



Business, Finance and Planning

TO: David Fleishman, Superintendent

FROM: Liam Hurley, Assistant Superintendent/Chief Financial & Administrative Officer
Sean Mannion, Director of Finance
Julie Kirrane, Director of Business and Planning

DATE: February 11, 2019

RE: FY19 Fiscal and Operational Update

This is the third FY19 update on the status of the fiscal and operational aspects of the school district. As of January 30, 2019, the district has spent and encumbered \$115.3 million, or 51% of the annual budget of \$227,560,263. The current financial forecast includes projections for all areas of spending for the year, with a projected positive balance of \$1.2 million. This is an improvement of almost \$500,000 over the balance reported in December 2018. 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 \$604,000. January salary increases have all been executed as planned in the budget for custodians and non-aligned staff, including principals. The projections also include estimates for mid-year step and COLA increases as detailed in the employee contracts. The positive balance in salaries is mainly comprised of \$465,000 of savings in Student Services aide accounts; this savings is due to attrition in 21 unfilled positions.
- **Benefits:** Benefits are projected to end the year with a positive balance of \$75,000, mostly due to savings in the health insurance account. Health insurance enrollment is on plan based on the budgeted number and trends from the last couple of years. The savings of \$75,000 is mostly due to savings from delayed enrollment in the first half of the fiscal year. All other benefit lines are conservatively forecasted for the year and within budget.
- **Utilities:** Utilities are projected to end the year with a positive balance of \$38,000. This is an improvement of \$160,000 from the December projection. This is largely due to Electric, which is projected to end the year with a positive balance of \$167,000. Electricity usage, especially at the high schools, is down thanks to efficiency projects taken over the past two years. Gas and oil projections are up, however, due to higher than expected delivery and supply rates. Additionally, the telephone and cellular phone accounts are projected to be over budget by a total of \$20,000. We will watch these utilities closely as the year progresses. Please see Appendix B for a detailed utilities projection by building.
- **Maintenance:** Maintenance is projected to end the year with a negative balance of \$460,000, which is very close to the projection from December. This includes Charter maintenance as well as Information Technology maintenance and also district wide equipment maintenance, such as copy machines. This overage is due primarily to a number of unanticipated one-time maintenance projects. These include underground storage tank removal for \$66,000, fencing needs that came to \$55,000, and to relocate and renovate the art room for Countryside for \$44,000, as well as several other smaller projects. The overall projection for all Operations accounts is negative by \$293,000. Savings in Operations' salary accounts and utilities helps to offset the overages in maintenance and other expenses. Please see the Operations Summary in Appendix A.
- **Contracted Services:** Contracted services are projected conservatively and expected to end the year with a positive balance of \$73,000. The new vendor for our daily substitute system, Insight, has just

submitted the first billing cycle for the year. Due to the vendor's late start and a low substitute fill rate, the bills for this program have been much lower than previously anticipated. \$500,000 had been budgeted this year for the substitute program, but we are projecting to spend only \$300,000, leaving the district with an unanticipated \$200,000 surplus in this area. Student Services, however has increased its Contracted Services projection and is expected to end the year with a negative balance of \$100,000. This overage is due to Behavioral Therapist Aide vacancies. Student Services has to use outside vendors to provide these services to students when unable to fill these key positions.

- **Tuition:** Out-of-district placements as of the end of January 2019, including agreements for unilateral placements, are 18 placements fewer than the final number from June 2018. Compared to last school year as of the end of January 2018, there are 14 fewer placements. This is a significant decrease in the number of placements for the year. Currently there are 18 pending placements, higher than the typical average amount of 10 to 12. The current forecast includes a contingency of \$500,000 to cover these additional pending placements. The tuition projection is expected to improve over the course of the year to the extent that any of these pending placements are delayed. The final FY19 State Circuit Breaker credit is assumed in the out-of-district tuition budget with a reimbursement rate of 72%.
- **Transportation:** Transportation is projected to be under budget by the small amount of \$4,000. The district needed to add one bus for Private School transportation because of route times that exceeded an hour. The addition of one bus brings the total number of buses providing private school transportation up to three. Additional budget was transferred to transportation to cover the cost of this additional Private School bus.
- **Supplies and Equipment:** Spending for supplies and equipment are projected to be over budget by \$51,000 grand total. With a bottom line budget surplus, we anticipate fully spending all budget lines with additional expenditures for supplies and equipment throughout the year as needed.
- **Budget Reserve:** A reserve for future liabilities is held within the current projection at \$900,000.

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.

The fiscal and utilities reports are attached, while the Student Services and Operations reports are available via the following link; please call or send questions to 617-559-9025.

<http://www3.newton.k12.ma.us/domain/80>

cc: Susan Dzikowski, Comptroller
Maureen Lemieux, Chief Financial Officer
Jonathan Yeo, Chief Operating Officer
Josh Morse, Commissioner of Public Buildings

FY19 School Expenses by Account

Appendix A

	SC Approved Budget (April 2018)	*Adjusted Budget	Period 5 Exp. a/o 11/30/18	YTD Encumb. + Exp.	Forecast Rest of Year	FY19 Final	Surplus (Deficit)
Salaries Summary							
SALARIES	\$158,388,095	\$159,054,970	\$13,306,290	\$72,256,257	\$86,194,792	\$158,451,048	\$603,922
BENEFITS	\$37,364,226	\$37,364,226	\$2,374,342	\$16,393,869	\$20,895,031	\$37,288,900	\$75,326
SUSPENSE (salaries to be charged to grants)			(\$168)	\$32,998	(\$32,998)		
SUBTOTAL	\$195,752,321	\$196,419,196	\$15,680,464	\$88,683,124	\$107,056,825	\$195,739,949	\$679,247
Expenses Summary							
UTILITIES	\$4,723,371	\$4,726,605	\$707,343	\$1,975,171	\$2,712,964	\$4,688,135	\$38,470
MAINTENANCE	\$4,042,198	\$4,067,559	\$421,098	\$3,536,785	\$990,860	\$4,527,645	(\$460,086)
CONTRACT SERVICES	\$1,404,894	\$2,266,942	\$125,855	\$1,108,572	\$1,085,485	\$2,194,057	\$72,885
TUITION	\$8,918,437	\$6,852,527	\$1,266,355	\$8,674,919	(\$2,771,203)	\$5,903,716	\$948,811
TRANSPORTATION	\$7,096,402	\$7,351,822	\$995,831	\$7,722,746	(\$374,773)	\$7,347,973	\$3,849
SUPPLIES	\$2,429,614	\$2,385,592	\$113,985	\$1,447,473	\$988,761	\$2,436,234	(\$50,641)
EQUIPMENT	\$1,709,948	\$1,481,941	\$78,056	\$1,052,751	\$488,016	\$1,540,767	(\$58,826)
ATHLETICS	\$1,093,078	\$1,093,078		\$1,056,799	\$36,279	\$1,093,078	(\$0)
SCHOOL LUNCH	\$15,000	\$15,000			\$15,000	\$15,000	
BUDGET RESERVE	\$375,000	\$900,000			\$900,000	\$900,000	
SUBTOTAL	\$31,807,942	\$31,141,067	\$3,708,521	\$26,575,217	\$4,071,388	\$30,646,605	\$494,462
TOTAL FY19 Appropriation	\$227,560,263	\$227,560,263	\$19,388,985	\$115,258,341	\$111,128,213	\$226,386,553	\$1,173,710

As of 1/31/19 Percent of Total Budget Expended and Encumbered	51%
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Prior Years Funds:	Budget	YTD Enc.+ Expenses	Forecast Rest of Year	FY19 Final	Surplus (Deficit)
FY19 Encumbrances Brought Forward	\$2,123,147	\$2,112,626	\$10,521	\$2,123,147	\$0
FY19 01D301 Accounts Payable	\$705,886	\$705,886		\$705,886	\$0

FY19 Adjusted Budget:

*Note the FY19 report has two columns including the School Committee budget approved in April 2018, and an adjusted budget which includes budget transfers made throughout the year to reflect actual salary and benefit costs.

FY19 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April 2018)	Adjusted Budget	Period 5 Exp. a/o 11/30/18	YTD Encumb. + Exp.	Fcast Rest of Year	FY19 Final	Surplus (Deficit)
Salaries:								
Teacher Salaries	510101	\$94,522,676	\$95,347,720	\$7,900,562	\$39,655,268	\$55,639,050	\$95,294,318	\$53,402
Coordinator Salaries	510103	\$1,649,530	\$1,791,890	\$159,678	\$829,708	\$1,017,746	\$1,847,454	(\$55,564)
Music/Drama Salaries	510104	\$113,176	\$113,176	\$3,851	\$33,047	\$80,129	\$113,176	
Psychologist Salaries	510105	\$2,771,677	\$2,876,783	\$235,925	\$1,193,532	\$1,679,197	\$2,872,729	\$4,054
Guidance Counselor Salaries	510106	\$3,276,530	\$3,405,782	\$277,263	\$1,416,396	\$1,963,351	\$3,379,747	\$26,035
Counselors Non-Guidance	510107	\$1,170,873	\$1,224,904	\$105,350	\$507,231	\$759,592	\$1,266,823	(\$41,919)
Grants Mgr Salaries	510108	\$20,000	\$20,000		\$1,186	\$0	\$1,186	\$18,814
School Legal Salaries	510109	\$98,664	\$100,144	\$8,469	\$57,801	\$42,343	\$100,144	
Principal Salaries	510110	\$3,093,116	\$3,126,375	\$265,011	\$1,801,309	\$1,325,056	\$3,126,364	\$11
Asst Principal Salaries	510111	\$1,504,181	\$1,475,759	\$122,034	\$610,700	\$865,053	\$1,475,753	\$6
Schl Dept Head Salaries	510112	\$1,555,845	\$1,581,646	\$130,964	\$745,323	\$836,320	\$1,581,643	\$3
Admin Support Salaries	510114	\$2,603,420	\$2,634,610	\$225,160	\$1,502,462	\$1,138,516	\$2,640,978	(\$6,368)
Central Staff Salaries	510115	\$1,122,765	\$1,101,665	\$92,848	\$637,424	\$464,238	\$1,101,662	\$3
Supervisory Salaries	510116	\$490,583	\$484,937	\$40,140	\$234,637	\$250,295	\$484,932	\$5
Specialist Salaries	510117	\$2,410,677	\$2,445,697	\$199,935	\$1,016,072	\$1,421,612	\$2,437,684	\$8,013
Housemaster Salaries	510118	\$774,834	\$787,661	\$65,259	\$326,297	\$461,364	\$787,661	
Asst. Directors Salaries	510119		\$11,514	\$1,319	\$5,265	\$9,582	\$14,847	(\$3,333)
Directors Salaries	510120	\$672,818	\$686,288	\$55,612	\$366,449	\$319,837	\$686,286	\$2
Tech Support Assist.Salaries	510121	\$754,696	\$672,540	\$52,090	\$363,053	\$272,613	\$635,666	\$36,874
Vice Principals Salaries	510123	\$256,307	\$241,651	\$21,829	\$131,893	\$109,756	\$241,649	\$2
Medical Salaries	510133	\$963,225	\$950,915	\$83,151	\$399,009	\$604,888	\$1,003,897	(\$52,982)
School Nurse Salaries	510135			\$3,801	\$3,801	\$20,092	\$23,893	(\$23,893)
Summer Day Salaries	510136	\$66,535	\$66,535		\$38,957	\$51,357	\$90,314	(\$23,779)
Librarian Salaries	510138	\$1,556,641	\$1,579,877	\$129,416	\$647,603	\$932,262	\$1,579,865	\$12
Social Worker Salaries	510140	\$1,759,970	\$1,684,449	\$139,791	\$685,150	\$1,002,189	\$1,687,339	(\$2,890)
Secretarial Salaries	510221	\$4,371,397	\$4,364,451	\$371,814	\$2,454,722	\$1,883,491	\$4,338,213	\$26,238
Summer Aide-Timesheets	510311	\$667,608	\$667,608		\$647,862		\$647,862	\$19,746
Aide-Timesheets	510312	\$354,000	\$354,000	\$21,625	\$68,739	\$234,375	\$303,114	\$50,886
Aide Salaries-30 Hrs	510313	\$1,744,923	\$1,732,261	\$162,923	\$809,697	\$803,840	\$1,613,537	\$118,724
Aide Salaries-32 Hrs	510314	\$1,463,463	\$1,599,270	\$168,650	\$828,468	\$745,697	\$1,574,165	\$25,105
Aide Salaries-35 Hrs	510315	\$2,768,727	\$2,686,151	\$270,344	\$1,350,032	\$1,265,499	\$2,615,531	\$70,620
Aide Salaries-40 Hrs	510316	\$321,728	\$327,175	\$35,285	\$168,595	\$181,019	\$349,614	(\$22,439)
Aide Specialist-35 Hrs	510317	\$5,394,586	\$5,051,650	\$509,229	\$2,563,279	\$2,365,897	\$4,929,176	\$122,474
Aide Specialist-40 Hrs	510318	\$2,390,011	\$2,336,877	\$232,103	\$1,172,140	\$1,070,258	\$2,242,398	\$94,479
Aide Salaries-30.83 Hrs	510319	\$3,365,502	\$3,079,122	\$308,704	\$1,534,556	\$1,439,605	\$2,974,161	\$104,961
ISS Salaries	510320	\$1,051,024	\$1,051,024	\$66,266	\$424,410	\$561,000	\$985,410	\$65,614
Custodial/Maint Salaries	510331	\$4,392,681	\$4,846,790	\$331,117	\$2,878,131	\$1,911,000	\$4,789,131	\$57,659
Non-Aligned Salaries	510340	\$773,563	\$788,259	\$66,481	\$455,850	\$332,406	\$788,256	\$3
Timesheet Salaries	510342	\$42,000	\$42,000	\$9,070	\$25,401	\$16,599	\$42,000	\$0
Elected Offcl W/Benefits	511103	\$39,000	\$39,000	\$3,250	\$22,751	\$16,250	\$39,001	(\$1)
Work Study Wages	512003	\$58,000	\$58,000	\$5,785	\$17,510	\$37,178	\$54,688	\$3,312
Coaches & Officials Wages	512004	\$95,002	\$95,002	\$16,006	\$143,413	(\$48,412)	\$95,002	\$1
Substitute Clerical Wages	512005	\$95,000	\$95,000	\$1,776	\$31,104	\$57,500	\$88,604	\$6,396
Substitute Teachers	512006	\$1,380,000	\$1,380,000	\$151,208	\$529,879	\$850,000	\$1,379,879	\$121
School Tutors	512007	\$41,628	\$41,628	\$4,883	\$31,674	\$27,000	\$58,674	(\$17,046)
Interns	512008	\$236,858	\$249,858	\$24,980	\$140,521	\$75,231	\$215,752	\$34,106
Music Accompanists	512009	\$48,642	\$48,642	\$4,700	\$19,861	\$28,781	\$48,642	(\$0)
School Chaperones	512010	\$15,300	\$15,300	\$2,000	\$2,000	\$13,250	\$15,250	\$50
Regular Overtime	513001	\$225,000	\$315,000	\$74,670	\$577,456	(\$262,023)	\$315,433	(\$433)
Work By Other Depts.	513004	\$90,313	\$90,313	\$2,450	\$10,107	\$84,493	\$94,600	(\$4,287)
Work By Public Buildings	513004B	\$92,632	\$108,703	\$4,186	\$63,578	\$45,125	\$108,703	(\$0)
Longevity	514001	\$849,823	\$849,823	\$16,822	\$805,471	\$43,758	\$849,229	\$594
Education Incentive Pay	514003	\$660,000	\$200,000			\$200,000	\$200,000	
Shift Differential	514004	\$212,300	\$212,300	\$17,052	\$128,178	\$83,600	\$211,778	\$522
Firing License	514305	\$6,600	\$7,100	\$554	\$4,154	\$2,860	\$7,014	\$86
Other Stipends	514309	\$577,880	\$546,680	\$18,493	\$266,566	\$249,333	\$515,899	\$30,781
School Extra Assignments	514310	\$435,133	\$435,133	\$21,026	\$62,462	\$372,670	\$435,132	\$1
Summer Other Stipends	514319	\$584,577	\$584,577	\$60,600	\$671,490	\$30,000	\$701,490	(\$116,913)
Other Compensation	5150	\$5,000	\$5,000			\$5,000	\$5,000	
Retirement Incentive	515001	\$75,000	\$75,000		\$12,000	\$63,000	\$75,000	
Sick Leave Buy Back	515004	\$125,000	\$125,000		\$21,287	\$103,713	\$125,000	\$0
Vacation Buy Back	515006	\$35,000	\$36,000	\$580	\$10,018	\$27,805	\$37,823	(\$1,823)
Incentive-Sick Leave	515010	\$25,000	\$30,000		\$29,923		\$29,923	\$77
Clothing Allowance	515101	\$48,950	\$52,250	\$2,200	\$48,400	\$6,050	\$54,450	(\$2,200)
Non-Elective 403B Contrib.	515204	\$20,505	\$20,505		\$15,000	\$5,505	\$20,505	
SUBTOTAL SALARIES		\$158,388,095	\$159,054,970	\$13,306,290	\$72,256,257	\$86,194,792	\$158,451,048	\$603,922

FY19 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April 2018)	Adjusted Budget	Period 5 Exp. a/o 11/30/18	YTD Encumb. + Exp.	Fcast Rest of Year	FY19 Final	Surplus (Deficit)
<u>Suspense - To be transferred:</u>								
Schl Fund 01 Suspense	510A			(\$168)	\$32,698	(\$32,698)		
Refund Payroll Deduc Susp.	510N				\$300	(\$300)		
SUBTOTAL SUSPENSE, ETC.				(\$168)	\$32,998	(\$32,998)		
<u>Benefits:</u>								
Unemployment Benefits	5702	\$200,000	\$200,000	\$22,467	\$109,651	\$90,349	\$200,000	\$0
Vehicle Use Reimbursement	5710	\$122,370	\$122,370	\$10,425	\$61,827	\$60,543	\$122,370	
Claims/Settlements	5725	\$60,000	\$60,000	\$365	\$1,096	\$58,904	\$60,000	
Workers Comp Insurance	575007	\$400,000	\$400,000		\$400,000		\$400,000	
Dental Insurance	57DENTAL	\$617,042	\$617,042	\$53,108	\$275,299	\$341,743	\$617,042	(\$0)
Disability Insurance	57DIS	\$14,000	\$14,000		\$4,372	\$9,628	\$14,000	(\$0)
Health Insurance	57HLTH	\$30,351,180	\$30,351,180	\$1,949,600	\$13,733,569	\$16,542,619	\$30,276,188	\$74,992
Basic Life Insurance	57LIFE	\$52,500	\$52,500	\$2,122	\$23,629	\$28,871	\$52,500	
Medicare Payroll Tax	57MEDA	\$2,292,767	\$2,292,767	\$179,233	\$972,610	\$1,320,157	\$2,292,767	
Medicare Part B Reimb	57MEDB	\$1,251,000	\$1,251,000		(\$617)	\$1,251,617	\$1,251,000	(\$0)
Other Post Employment Benef	57OPEB	\$2,003,367	\$2,003,367	\$157,022	\$812,432	\$1,190,601	\$2,003,033	\$334
SUBTOTAL BENEFITS		\$37,364,226	\$37,364,226	\$2,374,342	\$16,393,869	\$20,895,031	\$37,288,900	\$75,326
<u>Utilities:</u>								
Electricity	5210	\$2,948,957	\$2,948,957	\$244,925	\$1,262,877	\$1,518,923	\$2,781,800	\$167,157
Natural Gas	5211	\$1,391,583	\$1,391,583	\$398,377	\$520,713	\$944,910	\$1,465,623	(\$74,040)
Heating Oil	5412	\$109,831	\$109,831	\$30,928	\$42,126	\$97,292	\$139,418	(\$29,587)
Telephone	53401	\$160,000	\$160,000	\$23,761	\$63,425	\$120,000	\$183,425	(\$23,425)
Cellular Telephones	53402	\$55,000	\$55,000	\$4,671	\$27,932	\$23,500	\$51,432	\$3,568
Internet Access Charges	53404	\$46,000	\$49,234	\$3,226	\$49,233		\$49,233	\$1
Gasoline	5480	\$7,000	\$7,000	\$1,096	\$6,204	\$6,000	\$12,204	(\$5,204)
Diesel Fuel	5481	\$5,000	\$5,000	\$359	\$2,661	\$2,339	\$5,000	\$0
SUBTOTAL UTILITIES		\$4,723,371	\$4,726,605	\$707,343	\$1,975,171	\$2,712,964	\$4,688,135	\$38,470
<u>Maintenance:</u>								
Rental - Vehicles	5273	\$4,000	\$4,000			\$4,000	\$4,000	
Rental - Equipment	5274	\$27,989	\$27,989	\$196	\$8,728	\$19,260	\$27,988	\$1
Motor Vehicle Inspections	5303	\$250	\$250			\$250	\$250	
Building Maint Supplies	5430	\$241,301	\$224,147	\$7,243	\$105,882	\$118,265	\$224,147	(\$0)
Cleaning/Custodial Supplies	5450	\$185,033	\$185,033		\$44,792	\$140,241	\$185,033	(\$0)
Tires & Tire Supplies	5482	\$480	\$480			\$480	\$480	
Auto Repair Parts	5484	\$4,400	\$4,400	\$62	\$3,505	\$895	\$4,400	(\$0)
Chemicals	5597	\$23,090	\$23,090	\$4,765	\$20,019	\$8,044	\$28,063	(\$4,973)
Office Equipment R&M	52401	\$127,520	\$141,449	\$17,023	\$119,276	\$33,898	\$153,174	(\$11,725)
Motor Vehicle R&M	52403	\$1,500	\$1,500		\$58	\$1,442	\$1,500	(\$0)
Computer Equipment R&M	52405	\$185,120	\$185,120	\$8,854	\$118,635	\$66,485	\$185,120	\$0
Communications Equip R&M	52406	\$2,500	\$2,500			\$2,500	\$2,500	
Public Building R&M	52407	\$2,750,043	\$2,750,043	\$303,851	\$2,654,322	\$495,721	\$3,150,043	(\$400,000)
Departmental Equip R&M	52408	\$22,697	\$22,697	\$708	\$28,731	(\$1,373)	\$27,358	(\$4,661)
Software Maintenance	52410	\$416,500	\$445,086	\$78,397	\$375,110	\$84,975	\$460,085	(\$14,999)
Instructional Equipment R & M	52414	\$49,775	\$49,775		\$57,531	\$15,777	\$73,308	(\$23,533)
SUBTOTAL MAINTENANCE		\$4,042,198	\$4,067,559	\$421,098	\$3,536,785	\$990,860	\$4,527,645	(\$460,086)
<u>Contract Services + Travel:</u>								
Document Shredding	5245	\$900	\$900		\$900		\$900	
Consultants	5301	\$977,179	\$1,321,679	\$106,541	\$824,734	\$629,905	\$1,454,639	(\$132,960)
Auditing Services	530201	\$18,500	\$18,500			\$18,500	\$18,500	
Tutoring Services	530215	\$41,000	\$41,000	\$2,372	\$9,397	\$15,000	\$24,397	\$16,603
Document Preservation	5304	\$7,108	\$7,390		\$3,107	\$4,443	\$7,550	(\$160)
Photographic Services	5306	\$2,105	\$2,105	\$110	\$875	\$1,650	\$2,525	(\$420)
Legal Services	5309	\$95,000	\$95,000	\$8,377	\$35,627	\$59,370	\$94,997	\$3
Clerical Services	5313	\$60,000	\$560,000		\$152,254	\$207,746	\$360,000	\$200,000
Training Expenses	5319	\$28,000	\$39,766	\$1,791	\$7,905	\$30,734	\$38,639	\$1,127
Public Safety Academy CGS	5322	\$1,000	\$1,000			\$1,000	\$1,000	
Fee Instructors	5350	\$13,000	\$13,000	\$6,646	\$18,474		\$18,474	(\$5,474)
Fee Umpires/Officials	5351	\$22,000	\$22,000	\$1,030	\$6,660	\$15,340	\$22,000	
In-State Conferences	5711	\$108,102	\$113,447	\$1,090	\$41,548	\$78,234	\$119,782	(\$6,335)
Out-Of-State Travel	5720	\$28,900	\$29,055	(\$2,103)	\$4,992	\$23,563	\$28,555	\$500
Employee Honesty Bonds	575005	\$2,100	\$2,100		\$2,100		\$2,100	
SUBTOTAL CONTRACT SVCS.		\$1,404,894	\$2,266,942	\$125,855	\$1,108,572	\$1,085,485	\$2,194,057	\$72,885

FY19 School Expenses by Account

Appendix A

Account name	Account #	SC Approved Budget (April 2018)	Adjusted Budget	Period 5 Exp. a/o 11/30/18	YTD Encumb. + Exp.	Fcast Rest of Year	FY19 Final	Surplus (Deficit)
<u>Tuition:</u>								
Tuition Assistance	5321	\$135,000	\$135,000	\$375	(\$29,309)	\$135,000	\$105,691	\$29,309
In-District Tuitions	532201	\$105,475	\$105,475	\$60,431	\$60,431	\$105,475	\$165,906	(\$60,431)
Out-Of-District Tuitions	532202	\$8,582,962	\$6,527,052	\$1,202,249	\$8,618,772	(\$3,011,678)	\$5,607,094	\$919,958
Summer Tuitions	532203	\$95,000	\$85,000	\$3,300	\$25,025		\$25,025	\$59,975
SUBTOTAL TUITION		\$8,918,437	\$6,852,527	\$1,266,355	\$8,674,919	(\$2,771,203)	\$5,903,716	\$948,811
<u>Transportation:</u>								
Pupil Transportation	538301	\$2,292,800	\$2,292,800	\$278,280	\$2,782,800	(\$490,000)	\$2,292,800	
Field Trip Transportation	538302	\$81,150	\$81,850	\$2,315	\$23,603	\$58,247	\$81,850	(\$0)
Private School Transportation	538303	\$194,400	\$291,600	\$29,160	\$194,400	\$97,200	\$291,600	
Special Ed. Transportation	538304	\$4,528,052	\$4,685,572	\$686,076	\$4,721,943	(\$40,220)	\$4,681,723	\$3,849
SUBTOTAL TRANSPORTATION		\$7,096,402	\$7,351,822	\$995,831	\$7,722,746	(\$374,773)	\$7,347,973	\$3,849
<u>Supplies, etc.</u>								
Postage	5341	\$80,973	\$81,073	\$9,024	\$48,602	\$35,845	\$84,447	(\$3,374)
Printing	5342	\$48,158	\$49,556	(\$20,487)	\$24,249	\$41,267	\$65,516	(\$15,960)
Advertising/Publications	5343	\$35,200	\$35,200		\$23,897	\$11,103	\$35,000	\$200
Office Supplies	5420	\$121,881	\$119,735	\$4,914	\$67,420	\$51,649	\$119,069	\$666
Instructional Supplies	5422	\$1,273,836	\$1,214,693	\$72,388	\$753,389	\$483,310	\$1,236,699	(\$22,007)
Communications Supplies	5434	\$4,000	\$4,000			\$4,000	\$4,000	
Medical Supplies	5500	\$20,000	\$20,000	\$615	\$5,632	\$14,368	\$20,000	(\$0)
Printing Supplies	5501	\$54,353	\$54,353	\$7,274	\$44,122	\$10,231	\$54,353	\$0
Paper Goods & Supplies	5523	\$100,000	\$100,000			\$100,000	\$100,000	
Public Safety Supplies	5580	\$490	\$1,573		\$4,360	\$140	\$4,500	(\$2,927)
Library Supplies	5583	\$44,920	\$51,769	\$5,878	\$42,884	\$8,767	\$51,651	\$118
Computer Supplies	5585	\$55,053	\$55,125	\$3,997	\$28,022	\$26,199	\$54,221	\$904
Books/Manuals/Periodicals	5592	\$49,498	\$46,298	\$3,391	\$16,546	\$30,567	\$47,113	(\$815)
Textbooks	559201	\$295,416	\$299,470	\$10,538	\$210,191	\$89,271	\$299,462	\$8
Replacement Textbooks	559201R	\$10,000	\$10,000			\$10,000	\$10,000	
Awards & Trophies	5593	\$2,000	\$2,000		\$1,350	\$650	\$2,000	
Refreshments/Meals	5712	\$18,890	\$19,420	\$76	\$11,497	\$12,419	\$23,916	(\$4,496)
Special Event Expenses	5716	\$6,550	\$5,050	\$100	\$371	\$4,679	\$5,050	(\$0)
Scholarships/Awards	5718	\$4,800	\$4,800		\$2,400	\$2,400	\$4,800	
Moving Expenses	5727	\$25,000	\$25,000	\$3,138	\$8,749	\$16,251	\$25,000	\$0
Dues & Subscriptions	5730	\$178,596	\$186,479	\$13,139	\$153,791	\$35,645	\$189,436	(\$2,957)
SUBTOTAL SUPPLIES		\$2,429,614	\$2,385,592	\$113,985	\$1,447,473	\$988,761	\$2,436,234	(\$50,641)
<u>Equipment:</u>								
Lease IT Server	581J02	\$240,000						
Printing Equipment	58510	\$600	\$600		\$471	\$130	\$601	(\$1)
Pc Hardware-Admin	585111	\$153,345	\$162,895	\$10,766	\$67,609	\$93,885	\$161,494	\$1,401
Pc Hardware-Instructional	5851111	\$601,435	\$590,867	\$5,043	\$466,409	\$125,919	\$592,328	(\$1,461)
Pc Software-Admin	585121	\$78,491	\$69,291		\$49,121	\$26,690	\$75,810	(\$6,519)
Pc Software-Instructional	5851211	\$205,480	\$206,665	\$3,175	\$160,353	\$50,024	\$210,377	(\$3,712)
Audio-Visual Equipment	58513	\$750	\$750		\$136	\$614	\$750	
Office Equipment	58514	\$101,400	\$117,426	\$12,571	\$99,845	\$38,586	\$138,431	(\$21,005)
Minor Office Equipment	585141	\$3,000	\$3,000	\$184	\$819	\$2,181	\$3,000	(\$0)
Office Furniture	58515	\$24,600	\$28,100		\$16,340	\$28,404	\$44,744	(\$16,644)
Classroom Furniture	58516	\$70,762	\$70,762	\$7,453	\$68,369	\$1,807	\$70,176	\$586
Housekeeping Equipment	585171	\$75,000	\$75,000		\$10,592	\$64,408	\$75,000	\$0
Radio Communic Equipment	58519	\$1,000	\$1,000		\$533	\$467	\$1,000	\$0
Telephone Comm Equipment	58520	\$3,000	\$3,000			\$3,000	\$3,000	
Instructional Equipment	58521	\$151,085	\$152,585	\$38,863	\$112,155	\$51,901	\$164,056	(\$11,471)
SUBTOTAL EQUIPMENT		\$1,709,948	\$1,481,941	\$78,056	\$1,052,751	\$488,016	\$1,540,767	(\$58,826)
<u>Athletic Revolving Account:</u>								
Transf-Schl Revl Fund	5913S	\$1,093,078	\$1,093,078		\$1,056,799	\$36,279	\$1,093,078	(\$0)
SUBTOTAL ATHLETIC		\$1,093,078	\$1,093,078		\$1,056,799	\$36,279	\$1,093,078	(\$0)
<u>Budget Reserve</u>								
Budget Reserve	5790	\$375,000	\$900,000			\$900,000	\$900,000	
SUBTOTAL FY19 RESERVE		\$375,000	\$900,000			\$900,000	\$900,000	
<u>School Lunch Fund</u>								
Transf-School Lunch Fund	5911	\$15,000	\$15,000			\$15,000	\$15,000	
SUBTOTAL SCHOOL LUNCH FUND		\$15,000	\$15,000			\$15,000	\$15,000	
Subtotal		\$227,560,262.82	\$227,560,263	\$19,388,985	\$115,258,341	\$111,128,213	\$226,386,553	\$1,173,710
Grand Total		\$227,560,263	\$227,560,263	\$19,388,985	\$115,258,341	\$111,128,213	\$226,386,553	\$1,173,710
FY19 Total Appropriation								\$1,173,710

FY19 Student Services Expenses by Account

Appendix A

	SC Approved Budget (July)	FY19 Adjusted Budget	Period 7 Exp. a/o 1/31/19	YTD Encumb. + Exp.	Forecast Rest of Year	FY19 Final	FY19 Balance
Student Services Staff (including Guidance)	\$36,844,287	\$37,501,902	\$3,092,591	\$16,223,557	\$21,320,403	\$37,543,960	-\$42,058
Aide Salaries	\$15,560,462	\$14,956,014	\$1,431,535	\$7,749,644	\$6,741,827	\$14,491,471	\$464,543
SUBTOTAL SALARIES	\$52,404,749	\$52,457,916	\$4,524,127	\$23,973,201	\$28,062,230	\$52,035,432	\$422,484
SUBTOTAL BENEFITS	\$9,798,150	\$9,940,619	\$890,336	\$4,426,020	\$5,535,951	\$9,961,971	-\$21,352
Contracted Services (including Tutoring)	\$745,805	\$1,050,005	\$116,839	\$591,260	\$544,305	\$1,135,565	-\$85,560
Tuition (Out-of-District and Summer)	\$8,677,962	\$6,612,052	\$1,205,549	\$8,643,797	-\$3,011,678	\$5,632,120	\$979,933
Transportation	\$4,528,052	\$4,685,572	\$686,076	\$4,721,943	-\$40,220	\$4,681,723	\$3,849
All Other Expenses	\$279,817	\$278,817	\$6,438	\$206,432	\$72,385	\$278,817	\$0
SUBTOTAL EXPENSES	\$14,231,636	\$12,626,446	\$2,014,902	\$14,163,432	-\$2,435,208	\$11,728,225	\$898,222
Total All Student Services	\$76,434,535	\$75,024,981	\$7,429,365	\$42,562,653	\$31,162,973	\$73,725,627	\$1,299,354

FY19 Operations Expenses by Account

Appendix A

	FY19 Adjusted Budget	Period 5 Exp. a/o 11/30/18	YTD Encumb. + Exp.	Forecast Rest of Year	FY19 Final	FY19 Balance
Operations Salaries without Custodial	\$451,767	\$41,928	\$265,750	\$192,391	\$458,141	-\$6,374
Custodial Salaries and Overtime	\$5,569,340	\$429,453	\$3,708,543	\$1,784,315	\$5,492,858	\$76,482
Work By Other Departments*	\$177,703	\$6,636	\$73,365	\$104,338	\$177,703	\$0
Work Study Wages	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL SALARIES	\$6,198,810	\$478,017	\$4,047,657	\$2,081,044	\$6,128,702	\$70,108
SUBTOTAL BENEFITS	\$1,255,552	\$95,053	\$716,728	\$525,405	\$1,242,133	\$13,419
Utilities (not including Internet Access)	\$4,665,371	\$702,661	\$1,917,073	\$2,704,625	\$4,621,698	\$43,673
Maintenance	\$3,045,320	\$325,098	\$2,815,989	\$646,009	\$3,461,998	-\$416,678
Cleaning/Custodial Supplies	\$185,033	\$0	\$44,792	\$140,241	\$185,033	\$0
Equipment	\$102,961	\$206	\$30,650	\$72,325	\$102,974	-\$13
All Other Expenses	\$124,810	\$972	\$10,420	\$117,711	\$128,131	-\$3,321
SUBTOTAL EXPENSES	\$8,123,495	\$1,028,937	\$4,818,924	\$3,680,910	\$8,499,835	-\$376,339
Total All Operations (with Utilities)	\$15,577,858	\$1,602,007	\$9,583,310	\$6,287,360	\$15,870,669	-\$292,812
Utilities	\$4,665,371	\$702,661	\$1,917,073	\$2,704,625	\$4,621,698	\$43,673
Total Operations (without Utilities)	\$10,912,487	\$899,345	\$7,666,236	\$3,582,735	\$11,248,971	-\$336,485

**FY19 Electricity, Natural Gas and Heating Oil
Cost Summary**

APPENDIX B

School	Sq. Ft.	FY17 Actual		FY18 Actual		FY19 Budget					FY19 Projected				
		Total	Cost/Sq. Ft.	Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.	Electric	Gas	Oil	Total	Cost/Sq. Ft.
		Angier	76,500	\$135,379	\$1.81	\$130,564	\$1.74	\$97,767	\$25,049	\$0	\$122,816	\$1.61	\$95,037	\$26,797	\$0
150 Jackson Road	51,065	\$78,645	\$1.54	\$99,350	\$1.95	\$48,590	\$4,193	\$59,908	\$112,691	\$2.21	\$58,775	\$2,527	\$61,594	\$122,896	\$2.41
Bowen	69,535	\$87,076	\$1.25	\$93,098	\$1.34	\$44,172	\$52,253	\$0	\$96,425	\$1.39	\$42,176	\$54,556	\$0	\$96,732	\$1.39
Burr	55,399	\$57,088	\$1.03	\$52,615	\$0.95	\$36,744	\$21,826	\$0	\$58,570	\$1.06	\$34,426	\$20,460	\$0	\$54,886	\$0.99
Cabot**	43,584	\$102,449	\$2.35	\$2,867	\$0.07	\$0	\$0	\$0	\$0	n/a	\$0	\$0	\$0	\$0	n/a
Carr**	53,532	\$66,166	\$1.29	\$71,320	\$1.39	\$49,831	\$19,475	\$0	\$69,306	\$1.29	\$57,276	\$14,550	\$0	\$71,826	\$1.34
Countryside	49,612	\$113,280	\$1.74	\$139,063	\$2.14	\$62,594	\$55,555	\$0	\$118,149	\$2.38	\$70,658	\$56,417	\$0	\$127,075	\$2.56
Franklin	62,746	\$123,499	\$2.18	\$121,692	\$2.14	\$44,489	\$66,568	\$0	\$111,057	\$1.77	\$43,346	\$69,296	\$0	\$112,642	\$1.80
Horace Mann	40,600	\$72,425	\$1.78	\$66,136	\$1.63	\$47,559	\$22,868	\$0	\$70,427	\$1.73	\$45,257	\$23,285	\$0	\$68,542	\$1.69
Lincoln-Eliot	51,074	\$95,262	\$1.87	\$123,130	\$2.41	\$49,304	\$57,435	\$0	\$106,739	\$2.09	\$56,087	\$56,399	\$0	\$112,486	\$2.20
Mason-Rice	43,000	\$76,691	\$1.81	\$79,610	\$1.88	\$43,517	\$30,164	\$0	\$73,681	\$1.71	\$47,529	\$30,856	\$0	\$78,385	\$1.82
Memorial-Spaulling	68,775	\$141,288	\$2.05	\$127,792	\$1.86	\$70,680	\$63,596	\$0	\$134,276	\$1.95	\$64,760	\$71,403	\$0	\$136,163	\$1.98
Peirce	36,050	\$54,711	\$1.52	\$79,017	\$2.19	\$26,864	\$2,763	\$49,923	\$79,550	\$2.21	\$27,408	\$2,619	\$77,824	\$107,851	\$2.99
Underwood	43,300	\$104,051	\$2.40	\$100,715	\$2.33	\$32,515	\$62,044	\$0	\$94,559	\$2.18	\$28,881	\$60,588	\$0	\$89,469	\$2.07
Ward	38,000	\$80,539	\$2.12	\$81,434	\$2.14	\$27,404	\$43,785	\$0	\$71,189	\$1.87	\$29,065	\$52,556	\$0	\$81,621	\$2.15
Williams	41,700	\$91,305	\$2.19	\$95,025	\$2.28	\$39,547	\$47,178	\$0	\$86,725	\$2.08	\$35,480	\$53,683	\$0	\$89,163	\$2.14
Zervas	78,800	\$0	\$0.00	\$122,745	\$1.52	\$87,860	\$24,168	\$0	\$112,028	\$1.42	\$113,988	\$18,722	\$0	\$132,710	\$1.68
Bigelow	92,500	\$153,638	\$1.66	\$148,346	\$1.60	\$93,665	\$63,796	\$0	\$157,461	\$1.70	\$83,751	\$58,889	\$0	\$142,640	\$1.54
Brown	153,020	\$284,064	\$1.95	\$256,257	\$1.76	\$118,212	\$148,208	\$0	\$266,420	\$1.74	\$114,866	\$186,375	\$0	\$301,241	\$1.97
Day	151,301	\$319,635	\$2.09	\$368,301	\$2.41	\$227,770	\$72,961	\$0	\$300,731	\$1.99	\$237,754	\$81,434	\$0	\$319,188	\$2.11
Oak Hill	96,200	\$186,039	\$1.93	\$190,596	\$1.98	\$105,305	\$53,564	\$0	\$158,869	\$1.65	\$130,672	\$42,889	\$0	\$173,561	\$1.80
Newton North	410,000	\$1,018,871	\$2.49	\$1,019,475	\$2.49	\$886,023	\$182,134	\$0	\$1,068,157	\$2.61	\$713,403	\$192,151	\$0	\$905,554	\$2.21
South High	389,550	\$710,979	\$1.86	\$754,080	\$1.97	\$548,255	\$195,778	\$0	\$744,033	\$1.91	\$504,602	\$206,224	\$0	\$710,826	\$1.82
Ed Center	70,000	\$239,212	\$3.42	\$229,575	\$3.28	\$160,290	\$76,222	\$0	\$236,512	\$3.38	\$146,603	\$82,947	\$0	\$229,550	\$3.28
Total	2,265,843	\$4,392,292	\$2.01	\$4,552,804	\$1.97	\$2,948,957	\$1,391,583	\$109,831	\$4,450,371	\$2.00	\$2,781,800	\$1,465,623	\$139,418	\$4,386,841	\$1.97

FY19 Budget minus Actual

\$167,157 -\$74,040 -\$29,587 \$63,530

**For the 2018-19 school year, Cabot students will be at the Carr School while the Cabot School is under construction.

**FY19 Electricity, Natural Gas and Heating Oil
Usage Summary**

APPENDIX B

School	Sq. Ft.	Electricity (KWH)				Natural Gas (Therms)				Heating Oil (Gallons)			
		FY17 Actual	FY18 Actual	FY19 Budget	FY19 Projected	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Projected	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Projected
Angier	76,500	504,901	446,133	504,967	441,674	18,880	21,242	20,768	21,074	0	0	0	0
150 Jackson Road	51,065	240,720	280,128	238,171	275,022	1,982	1,622	1,537	1,621	30,486	21,621	32,400	24,732
Bowen	69,535	239,230	218,854	241,574	226,914	39,661	40,733	36,176	43,778	0	0	0	0
Burr	55,399	180,710	163,006	180,445	163,912	14,935	15,909	13,541	15,863	0	0	0	0
Cabot	43,584	275,344	15,163	0	0	36,606	19		0	0	0	0	0
Carr**	53,532	239,016	262,963	244,253	271,237	14,882	14,912	13,101	14,176	0	0	0	0
Countryside	49,612	274,019	296,505	267,841	296,893	38,787	44,481	37,319	39,899	0	0	0	0
Franklin	62,746	219,781	213,041	217,598	217,383	59,712	69,974	59,270	62,084	0	0	0	0
Horace Mann	40,600	218,640	219,603	233,119	211,909	20,030	20,329	18,367	18,344	0	0	0	0
Lincoln-Eliot	51,074	250,156	266,426	242,562	254,400	48,342	57,437	47,523	56,866	0	0	0	0
Mason-Rice	43,000	211,140	226,596	211,851	227,356	23,289	25,473	21,942	24,479	0	0	0	0
Memorial-Spaulding	68,775	273,139	236,014	280,714	241,258	53,907	53,571	48,061	56,161	0	0	0	0
Peirce	36,050	131,871	126,736	131,673	128,434	1,332	1,423	1,025	1,526	20,465	27,191	27,000	27,715
Underwood	43,300	154,552	141,112	158,295	144,090	53,964	57,661	51,015	54,329	0	0	0	0
Ward	38,000	135,830	123,266	134,326	136,496	37,939	41,954	36,345	42,208	0	0	0	0
Williams	41,700	193,408	175,699	193,841	175,709	41,516	41,819	37,553	43,104	0	0	0	0
Zervas**	78,800	0	475,151	430,978	470,122	0	17,105	14,538	17,318	0	0	0	0
Bigelow	92,500	449,987	422,493	455,991	409,146	49,369	54,030	47,284	52,533	0	0	0	0
Brown	153,020	427,140	428,152	445,244	453,263	130,578	142,073	125,748	140,526	0	0	0	0
Day	151,301	1,147,152	1,202,652	1,169,337	1,191,797	65,946	75,261	74,350	70,509	0	0	0	0
Oak Hill	96,200	564,010	615,980	583,206	616,370	39,871	44,528	38,245	34,224	0	0	0	0
Newton North	410,000	4,397,508	3,855,264	4,395,981	3,946,932	157,856	165,906	180,662	162,195	0	0	0	0
South High	389,550	2,914,529	2,798,345	3,121,695	2,917,795	156,214	168,584	187,004	169,377	0	0	0	0
Ed Center	70,000	777,624	796,428	784,554	773,648	62,064	67,784	59,576	64,947	0	0	0	0
Total	2,265,843	14,420,407	14,005,710	14,868,216	14,191,760	1,167,662	1,243,830	1,170,951	1,207,141	50,951	48,812	59,400	52,447

**For the 2018-19 school year, Cabot students will be at the Carr School while the Cabot School is under construction.