

# NORWELL PUBLIC SCHOOLS

**Second Quarter  
FY'22  
Budget Report  
As of December 31, 2021**

Warren MacCallum

February 14, 2022

# OVERVIEW

## Periods ending 12/31/21 and 12/31/22

	FY'21	FY'22
	Recast	
<b>Budget</b>	<b>\$28,459,539</b>	<b>\$30,087,326</b>
<b>2nd Q Expenditures</b>	<b>\$11,375,846</b>	<b>\$12,099,457</b>
<b>Percent of Budget</b>	<b>39.97%</b>	<b>40.21%</b>

# FY'22 Major Variances @ December 31, 2021

- (Transportation)
- (Maintenance)
- (Special Education Tuitions)
- Personnel Contracts
- Summer School (Grants)
- Professional Development
- Texts
- Medical Therapeutic
- Instructional Technology

# FY'21 to FY'22 Second Quarter Spending Comparison

Account		FY'21 Q2 Actuals	FY'21 Q2 forecast	FY'22 Executive Budget	FY'22 Q2 Actuals	FY'22 Q2 forecast	FY'22 Forecast to Budget	FY'22 % Change
		11,375,846	28,475,860	30,087,326	12,099,457	30,078,944	(8,382)	-0.03%
<b>District Administration</b>								
	School Committee	9,306	12,136	12,800	9,183	12,155	(645)	-5.04%
	Superintendent's Office	145,763	310,339	318,295	157,633	332,099	13,804	4.34%
	Business and Finance	185,827	375,050	440,792	191,439	395,820	(44,972)	-10.20%
	Legal Services	8,562	30,000	35,000	7,924	35,000	0	0.00%
	DW Info Mgmt. & Tech	99,827	166,555	171,800	105,105	187,424	15,624	9.09%
<b>Total</b>		<b>449,285</b>	<b>894,079</b>	<b>978,687</b>	<b>471,284</b>	<b>962,498</b>	<b>(16,189)</b>	<b>-1.65%</b>

# FY'21 to FY'22 Second Quarter Spending Comparison

Account	FY'21 Q2 Actuals	FY'21 Q2 forecast	FY'22 Executive Budget	FY'22 Q2 Actuals	FY'22 Q2 forecast	FY'22 Forecast to Budget	FY'22 % Change
<b>Instructional Services</b>							
Student Services	92,784	187,500	190,250	102,087	203,990	13,740	7.22%
Summer Program	45,426	45,426	51,282	19,831	20,881	(30,401)	-59.28%
Office of Instruction	99,321	189,675	217,493	107,096	207,315	(10,178)	-4.68%
School Leadership	468,352	980,000	1,151,898	547,426	1,125,025	(26,873)	-2.33%
School Secretary	123,739	287,564	303,410	130,507	297,960	(5,450)	-1.80%
Principals' Expense	16,358	47,525	54,925	22,005	44,205	(10,720)	-19.52%
Classroom Teachers	4,687,295	13,181,210	13,758,749	5,003,783	13,567,064	(191,685)	-1.39%
Teacher Specialists	696,620	1,984,397	2,028,639	589,045	2,058,427	29,788	1.47%
Instructional Coordinators	169,751	467,623	502,524	195,331	535,622	33,098	6.59%
Medical Therapeutic	331,667	826,396	879,710	326,494	778,935	(100,775)	-11.46%
Aides	316,520	747,811	858,752	359,854	916,914	58,162	6.77%
Library Salaries	133,484	389,141	406,917	140,876	406,935	18	0.00%
Professional Development	26,680	100,700	168,800	21,046	99,100	(69,700)	-41.29%
Texts	221,892	232,500	230,700	161,138	186,420	(44,280)	-19.19%
Classroom Supplies/ Materials	147,593	298,931	389,755	190,470	371,830	(17,925)	-4.60%
Instructional Technology	111,339	219,950	388,478	206,352	358,180	(30,298)	-7.80%
Guidance	283,703	805,538	839,541	296,349	829,834	(9,707)	-1.16%
Social Health and Psychology	165,953	440,382	463,593	183,894	443,444	(20,149)	-4.35%
<b>Total</b>	<b>8,138,477</b>	<b>21,432,270</b>	<b>22,885,416</b>	<b>8,603,584</b>	<b>22,452,081</b>	<b>(433,335)</b>	<b>-1.89%</b>

# FY'21 to FY'22 Second Quarter Spending Comparison

Account	FY'21 Q2 Actuals	FY'21 Q2 forecast	FY'22 Executive Budget	FY'22 Q2 Actuals	FY'22 Q2 forecast	FY'22 Forecast to Budget	FY'22 % Change
<b>Other School Services</b>							
Medical Health Services	122,091	339,824	361,392	125,039	349,883	(11,509)	-3.18%
Transportation	395,989	1,453,513	1,444,394	505,156	1,560,140	115,746	8.01%
Food Service	0	0	25,000	13,000	25,000	0	0.00%
Athletics and Other Stud	130,014	624,969	654,060	217,473	660,196	6,136	0.94%
<b>Total</b>	<b>648,094</b>	<b>2,418,305</b>	<b>2,484,846</b>	<b>860,667</b>	<b>2,595,218</b>	<b>110,372</b>	<b>4.44%</b>
<b>Operations and Maintenance</b>							
Custodial Services	458,210	982,850	978,520	509,197	1,052,501	73,981	7.56%
Utilities	214,332	571,580	526,356	200,436	526,356	0	0.00%
Maintenance	144,590	385,360	428,925	204,762	495,292	66,367	15.47%
Technology Infrastructur	125,744	306,716	319,876	155,465	328,487	8,611	2.69%
<b>Total</b>	<b>942,875</b>	<b>2,246,506</b>	<b>2,253,677</b>	<b>1,069,860</b>	<b>2,402,636</b>	<b>143,959</b>	<b>6.61%</b>
<b>Other</b>							
Employee Separation	7,141	60,000	60,000	30,255	191,811	131,811	219.69%
Community Service	244	4,700	4,700	0	4,700	0	0.00%
Fixed Assets	0	0	0	0	0	0	0.00%
Tuitions	1,189,731	1,420,000	1,420,000	1,063,807	1,470,000	50,000	3.52%
<b>Total</b>	<b>1,197,115</b>	<b>1,484,700</b>	<b>1,484,700</b>	<b>1,094,062</b>	<b>1,666,511</b>	<b>181,811</b>	<b>12.25%</b>
<b>GRAND TOTAL</b>	<b>11,375,846</b>	<b>28,475,860</b>	<b>30,087,326</b>	<b>12,099,457</b>	<b>30,078,944</b>	<b>(8,382)</b>	<b>-0.03%</b>

# 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

# Revolving Accounts Tracking

	Pre K	Athletics	Facilities	Transportation
<b>Opening Balance 7/1/21 (FY'22)</b>	<b><u>\$66,327</u></b>	<b><u>\$103,266</u></b>	<b><u>\$24,364</u></b>	<b><u>\$ 113,335</u></b>
Budget Receipts FY'22	\$540,000	\$335,000	\$0	\$140,000
Budget Expenditures FY'22	\$540,000	\$395,000	\$0	\$140,000
Projected Rollover	\$66,327	\$43,266	\$24,364	\$113,335
Collected Y-T-D @12/31/21	\$450,045	\$179,591	\$1,915	\$17,910
Expended Y-T-D @12/31/21	\$193,466	\$179,088	\$7,525	\$0
Funds Available @12/31/21	\$322,906	\$103,769	\$18,754	\$131,245



# Circuit Breaker FY'22 Q2 Forecast

	FY'19	FY'20	FY'21	FY'22	FY'23	FY'24
<b>Reimbursement %</b>	75.0%	75%	75%			
<b>Carryover from Prior Year</b>	\$ 357,431	\$ 384,344	\$ 832,061	\$ 951,934	\$ 742,134	\$ 597,134
<b>Receipts</b>	\$ 968,944	\$ 1,147,301	\$ 1,024,427	\$ 1,205,735	\$ 1,200,000	\$ 1,200,000
<b>Expenditures</b>	-\$ 942,031	-\$ 699,584	-\$ 904,553	-\$ 1,415,535	-\$ 1,345,000	-\$ 1,345,000
<b>Balance Rolled over</b>	\$ 384,344	\$ 832,061	\$ 951,934	\$ 742,134	\$ 597,134	\$ 452,134
4 times foundation	\$ 45,792	\$ 45,793	\$ 48,352	\$ 47,363		
Budget	\$ 1,420,000	\$ 1,420,000	\$ 1,420,000	\$ 1,420,000	\$ 1,450,000	\$ 1,450,000
Operational Expenditure	\$ 1,865,729	\$ 1,952,731	\$ 1,771,389	\$ 1,470,000	\$ 1,450,000	\$ 1,450,000
Reserve Circuit Breaker **	\$ 584,600	\$ 315,240	\$ 72,493	\$ 463,601	\$ 602,866	\$ 747,866
Budgeted Circuit Breaker	\$ 357,431	\$ 384,344	\$ 832,061	\$ 951,934	\$ 742,134	\$ 597,134
With 5th quarter and Ex Relief	\$ 357,431	\$ 384,344	\$ 832,061	\$ 951,934	\$ 742,134	\$ 597,134
IDEA offset	\$ -	\$ 90,000	\$ 102,756	\$ 145,000	\$ 100,000	\$ 100,000
Circuit Breaker Expenditure	\$ 942,031	\$ 699,584	\$ 904,553	\$ 1,415,535	\$ 1,345,000	\$ 1,345,000
<b>Tot Expenditure</b>	\$ 2,807,760	\$ 2,742,315	\$ 2,778,698	\$ 3,030,535	\$ 2,895,000	\$ 2,895,000

\*\* Funds expended from current year circuit breaker receipts

# Summary

- Currently \$8,382 under budget
- Will continue to work to keep budget in a manageable position