



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: February 6, 2023

RE: FY23 Fiscal and Operational Update

This is the third FY23 update on the status of the fiscal and operational aspects of the school district. As of January 31, 2023, the district has spent \$132.2 million, or 50% of the annual budget of \$262,070,208. This is compared to 51% of the annual budget spent at this same time last year. The projections for all areas of spending for the year show that the district will conclude the year with a positive balance of \$682,000. This is an improvement of \$597,000 over December's projection. The reasons for this improvement are detailed below.

The FY23 budget was developed with dependence on one-time funding of \$4.6 million. This included a planned Circuit Breaker carry forward from the prior year of \$3.5 million; the final FY22 carry forward was nearly \$4.1 million, or approximately \$600,000 more than planned. 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 as well. In order to accomplish this, beginning in January 2023, NPS instituted a strict review process for both hiring and purchasing. In the forecast, a budget reserve of \$1 million is projected to be spent throughout the year due to unanticipated needs in FY23 and as a potential needed carry forward into FY24.

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 positive balance of \$570,000. This reflects an improvement of \$618,000 from the December forecast. September and December 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. The largest shifts occurred in Aides, Teachers, and Secretaries, with improvements in Aides (+\$288,000) and Teachers (+\$122,000), and a projected increase in Secretaries (-\$102,000). Salaries improved due to a variety of factors, including unfilled vacancies and mid-year leaves of absence. Salaries now account for the majority of the projected budget surplus.
- **Benefits:** Benefits are projected to end the year with a positive balance of \$395,000. This is very similar to December's projection and represents a \$34,000 improvement over November's projection. 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 negative balance of \$25,000. 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 \$38,000. This is \$17,000 lower than December's projected balance. Electricity usage is higher than was initially projected, but represents a return to pre-pandemic levels of usage. 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 \$463,000 dollars over the budgeted amount. This is a projected increase of \$259,000 over December's projection. The reasons for this increase are greater than anticipated HVAC repair costs districtwide; 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 \$454,000, which includes \$36,000 of the small surplus in utilities mentioned previously. The projection for all Operations not including utilities spending is negative by \$490,000. Included in the projection is a \$410,000 credit from the City for school maintenance projects as planned in the FY23 budget. The City has already transferred approximately half of this funding. Please see the Operations Summary in Appendix A.
- **Contracted Services:** Contracted services are projected to end the year with a negative balance of \$106,000. This projection includes an overage in Contracted Services of \$178,000 in Student Services for temporary staff due to unfilled vacancies and needed mental health services for students. This is very similar to the December projection.
- **Circuit Breaker:** Preliminary FY23 Circuit Breaker funding was 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 120 out-of-district placements as of the end of January 2023, including agreements for unilateral placements. This is 5 more placements than the final number of placements from January 2022 of 115. The gross tuition projection for 2022-23 is \$12.4 million, with an additional contingency of \$600,000 for pending tuition placements. The overall projection for tuition results in a positive balance of \$234,000 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 \$393,000. This is very similar to November's projected costs. This surplus is almost entirely due to special education transportation, which is projected to end the year with a positive balance of \$392,000. These savings are due to the district experiencing difficulty hiring enough van drivers, leading to fewer routes and 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 \$352,000. This represents a modest improvement of \$29,000 from November's projected expenses. Supply expense projections improved by \$54,000 from December's forecast, while projections in equipment became slightly higher. NPS will continue to closely monitor these expenses throughout the year through the district-wide freeze on non-essential purchases.
- **Athletics and Pre-School:** Every year, the NPS budget includes a planned subsidy to the Newton North and South high school athletic programs to cover a portion of their costs. The total projected subsidy for FY23 is currently estimated at \$1,450,000. This is an increase of \$200,000 over the original budget due to rising costs for coaches' salaries, transportation and other expenses. Of these funds, \$925,000 has been provided as of January 2023, and the remaining \$525,000 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 \$70,000. This represents a \$35,000 improvement over December's projected subsidy of \$105,000, thanks to the excellent fee collection measures from the NECP program. Salary costs have increased, while preschool tuition rates were held to the prior year's rate out of respect for the moving days required to open the new building after the December holiday week.

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 7 Exp. a/o 1/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Salaries Summary							
SALARIES	\$188,723,287	\$188,236,353	\$16,161,980	\$87,497,898	\$100,168,034	\$187,665,932	\$570,421
BENEFITS	\$43,444,315	\$43,444,315	\$2,763,351	\$18,468,844	\$24,580,613	\$43,049,457	\$394,858
SUSPENSE (salaries to be charged to grants)			\$3,393	\$87,760	(\$87,760)		
SUBTOTAL	\$232,167,602	\$231,680,668	\$18,928,724	\$106,054,502	\$124,660,888	\$230,715,389	\$965,279
Expenses Summary							
UTILITIES	\$5,034,756	\$5,034,756	\$554,194	\$2,209,687	\$2,786,987	\$4,996,674	\$38,082
MAINTENANCE	\$4,245,894	\$4,216,642	\$250,898	\$3,616,175	\$1,062,976	\$4,679,151	(\$462,509)
CONTRACT SERVICES	\$1,935,917	\$2,049,806	\$110,645	\$1,710,265	\$445,260	\$2,155,525	(\$105,719)
TUITION	\$4,384,120	\$4,281,820	\$1,253,784	\$5,156,180	(\$1,149,793)	\$4,006,387	\$275,433
TRANSPORTATION	\$9,067,854	\$8,273,911	\$768,780	\$8,863,673	(\$982,594)	\$7,881,079	\$392,832
SUPPLIES	\$2,413,991	\$2,434,204	\$109,557	\$1,951,107	\$432,499	\$2,383,606	\$50,598
EQUIPMENT	\$1,535,074	\$1,613,401	\$77,333	\$1,665,453	\$350,286	\$2,015,739	(\$402,339)
ATHLETICS	\$1,250,000	\$1,450,000		\$925,000	\$525,000	\$1,450,000	
PRESCHOOL					\$70,000	\$70,000	(\$70,000)
SCHOOL LUNCH	\$35,000	\$35,000			\$35,000	\$35,000	
BUDGET RESERVE		\$1,000,000			\$1,000,000	\$1,000,000	
SUBTOTAL	\$29,902,606	\$30,389,540	\$3,125,191	\$26,097,540	\$4,575,621	\$30,673,161	(\$283,622)
TOTAL Appropriation	\$262,070,208	\$262,070,208	\$22,053,916	\$132,152,041	\$129,236,509	\$261,388,550	\$681,658
As of 11/30/22 Percent of Total Budget Expended and Encumbered						50%	
<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 7 Exp. a/o 1/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$110,528,910	\$111,786,064	\$9,326,351	\$46,855,934	\$64,631,494	\$111,487,429	\$298,635
Coordinator Salaries	510103	\$2,463,724	\$2,478,135	\$208,396	\$1,200,213	\$1,272,072	\$2,472,285	\$5,850
Music/Drama Salaries	510104	\$119,540	\$119,540	(\$593)	\$37,193	\$109,281	\$146,474	(\$26,934)
Psychologist Salaries	510105	\$3,561,706	\$3,540,531	\$290,135	\$1,451,679	\$2,049,225	\$3,500,904	\$39,627
Guidance Counselor Salaries	510106	\$3,914,864	\$3,934,239	\$318,213	\$1,614,701	\$2,240,517	\$3,855,219	\$79,020
Counselors Non-Guidance	510107	\$2,085,665	\$2,083,471	\$170,975	\$847,072	\$1,203,423	\$2,050,494	\$32,977
School Legal Salaries	510109	\$156,139	\$156,139	\$14,204	\$91,119	\$66,020	\$157,139	(\$1,000)
Principal Salaries	510110	\$3,483,580	\$3,533,527	\$295,251	\$2,055,386	\$1,476,254	\$3,531,640	\$1,887
Asst Principal Salaries	510111	\$1,727,945	\$1,732,086	\$142,563	\$978,000	\$750,687	\$1,728,687	\$3,399
Schl Dept Head Salaries	510112	\$2,003,502	\$2,023,184	\$167,782	\$958,582	\$1,060,053	\$2,018,635	\$4,549
Admin Support Salaries	510114	\$3,104,538	\$3,065,769	\$256,814	\$1,759,175	\$1,303,980	\$3,063,155	\$2,614
Central Staff Salaries	510115	\$1,218,888	\$1,234,153	\$103,336	\$726,498	\$516,678	\$1,243,176	(\$9,023)
Supervisory Salaries	510116	\$712,704	\$754,042	\$61,551	\$418,706	\$325,617	\$744,323	\$9,719
Specialist Salaries	510117	\$2,599,698	\$2,498,994	\$205,781	\$1,061,331	\$1,428,785	\$2,490,115	\$8,879
Housemaster Salaries	510118	\$1,105,680	\$1,108,741	\$91,223	\$464,705	\$644,035	\$1,108,740	\$1
Asst. Directors Salaries	510119	\$118,663	\$118,663	\$9,926	\$48,585	\$70,078	\$118,663	
Directors Salaries	510120	\$887,188	\$901,120	\$75,559	\$501,352	\$398,923	\$900,275	\$845
Tech Support Assist.Salaries	510121	\$813,097	\$791,417	\$66,138	\$451,188	\$336,983	\$788,171	\$3,246
Vice Principals Salaries	510123	\$276,956	\$276,192	\$23,034	\$160,099	\$116,092	\$276,191	\$1
Medical Salaries	510133	\$1,345,841	\$1,320,861	\$109,624	\$550,045	\$752,445	\$1,302,490	\$18,371
Summer Day Salaries	510136	\$72,420	\$72,420		\$26,421	\$47,680	\$74,101	(\$1,681)
Librarian Salaries	510138	\$1,857,668	\$1,849,545	\$145,598	\$744,557	\$1,027,936	\$1,772,493	\$77,052
Social Worker Salaries	510140	\$2,243,161	\$2,225,929	\$181,317	\$899,047	\$1,281,895	\$2,180,943	\$44,986
Secretarial Salaries	510221	\$5,021,797	\$4,849,622	\$430,049	\$2,813,285	\$2,137,576	\$4,950,861	(\$101,239)
Summer Aide-Timesheets	510311	\$765,000	\$772,320		\$848,535		\$848,535	(\$76,215)
Aide-Timesheets	510312	\$149,500	\$149,500	\$18,159	\$88,760	\$94,705	\$183,466	(\$33,966)
Aide Salaries-40 Hrs	510316	\$10,908,483	\$10,324,015	\$1,354,861	\$6,738,336	\$3,595,483	\$10,333,819	(\$9,804)
Aide Specialist-40 Hrs	510318	\$10,890,830	\$11,191,935	\$1,186,912	\$5,905,527	\$5,287,926	\$11,193,453	(\$1,518)
ISS Salaries	510320	\$1,101,733	\$1,102,283	\$71,405	\$401,458	\$588,500	\$989,958	\$112,325
Custodial/Maint Salaries	510331	\$5,433,775	\$5,433,775	\$405,275	\$2,982,712	\$2,406,929	\$5,389,641	\$44,134
Non-Aligned Salaries	510340	\$909,392	\$1,078,959	\$88,849	\$651,609	\$439,243	\$1,090,852	(\$11,893)
Timesheet Salaries	510342	\$55,000	\$55,000	\$4,937	\$31,819	\$25,000	\$56,819	(\$1,819)
Lunchroom Attendants - Elem	510345	\$142,200	\$142,200	\$7,139	\$37,202	\$82,425	\$119,627	\$22,573
Elected Offcl W/Benefits	511103	\$62,000	\$62,000	\$5,167	\$36,167	\$25,834	\$62,001	(\$1)
Work Study Wages	512003	\$49,140	\$49,140	\$5,024	\$24,507	\$26,000	\$50,507	(\$1,367)
Coaches & Officials Wages	512004	\$185,077	\$185,077	\$20,406	\$171,318	(\$5,818)	\$165,500	\$19,577
Substitute Clerical Wages	512005	\$70,000	\$70,000	\$5,688	\$39,101	\$41,500	\$80,601	(\$10,601)
Substitute Teachers	512006	\$1,420,000	\$1,420,000	\$99,723	\$493,412	\$926,588	\$1,420,000	
School Tutors	512007	\$40,628	\$40,628	\$1,175	\$5,825	\$12,000	\$17,825	\$22,803
Interns	512008	\$309,000	\$309,000	\$24,247	\$120,981	\$71,282	\$192,263	\$116,738
Music Accompanists	512009	\$51,963	\$51,963	\$1,920	\$22,088	\$7,163	\$29,250	\$22,713
School Chaperones	512010	\$11,653	\$11,653	\$1,950	\$5,050	\$4,489	\$9,539	\$2,114
Regular Overtime	513010	\$333,500	\$333,500	\$98,101	\$697,151	(\$193,500)	\$503,651	(\$170,151)
Work By Other Depts.	513040	\$74,600	\$60,507	\$1,343	\$33,646	\$40,540	\$74,186	(\$13,679)
Work By Public Buildings	51304B	\$109,481	\$139,578		\$139,578	\$17,593	\$157,171	(\$17,593)
Longevity	514001	\$1,089,061	\$265,190	\$5,423	\$42,317	\$222,873	\$265,190	(\$0)
Education Incentive Pay	514003	\$625,000	\$125,000			\$125,000	\$125,000	
Shift Differential	514004	\$251,613	\$251,613	\$18,832	\$140,027	\$106,370	\$246,397	\$5,216
Unit C Licensure	514010	\$25,000	\$25,000	\$1,588	\$8,352	\$10,100	\$18,452	\$6,548
Firing License	514305	\$2,400	\$2,400	\$415	\$4,494	\$2,530	\$7,024	(\$4,624)
Other Stipends	514309	\$599,710	\$531,773	\$12,304	\$216,249	\$321,533	\$537,782	(\$6,009)
School Extra Assignments	514310	\$539,970	\$511,576	\$22,408	\$89,919	\$382,960	\$472,879	\$38,697
Summer Other Stipends	514319	\$784,323	\$777,003		\$694,263	\$50,000	\$744,263	\$32,740
Other Compensation	515000	\$2,500	\$2,500			\$2,500	\$2,500	
Retirement Incentive	515001	\$55,000	\$55,000	\$500	\$5,000	\$50,000	\$55,000	
Sick Leave Buy Back	515004	\$96,000	\$96,000	\$5,000	\$20,000	\$76,000	\$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	\$188,236,353	\$16,161,980	\$87,497,898	\$100,168,034	\$187,665,932	\$570,421

FY23 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (May 2022)	*Adjusted Budget	Period 7 Exp. a/o 1/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
<u>Suspense - To be transferred:</u>								
Schl Fund 01 Suspense	51000A			\$3,393	\$87,760	(\$87,760)		
Refund Payroll Deduc Susp.	51000N							
SUBTOTAL SUSPENSE, ETC.				\$3,393	\$87,760	(\$87,760)		
<u>Benefits:</u>								
Unemployment Benefits	570200	\$400,000	\$400,000		\$62,006	\$324,295	\$386,301	\$13,699
Vehicle Use Reimbursement	571000	\$117,511	\$117,511	\$10,150	\$59,834	\$53,714	\$113,548	\$3,963
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	\$47,111	\$248,663	\$367,386	\$616,049	(\$25,307)
Disability Insurance	57DISA	\$14,318	\$14,318		\$3,511	\$9,438	\$12,949	\$1,369
Health Insurance	57HLTH	\$34,924,414	\$34,924,414	\$2,237,242	\$15,158,378	\$19,364,902	\$34,523,280	\$401,134
Basic Life Insurance	57LIFE	\$43,000	\$43,000	\$1,844	\$9,980	\$33,020	\$43,000	
Medicare Payroll Tax	57MEDA	\$2,535,977	\$2,535,977	\$220,894	\$1,181,568	\$1,354,409	\$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	\$246,111	\$1,309,904	\$1,683,495	\$2,993,399	
SUBTOTAL BENEFITS				\$2,763,351	\$18,468,844	\$24,580,613	\$43,049,457	\$394,858
<u>Utilities:</u>								
Electricity	521000	\$3,131,337	\$3,118,175	\$203,332	\$1,384,107	\$1,679,229	\$3,063,336	\$54,839
Natural Gas	521100	\$1,579,588	\$1,579,588	\$275,662	\$597,858	\$993,167	\$1,591,025	(\$11,437)
Heating Oil	541200	\$93,581	\$103,197	\$69,329	\$103,197	\$9,300	\$112,497	(\$9,300)
Telephone	534010	\$122,000	\$122,000		\$48,768	\$69,900	\$118,668	\$3,332
Cellular Telephones	534020	\$54,000	\$54,000	\$3,141	\$20,747	\$34,579	\$55,326	(\$1,326)
Internet Access Charges	534040	\$45,000	\$45,000	\$2,730	\$43,025		\$43,025	\$1,975
Gasoline	548000	\$7,250	\$7,250		\$6,439	\$811	\$7,250	(\$0)
Diesel Fuel	548100	\$2,000	\$5,546		\$5,546		\$5,546	
SUBTOTAL UTILITIES				\$554,194	\$2,209,687	\$2,786,987	\$4,996,674	\$38,082
<u>Maintenance:</u>								
Rental - Vehicles	527300	\$4,000	\$4,000	\$1,761	\$2,000	\$2,000	\$4,000	
Rental - Equipment	527400	\$36,710	\$35,410	\$3,043	\$13,977	\$18,681	\$32,658	\$2,752
Motor Vehicle Inspections	530300	\$250	\$250		\$3	\$247	\$250	\$0
Building Maint Supplies	543000	\$223,044	\$227,040	\$8,017	\$211,650	\$15,390	\$227,040	(\$0)
Cleaning/Custodial Supplies	545000	\$185,033	\$185,033	\$8,242	\$174,753	\$53,082	\$227,835	(\$42,802)
Tires & Tire Supplies	548200	\$1,000	\$1,000			\$1,000	\$1,000	
Auto Repair Parts	548400	\$2,000	\$2,000		\$354	\$1,646	\$2,000	(\$0)
Chemicals	559700	\$63,000	\$43,000	\$154	\$13,935	\$28,927	\$42,862	\$138
Office Equipment R&M	524010	\$112,992	\$81,245	(\$2,523)	\$71,441	\$57,187	\$128,628	(\$47,383)
Motor Vehicle R&M	524030	\$1,750	\$1,750		\$4,511	\$703	\$5,214	(\$3,464)
Computer Equipment R&M	524050	\$253,000	\$253,000	\$47,934	\$252,215	\$11,935	\$264,150	(\$11,150)
Communications Equip R&M	524060	\$2,500	\$2,500			\$2,500	\$2,500	
Public Building R&M	524070	\$2,725,615	\$2,725,615	\$178,132	\$2,265,594	\$796,299	\$3,061,893	(\$336,278)
Departmental Equip R&M	524080	\$25,000	\$44,800	\$3,736	\$35,442	\$22,629	\$58,071	(\$13,271)
Software Maintenance	524100	\$538,000	\$538,000	\$239	\$481,719	\$50,750	\$532,469	\$5,531
Instructional Equipment R & M	524140	\$72,000	\$72,000	\$2,163	\$88,582		\$88,582	(\$16,582)
SUBTOTAL MAINTENANCE				\$250,898	\$3,616,175	\$1,062,976	\$4,679,151	(\$462,509)
<u>Contract Services + Travel:</u>								
Document Shredding	524500	\$3,000	\$3,000		\$2,000	\$1,000	\$3,000	
Consultants	530100	\$979,415	\$1,086,159	\$36,735	\$923,622	\$331,857	\$1,255,479	(\$169,320)
Auditing Services	530201	\$7,500	\$7,500	\$2,000	\$2,000	\$5,500	\$7,500	
Tutoring Services	530210	\$20,000	\$20,000	\$3,657	\$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		\$910	\$600	\$1,510	(\$10)
Legal Services	530900	\$40,000	\$79,575	\$6,469	\$63,238	\$16,200	\$79,438	\$137
Temporary Staffing Services	531300	\$675,000	\$675,000	\$44,188	\$592,964	\$32,507	\$625,471	\$49,529
Training Expenses	531900	\$76,500	\$56,500	\$3,012	\$26,349	\$10,290	\$36,639	\$19,861
Fee Instructors	535000	\$24,492	\$24,492		\$2,638	\$20,000	\$22,638	\$1,854
Fee Umpires/Officials	535100	\$17,100	\$13,500	\$7,863	\$11,167	\$1,285	\$12,452	\$1,049
In-State Conferences	571100	\$71,195	\$70,787	\$6,720	\$57,480	\$19,475	\$76,955	(\$6,168)
Out-Of-State Travel	572000	\$9,700	\$3,278		\$1,910	\$3,226	\$5,136	(\$1,858)
Insurance	575000	\$2,000						
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$3,000		\$3,000	(\$900)
SUBTOTAL CONTRACT SVCS.				\$110,645	\$1,710,265	\$445,260	\$2,155,525	(\$105,719)

FY23 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (May 2022)	*Adjusted Budget	Period 7 Exp. a/o 1/31/23	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	\$1,253,784	\$5,154,879	(\$1,409,246)	\$3,745,633	\$233,722
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	\$1,253,784	\$5,156,180	(\$1,149,793)	\$4,006,387	\$275,433
<u><i>Transportation:</i></u>								
Pupil Transportation	538301	\$3,086,800	\$3,086,800	\$373,680	\$3,736,800	(\$650,000)	\$3,086,800	
Field Trip Transportation	538302	\$71,583	\$71,033	\$930	\$66,679	\$3,350	\$70,029	\$1,004
Private School Transportation	538303	\$226,800	\$226,800	\$22,680	\$226,800		\$226,800	
Special Ed. Transportation	538304	\$5,682,671	\$4,889,278	\$371,490	\$4,833,394	(\$335,944)	\$4,497,450	\$391,828
SUBTOTAL TRANSPORTATION		\$9,067,854	\$8,273,911	\$768,780	\$8,863,673	(\$982,594)	\$7,881,079	\$392,832
<u><i>Supplies, etc.</i></u>								
Postage	534100	\$50,870	\$45,855		\$4,331	\$36,083	\$40,414	\$5,441
Printing	534200	\$42,572	\$50,573	\$822	\$36,484	\$6,590	\$43,075	\$7,498
Advertising/Publications	534300	\$20,903	\$20,903		\$14,769	\$2,455	\$17,224	\$3,679
Office Supplies	542000	\$93,437	\$99,189	\$9,132	\$59,593	\$25,284	\$84,878	\$14,311
Instructional Supplies	542200	\$1,405,232	\$1,479,218	\$65,288	\$1,302,408	\$153,625	\$1,456,033	\$23,185
Communications Supplies	543400	\$3,600	\$3,600			\$3,600	\$3,600	
Medical Supplies	550000	\$35,000	\$35,000	\$3,645	\$42,829	\$5,000	\$47,829	(\$12,829)
Printing Supplies	550100	\$53,000	\$53,000		\$5,753	\$47,747	\$53,500	(\$500)
Paper Goods & Supplies	552300	\$100,000	\$102,466	\$13,973	\$101,906	\$560	\$102,466	(\$0)
Public Safety Supplies	558000	\$4,490	\$5,689	\$467	\$5,499	\$190	\$5,689	\$0
Library Supplies	558300	\$90,550	\$90,816	\$2,669	\$86,954	\$3,565	\$90,519	\$298
Computer Supplies	558500	\$41,722	\$41,197	\$1,228	\$23,273	\$13,944	\$37,217	\$3,981
Books/Manuals/Periodicals	559200	\$30,010	\$56,531	\$2,067	\$25,086	\$31,045	\$56,131	\$400
Textbooks	559201	\$264,970	\$146,590	\$5,787	\$95,237	\$38,300	\$133,537	\$13,053
Replacement Textbooks	559202	\$12,000	\$1,000			\$755	\$755	\$245
Awards & Trophies	559300	\$1,000	\$2,400		\$1,000		\$1,000	\$1,400
Refreshments/Meals	571200	\$12,090	\$11,353	\$763	\$8,925	\$3,869	\$12,794	(\$1,441)
Special Event Expenses	571600	\$4,850	\$4,850		\$225	\$4,375	\$4,600	\$250
Scholarships/Awards	571800	\$6,600	\$6,600		\$4,000	\$2,600	\$6,600	
Moving Expenses	572700	\$51,000	\$91,000	\$1,107	\$76,816	\$26,000	\$102,816	(\$11,816)
Dues & Subscriptions	573000	\$90,095	\$86,374	\$2,611	\$56,019	\$26,912	\$82,931	\$3,443
SUBTOTAL SUPPLIES		\$2,413,991	\$2,434,204	\$109,557	\$1,951,107	\$432,499	\$2,383,606	\$50,598
<u><i>Equipment:</i></u>								
Printing Equipment	585100							
Pc Hardware-Admin	585111	\$143,770	\$144,564	\$34,308	\$234,030	\$28,208	\$262,238	(\$117,674)
Pc Hardware-Instructional	585112	\$581,055	\$573,653	\$22,731	\$629,452	\$14,500	\$643,952	(\$70,300)
Pc Software-Admin	585121	\$128,000	\$248,194	\$5,306	\$158,958	\$80,140	\$239,098	\$9,096
Pc Software-Instructional	585122	\$280,180	\$214,407	\$6,096	\$209,058	\$59,344	\$268,402	(\$53,995)
Audio-Visual Equipment	585130	\$3,000	\$3,000	\$126	\$721	\$1,626	\$2,347	\$653
Office Equipment	585140	\$64,000	\$87,663	\$424	\$60,191	\$25,684	\$85,875	\$1,788
Minor Office Equipment	585141	\$2,000	\$2,000			\$2,000	\$2,000	
Office Furniture	585150	\$45,100	\$43,100	\$1,882	\$70,923	\$15,800	\$86,723	(\$43,623)
Classroom Furniture	585160	\$84,769	\$74,319	\$4,480	\$168,644	\$28,748	\$197,392	(\$123,073)
Housekeeping Equipment	585171	\$75,000	\$75,000		\$44,082	\$30,918	\$75,000	(\$0)
Radio Communic Equipment	585190	\$3,000	\$3,000		\$2,248		\$2,248	\$752
Instructional Equipment	585210	\$125,200	\$144,500	\$1,980	\$87,146	\$63,318	\$150,464	(\$5,963)
SUBTOTAL EQUIPMENT		\$1,535,074	\$1,613,401	\$77,333	\$1,665,453	\$350,286	\$2,015,739	(\$402,339)
<u><i>HS Pre-School Programs</i></u>								
Trnsfr from NNHS Pre-School	594200							
Trnsfr from NSHS Pre-School	594205					\$70,000	\$70,000	(\$70,000)
SUBTOTAL PRE-SCHOOL						\$70,000	\$70,000	(\$70,000)
<u><i>Athletic Revolving Account:</i></u>								
Transf-Schl Revl Fund NNHS	594020	\$600,000	\$700,000		\$450,000	\$250,000	\$700,000	
Transf-Schl Revl Fund NSHS	594025	\$650,000	\$750,000		\$475,000	\$275,000	\$750,000	
SUBTOTAL ATHLETIC		\$1,250,000	\$1,450,000		\$925,000	\$525,000	\$1,450,000	
<u><i>Budget Reserve</i></u>								
Budget Reserve	579000		\$1,000,000			\$1,000,000	\$1,000,000	
SUBTOTAL FY19 RESERVE			\$1,000,000			\$1,000,000	\$1,000,000	
<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	\$22,053,916	\$132,152,041	\$129,236,509	\$261,388,550	\$681,658
Grand Total		\$262,070,208	\$262,070,208	\$22,053,916	\$132,152,041	\$129,236,509	\$261,388,550	\$681,658
FY23 Total Appropriation								\$681,658

Student Services Expenses by Account

Appendix A

	SC Approved Budget (May)	Adjusted Budget	Period 7 Exp. a/o 1/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Student Services Staff (including Guidance)	\$48,050,714	\$48,010,830	\$3,868,166	\$20,789,593	\$26,577,101	\$47,366,694	\$644,136
Aide Salaries	\$18,352,928	\$18,368,233	\$2,147,850	\$11,461,918	\$7,050,625	\$18,512,543	-\$144,310
SUBTOTAL SALARIES	\$66,403,642	\$66,379,063	\$6,016,016	\$32,251,511	\$33,627,726	\$65,879,237	\$499,826
SUBTOTAL BENEFITS	\$11,539,857	\$11,539,857	\$1,065,533	\$5,412,923	\$6,151,194	\$11,564,117	-\$24,260
Contracted Services (including Tutoring)	\$758,787	\$741,387	\$34,566	\$710,559	\$209,320	\$919,879	-\$178,492
Tuition (Out-of-District and Summer)	\$4,096,655	\$3,994,355	\$1,253,784	\$5,155,079	-\$1,409,246	\$3,745,834	\$248,522
Transportation	\$5,682,671	\$4,889,278	\$371,490	\$4,833,394	-\$335,944	\$4,497,450	\$391,828
All Other Expenses	\$328,818	\$346,218	\$17,397	\$308,480	\$23,009	\$331,489	\$14,729
SUBTOTAL EXPENSES	\$10,866,931	\$9,971,238	\$1,677,237	\$11,007,512	-\$1,512,861	\$9,494,651	\$476,587
Total All Student Services	\$88,810,430	\$87,890,158	\$8,758,786	\$48,671,945	\$38,266,059	\$86,938,005	\$952,153

Operations Expenses by Account

Appendix A

	Adjusted Budget	Period 7 Exp. a/o 1/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Operations Salaries without Custodial	\$536,990	\$45,306	\$311,130	\$226,604	\$537,734	-\$744
Custodial Salaries and Overtime	\$6,232,333	\$529,680	\$3,952,046	\$2,408,383	\$6,360,429	-\$128,096
Work By Other Departments*	\$194,485	\$1,343	\$173,224	\$55,633	\$228,857	-\$34,372
Work Study Wages	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL SALARIES	\$6,963,808	\$576,329	\$4,436,400	\$2,690,620	\$7,127,020	-\$163,212
SUBTOTAL BENEFITS	\$1,433,640	\$114,317	\$848,006	\$572,995	\$1,421,001	\$12,639
Utilities (not including Internet Access)	\$4,989,756	\$551,464	\$2,166,662	\$2,786,987	\$4,953,649	\$36,107
Maintenance	\$3,027,655	\$190,140	\$2,510,435	\$856,962	\$3,367,397	-\$339,742
Cleaning/Custodial Supplies	\$185,033	\$710	\$131,951	\$53,082	\$185,033	\$0
Equipment	\$98,765	\$259	\$59,757	\$39,009	\$98,766	-\$1
All Other Expenses	\$133,315	\$14,497	\$119,121	\$14,195	\$133,316	\$0
SUBTOTAL EXPENSES	\$8,434,524	\$757,070	\$4,987,925	\$3,750,235	\$8,738,160	-\$303,636
Total All Operations (with Utilities)	\$16,831,972	\$1,447,716	\$10,272,331	\$7,013,850	\$17,286,180	-\$454,208
Utilities	\$4,989,756	\$551,464	\$2,166,662	\$2,786,987	\$4,953,649	\$36,107
Total Operations (without Utilities)	\$11,842,216	\$896,252	\$8,105,668	\$4,226,863	\$12,332,531	-\$490,315