

NORWELL PUBLIC SCHOOLS

**Year End Final
FY'26 Budget Report
As of June 30, 2026**

Warren MacCallum

September 21, 2026

OVERVIEW

Periods ending 6/30/25 and 6/30/26

	FY'25	FY'26
Budget	\$33,398,062	\$33,398,062
Additional Town Funds	\$500,000	\$35,071
Total Budget	\$33,898,062	\$33,433,133
Final Expenditures	\$33,898,062	\$33,433,133
Percent of Budget	100.00%	100.00%

FY'26 Major Variances @ June 30, 2026

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

FY'25 to FY'26 Final Spending Comparison

Account		FY'25 Executive Budget	FY'25 Actuals	FY'26 Non Override Budget	FY'26 Actuals	FY'26 Foecast to Budget	FY'26 % Change
		33,898,062	33,898,062	33,433,133	33,433,133	0	0.00%
District Administration							
	School Committee	32,500	24,766	13,500	13,373	127	0.94%
	Superintendent's Office	388,337	404,330	404,706	415,248	(10,542)	-2.60%
	Business and Finance	483,918	446,870	500,350	465,759	34,591	6.91%
	Legal Services	30,000	54,842	40,000	83,004	(43,004)	-107.51%
	DW Info Mgmt. & Tech	203,190	216,342	219,585	173,393	46,192	21.04%
Total		1,137,945	1,147,151	1,178,141	1,150,778	27,363	2.32%

FY'25 to FY'26 Final Spending Comparison

Account		FY'25 Executive Budget	FY'25 Actuals	FY'26 Non Override Budget	FY'26 Actuals	FY'26 Foecast to Budget	FY'26 % Change
		33,898,062	33,898,062	33,433,133	33,433,133	0	0.00%
Instructional Services							
	Student Services	235,350	244,115	245,225	250,011	(4,786)	-1.95%
	Summer Program	67,855	72,055	79,855	81,724	(1,869)	-2.34%
	Office of Instruction	203,360	194,674	201,210	194,639	6,571	3.27%
	School Leadership	1,292,425	1,274,388	1,338,775	1,299,050	39,725	2.97%
	School Secretary	343,571	346,317	310,512	326,362	(15,850)	-5.10%
	Principals' Expense	50,585	45,499	51,851	42,142	9,709	18.73%
	Classroom Teachers	15,137,808	15,077,399	14,961,091	14,937,309	23,782	0.16%
	Teacher Specialists	2,326,855	2,325,873	2,535,071	2,475,970	59,101	2.33%
	Instructional Coordinators	746,559	750,084	601,649	650,880	(49,231)	-8.18%
	Medical Therapeutic	846,009	858,595	823,604	764,850	58,754	7.13%
	Aides	1,021,224	916,626	876,403	764,052	112,351	12.82%
	Library Salaries	423,198	475,428	250,361	259,636	(9,275)	-3.70%
	Professional Development	175,270	105,913	171,250	74,455	96,795	56.52%
	Texts	188,695	124,553	203,200	168,908	34,292	16.88%
	Classroom Supplies/Materials	441,839	385,747	377,367	319,299	58,068	15.39%
	Instructional Technology	309,860	279,294	323,930	281,456	42,474	13.11%
	Guidance	890,016	790,292	806,816	836,369	(29,553)	-3.66%
	Social Health and Psychological Se	550,501	540,877	583,662	588,752	(5,090)	-0.87%
Total		25,250,980	24,807,729	24,741,832	24,315,863	425,969	1.72%

FY'25 to FY'26 Final Spending Comparison

Account		FY'25 Executive Budget	FY'25 Actuals	FY'26 Non Override Budget	FY'26 Actuals	FY'26 Foecast to Budget	FY'26 % Change
		33,898,062	33,898,062	33,433,133	33,433,133	0	0.00%
Other School Services							
	Medical Health Services	435,287	428,940	455,688	455,232	456	0.10%
	Transportation	1,530,110	1,521,114	1,601,000	1,603,254	(2,254)	-0.14%
	Food Service	0	0	0	0	0	0.00%
	Athletics and Other Student Activ	797,162	793,202	742,989	726,636	16,353	2.20%
Total		2,762,559	2,743,256	2,799,677	2,785,121	14,556	0.52%
Operations and Maintenance							
	Custodial Services	1,102,671	1,041,380	1,146,266	1,078,759	67,507	5.89%
	Utilities	586,593	672,655	702,158	989,205	(287,047)	-40.88%
	Maintenance	583,923	586,042	619,059	583,330	35,729	5.77%
	Technology Infrastructure and Op	408,691	411,154	431,300	382,277	49,023	11.37%
Total		2,681,878	2,711,230	2,898,783	3,033,571	(134,788)	-4.65%
Other							
	Employee Separation	60,000	219,243	60,000	123,814	(63,814)	-106.36%
	Community Service	4,700	2,761	4,700	3,780	920	19.58%
	Fixed Assets	0	0	0	0	0	0.00%
	Tuitions	2,000,000	2,266,692	1,750,000	2,020,207	(270,207)	-15.44%
Total		2,064,700	2,488,696	1,814,700	2,147,800	(333,100)	-18.36%
GRAND TOTAL		33,898,062	33,898,062	33,433,133	33,433,133	0	0.00%

Revolving Accounts Tracking

	Pre K	Athletics	Facilities	Transportation	
Opening Balance 7/1/24 (FY'26)	<u>\$78,491</u>	<u>\$49,700</u>	<u>\$35,416</u>	<u>\$ 175,232</u>	
Budget Receipts FY'26	\$683,785	\$381,000	\$0	\$190,000	
Budget Expenditures FY'26	\$683,785	\$381,000	\$0	\$190,000	
Projected Rollover	\$78,491	\$49,700	\$35,416	\$175,232	
Collected Y-T-D @6/30/26	\$697,649	\$486,295	\$71,833	\$166,290	
Expended Y-T-D @6/30/26	\$688,927	\$458,073	\$79,480	\$191,027	
Funds Available @6/30/26	\$87,213	\$77,922	\$27,768	\$150,495	

Circuit Breaker FY'26 Final Expenditures

	FY'24	FY'25	FY'26	FY'27	FY'28	FY'29
Reimbursement %	75%	75%	75%	75%	75%	75%
Carryover from Prior Year	\$ 760,363	\$ 385,056	\$ 928,815	\$ 764,973	\$ 267,330	\$ 117,330
Receipts	\$ 1,621,135	\$ 1,509,746	\$ 1,444,679	\$ 1,650,000	\$ 1,500,000	\$ 1,100,000
Expenditures	-\$ 2,096,441	-\$ 965,987	-\$ 1,608,521	-\$ 2,147,643	-\$ 1,650,000	-\$ 1,650,000
Balance Rolled over after IDEA	\$ 385,056	\$ 928,815	\$ 764,973	\$ 267,330	\$ 117,330	-\$ 432,670
Threshold	\$ 51,721	\$ 52,419	\$ 53,431	\$ 54,906	\$ 57,000	\$ 59,500
Budget	\$ 1,450,000	\$ 1,500,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Operational Expenditure	\$ 1,763,026	\$ 1,766,692	\$ 2,020,207	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Stabilization Account Transfer	\$ -	\$ 500,000	\$ -			
Reserve Circuit Breaker **	\$ 1,336,078	\$ 580,931	\$ 679,706	\$ 1,382,670	\$ 1,382,670	\$ 1,532,670
Budgeted Circuit Breaker	\$ 760,363	\$ 385,056	\$ 928,815	\$ 764,973	\$ 267,330	\$ 117,330
With 5th quarter and Ex Relief	\$ 760,363	\$ 385,056	\$ 928,815	\$ 764,973	\$ 267,330	\$ 117,330
IDEA offset	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Circuit Breaker Expenditure	\$ 2,096,441	\$ 965,987	\$ 1,608,521	\$ 2,147,643	\$ 1,650,000	\$ 1,650,000
Total Expenditure	\$ 3,859,467	\$ 3,332,679	\$ 3,728,728	\$ 3,997,643	\$ 3,500,000	\$ 3,500,000
** Funds expended from current year circuit breaker receipts						
Transportation	\$ 98,604	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Summary

- Severance was much larger than expected
- Utilities were even higher than predicted
- Several legal expenses