

# NORWELL PUBLIC SCHOOLS

**Third Quarter  
FY'19  
Budget Report  
As of March 31, 2019**

Warren MacCallum

April 29, 2019

# OVERVIEW

## Periods ending 3/31/18 and 3/31/19

	FY'18	FY'19
<b>Budget</b>	<b>\$26,332,976</b>	<b>\$27,251,768</b>
<b>3rd Q Expenditures</b>	<b>\$17,630,617</b>	<b>\$17,807,169</b>
<b>Percent of Budget</b>	<b>66.95%</b>	<b>65.34%</b>

# FY'19 Major Variances @ March 31, 2019

- (Technology)
- (Special Education Tuitions)
- (Phones & Bells, High School)
- (Software)
- (Transportation)
- (Maintenance)
- Summer School
- Restructuring/Hiring Personnel
- Long Term Leaves
- Texts
- Professional Development

# FY'18 to FY'19 Third Quarter Spending Comparison

Account		FY'18 Actuals	FY'19 Budget	FY'19 Q3 Expenditures	FY'19 Q3 Forecast	FY'19 Forecast to Budget	FY'19 % Change
		26,382,783	27,251,768	17,807,169	27,248,045	3,723	0.01%
<b>District Administration</b>							
	School Committee	11,319	12,300	9,747	11,713	587	4.77%
	Superintendent's Office	236,678	238,801	170,286	243,299	(4,498)	-1.88%
	Business and Finance	387,418	422,280	304,206	417,180	5,100	1.21%
	Insurance Opt Out/Fingerprinting	0	0	0	0	0	0.00%
	Legal Services	54,047	45,000	17,956	45,000	0	0.00%
	DW Info Mgmt. & Tech	148,775	145,500	136,698	169,102	(23,602)	-16.22%
	<b>Total</b>	<b>838,237</b>	<b>863,881</b>	<b>638,893</b>	<b>886,294</b>	<b>(22,413)</b>	<b>-2.59%</b>

# FY'18 to FY'19 Third Quarter Spending Comparison

Account		FY'18 Actuals	FY'19 Budget	FY'19 Q3 Expenditures	FY'19 Q3 Forecast	FY'19 Forecast to Budget	FY'19 % Change
		26,382,783	27,251,768	17,807,169	27,248,045	3,723	0.01%
<b>Instructional Services</b>							
	Student Services	174,227	173,900	131,133	179,200	(5,300)	-3.05%
	Summer Program	65,892	84,181	50,873	50,874	33,307	39.57%
	Office of Instruction	189,537	195,377	142,158	190,453	4,924	2.52%
	School Leadership	1,017,154	1,052,979	760,668	1,038,151	14,828	1.41%
	School Secretary	286,783	292,156	198,298	286,697	5,459	1.87%
	Principals' Expense	43,020	48,576	33,260	56,025	(7,449)	-15.33%
	Classroom Teachers	11,886,841	12,431,389	7,247,967	12,250,905	180,484	1.45%
	Teacher Specialists	1,566,357	1,588,148	969,182	1,465,707	122,441	7.71%
	Instructional Coordinators	412,925	473,644	246,479	426,878	46,766	9.87%
	Medical Therapeutic	817,069	816,784	503,487	814,253	2,531	0.31%
	Aides	773,659	812,376	509,419	767,416	44,960	5.53%
	Library Salaries	351,983	364,457	209,900	363,547	910	0.25%
	Professional Development	130,378	205,388	101,751	173,875	31,513	15.34%
	Texts	85,938	153,200	96,524	127,992	25,208	16.45%
	Classroom Supplies/Materials	294,362	374,400	261,502	364,930	9,470	2.53%
	Instructional Technology	353,654	441,287	401,909	457,113	(15,826)	-3.59%
	Guidance	750,215	745,934	449,547	744,635	1,299	0.17%
	Social Health and Psychological Ser	381,197	401,865	218,162	347,107	54,758	13.63%
<b>Total</b>		<b>19,581,192</b>	<b>20,656,041</b>	<b>12,532,219</b>	<b>20,105,758</b>	<b>550,283</b>	<b>2.66%</b>

# FY'18 to FY'19 Third Quarter Spending Comparison

Account		FY'18 Actuals	FY'19 Budget	FY'19 Q3 Expenditures	FY'19 Q3 Forecast	FY'19 Forecast to Budget	FY'19 % Change
		26,382,783	27,251,768	17,807,169	27,248,045	3,723	0.01%
<b>Other School Services</b>							
	Medical Health Services	325,065	338,767	198,283	342,827	(4,060)	-1.20%
	Transportation	1,300,456	1,314,225	716,200	1,347,080	(32,855)	-2.50%
	Food Service	0	0	0	0	0	0.00%
	Athletics and Other Student Activities	522,787	545,719	313,504	555,751	(10,032)	-1.84%
	<b>Total</b>	<b>2,148,308</b>	<b>2,198,711</b>	<b>1,227,987</b>	<b>2,245,658</b>	<b>(46,947)</b>	<b>-2.14%</b>
<b>Operations and Maintenance</b>							
	Custodial Services	906,015	925,603	677,417	906,440	19,163	2.07%
	Utilities	585,390	488,048	367,237	515,695	(27,647)	-5.66%
	Maintenance	321,297	355,758	271,778	386,536	(30,778)	-8.65%
	Technology Infrastructure and Operations	396,351	297,226	245,130	330,870	(33,644)	-11.32%
	<b>Total</b>	<b>2,209,053</b>	<b>2,066,635</b>	<b>1,561,562</b>	<b>2,139,541</b>	<b>(72,906)</b>	<b>-3.53%</b>
<b>Other</b>							
	Employee Separation	108,131	40,000	13,466	43,794	(3,794)	-9.49%
	Community Service	4,723	6,500	143	7,000	(500)	-7.69%
	Fixed Assets	0	0	0	0	0	0.00%
	Tuitions	1,493,139	1,420,000	1,832,899	1,820,000	(400,000)	-28.17%
	<b>Total</b>	<b>1,605,993</b>	<b>1,466,500</b>	<b>1,846,508</b>	<b>1,870,794</b>	<b>(404,294)</b>	<b>-27.57%</b>
<b>GRAND TOTAL</b>		<b>26,382,783</b>	<b>27,251,768</b>	<b>17,807,169</b>	<b>27,248,045</b>	<b>3,723</b>	<b>0.01%</b>

# Budget Management / Risks

- **MV - Transportation**
- **Major Repairs – aging facilities**

# Revolving Accounts Tracking

	Community	Athletics	Facilities	Transportation
<b>Opening Balance 7/1/18 (FY'19)</b>	<b><u>\$87,065</u></b>	<b><u>\$55,664</u></b>	<b><u>\$22,084</u></b>	<b><u>\$ 13,417</u></b>
Budget Receipts FY'19	\$440,000	\$326,000	\$0	\$145,000
Budget Expenditures FY'19	\$440,000	\$326,000	\$0	\$145,000
Projected Rollover	\$87,065	\$55,664	\$22,084	\$13,417
Collected Y-T-D @3/31/19	\$530,403	\$296,020	\$25,023	\$130,940
Expended Y-T-D @3/31/19	\$313,454	\$301,943	\$34,811	\$0
Funds Available @3/31/19	\$304,014	\$49,740	\$12,297	\$144,357



# Community Revolving Account

- Recommendation is to roll \$40,000 to \$50,000 from year to year

\$ 87,065	Starting balance includes \$45,000 in FY'19 deposits		
\$ 530,000	Collected FY'19		
<b>\$ 617,065</b>			
\$ 512,000	Expected Expenses		
<b>\$ 105,065</b>	Remaining Balance		

# Circuit Breaker FY'19 Q3 Forecast

## Special Education Out of District Tuitions Forecast and Planning Worksheet

	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22
<b>Reimbursement %</b>	73%	70%	72.1%	72%			
<b>Carryover from Prior Year</b>	\$ 613,915	\$ 498,383	\$ 572,486	\$ 357,431	\$ 289,499	\$ 403,328	\$ 623,328
<b>Receipts</b>	\$ 730,548	\$ 727,819	\$ 850,239	\$ 930,368	\$ 1,000,000	\$ 900,000	\$ 900,000
<b>Expenditures</b>	-\$ 846,080	-\$ 653,716	-\$1,065,294	-\$ 998,300	-\$ 886,171	-\$ 680,000	-\$ 680,000
<b>Balance Rolled over</b>	\$ 498,383	\$ 572,486	\$ 357,431	\$ 289,499	\$ 403,328	\$ 623,328	\$ 843,328
4 times foundation	\$ 42,840	\$ 43,094	\$ 44,106	\$ 45,792			
Budget	\$ 949,607	\$ 1,150,000	\$1,250,000	\$ 1,420,000	\$ 1,420,000	\$1,420,000	\$1,420,000
Operational Expenditure	\$ 1,128,922	\$ 1,365,274	\$1,471,456	\$ 1,820,000	\$ 1,420,000	\$1,420,000	\$1,420,000
Reserve Circuit Breaker **	\$ 115,532	\$ 155,333	\$ 492,808	\$ 640,869	\$ 596,672	\$ 276,672	\$ 56,672
Budgeted Circuit Breaker	\$ 601,017	\$ 498,383	\$ 572,486	\$ 357,431	\$ 289,499	\$ 403,328	\$ 623,328
With 5th quarter and Ex Relief	\$ 730,548	\$ 498,383	\$ 619,999	\$ 357,431	\$ 289,499	\$ 403,328	\$ 623,328
IDEA offset				\$ -	\$ 90,000	\$ 100,000	\$ 100,000
Circuit Breaker Expenditure	\$ 846,080	\$ 653,716	\$1,065,294	\$ 998,300	\$ 976,171	\$ 780,000	\$ 780,000
Tot Expenditure	\$ 1,975,002	\$ 2,018,990	\$2,536,750	\$ 2,818,300	\$ 2,396,171	\$2,200,000	\$2,200,000

\*\* Funds expended from current year circuit breaker receipts

# Summary

- Third Quarter currently projects on budget
- Higher than usual personnel savings
- Special Education Tuitions and impact on Circuit Breaker