



Shrewsbury Public Schools

Patrick C. Collins, Assistant Superintendent for Finance & Operations

19 December 2018

To: School Committee

Subj: FY2019 BUDGET STATUS UPDATE

Attached you will find the final FY19 Budget Status Update. It is a recap of our \$64,137,607 district appropriated budget as approved by Town Meeting. You will recall that this plan provided for a modest 2.83% increase over FY18.

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 12/6/2018 which is approximately 42% of the way through our fiscal year and 40% into the school year.

The FY19 budget is stable and I would expect a year-end surplus based on current and projected spending trends.

I am projecting that we will be slightly under budget in most salary and wage categories due to vacancies and personnel changes. But we were over budget in Summer Special Education wages and I am predicting over budget in the Substitutes category by year end.

We are under budget in out of district tuitions for both special education and vocational student populations.

At this early point in the fiscal year, it's expected that all "discretionary" budgets for textbooks, materials, and equipment will be fully expensed at year end.

SHREWSBURY PUBLIC SCHOOLS
FY19 BUDGET STATUS UPDATE
as of December 6, 2018

School Committee Recap Sheet	Description	FY19 Budget	YTD Actual	Encumbrance	Remaining Balance	Notes
A1	Administrative Central Office, Principals & Unit B	\$ 3,071,111	\$ 1,373,059	\$ 1,619,590	\$ 78,462	Running very close to budget
A2	Unit A (Teachers & Nurses)	\$ 39,930,542	\$ 12,250,154	\$ 27,276,621	\$ 403,767	Projected to be within 1% of budget
A3	Aides/ABA/Paraprofessionals	\$ 6,741,104	\$ 2,268,651	\$ 3,952,806	\$ 519,647	Projected to be under budget due to vacancies
A4	Secretaries, Technology & Other Non-Represented	\$ 2,260,859	\$ 846,130	\$ 1,299,112	\$ 115,617	Projected to be on budget
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 845,900	\$ 298,732	\$ 27,600	\$ 519,568	Projecting to be approx \$113K over budget
A6	Other Wages (See Note 1)	\$ 739,382	\$ 555,686	\$ -	\$ 183,696	Over budget on Summer SPED wages
A7	Employee Benefits	\$ 331,030	\$ 89,275	\$ -	\$ 241,755	Projecting over budget for retiree sick leave sell-back
B1	Regular Education & Voke Transportation	\$ 2,066,380	\$ 1,083,938	\$ 916,492	\$ 65,950	Running very close to budget
B2	Special Education Transportation	\$ 585,000	\$ 170,052	\$ 492,691	\$ (77,743)	Over budget due to add monitors and 1 more bus
C1	Special Education Tuitions (See Note 2)	\$ 2,153,760	\$ 1,889,722	\$ 264,038	\$ -	Projecting under budget - fewer placements
C2	Vocational & Recovery H.S. Out of District Tuitions	\$ 1,965,224	\$ 856,336	\$ 856,336	\$ 252,552	Under budget. 105 v. 118 enrolled at AV
D1	Administrative Contracted Services	\$ 553,401	\$ 285,777	\$ 227,792	\$ 39,832	Over budget. Purchased online student reg. pkg.
D2	Educational Contracted Services	\$ 693,970	\$ 141,091	\$ 331,879	\$ 221,000	Projecting under budget
D3	Textbooks/Curriculum Materials	\$ 172,652	\$ 45,478	\$ 6,744	\$ 120,430	Expect on budget at this time
D4	Professional Development	\$ 247,973	\$ 107,548	\$ 9,396	\$ 131,029	Expect on budget at this time
D5	Educational Supplies & Materials	\$ 269,034	\$ 72,810	\$ 51,434	\$ 144,790	Expect on budget at this time
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 660,812	\$ 292,635	\$ 171,904	\$ 196,273	Expect on budget at this time
D7	Equipment	\$ 764,473	\$ 728,849	\$ 3,286	\$ 32,338	Expect on budget at this time
D8	Utilities - Telephone Exp.	\$ 85,000	\$ 5,105	\$ 556	\$ 79,339	Expect close to budget
	Total:	64,137,607	23,361,028	37,508,277	3,268,302	
	Percentages		36.4%	58.5%	5.1%	

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 is net \$4.1M use of Special Education Circuit Breaker Reimbursement funding.