



BLUE HILLS

REGIONAL TECHNICAL SCHOOL

OFFICE OF BUSINESS AND PERSONNEL ADMINISTRATION

TO: Finance and Administration Subcommittee
District School Committee
Jill Rossetti, Superintendent - Director

FROM: Steven Moore, Assistant Superintendent

DATE: November 1, 2019

SUBJECTS: 2020 Budget Update

Q1 Budget Report

Attached is the Q1 FY20 Budget Report for the period ending October 30, 2019.

Salary Lines

Salary lines are tracking as expected for the first quarter.

2000 Series Instruction

The instructional salary line is projected to have a surplus in excess of \$100,00 at year end. The surplus can be attributed to the \$100,000 in hiring salary exchanges and reductions in staffing made post budget in 2019 for the 2020 school year. Those reductions included the exchange of a cosmetology teacher for an instructional aide, reduction of a building substitute, and reductions in district level staffing.

Expense Lines

Department heads will be working to encumber the majority of their funds during the second quarter. Currently we have identified a surplus of \$300,000 in the health insurance lines.

1000 District Leadership Expense

The majority of the unencumbered / unexpended funds are for ongoing services (legal and payroll), contracted service and membership payments that are currently not due, public relations / recruitment activities, and software licenses fees that are not yet due.

2000 Instructional Expense

Department heads are in the process of evaluating needs and in encumbering funds. Typically these accounts carry a high remaining balance into the third quarter.

3000 Student Services Expense

The majority of the unencumbered funds are for athletic related transportation, officials and materials.

4000 Plant Operation and Maintenance Expense

The majority of the unencumbered funds relate to unencumbered contracted services for building maintenance and technology.

5000 Fixed Costs Expense

These series cover insurance and benefit related costs. A \$300,000 surplus has been identified in the retirement accounts. This is due to actual costs coming in less than anticipated costs for employee insurance. See attached chart.

8000 Debt Service Expense

The \$500,000 balance will be charged to bond payments in the second quarter.



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2020 Budget Q1 Budget Report and Transfer Request

SALARY ACCOUNTS FOR: PERIOD ENDING 10/30/2019	Budget	TRANSFERS	Adjusted BUDGET	YTD EXPENDED	PROJECTED	AVAILABLE BUDGET	PCT Expended
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	689,097	-	689,097	241,865	441,254	5,978	35%
2000 INSTRUCTION	9,244,330	-	9,244,330	1,876,783	7,255,157	112,390	20%
3000 STUDENT SERVICES	482,912	-	482,912	78,088	413,713	(8,889)	16%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,402,117	-	1,402,117	441,714	930,226	30,177	32%
TOTALS	11,818,456	-	11,818,456	2,638,450	9,040,350	139,656	99%
EXPENSE ACCOUNTS FOR: PERIOD ENDING 10/30/2019	Budget	TRANSFERS	Adjusted BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT Exp/Enc
1000 DISTRICT LEADERSHIP AND ADMINISTRATION	258,234	-	258,234	80,101	52,949	125,184	52%
2000 INSTRUCTION	771,027	-	771,027	194,171	69,623	507,233	34%
3000 STUDENT SERVICES	1,142,978	-	1,142,978	161,701	892,673	88,604	92%
4000 OPERATIONS and MAINTENANCE OF PLANT	1,518,301	-	1,518,301	349,819	807,502	360,980	76%
5000 FIXED CHARGES	4,556,216	-	4,556,216	1,891,622	2,083,967	316,963	87%
7000 CAPITAL PROJECTS	100,000	-	100,000	-	8,836	91,164	9%
8000 DEBT SERVICE	500,000	-	500,000	-	-	500,000	0%
TOTALS	8,846,756	-	8,846,756	2,677,414	3,915,550	1,990,128	75%
TOTAL ALL ACCOUNTS	20,665,212	-	20,665,212	5,315,864	12,955,900	2,129,784	88%

