



## Shrewsbury Public Schools

Patrick C. Collins, Assistant Superintendent for Finance & Operations

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7 March 2018

To: School Committee

Subj: FY2018 BUDGET STATUS UPDATE

Attached you will find the second FY18 Budget Status Update. It is a recap of our \$62,375,000 district appropriated budget as approved by Town Meeting. You will recall that this plan provided for a modest 3.26% increase over FY17.

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 2/25/2018 which is approximately 67% of the way through our fiscal year and 60% into the school year.

At this juncture, I would characterize the FY18 Budget as stable with an estimated surplus. I am projecting that we will exceed our budget in several categories but realize a positive variance from our special education tuition and contractual services accounts.

- Category A2, Unit A Teachers and Nurses is projected with a year-end surplus due to personnel changes and hiring salaries for replacement staff after the budget was finalized.

- Category A3, Aides, ABA, Paraprofessionals is heading towards a relatively small year-end surplus despite the need to hire additional unbudgeted staff hired for meet special education mandates. We have experienced a fair amount of staff turnover leaving many positions unfilled for periods of time that has resulted in this overall positive balance.

- Category A4 Secretaries, Technology & Other Non-Represented Staff is projected with a year-end deficit primarily due to the need to hire an additional human resource support staffer to assist with the growing demand of compliance and staff reporting requirements to state agencies.

- Category A5, Substitutes is projected to end the year at \$775,000 given the existing trend. This is a highly variable category of budget contingent upon staff maternity/paternity leaves and other medical leaves or absences. But it seems that the change in the daily rate for long-term substitutes to \$200 is having a positive budget impact.

- Category C1, the forecast for special education out of district tuitions factors the use of \$2.9M in Circuit Breaker funding in addition to the General Fund appropriation of \$3.1M as shown in the attached budget summary.

This would leave significant funds available for use in FY19, but a carry forward of \$655,000 was already built into the initial FY19 budget plan as reported at your budget workshop. Overall, the reduced cost for out-of-districts placements is positive news for FY18. But we can also consequently expect less Circuit Breaker Reimbursement in FY19 due to the decreased cost in FY18.

-Category C2, Other Tuitions, is running very close to budget with 97 students budgeted and 98 enrolled for Assabet Valley Regional Technical High School. There are no students enrolled at Recovery High School (Worcester) and we had budgeted for two placements.

-Category D2, Educational Contracted Services is running below budget due to less than expected costs for special education contractual services.

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.

In sum, the current projection has us within .59% of our overall budget plan with a modest positive variance.

Finally, it is important to note that I will continue to closely monitor our expenditures as we progress through the end of the year and I will make another report to the committee in late June.

**SHREWSBURY PUBLIC SCHOOLS**  
**FY18 BUDGET STATUS and PROJECTION REPORT**  
as of March 2018

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	\$ 2,964,117	\$ 1,913,067	\$ 1,017,823	\$ 33,227	\$ 2,960,890	\$ 3,227	0.1%	Tracking close to budget
A2	Unit A (Teachers & Nurses)	\$ 38,427,400	\$ 19,152,528	\$ 19,046,906	\$ 227,966	\$ 38,277,450	\$ 149,950	0.4%	Variance due to personnel transitions
A3	Aides/ABA/Paraprofessionals	\$ 6,395,369	\$ 3,469,194	\$ 2,697,781	\$ 228,394	\$ 6,319,975	\$ 75,394	1.2%	Added paras. but tracking close to budget
A4	Secretaries, Technology & Other Non-Represented	\$ 2,120,538	\$ 1,180,278	\$ 917,542	\$ 22,718	\$ 2,134,109	\$ (13,571)	-0.6%	Added HR support staff
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 835,600	\$ 339,697	\$ -	\$ 495,903	\$ 775,000	\$ 60,600	7.3%	Exp. Benefit of lower LTS rate
A6	Other Wages (See Note 1)	\$ 721,282	\$ 519,610	\$ -	\$ 201,672	\$ 718,610	\$ 2,672	0.4%	Tracking close to budget
A7	Employee Benefits	\$ 315,070	\$ 112,299	\$ -	\$ 202,771	\$ 367,845	\$ (52,775)	-16.8%	Over in retiree sick leave sell-back
B1	Regular Education & Voke Transportation	\$ 2,012,216	\$ 1,893,434	\$ 149,330	\$ (30,548)	\$ 2,044,216	\$ (32,000)	-1.6%	Increased homeless & foster child busing
B2	Special Education Transportation	\$ 531,000	\$ 252,307	\$ 192,650	\$ 86,043	\$ 478,911	\$ 52,089	9.8%	Under in summer busing
C1	Special Education Tuitions (See Note 2)	\$ 3,107,534	\$ 2,041,968	\$ 854,618	\$ 210,948	\$ 3,107,534	\$ -	0.0%	See report notes
C2	Other Tuitions: Vocational and Alternative High Schools	\$ 1,618,533	\$ 806,736	\$ 806,736	\$ 5,061	\$ 1,613,472	\$ 5,061	0.3%	1 over budget at Assabet. No Recov. HS.
D1	Administrative Contracted Services	\$ 525,911	\$ 370,389	\$ 135,096	\$ 20,426	\$ 524,441	\$ 1,470	0.3%	Tracking close to budget
D2	Educational Contracted Services	\$ 659,020	\$ 220,798	\$ 315,719	\$ 122,503	\$ 563,516	\$ 95,504	14.5%	Under on some SPED contract svcs.
D3	Textbooks/Curriculum Materials	\$ 172,652	\$ 99,977	\$ 3,960	\$ 68,715	\$ 172,500	\$ 152	0.1%	Projected as budgeted at this time
D4	Professional Development	\$ 230,987	\$ 119,741	\$ 28,100	\$ 83,146	\$ 230,000	\$ 987	0.4%	Projected as budgeted at this time
D5	Educational Supplies & Materials	\$ 239,367	\$ 115,635	\$ 46,588	\$ 77,144	\$ 239,000	\$ 367	0.2%	Projected as budgeted at this time
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 754,137	\$ 558,641	\$ 101,252	\$ 94,244	\$ 753,387	\$ 750	0.1%	Projected as budgeted at this time
D7	Equipment	\$ 659,267	\$ 626,108	\$ 1,241	\$ 31,918	\$ 659,000	\$ 267	0.0%	Projected as budgeted at this time
D8	Utilities - Telephone Exp.	\$ 85,000	\$ 51,788	\$ 473	\$ 32,739	\$ 68,261	\$ 16,739	19.7%	Under on telephone expenses

<b>Total FY18 Budget:</b>	<b>\$ 62,375,000</b>	<b>\$ 33,844,195</b>	<b>\$ 26,315,815</b>	<b>\$ 2,214,990</b>	<b>\$ 62,008,117</b>	<b>\$ 366,883</b>
<b>Percent</b>	<b>100%</b>	<b>54.3%</b>	<b>42.2%</b>	<b>3.6%</b>	<b>99.4%</b>	<b>0.59%</b>

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 projection year ending is net \$3.4M Special Education Circuit Breaker Reimbursement funding.