

NORWELL PUBLIC SCHOOLS

**First Quarter
FY'21
Budget Report
As of September 30, 2020**

Warren MacCallum

October 26, 2020

OVERVIEW

Periods ending 9/30/19 and 9/30/20

	FY'20	FY'21
		Recast
Budget	\$28,178,328	\$28,459,539
1st Q Expenditures	\$3,549,489	\$3,425,784
Percent of Budget	12.60%	12.04%

FY'21 Major Variances @ September 30, 2020

- (Instructional Technology)
- (Technology Infrastructure)
- Texts
- Social Health Psychological

FY'20 to FY'21 First Quarter Spending Comparison

Account	FY'20 Executive	FY'20 Q1 Actuals	FY'20 Actuals	FY'21 Executive	FY'21 Recast	FY'21 Q1 Actuals	FY'21 Q1 forecast	FY'21 Forecast From budget
	28,178,328	3,549,489	28,171,819	29,159,539	28,459,539	3,425,784	28,476,982	17,443
District Administration								
School Committee	12,725	7,817	11,526	12,700	12,700	8,148	12,700	0
Superintendent's Office	308,232	62,971	314,854	315,730	313,730	74,633	313,730	0
Business and Finance	378,330	97,172	379,148	392,435	373,130	87,841	373,130	0
Legal Services	35,000	519	14,593	35,000	35,000	6,413	35,000	0
DW Info Mgmt. & Tech	153,000	55,731	155,417	167,100	169,300	67,613	169,300	0
Total	887,287	224,210	875,538	922,965	903,860	244,647	903,860	0

FY'20 to FY'21 First Quarter Spending Comparison

Account	FY'20 Executive	FY'20 Q1 Actuals	FY'20 Actuals	FY'21 Executive	FY'21 Recast	FY'21 Q1 Actuals	FY'21 Q1 forecast	FY'21 Forecast From budget
	28,178,328	3,549,489	28,171,819	29,159,539	28,459,539	3,425,784	28,476,982	17,443
Instructional Services								
Student Services	180,400	42,697	188,857	190,250	190,250	42,414	188,724	(1,526)
Summer Program	88,064	62,652	58,051	81,288	41,457	45,426	45,426	3,969
Office of Instruction	204,136	68,255	204,642	216,561	190,445	53,490	190,445	0
School Leadership	1,085,150	226,508	1,000,681	1,107,685	980,000	212,222	980,000	0
School Secretary	296,626	40,190	280,959	293,260	293,852	39,238	293,852	0
Principals' Expense	48,604	11,721	37,324	53,423	53,265	7,738	53,265	0
Classroom Teachers	12,715,523	997,316	13,048,627	13,196,692	13,157,058	1,063,447	13,157,058	0
Teacher Specialists	1,939,106	151,039	1,548,395	2,027,012	2,010,244	152,238	2,010,244	0
Instructional Coordinators	475,107	38,701	476,788	494,233	494,233	40,152	494,233	0
Medical Therapeutic	808,328	84,863	830,653	806,805	806,805	74,324	806,805	0
Aides	829,705	75,876	774,407	886,434	774,701	76,760	774,701	0
Library Salaries	377,568	29,044	377,568	391,005	391,005	30,077	391,005	0
Professional Development	187,100	13,157	89,629	180,000	100,700	16,361	100,700	0
Texts	203,300	52,487	119,196	212,700	255,700	205,128	245,700	(10,000)
Classroom Supplies/ Materials	371,480	109,401	313,374	381,225	309,375	73,849	309,375	0
Instructional Technology	324,440	244,527	388,690	336,318	193,299	98,439	235,299	42,000
Guidance	768,828	63,624	778,914	808,900	811,549	65,943	811,549	0
Social Health and Psychological Services	433,757	51,320	425,657	448,318	448,318	53,411	437,318	(11,000)
Total	21,337,222	2,363,377	20,942,412	22,112,109	21,502,256	2,350,657	21,525,699	23,443

FY'20 to FY'21 First Quarter Spending Comparison

Account	FY'20 Executive	FY'20 Q1 Actuals	FY'20 Actuals	FY'21 Executive	FY'21 Recast	FY'21 Q1 Actuals	FY'21 Q1 forecast	FY'21 Forecast From budget
	28,178,328	3,549,489	28,171,819	29,159,539	28,459,539	3,425,784	28,476,982	17,443
Other School Services								
Medical Health Services	353,408	28,463	350,359	324,257	337,916	28,866	337,916	0
Transportation	1,316,359	42,476	1,179,662	1,503,513	1,453,513	25,025	1,453,513	0
Food Service	0	0	2,323	0	0	0	0	0
Athletics and Other Student Activities	588,920	22,901	527,493	624,481	553,436	32,197	553,436	0
Total	2,258,687	93,840	2,059,837	2,452,251	2,344,865	86,088	2,344,865	0
Operations and Maintenance								
Custodial Services	931,942	207,546	910,359	961,550	978,850	206,440	978,850	0
Utilities	497,900	70,077	469,827	519,180	572,200	99,669	572,200	0
Maintenance	368,620	67,369	404,202	381,508	379,008	42,082	379,008	0
Technology Infrastructure and Operations	430,170	177,153	440,645	325,276	293,800	66,219	287,800	(6,000)
Total	2,228,632	522,146	2,225,084	2,187,514	2,223,858	414,410	2,217,858	(6,000)
Other								
Employee Separation	40,000	25,599	112,659	60,000	60,000	-	60,000	0
Community Service	6,500	0	3,608	4,700	4,700	244	4,700	0
Fixed Assets	0	0	0	0	0	0	0	0
Tuitions	1,420,000	320,317	1,952,731	1,420,000	1,420,000	329,739	1,420,000	0
Total	1,466,500	345,916	2,068,998	1,484,700	1,484,700	329,982	1,484,700	0
GRAND TOTAL	28,178,328	3,549,489	28,171,819	29,159,539	28,459,539	3,425,784	28,476,982	17,443

Budget Management / Risks

- **Heat and Electricity**
 - Depends on severity of winter
 - PV Solar contract
- **Special Ed Tuition and Transportation**
 - Potential placements
- **Major Repairs – aging facilities**

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 @9/30/20	\$0	\$39,574	\$10,621	-\$750
Expended Y-T-D @9/30/20	\$0	\$34,307	\$6,477	\$0
Funds Available @9/30/20	\$22,895	\$52,062	\$31,221	\$3,569

Circuit Breaker FY'21 Q1 Forecast

	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23
Reimbursement %	72.1%	75.0%	75%	70%		
Carryover from Prior Year	\$ 572,486	\$ 357,431	\$ 384,344	\$ 832,061	\$ 624,193	\$ 624,193
Receipts	\$ 850,239	\$ 968,944	\$ 1,147,301	\$ 956,132	\$ 1,000,000	\$ 1,000,000
Expenditures	-\$1,065,294	-\$ 942,031	-\$ 699,584	-\$1,164,000	-\$1,000,000	-\$ 700,000
Balance Rolled over	\$ 357,431	\$ 384,344	\$ 832,061	\$ 624,193	\$ 624,193	\$ 924,193
4 times foundation	\$ 44,106	\$ 45,792	\$ 45,793			
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	\$ 465,807	\$ 165,807
Budgeted Circuit Breaker	\$ 572,486	\$ 357,431	\$ 384,344	\$ 832,061	\$ 624,193	\$ 624,193
With 5th quarter and Ex Relief	\$ 619,999	\$ 357,431	\$ 384,344	\$ 832,061	\$ 624,193	\$ 624,193
IDEA offset		\$ -	\$ 90,000	\$ 100,000	\$ 90,000	\$ 90,000
Circuit Breaker Expenditure	\$1,065,294	\$ 942,031	\$ 699,584	\$1,264,000	\$1,090,000	\$ 790,000
Tot Expenditure	\$2,536,750	\$ 2,807,760	\$ 2,742,315	\$2,784,000	\$2,600,000	\$2,300,000

Summary

- First quarter forecast is not necessarily indicative of future results
- Will continue to work to keep budget in a manageable position