

NORWELL PUBLIC SCHOOLS

**Year End Final
FY'25 Budget Report
As of June 30, 2025**

Warren MacCallum

September 15, 2025

OVERVIEW

Periods ending 6/30/24 and 6/30/25

	FY'24	FY'25
Budget	\$32,258,997	\$33,398,062
Additional Town Funds	\$40,000	\$500,000
Total Budget	\$32,298,997	\$33,898,062
Final Expenditures	\$32,298,997	\$33,898,062
Percent of Budget	100.00%	100.00%

FY'25 Major Variances @ June 30, 2025

- (Personnel Change of Responsibility)
- (Administrative Technology)
 - Student registration add to Aspen
 - Google Ransom Ware Protection
- (Legal)
- (Medical Therapeutic)
- (Utilities – Gas)
- (Employee Separation)
- Personnel Contracts
- Classroom Supplies and Materials
- Professional Development
- Texts

FY'24 to FY'25 Final Spending Comparison

Account		FY'24 Final	FY'25 Executive Budget	FY'25 Actuals	FY'25 Foecast to Budget	FY'25 % Change
		32,298,997	33,898,062	33,898,062	0	0.00%
District Administration						
	School Committee	13,221	32,500	24,766	7,734	23.80%
	Superintendent's Office	375,250	388,337	404,330	(15,993)	-4.12%
	Business and Finance	407,678	483,918	446,870	37,048	7.66%
	Legal Services	18,207	30,000	54,842	(24,842)	-82.81%
	DW Info Mgmt. & Tech	207,425	203,190	216,342	(13,152)	-6.47%
Total		1,021,782	1,137,945	1,147,151	(9,206)	-0.81%

FY'24 to FY'25 Final Spending Comparison

Account		FY'24 Final	FY'25 Executive Budget	FY'25 Actuals	FY'25 Foecast to Budget	FY'25 % Change
Instructional Services						
	Student Services	232,760	235,350	244,115	(8,765)	-3.72%
	Summer Program	42,513	67,855	72,055	(4,200)	-6.19%
	Office of Instruction	194,900	203,360	194,674	8,686	4.27%
	School Leadership	1,210,425	1,292,425	1,274,388	18,037	1.40%
	School Secretary	327,729	343,571	346,317	(2,746)	-0.80%
	Principals' Expense	36,510	50,585	45,499	5,086	10.05%
	Classroom Teachers	14,557,080	15,137,808	15,077,399	60,409	0.40%
	Teacher Specialists	2,135,624	2,326,855	2,325,873	982	0.04%
	Instructional Coordinators	731,325	746,559	750,084	(3,525)	-0.47%
	Medical Therapeutic	836,989	846,009	858,595	(12,586)	-1.49%
	Aides	968,318	1,021,224	916,626	104,598	10.24%
	Library Salaries	455,790	423,198	475,428	(52,230)	-12.34%
	Professional Development	113,407	175,270	105,913	69,357	39.57%
	Texts	265,175	188,695	124,553	64,142	33.99%
	Classroom Supplies/Materials	331,960	441,839	385,747	56,092	12.70%
	Instructional Technology	317,302	309,860	279,294	30,566	9.86%
	Guidance	908,788	890,016	790,292	99,724	11.20%
	Social Health and Psychological S	508,663	550,501	540,877	9,624	1.75%
Total		24,175,258	25,250,980	24,807,729	443,251	1.76%

FY'24 to FY'25 Final Spending Comparison

Account		FY'24 Final	FY'25 Executive Budget	FY'25 Actuals	FY'25 Foecast to Budget	FY'25 % Change
Other School Services						
Medical Health Services		417,933	435,287	428,940	6,347	1.46%
Transportation		1,565,932	1,530,110	1,521,114	8,996	0.59%
Food Service		0	0	0	0	0.00%
Athletics and Other Student Activ		756,991	797,162	793,202	3,960	0.50%
Total		2,740,855	2,762,559	2,743,256	19,303	0.70%
Operations and Maintenance						
Custodial Services		1,031,211	1,102,671	1,041,380	61,291	5.56%
Utilities		535,817	586,593	672,655	(86,062)	-14.67%
Maintenance		529,009	583,923	586,042	(2,119)	-0.36%
Technology Infrastructure and Op		397,341	408,691	411,154	(2,463)	-0.60%
Total		2,493,377	2,681,878	2,711,230	(29,352)	-1.09%
Other						
Employee Separation		99,905	60,000	219,243	(159,243)	-265.41%
Community Service		2,793	4,700	2,761	1,939	41.26%
Fixed Assets		0	0	0	0	0.00%
Tuitions		1,765,026	2,000,000	2,266,692	(266,692)	-13.33%
Total		1,867,724	2,064,700	2,488,696	(423,996)	-20.54%
GRAND TOTAL		32,298,997	33,898,062	33,898,062	0	0.00%

Revolving Accounts Tracking

	Pre K	Athletics	Facilities	Transportation	
Opening Balance 7/1/24 (FY'25)	<u>\$102,834</u>	<u>\$41,519</u>	<u>\$15,489</u>	<u>\$ 125,225</u>	
Budget Receipts FY'25	\$652,241	\$343,000	\$0	\$140,000	
Budget Expenditures FY'25	\$652,241	\$343,000	\$0	\$140,000	
Projected Rollover	\$102,834	\$41,519	\$15,489	\$125,225	
Collected Y-T-D @6/30/25	\$665,488	\$397,605	\$83,945	\$188,970	
Expended Y-T-D @6/30/25	\$689,832	\$389,423	\$64,018	\$138,963	
Funds Available @6/30/25	\$78,491	\$49,700	\$35,416	\$175,232	

Circuit Breaker FY'25 Final Expenditures

	FY'22	FY'23	FY'24	FY'25	FY'26	FY'27	FY'28
Reimbursement %	75%	75%	75%	75%	75%	75%	75%
Carryover from Prior Year	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 928,815	\$ 636,767	\$ 486,767
Receipts	\$ 1,243,655	\$ 1,347,896	\$ 1,621,135	\$ 1,509,746	\$ 1,462,952	\$ 1,500,000	\$ 1,500,000
Expenditures	-\$ 1,427,984	-\$ 1,355,139	-\$ 2,096,441	-\$ 965,987	-\$ 1,755,000	-\$ 1,650,000	-\$ 1,649,999
Balance Rolled over after IDEA	\$ 767,605	\$ 760,363	\$ 385,056	\$ 928,815	\$ 636,767	\$ 486,767	\$ 336,768
Threshold	\$ 47,363	\$ 49,494	\$ 51,721	\$ 52,419			
Budget	\$ 1,420,000	\$ 1,450,000	\$ 1,450,000	\$ 1,500,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Operational Expenditure	\$ 1,542,303	\$ 1,576,100	\$ 1,763,026	\$ 1,766,692	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Stabilization Account Transfer		\$ 395,000	\$ -	\$ 500,000	\$ -		
Reserve Circuit Breaker **	\$ 476,050	\$ 587,533	\$ 1,336,078	\$ 580,931	\$ 826,185	\$ 1,013,233	\$ 1,163,232
Budgeted Circuit Breaker	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 928,815	\$ 636,767	\$ 486,767
With 5th quarter and Ex Relief	\$ 951,934	\$ 767,605	\$ 760,363	\$ 385,056	\$ 928,815	\$ 636,767	\$ 486,767
IDEA offset	\$ 153,359		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,001
Circuit Breaker Expenditure	\$ 1,427,984	\$ 1,355,139	\$ 2,096,441	\$ 965,987	\$ 1,755,000	\$ 1,650,000	\$ 1,649,999
Total Expenditure	\$ 3,123,646	\$ 3,326,239	\$ 3,859,467	\$ 3,332,679	\$ 3,605,000	\$ 3,500,000	\$ 3,500,000
** Funds expended from current year circuit breaker receipts							
Transportation	\$ 36,708	\$ 198,691	\$ 98,604	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Summary

- Circuit Breaker was increased, however, still needs more work
- Severance was much larger than expected
- Utilities were even higher than predicted