



Shrewsbury Public Schools

Patrick C. Collins, Assistant Superintendent for Finance & Operations

18 March 2016

To: School Committee

Subj: FY2016 BUDGET STATUS UPDATE

Attached is a FY16 Budget Status Update and Year End Forecast. It is a recap of our \$55,455,515 district operating budget as approved by Town Meeting. You will recall that this plan provided for a modest 2.2% increase over FY15.

For context it is important to note that reported expenditures and encumbrances are as of 3/14/2016 which is approximately 71% of the way through our fiscal year but only 64% into the school year.

At this juncture, I would continue to characterize the FY16 budget as stable yet “very tight”. I am projecting that we will exceed our budget in several payroll categories but realize some positive variances from transportation and tuition accounts. With the exception of Category A3 [Aides/ABA/Paraprofessionals], we are running slightly over budget, on a percentage basis, on all of our payroll accounts. We have made some budget adjustments in our FY17 plan to account for trends in substitute and Summer Special Education payroll budgets .

The forecast for special education out of district tuitions factors the planned and budgeted use of \$3,960,693. Of this amount we expect to receive \$3,376,560 [per D.E.S.E. estimate in March 2016] in FY16 reimbursement and the balance of \$584,133 would come from the fund balance. 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. The Vocational Tuition Category is under budget due to lower than expected enrollment, especially for the grade 9 students.

At this point, the forecast predicts a modest surplus of approximately \$145,000 or .2% of our overall plan. This could help us as we approach the final stage of the FY17 Budget Process by being a component of an overall budget reduction plan.

Finally, it is important to note that I will continue to closely monitor our expenditures as we progress through the remaining months of the fiscal year and I will make another report to the committee in early June.

Shrewsbury Public Schools
 FY2016 Operating Budget
 As of March 15, 2016

School Committee Recap Sheet	Description	Total Budget	YTD Actual	Encumbrance	Remaining Balance	Year End Projection	Dollar Variance	Percent Variance	Notes
A1	Administrative Central Office, Principals & Unit B	\$ 2,683,002	\$ 2,007,359	\$ -	\$ 675,643	\$ 2,688,408	\$ (5,406)	-0.2%	Running close to budget
A2	Unit A (Teachers & Nurses)	\$ 35,852,053	\$ 20,506,731	\$ -	\$ 15,345,322	\$ 35,917,000	\$ (64,947)	-0.2%	Running close to budget
A3	Aides/ABA/Paraprofessionals	\$ 5,743,235	\$ 3,425,149	\$ -	\$ 2,318,086	\$ 5,653,773	\$ 89,462	1.6%	Running close to budget
A4	Secretaries, Technology & Other Non-Represented	\$ 1,800,394	\$ 1,201,116	\$ -	\$ 599,278	\$ 1,850,420	\$ (50,026)	-2.8%	OT and add'l regular time to meet deadlines
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 770,600	\$ 473,144	\$ -	\$ 297,456	\$ 810,600	\$ (40,000)	-5.2%	Over budget on long-term subs.
A6	Other Wages (See Note 1)	\$ 596,412	\$ 595,135	\$ -	\$ 1,277	\$ 746,412	\$ (150,000)	-25.2%	Over budget for Summer SPED and extra duty
A7	Employee Benefits	\$ 273,602	\$ 137,375	\$ -	\$ 136,227	\$ 351,602	\$ (78,000)	-28.5%	Sick Leave Buy-Back over \$55K and Tuition Reim over \$22K
B1	Regular Education & Voke Transportation	\$ 1,983,862	\$ 1,184,892	\$ 788,507	\$ 10,463	\$ 1,981,862	\$ 2,000	0.1%	Regular Day under budget \$28K and Athletics over budget \$26K
B2	Special Education Transportation	\$ 343,365	\$ 160,268	\$ 131,424	\$ 51,673	\$ 293,365	\$ 50,000	14.6%	Shifted some Summer Prog. busing to grant
C1	Special Education Tuitions (See Note 2)	\$ 3,171,843	\$ 2,426,834	\$ 424,601	\$ 320,408	\$ 2,951,435	\$ 220,408	6.9%	Net of \$3.96M in Circuit Breaker. Assumes \$100K more in new expense.
C2	Vocational Tuitions	\$ 2,239,245	\$ 1,019,264	\$ 1,013,468	\$ 206,513	\$ 2,032,732	\$ 206,513	9.2%	Budgeted 135 students. Have 119 as of 2/1
D1	Administrative Contracted Services	\$ 464,814	\$ 347,200	\$ 122,130	\$ (4,516)	\$ 507,314	\$ (42,500)	-9.1%	Over budget on copier leases and facility rental
D2	Educational Contracted Services	\$ 638,840	\$ 331,195	\$ 260,677	\$ 46,968	\$ 631,495	\$ 7,345	1.1%	Running close to budget
D3	Textbooks/Curriculum Materials	\$ 297,431	\$ 181,209	\$ 5,984	\$ 110,238	\$ 297,431	\$ -	0.0%	Expect to be on budget at year end
D4	Professional Development	\$ 226,317	\$ 158,954	\$ 22,942	\$ 44,421	\$ 226,317	\$ -	0.0%	Expect to be on budget at year end
D5	Educational Supplies & Materials	\$ 236,888	\$ 148,408	\$ 45,555	\$ 42,925	\$ 236,888	\$ -	0.0%	Expect to be on budget at year end
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 614,264	\$ 434,823	\$ 83,960	\$ 95,481	\$ 614,264	\$ -	0.0%	Expect to be on budget at year end
D7	Equipment	\$ 439,348	\$ 457,841	\$ 60	\$ (18,553)	\$ 439,348	\$ -	0.0%	Expect to be on budget at year end
D8	Utilities - Telephone Exp.	\$ 80,000	\$ 55,080	\$ 652	\$ 24,268	\$ 80,000	\$ -	0.0%	Expect to be on budget at year end
Total FY16 Budget:		\$ 58,455,515	\$ 35,251,977	\$ 2,899,960	\$ 20,303,578	\$ 58,310,666	\$ 144,849	0.2%	
Percent		100%	60.3%	5.0%	34.7%	99.8%			

Note 1 Other Wages includes custodian & police details, extra duty & mentoring stipends, Summer Special Education salaries, and crossing guards.

Note 2 SPED Tuition projection year ending is net Special Education Circuit Breaker Reimbursement funding.