



# Shrewsbury Public Schools

Patrick C. Collins, Assistant Superintendent for Finance & Operations

7 June 2019

To: School Committee

Subj: FY2019 FINAL BUDGET STATUS UPDATE

Attached you will find the 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 a high-level, one-page summary.

For context it is important to note that reported expenditures and encumbrances are as of 5/31/2019 which is approximately 92% of the way through our fiscal year and 95% into the school year.

We will fully expend our FY19 General Fund [Town Meeting] Appropriation as projected in the attached summary.

The \$1.7M projected surplus from the springtime has held overall. These funds will be retained in the the Special Education Circuit Breaker fund and are substantially committed as part of the overall FY20 Budget Plan.

Please note that some district and school discretionary budgets are accounted for in multiple categories. You will see some categories where discretionary funds were not expended and others where investments were made using those available funds (e.g. funds not utilized for professional development used for curriculum materials; both categories are managed through sub-accounts at the district, school, and department levels.)

Detailed below is more information on any category of our budget with a variance of 10% or greater, either due to evolving conditions or intentional reallocation within bottom-line budget controls.

Category	Description	Projected Variance Percent	Notes
A5	Substitutes: Daily, Long-term, and Nurses	12.5% Over	Due to economic conditions, we raised our day-to-day substitute rate from \$75/day to \$85/day [a 13% increase] in order to remain regionally competitive and retain a pool of substitute staff.
A7	Employee Benefits	23.2% Over	This overage is primarily due to a greater than expected number of staff retiring at the end of this school year who will be eligible for a sick-leave sell back compensation. We have 13 eligible and budgeted for 8.

Category	Description	Projected Variance Percent	Notes
B2	Special Education Transportation	11.5% Over	We had to add one more SPED bus for Preschool and some bus monitors per IEP decisions.
C2	Vocational and Recovery High School Tuitions	13.0% Under	Vocational enrollment was budgeted for 118 students and only 105 enrolled or continued. Eight fewer in the Freshman class enrolled than were accepted and the remainder were upper-class students who did not persist.
D1	Administrative Contract services	36.7% Over	Two reasons we are over-budget here include the purchase of the PowerSchool module for student registration and kindergarten/preschool lottery functions in an effort to modernize our systems. Secondly, we engaged the UMass Collins Center consultant group to conduct a staff capacity study and make recommendations for the future. Finally, we had some additional legal-related expenses.
D2	Educational Contract Services	13.8% Under	We are running under-budget in several special education contract services accounts.
D3	Textbooks/Curriculum Materials	47.7% Over	Schools and District used discretionary funds for classroom related materials for current and upcoming years.
D4	Professional Development	16.1% Under	Schools and District used less than budgeted discretionary funding for consultants and conferences.
D5	Educational Supplies and Materials	33.1% Over	Schools and District used discretionary funds for classroom related materials for current and upcoming years.
D6	Other Miscellaneous	17.4% Over	District added additional security cameras and purchased replacement/updated PA system for Oak Middle.
D8	Utilities-Telephone	19.1% Under	The expected purchase of a new telephone switch is deferred until at least FY20.

Areas where we projected significant variance in FY19 were adjusted accordingly for the FY20 Budget Plan [i.e. Substitutes, Retiree Sick Leave, Vocational Tuitions etc...].

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

**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 FY19 appropriation by June 30, 2019 and balancing all accounts.



SHREWSBURY PUBLIC SCHOOLS  
FY19 BUDGET STATUS UPDATE  
6.12.2019

School Committee Recap Sheet	Description	FY19 Budget	YTD Actual	Encumbrance	Remaining Balance	Year End Projection	Dollar Variance	Percent Variance	Notes
A1	Administrative Central Office, Principals & Unit B	\$ 3,071,111	\$ 2,772,434	\$ 252,887	\$ 45,790	\$ 3,025,321	\$ 45,790	1.5%	Running very close to budget
A2	Unit A (Teachers & Nurses)	\$ 39,930,542	\$ 30,388,707	\$ 9,153,266	\$ 388,569	\$ 39,568,700	\$ 361,842	0.9%	Projected to be within 1% of budget
A3	Aides/ABA/Paraprofessionals	\$ 6,741,104	\$ 5,721,859	\$ 819,110	\$ 200,135	\$ 6,564,242	\$ 176,862	2.6%	Projected to be under budget due to vacancies
A4	Secretaries, Technology & Other Non-Represented	\$ 2,260,859	\$ 1,873,448	\$ 304,087	\$ 83,324	\$ 2,235,168	\$ 25,691	1.1%	Projected to be on budget
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 845,900	\$ 835,421	\$ -	\$ 10,479	\$ 951,900	\$ (106,000)	-12.5%	Increased rate from \$75 to \$85 for daily substitutes
A6	Other Wages (See Note 1)	\$ 739,382	\$ 713,118	\$ 2,000	\$ 24,264	\$ 749,897	\$ (10,515)	-1.4%	Over budget on Summer SPED wages
A7	Employee Benefits	\$ 331,030	\$ 144,706	\$ -	\$ 186,324	\$ 407,706	\$ (76,676)	-23.2%	Projecting over budget for retiree sick leave sell-back
B1	Regular Education & Voke Transportation	\$ 2,066,380	\$ 2,077,913	\$ 63,748	\$ (75,281)	\$ 2,141,661	\$ (75,281)	-3.6%	Over budget for Homeless, Foster & Athletics
B2	Special Education Transportation	\$ 585,000	\$ 636,737	\$ 15,343	\$ (67,080)	\$ 652,080	\$ (67,080)	-11.5%	Over budget due to adding monitors and 1 more bus
C1	Special Education Tuitions	\$ 2,153,760	\$ 1,820,020	\$ 474,148	\$ (140,408)	\$ 2,294,168	\$ (140,408)	-6.5%	Utilizing appropriated funds-preserve Circuit Breaker
C2	Vocational & Recovery H.S. Out of District Tuitions	\$ 1,965,224	\$ 1,707,554	\$ 2,162	\$ 255,508	\$ 1,709,716	\$ 255,508	13.0%	Under budget. 105 v. 118 enrolled at AV
D1	Administrative Contracted Services	\$ 553,401	\$ 640,375	\$ 105,680	\$ (192,654)	\$ 756,716	\$ (203,315)	-36.7%	Over Legal Exp. Purchased online student reg. pkg.
D2	Educational Contracted Services	\$ 693,970	\$ 438,643	\$ 158,272	\$ 97,055	\$ 597,970	\$ 96,000	13.8%	Running under budget on SPED services
D3	Textbooks/Curriculum Materials	\$ 172,652	\$ 185,217	\$ 69,870	\$ (82,435)	\$ 255,087	\$ (82,435)	-47.7%	District and schools used more discretionary funds here
D4	Professional Development	\$ 247,973	\$ 160,727	\$ 47,284	\$ 39,962	\$ 208,011	\$ 39,962	16.1%	District and schools used fewer discretionary funds here
D5	Educational Supplies & Materials	\$ 269,034	\$ 171,155	\$ 187,022	\$ (89,143)	\$ 358,177	\$ (89,143)	-33.1%	District and schools used more discretionary funds here
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 660,812	\$ 631,064	\$ 144,802	\$ (115,054)	\$ 775,866	\$ (115,054)	-17.4%	Video camera expansion and Oak PA system repl.
D7	Equipment	\$ 764,473	\$ 775,070	\$ 41,349	\$ (51,946)	\$ 816,419	\$ (51,946)	-6.8%	Some year-end purchasing for computers
D8	Utilities - Telephone Exp.	\$ 85,000	\$ 68,802	\$ -	\$ 16,198	\$ 68,802	\$ 16,198	19.1%	New tel. system deferred
	<b>Total:</b>	<b>64,137,607</b>	<b>51,762,970</b>	<b>11,841,030</b>	<b>533,607</b>	<b>64,137,607</b>	<b>-</b>	<b>0.0%</b>	
	Percentages		80.7%	18.5%	0.8%				

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