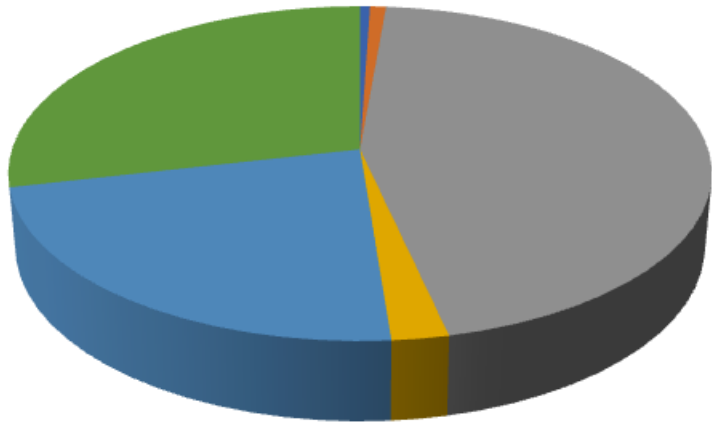
- Outside Services/Contracts – small reductions for outside consulting services are offset by increases in special education settlements. In prior years, these settlements were incorrectly charged to the Out-of-District tuition account. In order to comply with DESE reporting requirements, special education settlements have been moved to this budget and category.
- Utilities – reduced to reflect projected actual need

Special Education Tuition and Transportation*

	<u>FY23 Budget</u>	<u>FY24 Request</u>	<u>Variance</u>
<u>Tuition To</u>			-
Mass Schools	57,184	65,190	8,006
Out Of State School	92,006	104,175	12,169
Non-Public Schools	4,927,698	4,060,633	(867,065)
Collaboratives	250,675	376,250	125,575
Special Transportation *	2,471,102	2,790,691	319,589
<hr/> Operating Fund	<hr/> 7,798,665	<hr/> 7,396,939	<hr/> (401,726)
<hr/> Circuit Breaker Fund	<hr/> 3,124,541	<hr/> 3,475,572	<hr/> 351,031
<hr/> TOTAL COST	<hr/> 10,923,206	<hr/> 10,872,511	<hr/> (50,695)

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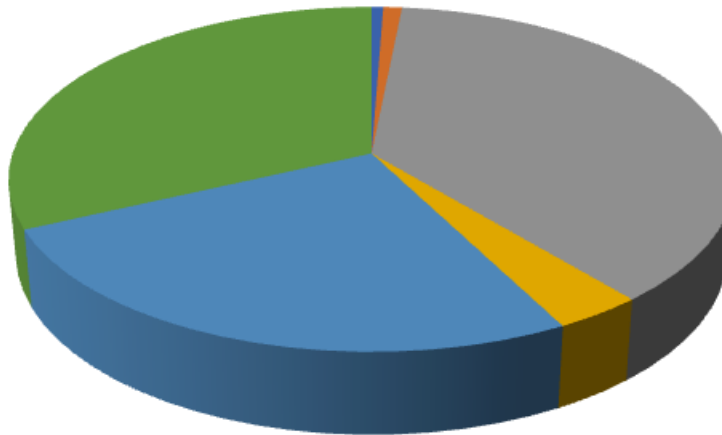
FY23 Budget



- Mass Schools
- Out Of State School
- Non-Public Schools
- Collaboratives
- Special Transportation *
- Circuit Breaker Fund

Out-of-District Tuition and Transportation

FY24 Request



- Mass Schools
- Out Of State School
- Non-Public Schools
- Collaboratives
- Special Transportation
- Circuit Breaker Fund

