



## Shrewsbury Public Schools

Patrick C. Collins, Assistant Superintendent for Finance & Operations

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20 February 2020

To: School Committee

Subj: FY2020 BUDGET STATUS UPDATE

Attached you will find a FY20 Budget Status Update. It is a recap of our \$66,302,041 district appropriated budget as approved by Town Meeting. You will recall that this plan provided for a modest 3.37% increase over FY19.

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 02/20/2020 which is 58% of the way through our fiscal year and 57% into the school year.

The FY20 budget is stable and I would expect a modest year-end surplus based on current and projected spending trends.

I am projecting that we will be slightly under budget in most salary and wage categories due to vacancies and personnel changes. However, we were over budget in Summer Special Education wages [Category A6] due to the programmatic needs of that student population and our requirement to provide services.

We are running over budget in Special Education Transportation [Category B2] due to additional students receiving out of district placements during the school year and unexpected specialized transportation for an out of district student. We still await billing from Assabet Valley Collaborative for all of our out of district transportation costs for the months of November through present and that will be another marker to check our budget versus actual expenditure trend.

I am projecting a surplus in Special Education Tuitions [Category C1] at this point but that area of expense is volatile and subject to change as the year progresses. I have factored in known remaining placements for the rest of this year based upon verified referrals from the Special Education Office.

With respect to Vocational and Recovery High School Tuitions [Category C2], we had five more students enroll at Assabet valley Regional Technical High School than budgeted. To date, no students have enrolled at Recovery High School. On a net basis, we will be over budget in this category.

At this early point in the fiscal year, it's expected that most "discretionary" budgets [Categories D1 through D8] for textbooks, materials, and equipment will turnback 5% of their budgets based upon guidance from Central Office and given our known FY21 budget gap.

We have undertaken other austerity measures such as strictly limiting conferences and carefully reviewing the need to fill any vacant position.

It is projected that we will end the fiscal year with a surplus of 1.4%, a very small margin, which equates to approximately \$903,000. In developing the FY21 annual budget, we used the original surplus estimate of \$600,000 [from November 2019] to lower our special education out of district tuition budget. As a result, there is now an additional projected \$303,000 available to assist in closing the FY21 overall budget gap.

SHREWSBURY PUBLIC SCHOOLS  
 FY20 BUDGET STATUS REPORT  
 as of 20 FEBRUARY 2020

School Committee Recap Sheet	Description	FY20 Budget	YTD Actual	Encumbrance	Remaining Balance	Year End Projection	Dollar Variance	Percent Variance	Notes
A1	Administrative Central Office, Principals & Unit B	\$ 3,272,594	\$ 2,095,092	\$ 1,168,378	\$ 9,124	\$ 3,270,532	\$ 2,062	0.1%	Running very close to budget
A2	Unit A (Teachers & Nurses)	\$ 41,584,811	\$ 20,500,195	\$ 20,500,195	\$ 584,421	\$ 41,090,389	\$ 494,422	1.2%	Small positive variance due to personnel changes
A3	Aides/ABA/Paraprofessionals	\$ 7,330,858	\$ 3,895,272	\$ 2,980,690	\$ 454,896	\$ 6,921,962	\$ 408,896	5.6%	Positive variance due to vacancies & staff turnover
A4	Secretaries, Technology & Other Non-Represented	\$ 2,371,080	\$ 1,310,530	\$ 950,182	\$ 110,368	\$ 2,323,815	\$ 47,265	2.0%	Backfilled courier position w/ half time position
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 900,900	\$ 374,878	\$ -	\$ 526,022	\$ 730,100	\$ 170,800	19.0%	Running high on day-to-day/ low on long-term subs
A6	Other Wages (See Note 1)	\$ 784,500	\$ 591,812	\$ -	\$ 192,688	\$ 806,112	\$ (21,612)	-2.8%	Ran over on required summer school aides/ABAs
A7	Employee Benefits	\$ 351,750	\$ 139,953	\$ -	\$ 211,797	\$ 347,453	\$ 4,297	1.2%	Projecting close to budget overall
B1	Regular Education & Voke Transportation	\$ 2,528,985	\$ 2,191,161	\$ 305,071	\$ 32,753	\$ 2,524,231	\$ 4,754	0.2%	Running very close to budget
B2	Special Education Transportation	\$ 706,300	\$ 488,411	\$ 451,433	\$ (233,544)	\$ 941,300	\$ (235,000)	-33.3%	Add'l unanticipated out of district transport costs
C1	Special Education Tuitions (See Note 2)	\$ 1,356,803	\$ 913,160	\$ 304,387	\$ 139,256	\$ 1,217,546	\$ 139,257	10.3%	Assumes planned use of \$4.9M Circuit Breaker funding
C2	Vocational & Recovery H.S. Out of District Tuitions	\$ 1,648,786	\$ 859,656	\$ 859,656	\$ (70,526)	\$ 1,719,312	\$ (70,526)	-4.3%	5 more students enrolled at Assabet than budgeted
D1	Administrative Contracted Services	\$ 611,833	\$ 444,187	\$ 151,000	\$ 16,646	\$ 631,412	\$ (19,579)	-3.2%	Variety of small overages in multiple accounts
D2	Educational Contracted Services	\$ 679,910	\$ 362,209	\$ 406,662	\$ (88,961)	\$ 784,910	\$ (105,000)	-15.4%	Increased SPED contract services
D3	Textbooks/Curriculum Materials	\$ 201,104	\$ 130,771	\$ 9,999	\$ 60,334	\$ 191,049	\$ 10,055	5.0%	Assumes 5% turnback of site-based funds
D4	Professional Development	\$ 255,082	\$ 143,718	\$ 23,961	\$ 87,403	\$ 242,332	\$ 12,750	5.0%	Assumes 5% turnback of site-based funds
D5	Educational Supplies & Materials	\$ 273,689	\$ 141,388	\$ 48,655	\$ 83,646	\$ 260,005	\$ 13,684	5.0%	Assumes 5% turnback of site-based funds
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 786,716	\$ 544,413	\$ 138,044	\$ 104,259	\$ 747,380	\$ 39,336	5.0%	Assumes 5% turnback of site-based funds
D7	Equipment	\$ 571,340	\$ 551,725	\$ 2,534	\$ 17,081	\$ 571,340	\$ -	0.0%	Assumes \$0 turnback
D8	Utilities - Telephone Exp.	\$ 85,000	\$ 68,808	\$ -	\$ 16,192	\$ 78,000	\$ 7,000	8.2%	Assumes same pattern of use charges
	<b>Total:</b>	<b>66,302,041</b>	<b>35,747,339</b>	<b>28,300,847</b>	<b>2,253,855</b>	<b>65,399,180</b>	<b>902,861</b>	<b>1.4%</b>	
	<b>Percentages</b>		<b>53.9%</b>	<b>42.7%</b>	<b>3.4%</b>	<b>98.6%</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 is net \$4.9M use of Special Education Circuit Breaker Reimbursement funding.