

New Boston School District

FY 2023-2024 ESTIMATED Revenues

		2022-23 Actuals	2023-24 Proposed
LOCAL REVENUE FROM OTHER THAN TAXES			
1300-1349	Regular Education Tuition	\$ 8,000	\$ 10,000
1400-1449	Transportation Fees		
1500-1599	Earnings on Investments	\$ 2,000	\$ 3,000
1600-1699	School Lunch Sales	\$ 116,977	\$ 134,649
1700-1799	Student Activities		
1800-1899	Community Service Activities		
1900-1999	Other Local Revenue	\$ 1,500	\$ 1,500
	Local Sources Subtotal	\$ 128,477	\$ 149,149
REVENUE FROM STATE SOURCES			
3210	School Building Aid		
3215	Kindergarten Building Aid		
3220	Kindergarten Aid		
3230	Special Education Aid	\$ 25,000	\$ 30,000
3240-3249	Vocational Aid (AREA Vocational Trans)		
3250	Adult Education		
3260	Child Nutrition		\$ 2,000
3270	Driver Education	\$ 2,000	
3290-3299	Other State Sources	2193	
	State Sources Subtotal	\$ 29,193	\$ 32,000
REVENUE FROM FEDERAL SOURCES			
4100-4539	Federal Programs / Grants	\$ 200,000	\$ 300,000
4540	Vocational Education	\$ -	
4550	Adult Education	\$ -	
4560	Child Nutrition Programs	\$ 50,000	\$ 50,000
4570	Disabilities Programs	\$ -	
4580	Medicaid Distribution	\$ 10,000	\$ 5,000
4590-4999	USDA Commodities	\$ 10,000	\$ 10,000
4810	Federal Forest Reserve	\$ -	\$ -
	Federal Sources Subtotal	\$ 270,000	\$ 365,000
OTHER FINANCING SOURCES			
5110-5139	Sale of Bonds	\$ -	\$ -
5140	Reimbursement of Anticipation Notes	\$ -	\$ -
5221	Transfer from Food Service SR Fund	\$ -	\$ -
5222	Transfer from Other SR Funds	\$ 2,909.00	\$ -
5230	Transfer from Capital Project Funds	\$ -	\$ -
5251	Transfer from Capital Reserve Funds	\$ -	\$ -
5252	Transfer from Expendable Trust Funds	\$ -	\$ -
5253	Transfer from Non-Expendable Trust	\$ -	\$ -
5300-5699	Other Financing Sources	\$ -	\$ -
9997	Supplemental Appropriation (Contra)	\$ -	\$ -
	Other Sources Subtotal	\$ 2,909.00	\$ -
SUBTOTAL SCHOOL REVENUES AND CREDITS		\$ 430,579	\$ 546,149

**New Boston School District
FY 2023-2024 ESTIMATED Revenues**

		2022-23 Actuals	2023-24 Proposed
	Unassigned Fund Balance (MS-25)	\$ 1,803,091	\$ 1,250,000
	Less Voted from Fund Balance	\$ 50,000	\$ 150,000
	Less Fund Balance to Reduce Taxes	\$ 1,128,091	\$ 700,000
	Fund Balance Retained (2.5%)	\$ 625,000	\$ 400,000
	Total Revenues and Credits	\$ 1,608,670	\$ 1,396,149
	Assessment Overview		
	General Fund Appropriation	\$ 17,304,486	\$ 17,945,522
	Food Service Appropriation	\$ 178,977	\$ 196,649
	Special Revenue Appropriation	\$ 202,909	\$ 300,000
	Warrant Article CRF (UFB)	\$ -	\$ 150,000
	Warrant Article - Building Improvements	\$ -	\$ -
	Warrant Article- Teacher CBA		
	Total Appropriation	\$ 17,686,372	\$ 18,592,171
	LESS TOTAL REVENUES/CREDITS	\$ 1,608,670	\$ 1,396,149
	NET LOCAL SCHOOL APPROPRIATION	\$ 16,077,702	\$ 17,196,022
	Net Education Grant (Adequacy)	\$ 3,199,993	\$ 2,920,967
	Locally Retained State Ed Tax (SWEPT)	\$ 990,497	\$ 1,371,923
	Net Required Local Education Tax Effort	\$ 11,887,212	\$ 12,903,132

**New Boston School District
2023-2024 Expenditure Budget**

Function		2021-2022 Actual	2022-2023 Appropriation	2023-2024 Proposed Budget	Change from 2022-2023 Appropriation	% Change from 2022-2023 Appropriation
1100-1199	Regular Education	\$ 10,356,049	\$ 11,392,684	\$ 11,784,526	\$ 391,842	<u>3.44%</u>
1200-1299	Special Education	\$ 2,044,493	\$ 2,260,368	\$ 2,509,108	\$ 248,740	<u>11.00%</u>
1300-1399	Vocational Programs	\$ -	\$ -	\$ -	\$ -	<u>0.00%</u>
1410	Co-Curricular	\$ -	\$ -	\$ 17,072	\$ 17,072	<u>0.00%</u>
1420	Athletics	\$ -	\$ -	\$ -	\$ -	<u>0.00%</u>
1430	Summer School Programs	\$ 57,534	\$ 70,626	\$ 95,902	\$ 25,276	<u>35.79%</u>
1400-1499		\$ 57,534	\$ 70,626	\$ 112,974	\$ 42,348	<u>59.96%</u>
1600	Adult Education Programs	\$ -	\$ -	\$ -	\$ -	<u>0.00%</u>
1810	Field Rental	\$ -	\$ -	\$ -	\$ -	<u>0.00%</u>
1600-1899		\$ -	\$ -	\$ -	\$ -	<u>0.00%</u>
2120	Guidance	\$ 106,065	\$ 110,168	\$ 112,934	\$ 2,766	<u>2.61%</u>
2125	Guidance Records	\$ -	\$ -	\$ -	\$ -	<u>0.00%</u>
2130	Health Services	\$ 112,684	\$ 111,998	\$ 110,973	\$ (1,025)	<u>-0.91%</u>
2140	Psychology Services	\$ 169,159	\$ 13,420	\$ 3,620	\$ (9,800)	<u>-73.03%</u>
2150	Speech Pathology and Audio	\$ 75,872	\$ 192,207	\$ 174,440	\$ (17,767)	<u>-9.24%</u>
2163	Occupational Therapy	\$ 131,827	\$ 140,520	\$ 129,223	\$ (11,297)	<u>-8.04%</u>
2180	Other Student Support Services	\$ -	\$ -	\$ -	\$ -	<u>0.00%</u>
2190	Outside Consultants	\$ 12,874	\$ 8,900	\$ 8,900	\$ -	<u>0.00%</u>
2000-2199		\$ 608,480	\$ 577,213	\$ 540,090	\$ (37,123)	<u>-6.43%</u>
2210	Summer Curriculum Development	\$ 1,940	\$ 6,765	\$ 8,678	\$ 1,913	<u>28.28%</u>
2212	Professional Book and Printed	\$ 401	\$ 500	\$ 500	\$ -	<u>0.00%</u>
2213	Staff Development and Training	\$ 2,113	\$ 11,500	\$ 11,500	\$ -	<u>0.00%</u>
2222	Information Center Services	\$ 137,410	\$ 148,553	\$ 159,660	\$ 11,107	<u>7.48%</u>
2290	Technical Support Services	\$ 85,748	\$ 98,253	\$ 101,003	\$ 2,750	<u>2.80%</u>
2200-2299		\$ 227,613	\$ 265,571	\$ 281,341	\$ 15,770	<u>5.94%</u>
2311	School Board	\$ 15,035	\$ 15,937	\$ 18,055	\$ 2,118	<u>13.29%</u>
2313	Treasurer	\$ 809	\$ 1,079	\$ 1,330	\$ 251	<u>23.26%</u>
2314	District Meeting	\$ 1,531	\$ 2,351	\$ 2,351	\$ -	<u>0.00%</u>
2317	Audit Services	\$ 8,840	\$ 9,700	\$ 9,700	\$ -	<u>0.00%</u>
2318	Legal Services	\$ 11,822	\$ 10,000	\$ 10,000	\$ -	<u>0.00%</u>
2310-2319		\$ 38,036	\$ 39,067	\$ 41,436	\$ 2,369	<u>6.06%</u>
2321	SAU Services	\$ 516,836	\$ 620,244	\$ 556,810	\$ (63,434)	<u>-10.23%</u>
2410	Administration	\$ 513,591	\$ 534,287	\$ 557,327	\$ 23,040	<u>4.31%</u>
2490	Other Student Support Services	\$ -	\$ 2,500	\$ 2,500	\$ -	<u>0.00%</u>
2400-2499		\$ 513,591	\$ 536,787	\$ 559,827	\$ 23,040	<u>4.29%</u>
2519	Other Fiscal Services	\$ -	\$ -	\$ 1	\$ 1	<u>0.00%</u>
2620	Building Operations	\$ 488,729	\$ 512,559	\$ 572,052	\$ 59,493	<u>11.61%</u>
2630	Care and Upkeep of Grounds	\$ 13,010	\$ 8,700	\$ 8,700	\$ -	<u>0.00%</u>
2640	Equipment Maintenance	\$ -	\$ 500	\$ 500	\$ -	<u>0.00%</u>
2660	Public School Infrastructure	\$ 4,793	\$ -	\$ -	\$ -	<u>0.00%</u>
2600-2699		\$ 506,532	\$ 521,759	\$ 581,252	\$ 59,493	<u>11.40%</u>

Function		2021-2022 Actual	2022-2023 Appropriation	2023-2024 Proposed Budget	Change from 2022-2023 Appropriation	% Change from 2022-2023 Appropriation
2721	Transportation	\$ 563,760	\$ 700,142	\$ 700,142	\$ -	0.00%
2722	Special Needs Transportation	\$ 163,288	\$ 260,047	\$ 267,849	\$ 7,802	3.00%
2725	Field Trip Transportation	\$ 12,278	\$ 6,896	\$ 6,896	\$ -	0.00%
2790	Other Transportation	\$ -	\$ 3,077	\$ 3,264	\$ 187	6.08%
2700-2799		\$ 739,327	\$ 970,162	\$ 978,151	\$ 7,989	0.82%
2800	Other Professional Services	\$ -	\$ -	\$ -	\$ -	0.00%
2800-2999		\$ -	\$ -	\$ -	\$ -	0.00%
4100-4300	Land Acquisition	\$ -	\$ 3	\$ 3	\$ -	0.00%
4500	Building and Construction	\$ -	\$ 1	\$ 1	\$ -	0.00%
4600	Building Improvements	\$ -	\$ 1	\$ -	\$ (1)	0.00%
5110	Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	0.00%
5120	Debt Service - Interest	\$ -	\$ -	\$ -	\$ -	0.00%
5221-5222	Fund Transfers	\$ -	\$ 1	\$ 2	\$ 1	
5251	Transfer to Capital Reserve	\$ -	\$ 50,000	\$ -	\$ (50,000)	
5222	Transfer to Food Service	\$ -	\$ -	\$ 1	\$ 1	0.00%
Fund 10	Total General Fund**	\$ 15,608,491	\$ 17,304,486	\$ 17,945,522	\$ 641,036	3.70%
Fund 21	Food Service Fund ***	\$ 229,328	\$ 178,977	\$ 196,649	\$ 17,672	9.87%
Fund 22	Federal Grants Fund ***	\$ 229,285	\$ 200,000	\$ 300,000	\$ 100,000	50.00%
Total New Boston School District		\$ 16,067,104	\$ 17,683,463	\$ 18,442,171	\$ 758,708	4.29%

Note:

The proposed fiscal year 2023-2024 column equals the MS-27 operating budget posted with the warrant.

** 2021-2022 Actuals include encumbered funds and impact of COVID 19 on school operations

*** Federal Funds increased significantly during COVID 19 years