

Shrewsbury Public Schools FY21 Budget Status Update

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Overview

- Volatility
- Uncertainty
- State budget not finalized
- Many assumptions necessary for this projection
- **Our status and this projection will change as time passes and be impacted by events and decisions both within our control and out of our control**

Coronavirus-related Funding for Shrewsbury

as of 20 Oct. 2020

	Coronavirus Relief Grant	Elementary and Secondary School Emergency Relief Grant [ESSER]	Municipal Cares Act Funding
Recipient	School Dept.	School Dept.	Town of Shrewsbury
Amount	\$1,390,050	\$152,663*	\$3,347,993
Deadline for Use	12/30/2020	6/30/2021 but can extend into FY22 or FY23	12/30/2020
Notes	\$225/student	*Net revised amount per recent decision regarding allocation of this grant to local private schools.	\$90/capita

Coronavirus Relief Fund Grant

- \$225 per student for all students in the Commonwealth
- \$1,390,050 for Shrewsbury Public Schools
- Must be used strictly for Covid-related expenses
- Must be fully expended by 12/30/2020, despite the fact that Covid expenses will persist beyond that deadline

Covid-related Staff Grant Expenses

Additional Staffing						
	Expended	Encumbered	YTD Total 10.15.20	Projected Future Needs to 12/30/2020	Projected Total Cost to 12/30/2020	Projected 12/30/20- 6/30/2021
Covid Operations Coord. & Specialists	\$ 72,925	\$ 156,821	\$ 229,746	\$ -	\$ 229,746	\$ 307,610
Re-Opening Subcommittee Work	\$ 123,871	\$ 3,500	\$ 127,371	\$ -	\$ 127,371	\$ -
Teachers for Remote Learning*	\$ -	\$ -	\$ -	\$ 242,082	\$ 242,082	na
Nursing Services	\$ 23,648	\$ 44,500	\$ 68,148	\$ 7,500	\$ 75,648	\$ 115,000
IT Support Staff	\$ 29,340	\$ 37,970	\$ 67,310	\$ -	\$ 67,310	\$ 81,000
SPED Testing/Compensatory Services	\$ 15,063	\$ -	\$ 15,063	\$ 15,000	\$ 30,063	\$ 50,000
YTD Totals	\$ 264,847	\$ 242,791	\$ 507,638	\$ 264,582	\$ 772,220	\$ 553,610

Covid-related Material Grant Expenses

Material Resources and Services						
	Expended	Encumbered	YTD Total 10.15.2020	Projected Future Needs to 12/30/2020	Projected Total Cost to 12/30/2020	Projected 12/30/20- 6/30/2021
Personal Protective Equipment	\$ 138,304	\$ 21,724	\$ 160,027	\$ 75,000	\$ 235,027	\$ 25,000
Remote Learning Software & Services	\$ 25,988	\$ 91,186	\$ 117,174	\$ 12,000	\$ 129,174	\$ -
Educational Supplies	\$ 33,922	\$ 40,534	\$ 74,456	\$ 10,000	\$ 84,456	\$ 10,000
Technology	\$ 45,594	\$ 9,714	\$ 55,308	\$ 5,000	\$ 60,308	\$ 5,000
Miscellaneous/Tent Rentals	\$ 4,017	\$ 34,007	\$ 38,024	\$ 2,500	\$ 40,524	\$ 2,500
Logistics [Moving/Storage]	\$ 13,942	\$ 10,954	\$ 24,896	\$ 500	\$ 25,396	\$ 15,000
Facility-related	\$ 26,798	\$ 6,676	\$ 33,474	\$ 2,500	\$ 35,974	\$ 2,500
Services	\$ 1,470	\$ 4,000	\$ 5,470	\$ 1,500	\$ 6,970	\$ 1,500
YTD Totals	\$ 290,035	\$ 218,795	\$ 508,830	\$ 109,000	\$ 617,830	\$ 61,500
Total Actual/Planned Expenditures					\$ 1,390,050	\$ 615,110

\$1.39K of CV-19 expenses will be funded by the grant.

\$615K must be funded by General Fund-town appropriated budget b/c these expenses will be incurred past 12/30/2020

FY21 Town-Appropriated Operating Budget

School Committee Recap Sheet	Description	FY21 Budget	YTD Actual	Encumbrance	Remaining Balance	Year End Projection	Dollar Variance	Percent Variance	Notes
A1	Administrative Central Office, Principals & Unit B	\$ 3,255,790	\$ 1,011,471	\$ 2,222,273	\$ 22,046	\$ 3,255,790	\$ -	0.0%	On budget
A2	Unit A (Teachers & Nurses)	\$ 41,746,908	\$ 6,283,043	\$ 34,726,876	\$ 736,989	\$ 42,664,764	\$ (917,856)	-2.2%	Over budget due to add'l staff needs from Covid
A3	Aides/ABA/Paraprofessionals	\$ 7,306,915	\$ 895,878	\$ -	\$ 6,411,037	\$ 7,007,465	\$ 299,450	4.1%	Under due to ongoing vacancies
A4	Secretaries, Technology & Other Non-Represented	\$ 2,292,688	\$ 480,985	\$ 1,618,828	\$ 192,875	\$ 2,239,493	\$ 53,195	2.3%	Under due to vacancy time of personnel transitions
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 900,900	\$ 41,424	\$ 8,560	\$ 850,916	\$ 677,000	\$ 223,900	24.9%	Running under on daily substitutes
A6	Other Wages (See Note 1)	\$ 822,450	\$ 506,553	\$ -	\$ 315,897	\$ 736,953	\$ 85,497	10.4%	Some vacancies and under budget for Summer SPED
A7	Employee Benefits	\$ 396,750	\$ 49,253	\$ -	\$ 347,497	\$ 389,963	\$ 6,787	1.7%	Project under for 403B and insurance costs
B1	Regular Education & Voke Transportation	\$ 2,996,624	\$ 197,702	\$ 2,678,506	\$ 120,416	\$ 2,947,208	\$ 49,416	1.6%	Project under for Athletics, Vocational, Summer SPED
B2	Special Education Transportation	\$ 1,291,750	\$ 65,266	\$ 817,336	\$ 409,148	\$ 1,112,602	\$ 179,148	13.9%	Decreased expense for Summer SPED and monitors
C1	Special Education Tuitions (See Note 2)	\$ 1,721,469	\$ 802,723	\$ 899,996	\$ 18,750	\$ 1,702,719	\$ 18,750	1.1%	Assumes \$4.2M use in Circuit Breaker funding
C2	Vocational & Recovery H.S. Out of District Tuitions	\$ 2,039,117	\$ -	\$ 1,987,988	\$ 51,129	\$ 1,987,988	\$ 51,129	2.5%	4 fewer students enrolled at Assabet than budgeted
D1	Administrative Contracted Services	\$ 599,028	\$ 223,086	\$ 261,234	\$ 114,708	\$ 625,520	\$ (26,492)	-4.4%	Unanticipated legal expenses
D2	Educational Contracted Services	\$ 646,910	\$ 31,591	\$ 227,937	\$ 387,382	\$ 627,067	\$ 19,843	3.1%	Running close to budget
D3	Textbooks/Curriculum Materials	\$ 176,104	\$ 45,715	\$ 17,136	\$ 113,253	\$ 176,104	\$ -	0.0%	Project full use at this early point in fiscal year
D4	Professional Development	\$ 160,885	\$ 36,539	\$ 7,644	\$ 116,702	\$ 160,885	\$ -	0.0%	Project full use at this early point in fiscal year
D5	Educational Supplies & Materials	\$ 263,689	\$ 21,735	\$ 67,848	\$ 174,106	\$ 263,689	\$ -	0.0%	Project full use at this early point in fiscal year
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 705,966	\$ 225,266	\$ 129,244	\$ 351,456	\$ 705,966	\$ -	0.0%	Project full use at this early point in fiscal year
D7	Equipment	\$ 593,340	\$ 398,701	\$ 40,038	\$ 154,601	\$ 593,340	\$ -	0.0%	Project full use at this early point in fiscal year
D8	Utilities - Telephone Exp.	\$ 78,000	\$ -	\$ 18,000	\$ 60,000	\$ 33,000	\$ 45,000	57.7%	Decreased capital cost due to new system
	Total:	67,995,283	11,316,931	45,729,444	10,948,908	67,907,516	87,767	0.1%	
	Percentages		16.6%	67.3%	16.1%	99.9%			

PROJECTED Year End Balance

		PROJECTED Year End Balance
Town Appropriated Operating Budget	\$	87,767
Coronavirus Expenses: Unbudgeted and Unfunded	\$	(615,110)
Net Fiscal Status	\$	(527,343)

Remedies to Projected Deficit

- Potential strategies to remedy the projected deficit are:
 - Reduce operating expenses which would be extremely difficult to do under our circumstances
 - Seek additional local appropriation funding
 - Receive additional federal stimulus funding—not in our control
 - ** *I will also be working with town staff to evaluate our ability to shift some School Dept. Covid costs to the municipal CARES Act funding they are entitled to and this could be part of the remedy.*

Questions/Comments