



## Business, Finance and Planning

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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: March 13, 2023

RE: FY23 Fiscal and Operational Update

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This is the fourth FY23 update on the status of the fiscal and operational aspects of the school district. As of February 28, 2023, the district has spent \$154.4 million, or 59% of the annual budget of \$262,070,208. This is comparable to the percentage 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 \$984,000. This is an improvement of \$302,000 over last month'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 \$730,000. This reflects an improvement of \$160,000 from the January forecast. March mid-year step, lane and COLA increases have been executed, per the bargaining agreements. The largest shifts occurred in Teachers (-\$54,000), Custodial Overtime (-\$188,000) and Work by Other Departments (-\$64,000), with improvements in Aide Specialists (+\$192,000) and Substitute Teachers (+\$186,000). Salaries improved due to a variety of factors, including unfilled vacancies and mid-year leaves of absence.
- **Benefits:** Benefits are projected to end the year with a positive balance of \$489,000. This is an improvement of \$94,000 from last month's projection. The projection for health insurance shows a projected balance of \$430,000. Health insurance enrollment, which includes a contingency for new plans during the remainder of the school year, is lower than had originally been budgeted for the year. Dental insurance is projected to end the year with a small balance of \$13,000. Unemployment bills for the year have been more favorable than planned, leaving a positive balance of \$46,000. All other benefit lines are conservatively forecasted for the year.
- **Utilities:** Utilities are projected to end the year with a modest positive balance of approximately \$79,000. This is a projected improvement of \$41,000 over January's projection. This improvement is solely due to improvements in Natural Gas projections due to lower than

anticipated usage during this year's mild winter. 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 \$520,000 dollars over the budgeted amount. This is a projected increase of \$57,000 over January's projection. The reasons for the overage 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 \$709,000, which includes \$77,000 of the small surplus in utilities mentioned previously. The projection for all Operations not including utilities spending is negative by \$787,000. 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 \$177,000. This projection includes an overage in Contracted Services of \$193,000 in Student Services for temporary staff due to unfilled vacancies and needed mental health services for students. This is very similar to the January 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 121 out-of-district placements as of the end of February 2023, including agreements for unilateral placements. This is the same number of placements as the final number of placements from March 2022. The gross tuition projection for 2022-23 is \$12.4 million, with an additional contingency of \$460,000 for pending tuition placements. The overall projection for tuition results in a positive balance of \$281,000 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 with a positive balance of \$610,000. This represents an improvement of \$218,000 over last month's projection. This surplus is almost entirely due to special education transportation, which is projected to end the year with a positive balance of \$579,000. 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 \$482,000. This represents an increase of \$130,000 from January's projected expenses. Supply expense projections increased by approximately \$25,000 from January's forecast. Equipment expense projections increased by approximately \$105,000, due to additional furniture and equipment needed at the new NECP building. 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 \$1,500,000. This is an increase of \$250,000 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 February 2023, and the remaining \$575,000 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. The NECP program has taken excellent fee collection measures to limit the losses in FY23, but 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.

- **Grants:** NPS has just been awarded the School Nutrition Equipment Assistance grant for \$19,809, with which three pieces of equipment will be ordered for Newton South: a double oven, a double steamer, and a warmer. This equipment will be in addition to a recently awarded kitchen equipment bid that has provided much-needed kitchen equipment to replace the aging kitchen infrastructure across the district. The funding for the recently awarded bid will come from the Food Services account.

The School Nutrition Equipment Assistance grant was funded through the United States Department of Agriculture (USDA) and administered by the Massachusetts Department of Elementary and Secondary Education (DESE). Massachusetts was allocated \$1,166,241 in funding to award throughout the Commonwealth. Approximately \$3,269,543 in requests was received. Each district was capped at \$20,000 per application, so it is gratifying that Newton was awarded the full amount for which we applied.

The second NSF grant cycle will open on 3/13/23 and close on 4/14/23, at midnight. There will be an extensive review cycle - internally within NPS and then a full review with the NSF grants committee, after which the NSF Board will review and approve the slate of recommended grants. Final award decisions will be communicated to all applicants by Friday, 5/26/23.

- **Food Services:** Newton has recently gone out to bid and has now awarded almost 40 pieces of new equipment to replace the aging kitchen equipment infrastructure. We have secured DESE approval for the funding through the Food Services account, which has been bolstered by two years of higher reimbursements (revenue) during the Seamless Summer Option; a one-year adjustment to the federal reimbursements for FY23 reflective of the high-inflationary market this year; and two years of additional USDA support through Supply Chain Assistance Funds. We anticipate delivery in the next few weeks as product availability dictates.

Whitsons has been working to develop additional promotional activity to increase student participation. In February, students enjoyed National Tator Tot Day and Pasta Day events at the elementary level, a tailgate celebration at the middle and high schools the Friday before the

Superbowl, and a guest chef at Brown Middle School on 2/16/23, who prepared Nashville Kickin' Chicken sandwiches. The reviews from the Brown students were very favorable! Whitsons is working to develop additional menu-based promotions in March and the later spring months.

- Fees: The Business Office has been working diligently to expand access to families to apply for the district financial waivers and to internal stakeholders so that all parties are aware of and can access this support. Upon expanding this access, we are now working with internal stakeholders to ensure that we are capturing all eligible fees to ensure that Newton is capturing all appropriate revenue.

We will be piloting a new outreach process with each high school this spring to leverage parent engagement during the spring sports, parent-orientation events. We have developed a flyer that each coach will share with families to clearly explain the required fee, how to either pay the fee through the MySchoolBucks or by check - or apply for a waiver, and to clearly articulate payment deadlines. This will be a targeted attempt to enhance communication and establish clear expectations at the beginning of the season.

We will then expand this outreach to the middle school athletic departments, the high school and middle school drama programs, and the elementary musical programs to ensure that the appropriate revenue is collected.

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**

	<b>SC Approved Budget (May 2022)</b>	<b>*Adjusted Budget</b>	<b>Period 8 Exp. a/o 2/28/23</b>	<b>YTD Encumb. + Exp.</b>	<b>Forecast Rest of Year</b>	<b>FY23 Final</b>	<b>Surplus (Deficit)</b>
<b>Salaries Summary</b>							
SALARIES	\$188,723,287	\$188,196,112	\$14,933,261	\$102,661,717	\$84,804,151	\$187,465,868	\$730,244
BENEFITS	\$43,444,315	\$43,444,315	\$2,761,605	\$22,712,949	\$20,238,944	\$42,951,893	\$489,308
SUSPENSE (salaries to be charged to grants)			\$10,016	\$96,450	(\$96,450)		
<b>SUBTOTAL</b>	<b>\$232,167,602</b>	<b>\$231,640,427</b>	<b>\$17,704,882</b>	<b>\$125,471,115</b>	<b>\$104,946,646</b>	<b>\$230,417,761</b>	<b>\$1,219,552</b>
<b>Expenses Summary</b>							
UTILITIES	\$5,034,756	\$5,034,756	\$326,600	\$2,740,722	\$2,214,810	\$4,955,532	\$79,224
MAINTENANCE	\$4,245,894	\$4,193,837	\$255,900	\$4,060,974	\$652,376	\$4,713,350	(\$519,513)
CONTRACT SERVICES	\$1,935,917	\$2,064,306	\$98,898	\$2,010,882	\$230,710	\$2,241,592	(\$177,286)
TUITION	\$4,384,120	\$4,281,820	\$2,995,346	\$6,568,232	(\$2,609,419)	\$3,958,813	\$323,007
TRANSPORTATION	\$9,067,854	\$8,273,911	\$908,875	\$8,901,014	(\$1,237,435)	\$7,663,579	\$610,332
SUPPLIES	\$2,413,991	\$2,427,896	\$51,393	\$2,025,151	\$377,330	\$2,402,481	\$25,415
EQUIPMENT	\$1,535,074	\$1,618,256	(\$524)	\$1,714,364	\$410,957	\$2,125,321	(\$507,065)
ATHLETICS	\$1,250,000	\$1,500,000		\$925,000	\$575,000	\$1,500,000	
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	
<b>SUBTOTAL</b>	<b>\$29,902,606</b>	<b>\$30,429,781</b>	<b>\$4,636,487</b>	<b>\$28,946,338</b>	<b>\$1,719,329</b>	<b>\$30,665,667</b>	<b>(\$235,886)</b>
<b>TOTAL Appropriation</b>	<b>\$262,070,208</b>	<b>\$262,070,208</b>	<b>\$22,341,369</b>	<b>\$154,417,453</b>	<b>\$106,665,975</b>	<b>\$261,083,428</b>	<b>\$983,666</b>
<b>As of 2/28/23 Percent of Total Budget Expended and Encumbered</b>						<b>59%</b>	
<b>FY23 Adjusted Budget:</b>							
*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 8 Exp. a/o 2/28/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$110,528,910	\$111,559,829	\$9,270,963	\$56,126,897	\$55,188,480	\$111,315,377	\$244,452
Coordinator Salaries	510103	\$2,463,724	\$2,478,135	\$209,234	\$1,410,005	\$1,064,515	\$2,474,520	\$3,615
Music/Drama Salaries	510104	\$119,540	\$119,540	\$26,810	\$64,003	\$55,537	\$119,540	
Psychologist Salaries	510105	\$3,561,706	\$3,540,531	\$288,857	\$1,740,536	\$1,759,090	\$3,499,626	\$40,905
Guidance Counselor Salaries	510106	\$3,914,864	\$3,934,239	\$318,213	\$1,932,915	\$1,901,993	\$3,834,908	\$99,331
Counselors Non-Guidance	510107	\$2,085,665	\$2,083,471	\$176,408	\$1,023,480	\$1,016,180	\$2,039,660	\$43,811
School Legal Salaries	510109	\$156,139	\$156,139	\$13,204	\$104,323	\$52,815	\$157,139	(\$1,000)
Principal Salaries	510110	\$3,483,580	\$3,533,527	\$295,251	\$2,350,637	\$1,181,003	\$3,531,639	\$1,888
Asst Principal Salaries	510111	\$1,727,945	\$1,732,086	\$142,563	\$1,120,563	\$610,561	\$1,731,124	\$962
Schl Dept Head Salaries	510112	\$2,003,502	\$2,023,184	\$167,782	\$1,126,364	\$892,271	\$2,018,635	\$4,549
Admin Support Salaries	510114	\$3,104,538	\$3,065,769	\$254,402	\$2,013,577	\$1,050,309	\$3,063,886	\$1,883
Central Staff Salaries	510115	\$1,218,888	\$1,234,153	\$103,336	\$829,833	\$413,343	\$1,243,176	(\$9,023)
Supervisory Salaries	510116	\$712,704	\$754,042	\$61,551	\$480,257	\$263,878	\$744,135	\$9,907
Specialist Salaries	510117	\$2,599,698	\$2,498,994	\$205,913	\$1,267,244	\$1,220,378	\$2,487,622	\$11,372
Housemaster Salaries	510118	\$1,105,680	\$1,108,741	\$91,223	\$555,928	\$552,812	\$1,108,740	\$1
Asst. Directors Salaries	510119	\$118,663	\$118,663	\$9,926	\$58,511	\$60,152	\$118,663	
Directors Salaries	510120	\$887,188	\$901,120	\$75,559	\$576,911	\$323,733	\$900,644	\$476
Tech Support Assist.Salaries	510121	\$813,097	\$791,417	\$66,138	\$517,326	\$270,268	\$787,594	\$3,823
Vice Principals Salaries	510123	\$276,956	\$276,192	\$23,034	\$183,133	\$93,058	\$276,191	\$1
Medical Salaries	510133	\$1,345,841	\$1,320,861	\$109,689	\$659,734	\$641,206	\$1,300,940	\$19,921
Summer Day Salaries	510136	\$72,420	\$72,420		\$26,421	\$54,680	\$81,101	(\$8,681)
Librarian Salaries	510138	\$1,857,668	\$1,849,545	\$145,598	\$890,154	\$882,394	\$1,772,548	\$76,997
Social Worker Salaries	510140	\$2,243,161	\$2,225,929	\$181,365	\$1,086,931	\$1,099,969	\$2,186,900	\$39,029
Secretarial Salaries	510221	\$5,021,797	\$4,829,622	\$428,441	\$3,241,726	\$1,681,382	\$4,923,108	(\$93,486)
Summer Aide-Timesheets	510311	\$765,000	\$772,320		\$848,535		\$848,535	(\$76,215)
Aide-Timesheets	510312	\$149,500	\$149,500	\$23,022	\$113,035	\$86,653	\$199,688	(\$50,188)
Aide Salaries-40 Hrs	510316	\$10,908,483	\$10,319,015	(\$26,584)	\$6,713,010	\$3,598,994	\$10,312,004	\$7,011
Aide Specialist-40 Hrs	510318	\$10,890,830	\$11,373,542	\$1,203,886	\$7,110,013	\$4,073,478	\$11,183,491	\$190,051
ISS Salaries	510320	\$1,101,733	\$1,102,283	\$96,173	\$512,591	\$444,000	\$956,591	\$145,693
Custodial/Maint Salaries	510331	\$5,433,775	\$5,433,775	\$413,526	\$3,498,163	\$1,890,000	\$5,388,163	\$45,612
Non-Aligned Salaries	510340	\$909,392	\$1,078,959	\$91,632	\$748,916	\$375,395	\$1,124,310	(\$45,351)
Timesheet Salaries	510342	\$55,000	\$55,000	\$6,569	\$38,388	\$26,000	\$64,388	(\$9,388)
Lunchroom Attendants - Elem	510345	\$142,200	\$142,200	\$11,555	\$54,139	\$68,525	\$122,664	\$19,536
Elected Offcl W/Benefits	511103	\$62,000	\$62,000	\$5,167	\$41,334	\$20,667	\$62,001	(\$1)
Work Study Wages	512003	\$49,140	\$49,140	\$6,452	\$30,958	\$21,750	\$52,708	(\$3,568)
Coaches & Officials Wages	512004	\$185,077	\$185,077	\$20,406	\$191,723	(\$26,223)	\$165,500	\$19,577
Substitute Clerical Wages	512005	\$70,000	\$70,000	\$6,746	\$46,351	\$34,000	\$80,351	(\$10,351)
Substitute Teachers	512006	\$1,420,000	\$1,420,000	\$133,463	\$634,395	\$600,000	\$1,234,395	\$185,605
School Tutors	512007	\$40,628	\$40,628	\$3,047	\$8,872	\$15,000	\$23,872	\$16,756
Interns	512008	\$309,000	\$309,000	\$23,400	\$144,381	\$37,332	\$181,713	\$127,288
Music Accompanists	512009	\$51,963	\$51,963	\$6,255	\$28,815	(\$6,215)	\$22,600	\$29,363
School Chaperones	512010	\$11,653	\$11,653	\$500	\$5,550	\$3,989	\$9,539	\$2,114
Regular Overtime	513010	\$333,500	\$333,500	\$142,325	\$873,115	(\$181,500)	\$691,615	(\$358,115)
Work By Other Depts.	513040	\$74,600	\$60,507	\$5,588	\$48,089	\$40,540	\$88,629	(\$28,122)
Work By Public Buildings	51304B	\$109,481	\$174,337	\$21,416	\$195,753	\$60,000	\$255,753	(\$81,416)
Longevity	514001	\$1,089,061	\$265,190	\$5,448	\$49,040	\$210,323	\$259,363	\$5,827
Education Incentive Pay	514003	\$625,000	\$125,000			\$125,000	\$125,000	
Shift Differential	514004	\$251,613	\$251,613	\$19,252	\$164,073	\$91,872	\$255,945	(\$4,332)
Unit C Licensure	514010	\$25,000	\$25,000	\$1,526	\$9,878	\$8,080	\$17,958	\$7,042
Firing License	514305	\$2,400	\$2,400	\$415	\$5,013	\$2,070	\$7,083	(\$4,683)
Other Stipends	514309	\$599,710	\$526,401	\$18,789	\$235,038	\$291,259	\$526,296	\$105
School Extra Assignments	514310	\$539,970	\$511,576	\$18,149	\$108,575	\$342,779	\$451,354	\$60,222
Summer Other Stipends	514319	\$784,323	\$777,003		\$694,263	\$25,000	\$719,263	\$57,740
Other Compensation	515000	\$2,500	\$2,500			\$2,500	\$2,500	
Retirement Incentive	515001	\$55,000	\$55,000	\$3,500	\$8,500	\$46,500	\$55,000	
Sick Leave Buy Back	515004	\$96,000	\$96,000	\$6,180	\$26,180	\$69,820	\$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	
<b>SUBTOTAL SALARIES</b>		<b>\$188,723,287</b>	<b>\$188,196,112</b>	<b>\$14,933,261</b>	<b>\$102,661,717</b>	<b>\$84,804,151</b>	<b>\$187,465,868</b>	<b>\$730,244</b>

**FY23 School Expenses by Account**

**Appendix A**

Account name	Account #	SC Approved Budget (May 2022)	*Adjusted Budget	Period 8 Exp. a/o 2/28/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
<b><u>Suspense - To be transferred:</u></b>								
Schl Fund 01 Suspense	51000A			\$10,016	\$96,450	(\$96,450)		
Refund Payroll Deduc Susp.	51000N							
<b>SUBTOTAL SUSPENSE, ETC.</b>				<b>\$10,016</b>	<b>\$96,450</b>	<b>(\$96,450)</b>		
<b><u>Benefits:</u></b>								
Unemployment Benefits	570200	\$400,000	\$400,000		\$144,295	\$210,000	\$354,295	\$45,705
Vehicle Use Reimbursement	571000	\$117,511	\$117,511	\$10,202	\$70,036	\$44,359	\$114,395	\$1
Claims/Settlements	572500	\$75,000	\$75,000	\$66	\$35,066	\$39,934	\$75,000	
Workers Comp Insurance	575007	\$400,000	\$400,000		\$400,000		\$400,000	
Dental Insurance	57DENT	\$590,742	\$590,742	\$47,788	\$297,440	\$280,335	\$577,775	\$12,967
Disability Insurance	57DISA	\$14,318	\$14,318		\$3,511	\$9,438	\$12,949	\$1,369
Health Insurance	57HLTH	\$34,924,414	\$34,924,414	\$2,232,099	\$18,784,819	\$15,710,330	\$34,495,149	\$429,265
Basic Life Insurance	57LIFE	\$43,000	\$43,000	\$1,824	\$11,936	\$31,064	\$43,000	
Medicare Payroll Tax	57MEDA	\$2,535,977	\$2,535,977	\$223,062	\$1,407,162	\$1,128,815	\$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	\$246,563	\$1,558,684	\$1,434,715	\$2,993,399	
<b>SUBTOTAL BENEFITS</b>		<b>\$43,444,315</b>	<b>\$43,444,315</b>	<b>\$2,761,605</b>	<b>\$22,712,949</b>	<b>\$20,238,944</b>	<b>\$42,951,893</b>	<b>\$489,308</b>
<b><u>Utilities:</u></b>								
Electricity	521000	\$3,131,337	\$3,118,175	\$231,370	\$1,615,477	\$1,463,386	\$3,078,863	\$39,312
Natural Gas	521100	\$1,579,588	\$1,579,588	\$88,762	\$884,019	\$631,965	\$1,515,984	\$63,604
Heating Oil	541200	\$93,581	\$103,197		\$103,197	\$9,300	\$112,497	(\$9,300)
Telephone	534010	\$122,000	\$121,120		\$57,164	\$69,900	\$127,064	(\$5,944)
Cellular Telephones	534020	\$54,000	\$54,000	\$2,921	\$23,669	\$39,448	\$63,117	(\$9,117)
Internet Access Charges	534040	\$45,000	\$45,000		\$43,025		\$43,025	\$1,975
Gasoline	548000	\$7,250	\$7,250		\$7,746	\$811	\$8,557	(\$1,307)
Diesel Fuel	548100	\$2,000	\$6,426	\$3,546	\$6,426		\$6,426	
<b>SUBTOTAL UTILITIES</b>		<b>\$5,034,756</b>	<b>\$5,034,756</b>	<b>\$326,600</b>	<b>\$2,740,722</b>	<b>\$2,214,810</b>	<b>\$4,955,532</b>	<b>\$79,224</b>
<b><u>Maintenance:</u></b>								
Rental - Vehicles	527300	\$4,000	\$4,000		\$2,000	\$2,000	\$4,000	
Rental - Equipment	527400	\$36,710	\$32,599		\$22,788	\$10,031	\$32,819	(\$220)
Motor Vehicle Inspections	530300	\$250	\$250		\$3	\$247	\$250	\$0
Building Maint Supplies	543000	\$223,044	\$239,974	\$12,656	\$246,177	\$15,390	\$261,567	(\$21,592)
Cleaning/Custodial Supplies	545000	\$185,033	\$185,033		\$177,651	\$53,082	\$230,733	(\$45,700)
Tires & Tire Supplies	548200	\$1,000	\$1,000			\$1,000	\$1,000	
Auto Repair Parts	548400	\$2,000	\$2,000		\$436	\$1,646	\$2,082	(\$82)
Chemicals	559700	\$63,000	\$29,823		\$13,935	\$28,927	\$42,862	(\$13,040)
Office Equipment R&M	524010	\$112,992	\$78,530		\$86,771	\$44,461	\$131,232	(\$52,702)
Motor Vehicle R&M	524030	\$1,750	\$4,511		\$4,511	\$703	\$5,214	(\$703)
Computer Equipment R&M	524050	\$253,000	\$303,507	\$12,466	\$273,412	\$34,000	\$307,412	(\$3,905)
Communications Equip R&M	524060	\$2,500				\$2,500	\$2,500	(\$2,500)
Public Building R&M	524070	\$2,725,615	\$2,694,713	\$230,265	\$2,597,743	\$400,021	\$2,997,764	(\$303,051)
Departmental Equip R&M	524080	\$25,000	\$44,800	\$487	\$48,224	\$17,768	\$65,992	(\$21,192)
Software Maintenance	524100	\$538,000	\$501,098	\$25	\$495,243	\$40,600	\$535,843	(\$34,745)
Instructional Equipment R & M	524140	\$72,000	\$72,000		\$92,082		\$92,082	(\$20,082)
<b>SUBTOTAL MAINTENANCE</b>		<b>\$4,245,894</b>	<b>\$4,193,837</b>	<b>\$255,900</b>	<b>\$4,060,974</b>	<b>\$652,376</b>	<b>\$4,713,350</b>	<b>(\$519,513)</b>
<b><u>Contract Services + Travel:</u></b>								
Document Shredding	524500	\$3,000	\$3,000		\$2,000	\$1,000	\$3,000	
Consultants	530100	\$979,415	\$1,080,044	\$24,760	\$1,112,792	\$177,899	\$1,290,691	(\$210,647)
Auditing Services	530201	\$7,500	\$7,500		\$7,300		\$7,300	\$200
Tutoring Services	530210	\$20,000	\$20,000		\$19,880	\$120	\$20,000	
Document Preservation	530400	\$6,415	\$6,415		\$6,346		\$6,346	\$69
Photographic Services	530600	\$1,500	\$1,500		\$910	\$600	\$1,510	(\$10)
Legal Services	530900	\$40,000	\$99,575		\$83,501	\$16,200	\$99,701	(\$126)
Temporary Staffing Services	531300	\$675,000	\$675,000	\$54,646	\$650,423	(\$14,081)	\$636,342	\$38,658
Training Expenses	531900	\$76,500	\$56,500		\$26,674	\$7,000	\$33,674	\$22,826
Fee Instructors	535000	\$24,492	\$24,492		\$2,638	\$20,000	\$22,638	\$1,854
Fee Umpires/Officials	535100	\$17,100	\$13,500	\$18,000	\$29,167	\$1,285	\$30,452	(\$16,952)
In-State Conferences	571100	\$71,195	\$70,887	\$1,492	\$64,342	\$17,461	\$81,803	(\$10,916)
Out-Of-State Travel	572000	\$9,700	\$3,793		\$1,910	\$3,226	\$5,136	(\$1,343)
Insurance	575000	\$2,000						
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$3,000		\$3,000	(\$900)
<b>SUBTOTAL CONTRACT SVCS.</b>		<b>\$1,935,917</b>	<b>\$2,064,306</b>	<b>\$98,898</b>	<b>\$2,010,882</b>	<b>\$230,710</b>	<b>\$2,241,592</b>	<b>(\$177,286)</b>

**FY23 School Expenses by Account**

**Appendix A**

Account name	Account #	SC Approved Budget (May 2022)	*Adjusted Budget	Period 8 Exp. a/o 2/28/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
<i>Tuition:</i>								
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	\$2,995,346	\$6,566,931	(\$2,868,872)	\$3,698,059	\$281,296
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)
<b>SUBTOTAL TUITION</b>		<b>\$4,384,120</b>	<b>\$4,281,820</b>	<b>\$2,995,346</b>	<b>\$6,568,232</b>	<b>(\$2,609,419)</b>	<b>\$3,958,813</b>	<b>\$323,007</b>
<i>Transportation:</i>								
Pupil Transportation	538301	\$3,086,800	\$3,086,800	\$373,680	\$3,736,800	(\$680,000)	\$3,056,800	\$30,000
Field Trip Transportation	538302	\$71,583	\$71,033	\$4,230	\$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	\$508,285	\$4,870,735	(\$560,785)	\$4,309,950	\$579,328
<b>SUBTOTAL TRANSPORTATION</b>		<b>\$9,067,854</b>	<b>\$8,273,911</b>	<b>\$908,875</b>	<b>\$8,901,014</b>	<b>(\$1,237,435)</b>	<b>\$7,663,579</b>	<b>\$610,332</b>
<i>Supplies, etc.</i>								
Postage	534100	\$50,870	\$45,855		\$4,420	\$36,083	\$40,503	\$5,352
Printing	534200	\$42,572	\$61,326	\$24,450	\$62,430	(\$6,175)	\$56,255	\$5,071
Advertising/Publications	534300	\$20,903	\$20,903		\$17,269	\$2,500	\$19,769	\$1,134
Office Supplies	542000	\$93,437	\$96,629	(\$9)	\$60,745	\$24,468	\$85,213	\$11,416
Instructional Supplies	542200	\$1,405,232	\$1,471,341	\$1,247	\$1,333,248	\$127,850	\$1,461,098	\$10,243
Communications Supplies	543400	\$3,600				\$3,600	\$3,600	(\$3,600)
Medical Supplies	550000	\$35,000	\$35,000	\$3,618	\$46,079		\$46,079	(\$11,079)
Printing Supplies	550100	\$53,000	\$53,000		\$5,753	\$47,247	\$53,000	(\$0)
Paper Goods & Supplies	552300	\$100,000	\$102,466		\$101,906	\$560	\$102,466	(\$0)
Public Safety Supplies	558000	\$4,490	\$5,689		\$5,499	\$190	\$5,689	\$0
Library Supplies	558300	\$90,550	\$89,773	(\$3)	\$86,951	\$2,522	\$89,473	\$301
Computer Supplies	558500	\$41,722	\$35,967		\$23,816	\$10,665	\$34,481	\$1,486
Books/Manuals/Periodicals	559200	\$30,010	\$62,606	(\$17)	\$27,572	\$34,820	\$62,392	\$214
Textbooks	559201	\$264,970	\$145,890	\$9	\$97,190	\$36,200	\$133,390	\$12,500
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	\$13,144		\$8,921	\$3,878	\$12,799	\$345
Special Event Expenses	571600	\$4,850	\$4,850		\$225	\$4,375	\$4,600	\$250
Scholarships/Awards	571800	\$6,600	\$7,411		\$7,411		\$7,411	\$0
Moving Expenses	572700	\$51,000	\$91,000	\$21,618	\$77,616	\$26,000	\$103,616	(\$12,616)
Dues & Subscriptions	573000	\$90,095	\$81,645	\$481	\$57,099	\$21,792	\$78,891	\$2,754
<b>SUBTOTAL SUPPLIES</b>		<b>\$2,413,991</b>	<b>\$2,427,896</b>	<b>\$51,393</b>	<b>\$2,025,151</b>	<b>\$377,330</b>	<b>\$2,402,481</b>	<b>\$25,415</b>
<i>Equipment:</i>								
Printing Equipment	585100							
Pc Hardware-Admin	585111	\$143,770	\$141,582	(\$5)	\$255,734	\$26,000	\$281,734	(\$140,151)
Pc Hardware-Instructional	585112	\$581,055	\$573,653	(\$3,676)	\$628,224	\$14,500	\$642,724	(\$69,072)
Pc Software-Admin	585121	\$128,000	\$262,732		\$180,514	\$80,140	\$260,654	\$2,079
Pc Software-Instructional	585122	\$280,180	\$206,765	\$311	\$209,369	\$48,723	\$258,092	(\$51,327)
Audio-Visual Equipment	585130	\$3,000	\$3,000		\$2,995		\$2,995	\$5
Office Equipment	585140	\$64,000	\$88,703	\$0	\$63,859	\$21,310	\$85,169	\$3,535
Minor Office Equipment	585141	\$2,000	\$2,000			\$2,000	\$2,000	
Office Furniture	585150	\$45,100	\$43,000		\$70,953	\$45,800	\$116,753	(\$73,753)
Classroom Furniture	585160	\$84,769	\$74,319	\$2,846	\$169,144	\$78,748	\$247,892	(\$173,573)
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		\$87,241	\$62,818	\$150,059	(\$5,559)
<b>SUBTOTAL EQUIPMENT</b>		<b>\$1,535,074</b>	<b>\$1,618,256</b>	<b>(\$524)</b>	<b>\$1,714,364</b>	<b>\$410,957</b>	<b>\$2,125,321</b>	<b>(\$507,065)</b>
<i>HS Pre-School Programs</i>								
Trnsfr from NNHS Pre-School	594200							
Trnsfr from NSHS Pre-School	594205					\$70,000	\$70,000	(\$70,000)
<b>SUBTOTAL PRE-SCHOOL</b>						<b>\$70,000</b>	<b>\$70,000</b>	<b>(\$70,000)</b>
<i>Athletic Revolving Account:</i>								
Transf-Schl Revl Fund NNHS	594020	\$600,000	\$750,000		\$450,000	\$300,000	\$750,000	
Transf-Schl Revl Fund NSHS	594025	\$650,000	\$750,000		\$475,000	\$275,000	\$750,000	
<b>SUBTOTAL ATHLETIC</b>		<b>\$1,250,000</b>	<b>\$1,500,000</b>		<b>\$925,000</b>	<b>\$575,000</b>	<b>\$1,500,000</b>	
<i>Budget Reserve</i>								
Budget Reserve	579000		\$1,000,000			\$1,000,000	\$1,000,000	
<b>SUBTOTAL FY19 RESERVE</b>			<b>\$1,000,000</b>			<b>\$1,000,000</b>	<b>\$1,000,000</b>	
<i>School Lunch Fund</i>								
Transf-School Lunch Fund	594600	\$35,000	\$35,000			\$35,000	\$35,000	
<b>SUBTOTAL SCHOOL LUNCH FUND</b>		<b>\$35,000</b>	<b>\$35,000</b>			<b>\$35,000</b>	<b>\$35,000</b>	
Subtotal		\$262,070,208	\$262,070,208	\$22,341,369	\$154,417,453	\$106,665,975	\$261,083,428	\$983,666
<b>Grand Total</b>		<b>\$262,070,208</b>	<b>\$262,070,208</b>	<b>\$22,341,369</b>	<b>\$154,417,453</b>	<b>\$106,665,975</b>	<b>\$261,083,428</b>	<b>\$983,666</b>
<b>FY23 Total Appropriation</b>								<b>\$983,666</b>



**Student Services Expenses by Account**

**Appendix A**

	<b>SC Approved Budget (May)</b>	<b>Adjusted Budget</b>	<b>Period 8 Exp. a/o 2/28/23</b>	<b>YTD Encumb. + Exp.</b>	<b>Forecast Rest of Year</b>	<b>FY23 Final</b>	<b>Surplus (Deficit)</b>
Student Services Staff (including Guidance)	\$48,050,714	\$47,980,830	\$3,849,723	\$24,639,316	\$22,636,662	\$47,275,978	\$704,852
Aide Salaries	\$18,352,928	\$18,549,840	\$777,246	\$12,240,733	\$6,252,770	\$18,493,503	\$56,337
<b>SUBTOTAL SALARIES</b>	<b>\$66,403,642</b>	<b>\$66,530,670</b>	<b>\$4,626,968</b>	<b>\$36,880,048</b>	<b>\$28,889,433</b>	<b>\$65,769,481</b>	<b>\$761,189</b>
<b>SUBTOTAL BENEFITS</b>	<b>\$11,539,857</b>	<b>\$11,539,857</b>	<b>\$1,064,981</b>	<b>\$6,477,918</b>	<b>\$5,069,460</b>	<b>\$11,547,378</b>	<b>-\$7,521</b>
Contracted Services (including Tutoring)	\$758,787	\$741,387	\$17,822	\$871,499	\$63,056	\$934,555	-\$193,168
Tuition (Out-of-District and Summer)	\$4,096,655	\$3,994,355	\$2,995,346	\$6,567,131	-\$2,868,872	\$3,698,260	\$296,096
Transportation	\$5,682,671	\$4,889,278	\$508,285	\$4,870,735	-\$560,785	\$4,309,950	\$579,328
All Other Expenses	\$328,818	\$346,218	\$4,187	\$317,903	\$20,456	\$338,359	\$7,859
<b>SUBTOTAL EXPENSES</b>	<b>\$10,866,931</b>	<b>\$9,971,238</b>	<b>\$3,525,639</b>	<b>\$12,627,268</b>	<b>-\$3,346,145</b>	<b>\$9,281,124</b>	<b>\$690,114</b>
<b>Total All Student Services</b>	<b>\$88,810,430</b>	<b>\$88,041,765</b>	<b>\$9,217,588</b>	<b>\$55,985,234</b>	<b>\$30,612,748</b>	<b>\$86,597,982</b>	<b>\$1,443,783</b>

## Operations Expenses by Account

## Appendix A

	Adjusted Budget	Period 8 Exp. a/o 2/28/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Operations Salaries without Custodial	\$536,990	\$45,306	\$356,435	\$181,299	\$537,734	-\$744
Custodial Salaries and Overtime	\$6,232,333	\$580,740	\$4,674,524	\$1,875,945	\$6,550,470	-\$318,137
Work By Other Departments*	\$229,244	\$27,005	\$243,842	\$98,040	\$341,882	-\$112,638
Work Study Wages	\$0	\$0	\$0	\$0	\$0	\$0
<b>SUBTOTAL SALARIES</b>	<b>\$6,998,567</b>	<b>\$653,050</b>	<b>\$5,274,802</b>	<b>\$2,155,284</b>	<b>\$7,430,086</b>	<b>-\$431,519</b>
<b>SUBTOTAL BENEFITS</b>	<b>\$1,433,640</b>	<b>\$115,579</b>	<b>\$989,488</b>	<b>\$432,375</b>	<b>\$1,421,864</b>	<b>\$11,776</b>
Utilities (not including Internet Access)	\$4,989,756	\$326,600	\$2,697,697	\$2,214,810	\$4,912,507	\$77,249
Maintenance	\$2,996,771	\$243,408	\$2,886,379	\$460,684	\$3,347,063	-\$350,293
Cleaning/Custodial Supplies	\$185,033	\$0	\$134,849	\$53,082	\$187,931	-\$2,898
Equipment	\$100,230	\$0	\$69,313	\$39,009	\$108,322	-\$8,091
All Other Expenses	\$127,975	\$285	\$119,405	\$14,195	\$133,600	-\$5,625
<b>SUBTOTAL EXPENSES</b>	<b>\$8,399,765</b>	<b>\$570,293</b>	<b>\$5,907,643</b>	<b>\$2,781,780</b>	<b>\$8,689,423</b>	<b>-\$289,657</b>
<b>Total All Operations (with Utilities)</b>	<b>\$16,831,972</b>	<b>\$1,338,922</b>	<b>\$12,171,933</b>	<b>\$5,369,439</b>	<b>\$17,541,372</b>	<b>-\$709,400</b>
Utilities	\$4,989,756	\$326,600	\$2,697,697	\$2,214,810	\$4,912,507	\$77,249
<b>Total Operations (without Utilities)</b>	<b>\$11,842,216</b>	<b>\$1,012,322</b>	<b>\$9,474,236</b>	<b>\$3,154,630</b>	<b>\$12,628,866</b>	<b>-\$786,650</b>

**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	Cost/Sq. Ft.	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	\$1.80	\$121,244	\$34,613	\$155,858	\$2.04
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	\$0.84	\$58,094	\$1,794	\$59,888	\$1.17
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	\$1.41	\$18,838	\$67,379	\$86,216	\$1.24
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	\$1.17	\$35,617	\$24,656	\$60,273	\$1.09
Cabot	43,584	\$0	n/a	\$119,651	\$2.75	\$150,011	\$3.44	\$161,833	\$3.71	\$146,766	\$30,258	\$177,024	\$4.06	\$118,430	\$22,739	\$141,169	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	\$2.80	\$104,548	\$52,364	\$156,912	\$3.16
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	\$1.77	\$49,878	\$80,241	\$130,119	\$2.07
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	\$2.49	\$82,865	\$27,083	\$109,948	\$2.05
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	\$2.35	\$57,066	\$61,908	\$118,974	\$2.33
Mason-Rice	43,000	\$85,378	\$1.96	\$72,204	\$1.68	\$71,428	\$1.66	\$103,840	\$2.41	\$45,857	\$38,720	\$84,577	\$1.97	\$52,170	\$35,666	\$87,836	\$2.04
Memorial-Spaulding	68,775	\$128,088	\$1.95	\$128,297	\$1.87	\$143,129	\$2.08	\$144,834	\$2.11	\$63,851	\$77,022	\$140,873	\$2.05	\$76,997	\$69,716	\$146,713	\$2.13
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	\$0.99	\$33,445	\$6,963	\$40,409	\$1.12
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	\$2.18	\$32,873	\$61,086	\$93,958	\$2.17
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	\$2.40	\$31,183	\$58,659	\$89,842	\$2.36
Williams	41,700	\$85,884	\$2.18	\$66,698	\$1.60	\$74,590	\$1.79	\$84,266	\$2.02	\$40,758	\$52,045	\$92,803	\$2.23	\$35,086	\$55,277	\$90,363	\$2.17
Zervas	78,800	\$61,060	\$1.88	\$126,581	\$1.61	\$102,823	\$1.30	\$107,137	\$1.36	\$72,822	\$22,748	\$95,570	\$1.21	\$79,676	\$21,599	\$101,275	\$1.29
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	\$1.29	\$78,943	\$57,058	\$136,001	\$1.47
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	\$1.83	\$119,105	\$159,513	\$278,617	\$1.82
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	\$2.40	\$261,108	\$84,621	\$345,729	\$2.29
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	\$2.24	\$180,735	\$62,326	\$243,061	\$2.53
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	\$2.37	\$808,504	\$170,048	\$978,552	\$2.39
South High	389,550	\$880,830	\$1.76	\$669,494	\$1.72	\$573,626	\$1.47	\$665,182	\$1.71	\$541,655	\$230,921	\$772,576	\$1.98	\$364,240	\$207,523	\$571,763	\$1.47
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	\$3.13	\$134,096	\$92,355	\$226,451	\$3.24
NECP*	40,600	\$183,925	\$1.64	\$51,016	\$1.26	\$39,384	\$0.97	\$63,848	\$1.57	\$92,872	\$5,210	\$98,082	\$2.42	\$144,124	\$800	\$144,923	\$3.57
<b>Total</b>	<b>2,265,843</b>	<b>\$4,423,108</b>	<b>\$1.95</b>	<b>\$4,126,520</b>	<b>\$1.82</b>	<b>\$4,063,177</b>	<b>\$1.79</b>	<b>\$4,738,748</b>	<b>\$2.09</b>	<b>\$3,118,175</b>	<b>\$1,579,588</b>	<b>\$4,697,763</b>	<b>\$2.07</b>	<b>\$3,078,863</b>	<b>\$1,515,984</b>	<b>\$4,594,847</b>	<b>\$2.03</b>

**FY23 Budget minus Actual**

**\$39,312    \$63,604    \$102,916**

\*Before January 2023, NECP was formerly known as 687 Watertown Street. This building has recently finished renovations and will operate solely on electricity

**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	732,704	25,082	19,444	19,674	20,432	20,540	25,038
Aquinas	51,065	248,400	218,640	261,692	262,700	157,084	268,409	1,421	1,303	1,337	1,271	1,283	758
Bowen	69,535	212,760	127,240	203,782	210,004	194,476	229,980	47,012	45,575	58,042	70,656	54,710	50,435
Burr	55,399	158,848	138,612	169,627	177,682	169,890	166,477	17,097	14,583	26,041	21,417	22,498	19,269
Cabot	43,584	0	394,229	561,407	515,223	541,556	516,508	0	18,677	27,729	23,801	22,825	16,435
Countryside	49,612	287,706	243,888	296,328	273,646	225,381	291,596	45,647	29,881	46,012	39,909	44,919	37,922
Franklin	62,746	215,363	193,488	229,228	236,972	402,433	241,692	57,609	53,791	54,149	64,533	58,796	60,245
Horace Mann	53,532	282,240	266,640	427,406	409,749	307,042	364,060	15,424	13,738	24,321	14,476	19,839	16,053
Lincoln-Eliot	51,074	246,692	221,795	236,095	243,718	236,118	260,962	57,252	40,946	61,016	49,214	55,018	48,582
Mason-Rice	43,000	232,440	189,965	192,656	246,080	227,728	226,446	27,334	30,834	32,774	37,067	31,957	27,394
Memorial-Spaulding	68,775	236,240	208,160	232,000	234,788	231,551	246,417	61,243	66,209	57,468	52,439	56,625	50,463
Peirce	36,050	128,040	107,760	128,806	144,505	128,886	161,796	1,937	9,820	3,718	3,616	5,406	4,898
Underwood	43,300	135,301	126,005	143,715	172,461	144,513	159,255	52,446	51,282	61,008	54,840	57,654	48,098
Ward	38,000	143,760	111,640	134,789	149,207	135,684	150,956	45,626	45,990	58,040	52,289	53,043	45,447
Williams	41,700	168,760	144,840	144,293	167,975	165,416	175,266	43,193	34,631	44,190	41,106	43,452	41,238
Zervas	78,800	474,780	407,518	297,379	255,106	348,435	355,348	20,370	13,882	20,312	13,540	18,296	14,836
Bigelow	92,500	400,800	331,200	296,722	334,573	340,833	355,014	55,407	28,142	45,951	40,567	41,541	43,393
Brown	153,020	470,212	414,644	432,051	419,567	456,439	499,983	152,625	138,142	158,424	125,027	156,595	136,474
Day	151,301	1,210,228	1,041,596	995,960	950,641	1,070,431	1,194,090	61,920	41,512	82,098	65,162	76,794	65,329
Oak Hill	96,200	610,520	513,740	617,328	726,997	644,067	666,906	43,288	44,154	61,788	51,658	54,808	49,056
Newton North	410,000	3,874,980	3,436,920	3,326,174	3,196,944	3,412,369	3,443,933	165,298	139,065	149,729	156,074	153,794	144,277
South High	389,550	2,947,684	2,691,141	2,165,633	2,328,635	2,510,449	2,405,566	180,222	153,297	168,961	163,750	174,207	166,552
Ed Center	70,000	746,029	737,381	601,396	658,487	703,595	711,887	79,945	72,624	76,276	91,570	82,565	74,724
NECP*	40,600	212,640	173,840	155,429	13,101	115,991	622,654	16,403	15,894	13,273	0	3,757	0
<b>Total</b>	<b>2,265,843</b>	<b>14,118,735</b>	<b>12,842,498</b>	<b>12,738,691</b>	<b>12,817,329</b>	<b>13,356,224</b>	<b>14,447,904</b>	<b>1,273,801</b>	<b>1,123,416</b>	<b>1,352,328</b>	<b>1,254,414</b>	<b>1,310,920</b>	<b>1,186,915</b>

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## FY23 Electricity Usage and Cost

3/9/2023

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	FY23 Cost/Sq Ft
Angier	74,900	474,312	\$97,135	401,616	\$104,175	488,798	\$116,381	488,568	\$137,659	485,857	\$112,069	732,704	\$121,244	-246,847	-9,175	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	268,409	\$58,094	-111,325	-\$17,205	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	229,980	\$18,838	-35,504	\$12,139	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	166,477	\$35,617	3,414	\$1,794	0.68
Cabot	43,584	0	\$0	394,229	\$99,401	561,407	\$119,362	515,223	\$132,099	541,556	\$146,766	516,508	\$118,430	25,049	\$28,336	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	291,596	\$104,548	-66,216	-\$21,930	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	241,692	\$49,878	160,741	-\$8,574	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	364,060	\$82,865	-57,017	\$25,699	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	260,962	\$57,066	-24,843	-\$2,745	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	226,446	\$52,170	1,282	-\$6,313	1.07
Memorial-Spaulding	42,400	232,440	\$48,963	208,160	\$56,478	232,000	\$75,838	234,788	\$80,810	231,551	\$63,851	246,417	\$76,997	-14,866	-\$13,146	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	161,796	\$33,445	-32,910	-\$4,956	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	159,255	\$32,873	-14,742	-\$6,777	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	150,956	\$31,183	-15,272	-\$3,037	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	175,266	\$35,086	-9,850	\$5,672	0.98
Zervas	41,700	168,760	\$35,841	407,518	\$110,540	297,379	\$78,943	255,106	\$89,665	348,435	\$72,822	355,348	\$79,676	-6,913	-\$6,854	0.92
Bigelow	80,500	474,780	\$122,757	331,200	\$68,564	296,722	\$55,795	334,573	\$73,886	340,833	\$69,409	355,014	\$78,943	-14,181	-\$9,534	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	499,983	\$119,105	-43,544	\$4,059	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	1,194,090	\$261,108	-123,659	-\$7,901	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	666,906	\$180,735	-22,839	-\$30,371	1.56
Newton North	96,200	610,520	\$132,300	3,436,920	\$739,541	3,326,174	\$680,358	3,196,944	\$838,784	3,412,369	\$790,634	3,443,933	\$808,504	-31,565	-\$17,870	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	\$541,655	2,405,566	\$364,240	104,883	\$177,415	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	711,887	\$134,096	-8,293	\$1,836	1.94
NECP*	70,000	746,029	\$162,397	173,840	\$33,340	155,429	\$23,274	13,101	\$63,431	115,991	\$92,872	622,654	\$144,124	-506,663	-\$51,252	2.29
<b>Total</b>	<b>2,260,736</b>	<b>14,118,735</b>	<b>\$2,654,706</b>	<b>12,842,498</b>	<b>\$2,778,642</b>	<b>12,738,691</b>	<b>\$2,567,420</b>	<b>12,817,329</b>	<b>\$3,261,950</b>	<b>13,356,224</b>	<b>\$3,118,175</b>	<b>14,447,904</b>	<b>\$3,078,863</b>	<b>-1,091,680</b>	<b>\$39,312</b>	<b>\$1.36</b>

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## FY23 Natural Gas Usage and Cost

3/9/2023

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	FY23 Cost/Sq Ft
Angier	74,900	25,082	\$29,151	19,444	\$21,734	\$19,674	\$27,138	20,432	\$25,088	20,540	\$25,400	25,038	\$34,613	-4,497	-\$9,213	\$0.45
Aquinas	51,065	1,421	\$2,470	1,303	\$2,328	\$1,337	\$2,346	1,271	\$2,239	1,283	\$2,184	758	\$1,794	525	\$390	\$0.04
Bowen	69,535	47,012	\$53,846	45,575	\$49,841	\$58,042	\$66,890	70,656	\$83,336	54,710	\$66,878	50,435	\$67,379	4,274	-\$501	\$0.97
Burr	55,399	17,097	\$22,621	14,583	\$16,688	26,041	\$28,812	21,417	\$26,225	22,498	\$27,488	19,269	\$24,656	3,229	\$2,832	\$0.45
Cabot	43,584	0	\$0	18,677	\$20,250	27,729	\$30,649	23,801	\$29,734	22,825	\$30,258	16,435	\$22,739	6,390	\$7,519	\$0.52
Countryside	65,000	45,647	\$55,738	29,881	\$33,587	46,012	\$52,333	39,909	\$56,611	44,919	\$56,156	37,922	\$52,364	6,996	\$3,792	\$1.06
Franklin	56,764	57,609	\$72,766	53,791	\$56,929	54,149	\$62,980	64,533	\$81,690	58,796	\$69,711	60,245	\$80,241	-1,449	-\$10,530	\$1.28
Horace Mann	51,400	15,424	\$18,690	13,738	\$15,698	24,321	\$27,048	14,476	\$18,247	19,839	\$24,709	16,053	\$27,083	3,786	-\$2,374	\$0.51
Lincoln-Eliot	40,600	57,252	\$64,993	40,946	\$43,626	61,016	\$65,964	49,214	\$52,265	55,018	\$65,857	48,582	\$61,908	6,436	\$3,949	\$1.21
Mason-Rice	36,050	27,334	\$35,165	30,834	\$29,339	32,774	\$32,024	37,067	\$40,650	31,957	\$38,720	27,394	\$35,666	4,563	\$3,054	\$0.83
Memorial-Spaulding	68,775	61,243	\$79,125	66,209	\$71,819	57,468	\$67,290	52,439	\$64,023	56,625	\$77,022	50,463	\$69,716	6,162	\$7,306	\$1.01
Peirce	42,400	1,937	\$3,238	9,820	\$7,782	3,718	\$5,062	3,616	\$4,548	5,406	\$7,127	4,898	\$6,963	508	\$164	\$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	48,098	\$61,086	9,556	\$7,310	\$1.41
Ward	38,000	45,626	\$57,808	45,990	\$48,865	58,040	\$62,223	52,289	\$46,651	53,043	\$63,200	45,447	\$58,659	7,596	\$4,541	\$1.54
Williams	41,700	43,193	\$54,895	34,631	\$37,237	44,190	\$50,309	41,106	\$48,825	43,452	\$52,045	41,238	\$55,277	2,214	-\$3,232	\$1.33
Zervas	80,500	20,370	\$25,219	13,882	\$16,041	20,312	\$23,880	13,540	\$17,472	18,296	\$22,748	14,836	\$21,599	3,460	\$1,149	\$0.27
Bigelow	92,500	55,407	\$49,518	28,142	\$28,229	45,951	\$50,321	40,567	\$47,575	41,541	\$49,674	43,393	\$57,058	-1,852	-\$7,384	\$0.62
Brown	146,000	152,625	\$191,012	138,142	\$131,680	158,424	\$171,865	125,027	\$149,177	156,595	\$156,222	136,474	\$159,513	20,121	-\$3,291	\$1.04
Day	152,990	61,920	\$141,843	41,512	\$75,388	82,098	\$62,636	65,162	\$72,806	76,794	\$110,302	65,329	\$84,621	11,465	\$25,681	\$0.56
Oak Hill	96,200	43,288	\$55,477	44,154	\$46,136	61,788	\$76,259	51,658	\$61,378	54,808	\$65,285	49,056	\$62,326	5,752	\$2,959	\$0.65
Newton North	410,000	165,298	\$214,559	139,065	\$165,526	149,729	\$129,646	156,074	\$223,099	153,794	\$180,934	144,277	\$170,048	9,518	\$10,886	\$0.41
South High	383,000	180,222	\$229,288	153,297	\$178,756	168,961	\$245,601	163,750	\$148,873	174,207	\$230,921	166,552	\$207,523	7,654	\$23,398	\$0.53
Ed Center	70,000	79,945	\$100,387	72,624	\$76,540	76,276	\$73,029	91,570	\$103,687	82,565	\$83,141	74,724	\$92,355	7,840	-\$9,214	\$1.32
NECP*	51,074	16,403	\$21,528	15,894	\$17,676	13,273	\$16,110	0	\$417	3,757	\$5,210	0	\$800	3,757	\$4,410	\$0.02
<b>Total</b>	<b>2,260,736</b>	<b>1,273,801</b>	<b>\$1,645,470</b>	<b>1,123,416</b>	<b>\$1,245,958</b>	<b>1,352,328</b>	<b>\$1,495,757</b>	<b>1,254,414</b>	<b>\$1,476,798</b>	<b>1,310,920</b>	<b>\$1,579,588</b>	<b>1,186,915</b>	<b>\$1,515,984</b>	<b>124,005</b>	<b>\$63,604</b>	<b>\$0.68</b>

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