

# Gardner Public Schools

FY 2022

Level Services

Budget & Recommended

Growth

Presented to the  
Gardner School Committee  
May 10th, 2021



THE CHAIR CITY

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# GPS Vision, Challenges, Goals, and Strategies 2021-2022

## VISION

**Every child, in every classroom, every day, will: feel welcomed, safe, and included in our community; have adults consistently interact in ways that foster positive, supportive relationships; and be engaged in relevant, academically rigorous instruction.**

### **GOAL: EQUITY & EXCELLENCE FOR EVERY CHILD, IN EVERY CLASSROOM, EVERY DAY**

*Every child in Gardner Public Schools should feel like s/he is part of our community that fosters a culture of achievement for all students. As we continue to challenge our exceptional students, we must also address the academic and disciplinary gaps between our aggregate and the following groups: students with disabilities, students of color, students from socio-economically disadvantaged families, and English language learners.*

#### **Strategy 1: Continue to implement targeted standards-based instruction driven by common assessments that measure student academic growth.**

**Challenge:** *Although we have routines for common performance assessments for grade levels and departments, we have work to do in responding to the data we collect daily and weekly.*

- Design rigorous lessons that challenge our academically gifted and provide supports for struggling learners so all students are challenged and encouraged to strive for excellence as a student;
- Create accountability systems to monitor collaboration/common planning time practices in all schools to develop common standards, improved instruction, and tiered supports;
- Promote excellence in achievement, challenging students who are doing well, to constantly improve their understanding and skills;
- Ensure teachers create initial lessons using effective Universal Design for Learning and Literacy strategies;
- Embed professional development and accountability measures for co-teaching and inclusive practices;
- CONTINUE to standardize practices for administrators and coaches on learning walks, observations & feedback, to improve the rigor of instruction and assessments; and
- CONTINUE to analyze common grade level assessment data to monitor individual and group progress and inform instructional responses and supports.

#### **Strategy 2: Foster a culture of achievement that is positive, supportive, and engaging for all of our students.**

**Challenge:** *We want all students to enjoy coming to school. Students deserve to have a school where they feel welcomed, safe, and included in our community. Although we have drastically reduced the number of*

*suspensions for all students, students of color and students with disabilities have double the chance to be suspended for more than three days when compared with the aggregate.*

- Create a culture that honors and rewards excellence in academics and character;
- Have a climate that is engaging, supportive, and fun for all students;
- Initiate professional development and accountability measures for educators that support development of trauma sensitive classrooms and tiered-behavioral interventions;
- Sustain and develop tiered Positive Behavioral Interventions and Supports in all schools to increase time on learning and reduce the gap of disproportionate discipline of students of color and students with disabilities
- Respond to data from our disciplinary outcomes (office referrals and suspensions);
- Create and communicate systems and supports to address the social and emotional needs of our students in a trauma sensitive environment; and
- Train staff to provide instruction and support through the lens of social/emotional learning and cultural competency.

**Strategy 3: Provide all stakeholders with transparent communication that is respectful, timely, consistent, and inclusive**

***Challenge:** Although we have increased opportunities for partnerships with families and community members/organizations, we have not yet removed barriers that prohibit the ability for all stakeholders to engage with the schools.*

- Continue to support pre-school students and their families as they transition into the academic environment with academic and social success;
- Continue to assist students with disabilities and their families as they transition from high school to their chosen college or career;
- Promote healthy teacher/student/family relationships and positive behavioral supports for our earliest learners;
- Increase communications with all families to collaborate in the success of their child's academic and social emotional experience;
- Continue to Provide English language learners and their families with translation and interpretation services and consider and address cultural barriers;
- Provide wrap-around services and family supports for all families in need of such services; and
- Increase the number of families that the Backpack Programs supports to provide students from financially disadvantaged families with healthy weekend meals.

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# Financial Section



Photo Credit: Elvis Camejo, Grade 8  
Project: Color

The Consolidated Spending Plan shows expenditures from all sources, not including capital projects.

**The General Fund**—The General Fund is the core of the schools' financial operations. This is the annual budget that the School Committee approves and the City Council votes to fund each year.

**Revolving Funds** – Revolving Funds can be established only for specific purposes governed by statute. Generally, the revenue generated for these funds is derived from fees charged for a non-mandated service or activity (before and after school programs, athletics, transportation, building usage, etc.). The budgets for these funds are not subject to the annual adoption/approval process. However, expenditures from these funds must be related specifically to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year, and the fund remains open unless, or until the revenue generating activity ceases to exist.

**Grant Funds** – State and Federal grants are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Grant applications, once approved by the School Committee, must be submitted to and approved by the appropriate awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award.

Gardner Public Schools  
FY2022 Budget

**CONSOLIDATED SPENDING PLAN**

Category	General Fund	Special Revenue Funds		FY22
	Appropriation	Grant Funded	Revolving Funds	Total Spending
<b><u>PAYROLL ACCOUNTS</u></b>				
Regular Education Instruction	8,987,193	815,928	893,039	10,696,160
Special Education Instruction	4,918,799	93,229	-	5,012,028
Support Services	1,999,357	24,886	-	2,024,244
School Administration	1,827,919	-	-	1,827,919
Central Administration	597,267	104,149	-	701,416
Information Services	218,797	-	-	218,797
Facilities	275,487	-	-	275,487
Substitutes	217,000	-	-	217,000
<b>Total Payroll</b>	<b>\$ 19,041,819</b>	<b>\$ 1,038,193</b>	<b>\$ 893,039</b>	<b>\$ 20,973,051</b>
<b><u>EXPENSE ACCOUNTS</u></b>				
Regular Education Instruction	219,421	139,407	-	358,828
Special Education Instruction	179,701	697,543	-	877,244
Support Services	116,672	-	-	116,672
Program / Staff Development	69,897	-	-	69,897
Other Programs	880,610	130,975	158,020	1,169,605
School Administration	171,080	-	-	171,080
Central Administration	329,642	117,151	-	446,793
Information Services	362,898	-	-	362,898
Facilities	1,451,680	-	-	1,451,680
Transportation	1,556,790	8,160	5,304	1,570,254
Utilities	530,964	-	-	530,964
Other Operations & Control Accts	717,174	16,585	1,213,761	1,947,520
<b>Total Expenses</b>	<b>\$ 6,586,529</b>	<b>\$ 1,109,821</b>	<b>\$ 1,377,085</b>	<b>\$ 9,073,435</b>
Restoration / Additions / (Reductions)	666,310	-	-	666,310
<b>TOTAL SPENDING</b>	<b>\$ 26,294,659</b>	<b>\$ 2,148,014</b>	<b>\$ 2,270,124</b>	<b>\$ 30,712,796</b>

## **THE GENERAL FUND BUDGET**

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The general fund is the core of the schools' financial operations.

This is the annual budget that the School Committee approves and the City Council votes to fund each year.

### **PAYROLL SECTION**

The Payroll Section includes steps for all employees and COLAs for employees covered by a contract in effect.

### **EXPENSE SECTION**

The Expense Section includes known contracted increases or projection of utility costs.

### **OTHER OPERATIONS & CONTROL ACCOUNTS**

The Other Operations & Control Accounts Section includes a provision for COLAs for teachers and contracted employees who do not have a negotiated increase for FY20, as well costs for which the final account is not known. This includes School Lunch expense, crossing guard expenses, and retirement costs

**Gardner Public Schools  
FY22 General Fund Budget**

	<b>FY17 Budget</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>FY22 Budget</b>	<b>Change</b>	<b>%</b>
<b><u>PAYROLL ACCOUNTS</u></b>								
Regular Education Instruction	8,366,575	8,476,312	8,681,561	8,976,128	8,880,967	8,987,193	106,227	1%
Special Education Instruction	3,900,051	4,131,944	4,309,891	4,602,347	4,873,752	4,918,799	45,047	1%
Support Services	1,703,492	1,834,783	1,973,036	2,060,586	1,892,241	1,999,357	107,116	6%
School Administration	1,708,122	1,606,369	1,714,032	1,752,265	1,804,998	1,827,919	22,922	1%
Central Administration	598,005	551,077	571,719	572,385	597,267	597,267	-	0%
Information Services	198,765	201,734	206,114	212,260	218,796	218,797	0	0%
Facilities	194,651	195,373	200,857	314,296	275,605	275,487	(118)	0%
Substitutes	205,900	205,899	212,000	212,000	217,000	217,000	-	0%
<b>Total Payroll</b>	<b>\$ 16,875,561</b>	<b>\$ 17,203,491</b>	<b>\$ 17,869,211</b>	<b>\$ 18,702,267</b>	<b>\$ 18,760,626</b>	<b>\$ 19,041,819</b>	<b>281,193</b>	<b>1%</b>
<b><u>EXPENSE ACCOUNTS</u></b>								
Regular Education Instruction	210,315	152,086	166,163	164,726	206,189	219,421	13,232	6%
Special Education Instruction	119,070	180,272	159,310	171,206	177,219	179,701	2,482	1%
Support Services	128,895	126,305	99,105	115,546	117,582	116,672	(910)	-1%
Program / Staff Development	46,498	44,357	56,316	51,629	83,335	69,897	(13,438)	-16%
Other Programs (OOD)	676,505	871,377	987,267	1,182,464	1,129,361	880,610	(248,751)	-22%
School Administration	151,493	178,676	172,773	166,718	168,609	171,080	2,471	1%
Central Administration	171,336	237,179	253,217	170,983	332,179	329,642	(2,537)	-1%
Information Services	334,457	285,437	345,145	281,087	319,600	362,898	43,298	14%
Facilities	936,082	1,113,533	1,136,554	1,327,032	1,327,327	1,451,680	124,353	9%
Transportation	1,342,015	1,385,044	1,496,763	1,603,311	1,505,130	1,556,790	51,660	3%
Utilities	905,185	503,170	511,517	480,464	490,021	530,964	40,943	8%
Other Operations & Control Accts	215,541	382,416	363,390	372,502	275,761	717,174	441,414	160%
<b>Total Expenses</b>	<b>\$ 5,237,392</b>	<b>\$ 5,459,852</b>	<b>\$ 5,747,520</b>	<b>\$ 6,087,668</b>	<b>\$ 6,132,313</b>	<b>\$ 6,586,529</b>	<b>454,217</b>	<b>7%</b>
Restoration / Additions / (Reductions)				48,289	130,841	666,310		
<b>TOTAL SPENDING</b>	<b>\$ 22,112,952</b>	<b>\$ 22,663,343</b>	<b>\$ 23,616,731</b>	<b>\$ 24,838,224</b>	<b>\$ 25,023,780</b>	<b>\$ 26,294,659</b>	<b>1,270,879</b>	<b>0.75%</b>

## **BUDGET CHANGES TO LEVEL SERVICES**

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Cognizant that available funding for school operations will likely not be sufficient to support level services, certain adjustments must be made to the FY2021 budget as carried forward.

### **RESTORATIONS AND ADJUSTMENTS**

Certain budget items are necessary because they will be incurred in FY22, while others are removed because they were incurred for FY20 only.

Certain other adjustments reflect shifts in the Consolidated Spending Plan. These are shifts between Grant Funds, Revolving Funds, and the General Fund budgets.

### **BUDGET ADDITIONS**

During the course of the current fiscal year certain positions and or expenses were added even though they were not budgeted for. These changes are usually driven by state or federal mandates or regulations.

### **BUDGET REDUCTIONS**

Some reductions in the budget from one year to the next can be included in preparing the budget. For instance, it can be anticipated that teachers retiring at the higher end of the pay scale after many years of service will have their positions filled by new employees earning, on average, a lower salary.

### **ADDITIONAL BUDGET REDUCTIONS**

Up to this point the budget development focused on maintaining a Level Services Budget. This would maintain the same level of services in the next fiscal year with no enhancements toward the districts goals.

Additional budget reductions are driven by the requirement for a balanced budget.

**FY 2022 Budget  
Budget Restorations, Additions / (Reductions)**

**Budget Restorations & Adjustments - Increases / (decreases)**

		Department	Description	FTE	\$\$	Total
13960	51209	Tech	Level 1 to Level 2 Technician	1.0	22,878	
13630	51310	WSS	Para to SE Teacher	1.0	23,883	
		Various	ESSR Salaries		477,088	
<b>Total Budget Restorations &amp; Adjustments - Increases / (decreases)</b>						<b>523,849</b>

**Budget Additions**

		Dept	Description	FTE	\$\$	Total
13960	51209	Tech	Level 2 Technician	1.0	51,000	
13110	51205	Athletics	Unified Basketball Coach	1.0	2,000	
13630	51310	WSS	Special Education Teacher	1.0	53,376	
		Facilities	Mowing Services		15,000	
13960	51102	Tech	IT Director (Incease from .5)	1.0	51,085	
<b>Total Budget Additions</b>				<b>4.0</b>		<b>172,461</b>

**Budget Reductions**

		Dept	Description	FTE	\$\$	Total
13630	51103	RE	Retirement Savings		(10,000)	
13630	51103	RE	Retirement Savings		(10,000)	
13220	51103	RE	Retirement Savings		(10,000)	
		RE	Retirement Savings			
		RE	Retirement Savings			
		RE	Retirement Savings			
<b>Total Budget Reductions</b>						<b>(30,000)</b>

<b>Net Budget Additions / (reductions)</b>				<b>4.0</b>	<b>666,310</b>
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## NET SCHOOL SPENDING BUDGET

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The Commonwealth's school finance statute, Chapter 70 of the General Laws, establishes an annual Net School Spending requirement for each Massachusetts school district. Failure to comply with this requirement may result in non-approval of a municipality's tax rate, enforcement action by the Attorney General, or loss of state aid.

Certain cost associated with educating Gardner residents are not recognized in meeting the annual Net School Spending requirement:

- Transportation Services
- Food Service Supplies and Materials
- Regional School Assessments

Other costs that are applicable in meeting the annual Net School Spending requirement are budgeted in the City budget rather than in the School budget and are referred to as "Indirect Costs".

Analysis of total local funding compared with neighboring districts

**Gardner Public Schools  
Net School Spending Budget**

	FY19	FY20	FY21	FY22	FY22 - FY21	
			State	House 1		
<b>Revenue</b>						
State Funding						
Chapter 70	19,725,204	21,003,460	21,003,460	21,072,010	68,550	0.3%
Total State Funding	\$ 19,725,204	\$ 21,003,460	\$ 21,003,460	\$ 21,072,010	68,550	0.3%
					-	
Appropriation to meet Required NSS	9,085,400	9,400,343	9,927,325	10,329,492	402,167	4.1%
Funded Over NSS	1,442,400	1,070,794	762,039	500,000	(262,039)	-34.4%
Total City of Gardner Funding	\$ 10,527,800	\$ 10,471,137	\$ 10,689,364	\$ 10,829,492	140,128	1.3%
					-	
<b>Total Funding</b>	<b>\$ 30,253,004</b>	<b>\$ 31,474,597</b>	<b>\$ 31,692,824</b>	<b>\$ 31,901,502</b>	<b>208,678</b>	<b>0.7%</b>
<b>Expense</b>						
<b>School Budget</b>						
PAYROLL ACCOUNTS						
Regular Education Instruction	8,681,561	8,976,128	8,880,967	8,987,193	106,227	1.2%
Special Education Instruction	4,309,891	4,602,347	4,873,752	4,918,799	45,047	0.9%
Support Services	1,973,036	2,060,586	1,892,241	1,999,357	107,116	5.7%
School Administration	1,714,032	1,752,265	1,804,998	1,827,919	22,922	1.3%
Central Administration	571,719	572,385	597,267	597,267	-	0.0%
Information Services	206,114	212,260	218,796	218,797	0	0.0%
Facilities	200,857	314,296	275,605	275,487	(118)	0.0%
Substitutes	212,000	212,000	217,000	217,000	-	0.0%
Total Budgeted Salaries	\$ 17,869,211	\$ 18,702,267	\$ 18,760,626	\$ 19,041,819	281,193	1.5%
EXPENSE ACCOUNTS						
Regular Education Instruction	166,163	164,726	206,189	219,421	13,232	6.4%
Special Education Instruction	159,310	171,206	177,219	179,701	2,482	1.4%
Support Services	99,105	115,546	117,582	116,672	(910)	-0.8%
Program / Staff Development	56,316	51,629	83,335	69,897	(13,438)	-16.1%
Other Programs	987,267	1,182,464	1,129,361	880,610	(248,751)	-22.0%
School Administration	172,773	166,718	168,609	171,080	2,471	1.5%
Central Administration	253,217	170,983	332,179	329,642	(2,537)	-0.8%
Information Services	345,145	281,087	319,600	362,898	43,298	13.5%
Facilities	1,136,554	1,327,032	1,327,327	1,451,680	124,353	9.4%
Transportation	1,496,763	1,603,311	1,505,130	1,556,790	51,660	3.4%
Utilities	511,517	480,464	490,021	530,964	40,943	8.4%
Other Operations & Control Accounts	363,390	372,502	275,761	717,174	441,414	160.1%
Total Budgeted Expenses	\$ 5,747,520	\$ 6,087,668	\$ 6,132,313	\$ 6,586,529	454,217	7.4%
Restoration / Adds / Cuts	\$ -			666,310		
<b>Total School Budget</b>	<b>\$ 23,616,731</b>	<b>\$ 24,789,935</b>	<b>\$ 24,892,939</b>	<b>\$ 26,294,659</b>	<b>1,401,720</b>	<b>5.6%</b>
Budgeted Costs that do not apply to NSS	(1,598,263)	(1,713,411)	(1,640,001)	(1,679,390)	(39,389)	2.4%
City Budgeted Indirect Costs	8,238,481	8,398,073	8,439,887	8,761,064	321,177	3.8%
<b>Total Net School Spending Expense</b>	<b>\$ 30,256,949</b>	<b>\$ 31,474,597</b>	<b>\$ 31,692,825</b>	<b>\$ 33,376,333</b>	<b>1,683,508</b>	<b>5.3%</b>
			(1)	(1,474,831)		Budget Gap

**BUDGET COSTS THAT DO NOT APPLY TO NET SCHOOL SPENDING**

**Gardner Public Schools  
Budgeted Costs that do not apply to NSS**

				<b>FY19 Budget</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>FY22 Request</b>	<b>Diff.</b>	<b>%Diff.</b>
E10	13960	52800	Regular Transportation	\$ 708,120	\$ 729,360	\$ 591,300	\$ 591,300	\$ -	0%
E10	13960	52801	McKinney Vento Transportation	\$ 170,944	\$ 185,000	\$ 90,000	\$ 90,000	\$ -	0%
E10	13960	52362	Foster Care Transportation			\$ 110,000	\$ 110,000	\$ -	0%
E10	13960	55804	SPED Transportation	\$ 617,699	\$ 688,951	\$ 738,601	\$ 825,490	\$ 86,889	12%
E12	13960	54150	Crossing Guard Expense	\$ 500	\$ 600	\$ 600	\$ 600	\$ -	0%
S4	13960	51207	Crossing Guards	\$ 56,000	\$ 58,000	\$ 58,000	\$ 62,000	\$ 4,000	7%
S3	13960	51362	Bus Monitors	\$ 45,000	\$ 51,500	\$ 51,500	\$ -	\$ (51,500)	-100%
				<b>\$ 1,598,263</b>	<b>\$ 1,713,411</b>	<b>\$ 1,640,001</b>	<b>\$ 1,679,390</b>	<b>\$ 39,389</b>	<b>2%</b>

## CITY OF GARDNER INDIRECT COSTS THAT COUNT TOWARD NET SCHOOL SPENDING REQUIREMENTS

### Gardner Public Schools City of Gardner Indirect Costs fbo Gardner Schools

	FY19	FY20	FY21	FY22	FY22-FY21
<b>Administration</b>					
Per Pupil Administrative Cost Allowance (DESE)	286,656	275,227	287,381	290,799	3,418
<b>Pupil Support Services</b>					
School Safety Officer Salary	55,145	62,901	64,159	65,442	1,283
School Safety Officer Fringe Benefits	16,931	18,170	18,520	18,746	226
<b>Employee Retirement</b>					
Employee Retirement	801,747	914,619	1,028,503	1,159,195	130,692
Medicare	276,525	283,821	291,360	301,172	9,812
					-
<b>Insurance Programs</b>					
Unemployment	89,632	91,997	94,441	97,621	3,180
Medical & Dental Insurance	4,344,730	4,345,101	4,414,725	4,677,435	262,710
Life Insurance	33,663	33,605	34,764	37,382	2,618
Pre-employment Medical Exams	8,500	9,000	10,000	10,500	500
Worker's Compensation	112,236	115,607	120,750	125,284	4,534
<b>Non-employee Insurance</b>					
Buildings	191,192	193,085	196,947	212,352	15,405
Vehicles	2,468	2,493	2,543	2,155	(388)
<b>School Choice / Charter Tuition</b>					
School Choice Sending Tuition	1,782,712	1,774,590	1,576,479	1,348,221	(228,258)
Special Education Assessment	9,054	3,329	6,867	5,232	(1,635)
Charter School Tuition Assessment Reimbursemer	(33,122)	(38,516)	(97,849)	(92,545)	5,304
Charter School Sending Tuition	260,412	313,044	390,296	502,072	111,776
<b>Honeywell Project funding</b>					-
<b>City Budgeted Indirect Costs</b>	<b>8,238,481</b>	<b>8,398,073</b>	<b>8,439,886</b>	<b>8,761,063</b>	<b>321,177</b>
<b>Increase from Previous Year</b>	<b>297,802</b>	<b>159,592</b>	<b>41,813</b>	<b>321,177</b>	

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RECOMMENDED GROWTH

**FY22 Positions Needed**

District	Restructure OTA to OT	\$31,000
District	ELL Teacher (GMS)	\$55,000
District	SLP-Reading Certified (WSS)	\$65,000
WSS	Restructure Administration	\$25,000
WSS	UA Teacher	\$55,000
ESS	UA Teacher	\$55,000
GHS	Media Specialist	\$55,000
GALT & GHS	Summer School	\$13,000
District	Intensive Reading Teacher (WSS)	\$65,000
District	Leadership Stipends	\$87,000
GALT	Graduation Coach	\$20,000
District	Athletic Trainer	\$36,018
District	Nurse Coordinator (.5)	\$25,000
District	Video Coordinator/Scout (Athletics)	\$4,025
District	JV Coach	\$4,025
District	Reclassify 2 Title I Tutors as Tutors	\$50,000
		<b>\$645,068</b>

**Student Opportunity Act: DESE Approved Strategies and Alignment with Added Positions (above)**

<b>DESE Strategy #2:</b> Research-based early literacy programs in Pre-K and early elementary grades:	Continue to support software that supports reading learning; and hire a reading specialist for WSS
<b>DESE Strategy #3:</b> Early college programs focused primarily on students under-represented in higher education	Expand dual enrollment program for 11th and 12th grade students in partnership with Mount Wachusett Community College
<b>DESE Strategy #4:</b> Supporting educators to implement high-quality, aligned curriculum	Hire Teacher Leaders to lead Common Planning Time work to implement a robust MTSS program; hire a media/instructional technology specialist to support teachers' work; restructure a coach to admin position at WSS.
<b>DESE Strategy #6:</b> Increased Personnel and services to support holistic student needs	Hire an additional Speech/Language Pathologist, an additional English Language Learner Teacher, and restructure Occupational Therapy Assistant to Occupational Therapist to meet our students' increased needs; have graduation coach and summer school positions paid for from local budget, as grant money requirements have changed; Pay for summer school to address learning lag.
<b>DESE Strategy # 12:</b> Increased staffing to expand student access to arts, athletics, and enrichment, AND strategic scheduling to enable common planning time for teachers	Hire an elementary band director for ESS, and another unified arts position at WSS; provide stipends for teacher leaders to lead common planning time and implement MTSS.

**ESSER 2 Grant**

Total Funding			\$	31,901,502.00
Total School Budget		\$ 26,294,659.00		
Budgeted Costs that do not apply to NSS		\$ (1,679,390.00)		
City Budgeted Indirect Costs		\$ 8,761,064.00		
Total Net School Spending Expense			\$	33,376,333.00
Level Services Budget Gap			\$	(1,474,831.00)
Additional positions needed			\$	(645,068.00)
Total Gap after Additions			\$	(2,119,899.00)
ESSER 2 to Close the Budget Gap			\$	2,119,899.00
Gap after ESSER 2			\$	-
ESSER 2 Total				\$2,664,843.00
ESSER 2 Funds available for FY23				\$544,944.00

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## Special Revenue Funds

# Revolving Funds

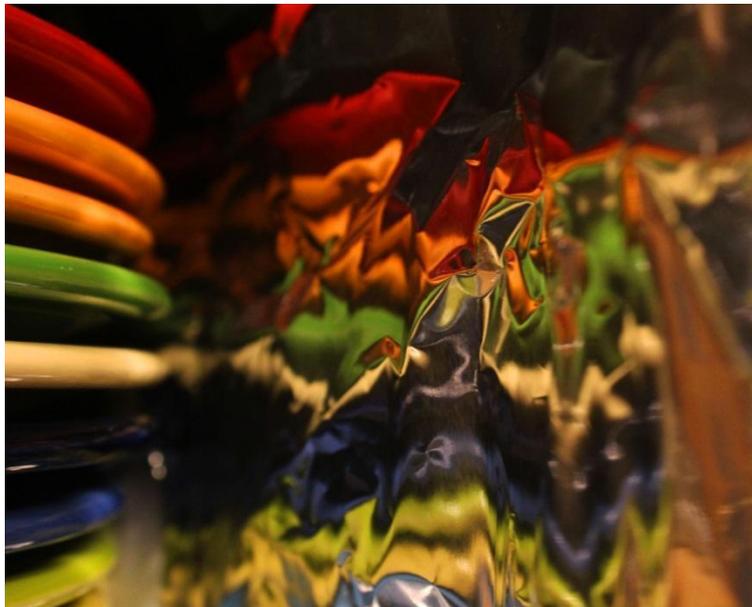


Photo Credit: Nadine Theberge, Grade 12  
Project: Color

**Background:**

The School Committee in each school district votes annually on whether to participate in the School Choice program, as districts are not required to take part. Participating districts hold a lottery to determine which students will be accepted to the school. Once a child is accepted into a district under School Choice the student is able to attend Gardner Schools until high school completion. Students do not have to reapply each year. Transportation is the responsibility of the parent/guardian.

**Purpose:**

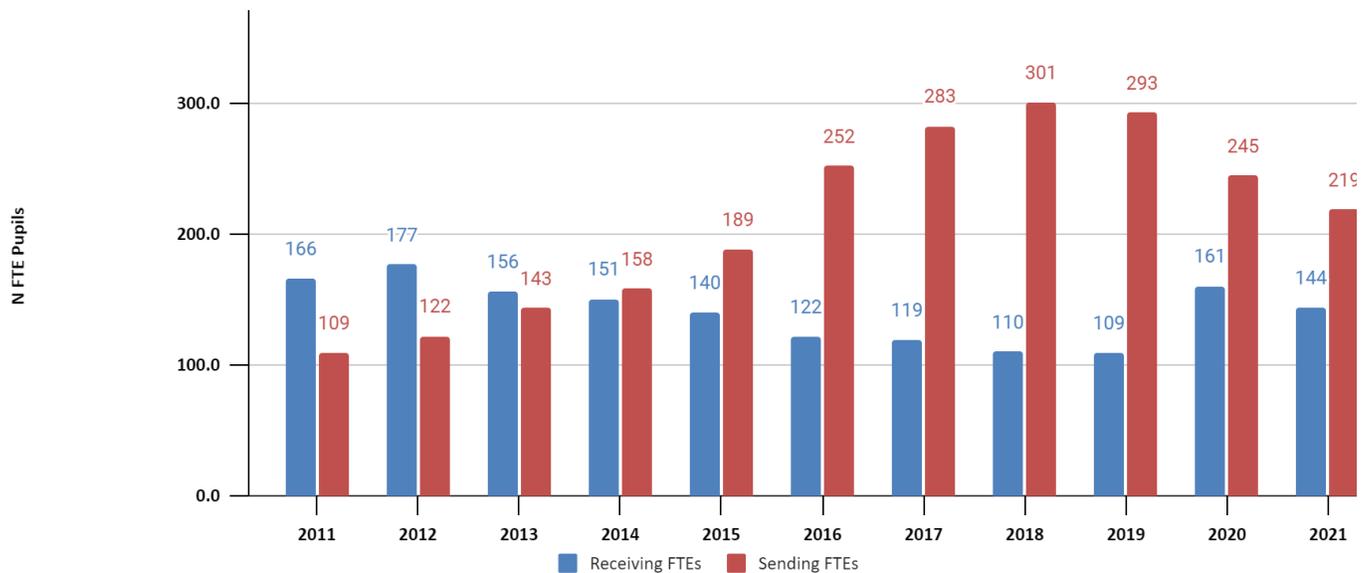
The receiving district is reimbursed \$5,000 per choice student, plus any expenses incurred that are prescribed by a student's IEP if they have one. The revenues received in one year are used to offset educational costs in the subsequent years.

**Current Outlook:**

The School Choice Revolving fund began FY13 with a balance of \$1,368,021. Every year since then expenses have exceeded revenues by an average of nearly \$200,000. Efforts have been made since FY17 to slow down the depletion of choice fund. With Gateway to College and Pathway to College Program, we have successfully increased the number of choice in students and decreased the number of choice out students. As a result, we have received more school choice revenue, and decreased in school choice pay-out. For FY2022 this Revolving Fund will be budgeted to support \$792,168 of teacher salaries.

## REVOLVING FUNDS – SCHOOL CHOICE

		School Choice Revolving Fund						
Fund	285							
Org	28301							
Project	35000							
		FY16	FY17	FY18	FY19	FY20	FY21	FY22
		Actual	Actual	Actual	Actual	Atual	Estimate	Estimate
Revenue		681,949	632,310	670,961	586,012	848,537	852,237	863,493
Payroll		994,887	238,473	622,848	88,180	508,226	774,534	792,168
Expenses		-	-	-	13,500	325,101	815,276	670,500
Total Expenses		994,887	238,473	622,848	101,680	833,327	1,589,810	1,462,668
Net		(312,938)	393,837	48,113	484,332	15,210	(737,573)	(599,175)
Beginning Balance		791,486	478,548	872,385	920,498	1,404,830	2,226,731	2,426,731
Current Year		(312,938)	393,837	48,113	484,332	15,210	(737,573)	(599,175)
Ending Balance		478,548	872,385	920,498	1,404,830	1,420,040	1,489,158	1,827,556



**Background:**

The state special education reimbursement program, commonly known as Circuit Breaker, was established in FY04 to provide additional state funding to districts for costs that exceed the state identified threshold for any given student.

Calculation of costs for individual students is based on the actual costs of the student's program. Services included in the calculation are supported by documentation of the student's IEP and associated student records.

The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the Chapter 70 program, with the state paying a percentage of the costs above that threshold. In FY08, the state average foundation budget per pupil was \$8,852 and the reimbursement rate was 72%, so if a special education student cost a district \$50,000, the district's eligible reimbursement for that student would be  $(\$50,000 - (4 * \$8,852)) * .72 =$  \$10,506. The foundation, or threshold, amount has increased annually and this in turn impacts the number of students whose expenses meet the threshold for reimbursement.

Due to the changing nature of IEPs, student enrollment and foundation amount, projecting reimbursement is challenging.

**Purpose:**

Eligible expenses incurred in one year are reimbursed over the following year. These funds are deposited in the Circuit Breaker Revolving Fund and are used in the third year.

**REVOLVING FUNDS – CIRCUIT BREAKER REIMBURSEMENT**

Circuit Breaker Revolving Fund						
	FY17	FY18	FY19	FY20	FY21	FY22
	Actual	Actual	Actual	Actual	Projected	Budget
Revenue	386,345	336,499	318,246	401,542	371,000	
SE /Out of Dist Place Contracted Services	315,135	386,345	465,858	318,246	401,542	371,000
Total Expenses	315,135	386,345	465,858	318,246	437,151	
Net	71,210	(49,846)	(147,612)	83,296	(66,151)	
Beginning Balance	254,358	325,568	275,722	128,110	211,406	
Current Year	71,210	(49,846)	(147,612)	83,296	(66,151)	
Ending Balance	325,568	275,722	128,110	211,406	145,255	

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Photo Credit: Payton Fitzsimmons, Grade 12  
Project: Color



# Informational Section



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## Salary Groupings

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<b>CAT</b>	<b>S1</b>	<b>Regular Education Instruction</b>
		Gen Ed. Teachers GHS Paraprofessionals Para - Bus Duty Merit Pay Librarian Tutors - Home Instruction Professional Development
<b>CAT</b>	<b>S2</b>	<b>Special Education Instruction</b>
		PPS Director Senior Clerk (SPED)/(PPS) Direct Services (ESY) Psychologists SPED Teachers GHS ISS Tutors Paraprofessionals SPED
<b>CAT</b>	<b>S3</b>	<b>Support Services</b>
		Medical/Therapeutic Services ESL Translation Guidance Counselor Clerical - Guidance School Nurse Summer Speech Therapy (ESY) Adjustment Conselor Occupational Therapist (Para)
<b>CAT</b>	<b>S4</b>	<b>School Administration</b>
		Principal Secretary Athletic Coaches Extra-Currlicular Advisors

<b>CAT</b>	<b>S5</b>	<b>Central Administration</b>
		Superintendent
		Superintendent Secretary
		School Committee
		Chief Academic Officer
		Recording Secretary
		Business Administrator
		A/P Clerk- Payroll/HR Coordinator
		Police Detail
		Home Instruction
<b>CAT</b>	<b>S6</b>	<b>Information Sevices</b>
		Director of Technology
		Computer Technicians
<b>CAT</b>	<b>S7</b>	<b>Facilities</b>
		Facilities Director
		Groundskeepers
		Building Maint. Craftsman
		Overtime
		Vacation Work Crew
		Van Driver
<b>CAT</b>	<b>S9</b>	<b>Substitutes</b>
		Substitute Teachers REG
		Substitute Teachers SPED
		Sub. Regular Paraprofessional
		Substitute SPED Para
		Substitutes
<b>CAT</b>	<b>E12</b>	<b>Other Operations &amp; Control Accounts</b>
		Salary Undistributed
		Sick Leave Buyback
		Voluntary Termination
		Mileage Itinerant Travel

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## Expense Groupings

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CAT	E1	<b>Regular Education Instruction</b>
		Textbooks(School)
		Workbooks
		Curriculum Materials(School)
		Books & Periodicals
		Instructional Equipment
		Assessment Materials
		General Supplies(School)
		Computer Supplies
		Computer Hardware(School)
		Field Trips
		Inst. Equipment Repairs

CAT	E2	<b>Special Education Instruction</b>
		Textbooks(SPED)
		Workbooks(SPED)
		Curriculum Materials
		Instructional Equipment (SPED)
		Assessment Materials(SPED)
		General Supplies(SPED)
		Computer Hardware(SPED)
		SPED Postage
		SPED Office Supplies
		SPED Professional Services
		SPED Legal Expenses
		Inst. Eq. Repairs(SPED)

CAT	E3	<b>Support Services</b>
		School Nursing
		School Physician
		Athletics Officials
		Athletics Transportation
		Athletics Supplies & Eq
		Athletics Dues & Membership
		Athletics Miscellaneous
		Extra-Curricular Expenses

<b>CAT</b>	<b>E4</b>	<b>Program / Staff Development</b>
		Professional Development
<b>CAT</b>	<b>E5</b>	<b>Other Programs</b>
		Out of District Tuition (Private)
		Collaboratives
		Out of District Tuition (Public)
		Home Instruction
<b>CAT</b>	<b>E6</b>	<b>School Administration</b>
		Postage
		Office Supplies
		Copier Maintenance
		Copier Supplies
		Copier - Lease
		Administrative Travel
		Dues & Memberships
		Custodial Supplies
<b>CAT</b>	<b>E7</b>	<b>Central Administration</b>
		Postage
		Office Supplies
		Copier Maintenance
		Copier Supplies
		Copier - Lease
		Contractual Services
		Professional Services
		Mgt & Information Services
		General Supplies
		Travel Expenses
		Advertising
		Insurance
		Legal Expenses
		Dues & Memberships
		School Committee Expenses

<b>CAT</b>	<b>E8</b>	<b>Information Sevices</b>
		Computer Hardware Computer Software Professional Development - Tech Equipment Repairs - Technology
<b>CAT</b>	<b>E9</b>	<b>Facilities</b>
		Custodial Supplies Custodial Contract Gasoline Equipment Equipment Repairs Grounds Snow Removal Electrical Repairs Plumbing Repairs HVAC Repairs Glass Repairs Other Repairs Waste Removal Building Maint. Contracts Replacement of Equipment
<b>CAT</b>	<b>E10</b>	<b>Transportation</b>
		Regular Transportation McKinney Vento Transportation SPED Transportation
<b>CAT</b>	<b>E11</b>	<b>Utilities</b>
		Gas Electricity Water Telephone Heating Fuel Waste Removal
<b>CAT</b>	<b>E12</b>	<b>Other Operations &amp; Control Accounts</b>
		School Lunch Expenses Crossing Guard Expense Retirement Costs Salary Undistributed

# NOTES