

NORWELL PUBLIC SCHOOLS

Preliminary Level Service Budget FY'28

Warren MacCallum

October 26, 2026

OVERVIEW

FY'28 Level Service Budget

	FY'27	FY'28
Budget	\$34,733,985	\$35,871,146
Increase		\$1,137,161
Percent Increase		3.27%

Preliminary Assumptions

- Roll all known personnel contracts
- Addresses known vendor contracts
- Addresses known volatile areas
- Addresses known inflation where appropriate

- Does not include unknown retirements
- Does not include unknown vendor contract changes
- Does not include unknown level service needs

FY'26 thru FY'28 Budget Comparison

Account			FY'26 Executive Budget	FY'26 Non Override Budget	FY'26 Actuals	FY'27 Initial Budget	FY'27 Executive Budget	FY'28 Pre- Budget	FY'28 Pre- Budget to FY'27 Executive	FY'28 % Change
			35,879,542	33,398,062	33,433,133	34,895,249	34,733,985	35,871,146	1,137,161	3.27%
District Administration										
	School Committee		13,700	13,500	13,373	14,100	14,100	15,000	900	6.38%
	Superintendent's Office		404,706	404,706	415,248	418,136	418,136	321,275	(96,861)	-23.16%
	Business and Finance		506,300	500,350	465,759	516,146	516,146	530,226	14,080	2.73%
	Legal Services		30,000	40,000	83,004	30,000	30,000	30,000	0	0.00%
	DW Info Mgmt. & Tech		236,485	219,585	173,393	222,185	172,185	176,085	3,900	2.27%
Total			1,191,191	1,178,141	1,150,778	1,200,567	1,150,567	1,072,586	(77,981)	-6.78%

FY'26 thru FY'28 Budget Comparison

Account			FY'26 Executive Budget	FY'26 Non Override Budget	FY'26 Actuals	FY'27 Initial Budget	FY'27 Executive Budget	FY'28 Pre- Budget	FY'28 Pre- Budget to FY'27 Executive	FY'28 % Change
			35,879,542	33,398,062	33,433,133	34,895,249	34,733,985	35,871,146	1,137,161	3.27%
Instructional Services										
	Student Services		365,675	245,225	250,011	253,000	253,000	262,150	9,150	3.62%
	Summer Program		79,855	79,855	81,724	81,355	81,355	81,355	0	0.00%
	Office of Instruction		207,585	201,210	194,639	202,357	202,357	208,735	6,378	3.15%
	School Leadership		1,345,125	1,338,775	1,299,050	1,367,232	1,367,232	1,407,743	40,511	2.96%
	School Secretary		355,263	310,512	326,362	333,875	333,875	338,650	4,775	1.43%
	Principals' Expense		57,162	51,851	42,142	51,020	51,020	56,020	5,000	9.80%
	Classroom Teachers		15,980,821	15,051,091	14,937,309	15,719,421	15,719,421	16,229,092	509,671	3.24%
	Teacher Specialists		2,350,616	2,445,071	2,475,970	2,585,676	2,585,676	2,716,951	131,275	5.08%
	Instructional Coordinators		782,353	601,649	650,880	682,158	682,158	709,360	27,202	3.99%
	Medical Therapeutic		808,981	823,604	764,850	799,983	799,983	842,971	42,988	5.37%
	Aides		1,063,418	876,403	764,052	861,938	861,938	909,230	47,292	5.49%
	Library Salaries		474,770	250,361	259,636	265,727	265,727	274,282	8,555	3.22%
	Professional Development		175,250	171,250	74,455	169,725	165,225	165,225	0	0.00%
	Texts		273,200	203,200	168,908	283,555	245,673	283,200	37,527	15.28%
	Classroom Supplies/Materials		481,605	377,367	319,299	411,521	386,189	392,189	6,000	1.55%
	Instructional Technology		477,530	323,930	281,456	341,290	336,290	361,930	25,640	7.62%
	Guidance		837,184	806,816	836,369	896,003	895,003	941,537	46,534	5.20%
	Social Health and Psychological S		569,872	583,662	588,752	609,764	609,764	641,289	31,525	5.17%
Total			26,686,265	24,741,832	24,315,863	25,915,600	25,841,886	26,821,909	980,023	3.79%

FY'26 thru FY'28 Budget Comparison

Account	FY'26 Executive Budget	FY'26 Non Override Budget	FY'26 Actuals	FY'27 Initial Budget	FY'27 Executive Budget	FY'28 Pre- Budget	FY'28 Pre- Budget to FY'27 Executive	FY'28 % Change
	35,879,542	33,398,062	33,433,133	34,895,249	34,733,985	35,871,146	1,137,161	3.27%
Other School Services								
Medical Health Services	504,019	455,688	455,232	475,017	467,517	465,027	(2,490)	-0.53%
Transportation	1,680,000	1,601,000	1,603,254	1,681,000	1,671,000	1,706,695	35,695	2.14%
Food Service	0	0	0	0	0	0	0	#DIV/0!
Athletics and Other Student Activ.	830,791	742,989	726,636	772,668	772,668	794,568	21,900	2.83%
Total	3,014,810	2,799,677	2,785,121	2,928,685	2,911,185	2,966,290	55,105	1.89%
Operations and Maintenance								
Custodial Services	1,146,266	1,146,266	1,078,759	1,167,225	1,167,225	1,142,361	(24,864)	-2.13%
Utilities	667,087	667,087	989,205	762,971	748,921	868,665	119,744	15.99%
Maintenance	645,622	619,059	583,330	677,450	671,450	748,634	77,184	11.50%
Technology Infrastructure and Op	433,601	431,300	382,277	427,951	427,951	435,901	7,950	1.86%
Total	2,892,576	2,863,712	3,033,571	3,035,597	3,015,547	3,195,561	180,014	5.97%
Other								
Employee Separation	90,000	60,000	123,814	60,000	60,000	60,000	0	0.00%
Community Service	4,700	4,700	3,780	4,800	4,800	4,800	0	0.00%
Tuitions	2,000,000	1,750,000	2,020,207	1,750,000	1,750,000	1,750,000	0	0.00%
Total	2,094,700	1,814,700	2,147,800	1,814,800	1,814,800	1,814,800	0	0.00%
GRAND TOTAL	35,879,542	33,398,062	33,433,133	34,895,249	34,733,985	35,871,146	1,137,161	3.27%

FY'28 Major Variances

- District Administration
 - Includes Superintendent retirement
- Instructional Services
 - NEASC accreditation
 - Textbook adoptions
 - Adoption projected at \$329,045 reduced to \$270,000
 - Copier contract (classroom supplies/materials)
 - Instructional technology (iPad cost increase)
- Other School Services
 - Personnel turnover in FY'27
- Operations and Maintenance
 - Personnel and contract transition between custodial contract and maintenance
 - Utilities, significant increases in gas and electric

Circuit Breaker FY'28 Prediction

	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	\$ 307,641	\$ 757,641
Receipts	\$ 1,621,135	\$ 1,509,746	\$ 1,444,679	\$ 1,690,311	\$ 1,600,000	\$ 1,300,000
Expenditures	-\$ 2,096,441	-\$ 965,987	-\$ 1,608,521	-\$ 2,147,643	-\$ 1,150,000	-\$ 1,650,000
Balance Rolled over after IDEA	\$ 385,056	\$ 928,815	\$ 764,973	\$ 307,641	\$ 757,641	\$ 407,641
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	\$ 842,359	\$ 892,359
Budgeted Circuit Breaker	\$ 760,363	\$ 385,056	\$ 928,815	\$ 764,973	\$ 307,641	\$ 757,641
With 5th quarter and Ex Relief	\$ 760,363	\$ 385,056	\$ 928,815	\$ 764,973	\$ 307,641	\$ 757,641
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	\$ 1,150,000	\$ 1,650,000
Total Expenditure	\$ 3,859,467	\$ 3,332,679	\$ 3,728,728	\$ 3,997,643	\$ 3,000,000	\$ 3,500,000
** Funds expended from current year circuit breaker receipts						
Transportation	\$ 98,604	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Things To Consider

- Retirements to be tracked over time
- Aging buildings have additional maintenance costs
- Kindergarten enrollment will be unknown until March
- Federal and State funding unknown