

NORWELL PUBLIC SCHOOLS

**Second Quarter
FY'21
Budget Report
As of December 31, 2020**

Warren MacCallum

February 8, 2021

OVERVIEW

Periods ending 12/31/19 and 12/31/20

	FY'20	FY'21
		Recast
Budget	\$28,178,328	\$28,459,539
2nd Q Expenditures	\$11,625,553	\$11,375,846
Percent of Budget	41.26%	39.97%

FY'21 Major Variances @ December 31, 2020

- (Instructional Technology)
- (Medical Therapeutic)
- (Technology Infrastructure)
- (Athletics and Activities)
- (Maintenance)
- Personnel Contracts
- Texts
- Social Health & Psychological Services

FY'20 to FY'21 Second Quarter Spending Comparison

Account	FY'20 Q2 Expenditures	FY'20 Q2 Forecast	FY'20 Actuals	FY'21 Executive	FY'21 Recast	FY'21 Q2 Actuals	FY'21 Q2 forecast	Forecast From budget	FY'21% Change
	11,625,553	28,177,240	28,171,819	29,159,539	28,459,539	11,375,846	28,475,860	17,443	0.06%
District Administration									
School Committee	9,176	12,725	11,526	12,700	12,700	9,306	12,136	(564)	-4.44%
Superintendent's Office	154,072	316,307	314,854	315,730	313,730	145,763	310,339	(3,391)	-1.08%
Business and Finance	190,288	378,890	379,148	392,435	373,130	185,827	375,050	1,920	0.51%
Insurance Opt Out/ Fing	0	0	0	0	0	0	0	0	0.00%
Legal Services	6,462	35,000	14,593	35,000	35,000	8,562	30,000	(5,000)	-14.29%
DW Info Mgmt. & Tech	91,790	158,372	155,417	167,100	169,300	99,827	166,555	(2,745)	-1.62%
Total	451,788	901,294	875,538	922,965	903,860	449,285	894,079	(9,781)	-1.08%

FY'20 to FY'21 Second Quarter Spending Comparison

Account	FY'20 Q2 Expenditures	FY'20 Q2 Forecast	FY'20 Actuals	FY'21 Executive	FY'21 Recast	FY'21 Q2 Actuals	FY'21 Q2 forecast	Forecast From budget	FY'21% Change	
	11,625,553	28,177,240	28,171,819	29,159,539	28,459,539	11,375,846	28,475,860	17,443	0.06%	
Instructional Services										
Student Services	94,957	190,250	188,857	190,250	190,250	92,784	187,500	(2,750)	-1.45%	
Summer Program	63,052	63,052	58,051	81,288	41,457	45,426	45,426	3,969	9.57%	
Office of Instruction	116,885	206,970	204,642	216,561	190,445	99,321	189,675	(770)	-0.40%	
School Leadership	503,465	1,007,681	1,000,681	1,107,685	980,000	468,352	980,000	(0)	0.00%	
School Secretary	124,326	287,704	280,959	293,260	293,852	123,739	287,564	(6,288)	-2.14%	
Principals' Expense	23,955	48,604	37,324	53,423	53,265	16,358	47,525	(5,740)	-10.78%	
Classroom Teachers	4,528,564	13,005,454	13,048,627	13,196,692	13,157,058	4,687,295	13,181,210	24,152	0.18%	
Teacher Specialists	680,873	1,556,599	1,548,395	2,027,012	2,010,244	696,620	1,984,397	(25,847)	-1.29%	
Instructional Coordinator	174,290	475,996	476,788	494,233	494,233	169,751	467,623	(26,610)	-5.38%	
Medical Therapeutic	337,392	813,882	830,653	806,805	806,805	331,667	826,396	19,591	2.43%	
Aides	328,470	786,726	774,407	886,434	774,701	316,520	747,811	(26,890)	-3.47%	
Library Salaries	130,697	377,568	377,568	391,005	391,005	133,484	389,141	(1,864)	-0.48%	
Professional Development	34,283	175,100	89,629	180,000	100,700	26,680	100,700	0	0.00%	
Texts	99,611	136,676	119,196	212,700	255,700	221,892	232,500	(23,200)	-9.07%	
Classroom Supplies/ Materials	221,150	372,685	313,374	381,225	309,375	147,593	298,931	(10,444)	-3.38%	
Instructional Technology	280,198	371,137	388,690	336,318	193,299	111,339	219,950	26,651	13.79%	
Guidance	285,209	780,035	778,914	808,900	811,549	283,703	805,538	(6,011)	-0.74%	
Social Health and Psychology	169,496	435,651	425,657	448,318	448,318	165,953	440,382	(7,936)	-1.77%	
Total	8,196,873	21,091,770	20,942,412	22,112,109	21,502,256	8,138,477	21,432,270	(69,986)	-0.33%	

FY'20 to FY'21 Second Quarter Spending Comparison

Account	FY'20 Q2 Expenditures	FY'20 Q2 Forecast	FY'20 Actuals	FY'21 Executive	FY'21 Recast	FY'21 Q2 Actuals	FY'21 Q2 forecast	Forecast From budget	FY'21 % Change
	11,625,553	28,177,240	28,171,819	29,159,539	28,459,539	11,375,846	28,475,860	17,443	0.06%
Other School Services									
Medical Health Services	121,895	353,408	350,359	324,257	337,916	122,091	339,824	1,908	0.56%
Transportation	468,252	1,276,324	1,179,662	1,503,513	1,453,513	395,989	1,453,513	(1)	0.00%
Food Service	0	0	2,323	0	0	0	0	0	0.00%
Athletics and Other Stud	194,252	597,320	527,493	624,481	553,436	130,014	624,969	71,533	12.93%
Total	784,399	2,227,052	2,059,837	2,452,251	2,344,865	648,094	2,418,305	73,440	3.13%
Operations and Maintenance									
Custodial Services	452,782	937,136	910,359	961,550	978,850	458,210	982,850	4,000	0.41%
Utilities	184,090	502,395	469,827	519,180	572,200	214,332	571,580	(620)	-0.11%
Maintenance	150,429	445,210	404,202	381,508	379,008	144,590	385,360	6,352	1.68%
Technology Infrastructur	263,728	440,357	440,645	325,276	293,800	125,744	306,716	12,916	4.40%
Total	1,051,029	2,325,098	2,225,034	2,187,514	2,223,858	942,875	2,246,506	22,648	1.02%
Other									
Employee Separation	36,518	107,326	112,659	60,000	60,000	7,141	60,000	0	0.00%
Community Service	1,620	4,700	3,608	4,700	4,700	244	4,700	0	0.00%
Fixed Assets	0	0	0	0	0	0	0	0	0.00%
Tuitions	1,103,326	1,520,000	1,952,731	1,420,000	1,420,000	1,189,731	1,420,000	0	0.00%
Total	1,141,464	1,632,026	2,068,998	1,484,700	1,484,700	1,197,115	1,484,700	0	0.00%
GRAND TOTAL	11,625,553	28,177,240	28,171,819	29,159,539	28,459,539	11,375,846	28,475,860	16,321	0.06%

Budget Management / Risks

- **Heat and Electricity**
 - Depends on severity of winter
 - Wait to see impact of equipment upgrades for air quality
- **Special Ed Tuition and Transportation**
 - Potential placements
- **Covid expenses for second half of year**
- **Budget supplement from Town (Chapter 70)**

Revolving Accounts Tracking

	Pre K	Athletics	Facilities	Transportation
Opening Balance 7/1/20 (FY'21)	<u>\$22,895</u>	<u>\$46,795</u>	<u>\$27,077</u>	<u>\$ 4,319</u>
Budget Receipts FY'21	\$45,000	\$335,000	\$0	\$70,000
Budget Expenditures FY'21	\$45,000	\$335,000	\$0	\$70,000
Projected Rollover	\$22,895	\$46,795	\$27,077	\$4,319
Collected Y-T-D @12/31/20	\$22,576	\$118,900	\$12,818	\$81,750
Expended Y-T-D @12/31/20	\$0	\$122,253	\$7,770	\$0
Funds Available @12/31/20	\$45,471	\$43,442	\$32,124	\$86,069

Circuit Breaker FY'21 Q2 Forecast

	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Reimbursement %	72.1%	75.0%	75%	75%		
Carryover from Prior Year	\$ 572,486	\$ 357,431	\$ 384,344	\$ 832,061	\$ 692,488	\$ 496,488
Receipts	\$ 850,239	\$ 968,944	\$ 1,147,301	\$ 1,024,427	\$ 1,000,000	\$ 1,000,000
Expenditures	-\$1,065,294	-\$ 942,031	-\$ 699,584	-\$1,164,000	-\$1,196,000	-\$ 880,000
Balance Rolled over	\$ 357,431	\$ 384,344	\$ 832,061	\$ 692,488	\$ 496,488	\$ 616,488
4 times foundation	\$ 44,106	\$ 45,792	\$ 45,793	\$ 48,352		
Budget	\$1,250,000	\$ 1,420,000	\$ 1,420,000	\$1,420,000	\$1,420,000	\$1,420,000
Operational Expenditure	\$1,471,456	\$ 1,865,729	\$ 1,952,731	\$1,420,000	\$1,420,000	\$1,420,000
Reserve Circuit Breaker **	\$ 492,808	\$ 584,600	\$ 315,240	\$ 431,939	\$ 603,512	\$ 483,512
Budgeted Circuit Breaker	\$ 572,486	\$ 357,431	\$ 384,344	\$ 832,061	\$ 692,488	\$ 496,488
With 5th quarter and Ex Relief	\$ 619,999	\$ 357,431	\$ 384,344	\$ 832,061	\$ 692,488	\$ 496,488
IDEA offset		\$ -	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000
Circuit Breaker Expenditure	\$1,065,294	\$ 942,031	\$ 699,584	\$1,264,000	\$1,296,000	\$ 980,000
Tot Expenditure	\$2,536,750	\$ 2,807,760	\$ 2,742,315	\$2,784,000	\$2,816,000	\$2,500,000

** Funds expended from current year circuit breaker receipts

Summary

- Currently \$17,000 over budget
- Will continue to work to keep budget in a manageable position
- Working on 2nd half of the year covid expenses
- Working with Town of Norwell on budget supplement