



## Shrewsbury Public Schools

Patrick C. Collins, Assistant Superintendent for Finance & Operations

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8 June 2018

To: School Committee

Subj: FY2018 FINAL BUDGET STATUS UPDATE

Attached you will find the final FY18 Budget Status Update. It is a recap of our \$62,375,000 district appropriated budget as approved by Town Meeting. You will recall that this plan provided for a modest 3.26% increase over FY17.

The enclosed report retains the 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 5/29/2018 which is approximately 92% of the way through our fiscal year and 91% into the school year.

Per the attached summary, I am projecting that we will end the year having fully expended our FY18 appropriation with variances noted in each category and ultimately net one another out to a \$0 balance.

While our projected expenditures will end close to budget in many categories on a percentage basis, we also have some larger variances. For example, in Category A5, Substitutes, our actual expenditures to date are tracking significantly below [31%] budget. We are very close to budget on day-to-day substitutes with the variance attributed to far less expense for long-term substitutes. We know that changing the rate to \$200/day is helping and it also seems we have experienced less need this year. We know that Category B2, Special Education Transportation is below budget [19%] as a result of using fewer Summer Special Education buses for last summer's program. In category D2, Educational Contract Services we are significantly below primarily in the area of special education contract services. Finally, in Category D8, Utilities, we are under [25%] in the area of telephone use charges.

Categories of wider variances where we are projected to be over budget include Category A7, Employee Benefits and this is a result of higher staff Sick Leave sell-back costs for a larger-than expected cohort of retirees. In Category D1, Administrative Contract Services, we are projected to be over-budget by 13.5% and this can partially be attributed to the purchase of a replacement PA system for Spring Street School and the *Thoughtexchange* software application and services, both determined to be needs during the year.

Finally, Category C1, Special Education Tuitions, we will intentionally expense more than budgeted [\$829K] and subsequently be able to carry forward more FY18 Circuit Breaker funds into FY19 as planned. There are still several uncertainties with respect to the FY18 Circuit Breaker final allocation amount because the Massachusetts Dept. of Education has not yet published final fourth quarter payments and the Governor has not yet approved the FY18 Supplemental Budget proposed by the Massachusetts State Legislature. I will provide more information on this topic as it becomes available.

All areas of more significant budget variances will be monitored during FY19 to see if they persist and pertinent information will certainly inform the development of the FY20 budget.

Finally, it is recommended [using the motion below] that the committee vote to authorize budget transfers between accounts to bring each account to \$0.

***Motion:*** *I move that the committee authorize the administration to make budget transfers from the original budget plan as necessary to eliminate deficits and surpluses with the intent of fully expending the total FY18 appropriation by June 30, 2018 and balancing all accounts.*

**SHREWSBURY PUBLIC SCHOOLS**  
**FY18 BUDGET STATUS REPORT**  
as of May 29, 2018

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	\$ 2,964,117	\$ 2,699,983	\$ 240,266	\$ 23,868	\$ 2,960,460	\$ 3,657	0.1%	Tracking close to budget
A2	Unit A (Teachers & Nurses)	\$ 38,427,400	\$ 29,511,935	\$ 8,755,672	\$ 159,793	\$ 38,267,607	\$ 159,793	0.4%	Variance due to personnel transitions
A3	Aides/ABA/Paraprofessionals	\$ 6,395,369	\$ 5,364,052	\$ 762,661	\$ 268,656	\$ 6,175,213	\$ 220,156	3.4%	Added paras. but tracking close to budget
A4	Secretaries, Technology & Other Non-Represented	\$ 2,120,538	\$ 1,721,084	\$ 385,807	\$ 13,647	\$ 2,161,891	\$ (41,353)	-2.0%	Added HR support staff
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 835,600	\$ 499,496	\$ 5,040	\$ 331,064	\$ 575,000	\$ 260,600	31.2%	Exp. Benefit of lower LTS rate
A6	Other Wages (See Note 1)	\$ 721,282	\$ 659,461	\$ -	\$ 61,821	\$ 691,861	\$ 29,421	4.1%	Tracking close to budget
A7	Employee Benefits	\$ 315,070	\$ 133,819	\$ -	\$ 181,251	\$ 345,319	\$ (30,249)	-9.6%	Over in retiree sick leave sell-back
B1	Regular Education & Voke Transportation	\$ 2,012,216	\$ 1,985,638	\$ 58,787	\$ (32,209)	\$ 2,044,425	\$ (32,209)	-1.6%	Increased homeless & foster child busing
B2	Special Education Transportation	\$ 531,000	\$ 361,415	\$ 66,796	\$ 102,789	\$ 428,211	\$ 102,789	19.4%	Under in summer busing
C1	Special Education Tuitions (See Note 2)	\$ 3,107,534	\$ 2,510,676	\$ 596,858	\$ -	\$ 3,936,951	\$ (829,417)	-26.7%	See report notes
C2	Other Tuitions: Vocational and Alternative High Schools	\$ 1,618,533	\$ 1,613,472	\$ -	\$ 5,061	\$ 1,613,472	\$ 5,061	0.3%	1 over budget at Assabet. No Recov. HS.
D1	Administrative Contracted Services	\$ 525,911	\$ 512,863	\$ 69,957	\$ (56,909)	\$ 596,820	\$ (70,909)	-13.5%	Spring PA System, ThoughtExchnage
D2	Educational Contracted Services	\$ 659,020	\$ 338,688	\$ 111,888	\$ 208,444	\$ 470,576	\$ 188,444	28.6%	Under on some SPED contract svcs.
D3	Textbooks/Curriculum Materials	\$ 172,652	\$ 124,727	\$ 19,014	\$ 28,911	\$ 173,741	\$ (1,089)	-0.6%	Projected close to budget
D4	Professional Development	\$ 230,987	\$ 165,160	\$ 54,445	\$ 11,382	\$ 219,605	\$ 11,382	4.9%	Projected close to budget
D5	Educational Supplies & Materials	\$ 239,367	\$ 198,110	\$ 41,038	\$ 219	\$ 239,148	\$ 219	0.1%	Projected close to budget
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 754,137	\$ 679,910	\$ 70,763	\$ 3,464	\$ 753,173	\$ 964	0.1%	Projected close to budget
D7	Equipment	\$ 659,267	\$ 627,988	\$ 18,228	\$ 13,051	\$ 658,216	\$ 1,051	0.2%	Projected close to budget
D8	Utilities - Telephone Exp.	\$ 85,000	\$ 58,021	\$ 290	\$ 26,689	\$ 63,311	\$ 21,689	25.5%	Under on telephone expenses

<b>Total FY18 Budget:</b>	<b>\$ 62,375,000</b>	<b>\$ 49,766,498</b>	<b>\$ 11,257,510</b>	<b>\$ 1,350,992</b>	<b>\$ 62,375,000</b>	<b>\$ -</b>
<b>Percent</b>	<b>100%</b>	<b>79.8%</b>	<b>18.0%</b>	<b>2.2%</b>	<b>100.0%</b>	<b>0.00%</b>

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

Note 2 SPED Tuition projection year ending is net \$2.6M Special Education Circuit Breaker Reimbursement funding