

NORWELL PUBLIC SCHOOLS

**Third Quarter
FY'20
Budget Report
As of March 31, 2020**

Warren MacCallum

April 27th, 2020

OVERVIEW

Periods ending 3/31/19 and 3/31/20

	FY'19	FY'20
Budget	\$27,251,768	\$28,178,328
3rd Q Expenditures	\$17,807,169	\$18,717,952
Percent of Budget	65.34%	66.43%

FY'20 Major Variances @ March 31, 2020

- (Special Education Tuitions)
- (Employee Separation)
- (Technology)
- (Food Service)
- Summer School
- Restructuring/Hiring Personnel
- Transportation
- Professional development
- Texts/Supplies
- Subs

FY'19 to FY'20 Third Quarter Spending Comparison

Account		FY'19 Actuals	FY'20 Budget	FY'20 Q3 Expenditures	FY'20 Q3 Forecast	FY'20 Forecast to Budget	FY'20 % Change
		27,251,768	28,178,328	18,717,952	28,140,742	(37,586)	-0.13%
District Administration							
	School Committee	11,334	12,725	10,275	12,010	(715)	-5.62%
	Superintendent's Office	242,251	308,232	222,581	314,783	6,551	2.13%
	Business and Finance	417,007	378,330	278,366	376,810	(1,520)	-0.40%
	Legal Services	25,186	35,000	11,787	30,000	(5,000)	-14.29%
	DW Info Mgmt. & Tech	170,090	153,000	119,984	155,068	2,068	1.35%
Total		865,867	887,287	642,993	888,671	1,384	0.16%

FY'19 to FY'20 Third Quarter Spending Comparison

Account			FY'19 Actuals	FY'20 Budget	FY'20 Q3 Expenditures	FY'20 Q3 Forecast	FY'20 Forecast to Budget	FY'20 % Change
			27,251,768	28,178,328	18,717,952	28,140,742	(37,586)	-0.13%
Instructional Services								
	Student Services		179,171	180,400	138,255	188,464	8,064	4.47%
	Summer Program		50,873	88,064	63,052	63,052	(25,012)	-28.40%
	Office of Instruction		203,210	204,136	157,661	204,778	642	0.31%
	School Leadership		1,038,151	1,085,150	728,724	1,000,681	(84,469)	-7.78%
	School Secretary		288,683	296,626	197,000	280,359	(16,267)	-5.48%
	Principals' Expense		49,546	48,604	35,622	39,737	(8,867)	-18.24%
	Classroom Teachers		12,100,105	13,105,523	7,532,982	13,014,054	(91,469)	-0.70%
	Teacher Specialists		1,656,205	1,549,106	1,153,360	1,571,404	22,298	1.44%
	Instructional Coordinators		398,006	475,107	290,513	476,442	1,335	0.28%
	Medical Therapeutic		812,752	808,328	510,911	821,309	12,981	1.61%
	Aides		773,361	829,705	542,467	782,396	(47,309)	-5.70%
	Library Salaries		363,607	377,568	217,828	377,568	0	0.00%
	Professional Development		156,823	187,100	58,041	151,735	(35,365)	-18.90%
	Texts		120,437	203,300	105,936	113,916	(89,384)	-43.97%
	Classroom Supplies/Materials		320,030	371,480	288,172	328,732	(42,748)	-11.51%
	Instructional Technology		449,152	324,440	307,062	380,785	56,345	17.37%
	Guidance		744,664	768,828	483,356	779,538	10,710	1.39%
	Social Health and Psychological Ser		340,630	433,757	268,754	431,726	(2,031)	-0.47%
Total			20,045,407	21,337,222	13,079,696	21,006,676	(330,546)	-1.55%

FY'19 to FY'20 Third Quarter Spending Comparison

Account			FY'19 Actuals	FY'20 Budget	FY'20 Q3 Expenditures	FY'20 Q3 Forecast	FY'20 Forecast to Budget	FY'20 % Change
			27,251,768	28,178,328	18,717,952	28,140,742	(37,586)	-0.13%
Other School Services								
	Medical Health Services		340,057	353,408	203,665	349,868	(3,540)	-1.00%
	Transportation		1,359,297	1,316,359	916,228	1,244,644	(71,715)	-5.45%
	Food Service		354	0	0	90,000	90,000	0.00%
	Athletics and Other Student Activities		548,256	588,920	338,382	598,330	9,410	1.60%
Total			2,247,963	2,258,687	1,458,275	2,282,842	24,155	1.07%
Operations and Maintenance								
	Custodial Services		933,590	931,942	672,194	912,253	(19,689)	-2.11%
	Utilities		519,005	497,900	357,157	472,865	(25,035)	-5.03%
	Maintenance		382,039	368,620	277,522	404,682	36,062	9.78%
	Technology Infrastructure and Operations		329,886	430,170	330,587	437,890	7,720	1.79%
Total			2,164,518	2,228,632	1,637,460	2,227,690	(942)	-0.04%
Other								
	Employee Separation		58,336	40,000	39,425	112,659	72,659	181.65%
	Community Service		3,948	6,500	2,203	2,204	(4,296)	-66.09%
	Fixed Assets		0	0	0	0	0	0.00%
	Tuitions		1,865,729	1,420,000	1,857,900	1,620,000	200,000	14.08%
Total			1,928,012	1,466,500	1,899,527	1,734,863	268,363	18.30%
GRAND TOTAL			27,251,768	28,178,328	18,717,952	28,140,742	(37,586)	-0.13%

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 @3/31/20	\$572,402	\$297,404	\$26,959	\$27,413	
Expended Y-T-D @3/31/20	\$297,324	\$262,580	\$34,496	\$0	
Funds Available @3/31/20	\$298,263	\$81,555	\$19,486	\$144,319	

Summary

- Third Quarter currently projects on budget
- Revolving accounts will be significantly impacted by the COVID-19 disruption
- High personnel savings
- Special Education Tuitions and impact on Circuit Breaker