

NORWELL PUBLIC SCHOOLS

**First Quarter
FY'20
Budget Report
As of September 30, 2019**

Warren MacCallum

October 28, 2019

OVERVIEW

Periods ending 9/30/18 and 9/30/19

	FY'19	FY'20
Budget	\$27,251,768	\$28,178,328
1st Q Expenditures	\$3,661,317	\$3,549,489
Percent of Budget	13.44%	12.60%

FY'20 Major Variances @ September 30, 2019

- (Special Education Tuitions)
- (Anticipated Facilities Projects)
- Summer School
- Restructuring/Hiring Personnel

FY'19 to FY'20 First Quarter Spending Comparison

Account		FY'19 Budget	FY'19 Q1 Expenditures	FY'19 Actuals	FY'20 Budget	FY'20 Q1 Expenditures	FY'20 Q1 Forecast	FY'20 Forecast to Budget	FY'20 % Change
		27,251,768	3,661,317	27,251,768	28,178,328	3,549,489	28,182,916	4,588	0.02%
District Administration									
	School Committee	12,300	7,699	11,334	12,725	7,817	12,725	0	0.00%
	Superintendent's Office	238,801	57,431	242,251	308,232	62,971	308,232	0	0.00%
	Business and Finance	422,280	89,866	417,007	378,330	97,172	378,330	0	0.00%
	Legal Services	45,000	6,639	25,186	35,000	519	35,000	0	0.00%
	DW Info Mgmt. & Tech	145,500	68,595	170,090	153,000	55,731	153,000	0	0.00%
Total		863,881	230,230	865,867	887,287	224,210	887,287	0	0.00%

FY'19 to FY'20 First Quarter Spending Comparison

Account	FY'19 Budget	FY'19 Q1 Expenditures	FY'19 Actuals	FY'20 Budget	FY'20 Q1 Expenditures	FY'20 Q1 Forecast	FY'20 Forecast to Budget	FY'20 % Change
	27,251,768	3,661,317	27,251,768	28,178,328	3,549,489	28,182,916	4,588	0.02%
Instructional Services								
Student Services	173,900	40,927	179,171	180,400	42,697	180,400	0	0.00%
Summer Program	84,181	50,873	50,873	88,064	62,652	62,652	(25,412)	-28.86%
Office of Instruction	195,377	57,740	203,210	204,136	68,255	204,136	0	0.00%
School Leadership	1,052,979	231,069	1,038,151	1,085,150	226,508	1,085,150	0	0.00%
School Secretary	292,156	40,416	288,683	296,626	40,190	296,626	0	0.00%
Principals' Expense	48,576	9,374	49,546	48,604	11,721	48,604	0	0.00%
Classroom Teachers	12,431,389	940,327	12,100,105	13,105,523	997,316	13,105,523	0	0.00%
Teacher Specialists	1,588,148	125,252	1,656,205	1,549,106	151,039	1,549,106	0	0.00%
Instructional Coordinators	473,644	32,391	398,006	475,107	38,701	475,107	0	0.00%
Medical Therapeutic	816,784	72,366	812,752	808,328	84,863	808,328	0	0.00%
Aides	812,376	68,444	773,361	829,705	75,876	829,705	0	0.00%
Library Salaries	364,457	27,284	363,607	377,568	29,044	377,568	0	0.00%
Professional Development	205,388	25,994	156,823	187,100	13,157	187,100	0	0.00%
Texts	153,200	73,173	120,437	203,300	52,487	203,300	0	0.00%
Classroom Supplies/Materials	374,400	95,546	320,030	371,480	109,401	371,480	0	0.00%
Instructional Technology	441,287	351,467	449,152	324,440	244,527	324,440	0	0.00%
Guidance	745,934	63,166	744,664	768,828	63,624	768,828	0	0.00%
Social Health and Psychological Ser	401,865	37,191	340,630	433,757	51,320	433,757	0	0.00%
Total	20,656,041	2,343,000	20,045,407	21,337,222	2,363,377	21,311,810	(25,412)	-0.12%

FY'19 to FY'20 First Quarter Spending Comparison

Account	FY'19 Budget	FY'19 Q1 Expenditures	FY'19 Actuals	FY'20 Budget	FY'20 Q1 Expenditures	FY'20 Q1 Forecast	FY'20 Forecast to Budget	FY'20 % Change
	27,251,768	3,661,317	27,251,768	28,178,328	3,549,489	28,182,916	4,588	0.02%
Other School Services								
Medical Health Services	338,767	25,069	340,057	353,408	28,463	353,408	0	0.00%
Transportation	1,314,225	54,566	1,359,297	1,316,359	42,476	1,316,359	0	0.00%
Food Service	0	0	354	0	0	0	0	0.00%
Athletics and Other Student Activities	545,719	28,294	548,256	588,920	22,901	588,920	0	0.00%
Total	2,198,711	107,929	2,247,963	2,258,687	93,840	2,258,687	0	0.00%
Operations and Maintenance								
Custodial Services	925,603	206,128	933,590	931,942	207,546	931,942	0	0.00%
Utilities	488,048	74,048	519,005	497,900	70,077	497,900	0	0.00%
Maintenance	355,758	106,711	382,039	368,620	67,369	398,620	30,000	8.14%
Technology Infrastructure and Operations	297,226	118,072	329,886	430,170	177,153	430,170	0	0.00%
Total	2,066,635	504,958	2,164,518	2,228,632	522,146	2,258,632	30,000	1.35%
Other								
Employee Separation	40,000	10,063	58,336	40,000	25,599	40,000	0	0.00%
Community Service	6,500	0	3,948	6,500	0	6,500	0	0.00%
Fixed Assets	0	0	0	0	0	0	0	0.00%
Tuitions	1,420,000	465,137	1,865,729	1,420,000	320,317	1,420,000	0	0.00%
Total	1,466,500	475,200	1,928,012	1,466,500	345,916	1,466,500	0	0.00%
GRAND TOTAL	27,251,768	3,661,317	27,251,768	28,178,328	3,549,489	28,182,916	4,588	0.02%

Budget Management / Risks

- **Heat and Electricity**
 - Depends on severity of winter
 - PV Solar contract
- **Special Ed Tuition and Transportation**
 - Potential placements
 - McKinney-Vento increased population
- **Major Repairs – aging facilities**

Revolving Accounts Tracking

	Pre K	Athletics	Facilities	Transportation	
Opening Balance 7/1/19 (FY'20)	<u>\$23,185</u>	<u>\$46,732</u>	<u>\$27,023</u>	<u>\$ 116,907</u>	
Budget Receipts FY'20	\$480,000	\$326,000	\$0	\$145,000	
Budget Expenditures FY'20	\$480,000	\$326,000	\$0	\$145,000	
Projected Rollover	\$23,185	\$46,732	\$27,023	\$116,907	
Collected Y-T-D @9/30/19	\$127,616	\$102,166	\$7,123	\$20,500	
Expended Y-T-D @9/30/19	\$39,947	\$39,676	\$10,685	\$0	
Funds Available @9/30/19	\$110,854	\$109,221	\$23,461	\$137,407	

Circuit Breaker FY'20 Q1 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
Reimbursement %	73%	70%	72.1%	74.4%	75%		
Carryover from Prior Year	\$ 613,915	\$ 498,383	\$ 572,486	\$ 357,431	\$ 377,609	\$ 534,910	\$ 554,910
Receipts	\$ 730,548	\$ 727,819	\$ 850,239	\$ 962,402	\$ 1,147,301	\$ 900,000	\$ 900,000
Expenditures	-\$ 846,080	-\$ 653,716	-\$1,065,294	-\$ 942,224	-\$ 990,000	-\$ 880,000	-\$ 780,000
Balance Rolled over	\$ 498,383	\$ 572,486	\$ 357,431	\$ 377,609	\$ 534,910	\$ 554,910	\$ 674,910
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	\$ 1,865,729	\$ 1,420,000	\$ 1,420,000	\$ 1,420,000
Reserve Circuit Breaker **	\$ 115,532	\$ 155,333	\$ 492,808	\$ 584,793	\$ 612,391	\$ 345,090	\$ 225,090
Budgeted Circuit Breaker	\$ 601,017	\$ 498,383	\$ 572,486	\$ 357,431	\$ 377,609	\$ 534,910	\$ 554,910
With 5th quarter and Ex Relief	\$ 730,548	\$ 498,383	\$ 619,999	\$ 357,431	\$ 377,609	\$ 534,910	\$ 554,910
IDEA offset				\$ -	\$ 90,000	\$ 100,000	\$ 100,000
Circuit Breaker Expenditure	\$ 846,080	\$ 653,716	\$ 1,065,294	\$ 942,224	\$ 1,080,000	\$ 980,000	\$ 880,000
Tot Expenditure	\$ 1,975,002	\$ 2,018,990	\$ 2,536,750	\$ 2,807,953	\$ 2,500,000	\$ 2,400,000	\$ 2,300,000
** Funds expended from current year circuit breaker receipts							

Summary

- First quarter forecast is not necessarily indicative of future results
- Capital Projects are being documented that may have budget concerns
- Will continue to work to keep budget in a manageable position