



Shrewsbury Public Schools

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30 October 2015

To: School Committee

Subj: FY2016 BUDGET STATUS UPDATE

Attached you will find the first FY16 Budget Status Update. It is a recap of our \$55,455,515 district operating budget as approved by Town Meeting. You will recall that this plan provided for a modest 2.2% increase over FY15.

The enclosed report is a new reporting format expanding 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 10/23/2015 which is approximately 33% of the way through our fiscal year but only 20% into the school year.

At this juncture, I would characterize the FY16 budget as stable yet “very tight”. I am projecting that we will exceed our budget in several payroll categories but realize some positive variances from tuition accounts. Category A5, Substitutes is projected to end the year at \$900,000. In FY16 we are tracking slightly lower than FY15 for this same time period but with a budget of \$770,600 we will likely end up with a significant negative variance. Category A6, Other Wages includes paraprofessional staff for the required Summer Special Education Program which ran over budget. We will have to carefully review the budget for that program for FY17. Expenses for the remainder of staff in that category are tracking on budget.

The forecast for special education out of district tuitions factors the planned and budgeted use of \$3,960,693. Of this amount we expect to receive \$3,376,560 [per D.E.S.E. estimate in September 2015] in FY16 reimbursement and the balance of \$584,133 would come from the fund balance. With respect to discretionary categories for supplies, materials, and professional development expenses, I have made year-end forecast assuming we will fully expend but not exceed those categories.

Finally, it is important to note that I will continue to closely monitor our expenditures as we progress through the year and I will make another report to the committee in early February. Of course, that report will reflect more months of experience behind us and be a refined estimate of total year-end projected expenditures.

Shrewsbury Public Schools
FY2016 Operating Budget
As of October 23, 2015

| School Committee Recorp Sheet | Description | Total Budget | YTD Actual | Encumbrance | Remaining Balance | Year End Projection | Dollar Variance | Percent Variance | Notes |
|-------------------------------|--|----------------------|----------------------|---------------------|----------------------|----------------------|------------------|------------------|---|
| A1 | Administrative Central Office, Principals & Unit B | \$ 2,683,002 | \$ 928,833 | \$ - | \$ 1,754,169 | \$ 2,682,466 | \$ 536 | 0.0% | On budget |
| A2 | Unit A (Teachers & Nurses) | \$ 35,852,053 | \$ 6,895,067 | \$ - | \$ 28,956,986 | \$ 35,917,140 | \$ (65,087) | -0.2% | Tracking close to budget at this point |
| A3 | Aides/ABA/Paraprofessionals | \$ 5,743,235 | \$ 1,014,681 | \$ - | \$ 4,728,554 | \$ 5,733,140 | \$ 10,095 | 0.2% | Presently on budget |
| A4 | Secretaries, Technology & Other Non-Represented | \$ 1,800,394 | \$ 507,110 | \$ - | \$ 1,293,284 | \$ 1,807,000 | \$ (6,606) | -0.4% | OT and add'l regular time costs to meet deadlines |
| A5 | Substitutes - Daily, Long Term & Sub Nurses | \$ 770,600 | \$ 90,404 | \$ - | \$ 680,196 | \$ 900,000 | \$ (129,400) | -16.8% | FY15 was \$921K total |
| A6 | Other Wages (See Note 1) | \$ 506,412 | \$ 545,549 | \$ - | \$ 50,863 | \$ 709,412 | \$ (113,000) | -18.9% | Summer SPED expenses beyond budget |
| A7 | Employee Benefits | \$ 273,602 | \$ 93,932 | \$ - | \$ 179,670 | \$ 270,000 | \$ 3,602 | 1.3% | Sick Leave Buy-back, Tuition Reim, LTD Insurance |
| B1 | Regular Education & Voke Transportation | \$ 1,983,862 | \$ 36,033 | \$ 1,922,927 | \$ 24,902 | \$ 1,996,118 | \$ (12,256) | -0.6% | Projected to be over-budget for athletic busing |
| B2 | Special Education Transportation | \$ 343,365 | \$ 25,374 | \$ 241,877 | \$ 76,114 | \$ 277,251 | \$ 66,114 | 19.3% | Able to shift summer exp to IDEA grant |
| C1 | Special Education Tuitions (See Note 2) | \$ 3,171,843 | \$ 1,818,525 | \$ 849,759 | \$ 503,559 | \$ 2,968,284 | \$ 203,559 | 6.4% | Net of \$3,964 Circuit Breaker. Assumes \$300K more in tuitions |
| C2 | Vocational Tuitions | \$ 2,239,245 | \$ - | \$ 2,055,114 | \$ 184,131 | \$ 2,007,027 | \$ 232,218 | 10.4% | Budgeted for 135. Have 121 as of 10/1. |
| D1 | Administrative Contracted Services | \$ 464,814 | \$ 204,432 | \$ 264,090 | \$ (3,708) | \$ 549,814 | \$ (85,000) | -18.3% | Over budget in copier leases and tech. expenses |
| D2 | Educational Contracted Services | \$ 638,840 | \$ 79,297 | \$ 421,192 | \$ 138,351 | \$ 703,840 | \$ (65,000) | -10.2% | Over in contracted tutors, evols, SPED therapy svcs. |
| D3 | Textbooks/Curriculum Materials | \$ 297,431 | \$ 162,530 | \$ 15,370 | \$ 119,531 | \$ 297,431 | \$ - | 0% | Expect to meet budget at this early point in FY |
| D4 | Professional Development | \$ 226,317 | \$ 100,358 | \$ 23,382 | \$ 102,577 | \$ 226,317 | \$ - | 0% | Expect to meet budget at this early point in FY |
| D5 | Educational Supplies & Materials | \$ 236,888 | \$ 83,309 | \$ 80,763 | \$ 72,816 | \$ 236,888 | \$ - | 0% | Expect to meet budget at this early point in FY |
| D6 | Other Miscellaneous (ie. Off. Supp., Ref. Mat.) | \$ 614,264 | \$ 282,617 | \$ 194,294 | \$ 137,353 | \$ 614,264 | \$ - | 0% | Expect to meet budget at this early point in FY |
| D7 | Equipment | \$ 439,348 | \$ 434,511 | \$ 538 | \$ 4,299 | \$ 439,348 | \$ - | 0% | Expect to meet budget at this early point in FY |
| D8 | Utilities - Telephone Exp. | \$ 80,000 | \$ 40,816 | \$ 37,919 | \$ 1,265 | \$ 84,500 | \$ (4,500) | -5.6% | Add'l cost for new phone switch and annual maint. |
| Total FY16 Budget: | | \$ 58,455,515 | \$ 13,343,378 | \$ 6,107,225 | \$ 39,004,912 | \$ 58,420,240 | \$ 35,275 | 0.06% | |
| | | Percent | 100% | 22.8% | 10.4% | 66.7% | | | |

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.