

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: January 12, 2015

RE: FY15 Fiscal and Operational Update

This is the third FY15 update on the status of the fiscal and operational aspects of the school district. The financial impact of programs and expenses is analyzed monthly to give an overview of district management and to indicate trends that impact spending. As of January 1, 2015, after one half of the fiscal year, the overall condition of the system is good, both operationally and financially. The projected year-end balance of \$587,000 continues to include the as yet unspent FY13 carryforward of \$577,000 as a reserve for FY15 expenses. After deducting the \$577,000 reserve, the net FY15 remaining balance is \$10,000, the same as reported in November, although there have been changes since the November 2014 update. Salaries, mainly special education aides, have decreased by a net of \$146,000; utilities have decreased by \$100,000 due to lower than expected delivery rates. These decreases are offset by an increase in the forecast for out-of-district tuition (\$223,000), as well as smaller increases in benefits (\$12,000) and supplies (\$11,000). Student Services has an overall deficit of \$99,000, or \$9,000 more than last month, while the deficit in Operations has decreased by \$19,000, from \$40,000 to \$21,000.

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

Status of Key Areas:

1. Financial

As of December 29, 2014, the district has spent \$85.0 million, or 43% of the annual budget. The financial forecast includes projections of all areas of spending for the year, with a year-end positive balance of \$587,000, which includes the FY13 carryforward reserve of \$577,000. The reserve is held below the line and is not shown as spent; the final balance net of the reserve is \$10,000. Overall staffing and benefits are within less than 0.2% of budget; all staffing needs have been met, vacancies have been taken into account, and salaries have been recalculated based on the most current employee data. Utilities are projecting a surplus of \$10,000 as compared to a deficit of \$90,000 in the November forecast, with reductions in electricity (\$37,000), natural gas (\$48,000) and heating oil (\$14,000). Other major spending areas such as transportation, supplies, equipment and athletics are close to budget. Refer to Appendix A for the current FY15 detailed budget forecast by account.

2. Benefits

Benefits are unfavorable to plan by \$161,000 (0.5%) and have increased by a net of \$12,000 since the November forecast. Health Insurance has increased by \$16,000, bringing the projected deficit to \$160,000. After a slight increase in the projection for retiree health insurance based on November's plans, retiree plans have stabilized in December. The current projection has a contingency for 11 new active employee plans through the remainder of the fiscal year. Unemployment claims have been

evaluated through the month of November 2014 and the annual expense is expected to be \$273,000 or \$15,000 less than the last forecast. Forty-one claims have been made thus far this year versus 33 one year ago and 53 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

The projected annual deficit for Student Services is \$99,000 or \$9,000 more than the last forecast. As the school year progresses, student needs have been reevaluated, resulting in a reduction in the forecast for special education aides of \$197,000 (1.5%). A contingency of 9.3 new aide FTEs is included through the end of the fiscal year. Out-of-district tuition has increased by \$223,000 (2.7%) since the end of October; a net of two additional students have been placed out-of-district. As of the end of December, 166 students are placed out-of-district, including 36 agreements with parents. One year ago, 168 students were placed out of district and there were 32 parent agreements. The projection for contracted services has been reduced by \$12,000 based on student needs. A total of 466 students are receiving special education transportation, and the expected cost is as budgeted; 354 students are transported within the district, and 112 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 Status Report is accessible via the following link:

http://www3.newton.k12.ma.us/schoolcommittee/documents/linked_resources

As of the third monthly forecast, the Operations Department (not including utilities) is over plan by \$21,000 or \$19,000 less than the last forecast; the deficit will continue to be managed depending on actual maintenance needs. Custodial salaries and equipment are projected to be favorable by \$64,000 and partially offset the deficit in all maintenance accounts of \$85,000. During the holiday break, custodial staff addressed cleaning projects including the wax recoating of floors, cleaning up the main corridors and lobbies of each building and changing filters in all classroom unit ventilators. Two projects from the summer of 2014 were completed; new epoxy floors were installed in four bathrooms at Oak Hill Middle School and ceramic tile floors were repaired in the cafeteria walk-in coolers at Day and Brown Middle Schools. New steam system vacuum return components were installed to continue maximizing the HVAC Energy Conservation Measures (ECM) at Franklin and Underwood.

5. Utilities

The current projection for electricity, natural gas and heating oil has improved by \$100,000 since the last projection presented to School Committee in November. Electricity and natural gas have improved by \$37,000 and \$48,000 respectively. Usage estimates for both of these utilities has increased since the November projection, but delivery rates have been significantly better than expected resulting in the cost improvement. The heating oil estimate has improved by \$14,000 since November. There have been no deliveries to date at Peirce School as oil continues to be used from buildings that were converted to natural gas. The heating oil estimate may improve further as the year progresses. 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
Maureen Lemieux, Chief of Staff/Chief Financial Officer
Dori Zaleznik, Chief Administrative Officer
Josh Morse, Commissioner of Public Buildings

FY15 School Expenses by Account

Appendix A

	SC Approved Budget (Aug 2014)	Adjusted Budget*	Period 6 Exp. a/o 12/29/14	YTD Encumb. + Exp.	Forecast Rest of Year	FY15 Final	Surplus (Deficit)
Salaries Summary							
SALARIES	\$136,293,957	\$137,195,035	\$11,588,388	\$50,819,340	\$85,911,224	\$136,730,564	\$464,471
BENEFITS	\$29,541,126	\$29,383,123	\$1,909,142	\$10,820,332	\$18,724,155	\$29,544,487	(\$161,364)
SUSPENSE (salaries to be charged to grants)			\$11,273	\$21,079	(\$21,079)		
SUBTOTAL	\$165,835,083	\$166,578,158	\$13,508,803	\$61,660,751	\$104,614,300	\$166,275,051	\$303,107
Expenses Summary							
UTILITIES	\$4,212,404	\$4,212,594	\$306,431	\$1,258,083	\$2,944,134	\$4,202,217	\$10,377
MAINTENANCE	\$3,537,165	\$3,704,786	\$206,720	\$3,055,272	\$747,214	\$3,802,486	(\$97,700)
CONTRACT SERVICES	\$1,653,992	\$1,632,351	\$136,346	\$796,902	\$717,973	\$1,514,875	\$117,476
TUITION	\$9,102,106	\$8,279,077	(\$569,464)	\$10,437,286	(\$1,793,518)	\$8,643,768	(\$364,691)
TRANSPORTATION	\$5,473,167	\$5,474,877	\$317,977	\$4,318,234	\$1,147,951	\$5,466,185	\$8,692
SUPPLIES	\$2,510,575	\$2,530,383	\$236,527	\$1,648,084	\$863,236	\$2,511,320	\$19,063
EQUIPMENT	\$1,898,598	\$1,934,711	\$128,460	\$1,338,696	\$582,365	\$1,921,061	\$13,650
ATHLETICS	\$906,729	\$906,729	\$100,000	\$500,000	\$406,729	\$906,729	
FY14 RESERVE TO FY15		\$577,499					\$577,499
SCHOOL LUNCH							
SUBTOTAL	\$29,294,736	\$29,253,006	\$862,998	\$23,352,557	\$5,616,084	\$28,968,641	\$284,365
TOTAL FY15 Appropriation	\$195,129,819	\$195,831,164	\$14,371,801	\$85,013,308	\$110,230,384	\$195,243,692	\$587,472
Hold FY13 Carryforward Reserve to FY15 (Not Yet Spent)							(\$577,499)
Net Final Balance							\$9,973

* The adjusted budget includes FY15 Additional Chapter 70 funds in the amount of \$701,345.

As of 12/29/14 Percent of Total Budget Expended and Encumbered	43%
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Prior Years Funds:					
	Budget	YTD Enc.+ Expenses	Forecast Rest of Year	FY14 Final	Surplus (Deficit)
FY14 Encumbrances Brought Forward	\$1,410,010	\$1,405,438	\$4,572	\$1,410,010	\$0
FY14 01D301 Accounts Payable	\$235,024	\$223,374	\$11,650	\$235,024	\$0

*Note the FY15 budget report has two columns including the School Committee budget approved in August 2014, and an adjusted budget which includes several budget transfers to reflect actual salary and benefits costs. Note the adjusted budget includes additional Chapter 70 funds in the amount of \$701,345 which were voted by the Board of Aldermen in November 2014.

FY15 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (Aug 2014)	Adjusted Budget	Period 6 Exp. a/o 12/29/14	YTD Encumb. + Exp.	Fcast Rest of Year	FY15 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$80,442,179	\$81,306,207	\$6,687,122	\$26,779,335	\$54,288,002	\$81,067,337	\$238,870
Coordinator Salaries	510103	\$1,600,299	\$1,455,847	\$123,357	\$517,354	\$938,493	\$1,455,847	
Music/Drama Salaries	510104	\$108,488	\$108,488	\$5,156	\$26,148	\$82,340	\$108,488	
Psychologist Salaries	510105	\$2,300,238	\$2,308,033	\$190,088	\$759,539	\$1,548,490	\$2,308,029	\$4
Guidance Counselor Salaries	510106	\$3,029,638	\$2,946,289	\$243,855	\$974,511	\$1,971,776	\$2,946,287	\$2
Counselors Non-Guidance	510107	\$987,025	\$975,146	\$80,882	\$318,434	\$656,471	\$974,905	\$241
Grants Mgr Salaries	510108	\$112,530	\$112,530	\$9,293	\$48,199	\$56,434	\$104,633	\$7,897
Principal Salaries	510110	\$2,771,908	\$2,792,362	\$229,175	\$1,393,215	\$1,399,147	\$2,792,362	
Asst Principal Salaries	510111	\$1,319,161	\$1,305,346	\$110,758	\$438,307	\$867,037	\$1,305,344	\$2
Schl Dept Head Salaries	510112	\$1,448,798	\$1,451,826	\$118,835	\$505,730	\$946,096	\$1,451,826	
Computer Salaries	510113	\$92,444	\$92,170	\$7,635	\$45,809	\$46,360	\$92,169	\$1
Admin Support Salaries	510114	\$2,782,240	\$2,716,227	\$228,254	\$1,288,509	\$1,416,446	\$2,704,955	\$11,272
Central Staff Salaries	510115	\$1,009,565	\$1,003,221	\$83,499	\$502,225	\$500,995	\$1,003,220	\$1
Supervisory Salaries	510116	\$309,862	\$337,531	\$28,156	\$144,123	\$193,406	\$337,529	\$2
Specialist Salaries	510117	\$2,078,155	\$2,137,095	\$178,307	\$725,694	\$1,411,400	\$2,137,094	\$1
Housemaster Salaries	510118	\$657,992	\$664,164	\$54,789	\$219,157	\$445,006	\$664,163	\$1
Asst. Directors Salaries	510119	\$22,357	\$22,931	\$1,911	\$7,644	\$15,285	\$22,929	\$2
Directors Salaries	510120	\$520,280	\$635,326	\$52,857	\$298,142	\$337,184	\$635,326	
Tech Support Assist.Salaries	510121	\$164,270	\$161,261	\$15,348	\$67,961	\$87,175	\$155,136	\$6,125
Admin Assistant Salaries	510122	\$60,198	\$114,661	\$9,933	\$55,061	\$59,599	\$114,660	\$1
Vice Principals Salaries	510123	\$232,828	\$240,647	\$18,360	\$129,764	\$110,882	\$240,646	\$1
Medical Salaries	510133	\$775,104	\$767,209	\$63,384	\$251,038	\$516,075	\$767,113	\$96
Summer Day Salaries	510136	\$250,961	\$272,961	\$4,967	\$268,069	\$4,732	\$272,801	\$160
Librarian Salaries	510138	\$1,707,486	\$1,688,856	\$138,991	\$555,965	\$1,132,886	\$1,688,851	\$5
Social Worker Salaries	510140	\$1,133,494	\$1,164,115	\$95,825	\$381,386	\$782,415	\$1,163,801	\$314
Secretarial Salaries	510221	\$3,958,796	\$4,024,550	\$350,343	\$1,885,682	\$2,138,868	\$4,024,550	
Summer Aide-Timesheets	510311	\$680,627	\$736,223		\$724,591	\$14,820	\$739,411	(\$3,188)
Aide-Timesheets	510312	\$416,500	\$360,904	\$24,258	\$67,318	\$293,586	\$360,904	\$0
Aide Salaries-30 Hrs	510313	\$5,238,160	\$5,152,927	\$512,160	\$2,036,112	\$3,023,573	\$5,059,685	\$93,242
Aide Salaries-32 Hrs	510314	\$1,640,592	\$1,881,622	\$197,506	\$793,662	\$1,056,435	\$1,850,097	\$31,525
Aide Salaries-35 Hrs	510315	\$2,386,507	\$2,469,184	\$253,337	\$1,022,503	\$1,422,194	\$2,444,697	\$24,487
Aide Salaries-40 Hrs	510316	\$527,771	\$423,924	\$39,947	\$162,111	\$242,722	\$404,833	\$19,091
Aide Specialist-35 Hrs	510317	\$3,676,253	\$3,723,363	\$394,421	\$1,557,176	\$2,246,983	\$3,804,159	(\$80,796)
Aide Specialist-40 Hrs	510318	\$1,573,915	\$1,542,178	\$162,832	\$643,003	\$888,841	\$1,531,844	\$10,334
ISS Salaries	510320	\$726,329	\$726,329	\$86,104	\$314,716	\$439,837	\$754,553	(\$28,224)
Custodial/Maint Salaries	510331	\$4,202,708	\$4,202,708	\$388,015	\$1,965,720	\$2,171,500	\$4,137,220	\$65,488
Non-Aligned Salaries	510340	\$490,108	\$521,598	\$45,900	\$247,188	\$274,409	\$521,597	\$1
Timesheet Salaries	510342	\$30,000	\$30,000	\$2,450	\$24,674	\$6,500	\$31,174	(\$1,174)
Elected Offcl W/Benefits	511103	\$39,000	\$39,000	\$3,250	\$19,500	\$19,500	\$39,000	(\$0)
Work Study Wages	512003	\$49,103	\$49,103	\$4,708	\$34,600	\$32,208	\$66,808	(\$17,705)
Coaches & Officials Wages	512004	\$35,592	\$35,592	\$336	\$58,208	(\$37,691)	\$20,517	\$15,075
Substitute Clerical Wages	512005	\$115,000	\$115,000	\$3,177	\$27,830	\$77,400	\$105,230	\$9,770
Substitute Teachers	512006	\$980,000	\$980,000	\$86,267	\$255,438	\$724,562	\$980,000	\$0
School Tutors	512007	\$62,000	\$62,000	\$3,109	\$18,919	\$27,000	\$45,919	\$16,081
Interns	512008	\$310,215	\$333,099	\$42,707	\$177,941	\$156,025	\$333,966	(\$867)
Music Accompanists	512009	\$50,022	\$48,522	\$5,640	\$12,168	\$27,135	\$39,303	\$9,219
School Chaperones	512010	\$8,500	\$8,500	\$750	\$750	\$6,750	\$7,500	\$1,000
Regular Overtime	513001	\$175,630	\$175,630	\$81,065	\$357,895	(\$182,390)	\$175,505	\$125
Work By Other Depts.	513004	\$61,163	\$63,363	\$11,428	\$29,488	\$29,756	\$59,244	\$4,119
Longevity	514001	\$766,836	\$766,836	\$16,649	\$667,972	\$69,900	\$737,872	\$28,964
Education Incentive Pay	514003	\$550,000	\$150,000			\$150,000	\$150,000	
Shift Differential	514004	\$217,908	\$217,908	\$19,965	\$101,103	\$110,188	\$211,291	\$6,617
Firing License	514305	\$9,000	\$9,000	\$849	\$4,449	\$4,212	\$8,661	\$339
Other Stipends	514309	\$415,956	\$455,956	\$6,684	\$197,130	\$242,394	\$439,524	\$16,432
School Extra Assignments	514310	\$275,925	\$317,815	\$52,435	\$92,102	\$225,200	\$317,302	\$513
Summer Other Stipends	514319	\$448,500	\$533,911		\$532,434	\$1,477	\$533,911	(\$0)
Other Compensation	5150	\$25,000	\$25,000			\$25,000	\$25,000	
Retirement Incentive	515001	\$60,000	\$60,000		(\$1,000)	\$60,000	\$59,000	\$1,000
Sick Leave Buy Back	515004	\$75,000	\$75,000	\$2,000	\$6,000	\$69,000	\$75,000	
Vacation Buy Back	515006	\$20,000	\$20,000	\$1,188	\$5,695	\$14,305	\$20,000	(\$0)
Incentive-Sick Leave	515010	\$11,200	\$11,200		\$9,048	\$2,152	\$11,200	(\$0)
Clothing Allowance	515101	\$46,750	\$46,750	\$550	\$42,900	\$3,850	\$46,750	
Non-Elective 403B Contrib.	515204	\$19,891	\$19,891	\$7,500	\$15,000	\$4,891	\$19,891	
SUBTOTAL SALARIES		\$136,293,957	\$137,195,035	\$11,588,388	\$50,819,340	\$85,911,224	\$136,730,564	\$464,471

FY15 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (Aug 2014)	Adjusted Budget	Period 6 Exp. a/o 12/29/14	YTD Encumb. + Exp.	Fcast Rest of Year	FY15 Final	Surplus (Deficit)
<u>Suspense - To be transferred:</u>								
Schl Fund 01 Suspense	510A			\$11,273	\$20,795	(\$20,795)		
SUBTOTAL SUSPENSE, ETC.				\$11,273	\$21,079	(\$21,079)		
<u>Benefits:</u>								
Unemployment Benefits	5702	\$325,000	\$275,000	\$35,589	\$126,593	\$146,071	\$272,664	\$2,336
Vehicle Use Reimbursement	5710	\$127,792	\$127,792	\$10,830	\$51,632	\$68,362	\$119,994	\$7,798
Claims/Settlements	5725	\$5,000	\$5,000		\$140	\$4,860	\$5,000	
Workers Comp Insurance	575007	\$250,000	\$250,000		\$250,000		\$250,000	
Dental Insurance	57DENTAL	\$528,540	\$528,540	\$45,692	\$190,297	\$342,219	\$532,516	(\$3,976)
Disability Insurance	57DIS	\$14,395	\$14,395		\$4,520	\$9,875	\$14,395	(\$0)
Health Insurance	57HLTH	\$24,637,161	\$24,479,158	\$1,592,020	\$9,238,845	\$15,400,631	\$24,639,475	(\$160,317)
Basic Life Insurance	57LIFE	\$50,000	\$50,000	\$6,385	\$22,751	\$25,301	\$48,052	\$1,948
Medicare Payroll Tax	57MEDA	\$1,852,403	\$1,852,403	\$158,231	\$676,820	\$1,175,353	\$1,852,172	\$231
Medicare Part B Reimb	57MEDB	\$1,099,423	\$1,099,423		\$6,807	\$1,092,616	\$1,099,423	(\$0)
Other Post Employment Benef	57OPEB	\$651,412	\$701,412	\$60,395	\$251,928	\$458,868	\$710,796	(\$9,384)
SUBTOTAL BENEFITS		\$29,541,126	\$29,383,123	\$1,909,142	\$10,820,332	\$18,724,155	\$29,544,487	(\$161,364)
<u>Utilities:</u>								
Electricity	5210	\$2,380,722	\$2,380,722	\$172,726	\$971,098	\$1,368,096	\$2,339,194	\$41,528
Natural Gas	5211	\$1,469,731	\$1,469,731	\$126,453	\$189,938	\$1,357,176	\$1,547,114	(\$77,383)
Heating Oil	5412	\$63,951	\$63,951			\$49,602	\$49,602	\$14,349
Telephone	53401	\$205,000	\$205,000	\$440	\$73,176	\$116,000	\$189,176	\$15,824
Cellular Telephones	53402	\$68,000	\$68,000	\$4,768	\$10,850	\$45,000	\$55,850	\$12,150
Internet Access Charges	53404	\$25,000	\$25,190	\$2,045	\$13,020	\$8,260	\$21,280	\$3,910
SUBTOTAL UTILITIES		\$4,212,404	\$4,212,594	\$306,431	\$1,258,083	\$2,944,134	\$4,202,217	\$10,377
<u>Maintenance:</u>								
Rental - Vehicles	5273	\$4,000	\$4,000			\$1,000	\$1,000	\$3,000
Rental - Equipment	5274	\$22,284	\$23,012	\$252	\$8,230	\$14,628	\$22,858	\$153
Rental/Lease - Property	5275	\$300	\$600	\$1,834	\$5,769		\$5,769	(\$5,169)
Solid Waste Coll/Disposal	5292	\$5,000	\$5,000		\$805	\$3,000	\$3,805	\$1,195
Motor Vehicle Inspections	5303	\$250	\$250		\$48	\$200	\$248	\$3
Building Maint Supplies	5430	\$262,640	\$262,640	\$34,945	\$145,545	\$116,929	\$262,474	\$166
Cleaning/Custodial Supplies	5450	\$185,033	\$185,033	\$28,683	\$99,379	\$85,654	\$185,033	\$0
Gasoline	5480	\$8,300	\$8,300	\$988	\$2,373	\$5,927	\$8,300	(\$0)
Diesel Fuel	5481	\$4,600	\$4,600	\$861	\$2,187	\$2,324	\$4,511	\$89
Tires & Tire Supplies	5482	\$480	\$480		\$686		\$686	(\$206)
Auto Repair Parts	5484	\$2,400	\$2,400	\$353	\$1,260	\$916	\$2,176	\$224
Chemicals	5597	\$14,780	\$14,780		\$8,115	\$6,665	\$14,780	(\$0)
Office Equipment R&M	52401	\$284,562	\$274,412	\$6,969	\$136,184	\$123,161	\$259,345	\$15,067
Motor Vehicle R&M	52403	\$1,500	\$1,500		\$1,230	\$270	\$1,500	\$1
Computer Equipment R&M	52405	\$343,113	\$219,907	\$10,931	\$92,856	\$126,475	\$219,331	\$576
Communications Equip R&M	52406	\$7,500	\$7,500	\$266	\$3,535	\$3,965	\$7,500	
Public Building R&M	52407	\$2,340,673	\$2,540,673	\$114,368	\$2,444,622	\$196,100	\$2,640,722	(\$100,049)
Departmental Equip R&M	52408			\$5,270	\$17,070		\$17,070	(\$17,070)
Software Maintenance	52410	\$21,000	\$117,699		\$51,661	\$60,000	\$111,661	\$6,038
Instructional Equipment R & M	52414	\$28,750	\$32,000	\$1,000	\$33,717		\$33,717	(\$1,717)
SUBTOTAL MAINTENANCE		\$3,537,165	\$3,704,786	\$206,720	\$3,055,272	\$747,214	\$3,802,486	(\$97,700)
<u>Contract Services + Travel:</u>								
Consultants	5301	\$1,154,058	\$1,137,558	\$103,900	\$501,292	\$514,410	\$1,015,702	\$121,856
Auditing Services	530201	\$24,500	\$24,500			\$24,500	\$24,500	
Tutoring Services	530215	\$41,000	\$41,000	\$3,476	\$12,486	\$28,514	\$41,000	(\$0)
Photographic Services	5306							
Legal Services	5309	\$175,000	\$175,000		\$175,000		\$175,000	
Clerical Services	5313	\$37,000	\$37,000	\$1,923	\$36,012	\$988	\$37,000	\$0
Training Expenses	5319	\$57,900	\$49,179	\$4,349	\$13,104	\$36,052	\$49,156	\$23
Public Safety Academy CGS	5322	\$1,000	\$1,000			\$1,000	\$1,000	
Fee Umpires/Officials	5351	\$16,400	\$16,400	\$5,577	\$6,357	\$10,043	\$16,400	\$1
In-State Conferences	5711	\$115,384	\$116,164	\$16,099	\$37,740	\$77,691	\$115,431	\$733
Out-Of-State Travel	5720	\$29,650	\$28,850	\$1,022	\$3,878	\$24,775	\$28,653	\$197
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$2,100		\$2,100	
SUBTOTAL CONTRACT SVCS.		\$1,653,992	\$1,632,351	\$136,346	\$796,902	\$717,973	\$1,514,875	\$117,476

FY15 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (Aug 2014)	Adjusted Budget	Period 6 Exp. a/o 12/29/14	YTD Encumb. + Exp.	Fcast Rest of Year	FY15 Final	Surplus (Deficit)
<i>Tuition:</i>								
Tuition Assistance	5321	\$125,000	\$125,000		(\$4,600)	\$129,600	\$125,000	
In-District Tuitions	532201	\$105,475	\$105,475			\$76,000	\$76,000	\$29,475
Out-Of-District Tuitions	532202	\$8,721,631	\$7,994,132	(\$569,464)	\$10,411,071	(\$1,999,118)	\$8,411,953	(\$417,821)
Summer Tuitions	532203	\$150,000	\$54,470		\$30,815		\$30,815	\$23,655
SUBTOTAL TUITION		\$9,102,106	\$8,279,077	(\$569,464)	\$10,437,286	(\$1,793,518)	\$8,643,768	(\$364,691)
<i>Transportation:</i>								
Pupil Transportation	538301	\$1,742,065	\$1,742,065	\$230,202	\$1,742,065		\$1,742,065	
Field Trip Transportation	538302	\$47,500	\$49,210	\$22,690	\$23,463	\$24,591	\$48,054	\$1,156
Private School Transportation	538303	\$158,760	\$158,760		\$158,760		\$158,760	
Special Ed. Transportation	538304	\$3,524,842	\$3,524,842	\$65,085	\$2,393,945	\$1,123,360	\$3,517,305	\$7,537
SUBTOTAL TRANSPORTATION		\$5,473,167	\$5,474,877	\$317,977	\$4,318,234	\$1,147,951	\$5,466,185	\$8,692
<i>Supplies, etc.</i>								
Postage	5341	\$72,196	\$72,196	\$22,752	\$33,301	\$38,568	\$71,869	\$327
Printing	5342	\$38,582	\$35,607	\$950	\$7,840	\$28,528	\$36,368	(\$761)
Advertising/Publications	5343	\$78,000	\$78,000	\$4,251	\$11,963	\$66,037	\$78,000	\$0
Office Supplies	5420	\$117,698	\$112,053	\$10,072	\$73,367	\$34,740	\$108,107	\$3,946
Instructional Supplies	5422	\$1,331,798	\$1,341,938	\$157,308	\$942,361	\$387,822	\$1,330,183	\$11,755
Communications Supplies	5434	\$10,000	\$10,000			\$8,500	\$8,500	\$1,500
Medical Supplies	5500	\$20,000	\$20,000	\$404	\$3,000	\$17,000	\$20,000	
Printing Supplies	5501	\$53,353	\$57,353	\$6,334	\$59,868		\$59,868	(\$2,515)
Paper Goods & Supplies	5523	\$85,321	\$85,321		\$826	\$84,000	\$84,826	\$495
Public Safety Supplies	5580	\$2,000	\$2,000		\$522	\$1,400	\$1,922	\$78
Library Supplies	5583	\$50,036	\$50,709	\$3,073	\$37,167	\$9,930	\$47,097	\$3,612
Computer Supplies	5585	\$62,485	\$59,994	\$3,620	\$35,141	\$21,850	\$56,991	\$3,003
Books/Manuals/Periodicals	5592	\$45,887	\$43,687	\$682	\$10,523	\$32,200	\$42,723	\$964
Textbooks	559201	\$323,544	\$330,673	\$4,632	\$287,513	\$42,045	\$329,558	\$1,115
Replacement Textbooks	559201R	\$13,950	\$13,441		\$1,006	\$9,899	\$10,905	\$2,536
Awards & Trophies	5593	\$2,000	\$2,000		\$1,300	\$700	\$2,000	
Refreshments/Meals	5712	\$25,010	\$27,780	\$2,604	\$13,487	\$13,577	\$27,064	\$716
Special Event Expenses	5716	\$8,350	\$7,850	\$540	\$757	\$7,093	\$7,850	\$0
Scholarships/Awards	5718	\$5,040	\$5,040		\$2,000	\$3,040	\$5,040	
Moving Expenses	5727	\$7,500	\$7,500	\$1,050	\$16,871		\$16,871	(\$9,371)
Dues & Subscriptions	5730	\$157,825	\$167,241	\$18,257	\$109,271	\$56,307	\$165,578	\$1,663
SUBTOTAL SUPPLIES		\$2,510,575	\$2,530,383	\$236,527	\$1,648,084	\$863,236	\$2,511,320	\$19,063
<i>Equipment:</i>								
Automobiles/Light Trucks	58501							
Public Safety Equipment	58506							
Printing Equipment	58510	\$60	\$60		\$200		\$200	(\$140)
Pc Hardware-Admin	585111	\$258,798	\$264,640	\$16,929	\$173,816	\$84,366	\$258,182	\$6,458
Pc Hardware-Instructional	5851111	\$693,100	\$699,100	\$9,415	\$646,981	\$51,400	\$698,381	\$719
Pc Software-Admin	585121	\$246,841	\$245,770	\$53,128	\$108,658	\$137,091	\$245,749	\$21
Pc Software-Instructional	5851211	\$124,655	\$151,680	\$40,329	\$137,043	\$13,950	\$150,993	\$687
Audio-Visual Equipment	58513	\$1,200	\$229		\$221		\$221	\$8
Office Equipment	58514	\$84,214	\$85,164	\$299	\$3,713	\$81,042	\$84,755	\$409
Minor Office Equipment	585141	\$3,143	\$2,176		\$1,310	\$850	\$2,160	\$16
Office Furniture	58515	\$14,600	\$15,450		\$11,975	\$3,200	\$15,175	\$275
Classroom Furniture	58516	\$198,400	\$202,876	\$7,330	\$151,469	\$50,792	\$202,261	\$616
Housekeeping Equipment	585171	\$80,511	\$80,511		\$521	\$77,880	\$78,401	\$2,110
Radio Communic Equipment	58519	\$1,000	\$1,000		\$695		\$695	\$305
Telephone Comm Equipment	58520	\$8,604	\$8,604			\$6,900	\$6,900	\$1,704
Instructional Equipment	58521	\$183,472	\$177,451	\$1,030	\$102,096	\$74,894	\$176,990	\$461
Security Equipment	58523							
SUBTOTAL EQUIPMENT		\$1,898,598	\$1,934,711	\$128,460	\$1,338,696	\$582,365	\$1,921,061	\$13,650
<i>Athletic Revolving Account:</i>								
Transf-Schl Revl Fund	5913S	\$906,729	\$906,729	\$100,000	\$500,000	\$406,729	\$906,729	
SUBTOTAL ATHLETIC		\$906,729	\$906,729	\$100,000	\$500,000	\$406,729	\$906,729	
<i>FY13 Carryforward Reserve to FY15</i>								
Current Year Reserve	5790		\$577,499					\$577,499
SUBTOTAL FY13 RESERVE TO FY15			\$577,499					\$577,499
<i>School Lunch Fund</i>								
Transf-School Lunch Fund	5911							
SUBTOTAL SCHOOL LUNCH FUND								
Subtotal		\$195,129,819	\$195,831,164	\$14,371,801	\$85,013,308	\$110,230,384	\$195,243,692	\$587,472
Grand Total		\$195,129,819	\$195,831,164	\$14,371,801	\$85,013,308	\$110,230,384	\$195,243,692	\$587,472
FY15 Total Appropriation								\$587,472
Hold FY13 Carryforward Reserve to FY15								(\$577,499)
Net Final Balance								\$9,973

FY15 Student Services Expenses by Account

Appendix A

	FY15 Adjusted Budget	Period 6 Exp. a/o 12/29/14	YTD Encumb. + Exp.	Forecast Rest of Year	FY15 Projected Final	FY15 Balance
Special Education Staff (including Guidance)	\$29,805,641	\$2,404,009	\$10,353,495	\$19,315,418	\$29,668,913	\$136,729
Aide Salaries	\$13,239,324	\$1,288,675	\$5,863,101	\$7,373,697	\$13,236,797	\$2,527
SUBTOTAL SALARIES	\$43,044,965	\$3,692,684	\$16,216,596	\$26,689,114	\$42,905,710	\$139,256
SUBTOTAL BENEFITS	\$8,414,758	\$699,601	\$2,809,502	\$5,605,256	\$8,414,757	\$0
Contracted Services (including Tutoring)	\$888,077	\$66,577	\$302,980	\$444,370	\$747,350	\$140,727
Tuition (Out-of-District and Summer)	\$8,048,602	-\$569,464	\$10,441,886	-\$1,999,118	\$8,442,769	-\$394,167
Transportation	\$3,524,842	\$65,085	\$2,393,945	\$1,123,360	\$3,517,305	\$7,537
All Other Expenses	\$322,236	\$52,164	\$184,487	\$129,766	\$314,253	\$7,985
SUBTOTAL EXPENSES	\$12,783,757	-\$385,638	\$13,323,298	-\$301,622	\$13,021,677	-\$237,918
Total All Student Services	\$64,243,480	\$4,006,647	\$32,349,395	\$31,992,749	\$64,342,144	-\$98,663

FY15 Operations Expenses by Account

Appendix A

	FY15 Adjusted Budget	Period 6 Exp. a/o 12/29/14	YTD Encumb. + Exp.	Forecast Rest of Year	FY15 Projected Final	FY15 Balance
Operations Salaries without Custodial	\$492,703	\$41,007	\$246,042	\$246,661	\$492,703	\$0
Custodial Salaries and Overtime	\$4,772,096	\$500,705	\$2,528,856	\$2,171,807	\$4,700,663	\$71,433
Work By Other Departments*	\$40,000	\$11,550	\$29,466	\$8,200	\$37,666	\$2,334
Work Study Wages	\$0	\$0	\$15,086	\$0	\$15,086	-\$15,086
SUBTOTAL SALARIES	\$5,304,799	\$553,262	\$2,819,451	\$2,426,668	\$5,246,118	\$58,681
SUBTOTAL BENEFITS	\$1,007,275	\$99,264	\$521,291	\$485,984	\$1,007,275	\$0
Utilities (not including Internet Access)	\$4,187,404	\$304,386	\$1,245,063	\$2,935,874	\$4,180,937	\$6,467
Maintenance	\$2,995,985	\$152,358	\$2,692,943	\$387,771	\$3,080,714	-\$84,729
Cleaning/Custodial Supplies	\$185,033	\$28,683	\$99,379	\$85,654	\$185,033	\$0
Equipment	\$114,576	\$2,950	\$16,942	\$93,470	\$110,412	\$4,164
All Other Expenses	\$118,874	\$2,639	\$15,960	\$101,839	\$117,799	\$1,075
SUBTOTAL EXPENSES	\$7,601,872	\$491,016	\$4,070,286	\$3,604,608	\$7,674,894	-\$73,022
Total All Operations (with Utilities)	\$13,913,946	\$1,143,542	\$7,411,028	\$6,517,259	\$13,928,287	-\$14,341
Utilities	\$4,187,404	\$304,386	\$1,245,063	\$2,935,874	\$4,180,937	\$6,467
Total Operations (without Utilities)	\$9,726,542	\$839,155	\$6,165,965	\$3,581,385	\$9,747,350	-\$20,808
Charter Maintenance (Subset of Above)						
Public Building Repair & Maintenance	\$2,540,673	\$114,368	\$2,444,622	\$196,100	\$2,640,722	-\$100,049
Office Equipment Repair & Maintenance	\$125,822	\$577	\$61,917	\$53,055	\$114,972	\$10,850
Building Maintenance Supplies	\$162,500	\$34,945	\$55,116	\$61,929	\$117,045	\$45,455
Housekeeping Equipment	\$80,511	\$0	\$521	\$77,880	\$78,401	\$2,110
Work by Other Departments*	\$40,000	\$11,428	\$29,344	\$8,200	\$37,544	\$2,456
PC Software - Administrative	\$20,091	\$2,950	\$16,421	\$3,670	\$20,091	\$0
Consultants	\$10,000	\$0	\$5,000	\$5,000	\$10,000	\$0
Chemicals	\$10,000	\$0	\$5,915	\$4,085	\$10,000	\$0
Training Expenses	\$4,123	\$1,889	\$1,889	\$2,211	\$4,100	\$23
Solid Waste Collections/Disposal	\$5,000	\$0	\$805	\$3,000	\$3,805	\$1,195
Work Study Wages	\$0	\$0	\$15,086	\$0	\$15,086	-\$15,086
Total Charter Maintenance	\$2,998,720	\$166,158	\$2,636,636	\$415,130	\$3,051,766	-\$53,046

*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.

**FY15 Electricity, Natural Gas and Heating Oil
Cost Summary**

APPENDIX B

School	Sq. Ft.	FY14 Actual		FY15 Budget					FY15 Projected				
		Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.
Angier	n/a	\$80,623	\$1.57	\$893	\$0	\$0	\$893		-\$407	\$0	\$0	-\$407	
Bowen	69,535	\$105,970	\$1.52	\$40,206	\$61,538	\$0	\$101,744	\$1.46	\$37,744	\$64,305	\$0	\$102,049	\$1.47
Burr	55,399	\$55,733	\$1.01	\$26,331	\$23,442	\$0	\$49,773	\$0.90	\$25,434	\$27,396	\$0	\$52,830	\$0.95
Cabot	43,584	\$85,066	\$1.95	\$44,421	\$47,355	\$0	\$91,776	\$2.11	\$37,287	\$44,568	\$0	\$81,854	\$1.88
Carr	51,400	\$0	\$0.00	\$18,963	\$48,048	\$0	\$67,011	\$1.30	\$38,573	\$45,690	\$0	\$84,263	\$1.64
Countryside	65,000	\$120,228	\$1.85	\$59,147	\$45,989	\$0	\$105,136	\$1.62	\$69,012	\$64,434	\$0	\$133,446	\$2.05
Franklin	56,764	\$118,656	\$2.09	\$37,610	\$77,410	\$0	\$115,020	\$2.03	\$36,706	\$73,508	\$0	\$110,214	\$1.94
Horace Mann	51,074	\$62,367	\$1.22	\$40,244	\$25,256	\$0	\$65,500	\$1.28	\$36,855	\$22,802	\$0	\$59,658	\$1.17
Lincoln-Eliot	40,600	\$90,043	\$2.22	\$39,487	\$49,893	\$0	\$89,380	\$2.20	\$34,740	\$50,540	\$0	\$85,280	\$2.10
Mason-Rice	36,050	\$81,252	\$2.25	\$35,136	\$32,356	\$0	\$67,492	\$1.87	\$36,315	\$43,153	\$0	\$79,468	\$2.20
Memorial-Spaulding	68,775	\$120,973	\$1.76	\$52,915	\$61,512	\$0	\$114,427	\$1.66	\$62,340	\$64,021	\$0	\$126,361	\$1.84
Peirce	42,400	\$37,208	\$0.88	\$25,633	\$4,654	\$63,951	\$94,238	\$2.22	\$22,164	\$3,031	\$49,602	\$74,797	\$1.76
Underwood	43,300	\$114,125	\$2.64	\$27,621	\$64,229	\$0	\$91,850	\$2.12	\$24,574	\$76,616	\$0	\$101,190	\$2.34
Ward	38,000	\$71,299	\$1.88	\$21,552	\$41,923	\$0	\$63,475	\$1.67	\$20,595	\$46,394	\$0	\$66,989	\$1.76
Williams	41,700	\$82,065	\$1.97	\$32,432	\$47,612	\$0	\$80,044	\$1.92	\$28,677	\$48,560	\$0	\$77,237	\$1.85
Zervas	35,002	\$88,464	\$2.53	\$31,229	\$41,708	\$0	\$72,937	\$2.08	\$32,589	\$50,291	\$0	\$82,880	\$2.37
Bigelow	92,500	\$169,224	\$1.83	\$86,833	\$74,650	\$0	\$161,483	\$1.75	\$101,809	\$77,537	\$0	\$179,347	\$1.94
Brown	146,000	\$272,345	\$1.87	\$80,473	\$155,621	\$0	\$236,094	\$1.62	\$89,061	\$152,110	\$0	\$241,171	\$1.65
Day	152,990	\$271,447	\$1.77	\$179,835	\$76,789	\$0	\$256,624	\$1.68	\$171,847	\$75,225	\$0	\$247,072	\$1.61
Oak Hill	96,200	\$186,276	\$1.94	\$111,468	\$59,610	\$0	\$171,078	\$1.78	\$101,504	\$61,711	\$0	\$163,215	\$1.70
Newton North	410,000	\$827,621	\$2.02	\$697,957	\$137,076	\$0	\$835,033	\$2.04	\$702,533	\$153,440	\$0	\$855,974	\$2.09
South High	383,000	\$771,779	\$2.02	\$563,431	\$205,047	\$0	\$768,478	\$2.01	\$517,381	\$216,509	\$0	\$733,890	\$1.92
Ed Center	70,000	\$205,760	\$2.94	\$126,905	\$88,013	\$0	\$214,918	\$3.07	\$111,860	\$85,273	\$0	\$197,132	\$2.82
Total	2,089,273	\$4,018,524	\$1.92	\$2,380,722	\$1,469,731	\$63,951	\$3,914,404	\$1.87	\$2,339,194	\$1,547,114	\$49,602	\$3,935,910	\$1.88

FY15 Budget minus Actual

\$41,528 -\$77,383 \$14,349 -\$21,506

Projection from November 24, 2014 Report

\$2,375,789 \$1,595,569 \$63,951 \$4,035,308

Difference from November 24, 2014 Report

-\$36,595 -\$48,455 -\$14,349 -\$99,399

**FY15 Electricity, Natural Gas and Heating Oil
Usage Summary**

APPENDIX B

School	Sq. Ft.	Electricity (KWH)				Natural Gas (Therms)				Heating Oil (Gallons)			
		FY13 Actual	FY14 Actual	FY15 Budget	FY15 Projected	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Projected	FY13 Actual	FY14 Actual	FY15 Budget	FY15 Projected
Angier	51,300	159,746	150,391	0	0	36,515	40,647	0	0	0	0	0	0
Bowen	69,535	236,324	247,442	238,842	243,000	1,340	55,650	50,906	54,821	26,806	0	0	0
Burr	55,399	165,279	155,724	156,744	162,368	15,587	21,546	16,711	21,155	0	0	0	0
Cabot	43,584	260,320	267,681	263,913	261,915	36,825	34,944	36,676	37,614	0	0	0	0
Carr	51,400	0	0	118,576	214,960	0	0	35,232	36,362	0	0	0	0
Countryside	65,000	333,699	380,762	351,387	393,291	32,215	42,732	33,874	47,179	0	0	0	0
Franklin	56,764	214,284	246,243	224,300	240,076	58,027	57,528	57,333	58,130	0	0	0	0
Horace Mann	51,074	240,184	241,104	239,092	244,320	18,308	18,109	18,076	17,658	0	0	0	0
Lincoln-Eliot	40,600	257,772	221,041	235,392	229,092	33,086	46,812	41,639	43,860	9,471	0	0	0
Mason-Rice	36,050	204,324	228,760	208,722	231,800	16,942	32,050	23,420	33,774	0	0	0	0
Memorial-Spaulding	68,775	317,484	301,181	314,342	286,600	45,824	51,150	46,464	52,978	0	0	0	0
Peirce	42,400	147,652	152,864	152,286	145,360	2,954	2,088	2,737	1,810	25,121	3,008	20,000	15,513
Underwood	43,300	161,716	166,683	164,084	160,558	45,770	59,921	47,411	60,762	0	0	0	0
Ward	38,000	125,320	132,393	128,040	128,800	29,679	35,569	30,621	36,363	0	0	0	0
Williams	41,700	199,203	190,692	192,682	191,400	34,114	37,831	34,904	38,009	0	0	0	0
Zervas	35,002	181,021	213,301	186,139	208,776	28,360	37,880	30,119	39,020	0	0	0	0
Bigelow	92,500	514,054	517,360	515,827	495,200	53,513	63,627	55,255	61,336	402	0	0	0
Brown	146,000	477,438	470,867	479,263	476,004	113,165	124,130	115,937	122,602	0	0	0	0
Day	152,990	1,043,054	1,099,797	1,079,138	1,095,652	52,269	60,074	54,452	53,708	0	0	0	0
Oak Hill	96,200	657,654	695,212	667,507	683,560	41,405	55,642	43,935	48,742	0	0	0	0
Newton North	410,000	4,154,519	4,343,917	4,179,610	4,389,260	100,325	116,643	100,499	113,391	0	0	0	0
South High	383,000	3,323,621	3,477,319	3,374,961	3,434,700	144,066	177,446	150,961	163,779	0	0	0	0
Ed Center	70,000	757,508	751,003	757,501	745,958	63,360	68,888	65,313	67,543	0	0	0	0
Total	2,140,573	14,132,176	14,651,737	14,228,344	14,662,650	1,003,649	1,240,907	1,092,471	1,210,596	61,801	3,008	20,000	15,513

Usage from November 24, 2014 Report	14,645,101	1,164,493	20,000
Difference from November 24, 2014 Report	17,549	46,103	-4,487