

NORWELL PUBLIC SCHOOLS

**Third Quarter
FY'21
Budget Report
As of March 31, 2021**

Warren MacCallum

April 26, 2021

OVERVIEW

Periods ending 3/31/20 and 3/31/21

	FY'20	FY'21
		Recast
Budget	\$28,178,328	\$28,459,539
2nd Q Expenditures	\$18,717,952	\$18,454,858
Percent of Budget	66.43%	64.85%

FY'21 Major Variances @ March 31, 2021

- (Instructional Technology)
- (Technology Infrastructure)
- (Athletics and Activities)
- (Maintenance)
- (Covid-19)
- (Food Service)
- (Texts)
- (Special Ed Tuitions)
- Personnel Contracts
- Social Health & Psychological Services
- Medical Therapeutic
- Transportation
- Utilities

FY'20 to FY'21 Third Quarter Spending Comparison

Account		FY'20 Actuals	FY'21 Executive	FY'21 Recast	FY'21 Q3 Actuals	FY'21 Q3 forecast	Forecast From Budget	From Recast Budget	FY'21 % Change
		28,171,819	29,159,539	28,459,539	18,454,858	29,006,015	(153,524)	546,476	-0.53%
District Administration									
	School Committee	11,526	12,700	12,700	10,365	12,142	(558)	(558)	-4.40%
	Superintendent's Office	314,854	315,730	313,730	211,451	311,445	(4,285)	(2,285)	-1.36%
	Business and Finance	379,148	392,435	373,130	273,553	410,200	17,765	37,070	4.53%
	Legal Services	14,593	35,000	35,000	15,180	27,000	(8,000)	(8,000)	-22.86%
	DW Info Mgmt. & Tech	155,417	167,100	169,300	130,425	177,432	10,332	8,132	6.18%
Total		875,538	922,965	903,860	640,974	938,218	15,253	34,358	1.65%

FY'20 to FY'21 Third Quarter Spending Comparison

Account	FY'20 Actuals	FY'21 Executive	FY'21 Recast	FY'21 Q3 Actuals	FY'21 Q3 forecast	Forecast From Budget	From Recast Budget	FY'21 % Change
Instructional Services								
Student Services	188,857	190,250	190,250	136,288	191,400	1,150	1,150	0.60%
Summer Program	58,051	81,288	41,457	45,426	45,426	(35,862)	3,969	-44.12%
Office of Instruction	204,642	216,561	190,445	140,129	193,650	(22,911)	3,205	-10.58%
School Leadership	1,000,681	1,107,685	980,000	687,893	1,007,000	(100,685)	27,000	-9.09%
School Secretary	280,959	293,260	293,852	199,229	286,091	(7,169)	(7,761)	-2.44%
Principals' Expense	37,324	53,423	53,265	18,981	42,425	(10,998)	(10,840)	-20.59%
Classroom Teachers	13,048,627	13,196,692	13,157,058	7,836,333	13,137,202	(59,490)	(19,856)	-0.45%
Teacher Specialists	1,548,395	2,027,012	2,010,244	1,183,397	2,043,042	16,030	32,798	0.79%
Instructional Coordinators	476,788	494,233	494,233	285,674	468,184	(26,049)	(26,049)	-5.27%
Medical Therapeutic	830,653	806,805	806,805	546,780	784,296	(22,509)	(22,509)	-2.79%
Aides	774,407	886,434	774,701	604,700	949,949	63,515	175,248	7.17%
Library Salaries	377,568	391,005	391,005	223,736	389,161	(1,844)	(1,844)	-0.47%
Online Learning	0	0	0	0	30,200	30,200	30,200	0.00%
Professional Development	89,629	180,000	100,700	36,712	92,400	(87,600)	(8,300)	-48.67%
Texts	119,196	212,700	255,700	221,535	286,000	73,300	30,300	34.46%
Classroom Supplies/ Materials	313,374	381,225	309,375	195,838	304,822	(76,403)	(4,553)	-20.04%
Instructional Technology	388,690	336,318	193,299	231,783	289,158	(47,160)	95,859	-14.02%
Guidance	778,914	808,900	811,549	474,239	800,541	(8,359)	(11,008)	-1.03%
Social Health and Psychology	425,657	448,318	448,318	273,514	436,641	(11,677)	(11,677)	-2.60%
Total	20,942,412	22,112,109	21,502,256	13,342,186	21,777,587	(334,522)	275,331	-1.51%

FY'20 to FY'21 Third Quarter Spending Comparison

Account	FY'20 Actuals	FY'21 Executive	FY'21 Recast	FY'21 Q3 Actuals	FY'21 Q3 forecast	Forecast From Budget	From Recast Budget	FY'21 % Change
Other School Services								
Medical Health Services	350,359	324,257	337,916	206,113	340,080	15,823	2,164	4.88%
Transportation	1,179,662	1,503,513	1,453,513	689,100	1,280,687	(222,826)	(172,826)	-14.82%
Food Service	2,323	0	0	0	25,000	25,000	25,000	0.00%
Athletics and Other Stud	527,493	624,481	553,436	251,016	625,555	1,074	72,119	0.17%
Total	2,059,837	2,452,251	2,344,865	1,146,228	2,271,322	(180,929)	(73,543)	-7.38%
Operations and Maintenance								
Custodial Services	910,359	961,550	978,850	696,483	1,038,426	76,876	59,576	8.00%
Utilities	469,827	519,180	572,200	381,693	525,200	6,020	(47,000)	1.16%
Maintenance	404,202	381,508	379,008	217,949	515,720	134,212	136,712	35.18%
Technology Infrastructure	440,645	325,276	293,800	214,938	304,841	(20,435)	11,041	-6.28%
Total	2,225,034	2,187,514	2,223,858	1,511,063	2,384,187	196,673	160,329	8.99%
Other								
Employee Separation	112,659	60,000	60,000	9,570	60,000	0	0	0.00%
Community Service	3,608	4,700	4,700	244	4,700	0	0	0.00%
Fixed Assets	0	0	0	0	0	0	0	0.00%
Tuitions	1,952,731	1,420,000	1,420,000	1,804,594	1,570,000	150,000	150,000	10.56%
Total	2,068,998	1,484,700	1,484,700	1,814,407	1,634,700	150,000	150,000	10.10%
GRAND TOTAL	28,171,819	29,159,539	28,459,539	18,454,858	29,006,015	(153,524)	546,476	-0.53%

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 @3/31/21	\$44,707	\$200,666	\$13,358	\$87,360
Expended Y-T-D @3/31/21	\$16,495	\$160,849	\$8,534	\$0
Funds Available @3/31/21	\$51,107	\$86,612	\$31,901	\$91,679

Circuit Breaker FY'21 Q3 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	\$ 835,488	\$ 639,488
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	-\$1,021,000	-\$1,196,000	-\$ 880,000
Balance Rolled over	\$ 357,431	\$ 384,344	\$ 832,061	\$ 835,488	\$ 639,488	\$ 759,488
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	\$1,570,000	\$1,420,000	\$1,420,000
Reserve Circuit Breaker **	\$ 492,808	\$ 584,600	\$ 315,240	\$ 288,939	\$ 460,512	\$ 340,512
Budgeted Circuit Breaker	\$ 572,486	\$ 357,431	\$ 384,344	\$ 832,061	\$ 835,488	\$ 639,488
With 5th quarter and Ex Relief	\$ 619,999	\$ 357,431	\$ 384,344	\$ 832,061	\$ 835,488	\$ 639,488
IDEA offset		\$ -	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000
Circuit Breaker Expenditure	\$1,065,294	\$ 942,031	\$ 699,584	\$1,121,000	\$1,296,000	\$ 980,000
Tot Expenditure	\$2,536,750	\$ 2,807,760	\$ 2,742,315	\$2,791,000	\$2,816,000	\$2,500,000

** Funds expended from current year circuit breaker receipts

Summary

- Currently \$546,476 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