



Business, Finance and Planning

TO: Dr. Kathleen Smith, Interim Superintendent

FROM: Liam Hurley, Assistant Superintendent/Chief Financial & Administrative Officer
Sean Mannion, Director of Finance
Amy Mistrot, Director of Business Operations
Alyssa Baringer, Senior Budget Analyst

DATE: December 19, 2022

RE: FY23 Fiscal and Operational Update

This is the second FY23 update on the status of the fiscal and operational aspects of the school district. As of November 30, 2022, the district has spent \$94.5 million, or 36% of the annual budget of \$262,070,208. This is comparable to the percent of the annual budget spent at this time last year. The projections for all areas of spending for the year forecast show that the district will conclude the year with a modest positive balance of \$85,027. This is very close to November's projected final balance of \$60,522.

The FY23 budget was developed with a carry forward dependence of \$3.47 million, and the final FY22 carry forward to FY23 was nearly \$4.1 million. The \$793,393 that remains of this additional carryforward has been placed in a budget reserve and is projected to be spent throughout the year due to unanticipated needs in FY23 and possibly as needed carryforward into FY24. Given the uncertainty of the override and additional future budgetary pressure, NPS believes that it is prudent to build up a carryforward balance throughout the year as a means to aid the upcoming FY24 budget.

Please see Appendix A and B for a detailed projection by account type, and summaries for Student Services, Operations and Utilities. Below is a list of highlights from the current forecast:

- **Salaries:** Salaries are projected to end the year with a negative balance of \$47,260. This reflects a \$5,000 projected increase in spending from the November forecast. September step increases, lane changes, and COLA increases have all been executed, as planned in the budget and collective bargaining agreements. The projections also include estimates for mid-year step and COLA increases per the bargaining agreements. A number of positive and negative balances in regular salary accounts offset each other.
- **Benefits:** Benefits are projected to end the year with a positive balance of \$361,000. This represents a \$110,000 improvement over November's projection. As in November's projection, health insurance makes up almost the entirety of this surplus, with a projected end of year balance of \$337,000. Currently, health insurance enrollment is lower than had originally been budgeted for the year. Dental insurance is projected to end the year with a small positive balance of \$15,000; this is due to rates which increased less than planned for in the budget. All other benefit lines are conservatively forecasted for the year.
- **Utilities:** Utilities are projected to end the year with a small positive balance of approximately \$55,000. This is approximately the same projected expense and ending balance as forecasted in November. This is primarily due to a projected positive balance of \$68,000 in electricity, which offsets small projected deficits in natural gas and telephones. Delivery rates in natural gas are slightly higher than initially projected. Supply rates for both natural gas and electricity are

locked-in for FY23 as planned in the budget. We will monitor utilities closely as the year progresses. Please see Appendix B for a detailed utilities projection by building.

- **Maintenance:** Maintenance spending is projected to end the year approximately \$204,000 dollars over the budgeted amount. This is a \$100,000 projected increase in expenditures over November's projection. The reasons for this increase is due to unanticipated expenses in Charter Maintenance, including boiler repairs at Newton South High School; overages in the costs of the boiler installation at Franklin Elementary; and one-time expenses associated with the NECP remodel including the installation of the PA system, intrusion alarms, and access control system. The overall projection for all Operations accounts is negative by \$227,000, which includes the \$55,000 surplus in utilities mentioned previously. The projection for all Operations not including utilities spending is negative by \$280,000. Included in the projection is a credit of \$410,000 from the City for school maintenance projects as planned in the FY23 budget. Please see the Operations Summary in Appendix A.
- **Contracted Services:** Contracted services are projected to end the year with a negative balance of \$116,000. This projection includes an overage in Contracted Services of \$149,000 in Student Services for temporary staff and nursing services for students needing those services.
- **Circuit Breaker:** Preliminary FY23 Circuit Breaker funding was recently released by the State with total funding of \$6,562,409 for Newton. This is approximately \$88,000 more than the FY23 budget assumption. Circuit Breaker reimbursement for special education transportation, provided through the Student Opportunity Act (SOA), is projected to provide approximately \$1,031,353 for Newton. This is an increase from what was expected in the budget due to the State increasing the reimbursement rate for special education transportation from 50% to 75% for FY23. Please note, 75% is the maximum reimbursement rate for Circuit Breaker.
- **Tuition:** There were 114 out-of-district placements as of the end of November 2022, including agreements for unilateral placements. This is 3 fewer than the final number of placements from October 2021 of 117. The gross tuition projection for 2022-23 is \$12.29 million, with an additional contingency of \$600,000 for pending tuition placements. The overall projection for tuition results in a positive balance of \$430,000 due to additional Circuit Breaker carry forward as mentioned above, and savings due to fewer placements. The original gross budget for out-of-district tuition was \$13.3 million. This projection also includes an expected credit of \$710,000, as budgeted, from ESSER III grant funding.

Beginning in FY24, Operational Services Division (OSD) has approved a 14% rate increase for private school tuition. NPS is pursuing legislative advocacy to reduce this significant increase in advance of developing the FY24 budget.

- **Transportation:** Transportation is projected to be within budget for the year, with a positive balance of \$392,000. This represents a \$81,000 improvement over November's projected costs. The district is experiencing slightly higher than projected fee revenue from bus passes resulting in a projected small surplus of \$30,000 in the district's yellow bus transportation cost. Special education transportation is projected to end the year with a positive balance of \$356,000. These savings are due to the district experiencing difficulty hiring enough van drivers, leading to fewer routes as more students needing to share vans. Please note, a Circuit Breaker offset of \$1,031,353 for special education transportation is included in the projection as mentioned above.
- **Supplies and Equipment:** Spending for supplies and equipment are projected to be over budget with a negative balance of \$381,000. This represents a modest increase of \$35,000 from November's projected expenses. The expense overages in these areas are largely due to the

planned opening of the new NECP building in January 2023, with the largest deficits projected in Classroom Furniture (-\$124,086), PC Hardware – Admin (-\$99,061), Instructional PC Hardware (-\$65,068), Instructional PC Software (-\$65,580), and Moving Expenses (-\$50,437). NPS will work closely with the Public Buildings department to partially recoup some of these expenses

- Athletics and Pre-School: Every year, the district budgets and provides a subsidy to Newton North and Newton South high school athletic programs to cover a portion of their costs. The total subsidy budgeted for FY23 was \$1,250,000. The current projection assumes an increase in the budgeted subsidy of \$300,000 based on the final amount needed in FY22 as well as rising costs for coaches salaries, transportation and other expenses. Of these funds, \$575,000 has been provided as of September 2022, and the remaining \$975,000 will be evaluated and provided as needed in the rest of the school year. A detailed analysis of the high school athletic revenue and expenses by school is underway, which will inform if athletic fees may be considered for a recommended adjustment

Additionally, this year NPS is expected to subsidize the NECP Pre-School program by \$105,000. This projection is based upon the anticipated revenue from the fully-enrolled, peer tuition versus the staffing salary. Salary costs have increased, while NECP held FY23 preschool tuition out of respect for the moving days required to open the new building after the December holiday week.

- Food Service: Whitsons continues to be challenged by staff shortages, which are currently exacerbated by illness, stretching their limited staffing further. They continue to triage these openings with creativity and resiliency to ensure the NPS students are well fed. Whitsons and the food workers union began negotiations on 12/2 with additional meetings scheduled for January 11th and 20th. NPS is looking for a successful collaboration that will position Whitsons to be more competitive when trying to fill school-based openings, which are critical to a successful food services program.

We are moving forward to replace 22 pieces of existing kitchen equipment, purchase 17 new items - chest freezers and work tables for multiple elementary schools and warmers for the Ed Center programs and NECP, and coordinate repair of three built-in freezers or refrigerators. These purchases will be paid out of the food services program's accounts. NPS Purchasing is providing excellent collaboration to develop the bid proposal to secure best pricing for shipment after the holidays.

NPS has also applied for a \$20K School Nutrition Equipment Assistance grant, with which we would replace three key pieces of equipment at Newton South. Should we not receive grant funding, we will go out to bid to replace this equipment as well. DESE also just confirmed that there is an additional round of federal equipment funding this year so there will be a second grant application that NPS will leverage to replace more of our older kitchen inventory.

- Grants: Newton has received approval for three of the DESE competitive grants that have been applied for this fall. Building Capacity for High-Quality Instruction Through Ed Tech - \$44,506; Supporting Students' SEL, Behavioral and Mental Health, and Wellness - \$71,022, and the Teacher Diversification Pilot Program Grant - \$35,654 were approved. Acceptance is requested as part of the 12/19 Consent Agenda.

NPS is waiting on notification for three other competitive grants, for which approval will be sought if approved: Math Acceleration Academies; Proficiency-Based Outcomes in Languages Other than English; School Nutrition Equipment Assistance.

NPS has just completed the fall Newton Schools Foundation grant cycle, which closed on November 4th. After a careful review process with collaboration by multiple NPS

administrators prior to the NSF Grants Committee, 48 grants - of 94 applications - were recommended for approval by the full NSF Board on 12/12/22. Award decisions will be communicated to each applying staff member by Sunday, 12/18.

The spring grant cycle will be open from 3/13 through 4/14, with decisions to be shared with staff by Friday, 5/26.

Amy Werner, NSF President, will provide a presentation to the School Committee during the 12/19 agenda detailing the foundation's diligent fundraising throughout the previous year, from which they are prepared to support the Newton Public Schools with a donation of \$250,000 to support The Calculus Project and two cycles of staff grants. Acceptance of the significant 2022-23 NSF donation will be requested immediately following the presentation.

Thank you to the many individuals and departments that contributed to this report. Their conscientious work is represented by the range of information presented and is truly appreciated.

cc: Stephen Curley, Comptroller
Maureen Lemieux, Chief Financial Officer
Jonathan Yeo, Chief Operating Officer
Josh Morse, Commissioner of Public Buildings

FY23 School Expenses by Account

Appendix A

	SC Approved Budget (May 2022)	*Adjusted Budget	Period 5 Exp. a/o 11/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Salaries Summary							
SALARIES	\$188,723,287	\$188,666,464	\$16,955,973	\$55,026,737	\$133,686,988	\$188,713,725	(\$47,260)
BENEFITS	\$43,444,315	\$43,444,315	\$2,783,064	\$12,252,464	\$30,830,786	\$43,083,251	\$361,064
SUSPENSE (salaries to be charged to grants)			\$7,288	\$81,152	(\$81,152)		
SUBTOTAL	\$232,167,602	\$232,110,779	\$19,746,325	\$67,360,354	\$164,436,622	\$231,796,976	\$313,804
Expenses Summary							
UTILITIES	\$5,034,756	\$5,034,756	\$488,930	\$1,106,393	\$3,873,803	\$4,980,196	\$54,560
MAINTENANCE	\$4,245,894	\$4,220,892	\$315,105	\$3,237,604	\$1,187,011	\$4,424,615	(\$203,723)
CONTRACT SERVICES	\$1,935,917	\$2,071,279	\$179,153	\$1,521,707	\$665,556	\$2,187,263	(\$115,984)
TUITION	\$4,384,120	\$4,281,820	\$744,170	\$7,602,393	(\$3,750,126)	\$3,852,267	\$429,553
TRANSPORTATION	\$9,067,854	\$8,274,261	\$1,626,993	\$9,854,788	(\$1,972,872)	\$7,881,916	\$392,345
SUPPLIES	\$2,413,991	\$2,397,225	\$258,799	\$1,735,595	\$665,212	\$2,400,807	(\$3,582)
EQUIPMENT	\$1,535,074	\$1,600,802	\$188,627	\$1,523,806	\$453,943	\$1,977,748	(\$376,946)
ATHLETICS	\$1,250,000	\$1,250,000		\$575,000	\$975,000	\$1,550,000	(\$300,000)
PRESCHOOL					\$105,000	\$105,000	(\$105,000)
SCHOOL LUNCH	\$35,000	\$35,000			\$35,000	\$35,000	
BUDGET RESERVE		\$793,393			\$793,393	\$793,393	
SUBTOTAL	\$29,902,606	\$29,959,429	\$3,801,777	\$27,157,286	\$3,030,919	\$30,188,205	(\$228,777)
TOTAL Appropriation	\$262,070,208	\$262,070,208	\$23,548,101	\$94,517,640	\$167,467,541	\$261,985,181	\$85,027
As of 11/30/22 Percent of Total Budget Expended and Encumbered						36%	
<u>FY23 Adjusted Budget:</u>							
*Note the FY23 report has two columns including the School Committee budget approved in May 2022, and an adjusted budget which includes budget transfers made throughout the year to reflect actual salary and benefits costs.							

FY23 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (May 2022)	*Adjusted Budget	Period 5 Exp. a/o 11/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$110,528,910	\$111,936,064	\$9,810,421	\$28,191,377	\$83,568,155	\$111,759,533	\$176,531
Coordinator Salaries	510103	\$2,463,724	\$2,478,135	\$221,293	\$782,304	\$1,688,689	\$2,470,993	\$7,142
Music/Drama Salaries	510104	\$119,540	\$119,540	\$9,897	\$14,309	\$127,281	\$141,590	(\$22,050)
Psychologist Salaries	510105	\$3,561,706	\$3,540,531	\$296,227	\$871,409	\$2,640,851	\$3,512,260	\$28,271
Guidance Counselor Salaries	510106	\$3,914,864	\$3,934,239	\$339,650	\$980,080	\$2,917,685	\$3,897,765	\$36,474
Counselors Non-Guidance	510107	\$2,085,665	\$2,083,471	\$175,798	\$505,121	\$1,552,309	\$2,057,430	\$26,041
School Legal Salaries	510109	\$156,139	\$156,139	\$12,819	\$64,096	\$92,043	\$156,139	
Principal Salaries	510110	\$3,483,580	\$3,533,527	\$289,526	\$1,475,610	\$2,057,909	\$3,533,519	\$8
Asst Principal Salaries	510111	\$1,727,945	\$1,732,086	\$150,973	\$692,873	\$1,036,516	\$1,729,389	\$2,697
Schl Dept Head Salaries	510112	\$2,003,502	\$2,023,184	\$173,755	\$623,018	\$1,395,617	\$2,018,635	\$4,549
Admin Support Salaries	510114	\$3,104,538	\$3,065,769	\$263,785	\$1,250,303	\$1,815,454	\$3,065,757	\$12
Central Staff Salaries	510115	\$1,218,888	\$1,234,153	\$101,194	\$508,968	\$725,183	\$1,234,151	\$2
Supervisory Salaries	510116	\$712,704	\$754,042	\$65,923	\$298,069	\$453,123	\$751,192	\$2,850
Specialist Salaries	510117	\$2,599,698	\$2,498,994	\$228,430	\$649,768	\$1,847,612	\$2,497,380	\$1,614
Housemaster Salaries	510118	\$1,105,680	\$1,108,741	\$99,139	\$282,259	\$826,481	\$1,108,740	\$1
Asst. Directors Salaries	510119	\$118,663	\$118,663	\$9,578	\$28,733	\$89,930	\$118,663	
Directors Salaries	510120	\$887,188	\$901,120	\$73,683	\$352,110	\$550,009	\$902,119	(\$999)
Tech Support Assist.Salaries	510121	\$813,097	\$791,417	\$68,471	\$318,913	\$472,504	\$791,417	
Vice Principals Salaries	510123	\$276,956	\$276,192	\$23,856	\$114,031	\$162,160	\$276,191	\$1
Medical Salaries	510133	\$1,345,841	\$1,320,861	\$113,881	\$330,732	\$976,039	\$1,306,771	\$14,090
Summer Day Salaries	510136	\$72,420	\$72,420	\$12,526	\$19,944	\$54,680	\$74,624	(\$2,204)
Librarian Salaries	510138	\$1,857,668	\$1,849,545	\$154,799	\$450,174	\$1,399,364	\$1,849,538	\$7
Social Worker Salaries	510140	\$2,243,161	\$2,225,929	\$183,634	\$536,139	\$1,647,487	\$2,183,626	\$42,303
Secretarial Salaries	510221	\$5,021,797	\$4,849,622	\$424,650	\$1,968,134	\$2,881,203	\$4,849,337	\$285
Summer Aide-Timesheets	510311	\$765,000	\$772,320		\$848,535		\$848,535	(\$76,215)
Aide-Timesheets	510312	\$149,500	\$149,500	\$30,517	\$45,371	\$137,602	\$182,973	(\$33,473)
Aide Salaries-40 Hrs	510316	\$10,908,483	\$10,399,015	\$1,404,611	\$4,032,545	\$6,571,066	\$10,603,611	(\$204,596)
Aide Specialist-40 Hrs	510318	\$10,890,830	\$11,373,542	\$1,210,962	\$3,544,752	\$7,923,547	\$11,468,299	(\$94,757)
ISS Salaries	510320	\$1,101,733	\$1,101,733	\$88,785	\$236,802	\$829,250	\$1,066,052	\$35,681
Custodial/Maint Salaries	510331	\$5,433,775	\$5,433,775	\$406,747	\$2,156,054	\$3,285,140	\$5,441,194	(\$7,419)
Non-Aligned Salaries	510340	\$909,392	\$1,078,959	\$89,865	\$466,574	\$612,382	\$1,078,956	\$3
Timesheet Salaries	510342	\$55,000	\$55,000	\$1,183	\$25,130	\$29,870	\$55,000	(\$0)
Lunchroom Attendants - Elem	510345	\$142,200	\$142,200	\$8,913	\$23,070	\$113,700	\$136,770	\$5,430
Elected Offcl W/Benefits	511103	\$62,000	\$62,000	\$5,167	\$25,834	\$36,167	\$62,001	(\$1)
Work Study Wages	512003	\$49,140	\$49,140	\$4,221	\$15,082	\$28,650	\$43,732	\$5,408
Coaches & Officials Wages	512004	\$185,077	\$185,077	\$45,250	\$130,506	\$34,994	\$165,500	\$19,577
Substitute Clerical Wages	512005	\$70,000	\$70,000	\$10,463	\$24,574	\$58,100	\$82,674	(\$12,674)
Substitute Teachers	512006	\$1,420,000	\$1,420,000	\$106,386	\$276,522	\$1,143,478	\$1,420,000	
School Tutors	512007	\$40,628	\$40,628	\$1,590	\$2,735	\$14,000	\$16,735	\$23,893
Interns	512008	\$309,000	\$309,000	\$23,400	\$73,333	\$119,322	\$192,655	\$116,345
Music Accompanists	512009	\$51,963	\$51,963	\$5,010	\$11,025	\$26,925	\$37,950	\$14,013
School Chaperones	512010	\$11,653	\$11,653	\$750	\$2,600	\$8,955	\$11,555	\$98
Regular Overtime	513010	\$333,500	\$333,500	\$120,668	\$479,568	\$22,500	\$502,068	(\$168,568)
Work By Other Depts.	513040	\$74,600	\$74,600	\$4,029	\$30,960	\$40,540	\$71,500	\$3,100
Work By Public Buildings	51304B	\$109,481	\$120,595		\$112,121	\$17,593	\$129,714	(\$9,119)
Longevity	514001	\$1,089,061	\$265,740	\$6,193	\$31,394	\$233,796	\$265,190	\$550
Education Incentive Pay	514003	\$625,000	\$125,000			\$125,000	\$125,000	
Shift Differential	514004	\$251,613	\$251,613	\$19,602	\$101,825	\$149,885	\$251,710	(\$97)
Unit C Licensure	514010	\$25,000	\$25,000	\$1,650	\$5,113	\$14,140	\$19,253	\$5,747
Firing License	514305	\$2,400	\$2,400	\$450	\$3,656	\$3,565	\$7,221	(\$4,821)
Other Stipends	514309	\$599,710	\$531,773	\$33,414	\$185,500	\$388,391	\$573,890	(\$42,117)
School Extra Assignments	514310	\$539,970	\$539,970	\$13,739	\$32,733	\$473,590	\$506,323	\$33,647
Summer Other Stipends	514319	\$784,323	\$777,003		\$693,223	\$50,000	\$743,223	\$33,780
Other Compensation	515000	\$2,500	\$2,500			\$2,500	\$2,500	
Retirement Incentive	515001	\$55,000	\$55,000	\$1,000	\$1,000	\$54,000	\$55,000	
Sick Leave Buy Back	515004	\$96,000	\$96,000	\$7,500	\$12,500	\$83,500	\$96,000	
Vacation Buy Back	515006	\$25,000	\$25,000			\$30,000	\$30,000	(\$5,000)
Incentive-Sick Leave	515010	\$60,000	\$60,000		\$41,424	\$18,576	\$60,000	(\$0)
Clothing Allowance	515101	\$49,500	\$49,500		\$46,200	\$6,600	\$52,800	(\$3,300)
Non-Elective 403B Contrib.	515204	\$21,381	\$21,381			\$21,381	\$21,381	
SUBTOTAL SALARIES		\$188,723,287	\$188,666,464	\$16,955,973	\$55,026,737	\$133,686,988	\$188,713,725	(\$47,260)

FY23 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (May 2022)	*Adjusted Budget	Period 5 Exp. a/o 11/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
<u>Suspense - To be transferred:</u>								
Schl Fund 01 Suspense	51000A			\$7,288	\$81,152	(\$81,152)		
Refund Payroll Deduc Susp.	51000N							
SUBTOTAL SUSPENSE, ETC.				\$7,288	\$81,152	(\$81,152)		
<u>Benefits:</u>								
Unemployment Benefits	570200	\$400,000	\$400,000		\$62,006	\$336,000	\$398,006	\$1,994
Vehicle Use Reimbursement	571000	\$117,511	\$117,511	\$10,233	\$39,621	\$72,942	\$112,563	\$4,948
Claims/Settlements	572500	\$75,000	\$75,000		\$35,000	\$40,000	\$75,000	
Workers Comp Insurance	575007	\$400,000	\$400,000		\$400,000		\$400,000	
Dental Insurance	57DENT	\$590,742	\$590,742	\$47,502	\$153,973	\$421,362	\$575,335	\$15,407
Disability Insurance	57DISA	\$14,318	\$14,318		\$3,511	\$9,438	\$12,949	\$1,369
Health Insurance	57HLTH	\$34,924,414	\$34,924,414	\$2,244,582	\$10,000,601	\$24,586,467	\$34,587,068	\$337,346
Basic Life Insurance	57LIFE	\$43,000	\$43,000	\$1,858	\$6,411	\$36,589	\$43,000	
Medicare Payroll Tax	57MEDA	\$2,535,977	\$2,535,977	\$232,359	\$738,121	\$1,797,856	\$2,535,977	
Medicare Part B Reimb	57MEDB	\$1,349,954	\$1,349,954			\$1,349,954	\$1,349,954	
Other Post Employment Benef	57OPEB	\$2,993,399	\$2,993,399	\$246,529	\$813,222	\$2,180,177	\$2,993,399	
SUBTOTAL BENEFITS				\$2,783,064	\$12,252,464	\$30,830,786	\$43,083,251	\$361,064
<u>Utilities:</u>								
Electricity	521000	\$3,131,337	\$3,131,337	\$407,366	\$907,820	\$2,155,811	\$3,063,631	\$67,706
Natural Gas	521100	\$1,579,588	\$1,579,588	\$76,858	\$105,924	\$1,492,961	\$1,598,885	(\$19,297)
Heating Oil	541200	\$93,581	\$93,581			\$93,581	\$93,581	
Telephone	534010	\$122,000	\$122,000		\$30,406	\$93,200	\$123,606	(\$1,606)
Cellular Telephones	534020	\$54,000	\$54,000	\$3,122	\$14,465	\$33,753	\$48,218	\$5,782
Internet Access Charges	534040	\$45,000	\$45,000	\$1,140	\$43,025		\$43,025	\$1,975
Gasoline	548000	\$7,250	\$7,250		\$2,752	\$4,498	\$7,250	\$0
Diesel Fuel	548100	\$2,000	\$2,000	\$444	\$2,000		\$2,000	
SUBTOTAL UTILITIES				\$488,930	\$1,106,393	\$3,873,803	\$4,980,196	\$54,560
<u>Maintenance:</u>								
Rental - Vehicles	527300	\$4,000	\$4,000			\$4,000	\$4,000	
Rental - Equipment	527400	\$36,710	\$36,710	\$210	\$3,978	\$29,980	\$33,958	\$2,752
Motor Vehicle Inspections	530300	\$250	\$250	\$3	\$3	\$247	\$250	\$0
Building Maint Supplies	543000	\$223,044	\$211,930	\$9,267	\$166,609	\$45,321	\$211,930	(\$0)
Cleaning/Custodial Supplies	545000	\$185,033	\$185,033	\$20,906	\$165,429	\$59,492	\$224,921	(\$39,888)
Tires & Tire Supplies	548200	\$1,000	\$1,000				\$1,000	\$1,000
Auto Repair Parts	548400	\$2,000	\$2,000		\$159	\$1,841	\$2,000	\$0
Chemicals	559700	\$63,000	\$63,000	\$1,167	\$13,935	\$48,927	\$62,862	\$138
Office Equipment R&M	524010	\$112,992	\$99,105	\$5,085	\$76,221	\$82,846	\$159,067	(\$59,962)
Motor Vehicle R&M	524030	\$1,750	\$1,750		\$1,047	\$703	\$1,750	\$0
Computer Equipment R&M	524050	\$253,000	\$253,000	\$13,090	\$202,878	\$25,454	\$228,332	\$24,668
Communications Equip R&M	524060	\$2,500	\$2,500			\$2,500	\$2,500	
Public Building R&M	524070	\$2,725,615	\$2,725,615	\$213,602	\$2,029,316	\$796,299	\$2,825,615	(\$100,000)
Departmental Equip R&M	524080	\$25,000	\$25,000	\$5,826	\$29,642	\$18,351	\$47,993	(\$22,993)
Software Maintenance	524100	\$538,000	\$538,000	\$21,150	\$462,801	\$71,050	\$533,851	\$4,149
Instructional Equipment R & M	524140	\$72,000	\$72,000	\$24,799	\$85,587		\$85,587	(\$13,587)
SUBTOTAL MAINTENANCE				\$315,105	\$3,237,604	\$1,187,011	\$4,424,615	(\$203,723)
<u>Contract Services + Travel:</u>								
Document Shredding	524500	\$3,000	\$3,000		\$2,000	\$1,000	\$3,000	
Consultants	530100	\$979,415	\$1,098,615	\$48,096	\$796,065	\$417,335	\$1,213,400	(\$114,785)
Auditing Services	530201	\$7,500	\$7,500			\$7,500	\$7,500	
Tutoring Services	530210	\$20,000	\$20,000	\$2,399	\$19,880	\$120	\$20,000	
Document Preservation	530400	\$6,415	\$6,415		\$3,107	\$3,200	\$6,307	\$108
Photographic Services	530600	\$1,500	\$1,500	\$855	\$855	\$600	\$1,455	\$45
Legal Services	530900	\$40,000	\$80,000	\$11,853	\$63,238	\$16,200	\$79,438	\$562
Temporary Staffing Services	531300	\$675,000	\$675,000	\$85,002	\$560,300	\$111,245	\$671,545	\$3,455
Training Expenses	531900	\$76,500	\$61,500	\$3,100	\$19,734	\$40,966	\$60,700	\$800
Fee Instructors	535000	\$24,492	\$24,492		\$1,638	\$20,000	\$21,638	\$2,854
Fee Umpires/Officials	535100	\$17,100	\$15,100	\$2,146	\$2,452	\$11,600	\$14,052	\$1,049
In-State Conferences	571100	\$71,195	\$72,429	\$25,266	\$47,528	\$32,564	\$80,092	(\$7,663)
Out-Of-State Travel	572000	\$9,700	\$3,628	\$437	\$1,910	\$3,226	\$5,136	(\$1,508)
Insurance	575000	\$2,000						
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$3,000		\$3,000	(\$900)
SUBTOTAL CONTRACT SVCS.				\$179,153	\$1,521,707	\$665,556	\$2,187,263	(\$115,984)

FY23 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (May 2022)	*Adjusted Budget	Period 5 Exp. a/o 11/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
<u><i>Tuition:</i></u>								
Tuition Assistance	532100	\$171,500	\$171,500		(\$23,526)	\$171,500	\$147,974	\$23,526
In-District Tuitions	532201	\$109,965	\$109,965		\$24,572	\$81,953	\$106,525	\$3,440
Out-Of-District Tuitions	532202	\$4,081,655	\$3,979,355	\$744,170	\$7,601,092	(\$4,009,579)	\$3,591,513	\$387,842
Summer Tuitions	532203	\$15,000	\$15,000		\$200		\$200	\$14,800
Employee Trans Incentive	538300	\$6,000	\$6,000		\$55	\$6,000	\$6,055	(\$55)
SUBTOTAL TUITION		\$4,384,120	\$4,281,820	\$744,170	\$7,602,393	(\$3,750,126)	\$3,852,267	\$429,553
<u><i>Transportation:</i></u>								
Pupil Transportation	538301	\$3,086,800	\$3,086,800	\$362,340	\$3,736,800	(\$680,000)	\$3,056,800	\$30,000
Field Trip Transportation	538302	\$71,583	\$71,383	\$13,885	\$43,555	\$21,230	\$64,785	\$6,598
Private School Transportation	538303	\$226,800	\$226,800		\$226,800		\$226,800	
Special Ed. Transportation	538304	\$5,682,671	\$4,889,278	\$1,228,088	\$5,847,633	(\$1,314,102)	\$4,533,531	\$355,747
SUBTOTAL TRANSPORTATION		\$9,067,854	\$8,274,261	\$1,626,993	\$9,854,788	(\$1,972,872)	\$7,881,916	\$392,345
<u><i>Supplies, etc.</i></u>								
Postage	534100	\$50,870	\$49,870		\$1,530	\$43,805	\$45,335	\$4,535
Printing	534200	\$42,572	\$47,422	\$18,963	\$31,200	\$8,221	\$39,421	\$8,001
Advertising/Publications	534300	\$20,903	\$20,903	\$10,150	\$14,134	\$3,090	\$17,224	\$3,679
Office Supplies	542000	\$93,437	\$94,573	\$8,836	\$49,094	\$36,410	\$85,504	\$9,070
Instructional Supplies	542200	\$1,405,232	\$1,487,465	\$153,984	\$1,182,773	\$306,541	\$1,489,314	(\$1,848)
Communications Supplies	543400	\$3,600	\$3,600			\$3,600	\$3,600	
Medical Supplies	550000	\$35,000	\$35,000	\$2,604	\$42,176		\$42,176	(\$7,176)
Printing Supplies	550100	\$53,000	\$53,000		\$1,788	\$51,712	\$53,500	(\$500)
Paper Goods & Supplies	552300	\$100,000	\$100,000	\$26,153	\$99,424	\$576	\$100,000	\$0
Public Safety Supplies	558000	\$4,490	\$4,490	\$1,112	\$3,499	\$991	\$4,490	\$0
Library Supplies	558300	\$90,550	\$90,550	\$6,881	\$79,577	\$9,726	\$89,303	\$1,247
Computer Supplies	558500	\$41,722	\$41,722	\$4,591	\$22,548	\$14,194	\$36,742	\$4,980
Books/Manuals/Periodicals	559200	\$30,010	\$57,031	\$796	\$21,553	\$32,935	\$54,488	\$2,543
Textbooks	559201	\$264,970	\$148,408	\$18,058	\$89,303	\$45,679	\$134,982	\$13,427
Replacement Textbooks	559202	\$12,000	\$1,000			\$755	\$755	\$245
Awards & Trophies	559300	\$1,000	\$1,000		\$1,000		\$1,000	
Refreshments/Meals	571200	\$12,090	\$11,215	\$204	\$6,225	\$5,018	\$11,243	(\$28)
Special Event Expenses	571600	\$4,850	\$4,850		\$225	\$4,375	\$4,600	\$250
Scholarships/Awards	571800	\$6,600	\$6,600		\$2,500	\$4,100	\$6,600	
Moving Expenses	572700	\$51,000	\$51,000	\$3,840	\$36,816	\$64,621	\$101,437	(\$50,437)
Dues & Subscriptions	573000	\$90,095	\$87,526	\$2,626	\$50,231	\$28,863	\$79,094	\$8,432
SUBTOTAL SUPPLIES		\$2,413,991	\$2,397,225	\$258,799	\$1,735,595	\$665,212	\$2,400,807	(\$3,582)
<u><i>Equipment:</i></u>								
Printing Equipment	585100							
Pc Hardware-Admin	585111	\$143,770	\$138,372	\$6,089	\$198,953	\$38,480	\$237,433	(\$99,061)
Pc Hardware-Instructional	585112	\$581,055	\$581,055	\$94,594	\$611,044	\$35,078	\$646,123	(\$65,068)
Pc Software-Admin	585121	\$128,000	\$253,066	\$14,190	\$138,686	\$97,732	\$236,418	\$16,648
Pc Software-Instructional	585122	\$280,180	\$204,230	\$8,296	\$207,072	\$62,738	\$269,810	(\$65,580)
Audio-Visual Equipment	585130	\$3,000	\$3,000		\$595	\$1,626	\$2,221	\$779
Office Equipment	585140	\$64,000	\$76,112	\$3,857	\$21,709	\$50,737	\$72,447	\$3,666
Minor Office Equipment	585141	\$2,000	\$2,000			\$2,000	\$2,000	
Office Furniture	585150	\$45,100	\$41,975	\$540	\$69,041	\$15,900	\$84,941	(\$42,966)
Classroom Furniture	585160	\$84,769	\$73,792	\$41,159	\$169,130	\$28,748	\$197,878	(\$124,086)
Housekeeping Equipment	585171	\$75,000	\$75,000		\$22,041	\$52,959	\$75,000	(\$0)
Radio Communic Equipment	585190	\$3,000	\$3,000		\$2,248		\$2,248	\$752
Instructional Equipment	585210	\$125,200	\$149,200	\$19,901	\$83,286	\$67,944	\$151,230	(\$2,030)
SUBTOTAL EQUIPMENT		\$1,535,074	\$1,600,802	\$188,627	\$1,523,806	\$453,943	\$1,977,748	(\$376,946)
<u><i>HS Pre-School Programs</i></u>								
Trnsfr from NNHS Pre-School	594200							
Trnsfr from NSHS Pre-School	594205					\$105,000	\$105,000	(\$105,000)
SUBTOTAL PRE-SCHOOL						\$105,000	\$105,000	(\$105,000)
<u><i>Athletic Revolving Account:</i></u>								
Transf-Schl Revl Fund NNHS	594020	\$600,000	\$600,000		\$275,000	\$475,000	\$750,000	(\$150,000)
Transf-Schl Revl Fund NSHS	594025	\$650,000	\$650,000		\$300,000	\$500,000	\$800,000	(\$150,000)
SUBTOTAL ATHLETIC		\$1,250,000	\$1,250,000		\$575,000	\$975,000	\$1,550,000	(\$300,000)
<u><i>Budget Reserve</i></u>								
Budget Reserve	579000		\$793,393			\$793,393	\$793,393	
SUBTOTAL FY19 RESERVE			\$793,393			\$793,393	\$793,393	
<u><i>School Lunch Fund</i></u>								
Transf-School Lunch Fund	594600	\$35,000	\$35,000			\$35,000	\$35,000	
SUBTOTAL SCHOOL LUNCH FUND		\$35,000	\$35,000			\$35,000	\$35,000	
Subtotal		\$262,070,208	\$262,070,208	\$23,548,101	\$94,517,640	\$167,467,541	\$261,985,181	\$85,027
Grand Total		\$262,070,208	\$262,070,208	\$23,548,101	\$94,517,640	\$167,467,541	\$261,985,181	\$85,027
FY23 Total Appropriation								\$85,027

Student Services Expenses by Account

Appendix A

	SC Approved Budget (May)	Adjusted Budget	Period 5 Exp. a/o 11/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Student Services Staff (including Guidance)	\$48,050,714	\$48,080,830	\$4,016,887	\$13,029,616	\$34,596,589	\$47,626,205	\$454,625
Aide Salaries	\$18,352,928	\$18,549,840	\$2,197,482	\$7,188,080	\$11,763,810	\$18,951,890	-\$402,050
SUBTOTAL SALARIES	\$66,403,642	\$66,630,670	\$6,214,369	\$20,217,696	\$46,360,399	\$66,578,095	\$52,575
SUBTOTAL BENEFITS	\$11,539,857	\$11,539,857	\$1,071,974	\$3,279,740	\$8,268,111	\$11,547,851	-\$7,994
Contracted Services (including Tutoring)	\$758,787	\$741,387	\$38,364	\$629,638	\$260,287	\$889,925	-\$148,538
Tuition (Out-of-District and Summer)	\$4,096,655	\$3,994,355	\$744,170	\$7,601,292	-\$4,009,579	\$3,591,714	\$402,642
Transportation	\$5,682,671	\$4,889,278	\$1,228,088	\$5,847,633	-\$1,314,102	\$4,533,531	\$355,747
All Other Expenses	\$328,818	\$346,218	\$38,585	\$289,059	\$57,159	\$346,218	\$0
SUBTOTAL EXPENSES	\$10,866,931	\$9,971,238	\$2,049,208	\$14,367,622	-\$5,006,235	\$9,361,388	\$609,850
Total All Student Services	\$88,810,430	\$88,141,765	\$9,335,550	\$37,865,059	\$49,622,274	\$87,487,333	\$654,432

Operations Expenses by Account

Appendix A

	Adjusted Budget	Period 4 Exp. a/o 11/30/22	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Operations Salaries without Custodial	\$536,990	\$44,173	\$221,651	\$316,083	\$537,734	-\$744
Custodial Salaries and Overtime	\$6,232,333	\$552,503	\$2,856,659	\$3,558,066	\$6,414,725	-\$182,392
Work By Other Departments*	\$189,595	\$4,029	\$143,081	\$55,633	\$198,714	-\$9,119
Work Study Wages	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL SALARIES	\$6,958,918	\$600,705	\$3,221,391	\$3,929,782	\$7,151,173	-\$192,255
SUBTOTAL BENEFITS	\$1,433,640	\$114,447	\$619,022	\$802,044	\$1,421,067	\$12,573
Utilities (not including Internet Access)	\$4,989,756	\$487,790	\$1,063,368	\$3,873,803	\$4,937,171	\$52,585
Maintenance	\$3,032,545	\$226,838	\$2,217,657	\$913,888	\$3,131,545	-\$99,000
Cleaning/Custodial Supplies	\$185,033	\$12,181	\$125,541	\$59,492	\$185,033	\$0
Equipment	\$97,870	\$0	\$27,659	\$71,059	\$98,718	-\$848
All Other Expenses	\$134,210	\$28,394	\$114,639	\$19,572	\$134,211	\$0
SUBTOTAL EXPENSES	\$8,439,414	\$755,203	\$3,548,864	\$4,937,814	\$8,486,678	-\$47,264
Total All Operations (with Utilities)	\$16,831,972	\$1,470,355	\$7,389,277	\$9,669,641	\$17,058,917	-\$226,945
Utilities	\$4,989,756	\$487,790	\$1,063,368	\$3,873,803	\$4,937,171	\$52,585
Total Operations (without Utilities)	\$11,842,216	\$982,565	\$6,325,909	\$5,795,837	\$12,121,746	-\$279,530

FY23 Electricity and Natural Gas
Cost Summary

APPENDIX B

School	Sq. Ft.	FY19 Actual		FY20 Actual		FY21 Actual		FY22 Actual		FY23 Budget			FY23 Projected			
		Total	(Cost/Sq. Ft.)	Total	(Cost/Sq. Ft.)	Total	(Cost/Sq. Ft.)	Total	(Cost/Sq. Ft.)	Electric	Gas	Total	Electric	Gas	Total	Cost/Sq. Ft.
Angier	76,500	\$126,286	\$1.65	\$125,909	\$1.65	\$143,520	\$1.88	\$162,747	\$2.13	\$112,069	\$25,400	\$137,469	\$118,323	\$23,256	\$141,579	\$1.85
Aquinas	51,065	\$58,733	\$2.07	\$45,828	\$0.90	\$47,657	\$0.93	\$59,202	\$1.16	\$40,889	\$2,184	\$43,073	\$63,460	\$2,412	\$65,872	\$1.29
Bowen	69,535	\$90,893	\$1.31	\$70,927	\$1.02	\$100,523	\$1.45	\$119,223	\$1.71	\$30,977	\$66,878	\$97,855	\$27,951	\$57,682	\$85,633	\$1.23
Burr	55,399	\$56,383	\$1.02	\$46,622	\$0.84	\$60,761	\$1.10	\$67,292	\$1.21	\$37,411	\$27,488	\$64,899	\$36,599	\$35,505	\$72,104	\$1.30
Cabot	43,584	\$0	n/a	\$119,651	\$2.75	\$150,011	\$3.44	\$161,833	\$3.71	\$146,766	\$30,258	\$177,024	\$130,396	\$28,819	\$159,215	n/a
Countryside	49,612	\$124,105	\$2.50	\$96,928	\$1.95	\$127,394	\$2.57	\$153,804	\$3.10	\$82,618	\$56,156	\$138,774	\$110,751	\$46,973	\$157,725	\$3.18
Franklin	62,746	\$141,005	\$1.84	\$95,992	\$1.53	\$100,855	\$1.61	\$133,842	\$2.13	\$41,304	\$69,711	\$111,015	\$45,477	\$66,171	\$131,648	\$2.10
Horace Mann	53,532	\$61,633	\$1.63	\$94,515	\$1.77	\$120,103	\$2.24	\$119,937	\$2.24	\$108,564	\$24,709	\$133,273	\$91,458	\$21,760	\$113,218	\$2.11
Lincoln-Eliot	51,074	\$110,209	\$2.26	\$90,696	\$1.78	\$108,546	\$2.13	\$107,752	\$2.11	\$54,321	\$65,857	\$120,178	\$58,424	\$73,449	\$131,873	\$2.58
Mason-Rice	43,000	\$85,378	\$1.96	\$72,204	\$1.68	\$103,840	\$2.41	\$103,840	\$2.41	\$45,857	\$38,720	\$84,577	\$48,142	\$40,565	\$88,708	\$2.06
Memorial-Spaulding	68,775	\$128,088	\$1.87	\$128,297	\$1.87	\$143,129	\$2.08	\$144,834	\$2.11	\$63,851	\$77,022	\$140,873	\$69,304	\$73,932	\$143,237	\$2.08
Peirce	36,050	\$58,472	\$2.95	\$31,140	\$0.86	\$30,203	\$0.84	\$37,698	\$1.05	\$28,489	\$7,127	\$35,616	\$32,612	\$6,950	\$39,562	\$1.10
Underwood	43,300	\$93,601	\$2.18	\$80,160	\$1.85	\$91,900	\$2.12	\$107,650	\$2.49	\$26,096	\$68,396	\$94,492	\$28,952	\$74,236	\$103,187	\$2.38
Ward	38,000	\$85,986	\$2.34	\$73,132	\$1.92	\$86,786	\$2.28	\$89,037	\$2.34	\$28,146	\$63,200	\$91,346	\$30,822	\$63,248	\$94,069	\$2.48
Williams	41,700	\$85,894	\$2.18	\$66,698	\$1.60	\$74,590	\$1.79	\$84,266	\$2.02	\$40,758	\$52,045	\$92,803	\$36,203	\$60,506	\$96,709	\$2.32
Zervas	78,800	\$61,060	\$1.88	\$126,581	\$1.61	\$102,823	\$1.30	\$107,137	\$1.36	\$79,822	\$22,748	\$102,570	\$48,085	\$25,944	\$74,029	\$0.94
Bigelow	92,500	\$172,275	\$1.42	\$96,793	\$1.05	\$106,116	\$1.15	\$121,461	\$1.31	\$69,409	\$49,674	\$119,083	\$75,824	\$61,880	\$137,704	\$1.49
Brown	153,020	\$272,547	\$1.82	\$222,671	\$1.46	\$292,029	\$1.91	\$254,837	\$1.67	\$123,164	\$156,222	\$279,386	\$105,971	\$171,463	\$277,434	\$1.81
Day	151,301	\$230,070	\$2.48	\$295,798	\$1.96	\$278,944	\$1.84	\$334,073	\$2.21	\$253,207	\$110,302	\$363,509	\$261,603	\$81,177	\$342,780	\$2.27
Oak Hill	96,200	\$289,121	\$1.95	\$175,548	\$1.82	\$216,656	\$2.25	\$240,445	\$2.50	\$150,364	\$65,285	\$215,649	\$145,128	\$65,557	\$210,685	\$2.19
Newton North	410,000	\$346,859	\$2.11	\$905,067	\$2.21	\$810,005	\$1.98	\$1,061,883	\$2.59	\$790,634	\$180,934	\$971,568	\$778,950	\$188,365	\$967,315	\$2.36
South High	389,550	\$880,830	\$1.76	\$669,494	\$1.72	\$573,626	\$1.47	\$665,182	\$1.71	\$547,817	\$230,921	\$778,738	\$493,562	\$197,320	\$690,882	\$1.77
Ed Center	70,000	\$556,833	\$3.75	\$242,932	\$3.47	\$186,189	\$2.66	\$236,927	\$3.38	\$135,932	\$83,141	\$219,073	\$139,894	\$98,930	\$238,824	\$3.41
687 Watertown St.	40,600	\$183,925	\$1.64	\$51,016	\$1.26	\$39,384	\$0.97	\$63,848	\$1.57	\$92,872	\$5,210	\$98,082	\$85,739	\$12,784	\$98,523	\$2.43
Total	2,265,843	\$4,423,108	\$1.95	\$4,126,520	\$1.82	\$4,063,177	\$1.79	\$4,738,748	\$2.09	\$3,131,337	\$1,579,588	\$4,710,925	\$3,063,631	\$1,598,885	\$4,662,515	\$2.06

FY23 Budget minus Actual

\$67,706 -\$19,297 \$48,410

**FY23 Electricity and Natural Gas
Usage Summary**

APPENDIX B

School	Sq. Ft.	Electricity (KWH)						Natural Gas (Therms)					
		FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projected
Angier	76,500	474,312	401,616	488,798	488,568	485,857	662,426	25,082	19,444	19,674	20,432	20,540	21,745
Aquinas	51,065	248,400	218,640	261,692	262,700	157,084	288,545	1,421	1,303	1,337	1,271	1,283	1,187
Bowen	69,535	212,760	127,240	203,782	210,004	194,476	220,920	47,012	45,575	58,042	70,656	54,710	53,299
Burr	55,399	158,848	138,612	169,627	177,682	169,890	172,458	17,097	14,583	26,041	21,417	22,498	20,015
Cabot	43,584	0	394,229	561,407	515,223	541,556	527,435	0	18,677	27,729	23,801	22,825	14,360
Countryside	49,612	287,706	243,888	296,328	273,646	225,381	300,383	45,647	29,881	46,012	39,909	44,919	34,748
Franklin	62,746	215,363	193,488	229,228	236,972	402,433	236,364	57,609	53,791	54,149	64,533	58,796	61,857
Horace Mann	53,532	282,240	266,640	427,406	409,749	307,042	361,324	15,424	13,738	24,321	14,476	19,839	17,271
Lincoln-Eliot	51,074	246,692	221,795	236,095	243,718	236,118	260,818	57,252	40,946	61,016	49,214	55,018	54,802
Mason-Rice	43,000	232,440	189,965	192,656	246,080	227,728	226,591	27,334	30,834	32,774	37,067	31,957	31,125
Memorial-Spaulding	68,775	236,240	208,160	232,000	234,788	231,551	244,665	61,243	66,209	57,468	52,439	56,625	55,442
Peirce	36,050	128,040	107,760	128,806	144,505	128,886	152,476	1,937	9,820	3,718	3,616	5,406	4,701
Underwood	43,300	135,301	126,005	143,715	172,461	144,513	154,117	52,446	51,282	61,008	54,840	57,654	55,633
Ward	38,000	143,760	111,640	134,789	149,207	135,684	148,376	45,626	45,990	58,040	52,289	53,043	48,597
Williams	41,700	168,760	144,840	144,293	167,975	165,416	173,346	43,193	34,631	44,190	41,106	43,452	42,857
Zervas	78,800	474,780	407,518	297,379	255,106	348,435	338,640	20,370	13,882	20,312	13,540	18,296	17,587
Bigelow	92,500	400,800	331,200	296,722	334,573	340,833	367,494	55,407	28,142	45,951	40,567	41,541	47,745
Brown	153,020	470,212	414,644	432,051	419,567	456,439	483,703	152,625	138,142	158,424	125,027	156,595	142,763
Day	151,301	1,210,228	1,041,596	995,960	950,641	1,070,431	1,187,202	61,920	41,512	82,098	65,162	76,794	72,085
Oak Hill	96,200	610,520	513,740	617,328	726,997	644,067	662,690	43,288	44,154	61,788	51,658	54,808	51,086
Newton North	410,000	3,874,980	3,436,920	3,326,174	3,196,944	3,412,369	3,487,897	165,298	139,065	149,729	156,074	153,794	159,306
South High	389,550	2,947,684	2,691,141	2,165,633	2,328,635	2,510,449	2,521,973	180,222	153,297	168,961	163,750	174,207	169,102
Ed Center	70,000	746,029	737,381	601,396	658,487	703,595	715,927	79,945	72,624	76,276	91,570	82,565	75,824
687 Watertown St.	40,600	212,640	173,840	155,429	131,101	115,991	104,966	16,403	15,894	13,273	0	3,757	7,209
Total	2,265,843	14,118,735	12,842,498	12,738,691	12,817,329	13,356,224	14,000,736	1,273,801	1,123,416	1,352,328	1,254,414	1,310,920	1,260,345

FY23 Electricity Usage and Cost

12/8/2022

School	Sq. Ft.	FY19 Actual		FY20 Actual		FY21 Actual		FY22 Actual		FY23 Budget		FY23 Projected		Budget minus Projected		Proj Average Cost
		KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	
Angier	74,900	474,312	\$97,135	401,616	\$104,175	488,798	\$116,381	488,568	\$137,659	485,857	\$112,069	662,426	\$118,323	-176,569	-6,254	1.46
Aquinas	51,065	248,400	\$56,263	218,640	\$43,500	261,692	\$45,311	262,700	\$56,962	157,084	\$40,889	288,545	\$63,460	-131,461	-\$22,571	0.80
Bowen	69,535	212,760	\$37,047	127,240	\$21,086	203,782	\$33,634	210,004	\$35,887	194,476	\$30,977	220,920	\$27,951	-26,444	\$3,026	0.45
Burr	55,399	158,848	\$33,762	138,612	\$29,934	169,627	\$31,948	177,682	\$41,067	169,890	\$37,411	172,458	\$36,599	-2,567	\$812	0.68
Cabot	43,584	0	\$0	394,229	\$99,401	561,407	\$119,362	515,223	\$132,099	541,556	\$146,766	527,435	\$130,396	14,121	\$16,370	3.37
Countryside	51,400	282,240	\$68,367	243,888	\$63,341	296,328	\$75,062	273,646	\$97,193	225,381	\$82,618	300,383	\$110,751	-75,002	-\$28,133	1.67
Franklin	65,000	287,706	\$68,239	193,488	\$39,063	229,228	\$37,875	236,972	\$52,152	402,433	\$41,304	236,364	\$45,477	166,069	-\$4,173	0.66
Horace Mann	56,764	215,363	\$42,943	266,640	\$78,817	427,406	\$93,055	409,749	\$101,690	307,042	\$108,564	361,324	\$91,458	-54,281	\$17,106	2.03
Lincoln-Eliot	40,600	212,640	\$45,216	221,795	\$47,070	236,095	\$42,583	243,718	\$55,487	236,118	\$54,321	260,818	\$58,424	-24,699	-\$4,103	1.06
Mason-Rice	51,074	246,692	\$50,213	189,965	\$42,865	192,656	\$39,404	246,080	\$63,189	227,728	\$45,857	226,591	\$48,142	1,137	-\$2,285	1.07
Memorial-Spaulding	42,400	232,440	\$48,963	208,160	\$56,478	232,000	\$75,838	234,788	\$80,810	231,551	\$63,881	244,665	\$69,304	-13,114	-\$5,453	0.93
Peirce	68,775	236,240	\$55,234	107,760	\$23,358	128,806	\$25,141	144,505	\$33,150	128,886	\$28,489	152,476	\$32,612	-23,590	-\$4,123	0.79
Underwood	36,050	128,040	\$27,468	126,005	\$25,898	143,715	\$26,559	172,461	\$35,469	144,513	\$26,096	154,117	\$28,952	-9,604	-\$2,856	0.60
Ward	43,300	135,301	\$28,178	111,640	\$24,267	134,789	\$24,562	149,207	\$42,386	135,684	\$28,146	148,376	\$30,822	-12,692	-\$2,676	0.74
Williams	38,000	143,760	\$30,989	144,840	\$29,461	144,293	\$24,281	167,975	\$35,441	165,416	\$40,758	173,346	\$36,203	-7,930	\$4,555	0.98
Zervas	41,700	168,760	\$35,841	407,518	\$110,540	297,379	\$78,943	255,106	\$89,665	348,435	\$79,822	338,640	\$48,085	9,795	\$31,737	1.01
Bigelow	80,500	474,780	\$122,757	331,200	\$68,564	296,722	\$55,795	334,573	\$73,886	340,833	\$69,409	367,494	\$75,824	-26,661	-\$6,415	0.75
Brown	92,500	400,800	\$81,535	414,644	\$90,991	432,051	\$120,164	419,567	\$105,660	456,439	\$123,164	483,703	\$105,971	-27,264	-\$9,396	0.80
Day	146,000	470,212	\$88,227	1,041,596	\$220,410	995,960	\$216,307	950,641	\$261,267	1,070,431	\$253,207	1,187,202	\$261,603	-116,771	-\$9,396	1.67
Oak Hill	152,990	1,210,228	\$233,644	513,740	\$129,412	617,328	\$140,397	726,997	\$179,067	644,067	\$150,364	662,690	\$145,128	-18,623	\$5,236	1.56
Newton North	96,200	610,520	\$132,300	3,436,920	\$739,541	3,326,174	\$680,358	3,198,944	\$838,784	3,412,369	\$790,634	3,487,897	\$778,950	-75,529	\$11,684	1.93
South High	410,000	3,874,980	\$651,542	2,691,141	\$490,738	2,165,633	\$328,025	2,328,635	\$516,309	2,510,449	\$547,817	2,521,973	\$493,562	-11,524	\$54,255	1.41
Ed Center	383,000	2,947,684	\$456,446	737,381	\$166,392	601,396	\$113,160	658,487	\$133,239	703,595	\$135,932	715,927	\$139,894	-12,333	-\$3,962	1.94
687 Watertown St.	70,000	746,029	\$162,397	173,840	\$33,340	155,429	\$23,274	13,101	\$63,431	115,991	\$92,872	104,966	\$85,739	11,025	\$7,133	2.29
Total	2,260,736	14,118,735	\$2,654,706	12,842,498	\$2,778,642	12,738,691	\$2,567,420	12,817,329	\$3,261,950	13,356,224	\$3,131,337	14,000,736	\$3,063,631	-644,511	\$67,706	\$1.36

FY23 Natural Gas Usage and Cost

12/8/2022

School	Sq. Ft.	FY19 Actual		FY20 Actual		FY21 Actual		FY22 Actual		FY23 Budget		FY23 Projected		Budget minus Projected		Proj Average Cost
		Therms	Cost	Therms	Cost	Therms	Cost	Therms	Cost	Therms	Cost	Therms	Cost	Therms	Cost	
Angier	74,900	25,082	\$29,151	19,444	\$21,734	\$19,674	\$27,138	20,432	\$25,088	20,540	\$25,400	21,745	\$23,256	-1,205	\$2,144	FY23 Cost/Sq Ft \$0.30
Aquinas	51,065	1,421	\$2,470	1,303	\$2,328	\$1,337	\$2,346	1,271	\$2,239	1,283	\$2,184	1,187	\$2,412	97	-\$228	\$0.05
Bowen	69,535	47,012	\$53,846	45,575	\$49,841	\$58,042	\$66,890	70,656	\$83,336	54,710	\$66,878	53,299	\$57,682	1,410	\$9,196	\$0.83
Burr	55,399	17,097	\$22,621	14,583	\$16,688	26,041	\$28,812	21,417	\$26,225	22,498	\$27,488	20,015	\$35,505	2,483	-\$8,017	\$0.64
Cabot	43,584	0	\$0	18,677	\$20,250	27,729	\$30,649	23,801	\$29,734	22,825	\$30,258	14,360	\$28,819	8,466	\$1,439	\$0.66
Countryside	65,000	45,647	\$55,738	29,881	\$33,587	46,012	\$52,333	39,909	\$56,611	44,919	\$56,156	34,748	\$46,973	10,171	\$9,183	\$0.95
Franklin	56,764	57,609	\$72,766	53,791	\$56,929	54,149	\$62,980	64,533	\$81,690	58,796	\$69,711	61,857	\$86,171	-3,061	-\$16,460	\$1.37
Horace Mann	51,400	15,424	\$18,690	13,738	\$15,698	24,321	\$27,048	14,476	\$18,247	19,839	\$24,709	17,271	\$21,760	2,568	\$2,949	\$0.41
Lincoln-Eliot	40,600	57,252	\$64,993	40,946	\$43,626	61,016	\$65,964	49,214	\$52,265	55,018	\$65,857	54,802	\$73,449	216	-\$7,592	\$1.44
Mason-Rice	36,050	27,334	\$35,165	30,834	\$29,339	32,774	\$32,024	37,067	\$40,650	31,957	\$38,720	31,125	\$40,565	831	-\$1,845	\$0.94
Memorial-Spaulding	68,775	61,243	\$79,125	66,209	\$71,819	57,468	\$67,290	52,439	\$64,023	56,625	\$77,022	55,442	\$73,932	1,184	\$3,090	\$1.07
Peirce	42,400	1,937	\$3,238	9,820	\$7,782	3,718	\$5,062	3,616	\$4,548	5,406	\$7,127	4,701	\$6,950	704	\$177	\$0.19
Underwood	43,300	52,446	\$66,133	51,282	\$54,262	61,008	\$65,340	54,840	\$72,181	57,654	\$68,396	55,633	\$74,236	2,021	-\$5,840	\$1.71
Ward	38,000	45,626	\$57,808	45,990	\$48,865	58,040	\$62,223	52,289	\$46,651	53,043	\$63,200	48,597	\$63,248	4,446	-\$48	\$1.66
Williams	41,700	43,193	\$54,895	34,631	\$37,237	44,190	\$50,309	41,106	\$48,825	43,452	\$52,045	42,857	\$60,506	595	-\$8,461	\$1.45
Zervas	80,500	20,370	\$25,219	13,882	\$16,041	20,312	\$23,880	13,540	\$17,472	18,236	\$22,748	17,587	\$25,944	709	-\$3,196	\$0.33
Bigelow	92,500	55,407	\$49,518	28,142	\$28,229	45,951	\$50,321	40,567	\$47,575	41,541	\$49,674	47,745	\$61,880	-6,205	-\$12,206	\$0.67
Brown	146,000	152,625	\$191,012	138,142	\$131,680	158,424	\$171,865	125,027	\$149,177	156,595	\$156,222	142,763	\$171,463	13,832	-\$15,241	\$1.12
Day	152,990	61,920	\$141,843	41,512	\$75,388	82,098	\$62,636	65,162	\$72,806	76,794	\$110,302	72,085	\$81,177	4,709	\$29,125	\$0.54
Oak Hill	96,200	43,288	\$55,477	44,154	\$46,136	61,788	\$76,259	51,658	\$61,378	54,808	\$65,285	51,086	\$65,557	3,722	-\$272	\$0.68
Newton North	410,000	165,298	\$214,559	139,065	\$165,526	149,729	\$129,646	156,074	\$223,099	153,794	\$180,934	159,306	\$188,365	-5,512	-\$7,431	\$0.46
South High	383,000	180,222	\$229,288	153,297	\$178,756	168,961	\$245,601	163,750	\$148,873	174,207	\$230,921	169,102	\$197,320	5,104	\$33,601	\$0.51
Ed Center	70,000	79,945	\$100,387	72,624	\$76,540	76,276	\$73,029	91,570	\$103,687	82,565	\$83,141	75,824	\$98,930	6,741	-\$15,789	\$1.41
687 Watertown St.	51,074	16,403	\$21,528	15,894	\$17,676	13,273	\$16,110	0	\$417	3,757	\$5,210	7,209	\$12,784	-3,452	-\$7,574	\$0.31
Total	2,260,736	1,273,801	\$1,645,470	1,123,416	\$1,245,958	1,352,328	\$1,495,757	1,254,414	\$1,476,798	1,310,920	\$1,579,588	1,260,345	\$1,598,885	50,575	-\$19,297	\$0.72