



Shrewsbury Public Schools

Patrick C. Collins, Assistant Superintendent for Finance & Operations

9 June 2017

To: School Committee

Subj: FY2017 BUDGET STATUS: FINAL REPORT

Attached is a FY17 Budget Status Update and Year End Forecast. It is a recap of our \$60,407,383 district operating budget as approved by Town Meeting in May 2016. You will recall that this plan provided for a modest 3.3% increase over FY16.

For context it is important to note that reported expenditures and encumbrances are as of 6/5/2017 which is approximately 93% of the way through our fiscal year and also 94% into the school year.

Per the attached summary, I am projecting that we will end the year having fully expended our FY17 appropriation with variances noted in each category that ultimately net one another out to a \$0 balance.

Due to favorable experience with the out of district special education and vocational tuition budgets, we were able to fund some year-end projects to include much-needed replacement public address systems at Coolidge School, Paton School, and Parker Road Preschool. Further, we were able to add some additional student lockers at Shrewsbury High School needed for enrollment purposes, fund the first year payment for the video surveillance system from the appropriated budget, and replace some older classroom desktop computers for the high school English and Math Labs.

The approved FY17 budget planned for the use of \$3.5M in Circuit Breaker funding. At the April 6, 2017 School Committee meeting I reported a projected surplus in our operating budget of \$500,000. This amount was "used" as part of the larger FY18 budget reduction plan by reducing our use of FY17 Circuit Breaker funding and thereby carrying it forward for FY18 use. Moreover, there has been some recent verbal communication from D.E.S.E. that the fourth quarter reimbursement payment may be increased for all districts to reflect a 72% [versus 70%] reimbursement amount. If this occurs, it will serve to increase the Circuit Breaker reserve and provide additional budget stability.

In summary, while there are larger variances [both positive and negative] than expected in this categorical view, it is projected that overall expenditures will result in full expenditure of the appropriation.

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 FY17 appropriation by June 30, 2017 and balancing all accounts.

Shrewsbury Public Schools
FY2017 Operating Budget
As of June 5, 2017

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	\$ 2,772,596	\$ 2,539,832	\$ 210,833	\$ 21,931	\$ 2,764,981	\$ 7,615	0.3%	Tracking close to budget at this point
A2	Unit A (Teachers & Nurses)	\$ 36,482,869	\$ 28,116,003	\$ 8,554,192	\$ (187,326)	\$ 36,677,696	\$ (194,827)	-0.5%	Tracking close to budget at this point
A3	Aides/ABA/Paraprofessionals	\$ 5,884,240	\$ 5,042,958	\$ 629,697	\$ 211,585	\$ 5,739,968	\$ 144,272	2.5%	Tracking close to budget at this point
A4	Secretaries, Technology & Other Non-Represented	\$ 1,942,597	\$ 1,576,418	\$ 300,626	\$ 65,553	\$ 1,928,500	\$ 14,097	0.7%	Tracking close to budget at this point
A5	Substitutes - Dally, Long Term & Sub Nurses	\$ 814,600	\$ 702,891	\$ 15,943	\$ 95,766	\$ 838,834	\$ (24,234)	-3.0%	YTD trend indicates small, year-end deficit
A6	Other Wages (See Note 1)	\$ 769,282	\$ 702,671	\$ -	\$ 66,611	\$ 721,671	\$ 47,611	6.2%	Tracking close to budget at this point
A7	Employee Benefits	\$ 289,500	\$ 130,840	\$ -	\$ 158,660	\$ 292,049	\$ (2,549)	-0.9%	Tuition relm., Sick leave sell-back, LTD Insurance
B1	Regular Education & Voke Transportation	\$ 1,973,667	\$ 1,923,061	\$ 65,091	\$ (14,485)	\$ 2,149,914	\$ (176,247)	-8.9%	Net of \$575K in fee revenue
B2	Special Education Transportation	\$ 343,365	\$ 451,314	\$ 68,228	\$ (176,177)	\$ 507,332	\$ (163,967)	-47.8%	Out of district and in-district expenses outpacing grant
C1	Special Education Tuitions (See Note 2)	\$ 3,722,564	\$ 2,745,946	\$ 588,658	\$ 387,960	\$ 3,468,843	\$ 253,721	6.8%	Net of of \$3.1M in Circuit Breaker.
C2	Other Tuitions: Vocational and Alternative High School	\$ 2,210,180	\$ 1,786,604	\$ 4,308	\$ 419,268	\$ 1,769,621	\$ 440,559	19.9%	Budgeted for 131 and 108 attending as of 10/1
D1	Administrative Contracted Services	\$ 515,961	\$ 648,756	\$ 116,439	\$ (249,234)	\$ 740,123	\$ (224,162)	-43.4%	Unexpected deficit due to special education expenses
D2	Educational Contracted Services	\$ 700,760	\$ 433,635	\$ 177,890	\$ 89,235	\$ 584,978	\$ 115,782	16.5%	Spec. Educ. contractors, tutors, translation svcs
D3	Textbooks/Curriculum Materials	\$ 207,935	\$ 234,165	\$ 23,809	\$ (50,039)	\$ 252,473	\$ (44,538)	-21%	Math In Focus Curriculum
D4	Professional Development	\$ 227,587	\$ 168,326	\$ 14,949	\$ 44,312	\$ 158,511	\$ 69,076	30%	Re-allocated to curriculum materials
D5	Educational Supplies & Materials	\$ 239,368	\$ 244,888	\$ 34,413	\$ (39,933)	\$ 234,894	\$ 4,474	2%	Tracking close to budget at this point
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 633,194	\$ 538,929	\$ 228,963	\$ (134,698)	\$ 773,078	\$ (139,884)	-22%	Repl. PA systems and year 1 of video system payment
D7	Equipment	\$ 592,118	\$ 602,333	\$ 103,001	\$ (113,216)	\$ 733,262	\$ (141,144)	-24%	SHS lockers, Coolidge projection, Classrm technology
D8	Utilities - Telephone Exp.	\$ 85,000	\$ 66,416	\$ 239	\$ 18,345	\$ 70,655	\$ 14,345	16.9%	Less use on monthly telephone use bills
Total FY17 Budget:		\$ 60,407,383	\$ 48,655,986	\$ 11,137,279	\$ 614,118	\$ 60,407,383	\$ -	0.00%	
		Percent	100%	80.5%	18.4%	1.0%			

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.