

NORWELL PUBLIC SCHOOLS

**Second Quarter
FY'19
Budget Report
As of December 31, 2018**

Warren MacCallum

Feb 11, 2019

OVERVIEW

Periods ending 12/31/17 and 12/31/18

	FY'18	FY'19
Budget	\$26,332,976	\$27,251,768
2nd Q Expenditures	\$10,339,024	\$10,404,129
Percent of Budget	39.26%	38.18%

FY'19 Major Variances @ December 31, 2018

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

FY'18 to FY'19 Second Quarter Spending Comparison

Account		FY'18 Budget	FY'19 Budget	FY'19 Q2 Expenditures	FY'19 Q2 Forecast	FY'19 Forecast to Budget	FY'19 % Change
		26,382,976	27,251,768	10,404,129	27,234,621	17,147	0.06%
District Administration							
	School Committee	12,175	12,300	8,694	12,300	0	0.00%
	Superintendent's Office	233,731	238,801	108,833	243,661	(4,860)	-2.04%
	Business and Finance	411,666	422,280	193,224	413,780	8,500	2.01%
	Insurance Opt Out/Fingerprinting	0	0	0	0	0	0.00%
	Legal Services	45,000	45,000	11,253	45,000	0	0.00%
	DW Info Mgmt. & Tech	148,210	145,500	105,291	169,102	(23,602)	-16.22%
	Total	850,782	863,881	427,295	883,843	(19,962)	-2.31%

FY'18 to FY'19 Second Quarter Spending Comparison

Account		FY'18 Budget	FY'19 Budget	FY'19 Q2 Expenditures	FY'19 Q2 Forecast	FY'19 Forecast to Budget	FY'19 % Change
		26,382,976	27,251,768	10,404,129	27,234,621	17,147	0.06%
Instructional Services							
	Student Services	169,000	173,900	84,141	180,400	(6,500)	-3.74%
	Summer Program	85,786	84,181	50,873	50,873	33,308	39.57%
	Office of Instruction	193,715	195,377	98,191	202,962	(7,585)	-3.88%
	School Leadership	1,026,760	1,052,979	475,685	1,030,650	22,329	2.12%
	School Secretary	285,861	292,156	114,692	291,723	433	0.15%
	Principals' Expense	49,563	48,576	27,405	48,576	0	0.00%
	Classroom Teachers	11,983,934	12,431,389	3,862,563	12,231,618	199,771	1.61%
	Teacher Specialists	1,608,911	1,588,148	514,351	1,461,744	126,404	7.96%
	Instructional Coordinators	470,257	473,644	131,572	424,782	48,862	10.32%
	Medical Therapeutic	789,151	816,784	276,608	802,263	14,521	1.78%
	Aides	797,110	812,376	274,753	783,562	28,814	3.55%
	Library Salaries	351,983	364,457	111,804	363,227	1,230	0.34%
	Professional Development	210,900	205,388	62,287	205,388	0	0.00%
	Texts	115,700	153,200	96,577	153,200	0	0.00%
	Classroom Supplies/Materials	347,591	374,400	209,675	383,150	(8,750)	-2.34%
	Instructional Technology	350,284	441,287	367,333	434,904	6,383	1.45%
	Guidance	750,743	745,934	246,101	745,439	495	0.07%
	Social Health and Psychological Ser	390,761	401,865	119,895	370,212	31,653	7.88%
Total		19,978,010	20,656,041	7,124,505	20,164,673	491,368	2.38%

FY'18 to FY'19 Second Quarter Spending Comparison

Account		FY'18 Budget	FY'19 Budget	FY'19 Q2 Expenditures	FY'19 Q2 Forecast	FY'19 Forecast to Budget	FY'19 % Change
		26,382,976	27,251,768	10,404,129	27,234,621	17,147	0.06%
Other School Services							
	Medical Health Services	325,428	338,767	106,494	341,537	(2,770)	-0.82%
	Transportation	1,243,494	1,314,225	477,536	1,331,786	(17,561)	-1.34%
	Food Service	0	0	0	0	0	0.00%
	Athletics and Other Student Activities	533,995	545,719	187,706	546,084	(365)	-0.07%
	Total	2,102,917	2,198,711	771,736	2,219,407	(20,696)	-0.94%
Operations and Maintenance							
	Custodial Services	907,856	925,603	452,648	925,603	0	0.00%
	Utilities	528,559	488,048	194,576	510,668	(22,620)	-4.63%
	Maintenance	315,505	355,758	172,332	395,633	(39,875)	-11.21%
	Technology Infrastructure and Operations	402,847	297,226	167,212	368,294	(71,068)	-23.91%
	Total	2,154,767	2,066,635	986,768	2,200,198	(133,563)	-6.46%
Other							
	Employee Separation	40,000	40,000	13,466	40,000	0	0.00%
	Community Service	6,500	6,500	0	6,500	0	0.00%
	Fixed Assets	0	0	0	0	0	0.00%
	Tuitions	1,250,000	1,420,000	1,080,359	1,720,000	(300,000)	-21.13%
	Total	1,296,500	1,466,500	1,093,825	1,766,500	(300,000)	-20.46%
GRAND TOTAL		26,382,976	27,251,768	10,404,129	27,234,621	17,147	0.06%

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 7/1/18 (FY'19)	<u>\$87,065</u>	<u>\$55,664</u>	<u>\$22,084</u>	<u>\$ 13,417</u>
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 @12/31/18	\$419,631	\$211,132	\$19,540	\$130,425
Expended Y-T-D @12/31/18	\$177,016	\$119,857	\$21,947	\$0
Funds Available @12/31/18	\$329,680	\$146,939	\$19,678	\$143,842

Circuit Breaker FY'19 Q2 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%	72%			
Carryover from Prior Year	\$ 613,915	\$ 498,383	\$ 572,486	\$ 357,238	\$ 225,606	\$ 289,435	\$ 309,435
Receipts	\$ 730,548	\$ 727,819	\$ 850,239	\$ 930,368	\$ 950,000	\$ 900,000	\$ 900,000
Expenditures	-\$ 846,080	-\$ 653,716	-\$1,065,487	-\$ 1,062,000	-\$ 886,171	-\$ 880,000	-\$ 880,000
Balance Rolled over	\$ 498,383	\$ 572,486	\$ 357,238	\$ 225,606	\$ 289,435	\$ 309,435	\$ 329,435
Language Based Program							
Budget	\$ 949,607	\$ 1,100,000	\$1,250,000	\$ 1,420,000	\$ 1,420,000	\$1,420,000	\$1,420,000
Operational Expenditure	\$1,128,922	\$ 1,365,274	\$1,471,649	\$ 1,720,000	\$ 1,420,000	\$1,420,000	\$1,420,000
Reserve Circuit Breaker **	\$ 115,532	\$ 155,333	\$ 493,001	\$ 704,762	\$ 660,565	\$ 590,565	\$ 570,565
Budgeted Circuit Breaker	\$ 601,017	\$ 498,383	\$ 572,486	\$ 249,208	\$ 225,606	\$ 289,435	\$ 309,435
With 5th quarter and Ex Relief	\$ 730,548	\$ 498,383	\$ 572,486	\$ 357,238	\$ 225,606	\$ 289,435	\$ 309,435
IDEA offset				\$ -	\$ 90,000	\$ 100,000	\$ 100,000
Circuit Breaker Expenditure	\$ 846,080	\$ 653,716	\$1,065,487	\$ 1,062,000	\$ 976,171	\$ 980,000	\$ 980,000
Tot Expenditure	\$1,975,002	\$ 2,018,990	\$2,537,136	\$ 2,782,000	\$ 2,396,171	\$2,400,000	\$2,400,000

** Funds expended from current year circuit breaker receipts

Summary

- Second Quarter currently projects a \$17,000 Savings
- Higher than usual personnel savings
- Special Education Tuitions and impact on Circuit Breaker
- Continued close examination of budget lines throughout the second half of the year