



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: June 20, 2023

RE: FY23 Fiscal and Operational Update

This is the sixth FY23 update on the status of the fiscal and operational aspects of the school district. As of May 31, 2023, the district has spent \$217.0 million, or 83% of the annual budget of \$262,070,208, compared to 82% of the annual budget spent at this 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 \$2,306,000. The district has been carrying \$1M of budget reserve for unanticipated expenses. This projection includes that \$1M as part of the carryforward for next year, which improves this month's projection by \$1,093,000 over April's projection. Additional reasons for this improvement are detailed below.

The FY23 budget was developed with dependence on one-time funding of \$4.6 million. This amount of carryforward that NPS has had to rely on in order to balance its budget is unsustainable and the district is moving towards building a sustainable budget in the future; however, NPS does still need to carry forward \$2.28 million dollars to balance the FY24 budget. The district is currently projected to end the year right on target to meet this need.

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 \$1,125,000. This reflects an improvement of \$220,000 from the April forecast. The largest negative shifts occurred in School Extra Assignment Stipends (-\$71,000) and Aide Timesheets (-\$58,000), while the largest positive shifts occurred in Aide Salaries - 40 Hrs (+\$126,000), Education Incentive Pay (+125,000), Regular Overtime (+\$111,000), and Teachers (+\$78,000). The improvement in Regular Overtime is almost entirely due to greater than anticipated revenue in Use of School Buildings (USB), which is a fee charged to non-school affiliated groups for their use of school facilities after the conclusion of the school day. Education Incentive Pay improved due to fewer than anticipated teachers taking advantage of the lane changes offered to educators who increase their education level. Salaries improved due to a variety of factors, including unfilled vacancies and mid-year leaves of absence. The largest negative swings in salaries are in timesheet budgets, where work is performed as needed.
- **Benefits:** Benefits are projected to end the year with a positive balance of \$229,000. This represents \$275,000 greater spending from April's projection. The projection for health insurance shows a projected balance of \$130,000. Although health insurance enrollment is lower than initially budgeted, projected expenditures have increased due to increased costs associated with switching the district health insurance plan from Harvard Pilgrim to Blue Cross Blue Shield. The Blue Cross Blue Shield plans go into effect beginning July 1st, at an increased average cost of 13%; this impacts the district for 10 month school employees, whose July and August pay rates are accrued to the current fiscal year. Projected insurance increases are built into the budget for these employees, but the 13% cost increase is higher than the budgeted

projection of 5%. 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 \$88,000. 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 \$48,000. This is an improvement of \$38,000 over April's projection. Natural Gas projections are about \$87,000 less than initially budgeted due to lower than anticipated usage during this year's mild winter. Electricity is anticipated to end the year nearly \$60,000 over budget, which is primarily due to higher than initially anticipated usage, but this usage is in line with pre-pandemic levels. Additionally, in January the new NECP building re-opened. This building operates solely on Electricity and has surpassed initial estimates for usage. Supply rates for both natural gas and electricity are locked-in for FY23 as planned in the budget. Please see Appendix B for a detailed utilities projection by building.
- **Maintenance:** Maintenance spending is projected to end the year approximately \$288,000 dollars over the budgeted amount. This is a projected improvement in the year-end balance of \$172,000 over April's projection. It should be noted that, while the year-end balance in this area is improving, maintenance costs remain high. Approximately \$350,000 has, as of the end of May, needed to be transferred into Maintenance from other budget areas to account for additional expenses, and this amount is expected to increase to nearly \$600,000 by the end of the fiscal year. Additionally, the FY23 budget was developed with an additional \$410,000 credit provided by the City for school maintenance projects. This credit, which offsets school expenditures by shifting them to the City, brings the grand total amount of anticipated maintenance expenses for the year to approximately \$5.3M.

The overall projection for all Operations accounts is negative by \$233,000, which includes the small surplus of \$48,000 in utilities mentioned previously. The projection for all Operations not including utilities spending is negative by \$279,000. Included in the projection is a \$410,000 credit from the City for school maintenance projects, as planned in the FY23 budget. As of June, the City has transferred all 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 \$237,000. This is an improvement of \$72,000 over April's projection. This projection also includes an overage in Contracted Services of \$273,000 in Student Services for temporary staff due to unfilled vacancies and needed mental health services for students. This is an improvement of \$40,000 in projected year-end balance over April's projection.
- **Circuit Breaker:** Total FY23 Circuit Breaker funding by the State is \$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 127 out-of-district placements as of the end of May 2023, including agreements for unilateral placements. This is 3 more placements than the final number of placements from May 2022. The gross tuition projection for 2022-23 is \$12.9 million, with an additional contingency of \$100,000 for pending tuition placements. The overall projection for tuition results in a positive balance of \$58,000. 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.

- **Transportation:** Transportation is projected to end the year with a positive balance of \$478,000. This surplus is almost entirely due to special education transportation, which is projected to end the year with a positive balance of \$440,000. These savings are due to the district experiencing difficulty hiring enough van drivers, leading to fewer routes and more students needing to share vans. The year-end balance in Transportation is expected to be \$274,000 lower than April's projection, which is largely due to \$200,000 in funds needing to be transferred to Maintenance for additional expenses. 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 \$86,000. This represents an improvement of \$216,000 from April's projected year-end balance. Supply expense projections improved by approximately \$12,000 from April's forecast. Equipment expense projections improved by approximately \$204,000, due to improvements in projected expenses in classroom and office furniture and PC Hardware. NPS presented the district with May 12th as a hard cut-off for new purchases, so these projections are not expected to change much until the end of the year.
- **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 FY23 subsidy is currently estimated at \$1.5M. As the School Committee is aware, a detailed analysis of high school athletic revenue revealed that the district needed to increase Athletic fees in FY24. These increases, which were approved by the School Committee, are detailed in the FY24 budget book.

Additionally, NPS expects to subsidize the NECP Pre-School program by \$18,800. The NECP program has taken excellent fee collection measures to limit 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:** In anticipation of the FY24 federal grant applications, each public district is required to offer participation in our ESSA grant funding - Title I, II, III, and IV - to private schools during May/June. This Private Share funding reduces the amount of the federal allocation that is available for Newton's use for our own purposes. The rationale is that the federal allocation is determined based upon census data, which includes both public and private school data and must be shared by the receiving district with the applicable private schools. The required outreach is different depending upon the grant.

For Title I, we need to identify the schools for FY24, which will be Lincoln-Eliot and Bigelow. From those schools, we use the Private School Attending Report to identify the Newton students who live within these school districts and would have attended either school had they attended school in Newton. We then invite participation in Title I funding if the school can identify any of the Newton students as low-income and the students are performing below standard. The funds follow the students outside of Newton, so there are 37 schools that have been contacted for FY24 participation.

For Titles II, III, and IV, Newton is required to offer participation to the private schools that are physically located in Newton. For the schools that reflect interest in Title III funding, they need to identify the number of students who are EL-eligible and by what metric they determine eligibility. There are thirteen schools that require this outreach.

The amount of Private Share funding allocated is determined based upon the number of schools who choose to participate and their individual enrollments. Newton will reconnect with the participating private schools in mid-July after the federal grant allocations are shared to confirm by-school funding allocations and have each participating private school sign an Affirmation of Consultation, which has to be submitted to DESE as part of our application process to receive grant approval. Through the next fiscal year, Newton needs to manage these funds on behalf of the private schools, which we cannot pay directly to the schools nor can we reimburse them for goods/services that they would purchase. The funds need to be expended by Newton directly, on the private school's behalf.

For the IDEA grants, there is a slightly different process. Through the Child Count process, Newton shares enrollment data with DESE for both private school students on approved IEPs and homeschooled students with an approved home-school plan. This enrollment data is used by DESE within the grant application to calculate a Proportionate Share amount that will need to be expended on privately-enrolled students with an approved IEP, or home-schooled students with an approved home-school plan to support their ability to make effective progress. The Special Education department is largely responsible for the Proportionate Share process as their educational expertise is required to determine appropriate services based upon each student's disability and for what services can be provided by Newton or through contracted providers.

- **Food Services:** Newton is awaiting the outcome of the state budget process to learn if the Governor's and House's proposal for universally-free meals is extended for another school year. Although not proposed in the Senate's budget, the program may still come to fruition. In addition, the outcome of the proposed federal legislation HR1269 - Healthy Meals Help Kids Learn Act of 2023 - that would permanently increase the federal reimbursement for lunches by \$.45 per lunch and \$.28 per breakfast is critical to the program's financial sustainability.

After three years of universally-free meals, it would be a hard transition for families to return to paid meals, which were increased last spring to \$5.25 per elementary lunch and \$5.50 for each middle and high school lunch. The end of both universally-free meals and the one-time higher federal reimbursements this year would also create financial exposure for the district as we are required to fund any program deficits with operational funds. However, our FY24 contract amendment - year five of five - does affirm a breakeven return with Whitsons.

- **Fees and Waivers:** The Business Office has communicated the approved FY24 fee increase to families prior to the FY24 bus transportation registration process, as well as shared the process to re-apply for SY23-24 financial waivers, as needed, which is an annual approval.

It is an important distinction for families to know that Newton cannot automatically extend a district-level financial waiver based solely upon free/reduced-price eligibility due to USDA confidentiality regulations. Families must apply; however, the Newton financial waiver would be extended based upon the federal free/reduced-price income guidelines.

The Business Office is also working to capture remaining outstanding fees for SY22-23. Multiple electronic invoices have been sent to families, which have just been followed with a letter mailed home via traditional mail. The two high-school athletic departments have worked diligently to capture the fee revenue from applicable student athletes this year reducing the number of outstanding fees to collect late in the year.

The Business Office has proactively worked with the two high-school drama departments to enhance communication about the fee requirement with students/families who participate in one of the many drama productions, and have developed a timeline to make fee collection more effective for the next school year to capture appropriate revenue.

The IT department has created a mechanism where invoices for lost or damaged library or textbooks and lost or damaged 1:1 devices are generated from the Destiny platform, which families can pay directly through MySchoolBucks. This enhancement will allow families to pay electronically, which should increase revenue to be reinvested in replacement books and devices.

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 11 Exp. a/o 5/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Salaries Summary							
SALARIES	\$188,723,287	\$188,055,394	\$15,676,639	\$151,318,755	\$35,611,777	\$186,930,532	\$1,124,862
BENEFITS	\$43,444,315	\$43,444,315	\$2,788,418	\$33,203,031	\$10,009,698	\$43,212,729	\$228,660
SUSPENSE (salaries to be charged to grants)			\$2,384	\$112,321	(\$112,321)		
SUBTOTAL	\$232,167,602	\$231,499,709	\$18,467,442	\$184,634,107	\$45,509,154	\$230,143,261	\$1,353,522
Expenses Summary							
UTILITIES	\$5,034,756	\$5,045,756	\$374,957	\$4,174,277	\$823,961	\$4,998,238	\$47,518
MAINTENANCE	\$4,245,894	\$4,598,926	\$299,254	\$4,466,240	\$421,127	\$4,887,367	(\$288,441)
CONTRACT SERVICES	\$1,935,917	\$2,147,150	\$279,686	\$2,575,345	(\$191,156)	\$2,384,189	(\$237,040)
TUITION	\$4,384,120	\$4,211,820	\$1,008,835	\$7,652,785	(\$3,499,016)	\$4,153,769	\$58,051
TRANSPORTATION	\$9,067,854	\$7,866,911	\$702,768	\$8,288,968	(\$899,576)	\$7,389,393	\$477,518
SUPPLIES	\$2,413,991	\$2,431,489	\$110,026	\$2,116,372	\$259,971	\$2,376,342	\$55,147
EQUIPMENT	\$1,535,074	\$1,733,448	\$48,603	\$1,808,441	\$66,444	\$1,874,885	(\$141,437)
ATHLETICS	\$1,250,000	\$1,500,000		\$1,250,000	\$250,000	\$1,500,000	
PRESCHOOL					\$18,800	\$18,800	(\$18,800)
SCHOOL LUNCH	\$35,000	\$35,000			\$35,000	\$35,000	
BUDGET RESERVE		\$1,000,000					\$1,000,000
SUBTOTAL	\$29,902,606	\$30,570,499	\$2,824,129	\$32,332,427	(\$2,714,444)	\$29,617,982	\$952,517
TOTAL Appropriation	\$262,070,208	\$262,070,208	\$21,291,571	\$216,966,533	\$42,794,710	\$259,761,244	\$2,306,038
As of 5/31/23 Percent of Total Budget Expended and Encumbered						83%	
FY23 Adjusted Budget:							
*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 11 Exp. a/o 5/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$110,528,910	\$111,362,309	\$8,586,195	\$83,467,357	\$27,543,243	\$111,010,601	\$351,708
Coordinator Salaries	510103	\$2,463,724	\$2,478,135	\$211,146	\$2,042,883	\$621,698	\$2,664,581	(\$186,446)
Music/Drama Salaries	510104	\$119,540	\$119,540	\$29,748	\$125,381	\$1,500	\$126,881	(\$7,341)
Psychologist Salaries	510105	\$3,561,706	\$3,540,531	\$291,141	\$2,614,739	\$873,422	\$3,488,161	\$52,370
Guidance Counselor Salaries	510106	\$3,914,864	\$3,934,239	\$318,990	\$2,889,885	\$956,970	\$3,846,855	\$87,384
Counselors Non-Guidance	510107	\$2,085,665	\$2,083,471	\$167,330	\$1,531,670	\$501,991	\$2,033,661	\$49,810
School Legal Salaries	510109	\$156,139	\$156,139	\$13,204	\$143,935	\$13,204	\$157,139	(\$1,000)
Principal Salaries	510110	\$3,483,580	\$3,533,527	\$295,251	\$3,236,389	\$295,251	\$3,531,639	\$1,888
Asst Principal Salaries	510111	\$1,727,945	\$1,732,086	\$144,598	\$1,554,357	\$176,767	\$1,731,124	\$962
Schl Dept Head Salaries	510112	\$2,003,502	\$2,023,184	\$169,764	\$1,631,051	\$426,266	\$2,057,317	(\$34,133)
Admin Support Salaries	510114	\$3,104,538	\$3,065,769	\$254,802	\$2,781,610	\$254,802	\$3,036,413	\$29,356
Central Staff Salaries	510115	\$1,218,888	\$1,234,153	\$103,336	\$1,139,841	\$103,336	\$1,243,176	(\$9,023)
Supervisory Salaries	510116	\$712,704	\$754,042	\$62,063	\$666,445	\$69,011	\$735,456	\$18,586
Specialist Salaries	510117	\$2,599,698	\$2,498,994	\$208,343	\$1,892,273	\$571,281	\$2,463,555	\$35,439
Housemaster Salaries	510118	\$1,105,680	\$1,108,741	\$92,135	\$832,394	\$276,406	\$1,108,800	(\$59)
Asst. Directors Salaries	510119	\$118,663	\$118,663	\$10,025	\$88,587	\$30,076	\$118,663	(\$0)
Directors Salaries	510120	\$887,188	\$901,120	\$75,670	\$803,922	\$98,198	\$902,119	(\$999)
Tech Support Assist.Salaries	510121	\$813,097	\$791,417	\$66,799	\$717,724	\$66,799	\$784,523	\$6,894
Vice Principals Salaries	510123	\$276,956	\$276,192	\$23,264	\$252,926	\$23,264	\$276,191	\$1
Medical Salaries	510133	\$1,345,841	\$1,320,861	\$111,580	\$997,886	\$334,741	\$1,332,627	(\$11,766)
Summer Day Salaries	510136	\$72,420	\$72,420		\$26,421	\$47,276	\$73,697	(\$1,277)
Librarian Salaries	510138	\$1,857,668	\$1,849,545	\$147,122	\$1,330,337	\$441,365	\$1,771,703	\$77,842
Social Worker Salaries	510140	\$2,243,161	\$2,225,929	\$183,292	\$1,636,807	\$549,876	\$2,186,683	\$39,246
Secretarial Salaries	510221	\$5,021,797	\$4,849,622	\$418,688	\$4,514,880	\$418,688	\$4,933,567	(\$83,945)
Summer Aide-Timesheets	510311	\$765,000	\$772,320		\$848,535		\$848,535	(\$76,215)
Aide-Timesheets	510312	\$149,500	\$149,500	\$44,239	\$222,803	\$46,901	\$269,704	(\$120,204)
Aide Salaries-40 Hrs	510316	\$10,908,483	\$10,326,015	\$1,363,089	\$10,798,878	(\$656,745)	\$10,142,133	\$183,882
Aide Specialist-40 Hrs	510318	\$10,890,830	\$11,373,542	\$1,225,037	\$10,789,164	\$325,037	\$11,114,200	\$259,342
ISS Salaries	510320	\$1,101,733	\$1,102,283	\$78,148	\$776,202	\$120,000	\$896,202	\$206,081
Custodial/Maint Salaries	510331	\$5,433,775	\$5,433,775	\$418,092	\$4,836,879	\$418,092	\$5,254,971	\$178,804
Non-Aligned Salaries	510340	\$909,392	\$1,078,959	\$96,148	\$1,040,406	\$96,937	\$1,137,344	(\$58,385)
Timesheet Salaries	510342	\$55,000	\$55,000	\$10,605	\$54,465	\$16,700	\$71,165	(\$16,165)
Lunchroom Attendants - Elem	510345	\$142,200	\$137,400	\$9,271	\$85,634	\$23,350	\$108,984	\$28,416
Elected Offcl W/Benefits	511103	\$62,000	\$62,000	\$5,167	\$56,834	\$5,167	\$62,001	(\$1)
Work Study Wages	512003	\$49,140	\$49,740	\$3,372	\$46,269	\$5,007	\$51,276	(\$1,536)
Coaches & Officials Wages	512004	\$185,077	\$173,077	\$6,017	\$177,794	(\$10,000)	\$167,794	\$5,283
Substitute Clerical Wages	512005	\$70,000	\$70,000	\$4,816	\$65,791	\$8,500	\$74,291	(\$4,291)
Substitute Teachers	512006	\$1,420,000	\$1,420,000	\$169,035	\$1,158,790	\$190,000	\$1,348,790	\$71,210
School Tutors	512007	\$40,628	\$40,628	\$7,115	\$23,625	\$15,000	\$38,625	\$2,003
Interns	512008	\$309,000	\$309,000	\$22,100	\$211,981	(\$11,550)	\$200,431	\$108,569
Music Accompanists	512009	\$51,963	\$51,963	\$3,900	\$44,678		\$44,678	\$7,286
School Chaperones	512010	\$11,653	\$11,653	\$780	\$12,230	\$780	\$13,010	(\$1,357)
Regular Overtime	513010	\$333,500	\$333,500	\$100,909	\$1,221,860	(\$623,500)	\$598,360	(\$264,860)
Work By Other Depts.	513040	\$74,600	\$67,607	\$2,736	\$59,714	\$4,193	\$63,907	\$3,700
Work By Public Buildings	51304B	\$109,481	\$214,949		\$214,949		\$214,949	
Longevity	514001	\$1,089,061	\$265,190	\$5,546	\$67,244	\$190,823	\$258,067	\$7,123
Education Incentive Pay	514003	\$625,000	\$125,000					\$125,000
Shift Differential	514004	\$251,613	\$251,613	\$19,723	\$227,016	\$25,520	\$252,536	(\$923)
Unit C Licensure	514010	\$25,000	\$25,000	\$1,455	\$14,308	\$2,020	\$16,328	\$8,672
Firing License	514305	\$2,400	\$2,400	\$415	\$6,363	\$575	\$6,938	(\$4,538)
Other Stipends	514309	\$599,710	\$524,092	\$77,024	\$351,710	\$155,036	\$506,745	\$17,347
School Extra Assignments	514310	\$539,970	\$512,175	\$17,418	\$165,369	\$341,127	\$506,496	\$5,679
Summer Other Stipends	514319	\$784,323	\$777,003		\$694,263	\$35,000	\$729,263	\$47,740
Other Compensation	515000	\$2,500	\$2,500			\$2,500	\$2,500	
Retirement Incentive	515001	\$55,000	\$55,000		\$9,000	\$46,000	\$55,000	
Sick Leave Buy Back	515004	\$96,000	\$96,000		\$28,680	\$67,320	\$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	\$188,055,394	\$15,676,639	\$151,318,755	\$35,611,777	\$186,930,532	\$1,124,862

FY23 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (May 2022)	*Adjusted Budget	Period 11 Exp. a/o 5/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
<u>Suspense - To be transferred:</u>								
Schl Fund 01 Suspense	51000A			\$2,384	\$112,321	(\$112,321)		
Refund Payroll Deduc Susp.	51000N							
SUBTOTAL SUSPENSE, ETC.				\$2,384	\$112,321	(\$112,321)		
<u>Benefits:</u>								
Unemployment Benefits	570200	\$400,000	\$400,000	\$10,203	\$226,794	\$85,597	\$312,391	\$87,609
Vehicle Use Reimbursement	571000	\$117,511	\$117,511	\$10,712	\$101,753	\$12,831	\$114,584	\$1
Claims/Settlements	572500	\$75,000	\$75,000		\$38,601	\$36,399	\$75,000	
Workers Comp Insurance	575007	\$400,000	\$400,000		\$400,000		\$400,000	
Dental Insurance	57DENT	\$590,742	\$590,742	\$47,420	\$441,374	\$135,989	\$577,363	\$13,379
Disability Insurance	57DISA	\$14,318	\$14,318		\$7,090	\$9,438	\$16,528	(\$2,210)
Health Insurance	57HLTH	\$34,924,414	\$34,924,414	\$2,242,982	\$27,574,618	\$7,219,915	\$34,794,533	\$129,881
Basic Life Insurance	57LIFE	\$43,000	\$43,000	\$1,814	\$17,402	\$25,598	\$43,000	
Medicare Payroll Tax	57MEDA	\$2,535,977	\$2,535,977	\$225,457	\$2,085,290	\$450,687	\$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	\$249,829	\$2,310,109	\$683,290	\$2,993,399	
SUBTOTAL BENEFITS		\$43,444,315	\$43,444,315	\$2,788,418	\$33,203,031	\$10,009,698	\$43,212,729	\$228,660
<u>Utilities:</u>								
Electricity	521000	\$3,131,337	\$3,118,175	\$268,848	\$2,409,127	\$767,876	\$3,177,003	(\$58,828)
Natural Gas	521100	\$1,579,588	\$1,550,838	\$99,661	\$1,457,430	\$6,120	\$1,463,550	\$87,288
Heating Oil	541200	\$93,581	\$131,947		\$132,197		\$132,197	(\$250)
Telephone	534010	\$122,000	\$121,120		\$79,254	\$34,950	\$114,204	\$6,916
Cellular Telephones	534020	\$54,000	\$54,000	\$2,427	\$31,849	\$11,370	\$43,219	\$10,781
Internet Access Charges	534040	\$45,000	\$45,000	\$3,657	\$43,025		\$43,025	\$1,975
Gasoline	548000	\$7,250	\$17,250		\$13,604	\$3,646	\$17,250	\$0
Diesel Fuel	548100	\$2,000	\$7,426	\$364	\$7,790		\$7,790	(\$364)
SUBTOTAL UTILITIES		\$5,034,756	\$5,045,756	\$374,957	\$4,174,277	\$823,961	\$4,998,238	\$47,518
<u>Maintenance:</u>								
Rental - Vehicles	527300	\$4,000	\$3,810		\$2,000	\$1,810	\$3,810	(\$0)
Rental - Equipment	527400	\$36,710	\$31,095	\$1,788	\$25,270	\$3,564	\$28,834	\$2,261
Motor Vehicle Inspections	530300	\$250	\$8		\$8		\$8	
Building Maint Supplies	543000	\$223,044	\$291,440	\$12,127	\$293,387		\$293,387	(\$1,946)
Cleaning/Custodial Supplies	545000	\$185,033	\$200,033	\$19,999	\$243,975		\$243,975	(\$43,942)
Tires & Tire Supplies	548200	\$1,000						
Auto Repair Parts	548400	\$2,000	\$436		\$436		\$436	
Chemicals	559700	\$63,000	\$22,823	\$4,339	\$20,842	\$93	\$20,935	\$1,887
Office Equipment R&M	524010	\$112,992	\$75,757	\$11,917	\$74,634	\$5,965	\$80,599	(\$4,842)
Motor Vehicle R&M	524030	\$1,750	\$5,060		\$5,060		\$5,060	
Computer Equipment R&M	524050	\$253,000	\$303,507	\$11,375	\$294,445	\$11,375	\$305,820	(\$2,313)
Communications Equip R&M	524060	\$2,500						
Public Building R&M	524070	\$2,725,615	\$3,011,400	\$218,002	\$2,828,722	\$375,109	\$3,203,831	(\$192,432)
Departmental Equip R&M	524080	\$25,000	\$64,347	\$10,525	\$67,884	\$4,061	\$71,945	(\$7,598)
Software Maintenance	524100	\$538,000	\$506,367	\$4,793	\$519,237	\$19,150	\$538,387	(\$32,020)
Instructional Equipment R & M	524140	\$72,000	\$82,845	\$4,388	\$90,341		\$90,341	(\$7,496)
SUBTOTAL MAINTENANCE		\$4,245,894	\$4,598,926	\$299,254	\$4,466,240	\$421,127	\$4,887,367	(\$288,441)
<u>Contract Services + Travel:</u>								
Document Shredding	524500	\$3,000	\$2,000		\$2,000		\$2,000	
Consultants	530100	\$979,415	\$1,156,352	\$187,794	\$1,479,726	(\$86,953)	\$1,392,773	(\$236,421)
Auditing Services	530201	\$7,500	\$7,500	\$1,800	\$7,300		\$7,300	\$200
Tutoring Services	530210	\$20,000	\$20,000	\$1,232	\$50,055		\$50,055	(\$30,055)
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	\$7,495	\$98,501		\$98,501	\$1,074
Temporary Staffing Services	531300	\$675,000	\$675,000	\$70,983	\$787,105	(\$150,290)	\$636,815	\$38,185
Training Expenses	531900	\$76,500	\$56,500	\$1,960	\$32,614		\$32,614	\$23,886
Fee Instructors	535000	\$24,492	\$24,492		\$2,638	\$20,000	\$22,638	\$1,854
Fee Umpires/Officials	535100	\$17,100	\$13,500	\$3,977	\$33,143	\$3,977	\$37,120	(\$23,620)
In-State Conferences	571100	\$71,195	\$71,875	\$4,447	\$69,201	\$10,770	\$79,971	(\$8,096)
Out-Of-State Travel	572000	\$9,700	\$10,340		\$2,806	\$10,740	\$13,546	(\$3,206)
Insurance	575000	\$2,000						
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$3,000		\$3,000	(\$900)
SUBTOTAL CONTRACT SVCS.		\$1,935,917	\$2,147,150	\$279,686	\$2,575,345	(\$191,156)	\$2,384,189	(\$237,040)

FY23 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (May 2022)	*Adjusted Budget	Period 11 Exp. a/o 5/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
<u>Tuition:</u>								
Tuition Assistance	532100	\$171,500	\$171,500		(\$23,526)	\$171,500	\$147,974	\$23,526
In-District Tuitions	532201	\$109,965	\$109,965	\$50,884	\$101,774	\$50,080	\$151,854	(\$41,889)
Out-Of-District Tuitions	532202	\$4,081,655	\$3,909,355	\$957,951	\$7,574,282	(\$3,726,596)	\$3,847,686	\$61,669
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	\$4,211,820	\$1,008,835	\$7,652,785	(\$3,499,016)	\$4,153,769	\$58,051
<u>Transportation:</u>								
Pupil Transportation	538301	\$3,086,800	\$3,076,800	\$373,680	\$3,076,800	(\$40,000)	\$3,036,800	\$40,000
Field Trip Transportation	538302	\$71,583	\$84,033	\$13,860	\$84,879	\$1,846	\$86,725	(\$2,692)
Private School Transportation	538303	\$226,800	\$226,800	\$22,680	\$226,800		\$226,800	
Special Ed. Transportation	538304	\$5,682,671	\$4,479,278	\$292,548	\$4,900,489	(\$861,422)	\$4,039,068	\$440,210
SUBTOTAL TRANSPORTATION		\$9,067,854	\$7,866,911	\$702,768	\$8,288,968	(\$899,576)	\$7,389,393	\$477,518
<u>Supplies, etc.</u>								
Postage	534100	\$50,870	\$39,855		\$5,095	\$5,550	\$10,645	\$29,210
Printing	534200	\$42,572	\$62,556	\$7,537	\$71,602	\$13,646	\$85,248	(\$22,693)
Advertising/Publications	534300	\$20,903	\$21,128		\$17,400	\$2,500	\$19,900	\$1,228
Office Supplies	542000	\$93,437	\$90,976	\$3,932	\$64,403	\$11,397	\$75,800	\$15,176
Instructional Supplies	542200	\$1,405,232	\$1,458,132	\$71,838	\$1,382,020	\$74,541	\$1,456,561	\$1,571
Communications Supplies	543400	\$3,600						
Medical Supplies	550000	\$35,000	\$35,000		\$45,552		\$45,552	(\$10,552)
Printing Supplies	550100	\$53,000	\$53,000		\$5,753	\$29,990	\$35,743	\$17,257
Paper Goods & Supplies	552300	\$100,000	\$101,906		\$101,906		\$101,906	
Public Safety Supplies	558000	\$4,490	\$5,999	\$567	\$5,999		\$5,999	
Library Supplies	558300	\$90,550	\$89,773		\$86,793	\$2,522	\$89,315	\$459
Computer Supplies	558500	\$41,722	\$35,456	\$994	\$24,592	\$8,863	\$33,455	\$2,000
Books/Manuals/Periodicals	559200	\$30,010	\$107,813	\$1,864	\$32,933	\$67,064	\$99,997	\$7,815
Textbooks	559201	\$264,970	\$123,590	\$1,122	\$99,917	\$17,250	\$117,167	\$6,422
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	\$16,356	\$4,410	\$13,130	\$500	\$13,630	\$2,726
Special Event Expenses	571600	\$4,850	\$4,850		\$225	\$3,181	\$3,406	\$1,444
Scholarships/Awards	571800	\$6,600	\$7,711	\$5,646	\$7,720		\$7,720	(\$9)
Moving Expenses	572700	\$51,000	\$91,000	\$9,729	\$91,000		\$91,000	
Dues & Subscriptions	573000	\$90,095	\$82,989	\$2,388	\$59,330	\$22,212	\$81,542	\$1,447
SUBTOTAL SUPPLIES		\$2,413,991	\$2,431,489	\$110,026	\$2,116,372	\$259,971	\$2,376,342	\$55,147
<u>Equipment:</u>								
Printing Equipment	585100							
Pc Hardware-Admin	585111	\$143,770	\$138,453	\$1,119	\$261,454	\$9,820	\$271,274	(\$132,821)
Pc Hardware-Instructional	585112	\$581,055	\$571,653	\$1,910	\$632,543		\$632,543	(\$60,890)
Pc Software-Admin	585121	\$128,000	\$302,897	\$3,920	\$225,941		\$225,941	\$76,955
Pc Software-Instructional	585122	\$280,180	\$211,564	\$149	\$223,509	\$33,523	\$257,032	(\$45,468)
Audio-Visual Equipment	585130	\$3,000	\$3,000		\$2,995		\$2,995	\$5
Office Equipment	585140	\$64,000	\$88,703	\$2,992	\$59,037	\$10,527	\$69,564	\$19,139
Minor Office Equipment	585141	\$2,000	\$2,000			\$2,000	\$2,000	
Office Furniture	585150	\$45,100	\$72,662		\$70,839		\$70,839	\$1,823
Classroom Furniture	585160	\$84,769	\$188,244	\$6,136	\$183,734	\$4,098	\$187,832	\$413
Housekeeping Equipment	585171	\$75,000	\$44,082	\$22,041	\$44,082		\$44,082	
Radio Communic Equipment	585190	\$3,000	\$3,000		\$2,248		\$2,248	\$752
Instructional Equipment	585210	\$125,200	\$107,189	\$10,336	\$102,058	\$6,476	\$108,534	(\$1,345)
SUBTOTAL EQUIPMENT		\$1,535,074	\$1,733,448	\$48,603	\$1,808,441	\$66,444	\$1,874,885	(\$141,437)
<u>HS Pre-School Programs</u>								
Trnsfr from NNHS Pre-School	594200							
Trnsfr from NSHS Pre-School	594205					\$18,800	\$18,800	(\$18,800)
SUBTOTAL PRE-SCHOOL						\$18,800	\$18,800	(\$18,800)
<u>Athletic Revolving Account:</u>								
Transf-Schl Revl Fund NNHS	594020	\$600,000	\$750,000		\$600,000	\$150,000	\$750,000	
Transf-Schl Revl Fund NSHS	594025	\$650,000	\$750,000		\$650,000	\$100,000	\$750,000	
SUBTOTAL ATHLETIC		\$1,250,000	\$1,500,000		\$1,250,000	\$250,000	\$1,500,000	
<u>Budget Reserve</u>								
Budget Reserve	579000		\$1,000,000					\$1,000,000
SUBTOTAL FY19 RESERVE			\$1,000,000					\$1,000,000
<u>School Lunch Fund</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	\$21,291,571	\$216,966,533	\$42,794,710	\$259,761,244	\$2,306,038
Grand Total		\$262,070,208	\$262,070,208	\$21,291,571	\$216,966,533	\$42,794,710	\$259,761,244	\$2,306,038
FY23 Total Appropriation								\$2,306,038

Student Services Expenses by Account

Appendix A

	SC Approved Budget (May)	Adjusted Budget	Period 9 Exp. a/o 3/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Student Services Staff (including Guidance)	\$48,050,714	\$47,916,720	\$3,891,117	\$36,315,422	\$11,113,916	\$47,429,338	\$487,382
Aide Salaries	\$18,352,928	\$18,549,840	\$2,201,899	\$18,834,985	-\$499,527	\$18,335,458	\$214,382
SUBTOTAL SALARIES	\$66,403,642	\$66,466,560	\$6,093,016	\$55,150,407	\$10,614,389	\$65,764,796	\$701,764
SUBTOTAL BENEFITS	\$11,539,857	\$11,539,857	\$1,072,252	\$9,691,442	\$1,854,569	\$11,546,011	-\$6,154
Contracted Services (including Tutoring)	\$758,787	\$811,387	\$134,448	\$1,227,659	-\$143,177	\$1,084,482	-\$273,095
Tuition (Out-of-District and Summer)	\$4,096,655	\$3,924,355	\$957,951	\$7,574,482	-\$3,726,596	\$3,847,887	\$76,469
Transportation	\$5,682,671	\$4,479,278	\$292,548	\$4,900,489	-\$861,422	\$4,039,068	\$440,210
All Other Expenses	\$328,818	\$346,218	\$15,540	\$366,813	\$0	\$366,813	-\$20,595
SUBTOTAL EXPENSES	\$10,866,931	\$9,561,238	\$1,400,487	\$14,069,443	-\$4,731,194	\$9,338,249	\$222,989
Total All Student Services	\$88,810,430	\$87,567,655	\$8,565,755	\$78,911,292	\$7,737,764	\$86,649,057	\$918,598

Operations Expenses by Account

Appendix A

	Adjusted Budget	Period 11 Exp. a/o 5/31/23	YTD Encumb. + Exp.	Forecast Rest of Year	FY23 Final	Surplus (Deficit)
Operations Salaries without Custodial	\$536,990	\$45,325	\$492,410	\$45,325	\$537,735	-\$745
Custodial Salaries and Overtime	\$6,232,333	\$544,030	\$6,443,100	(\$118,310)	\$6,324,790	-\$92,457
Work By Other Departments*	\$276,356	\$2,736	\$274,663	\$1,693	\$276,356	\$0
Work Study Wages	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL SALARIES	\$7,045,679	\$592,091	\$7,210,173	-\$71,292	\$7,138,881	-\$93,202
SUBTOTAL BENEFITS	\$1,433,640	\$115,688	\$1,360,650	\$61,792	\$1,422,442	\$11,198
Utilities (not including Internet Access)	\$5,000,756	\$371,300	\$4,131,252	\$823,961	\$4,955,213	\$45,543
Maintenance	\$3,362,647	\$238,951	\$3,181,151	\$377,012	\$3,558,163	-\$195,516
Cleaning/Custodial Supplies	\$200,033	\$11,257	\$201,173	\$0	\$201,173	-\$1,140
Equipment	\$69,313	\$22,041	\$69,313	\$0	\$69,313	\$0
All Other Expenses	\$119,905	\$1,381	\$119,905	\$0	\$119,905	\$0
SUBTOTAL EXPENSES	\$8,752,653	\$644,930	\$7,702,794	\$1,200,973	\$8,903,767	-\$151,114
Total All Operations (with Utilities)	\$17,231,972	\$1,352,709	\$16,273,617	\$1,191,473	\$17,465,090	-\$233,118
Utilities	\$5,000,756	\$371,300	\$4,131,252	\$823,961	\$4,955,213	\$45,543
Total Operations (without Utilities)	\$12,231,216	\$981,409	\$12,142,365	\$367,512	\$12,509,877	-\$278,661

**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.				
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	\$128,648	\$31,113	\$159,761	\$2.09
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	\$49,772	\$1,344	\$51,116	\$1.00
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	\$18,902	\$66,632	\$85,533	\$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	\$1.17	\$39,271	\$25,674	\$64,945	\$1.17
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	\$115,830	\$25,642	\$141,472	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	\$103,118	\$49,014	\$152,132	\$3.07
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	\$54,081	\$67,848	\$121,929	\$1.94
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	\$86,761	\$20,747	\$107,508	\$2.01
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	\$62,956	\$55,349	\$118,305	\$2.32
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	\$56,404	\$32,375	\$88,778	\$2.06
Memorial-Spaulding	68,775	\$128,088	\$1.87	\$128,297	\$1.87	\$143,129	\$2.08	\$144,834	\$2.11	\$63,851	\$73,522	\$137,373	\$2.00	\$84,782	\$61,762	\$146,545	\$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	\$38,597	\$5,351	\$43,948	\$1.22
Underwood	43,300	\$93,601	\$2.18	\$80,160	\$1.85	\$91,900	\$2.12	\$107,650	\$2.49	\$26,096	\$65,396	\$91,492	\$2.11	\$37,007	\$58,321	\$95,328	\$2.20
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	\$38,710	\$60,109	\$98,819	\$2.60
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	\$39,070	\$53,436	\$92,506	\$2.22
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	\$87,325	\$19,422	\$106,747	\$1.35
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	\$81,421	\$47,423	\$128,844	\$1.39
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	\$120,965	\$154,386	\$275,351	\$1.80
Day	151,301	\$230,070	\$2.48	\$295,798	\$1.96	\$278,944	\$1.84	\$334,073	\$2.21	\$253,207	\$92,302	\$345,509	\$2.28	\$284,537	\$86,661	\$371,198	\$2.45
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	\$186,736	\$57,646	\$244,382	\$2.54
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	\$817,691	\$183,856	\$1,001,548	\$2.44
South High	389,550	\$880,830	\$1.76	\$669,494	\$1.72	\$573,626	\$1.47	\$665,182	\$1.71	\$541,655	\$226,671	\$768,326	\$1.97	\$353,417	\$204,303	\$557,720	\$1.43
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	\$131,121	\$94,712	\$225,833	\$3.23
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	\$161,858	\$425	\$162,282	\$4.00
Total	2,265,843	\$4,423,108	\$1.95	\$4,126,520	\$1.82	\$4,063,177	\$1.79	\$4,738,748	\$2.09	\$3,118,175	\$1,550,838	\$4,669,013	\$2.06	\$3,178,980	\$1,463,550	\$4,642,530	\$2.05

FY23 Budget minus Actual

-\$60,805 \$87,288 \$26,483

*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	766,910	25,082	19,444	19,674	20,432	20,540	23,230
Aquinas	51,065	248,400	218,640	261,692	262,700	157,084	232,887	1,421	1,303	1,337	1,271	1,283	426
Bowen	69,535	212,760	127,240	203,782	210,004	194,476	244,950	47,012	45,575	58,042	70,656	54,710	51,524
Burr	55,399	158,848	138,612	169,627	177,682	169,890	164,565	17,097	14,583	26,041	21,417	22,498	19,286
Cabot	43,584	0	394,229	561,407	515,223	541,556	511,456	0	18,677	27,729	23,801	22,825	18,449
Countryside	49,612	287,706	243,888	296,328	273,646	225,381	277,970	45,647	29,881	46,012	39,909	44,919	34,911
Franklin	62,746	215,363	193,488	229,228	236,972	402,433	241,580	57,609	53,791	54,149	64,533	58,796	54,961
Horace Mann	53,532	282,240	266,640	427,406	409,749	307,042	375,932	15,424	13,738	24,321	14,476	19,839	15,611
Lincoln-Eliot	51,074	246,692	221,795	236,095	243,718	236,118	266,898	57,252	40,946	61,016	49,214	55,018	42,593
Mason-Rice	43,000	232,440	189,965	192,656	246,080	227,728	226,134	27,334	30,834	32,774	37,067	31,957	24,553
Memorial-Spaulding	68,775	236,240	208,160	232,000	234,788	231,551	247,505	61,243	66,209	57,468	52,439	56,625	45,872
Peirce	36,050	128,040	107,760	128,806	144,505	128,886	168,856	1,937	9,820	3,718	3,616	5,406	3,658
Underwood	43,300	135,301	126,005	143,715	172,461	144,513	162,493	52,446	51,282	61,008	54,840	57,654	45,046
Ward	38,000	143,760	111,640	134,789	149,207	135,684	155,516	45,626	45,990	58,040	52,289	53,043	46,262
Williams	41,700	168,760	144,840	144,293	167,975	165,416	177,386	43,193	34,631	44,190	41,106	43,452	41,100
Zervas	78,800	474,780	407,518	297,379	255,106	348,435	268,892	20,370	13,882	20,312	13,540	18,296	13,964
Bigelow	92,500	400,800	331,200	296,722	334,573	340,833	354,934	55,407	28,142	45,951	40,567	41,541	36,239
Brown	153,020	470,212	414,644	432,051	419,567	456,439	510,010	152,625	138,142	158,424	125,027	156,595	128,747
Day	151,301	1,210,228	1,041,596	995,960	950,641	1,070,431	1,207,154	61,920	41,512	82,098	65,162	76,794	60,896
Oak Hill	96,200	610,520	513,740	617,328	726,997	644,067	651,026	43,288	44,154	61,788	51,658	54,808	45,199
Newton North	410,000	3,874,980	3,436,920	3,326,174	3,196,944	3,412,369	3,458,393	165,298	139,065	149,729	156,074	153,794	146,466
South High	389,550	2,947,684	2,691,141	2,165,633	2,328,635	2,510,449	2,364,431	180,222	153,297	168,961	163,750	174,207	158,016
Ed Center	70,000	746,029	737,381	601,396	658,487	703,595	690,105	79,945	72,624	76,276	91,570	82,565	78,307
NECP*	40,600	212,640	173,840	155,429	13,101	115,991	242,200	16,403	15,894	13,273	0	3,757	0
Total	2,265,843	14,118,735	12,842,498	12,738,691	12,817,329	13,356,224	13,968,182	1,273,801	1,123,416	1,352,328	1,254,414	1,310,920	1,135,317

*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 Usage and Cost

School	Sq. Ft.	FY19 Actual		FY20 Actual		FY21 Actual		FY22 Actual		FY23 Budget		FY23 Projected		Budget minus Projected		Proj Average Cost FY23 Cost/Sq Ft
		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	766,910	\$128,648	-281,053	-16,579	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	232,887	\$49,772	-75,803	-\$8,883	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	244,950	\$18,902	-50,474	\$12,075	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	164,565	\$39,271	5,326	-\$1,860	0.68
Cabot	43,584	0	\$0	394,229	\$99,401	561,407	\$119,362	515,223	\$132,099	541,556	\$146,766	511,456	\$115,830	30,101	\$30,936	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	277,970	\$103,118	-52,590	-\$20,500	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	241,580	\$54,081	160,853	-\$12,777	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	375,932	\$86,761	-68,889	\$21,803	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	266,898	\$62,956	-30,779	-\$8,635	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	226,134	\$56,404	1,594	-\$10,547	1.07
Memorial-Spauldling	42,400	232,440	\$48,963	208,160	\$56,478	232,000	\$75,838	234,788	\$80,810	231,551	\$63,851	247,505	\$84,782	-15,954	-\$20,931	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	168,856	\$38,597	-39,970	-\$10,108	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	162,493	\$37,007	-17,981	-\$10,911	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	155,516	\$38,710	-19,832	-\$10,564	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	177,386	\$39,070	-11,970	\$1,688	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	268,892	\$87,325	79,543	-\$12,526	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	354,934	\$81,421	-14,101	-\$12,012	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	510,010	\$120,965	-53,571	\$2,199	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	1,207,154	\$284,537	-136,723	-\$31,330	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	651,026	\$186,736	-6,959	-\$36,372	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	3,458,393	\$817,691	-46,025	-\$27,057	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	2,364,431	\$353,417	146,018	\$188,238	1.39
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	690,105	\$131,121	13,490	\$4,811	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	242,200	\$161,858	-126,209	-\$68,986	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	\$3,118,175	13,968,182	\$3,178,980	-611,958	-\$58,828	\$1.41

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FY23 Natural Gas Usage and Cost

6/15/2023

School	Sq. Ft.	FY19 Actual		FY20 Actual		FY21 Actual		FY22 Actual		FY23 Budget		FY23 Projected		Budget minus Projected		Proj Average Cost FY23 Cost/Sq Ft
		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	23,230	\$31,113	-2,690	-\$5,713	\$0.41
Aquinas	51,065	1,421	\$2,470	1,303	\$2,328	\$1,337	\$2,346	1,271	\$2,239	1,283	\$2,184	426	\$1,344	857	\$840	\$0.03
Bowen	69,535	47,012	\$53,846	45,575	\$49,841	\$58,042	\$66,890	70,656	\$83,336	54,710	\$66,878	51,524	\$66,632	3,186	\$246	\$0.96
Burr	55,399	17,097	\$22,621	14,583	\$16,688	26,041	\$28,812	21,417	\$26,225	22,498	\$27,488	19,286	\$25,674	3,212	\$1,814	\$0.46
Cabot	43,584	0	\$0	18,677	\$20,250	27,729	\$30,649	23,801	\$29,734	22,825	\$30,258	18,449	\$25,642	4,377	\$4,616	\$0.59
Countryside	65,000	45,647	\$55,738	29,881	\$33,587	46,012	\$52,333	39,909	\$56,611	44,919	\$56,156	34,911	\$49,014	10,008	\$7,142	\$0.99
Franklin	56,764	57,609	\$72,766	53,791	\$56,929	54,149	\$62,980	64,533	\$81,690	58,796	\$69,711	54,961	\$67,848	3,834	\$1,863	\$1.08
Horace Mann	51,400	15,424	\$18,690	13,738	\$15,698	24,321	\$27,048	14,476	\$18,247	19,839	\$24,709	15,611	\$20,747	4,228	\$3,962	\$0.39
Lincoln-Eliot	40,600	57,252	\$64,993	40,946	\$43,626	61,016	\$65,964	49,214	\$52,265	55,018	\$65,857	42,593	\$55,349	12,425	\$10,508	\$1.08
Mason-Rice	36,050	27,334	\$35,165	30,834	\$29,339	32,774	\$32,024	37,067	\$40,650	31,957	\$38,720	24,553	\$32,375	7,404	\$6,345	\$0.75
Memorial-Spaulding	68,775	61,243	\$79,125	66,209	\$71,819	57,468	\$67,290	52,439	\$64,023	56,625	\$73,522	45,872	\$61,762	10,753	\$11,760	\$0.90
Peirce	42,400	1,937	\$3,238	9,820	\$7,782	3,718	\$5,062	3,616	\$4,548	5,406	\$7,127	3,658	\$5,351	1,747	\$1,776	\$0.15
Underwood	43,300	52,446	\$66,133	51,282	\$54,262	61,008	\$65,340	54,840	\$72,181	57,654	\$65,396	45,046	\$58,321	12,608	\$7,075	\$1.35
Ward	38,000	45,626	\$57,808	45,990	\$48,865	58,040	\$62,223	52,289	\$46,651	53,043	\$63,200	46,262	\$60,109	6,781	\$3,091	\$1.58
Williams	41,700	43,193	\$54,895	34,631	\$37,237	44,190	\$50,309	41,106	\$48,825	43,452	\$52,045	41,100	\$53,436	2,352	-\$1,391	\$1.28
Zervas	80,500	20,370	\$25,219	13,882	\$16,041	20,312	\$23,880	13,540	\$17,472	18,296	\$22,748	13,964	\$19,422	4,332	\$3,326	\$0.25
Bigelow	92,500	55,407	\$49,518	28,142	\$28,229	45,951	\$50,321	40,567	\$47,575	41,541	\$49,674	36,239	\$47,423	5,301	\$2,251	\$0.51
Brown	146,000	152,625	\$191,012	138,142	\$131,680	158,424	\$171,865	125,027	\$149,177	156,595	\$156,222	128,747	\$154,386	27,848	\$1,836	\$1.01
Day	152,990	61,920	\$141,843	41,512	\$75,388	82,098	\$62,636	65,162	\$72,806	76,794	\$92,302	60,896	\$86,661	15,898	\$5,641	\$0.57
Oak Hill	96,200	43,288	\$55,477	44,154	\$46,136	61,788	\$76,259	51,658	\$61,378	54,808	\$65,285	45,199	\$57,646	9,609	\$7,639	\$0.60
Newton North	410,000	165,298	\$214,559	139,065	\$165,526	149,729	\$129,646	156,074	\$223,099	153,794	\$180,934	146,466	\$183,856	7,329	-\$2,922	\$0.45
South High	383,000	180,222	\$229,288	153,297	\$178,756	168,961	\$245,601	163,750	\$148,873	174,207	\$226,671	158,016	\$204,303	16,190	\$22,368	\$0.52
Ed Center	70,000	79,945	\$100,387	72,624	\$76,540	76,276	\$73,029	91,570	\$103,687	82,565	\$83,141	78,307	\$94,712	4,258	-\$11,571	\$1.35
NECP*	51,074	16,403	\$21,528	15,894	\$17,676	13,273	\$16,110	0	\$417	3,757	\$5,210	0	\$425	3,757	\$4,785	\$0.01
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	\$1,550,838	1,135,317	\$1,463,550	175,604	\$87,288	\$0.66

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