

# FY20 Status and Projection Summary

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	\$ 3,114,894	\$ 135,000	\$ 22,700	\$ 3,249,894	\$ 22,700	0.7%	Running very close to budget
A2	Unit A (Teachers & Nurses)	\$ 41,584,811	\$ 33,226,506	\$ 7,832,691	\$ 525,614	\$ 41,064,197	\$ 520,614	1.3%	Positive variance due to personnel changes
A3	Aides/ABA/Paraprofessionals	\$ 7,330,858	\$ 6,421,058	\$ 364,241	\$ 545,559	\$ 6,787,299	\$ 543,559	7.4%	Positive variance due to vacancies & staff turnover
A4	Secretaries, Technology & Other Non-Represented	\$ 2,371,080	\$ 2,051,274	\$ 281,229	\$ 38,577	\$ 2,346,702	\$ 24,378	1.0%	Backfilled courier position w/ half time position
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 900,900	\$ 576,926	\$ -	\$ 323,974	\$ 596,555	\$ 304,345	33.8%	Surplus due to Covid closure
A6	Other Wages (See Note 1)	\$ 784,500	\$ 727,714	\$ -	\$ 56,786	\$ 935,814	\$ (151,314)	-19.3%	Incl. add'l costs for Extended Day staff pay continuity
A7	Employee Benefits	\$ 351,750	\$ 164,965	\$ -	\$ 186,785	\$ 386,751	\$ (35,001)	-10.0%	More retiree sick leave sell back than budgeted
B1	Regular Education & Voke Transportation	\$ 2,528,985	\$ 2,503,565	\$ 10,506	\$ 14,914	\$ 2,514,071	\$ 14,914	0.6%	Some rate savings but offset by refunds
B2	Special Education Transportation	\$ 706,300	\$ 728,667	\$ 5,640	\$ (28,007)	\$ 734,307	\$ (28,007)	-4.0%	Add'l unanticipated out of district transport costs
C1	Special Education Tuitions (See Note 2)	\$ 1,356,803	\$ 1,024,342	\$ -	\$ 332,461	\$ 1,024,342	\$ 332,461	24.5%	Assumes planned use of \$4.9M Circuit Breaker funding
C2	Vocational & Recovery H.S. Out of District Tuitions	\$ 1,648,786	\$ 1,702,456	\$ 7,992	\$ (61,662)	\$ 1,710,448	\$ (61,662)	-3.7%	4 more students enrolled at Assabet than budgeted
D1	Administrative Contracted Services	\$ 611,833	\$ 617,286	\$ 46,601	\$ (52,054)	\$ 663,887	\$ (52,054)	-8.5%	Variety of small overages in multiple accounts
D2	Educational Contracted Services	\$ 679,910	\$ 557,678	\$ 136,088	\$ (13,856)	\$ 693,766	\$ (13,856)	-2.0%	Overrages in SPED services and translation services
D3	Textbooks/Curriculum Materials	\$ 201,104	\$ 188,674	\$ 2,824	\$ 9,606	\$ 191,498	\$ 9,606	4.8%	Some surplus due to early budget freeze and Covid closure
D4	Professional Development	\$ 255,082	\$ 214,989	\$ 2,056	\$ 38,037	\$ 217,045	\$ 38,037	14.9%	Some surplus due to early budget freeze and Covid closure
D5	Educational Supplies & Materials	\$ 273,689	\$ 163,254	\$ 33,747	\$ 76,688	\$ 197,001	\$ 76,688	28.0%	Some surplus due to early budget freeze and Covid closure
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 786,716	\$ 650,164	\$ 63,522	\$ 73,030	\$ 713,686	\$ 73,030	9.3%	Some surplus due to early budget freeze and Covid closure
D7	Equipment	\$ 571,340	\$ 568,533	\$ -	\$ 2,807	\$ 568,533	\$ 2,807	0.5%	Some surplus due to early budget freeze and Covid closure
D8	Utilities - Telephone Exp.	\$ 85,000	\$ 73,259	\$ 4,500	\$ 7,241	\$ 77,759	\$ 7,241	8.5%	Some surplus due to early budget freeze and Covid closure
	<b>Total:</b>	<b>66,302,041</b>	<b>55,276,204</b>	<b>8,926,637</b>	<b>2,099,200</b>	<b>64,673,555</b>	<b>1,628,486</b>	<b>2.5%</b>	
	<b>Percentages</b>		<b>83.4%</b>	<b>13.5%</b>	<b>3.2%</b>	<b>97.5%</b>			

# FY20: “The Bottom Line”

FY20 Budget	YTD Actual	Encumbrance	Remaining Balance	Year End Projection	Dollar Variance	Percent Variance	
66,302,041	55,276,204	8,926,637	2,099,200	64,673,555	1,628,486	2.5%	
	83.4%	13.5%	3.2%	97.5%			

# How This Can Assist with FY21 Gap

Estimated FY20 Budget Surplus	1,628,486	June 24, 2020	
March 4, 2020 Status Update	\$ (902,861)	This amount already applied to offset FY21 Budget Plan	
	\$ 725,625	Projected Additional Funds Available To Offset FY21 Gap	
	<b>Necessary Uses:</b>		
	\$ (465,000)	Projected Decrease in FY21 Circuit Breaker Funding	
	\$ (153,387)	Projected Increase in Assabet Valley Vocational/Technical HS Tuition	
	\$ (107,238)	Use Remainder for Additional Costs for Special Education Tuitions	
	\$ -	<b>Net Available To Save Jobs for 2020-2021</b>	

# Initial Thinking- Covid Related Costs

*[from May 20,2020]*

**This is a Preliminary List That Will Definitely Change**

Potential Covid-19 Related Budget Additions	Estimate	Notes
Circuit Breaker decrease	\$ 465,000	From 74% to 63% state reim =15% decrease or 11% pts
Additional LTS and Sick Time	\$ 375,000	Additional funding projected for CV-19 related absences
Special Education Services	\$ 350,000	Required to make-up for student lost learning/services
iPads for Grades 2-4	\$ 286,230	Add'l 1:1 devices needed to support future remote learning
Bus Fee Revenue decrease	\$ 187,500	25% planned reduction in fee-paying riders[\$750K to \$563K]
Vocational tuition based on Assabet acceptances	\$ 153,387	Add 9 more placements to Gr. 9 for total of 35 budgeted
Teacher salaries for FDK and Preschool teachers	\$ 125,000	Less funding on account available due to closure and refunds
Covid Supplies [Masks, shields, dividers]	\$ 100,000	Plus have CARES act funding of ~130K+-
Learning Platform Software	\$ 85,000	Provides ongoing curricular and student assessment capacity
Nursing/CNA support	\$ 50,000	Anticipates add'l medical-type services for temp. checks
Officials fees	\$ 20,000	Significant decrease in gates Receipts
Busing		Contingent on return to school CV-19 protocols, add'l busing may be required
<b>Preliminary Estimate</b>	<b>\$ 2,197,117</b>	<b>This total ADDS to our Gap/Deficit</b>

# Federal CARES Funding: Town Allocation, \$3.3M

- As reported in May School Committee meeting fiscal updates:
  - CARES funding is Use Restricted for Covid-19 related direct costs only
  - There are specific categories and criteria to be met to be eligible for reimbursement from this fund
  - CARES funding is Time Restricted and costs for reimbursement from this fund must be incurred prior to December 30,2020

# Federal CARES Funding: Town Allocation, \$3.3M

- Some Covid related costs listed we know will be reimbursed from the CARES fund to include:
  - iPad costs for K-4 students to execute/facilitate remote learning
  - Remote learning software licensing costs
  - All Personal Protective Equipment [PPE] costs
- We have a strong signal from the Town Manager that a significant portion of the fund could be accessed for Covid costs expected to be incurred by the School Dept.
- We need to be planful about the complexity of Covid staff costs [i.e. additional nursing support] that will persist beyond December 30,2020 because those need to be included in the FY21 Budget

# Re-Opening School for 2020-2021

- The state-directed and state-regulated re-opening plans for 2020-2021 will have a major impact on our FY21 Budget plan
  - In-person versus remote versus hybrid/alternating schedule
  - Busing
  - Operational impacts on food service delivery, athletics, student activities
  - Educational impacts will be contingent upon statewide directives, regulations, and guidance factoring latest information on Covid-19 status

How we execute on all above will directly impact our budget needs.