

# NORWELL PUBLIC SCHOOLS

**First Quarter  
FY'19  
Budget Report  
As of September 30, 2018**

Warren MacCallum

November 5, 2018

# OVERVIEW

## Periods ending 9/30/17 and 9/30/18

	FY'18	FY'19
<b>Budget</b>	<b>\$26,332,976</b>	<b>\$27,251,768</b>
<b>1st Q Expenditures</b>	<b>\$3,528,308</b>	<b>\$3,661,317</b>
<b>Percent of Budget</b>	<b>13.40%</b>	<b>13.44%</b>

# FY'19 Major Variances @ September 30, 2018

- (Special Education Tuitions)
- (Phones & Bells, High School)
- (Software)
- Summer School
- Restructuring/Hiring Personnel

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

Account	FY'18 Budget	FY'18 Q1 Expenditures	FY'19 Budget	FY'19 Q1 Expenditures	FY'19 Q1 Forecast	FY'19 Forecast to Budget	FY'19 % Change
	26,382,976	3,528,308	27,251,768	3,661,317	27,264,410	(12,642)	-0.05%
<b>District Administration</b>							
School Committee	12,175	7,475	12,300	7,699	12,300	0	0.00%
Superintendent's Office	233,731	55,974	238,801	57,431	238,801	0	0.00%
Business and Finance	411,666	89,842	422,280	89,866	422,280	0	0.00%
Insurance Opt Out/Fingerprinting	0	0	0	0	0	0	0.00%
Legal Services	45,000	3,050	45,000	6,639	45,000	0	0.00%
DW Info Mgmt. & Tech	148,210	58,728	145,500	68,595	145,500	0	0.00%
<b>Total</b>	<b>850,782</b>	<b>215,069</b>	<b>863,881</b>	<b>230,230</b>	<b>863,881</b>	<b>0</b>	<b>0.00%</b>

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

Account		FY'18 Budget	FY'18 Q1 Expenditures	FY'19 Budget	FY'19 Q1 Expenditures	FY'19 Q1 Forecast	FY'19 Forecast to Budget	FY'19 % Change
		26,382,976	3,528,308	27,251,768	3,661,317	27,264,410	(12,642)	-0.05%
<b>Instructional Services</b>								
	Student Services	169,000	39,831	173,900	40,927	173,900	0	0.00%
	Summer Program	85,786	65,892	84,181	50,873	50,874	33,307	39.57%
	Office of Instruction	193,715	58,342	195,377	57,740	195,377	0	0.00%
	School Leadership	1,026,760	221,877	1,052,979	231,069	1,052,979	0	0.00%
	School Secretary	285,861	40,144	292,156	40,416	292,156	0	0.00%
	Principals' Expense	49,563	15,429	48,576	9,374	48,576	0	0.00%
	Classroom Teachers	11,983,934	943,493	12,431,389	940,327	12,431,389	0	0.00%
	Teacher Specialists	1,608,911	128,013	1,588,148	125,252	1,588,148	0	0.00%
	Instructional Coordinators	470,257	46,934	473,644	32,391	473,644	0	0.00%
	Medical Therapeutic	789,151	96,830	816,784	72,366	816,784	0	0.00%
	Aides	797,110	71,453	812,376	68,444	812,376	0	0.00%
	Library Salaries	351,983	27,076	364,457	27,284	364,457	0	0.00%
	Professional Development	210,900	29,895	205,388	25,994	205,388	0	0.00%
	Texts	115,700	75,873	153,200	73,173	153,200	0	0.00%
	Classroom Supplies/Materials	347,591	97,143	374,400	95,546	374,400	0	0.00%
	Instructional Technology	350,284	216,164	441,287	351,467	464,287	(23,000)	-5.21%
	Guidance	750,743	61,211	745,934	63,166	745,934	0	0.00%
	Social Health and Psychological Ser	390,761	48,940	401,865	37,191	401,865	0	0.00%
<b>Total</b>		<b>19,978,010</b>	<b>2,284,538</b>	<b>20,656,041</b>	<b>2,343,000</b>	<b>20,645,734</b>	<b>10,307</b>	<b>0.05%</b>

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

Account		FY'18 Budget	FY'18 Q1 Expenditures	FY'19 Budget	FY'19 Q1 Expenditures	FY'19 Q1 Forecast	FY'19 Forecast to Budget	FY'19 % Change
		26,382,976	3,528,308	27,251,768	3,661,317	27,264,410	(12,642)	-0.05%
<b>Other School Services</b>								
	Medical Health Services	325,428	28,286	338,767	25,069	338,767	0	0.00%
	Transportation	1,243,494	40,043	1,314,225	54,566	1,314,225	0	0.00%
	Food Service	0	0	0	0	0	0	0.00%
	Athletics and Other Student Activities	533,995	30,417	545,719	28,294	545,719	0	0.00%
<b>Total</b>		<b>2,102,917</b>	<b>98,746</b>	<b>2,198,711</b>	<b>107,929</b>	<b>2,198,711</b>	<b>0</b>	<b>0.00%</b>
<b>Operations and Maintenance</b>								
	Custodial Services	907,856	212,012	925,603	206,128	925,603	0	0.00%
	Utilities	528,559	118,576	488,048	74,048	488,048	0	0.00%
	Maintenance	315,505	116,077	355,758	106,711	355,758	0	0.00%
	Technology Infrastructure and Operations	402,847	138,639	297,226	118,072	320,175	(22,949)	-7.72%
<b>Total</b>		<b>2,154,767</b>	<b>585,304</b>	<b>2,066,635</b>	<b>504,958</b>	<b>2,089,584</b>	<b>(22,949)</b>	<b>-1.11%</b>
<b>Other</b>								
	Employee Separation	40,000	-	40,000	10,063	40,000	0	0.00%
	Community Service	6,500	0	6,500	0	6,500	0	0.00%
	Fixed Assets	0	0	0	0	0	0	0.00%
	Tuitions	1,250,000	344,651	1,420,000	465,137	1,420,000	0	0.00%
<b>Total</b>		<b>1,296,500</b>	<b>344,651</b>	<b>1,466,500</b>	<b>475,200</b>	<b>1,466,500</b>	<b>0</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>		<b>26,382,976</b>	<b>3,528,308</b>	<b>27,251,768</b>	<b>3,661,317</b>	<b>27,264,410</b>	<b>(12,642)</b>	<b>-0.05%</b>

# 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
<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 @9/30/18	\$318,313	\$102,166	\$6,243	\$129,625
Expended Y-T-D @9/30/18	\$40,681	\$39,676	\$13,229	\$0
Funds Available @9/30/18	\$364,697	\$118,153	\$15,098	\$143,042



# Circuit Breaker FY'19 Q1 Forecast

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

	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21
<b>Reimbursement %</b>	73%	70%	72.1%	72%		
<b>Carryover from Prior Year</b>	\$ 613,915	\$ 498,383	\$ 572,486	\$ 357,238	(\$32,392.01)	\$ 162,608
<b>Receipts</b>	\$ 730,548	\$ 727,819	\$ 850,239	\$ 930,370	\$ 950,000	\$ 750,000
<b>Expenditures</b>	-\$ 846,080	-\$ 653,716	-\$1,065,487	-\$ 1,320,000	-\$ 755,000	-\$ 805,000
<b>Balance Rolled over</b>	\$ 498,383	\$ 572,486	\$ 357,238	(\$32,392.01)	\$ 162,608	\$ 107,608
Language Based Program						
Budget	\$ 949,607	\$ 1,100,000	\$1,250,000	\$ 1,420,000	\$ 1,420,000	\$1,420,000
Operational Expenditure	\$1,128,922	\$ 1,365,274	\$1,471,649	\$ 1,420,000	\$ 1,420,000	\$1,420,000
Reserve Circuit Breaker **	\$ 115,532	\$ 155,333	\$ 493,001	\$ 962,762	\$ 787,392	\$ 642,392
Budgeted Circuit Breaker	\$ 601,017	\$ 498,383	\$ 572,486	\$ 249,208	-\$ 32,392	\$ 162,608
With 5th quarter and Ex Relief	\$ 730,548	\$ 498,383	\$ 572,486	\$ 357,238	-\$ 32,392	\$ 162,608
Circuit Breaker Expenditure	\$ 846,080	\$ 653,716	\$1,065,487	\$ 1,320,000	\$ 755,000	\$ 805,000
<b>Tot Expenditure</b>	\$1,975,002	\$ 2,018,990	\$2,537,136	\$ 2,740,000	\$ 2,175,000	\$2,225,000
** 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