



Shrewsbury Public Schools

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1 November 2015

To: School Committee

Subj: FY2017 BUDGET STATUS UPDATE

Attached you will find the first FY17 Budget Status Update. It is a recap of our \$60,407,383 district operating budget as approved by Town Meeting. You will recall that this plan provided for a modest 3.3% increase over FY16 and resulted in numerous staffing adjustments by eliminating positions through attrition, reducing work schedules for a significant portion of our paraprofessional staff, and one layoff.

The enclosed report retains the new reporting format started in FY16 which expands the reportable categories from 11 to 19 while remaining to be a high-level, one page summary.

For context it is important to note that reported expenditures and encumbrances are as of 10/24/2016 which is approximately 33% of the way through our fiscal year but only 20% into the school year.

At this juncture, I would characterize the FY17 budget as stable yet "tight". I am projecting that we will exceed our budget in several payroll categories but realize some positive variances from tuition accounts.

-Category A3, Aides, ABA, Paraprofessionals is heading towards year-end deficit due to additional unbudgeted staff hired to meet special education and English language learner mandates and the loss of the Quality Full-Day Kindergarten Grant. The year-end forecast accounts for five additional ABA technicians and four special education aides beyond budget for identified students. Part of this additional cost is offset by \$30,000 more in anticipated School Choice revenue than budgeted.

-Category A5, Substitutes is projected to end the year at \$895,000 given the existing trend. This is a highly variable category of budget contingent upon staff maternity/paternity leaves and other medical leaves or absences.

-Category A7, Employee Benefits, is also projected to run over-budget assuming higher-than-budgeted tuition reimbursement.

-Category C1, the forecast for special education out of district tuitions factors the planned and budgeted use of \$3,525,000. This is the most volatile segment of our budget and a small year-end surplus is projected at this point in the year. Assuming some additional, mid-year placements, a positive variance of just over \$115K is projected.

-Category C2, Other Tuitions, has experienced a significant difference in vocational enrollment budget [budgeted students was 131 and actual is 108] versus actual due to Assabet Valley Regional Technical High School modifying its acceptance policy for non-member towns. We had budgeted for 35 ninth grade students to be accepted and only eighteen were enrolled.

With respect to discretionary categories for supplies, materials, and professional development expenses, I have made year-end forecast assuming we will fully expend but not exceed those categories.

In sum, the current projection has us within .21% of our overall budget plan with a small positive variance.

Finally, it is important to note that I will continue to closely monitor our expenditures as we progress through the year and I will make another report to the committee in early February. Of course, that report will reflect more months of experience behind us and be a refined estimate of total year-end projected expenditures.

**Shrewsbury Public Schools
FY2017 Operating Budget
As of October 24, 2016**

Description	Total Budget	YTD Actual	Encumbrance	Remaining Balance	Year End Projection	Dollar Variance	Percent Variance	Notes
Administrative Central Office, Principals & Unit B	\$ 2,772,596	\$ 845,384	\$ -	\$ 1,927,212	\$ 2,777,100	\$ (4,504)	-0.2%	Tracking close to budget at this point
Unit A (Teachers & Nurses)	\$ 36,482,869	\$ 5,554,612	\$ -	\$ 30,928,257	\$ 36,396,000	\$ 51,869	0.1%	Tracking close to budget at this point
Aides/ABA/Paraprofessionals	\$ 5,884,240	\$ 910,729	\$ -	\$ 4,973,511	\$ 6,131,117	\$ (246,877)	-4.2%	Deficit due to add'l Spec. Educ. staff required
Secretaries, Technology & Other Non-Represented	\$ 1,942,597	\$ 431,712	\$ -	\$ 1,510,885	\$ 1,949,100	\$ (6,503)	-0.3%	Tracking close to budget at this point
Substitutes - Daily, Long Term & Sub Nurses	\$ 814,600	\$ 82,691	\$ -	\$ 731,909	\$ 895,000	\$ (80,400)	-9.9%	Early trend indicates year-end deficit
Other Wages (See Note 1)	\$ 769,282	\$ 511,954	\$ -	\$ 257,328	\$ 765,954	\$ 3,328	0.4%	Tracking close to budget at this point
Employee Benefits	\$ 289,500	\$ 66,467	\$ -	\$ 223,033	\$ 314,804	\$ (25,304)	-8.7%	Tuition relim., Sick leave sell-back, LTD Insurance
Regular Education & Voke Transportation	\$ 1,973,667	\$ 18,035	\$ 1,929,572	\$ 26,060	\$ 1,971,167	\$ 2,500	0.1%	Net of \$645K in fee revenue
Special Education Transportation	\$ 340,365	\$ 94,575	\$ 219,775	\$ 29,015	\$ 319,350	\$ 24,015	7.0%	Bus monitors and Summer Spec. Educ. Busing
Special Education Tuitions (See Note 2)	\$ 3,722,564	\$ 1,725,858	\$ 1,321,436	\$ 675,270	\$ 3,607,294	\$ 115,270	3.1%	Net of \$3.5M in Circuit Breaker.
Other Tuitions: Vocational and Alternative High Schools	\$ 2,210,180	\$ -	\$ 1,810,780	\$ 399,400	\$ 1,842,280	\$ 367,900	16.6%	Budgeted for 131 and 108 attending as of 10/1
Administrative Contracted Services	\$ 515,961	\$ 251,155	\$ 210,859	\$ 53,947	\$ 590,961	\$ (75,000)	-14.5%	Unexpected deficit due to special education expenses
Educational Contracted Services	\$ 700,760	\$ 33,029	\$ 369,317	\$ 298,414	\$ 700,760	\$ -	0.0%	Spec. Educ. contractors, tutors, translation svcs
Textbooks/Curriculum Materials	\$ 207,935	\$ 193,226	\$ 8,931	\$ 5,778	\$ 207,935	\$ -	0%	Expect to be on budget at this early point in FY
Professional Development	\$ 227,587	\$ 99,222	\$ 21,001	\$ 107,364	\$ 227,587	\$ -	0%	Expect to be on budget at this early point in FY
Educational Supplies & Materials	\$ 239,368	\$ 68,445	\$ 83,755	\$ 87,168	\$ 239,368	\$ -	0%	Expect to be on budget at this early point in FY
Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 633,194	\$ 247,264	\$ 224,420	\$ 161,510	\$ 633,194	\$ -	0%	Expect to be on budget at this early point in FY
Equipment	\$ 592,118	\$ 575,527	\$ 8,208	\$ 8,383	\$ 592,118	\$ -	0%	Expect to be on budget at this early point in FY
Utilities - Telephone Exp.	\$ 85,000	\$ 37,470	\$ 1,091	\$ 46,439	\$ 85,000	\$ -	0.0%	Expect to be on budget at this early point in FY
Total FY16 Budget:	\$ 60,407,383	\$ 11,747,355	\$ 6,209,145	\$ 42,450,883	\$ 60,246,089	\$ 126,294	0.21%	
Percent	100%	19.4%	10.3%	70.3%				

Other Wages includes custodian & police details, extra duty & mentoring stipends, Summer Special Education salaries, and crossing guards.

SPED Tuition projection year ending is net Special Education Circuit Breaker Reimbursement funding.