

NORWELL PUBLIC SCHOOLS

**Second Quarter
FY'20
Budget Report
As of December 31, 2019**

Warren MacCallum

February 12th, 2020

OVERVIEW

Periods ending 9/30/18 and 9/30/19

	FY'19	FY'20
Budget	\$27,251,768	\$28,178,328
2nd Q Expenditures	\$10,404,129	\$11,625,553
Percent of Budget	38.18%	41.26%

FY'20 Major Variances @ December 31, 2019

- (Special Education Tuitions)
- (Anticipated Facilities Projects)
- (Employee Separation)
- (Technology)
- Summer School
- Restructuring/Hiring Personnel
- Transportation
- Texts

FY'19 to FY'20 Second Quarter Spending Comparison

Account	FY'19 Budget	FY'19 Q2 Expenditures	FY'19 Actuals	FY'20 Budget	FY'20 Q2 Expenditures	FY'20 Q2 Forecast	FY'20 Forecast to Budget	FY'20 % Change
	27,251,768	10,404,129	27,251,768	28,178,328	11,625,553	28,177,240	(1,088)	0.00%
District Administration								
School Committee	12,300	8,694	11,334	12,725	9,176	12,725	0	0.00%
Superintendent's Office	238,801	108,833	242,251	308,232	154,072	316,307	8,075	2.62%
Business and Finance	422,280	193,224	417,007	378,330	190,288	378,890	560	0.15%
Legal Services	45,000	11,253	25,186	35,000	6,462	35,000	0	0.00%
DW Info Mgmt. & Tech	145,500	105,291	170,090	153,000	91,790	158,372	5,372	3.51%
Total	863,881	427,295	865,867	887,287	451,788	901,294	14,007	1.58%

FY'19 to FY'20 Second Quarter Spending Comparison

Account	FY'19 Budget	FY'19 Q2 Expenditures	FY'19 Actuals	FY'20 Budget	FY'20 Q2 Expenditures	FY'20 Q2 Forecast	FY'20 Forecast to Budget	FY'20 % Change
	27,251,768	10,404,129	27,251,768	28,178,328	11,625,553	28,177,240	(1,088)	0.00%
Instructional Services								
Student Services	173,900	84,141	179,171	180,400	94,957	190,250	9,850	5.46%
Summer Program	84,181	50,873	50,873	88,064	63,052	63,052	(25,012)	-28.40%
Office of Instruction	195,377	98,191	203,210	204,136	116,885	206,970	2,834	1.39%
School Leadership	1,052,979	475,685	1,038,151	1,085,150	503,465	1,007,681	(77,469)	-7.14%
School Secretary	292,156	114,692	288,683	296,626	124,326	287,704	(8,922)	-3.01%
Principals' Expense	48,576	27,405	49,546	48,604	23,955	48,604	0	0.00%
Classroom Teachers	12,431,389	3,862,563	12,100,105	13,105,523	4,528,564	13,005,454	(100,069)	-0.76%
Teacher Specialists	1,588,148	514,351	1,656,205	1,549,106	680,873	1,556,599	7,493	0.48%
Instructional Coordinators	473,644	131,572	398,006	475,107	174,290	475,996	889	0.19%
Medical Therapeutic	816,784	276,608	812,752	808,328	337,392	813,882	5,554	0.69%
Aides	812,376	274,753	773,361	829,705	328,470	786,726	(42,979)	-5.18%
Library Salaries	364,457	111,804	363,607	377,568	130,697	377,568	0	0.00%
Professional Development	205,388	62,287	156,823	187,100	34,283	175,100	(12,000)	-6.41%
Texts	153,200	96,577	120,437	203,300	99,611	136,676	(66,624)	-32.77%
Classroom Supplies/Materials	374,400	209,675	320,030	371,480	221,150	372,685	1,205	0.32%
Instructional Technology	441,287	367,333	449,152	324,440	280,198	371,137	46,697	14.39%
Guidance	745,934	246,101	744,664	768,828	285,209	780,035	11,207	1.46%
Social Health and Psychological Ser	401,865	119,895	340,630	433,757	169,496	435,651	1,894	0.44%
Total	20,656,041	7,124,505	20,045,407	21,337,222	8,196,873	21,091,770	(245,452)	-1.15%

FY'19 to FY'20 Second Quarter Spending Comparison

Account	FY'19 Budget	FY'19 Q2 Expenditures	FY'19 Actuals	FY'20 Budget	FY'20 Q2 Expenditures	FY'20 Q2 Forecast	FY'20 Forecast to Budget	FY'20 % Change
	27,251,768	10,404,129	27,251,768	28,178,328	11,625,553	28,177,240	(1,088)	0.00%
Other School Services								
Medical Health Services	338,767	106,494	340,057	353,408	121,895	353,408	0	0.00%
Transportation	1,314,225	477,536	1,359,297	1,316,359	468,252	1,276,324	(40,035)	-3.04%
Food Service	0	0	354	0	0	0	0	0.00%
Athletics and Other Student Activities	545,719	187,706	548,256	588,920	194,252	597,320	8,400	1.43%
Total	2,198,711	771,736	2,247,963	2,258,687	784,399	2,227,052	(31,635)	-1.40%
Operations and Maintenance								
Custodial Services	925,603	452,648	933,590	931,942	452,782	937,136	5,194	0.56%
Utilities	488,048	194,576	519,005	497,900	184,090	502,395	4,495	0.90%
Maintenance	355,758	172,332	382,039	368,620	150,429	445,210	76,590	20.78%
Technology Infrastructure and Operations	297,226	167,212	329,886	430,170	263,728	440,357	10,187	2.37%
Total	2,066,635	986,768	2,164,518	2,228,632	1,051,029	2,325,098	96,466	4.33%
Other								
Employee Separation	40,000	13,466	58,336	40,000	36,518	107,326	67,326	168.32%
Community Service	6,500	0	3,948	6,500	1,620	4,700	(1,800)	-27.69%
Fixed Assets	0	0	0	0	0	0	0	0.00%
Tuition	1,420,000	1,080,359	1,865,729	1,420,000	1,103,326	1,520,000	100,000	7.04%
Total	1,466,500	1,093,825	1,928,012	1,466,500	1,141,464	1,632,026	165,526	11.29%
GRAND TOTAL	27,251,768	10,404,129	27,251,768	28,178,328	11,625,553	28,177,240	(1,088)	0.00%

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 @12/31/19	\$444,896	\$237,820	\$23,045	\$26,963
Expended Y-T-D @12/31/19	\$178,627	\$125,302	\$28,451	\$0
Funds Available @12/31/19	\$289,454	\$159,250	\$21,618	\$143,870

Circuit Breaker FY'20 Q2 Forecast

Special Education Out of District Tuitions Forecast and Planning Worksheet

	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22
Reimbursement %	70%	72.1%	74.4%	75%		
Carryover from Prior Year	\$ 498,383	\$ 572,486	\$ 357,431	\$ 377,609	\$ 458,609	\$ 194,609
Receipts	\$ 727,819	\$ 850,239	\$ 962,402	\$ 1,071,000	\$ 1,000,000	\$ 1,000,000
Expenditures	-\$ 653,716	-\$1,065,294	-\$ 942,224	-\$ 990,000	-\$1,264,000	-\$1,080,000
Balance Rolled over	\$ 572,486	\$ 357,431	\$ 377,609	\$ 458,609	\$ 194,609	\$ 114,609
4 times foundation	\$ 43,094	\$ 44,106	\$ 45,792	\$ 45,793		
Budget	\$ 1,150,000	\$1,250,000	\$ 1,420,000	\$ 1,420,000	\$1,420,000	\$1,420,000
Operational Expenditure	\$ 1,365,274	\$1,471,456	\$ 1,865,729	\$ 1,520,000	\$1,420,000	\$1,420,000
Reserve Circuit Breaker **	\$ 155,333	\$ 492,808	\$ 584,793	\$ 612,391	\$ 805,391	\$ 885,391
Budgeted Circuit Breaker	\$ 498,383	\$ 572,486	\$ 357,431	\$ 377,609	\$ 458,609	\$ 194,609
With 5th quarter and Ex Relief	\$ 498,383	\$ 619,999	\$ 357,431	\$ 377,609	\$ 458,609	\$ 194,609
IDEA offset			\$ -	\$ 90,000	\$ 100,000	\$ 100,000
Circuit Breaker/IDEA Expenditure	\$ 653,716	\$1,065,294	\$ 942,224	\$ 1,080,000	\$1,364,000	\$1,180,000
Tot Expenditure	\$ 2,018,990	\$2,536,750	\$ 2,807,953	\$ 2,600,000	\$2,784,000	\$2,600,000

** Funds expended from current year circuit breaker receipts

Summary

- Second quarter forecast is on track. Will continue to monitor
- Capital Projects are being documented that may have budget concerns
- Continuing to address Circuit Breaker