

# NEWTON PUBLIC SCHOOLS

Office of Business, Finance and Planning  
100 Walnut Street  
Newtonville, MA 02460  
617-559-9025

---

**TO:** David Fleishman, Superintendent  
**FROM:** Sandra Guryan, Deputy Superintendent/Chief Administrative Officer  
**DATE:** March 24, 2014  
**RE:** FY14 Fiscal and Operational Update

---

This is the fifth FY14 monthly update on the status of the fiscal and operational aspects of the school district. As of March 1, 2014, after the completion of two thirds of the fiscal year, the overall condition of the system is very good, both operationally and financially. The projected year-end balance of \$236,000 is \$12,000 more than last month's forecast and continues to include the \$577,500 reserve carried forward from FY13 to allocate as needs arise. With sustained savings in out-of-district tuition, the Operations Department has begun an internal renovation at the Education Center to add one preschool classroom as well as the design for reallocating space in the Information Technology department. Student Services has a surplus of \$278,000 reflecting continuing savings in out-of-district tuition and aides.

Included in the fiscal and operational update are brief recaps on five key areas. The fiscal and utilities reports are attached; the full Student Services and Operations reports are linked. Additional detail can be provided upon request.

Status of Key Areas:

**1. Financial**

As of February 28, 2014, the district has spent \$110.6 million, or 59% of the annual budget. The financial forecast includes projections for all areas of spending for the year, with a year-end positive balance of \$236,000 in addition to allowing for the carryforward reserve of \$577,500, which remains unspent. Overall staffing is favorable to budget by a net of \$264,000, a variance of 0.2%, with the majority of the savings in aides. The projection for natural gas has increased by \$51,000 since last month and is offset by savings in electricity and heating oil. The trends seen in previous forecasts continue this month in both Student Services and Operations, reflecting savings in out-of-district tuition expenses and aides which offset increased maintenance costs to fund needed improvements in the schools. All other major spending areas are close to the adjusted budget for FY14 including contracted services, transportation, supplies and equipment. Refer to Appendix A for the current FY14 detailed budget forecast by account.

**2. Benefits**

All benefits are favorable to plan by \$62,000 primarily due to health insurance; projected annual spending for health insurance is consistent with last month at \$22.9 million. The forecast continues to maintain a contingency for new plans for March through June. Unemployment claims have been evaluated through the month of January 2014; the annual expense projection is the same as last month at \$329,000. Forty-two claims have been made thus far this fiscal year versus 55 and 94, respectively, one and two years ago.

**3. Student Services/Special Education**

The current status of key budget areas in Student Services is summarized in Appendix A. The full Student Services Report is accessible via the following link:

[http://www3.newton.k12.ma.us/schoolcommittee/documents/linked\\_resources](http://www3.newton.k12.ma.us/schoolcommittee/documents/linked_resources)

Projected annual spending for Student Services of \$59.4 million has decreased by \$50,000 since last month not including benefits, with decreased projections for salaries including aides (\$-61,000) more than offsetting small increases in contracted services (\$+9,000) and out-of-district tuition (+\$2,000). As of February 28, 2014, there are 171 students with out-of-district placements, three more students as compared to last month; the number of 33 agreements with parents is the same as last month. Within special education transportation, a total of 463 students are receiving transportation, an increase of 14 students since the last update (all in-district); note 337 students are transported within the district, and 126 are transported to private school placements.

**4. Operations and Facilities**

The current status of key budget areas in the Operations Department is summarized in Appendix A. The full Operations Report is accessible as follows:

[http://www3.newton.k12.ma.us/schoolcommittee/documents/linked\\_resources](http://www3.newton.k12.ma.us/schoolcommittee/documents/linked_resources)

Projected annual spending for Operations of \$10.1 million not including utilities and benefits has increased by \$180,000 since last month primarily to allow for the construction of an additional preschool classroom at the Education Center. Since last month, an inventory was completed of major mechanical components at the elementary schools to include these components in the web-based preventive maintenance (PM) program; secondary school equipment had already been uploaded. A training protocol is under development for the tradesmen of the City's Public Buildings Department to familiarize staff with the preventive maintenance program. The department is also working with the Public Buildings Department Energy Manager to capture quantifiable Energy Conservation Measures that will increase efficiency and improve occupant comfort. With the start of spring, the focus of work will shift to planning for spring and summer projects; the annual list of proposed summer projects by principals is being compiled.

**5. Utilities**

The overall projection for electricity, natural gas and heating oil of \$3.9 million has decreased by \$17,000 (less than 1%) since the February forecast. An increase in natural gas spending of \$51,000 due to colder than normal weather this winter is more than offset by decreases of \$6,000 in electricity and \$62,000 in heating oil. This month's annual forecast for heating oil is \$9,000 as compared to \$71,000 last month. Usage estimates are 23,000 gallons lower than projected because the Operations Department has been filling the oil tank at Peirce using left-over oil from tanks at other schools that have been converted to natural gas. Please see Appendix B for detailed information on utilities usage and cost.

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. Please see the attachments and links for more detailed information; call or send questions to 617-559-9025.

cc: David Wilkinson, Comptroller  
Robert Rooney, Chief Operating Officer  
Maureen Lemieux, Chief Financial Officer  
Josh Morse, Commissioner of Public Buildings

**FY14 School Expenses by Account**

**Appendix A**

	<b>SC Approved Budget (Aug 2013)</b>	<b>Adjusted Budget*</b>	<b>Period 8 Exp. a/o 2/28/14</b>	<b>YTD Encumb. + Exp.</b>	<b>Forecast Rest of Year</b>	<b>FY14 Final</b>	<b>Surplus (Deficit)</b>
<b>Salaries Summary</b>							
SALARIES	\$129,885,648	\$129,866,289	\$10,321,269	\$69,227,266	\$60,375,325	\$129,602,591	\$263,698
BENEFITS	\$28,230,232	\$27,551,232	\$2,303,938	\$14,645,011	\$12,843,734	\$27,488,745	\$62,487
SUSPENSE (salaries to be charged to grants)			\$13,090	\$28,748	(\$28,748)		
<b>SUBTOTAL</b>	<b>\$158,115,880</b>	<b>\$157,417,521</b>	<b>\$12,638,297</b>	<b>\$83,901,024</b>	<b>\$73,190,311</b>	<b>\$157,091,336</b>	<b>\$326,185</b>
<b>Expenses Summary</b>							
UTILITIES	\$4,299,334	\$4,173,334	\$600,841	\$2,607,693	\$1,564,565	\$4,172,258	\$1,076
MAINTENANCE	\$3,339,108	\$5,077,355	\$353,925	\$4,498,234	\$829,318	\$5,327,552	(\$250,197)
CONTRACT SERVICES	\$1,752,544	\$1,784,942	\$122,680	\$1,181,409	\$601,504	\$1,782,913	\$2,028
TUITION	\$9,641,792	\$7,853,578	\$807,074	\$9,593,972	(\$1,879,297)	\$7,714,675	\$138,903
TRANSPORTATION	\$5,077,452	\$5,253,031	\$533,130	\$4,524,590	\$728,052	\$5,252,642	\$389
SUPPLIES	\$2,441,057	\$2,710,115	\$171,350	\$1,757,685	\$940,996	\$2,698,680	\$11,434
EQUIPMENT	\$1,976,963	\$2,374,255	\$62,308	\$1,757,835	\$609,960	\$2,367,795	\$6,460
ATHLETICS	\$880,533	\$880,533		\$746,121	\$134,412	\$880,533	
FY13 RESERVE TO FY14	\$577,500	\$577,500					\$577,500
SCHOOL LUNCH							
<b>SUBTOTAL</b>	<b>\$29,986,283</b>	<b>\$30,684,642</b>	<b>\$2,651,308</b>	<b>\$26,667,539</b>	<b>\$3,529,509</b>	<b>\$30,197,049</b>	<b>\$487,593</b>
<b>TOTAL FY14 Appropriation</b>	<b>\$188,102,163</b>	<b>\$188,102,163</b>	<b>\$15,289,605</b>	<b>\$110,568,564</b>	<b>\$76,719,821</b>	<b>\$187,288,384</b>	<b>\$813,779</b>
Hold FY13 Carryforward Reserve to FY14							(\$577,500)
<b>Net Final Balance</b>							<b>\$236,279</b>

<b>As of 2/28/14 Percent of Total Budget Expended and Encumbered</b>	<b>59%</b>
--	------------

<b>Prior Years Funds:</b>	<b>Budget</b>	<b>YTD Enc.+</b>	<b>Forecast Rest</b>	<b>FY13 Final</b>	<b>Surplus</b>
FY13 Encumbrances Brought Forward	\$2,241,283	\$2,259,505	(\$18,223)	\$2,241,282	(\$0)
FY13 01D301 Accounts Payable	\$165,458	\$165,458		\$165,458	\$0

\*Note the FY14 budget report has two columns including the School Committee budget approved in August 2013, and an adjusted budget which includes several budget transfers to reflect actual salary and benefits costs. Note the adjusted budget was increased in December 2013 as planned after the Board of Aldermen voted to approve additional Chapter 70 funds in the amount of \$430,627.

## FY14 School Expenses by Account

## Appendix A

Account name	Account #	SC Approved Budget (Aug 2013)	Adjusted Budget	Period 8 Exp. a/o 2/28/14	YTD Encumb. + Exp.	Fcast Rest of Year	FY14 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$76,779,018	\$76,944,594	\$6,417,246	\$38,352,513	\$38,586,661	\$76,939,174	\$5,420
Coordinator Salaries	510103	\$1,555,277	\$1,549,367	\$128,098	\$799,920	\$740,046	\$1,539,966	\$9,401
Music/Drama Salaries	510104	\$108,488	\$108,488	\$14,070	\$46,966	\$61,522	\$108,488	
Psychologist Salaries	510105	\$2,147,433	\$2,178,397	\$178,869	\$1,070,939	\$1,096,361	\$2,167,300	\$11,097
Guidance Counselor Salaries	510106	\$2,870,477	\$2,863,870	\$236,029	\$1,418,384	\$1,451,318	\$2,869,702	(\$5,832)
Counselors Non-Guidance	510107	\$856,186	\$873,085	\$72,523	\$432,055	\$446,169	\$878,224	(\$5,139)
Grants Mgr Salaries	510108	\$110,519	\$110,187	\$9,127	\$73,015	\$37,171	\$110,186	\$1
Principal Salaries	510110	\$2,730,120	\$2,718,842	\$228,821	\$1,803,552	\$915,283	\$2,718,835	\$7
Asst Principal Salaries	510111	\$1,225,975	\$1,243,964	\$102,461	\$614,765	\$627,856	\$1,242,621	\$1,343
Schl Dept Head Salaries	510112	\$1,371,541	\$1,365,553	\$119,268	\$699,691	\$672,139	\$1,371,830	(\$6,277)
Computer Salaries	510113	\$90,806	\$90,536	\$7,499	\$59,995	\$30,540	\$90,535	\$1
Admin Support Salaries	510114	\$2,457,554	\$2,506,675	\$209,999	\$1,625,132	\$873,014	\$2,498,146	\$8,529
Central Staff Salaries	510115	\$982,330	\$992,902	\$83,797	\$657,713	\$335,188	\$992,901	\$1
Supervisory Salaries	510116	\$240,592	\$289,128	\$24,781	\$163,510	\$124,960	\$288,470	\$658
Specialist Salaries	510117	\$2,034,883	\$2,050,185	\$169,301	\$1,048,383	\$999,494	\$2,047,877	\$2,308
Housemaster Salaries	510118	\$638,841	\$643,600	\$52,985	\$317,909	\$327,293	\$645,202	(\$1,602)
Directors Salaries	510120	\$505,127	\$512,706	\$43,357	\$339,277	\$173,427	\$512,704	\$2
Tech Support Assist.Salaries	510121	\$182,258	\$160,040	\$15,122	\$98,888	\$61,149	\$160,037	\$3
Admin Assistant Salaries	510122	\$58,445	\$59,322	\$5,017	\$39,256	\$20,066	\$59,322	\$0
Vice Principals Salaries	510123	\$228,667	\$227,980	\$18,884	\$151,069	\$76,910	\$227,979	\$1
Medical Salaries	510133	\$781,165	\$742,219	\$59,982	\$376,149	\$366,965	\$743,114	(\$895)
Summer Day Salaries	510136	\$245,287	\$245,287		\$241,259	\$38,400	\$279,659	(\$34,372)
Librarian Salaries	510138	\$1,727,650	\$1,668,127	\$137,532	\$825,195	\$843,899	\$1,669,094	(\$967)
Social Worker Salaries	510140	\$1,101,348	\$1,107,781	\$90,914	\$544,129	\$554,322	\$1,098,451	\$9,330
Secretarial Salaries	510221	\$3,852,106	\$3,843,455	\$331,460	\$2,509,055	\$1,326,064	\$3,835,119	\$8,336
Summer Aide-Timesheets	510311	\$626,700	\$353,344		\$338,077	\$7,248	\$345,325	\$8,019
Aide-Timesheets	510312	\$414,000	\$414,000	\$31,173	\$162,815	\$219,075	\$381,890	\$32,110
Aide Salaries-30 Hrs	510313	\$4,763,525	\$4,876,280	\$302,404	\$2,744,172	\$2,118,185	\$4,862,358	\$13,922
Aide Salaries-32 Hrs	510314	\$66,749	\$1,848,958	\$184,103	\$1,084,515	\$758,541	\$1,843,056	\$5,902
Aide Salaries-35 Hrs	510315	\$3,774,372	\$2,326,839	\$30,697	\$1,260,582	\$1,015,750	\$2,276,332	\$50,507
Aide Salaries-40 Hrs	510316	\$432,902	\$533,189	\$51,228	\$315,172	\$209,004	\$524,176	\$9,013
Aide Specialist-35 Hrs	510317	\$3,513,420	\$3,320,718	\$108,829	\$1,804,644	\$1,413,220	\$3,217,864	\$102,854
Aide Specialist-40 Hrs	510318	\$1,496,740	\$1,470,833	\$48,329	\$814,333	\$607,941	\$1,422,274	\$48,559
ISS Salaries	510320	\$707,482	\$707,482	\$65,807	\$457,366	\$358,908	\$816,274	(\$108,792)
Custodial/Maint Salaries	510331	\$4,189,463	\$4,109,014	\$314,672	\$2,604,972	\$1,399,500	\$4,004,472	\$104,542
Non-Aligned Salaries	510340	\$474,002	\$483,691	\$40,786	\$313,045	\$170,644	\$483,689	\$2
Timesheet Salaries	510342	\$45,000	\$45,000	\$523	\$1,148	\$13,852	\$15,000	\$30,000
Elected Offcl W/Benefits	511103	\$39,000	\$39,000	\$3,250	\$26,001	\$12,999	\$39,000	\$0
Seasonal Wages	512001				\$1,938		\$1,938	(\$1,938)
Work Study Wages	512003	\$49,103	\$49,103	\$3,534	\$42,266	\$24,498	\$66,764	(\$17,661)
Coaches & Officials Wages	512004	\$41,470	\$41,470	\$19,064	\$88,918	(\$52,918)	\$36,000	\$5,470
Substitute Clerical Wages	512005	\$85,000	\$85,000	\$4,897	\$52,241	\$38,150	\$90,391	(\$5,391)
Substitute Teachers	512006	\$1,010,330	\$1,007,330	\$136,450	\$619,563	\$379,550	\$999,113	\$8,217
School Tutors	512007	\$40,000	\$40,000	\$5,391	\$33,798	\$15,609	\$49,407	(\$9,407)
Interns	512008	\$420,883	\$420,883	\$42,445	\$260,958	\$126,098	\$387,056	\$33,827
Music Accompanists	512009	\$50,022	\$50,022	\$1,792	\$13,261	\$36,761	\$50,022	(\$0)
School Chaperones	512010	\$8,500	\$8,500	\$2,300	\$4,050	\$6,000	\$10,050	(\$1,550)
Overtime	5130				\$7,224		\$7,224	(\$7,224)
Regular Overtime	513001	\$164,296	\$164,296	\$72,705	\$291,472	(\$41,101)	\$250,371	(\$86,075)
Work By Other Depts.	513004	\$62,663	\$61,163	\$19,042	\$36,397	\$24,616	\$61,013	\$151
Longevity	514001	\$767,346	\$767,346	\$13,337	\$671,242	\$53,800	\$725,042	\$42,304
Education Incentive Pay	514003	\$305,000	\$75,000			\$75,000	\$75,000	
Shift Differential	514004	\$214,738	\$214,738	\$16,261	\$138,224	\$76,284	\$214,508	\$230
Firing License	514305	\$10,200	\$10,200	\$692	\$5,689	\$2,916	\$8,605	\$1,595
Other Stipends	514309	\$387,075	\$400,254	\$19,109	\$114,803	\$281,976	\$396,779	\$3,475
School Extra Assignments	514310	\$208,497	\$208,497	\$20,300	\$75,454	\$131,503	\$206,957	\$1,540
Summer Other Stipends	514319	\$433,927	\$426,808		\$426,806		\$426,806	\$2
Other Compensation	5150	\$25,000	\$25,000			\$25,000	\$25,000	
Retirement Incentive	515001	\$32,500	\$32,500	\$3,000	\$12,000	\$20,500	\$32,500	
Sick Leave Buy Back	515004	\$68,000	\$68,000		\$8,000	\$60,000	\$68,000	
Vacation Buy Back	515006	\$10,000	\$10,000		\$6,654		\$6,654	\$3,346
Incentive-Sick Leave	515010	\$10,000	\$10,000		\$11,465		\$11,465	(\$1,465)
Clothing Allowance	515101	\$45,650	\$45,650	\$1,650	\$46,100		\$46,100	(\$450)
Non-Elective 403B Contrib.	515204	\$10,000	\$19,891		\$19,891		\$19,891	\$0
<b>SUBTOTAL SALARIES</b>		<b>\$129,885,648</b>	<b>\$129,866,289</b>	<b>\$10,321,269</b>	<b>\$69,227,266</b>	<b>\$60,375,325</b>	<b>\$129,602,591</b>	<b>\$263,698</b>

**FY14 School Expenses by Account**

**Appendix A**

Account name	Account #	SC Approved Budget (Aug 2013)	Adjusted Budget	Period 8 Exp. a/o 2/28/14	YTD Encumb. + Exp.	Fcast Rest of Year	FY14 Final	Surplus (Deficit)
<b><u>Suspense - To be transferred:</u></b>								
Schl Fund 01 Suspense	510A			\$13,090	\$28,748	(\$28,748)		
<b>SUBTOTAL SUSPENSE, ETC.</b>				<b>\$13,090</b>	<b>\$28,748</b>	<b>(\$28,748)</b>		
<b><u>Benefits:</u></b>								
Unemployment Benefits	5702	\$407,495	\$329,495	\$28,865	\$177,446	\$151,135	\$328,581	\$914
Vehicle Use Reimbursement	5710	\$128,287	\$128,287	\$11,322	\$73,073	\$54,867	\$127,940	\$347
Claims/Settlements	5725	\$7,500	\$7,500	\$150	\$577	\$6,850	\$7,427	\$73
Workers Comp Insurance	575007	\$250,000	\$300,000		\$250,000	\$50,000	\$300,000	
Dental Insurance	57DENTAL	\$481,855	\$491,855	\$42,307	\$260,689	\$232,218	\$492,906	(\$1,051)
Disability Insurance	57DIS	\$14,395	\$14,395	\$4,512	\$8,937	\$5,457	\$14,394	\$1
Health Insurance	57HLTH	\$23,696,102	\$22,997,972	\$2,017,966	\$12,686,407	\$10,228,383	\$22,914,790	\$83,182
Basic Life Insurance	57LIFE	\$50,000	\$50,000	\$5,629	\$31,753	\$18,247	\$50,000	(\$0)
Medicare Payroll Tax	57MEDA	\$1,746,688	\$1,746,688	\$146,620	\$936,158	\$831,510	\$1,767,668	(\$20,980)
Medicare Part B Reimb	57MEDB	\$1,065,210	\$1,065,210		\$2,433	\$1,062,777	\$1,065,210	\$0
Other Post Employment Benef	57OPEB	\$382,700	\$419,830	\$46,567	\$217,538	\$202,291	\$419,829	\$1
<b>SUBTOTAL BENEFITS</b>		<b>\$28,230,232</b>	<b>\$27,551,232</b>	<b>\$2,303,938</b>	<b>\$14,645,011</b>	<b>\$12,843,734</b>	<b>\$27,488,745</b>	<b>\$62,487</b>
<b><u>Utilities:</u></b>								
Electricity	5210	\$2,385,162	\$2,352,162	\$288,386	\$1,427,594	\$875,578	\$2,303,172	\$48,990
Natural Gas	5211	\$1,512,232	\$1,511,232	\$294,728	\$952,300	\$613,137	\$1,565,437	(\$54,205)
Heating Oil	5412	\$97,440	\$13,940		\$75,363	(\$66,045)	\$9,318	\$4,622
Telephone	53401	\$205,000	\$205,000	\$14,758	\$96,082	\$107,100	\$203,182	\$1,818
Cellular Telephones	53402	\$75,000	\$66,500		\$31,904	\$34,795	\$66,699	(\$199)
Beepers	53403	\$500	\$500					\$500
Internet Access Charges	53404	\$24,000	\$24,000	\$2,969	\$24,450		\$24,450	(\$450)
<b>SUBTOTAL UTILITIES</b>		<b>\$4,299,334</b>	<b>\$4,173,334</b>	<b>\$600,841</b>	<b>\$2,607,693</b>	<b>\$1,564,565</b>	<b>\$4,172,258</b>	<b>\$1,076</b>
<b><u>Maintenance:</u></b>								
Rental - Vehicles	5273	\$4,000	\$4,000					\$4,000
Rental - Equipment	5274	\$21,344	\$21,955	\$3,229	\$10,966	\$10,989	\$21,955	(\$0)
Rental/Lease - Property	5275	\$300	\$300	\$1,334	\$6,669	\$300	\$6,969	(\$6,669)
Solid Waste Coll/Disposal	5292	\$5,000	\$5,000		\$163	\$1,000	\$1,163	\$3,837
Motor Vehicle Inspections	5303	\$250	\$250		\$13	\$50	\$63	\$188
Building Maint Supplies	5430	\$352,640	\$262,640	\$15,901	\$136,097	\$100,000	\$236,097	\$26,543
Cleaning/Custodial Supplies	5450	\$185,033	\$185,033	\$17,478	\$108,705	\$102,686	\$211,391	(\$26,358)
Gasoline	5480	\$8,300	\$8,300	\$1,757	\$4,717	\$2,243	\$6,960	\$1,340
Diesel Fuel	5481	\$1,000	\$1,000	\$76	\$3,355	\$304	\$3,659	(\$2,659)
Tires & Tire Supplies	5482	\$480	\$480		\$224		\$224	\$256
Auto Repair Parts	5484	\$1,250	\$1,250	\$223	\$2,266		\$2,266	(\$1,016)
Chemicals	5597	\$14,280	\$14,280		\$14,173	\$7,326	\$21,499	(\$7,219)
Office Equipment R&M	52401	\$410,458	\$290,956	\$13,592	\$178,572	\$112,093	\$290,665	\$291
Motor Vehicle R&M	52403	\$1,500	\$1,500		\$376	\$500	\$876	\$624
Computer Equipment R&M	52405	\$374,500	\$327,400	\$37,527	\$286,873	\$40,527	\$327,400	\$0
Communications Equip R&M	52406	\$5,750	\$5,750	\$1,024	\$5,346		\$5,346	\$404
Public Building R&M	52407	\$1,913,523	\$3,784,961	\$243,798	\$3,535,521	\$451,300	\$3,986,821	(\$201,860)
Departmental Equip R&M	52408			\$3,826	\$20,963		\$20,963	(\$20,963)
Software Maintenance	52410	\$22,500	\$69,600		\$69,492		\$69,492	\$108
Instructional Equipment R & M	52414	\$17,000	\$92,700	\$14,161	\$113,744		\$113,744	(\$21,044)
<b>SUBTOTAL MAINTENANCE</b>		<b>\$3,339,108</b>	<b>\$5,077,355</b>	<b>\$353,925</b>	<b>\$4,498,234</b>	<b>\$829,318</b>	<b>\$5,327,552</b>	<b>(\$250,197)</b>
<b><u>Contract Services + Travel:</u></b>								
Consultants	5301	\$1,229,814	\$1,244,965	\$78,651	\$765,725	\$478,505	\$1,244,230	\$735
Auditing Services	530201	\$24,500	\$24,500		\$23,000	\$1,500	\$24,500	
Tutoring Services	530215	\$63,000	\$63,000	\$1,919	\$23,653	\$13,201	\$36,854	\$26,146
Photographic Services	5306				\$1,429		\$1,429	(\$1,429)
Legal Services	5309	\$175,000	\$175,000	\$9,913	\$175,383		\$175,383	(\$383)
Clerical Services	5313	\$30,500	\$33,500		\$27,661	\$12,500	\$40,161	(\$6,661)
Training Expenses	5319	\$71,403	\$85,000	\$9,673	\$39,586	\$45,325	\$84,911	\$89
Public Safety Academy CGS	5322		\$1,000		\$1,000		\$1,000	
Fee Umpires/Officials	5351	\$20,000	\$20,000	\$2,370	\$14,551	\$5,750	\$20,301	(\$301)
In-State Conferences	5711	\$106,877	\$107,027	\$10,070	\$76,494	\$30,300	\$106,794	\$232
Out-Of-State Travel	5720	\$29,350	\$28,850		\$7,624	\$14,423	\$22,047	\$6,803
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$2,100		\$2,100	
<b>SUBTOTAL CONTRACT SVCS.</b>		<b>\$1,752,544</b>	<b>\$1,784,942</b>	<b>\$122,680</b>	<b>\$1,181,409</b>	<b>\$601,504</b>	<b>\$1,782,913</b>	<b>\$2,028</b>

**FY14 School Expenses by Account**

**Appendix A**

Account name	Account #	SC Approved Budget (Aug 2013)	Adjusted Budget	Period 8 Exp. a/o 2/28/14	YTD Encumb. + Exp.	Fcast Rest of Year	FY14 Final	Surplus (Deficit)
<b><u>Tuition:</u></b>								
Tuition Assistance	5321	\$125,000	\$125,000		(\$7,074)	\$127,000	\$119,926	\$5,074
In-District Tuitions	532201	\$105,475	\$56,475			\$56,475	\$56,475	
Out-Of-District Tuitions	532202	\$9,213,317	\$7,521,826	\$807,074	\$9,457,379	(\$2,067,512)	\$7,389,867	\$131,959
Summer Tuitions	532203	\$198,000	\$150,277		\$143,667	\$4,740	\$148,407	\$1,870
<b>SUBTOTAL TUITION</b>		<b>\$9,641,792</b>	<b>\$7,853,578</b>	<b>\$807,074</b>	<b>\$9,593,972</b>	<b>(\$1,879,297)</b>	<b>\$7,714,675</b>	<b>\$138,903</b>
<b><u>Transportation:</u></b>								
Pupil Transportation	538301	\$1,652,065	\$1,652,065	\$230,202	\$1,148,347	\$503,718	\$1,652,065	
Field Trip Transportation	538302	\$70,300	\$70,700	\$7,562	\$33,324	\$36,988	\$70,312	\$388
Private School Transportation	538303	\$158,760	\$158,760			\$158,760	\$158,760	
Special Ed. Transportation	538304	\$3,196,327	\$3,371,506	\$295,366	\$3,342,920	\$28,586	\$3,371,506	\$0
<b>SUBTOTAL TRANSPORTATION</b>		<b>\$5,077,452</b>	<b>\$5,253,031</b>	<b>\$533,130</b>	<b>\$4,524,590</b>	<b>\$728,052</b>	<b>\$5,252,642</b>	<b>\$389</b>
<b><u>Supplies, etc.</u></b>								
Postage	5341	\$81,971	\$76,458	\$2,628	\$37,896	\$38,519	\$76,415	\$43
Printing	5342	\$41,930	\$32,984	\$53	\$7,643	\$25,139	\$32,782	\$202
Advertising/Publications	5343	\$78,000	\$78,000		\$35,246	\$42,358	\$77,604	\$396
Office Supplies	5420	\$115,989	\$124,626	\$2,978	\$79,895	\$44,647	\$124,542	\$84
Instructional Supplies	5422	\$1,196,725	\$1,549,263	\$134,887	\$1,041,075	\$508,152	\$1,549,227	\$36
Communications Supplies	5434	\$35,500	\$15,500		\$4,937	\$2,926	\$7,863	\$7,637
Medical Supplies	5500	\$20,000	\$20,000	\$581	\$3,692	\$16,308	\$20,000	
Printing Supplies	5501	\$50,853	\$53,353	\$7,790	\$50,673	\$2,549	\$53,222	\$131
Paper Goods & Supplies	5523	\$85,321	\$85,321			\$85,231	\$85,231	\$90
Public Safety Supplies	5580		\$2,000		\$493	\$510	\$1,003	\$997
Library Supplies	5583	\$45,600	\$47,386	\$5,982	\$41,342	\$6,035	\$47,377	\$8
Computer Supplies	5585	\$54,601	\$58,724	\$4,611	\$41,338	\$17,362	\$58,700	\$24
Books/Manuals/Periodicals	5592	\$46,212	\$45,367	\$3,377	\$21,075	\$24,240	\$45,315	\$52
Textbooks	559201	\$372,022	\$309,760	\$3,139	\$290,448	\$19,200	\$309,648	\$112
Replacement Textbooks	559201R	\$13,900	\$13,842		\$580	\$13,262	\$13,842	(\$0)
Awards & Trophies	5593	\$2,675	\$2,675		\$1,700	\$975	\$2,675	
Refreshments/Meals	5712	\$22,400	\$24,679	\$1,511	\$15,567	\$8,410	\$23,977	\$702
Special Event Expenses	5716	\$3,000	\$9,415		\$1,376	\$7,953	\$9,329	\$86
Scholarships/Awards	5718	\$5,300	\$5,740		\$2,040	\$3,700	\$5,740	\$0
Moving Expenses	5727	\$7,500	\$7,500			\$7,500	\$7,500	
Dues & Subscriptions	5730	\$161,558	\$147,523	\$3,814	\$80,668	\$66,020	\$146,689	\$834
<b>SUBTOTAL SUPPLIES</b>		<b>\$2,441,057</b>	<b>\$2,710,115</b>	<b>\$171,350</b>	<b>\$1,757,685</b>	<b>\$940,996</b>	<b>\$2,698,680</b>	<b>\$11,434</b>
<b><u>Equipment:</u></b>								
Automobiles/Light Trucks	58501		\$26,830			\$26,830	\$26,830	
Public Safety Equipment	58506	\$2,000						
Printing Equipment	58510	\$57	\$57			\$57	\$57	
Pc Hardware-Admin	585111	\$260,278	\$261,298	\$33,273	\$190,826	\$70,392	\$261,218	\$80
Pc Hardware-Instructional	5851111	\$876,700	\$1,170,747	(\$5,424)	\$994,136	\$176,579	\$1,170,715	\$33
Pc Software-Admin	585121	\$78,891	\$77,891	\$900	\$70,673	\$7,138	\$77,811	\$80
Pc Software-Instructional	5851211	\$117,001	\$151,639		\$143,507	\$8,100	\$151,607	\$32
Audio-Visual Equipment	58513	\$2,560	\$2,420		\$1,715	\$705	\$2,420	
Office Equipment	58514	\$87,263	\$85,538	\$2,734	\$29,982	\$55,505	\$85,487	\$51
Minor Office Equipment	585141	\$3,553	\$3,553	\$707	\$2,932	\$515	\$3,447	\$106
Office Furniture	58515	\$12,600	\$20,250	\$4,524	\$18,909	\$1,300	\$20,209	\$41
Classroom Furniture	58516	\$190,408	\$188,340	\$17,868	\$90,354	\$98,700	\$189,054	(\$714)
Housekeeping Equipment	585171	\$112,511	\$53,681	\$1,892	\$9,877	\$40,000	\$49,877	\$3,804
Radio Communic Equipment	58519	\$1,000	\$1,000			\$1,000	\$1,000	
Telephone Comm Equipment	58520	\$10,104	\$10,104	\$50	\$2,499	\$5,000	\$7,499	\$2,605
Instructional Equipment	58521	\$222,037	\$231,255	\$5,786	\$112,663	\$118,139	\$230,802	\$453
Security Equipment	58523		\$89,652		\$89,763		\$89,763	(\$111)
<b>SUBTOTAL EQUIPMENT</b>		<b>\$1,976,963</b>	<b>\$2,374,255</b>	<b>\$62,308</b>	<b>\$1,757,835</b>	<b>\$609,960</b>	<b>\$2,367,795</b>	<b>\$6,460</b>
<b><u>Athletic Revolving Account:</u></b>								
Transf-Schl Revl Fund	5913S	\$880,533	\$880,533		\$746,121	\$134,412	\$880,533	
<b>SUBTOTAL ATHLETIC</b>		<b>\$880,533</b>	<b>\$880,533</b>		<b>\$746,121</b>	<b>\$134,412</b>	<b>\$880,533</b>	
<b><u>FY13 Carryforward Reserve to FY14</u></b>								
Current Year Reserve	5790	\$577,500	\$577,500					\$577,500
<b>SUBTOTAL FY13 RESERVE TO FY14</b>		<b>\$577,500</b>	<b>\$577,500</b>					<b>\$577,500</b>
<b><u>School Lunch Fund</u></b>								
Transf-School Lunch Fund	5911							
<b>SUBTOTAL SCHOOL LUNCH FUND</b>								
Subtotal		\$188,102,163	\$188,102,163	\$15,289,605	\$110,568,564	\$76,719,821	\$187,288,384	\$813,779
<b>Grand Total</b>		<b>\$188,102,163</b>	<b>\$188,102,163</b>	<b>\$15,289,605</b>	<b>\$110,568,564</b>	<b>\$76,719,821</b>	<b>\$187,288,384</b>	<b>\$813,779</b>

Hold FY13 Carryforward to FY14  
Final FY14 Balance

(\$577,500)  
\$236,279

**FY14 Student Services Expenses by Account**

Appendix A

	FY14 Adjusted Budget	Period 8 Exp. a/o 2/28/14	YTD Encumb. + Exp.	Forecast Rest of Year	FY14 Projected Final	FY14 Balance
Special Education Staff (including Guidance)	\$27,854,912	\$2,303,971	\$14,237,549	\$13,713,144	\$27,950,692	-\$95,779
Aide Salaries	\$12,280,571	\$460,911	\$6,854,822	\$5,185,948	\$12,040,770	\$239,802
<b>SUBTOTAL SALARIES</b>	<b>\$40,135,483</b>	<b>\$2,764,881</b>	<b>\$21,092,371</b>	<b>\$18,899,091</b>	<b>\$39,991,462</b>	<b>\$144,023</b>
<b>SUBTOTAL BENEFITS</b>	<b>\$7,182,998</b>	<b>\$654,908</b>	<b>\$3,776,227</b>	<b>\$3,406,771</b>	<b>\$7,182,998</b>	<b>\$0</b>
Contracted Services (including Tutoring)	\$980,077	\$58,915	\$573,430	\$406,647	\$980,077	\$0
Tuition (Out-of-District and Summer)	\$7,672,103	\$807,074	\$9,601,046	-\$2,062,772	\$7,538,274	\$133,829
Transportation	\$3,371,506	\$295,366	\$3,342,920	\$28,586	\$3,371,506	\$0
All Other Expenses	\$305,096	\$35,618	\$201,426	\$103,670	\$305,096	\$0
<b>SUBTOTAL EXPENSES</b>	<b>\$12,328,782</b>	<b>\$1,196,973</b>	<b>\$13,718,821</b>	<b>-\$1,523,869</b>	<b>\$12,194,952</b>	<b>\$133,830</b>
<b>Total All Student Services</b>	<b>\$59,647,263</b>	<b>\$4,616,762</b>	<b>\$38,587,419</b>	<b>\$20,781,993</b>	<b>\$59,369,412</b>	<b>\$277,852</b>

**FY14 Operations Expenses by Account**

**Appendix A**

	<b>FY14 Adjusted Budget</b>	<b>Period 8 Exp. a/o 2/28/14</b>	<b>YTD Encumb. + Exp.</b>	<b>Forecast Rest of Year</b>	<b>FY14 Projected Final</b>	<b>FY14 Balance</b>
Operations Salaries without Custodial	\$487,255	\$41,007	\$323,224	\$164,028	\$487,253	\$2
Custodial Salaries and Overtime	\$4,654,848	\$413,372	\$3,171,091	\$1,450,900	\$4,621,991	\$32,857
Work By Other Departments*	\$40,000	\$1,553	\$17,383	\$22,617	\$40,000	\$0
Work Study Wages	\$0	\$0	\$17,661	\$0	\$17,661	-\$17,661
<b>SUBTOTAL SALARIES</b>	<b>\$5,182,103</b>	<b>\$455,932</b>	<b>\$3,529,359</b>	<b>\$1,637,545</b>	<b>\$5,166,904</b>	<b>\$15,199</b>
<b>SUBTOTAL BENEFITS</b>	<b>\$997,968</b>	<b>\$80,230</b>	<b>\$681,198</b>	<b>\$316,769</b>	<b>\$997,968</b>	<b>\$0</b>
Utilities (not including Internet Access)	\$4,149,334	\$597,872	\$2,583,243	\$1,564,565	\$4,147,808	\$1,526
Maintenance	\$4,233,773	\$268,084	\$3,817,618	\$591,723	\$4,409,341	-\$175,568
Cleaning/Custodial Supplies	\$185,033	\$17,478	\$108,705	\$102,686	\$211,391	-\$26,358
Equipment	\$181,428	\$2,851	\$90,135	\$74,530	\$164,665	\$16,763
All Other Expenses	\$138,971	-\$4,204	\$16,932	\$115,135	\$132,067	\$6,904
<b>SUBTOTAL EXPENSES</b>	<b>\$8,888,539</b>	<b>\$882,081</b>	<b>\$6,616,634</b>	<b>\$2,448,639</b>	<b>\$9,065,272</b>	<b>-\$176,733</b>
<b>Total All Operations (with Utilities)</b>	<b>\$15,068,610</b>	<b>\$1,418,243</b>	<b>\$10,827,191</b>	<b>\$4,402,953</b>	<b>\$15,230,144</b>	<b>-\$161,534</b>
Utilities	\$4,149,334	\$597,872	\$2,583,243	\$1,564,565	\$4,147,808	\$1,526
<b>Total Operations (without Utilities)</b>	<b>\$10,919,276</b>	<b>\$820,371</b>	<b>\$8,243,947</b>	<b>\$2,838,388</b>	<b>\$11,082,336</b>	<b>-\$163,060</b>
<b>Charter Maintenance (Subset of Above)</b>						
Public Building Repair & Maintenance	\$3,784,961	\$243,798	\$3,507,135	\$451,300	\$3,958,435	-\$173,474
Office Equipment Repair & Maintenance	\$125,822	\$5,305	\$118,568	\$7,720	\$126,288	-\$466
Building Maintenance Supplies	\$162,500	\$12,911	\$83,176	-\$140	\$83,036	\$79,464
Housekeeping Equipment	\$53,681	\$1,892	\$9,877	\$40,000	\$49,877	\$3,804
Work by Other Departments*	\$40,000	\$1,553	\$17,383	\$22,617	\$40,000	\$0
PC Software - Administrative	\$20,091	\$0	\$11,402	\$2,500	\$13,902	\$6,189
Consultants	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0
Chemicals	\$10,000	\$0	\$10,973	\$6,326	\$17,299	-\$7,299
Training Expenses	\$25,500	\$0	\$0	\$25,500	\$25,500	\$0
Solid Waste Collections/Disposal	\$5,000	\$0	\$163	\$1,000	\$1,163	\$3,837
Work Study Wages	\$0	\$0	\$17,661	\$0	\$17,661	-\$17,661
<b>Total Charter Maintenance</b>	<b>\$4,232,555</b>	<b>\$265,459</b>	<b>\$3,781,337</b>	<b>\$556,823</b>	<b>\$4,338,160</b>	<b>-\$105,605</b>

\*Work by Other Departments is made up of payments to the City for maintenance work completed by City staff and budgeted under the category of Charter Maintenance.



**FY14 Electricity, Natural Gas and Heating Oil  
Cost Summary**

**APPENDIX B**

School	Sq. Ft.	FY13 Actual		FY14 Budget					FY14 Projected				
		Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.
Angier	51,300	\$75,913	\$1.48	\$26,504	\$54,996	\$0	\$81,500	\$1.59	\$23,994	\$55,316	\$0	\$79,309	\$1.55
Bowen	69,535	\$126,900	\$1.95	\$40,094	\$55,965	\$0	\$96,059	\$1.38	\$38,234	\$63,083	\$0	\$101,317	\$1.46
Burr	55,399	\$48,779	\$0.90	\$27,503	\$22,754	\$0	\$50,257	\$0.91	\$24,329	\$26,228	\$0	\$50,557	\$0.91
Cabot	43,584	\$87,967	\$2.02	\$42,147	\$45,160	\$0	\$87,307	\$2.00	\$39,173	\$46,844	\$0	\$86,017	\$1.97
Countryside	65,000	\$95,976	\$1.48	\$58,410	\$50,259	\$0	\$108,669	\$1.67	\$55,610	\$50,699	\$0	\$106,309	\$1.64
Franklin	56,764	\$116,096	\$2.05	\$36,549	\$76,047	\$0	\$112,596	\$1.98	\$37,026	\$77,776	\$0	\$114,802	\$2.02
Horace Mann	51,074	\$63,609	\$1.61	\$40,905	\$25,298	\$0	\$66,203	\$1.30	\$36,190	\$24,982	\$0	\$61,173	\$1.20
Lincoln-Eliot	40,600	\$108,333	\$2.12	\$40,973	\$56,020	\$0	\$96,993	\$2.39	\$34,372	\$57,308	\$0	\$91,681	\$2.26
Mason-Rice	36,050	\$57,091	\$1.46	\$33,958	\$29,180	\$0	\$63,138	\$1.75	\$34,119	\$38,711	\$0	\$72,829	\$2.02
Memorial-Spaulding	68,775	\$107,748	\$1.57	\$51,344	\$58,607	\$0	\$109,951	\$1.60	\$48,534	\$63,119	\$0	\$111,653	\$1.62
Peirce	42,400	\$110,310	\$3.10	\$21,981	\$3,771	\$13,940	\$39,692	\$0.94	\$24,406	\$3,894	\$9,318	\$37,617	\$0.89
Underwood	43,300	\$89,485	\$2.07	\$27,204	\$75,173	\$0	\$102,377	\$2.36	\$26,777	\$75,121	\$0	\$101,898	\$2.35
Ward	38,000	\$63,243	\$1.66	\$22,448	\$38,410	\$0	\$60,858	\$1.60	\$21,920	\$44,771	\$0	\$66,691	\$1.76
Williams	41,700	\$79,051	\$1.90	\$33,378	\$39,968	\$0	\$73,346	\$1.76	\$29,073	\$49,132	\$0	\$78,205	\$1.88
Zervas	35,002	\$72,223	\$2.06	\$30,386	\$39,325	\$0	\$69,711	\$1.99	\$31,454	\$46,262	\$0	\$77,716	\$2.22
Bigelow	92,500	\$157,331	\$1.70	\$79,897	\$80,952	\$0	\$160,849	\$1.74	\$81,347	\$80,923	\$0	\$162,270	\$1.75
Brown	146,000	\$235,654	\$1.61	\$76,830	\$161,352	\$0	\$238,182	\$1.63	\$77,374	\$160,514	\$0	\$237,889	\$1.63
Day	152,990	\$246,657	\$1.69	\$180,350	\$73,913	\$0	\$254,263	\$1.66	\$178,280	\$78,108	\$0	\$256,387	\$1.68
Oak Hill	96,200	\$164,114	\$1.71	\$104,386	\$67,192	\$0	\$171,578	\$1.78	\$107,443	\$67,177	\$0	\$174,620	\$1.82
Newton North	410,000	\$802,474	\$1.96	\$705,188	\$140,239	\$0	\$845,427	\$2.06	\$690,740	\$140,123	\$0	\$830,862	\$2.03
South High	383,000	\$721,854	\$1.88	\$552,063	\$224,566	\$0	\$776,629	\$2.03	\$543,253	\$224,467	\$0	\$767,720	\$2.00
Ed Center	70,000	\$197,216	\$2.82	\$119,664	\$92,085	\$0	\$211,749	\$3.02	\$119,526	\$90,879	\$0	\$210,405	\$3.01
<b>Total</b>	<b>2,089,173</b>	<b>\$3,828,023</b>	<b>\$1.85</b>	<b>\$2,352,162</b>	<b>\$1,511,232</b>	<b>\$13,940</b>	<b>\$3,877,334</b>	<b>\$1.86</b>	<b>\$2,303,172</b>	<b>\$1,565,437</b>	<b>\$9,318</b>	<b>\$3,877,927</b>	<b>\$1.86</b>

**FY14 Budget minus Actual**

**\$48,990    -\$54,205    \$4,622    -\$593**

**Projection from February 24, 2014 Report**

**\$2,309,664    \$1,514,405    \$71,219    \$3,895,288**

**Difference from February 24, 2014 Report**

**-\$6,492    \$51,032    -\$61,901    -\$17,361**

**FY14 Electricity, Natural Gas and Heating Oil  
Usage Summary**

**APPENDIX B**

School	Sq. Ft.	Electricity (KWH)				Natural Gas (Therms)				Heating Oil (Gallons)			
		FY12 Actual	FY13 Actual	FY14 Budget	FY14 Projected	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Projected	FY12 Actual	FY13 Actual	FY14 Budget	FY14 Projected
Angier	51,300	159,453	159,746	162,704	155,656	29,856	36,515	32,418	39,836	0	0	0	0
Bowen	69,535	244,904	236,324	256,424	243,520	1,382	1,340	55,270	53,538	18,013	26,806	2,500	0
Burr	55,399	169,281	165,279	168,025	154,768	12,532	15,587	17,395	18,532	0	0	0	0
Cabot	43,584	258,466	260,320	252,549	268,992	26,277	36,825	34,133	36,246	0	0	0	0
Countryside	65,000	361,067	333,699	353,016	368,838	12,394	32,215	57,143	37,467	9,885	0	0	0
Franklin	56,764	238,484	214,284	228,520	235,356	49,196	58,027	57,670	56,497	0	0	0	0
Horace Mann	51,074	225,032	240,184	234,002	239,600	14,653	18,308	18,590	17,642	0	0	0	0
Lincoln-Eliot	40,600	245,232	257,772	249,722	227,892	1,694	33,086	33,900	49,398	33,764	9,471	0	0
Mason-Rice	36,050	215,720	204,324	216,835	216,240	229	16,942	19,091	27,829	22,041	0	0	0
Memorial-Spaulding	68,775	292,073	317,484	298,117	308,120	50,863	45,824	45,030	47,797	0	0	0	0
Peirce	42,400	121,172	147,652	125,746	156,960	2,003	2,954	2,199	2,362	11,063	25,121	23,466	4,508
Underwood	43,300	160,333	161,716	161,317	167,412	39,845	45,770	45,223	51,445	0	0	0	0
Ward	38,000	130,040	125,320	128,420	131,900	23,150	29,679	28,309	32,100	0	0	0	0
Williams	41,700	185,723	199,203	190,942	191,160	25,287	34,114	29,733	35,364	0	0	0	0
Zervas	35,002	178,850	181,021	174,613	193,736	23,469	28,360	31,108	32,858	0	0	0	0
Bigelow	92,500	442,053	514,054	459,427	517,600	41,599	53,513	52,145	58,663	0	402	0	0
Brown	146,000	438,016	477,438	444,572	476,427	106,508	113,165	103,427	117,003	0	0	0	0
Day	152,990	1,052,557	1,043,054	1,109,571	1,094,852	46,643	52,269	51,544	55,592	0	0	0	0
Oak Hill	96,200	602,288	657,654	620,240	677,000	30,607	41,405	41,583	48,652	0	0	0	0
Newton North	410,000	4,403,136	4,154,519	4,207,920	4,228,400	115,884	100,325	151,481	106,476	0	0	0	0
South High	383,000	3,372,655	3,323,621	3,280,831	3,446,092	123,198	144,066	147,301	167,585	318	0	2,500	0
Ed Center	70,000	689,787	757,508	692,314	761,048	44,449	63,360	48,933	66,229	0	0	0	0
<b>Total</b>	<b>2,089,173</b>	<b>14,186,322</b>	<b>14,132,176</b>	<b>14,015,823</b>	<b>14,461,569</b>	<b>821,718</b>	<b>1,003,649</b>	<b>1,103,628</b>	<b>1,159,111</b>	<b>95,084</b>	<b>61,801</b>	<b>28,466</b>	<b>4,508</b>

**Usage from February 24, 2014 Report** **14,437,681** **1,124,021** **23,342**

**Difference from February 24, 2014 Report** **23,888** **35,090** **-18,834**