



Gardner Public Schools

# FY 2023

## Level Services

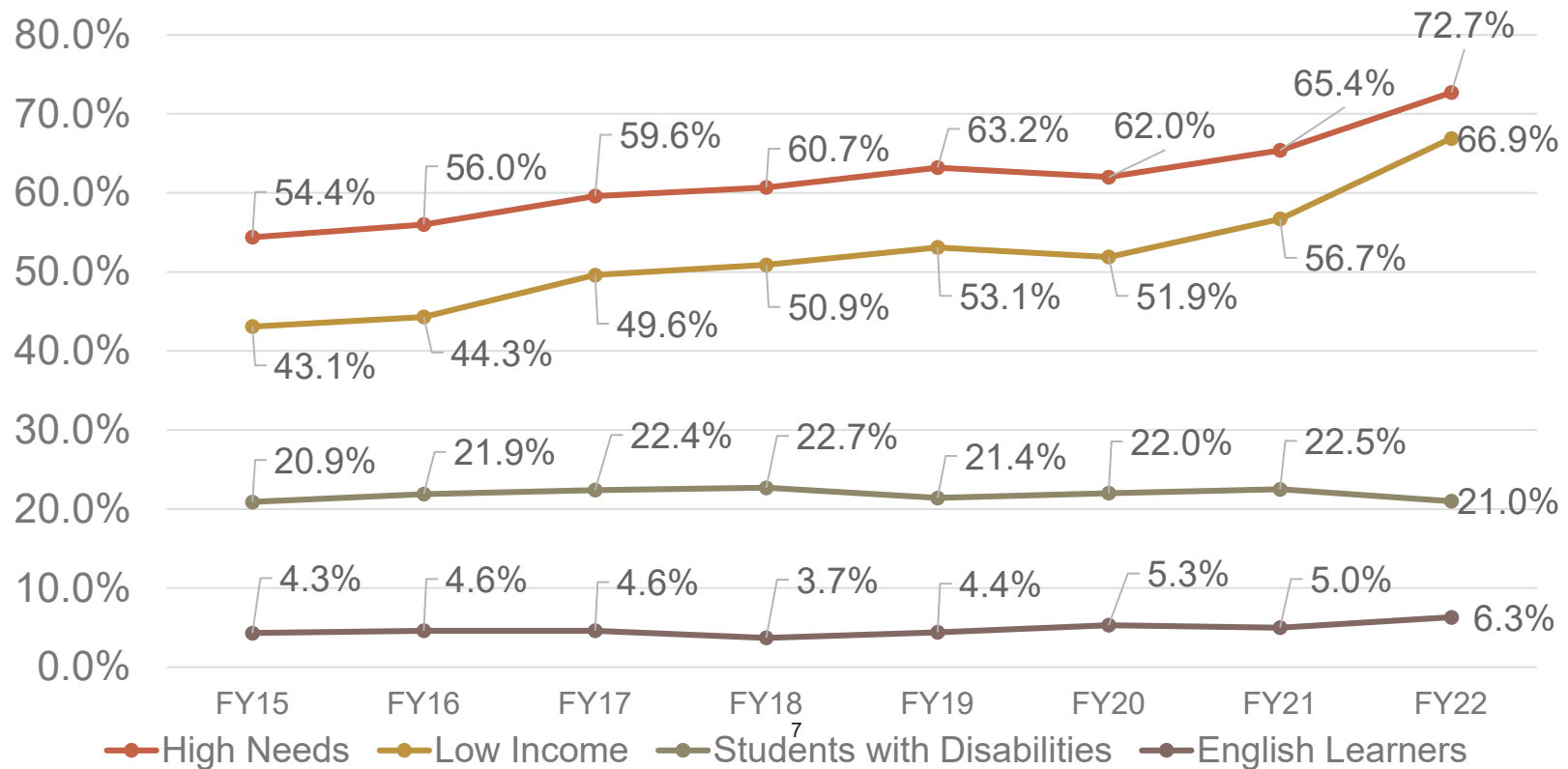
## Budget Presentation



THE CHAIR CITY

Updated: 3/9/2022 1:56 PM

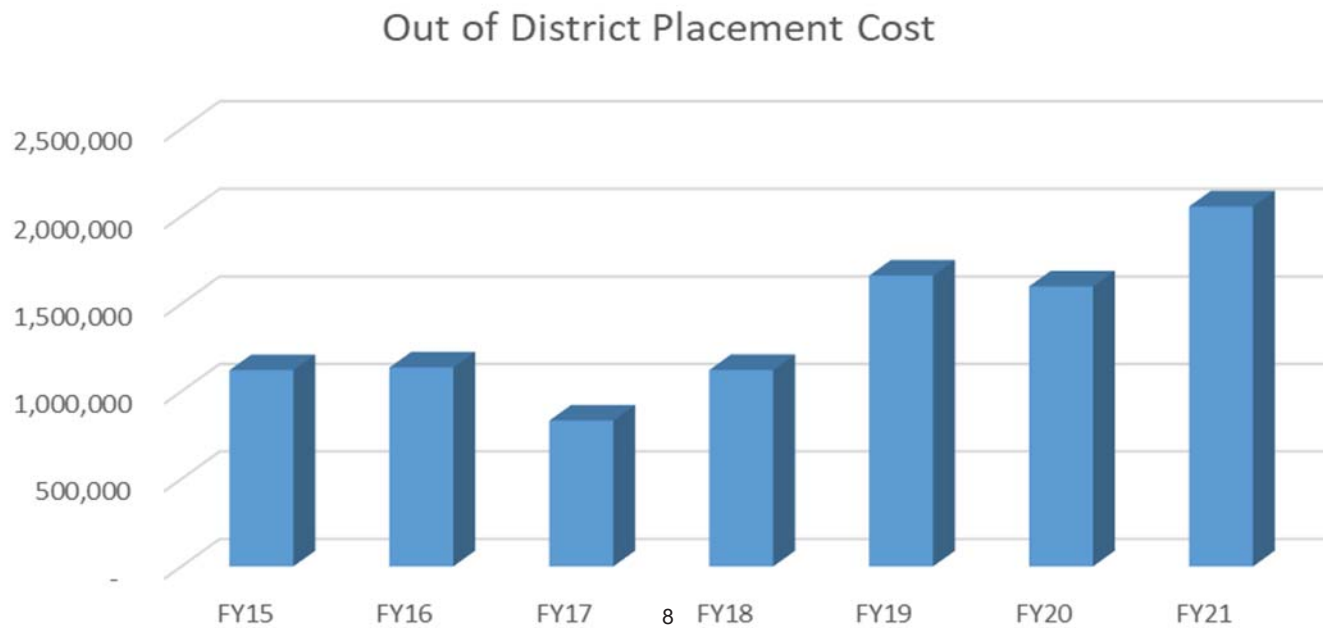
# CHANGING DEMOGRAPHICS



## STUDENTS LEAVING DISTRICT

***Gardner Students not in Gardner Schools = Higher Expenses***

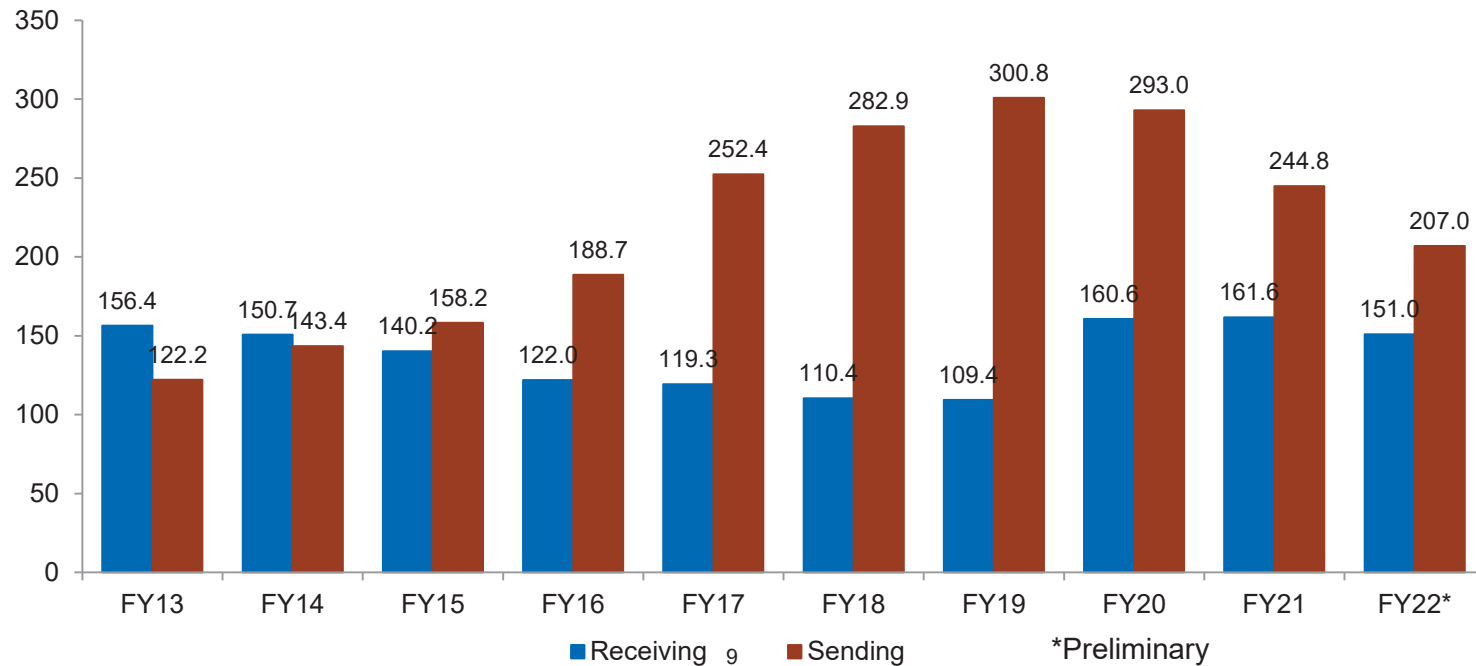
FY15	FY16	FY17	FY18	FY19	FY20	FY21
1,120,482	1,136,236	832,814	1,121,499	1,661,340	1,599,389	2,056,092



## STUDENTS LEAVING DISTRICT

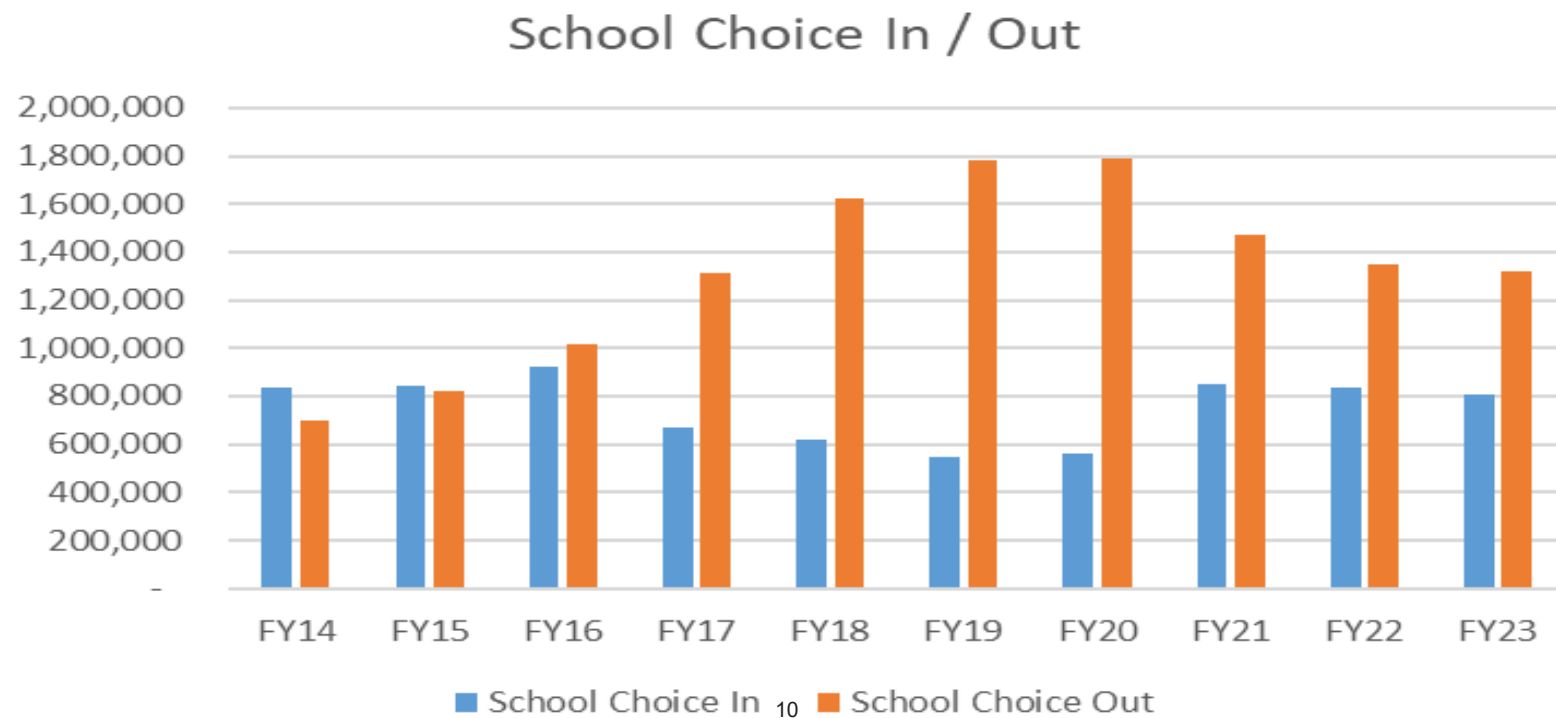
***Gardner Students not in Gardner Schools = Higher Expenses***

**Gardner school choice enrollment trends**



## STUDENTS LEAVING DISTRICT

***Gardner Students not in Gardner Schools = Higher Expenses***



# *Student Opportunity Act*

***GPS Meeting on March 2, 2020, with over 50 stakeholders.***

**Identified Student Populations that have the largest gaps as compared to all students:**

- Students with disabilities (Academic/Social Emotional Learning)
- English Learners (Academic)
- Economically disadvantaged students (Academic)
- Hispanic/Latinx (Social Emotional Learning)
- African American (Social Emotional Learning)

# *Student Opportunity Act: Commitments*

## **Identified Student Populations that have the largest gaps as compared to all students:**

1. Students with disabilities (Academic/Social Emotional Learning)
2. English Learners (Academic)
3. Economically disadvantaged students (Academic)
4. Hispanic/Latinx (Social Emotional Learning)
5. African American (Social Emotional Learning)

## **Evidence-based Strategies to Close Gaps**

1. DESE Strategy #2: Research-based early literacy programs in Pre-K and early elementary grades:
2. DESE Strategy #3: Early college programs focused primarily on students under-represented in higher education
3. DESE Strategy #4: Supporting educators to implement high-quality, aligned curriculum
4. DESE Strategy #6: Increased Personnel and services to support holistic student needs
5. DESE Strategy # 12: Increased staffing to expand student access to arts, athletics, and enrichment, AND strategic scheduling to enable common planning time for teachers

# BUDGET ADJUSTMENT PROCESS

## Principals and Directors

- Submit level funded expense budgets
- Submit prioritized lists of needed additional staff
- Submit lists of proposed expense reductions
- Submit prioritized lists of potential staff reductions to own school / department. Assigned targets total \$500,000
- Meet with Superintendent & Business Manager in January



## BUDGET ADJUSTMENT PROCESS - 2

Principals and Directors

- Meet with Superintendent as a team over month of February to integrate and prioritize all the individual lists .

Result:

- ❖ A jointly developed alignment of budget funding to stated goals

# Budget Restorations & Adjustments

<u>Department</u>	<u>Description</u>	<u>FTE</u>	<u>Cost</u>	<u>Notes</u>
GMS	Reading Tutor	2	\$ 60,000	SOA Strategies 4 & 6
District	English Learner Director	1	\$ 85,000	SOA Strategies 4 & 6
GHS/GALT	Early College Coordinator	1	\$ 85,000	SOA Strategy 3-School Choice/Grants
GES	Sub-separate Program	3	\$ 130,000	SOA Strategy 4 & 6
District	Maintenance	1	\$ 50,000	
District	Maintenance Summer Help	0.5	\$ 15,000	3 positions; \$15/hr * 8 weeks
GHS	School Year Secretary	1	\$ 37,000	
District	Add 2 weeks to Secretaries		\$ 6,300	
GHS	Weight Room/Track Coach		\$ 8,050	
SOA Priority Additions			\$ 360,000	76%
Other Additions			\$ 116,350	24%
Total Additions			\$ 476,350	
Total Budget Impact			1\$ 391,350	

## BUDGET REDUCTIONS

No positions are being eliminated

➤ Various expense lines were condensed to achieve a \$79,423 reduction

# Salaries

	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>Diff from PY</b>	<b>% Diff</b>
Regular Education Instruction	8,681,561	8,976,128	8,880,967	8,987,193	9,691,814	704,621	7%
Special Education Instruction	4,309,891	4,602,347	4,873,752	4,918,799	5,999,225	1,080,426	18%
Support Services	1,973,036	2,060,586	1,892,241	1,999,357	2,419,194	419,836	17%
School Administration	1,714,032	1,752,265	1,804,998	1,827,919	1,964,207	136,288	7%
Central Administration	571,719	572,385	597,267	597,267	636,521	39,254	6%
Information Sevices	206,114	212,260	218,796	218,797	266,488	47,692	18%
Facilities	200,857	314,296	275,605	275,487	289,633	14,146	5%
Substitutes	212,000	212,000	217,000	217,000	217,000	-	0%
	17,869,211	18,702,267	18,760,626	19,041,819	21,484,081	2,442,262	11%

# Expenses

	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>Diff from PY</b>	<b>% Diff</b>
Regular Education Instruction	166,163	164,726	206,189	219,421	230,795	11,374	5%
Special Education Instruction	159,310	171,206	177,219	179,701	202,494	22,793	11%
Support Services	99,105	115,546	117,582	116,672	124,842	8,170	7%
Program / Staff Development	56,316	51,629	83,335	69,897	81,460	11,563	14%
Other Programs	987,267	1,182,464	1,129,361	880,610	1,041,887	161,277	15%
School Administration	172,773	166,718	168,609	171,080	167,330	(3,750)	-2%
Central Administration	253,217	170,983	332,179	329,642	342,094	12,452	4%
Information Sevices	345,145	281,087	319,600	362,898	468,041	105,143	22%
Facilities	1,136,554	1,327,032	1,327,327	1,451,680	1,381,445	(70,235)	-5%
Transportation	1,496,763	1,603,311	1,505,130	1,556,790	1,933,536	376,746	19%
Utilities	511,517	480,464	490,021	530,964	618,956	87,992	14%
	5,384,130	5,715,166	5,856,552	5,869,355	6,592,880	723,525	11%

# Circuit Breaker

Eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying up to 75 percent (subject to appropriation) of the costs above that threshold.

In FY23, the state average foundation budget per pupil is \$14,263, so if a special education student cost a district \$60,000, the eligible reimbursement for that student would be  $(\$60,000 - (4 * \$14,263)) * .75 = \$2,211$ .

	<b>Circuit Breaker Revolving Fund</b>				
	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Revenue	318,246	401,542	379,502	357,310	
SE /Out of Dist Place Contracted Services	465,858	318,246	401,542	379,502	357,310
Total Expenses	465,858	318,246	413,181	376,506	357,310
Net	(147,612)	83,296	(33,679)	(19,196)	(357,310)
Beginning Balance	275,722	128,110	211,406	177,727	
Current Year	(147,612)	83,296	(33,679)	(19,196)	
Ending Balance	128,110	211,406	177,727	158,531	

## Costs That Do NOT Apply to Net School Spending

	Budgeted Costs that do not apply to NSS						
	FY19	FY20	FY21	FY22	FY23	Diff.	%Diff.
Regular Transportation	\$ 708,120	\$ 729,360	\$ 591,300	\$ 591,300	\$ 657,000	\$ 65,700	11%
McKinney Vento Transportation	\$ 170,944	\$ 185,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
Foster Care Transportation			\$ 110,000	\$ 110,000	\$ 157,000	\$ 47,000	43%
SPED Transportation	\$ 617,699	\$ 688,951	\$ 738,601	\$ 825,490	\$ 1,029,536	\$ 204,046	25%
Crossing Guard Expense	\$ 500	\$ 600	\$ 600	\$ 600	\$ 500	\$ (100)	-17%
Crossing Guards	\$ 56,000	\$ 58,000	\$ 58,000	\$ 62,000	\$ 65,000	\$ 3,000	5%
Bus Monitors	\$ 45,000	\$ 51,500	\$ 51,500	\$ -	\$ -	\$ -	

# Revenue Projection

	FY19	FY20	FY21	FY22	FY23	Diff from prior year	
State Funding (CH. 70)	19,725,294	21,003,460	21,504,732	21,072,010	23,307,399	2,235,389	10%
Required Net School Spending (NSS)	8,778,334	9,085,400	9,400,343	10,329,492	10,721,731	392,239	4%
City Funding Over NSS	1,442,400	1,070,794	762,039	359,872	500,000	140,128	28%
<b>Total Revenue</b>	<b>29,946,028</b>	<b>31,159,654</b>	<b>31,667,114</b>	<b>31,761,374</b>	<b>34,529,130</b>	<b>2,767,756</b>	<b>8%</b>



# Balancing the Budget

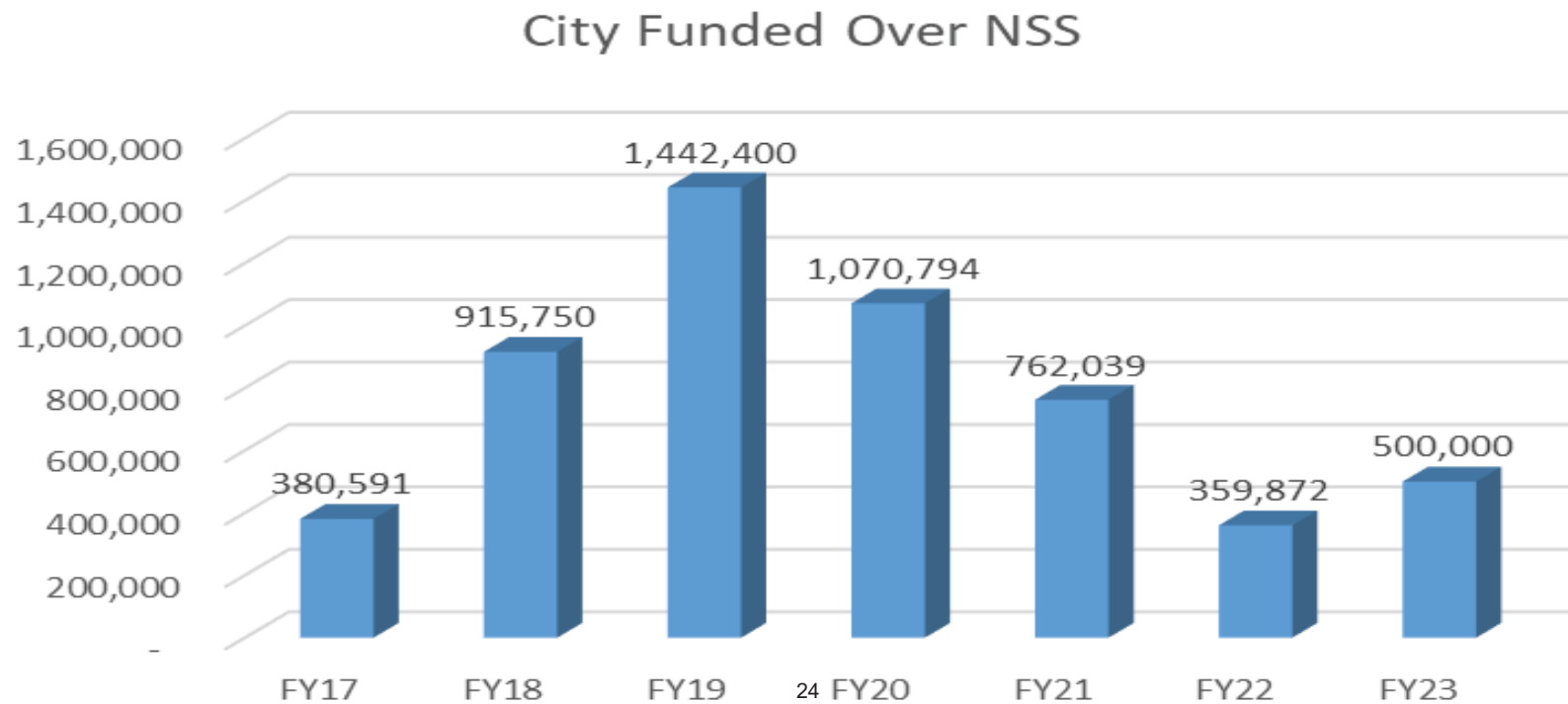
	FY19	FY20	FY21	FY22	FY23	Diff from prior year	
Total Funding	30,253,004	31,474,597	31,975,869	31,761,374	34,529,130	2,767,756	8.0%
Total School Budget	23,616,731	24,789,935	25,370,026	25,628,349	28,619,951	2,991,602	10.5%
Budgeted Costs that do not apply to NSS	(1,598,263)	(1,713,411)	(1,615,230)	(1,679,390)	(1,999,036)	(319,646)	16.0%
City Indirect Costs	8,238,481	8,398,073	8,439,886	8,761,064	8,703,950	(57,114)	-0.7%
Total Net School Spending	30,256,949	31,474,597	32,194,682	32,710,023	35,324,865	2,614,842	7.4%
			22	Budget Gap	(795,735)		

## THE BOTTOM LINE

Funding Gap as of March 4, 2022:

**\$(795,735)**

# NSS Spending History



# Discussion and Vote

## Gardner Public Schools Net School Spending Budget

<u><b>Revenue</b></u>	<b>FY23</b>
	House1

State Funding	
Chapter 70	<u>23,307,399</u>
Appropriation to meet Required NSS	10,721,731
Funded Over NSS	500,000
Total City of Gardner Funding	<u>\$ 11,221,731</u>

Total Revenue	<u>\$ 34,529,130</u>
---------------	----------------------

**Expense**

**School Budget**

PAYROLL ACCOUNTS	
Total Budgeted Salaries	<u>\$ 21,484,081</u>

EXPENSE ACCOUNTS	
Total Budgeted Expenses	<u>\$ 6,889,520</u>

Restoration / Adds / Cuts	246,350
---------------------------	---------

Total School Budget	<div style="border: 1px solid black; padding: 2px;">28,619,951</div>
---------------------	--

Budgeted Costs that do not apply to NSS	(1,999,036)
---	-------------

City Budgeted Indirect Costs	8,703,950
------------------------------	-----------

<b>Total Net School Spending Expense</b>	<div style="border: 2px solid black; padding: 2px;">\$ 35,324,865</div>
	<span style="color: red;">(795,735)</span>

Planned ESSER Funding	795,735
	<span style="color: red;">Shortfall</span> / <span style="color: green;">Excess</span> \$0.00

Gardner Public Schools  
FY22 General Fund Budget

	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	Change	%
<u>PAYROLL ACCOUNTS</u>							
Regular Education Instruction	8,681,561	8,976,128	8,880,967	8,987,193	9,691,814	704,621	8%
Special Education Instruction	4,309,891	4,602,347	4,873,752	4,918,799	5,999,225	1,080,426	22%
Support Services	1,973,036	2,060,586	1,892,241	1,999,357	2,419,194	419,836	21%
School Administration	1,714,032	1,752,265	1,804,998	1,827,919	1,964,207	136,288	7%
Central Administration	571,719	572,385	597,267	597,267	636,521	39,254	7%
Information Services	206,114	212,260	218,796	218,797	266,488	47,692	22%
Facilities	200,857	314,296	275,605	275,487	289,633	14,146	5%
Substitutes	212,000	212,000	217,000	217,000	217,000	-	0%
Total Payroll	\$ 17,869,211	\$ 18,702,267	\$ 18,760,626	\$ 19,041,819	\$ 21,484,081	2,442,262	13%
<u>EXPENSE ACCOUNTS</u>							
Regular Education Instruction	166,163	164,726	206,189	219,421	230,795	11,374	5%
Special Education Instruction	159,310	171,206	177,219	179,701	202,494	22,793	13%
Support Services	99,105	115,546	117,582	116,672	124,842	8,170	7%
Program / Staff Development	56,316	51,629	83,335	69,897	81,460	11,563	17%
Other Programs (OOD)	987,267	1,182,464	1,129,361	880,610	1,041,887	161,277	18%
School Administration	172,773	166,718	168,609	171,080	167,330	(3,750)	-2%
Central Administration	253,217	170,983	332,179	329,642	342,094	12,452	4%
Information Services	345,145	281,087	319,600	362,898	468,041	105,143	29%
Facilities	1,136,554	1,327,032	1,327,327	1,451,680	1,381,445	(70,235)	-5%
Transportation	1,496,763	1,603,311	1,505,130	1,556,790	1,933,536	376,746	24%
Utilities	511,517	480,464	490,021	530,964	618,956	87,992	17%
Other Operations & Control Accts	363,390	372,502	275,761	717,174	296,639	(420,535)	-59%
Total Expenses	\$ 5,747,520	\$ 6,087,668	\$ 6,132,313	\$ 6,586,529	\$ 6,889,520	302,990	5%
Restoration / Additions / (Reductions)		48,289	130,841	246,350	246,350		
<b>TOTAL SPENDING</b>	<b>\$ 23,616,731</b>	<b>\$ 24,838,224</b>	<b>\$ 25,023,780</b>	<b>\$ 25,874,699</b>	<b>\$ 28,619,951</b>	<b>2,745,252</b>	<b>11%</b>

NOTES

## Salaries Section

Includes steps for all employees, and COLAs for employees covered by a contract in effect.

## Expense Section

Includes known contracted increases or projection of utility costs. Other Operations & Control Accounts includes a provision for sick leave buyback, stay well buyback, and contracted employees who do not have a negotiated increase for next fiscal year

**Gardner Public Schools  
Net School Spending Budget**

	FY19	FY20	FY21	FY22	FY23	Increase over prior fiscal year	
<b>Revenue</b>							
State Funding							
Chapter 70	19,725,204	21,003,460	21,003,460	21,072,010	23,307,399	2,235,389	10.6%
Total State Funding	\$ 19,725,204	\$ 21,003,460	\$ 21,003,460	\$ 21,072,010	\$ 23,307,399	2,235,389	10.6%
						-	
Appropriation to meet Required NSS	9,085,400	9,400,343	9,927,325	10,329,492	10,721,731	392,239	3.8%
Funded Over NSS	1,442,400	1,070,794	762,039	359,872	500,000	140,128	38.9%
Total City of Gardner Funding	\$ 10,527,800	\$ 10,471,137	\$ 10,689,364	\$ 10,689,364	\$ 11,221,731	532,367	5.0%
<b>Total Funding</b>	<b>\$ 30,253,004</b>	<b>\$ 31,474,597</b>	<b>\$ 31,692,824</b>	<b>\$ 31,761,374</b>	<b>\$ 34,529,130</b>	<b>2,767,756</b>	<b>8.7%</b>
<b>Expense</b>							
<b>School Budget</b>							
<b>PAYROLL ACCOUNTS</b>							
Regular Education Instruction	8,681,561	8,976,128	8,880,967	8,987,193	9,691,814	704,621	7.8%
Special Education Instruction	4,309,891	4,602,347	4,873,752	4,918,799	5,999,225	1,080,426	22.0%
Support Services	1,973,036	2,060,586	1,892,241	1,999,357	2,419,194	419,836	21.0%
School Administration	1,714,032	1,752,265	1,804,998	1,827,919	1,964,207	136,288	7.5%
Central Administration	571,719	572,385	597,267	597,267	636,521	39,254	6.6%
Information Services	206,114	212,260	218,796	218,797	266,488	47,692	21.8%
Facilities	200,857	314,296	275,605	275,487	289,633	14,146	5.1%
Substitutes	212,000	212,000	217,000	217,000	217,000	-	0.0%
Total Budgeted Salaries	\$ 17,869,211	\$ 18,702,267	\$ 18,760,626	\$ 19,041,819	\$ 21,484,081	2,442,262	12.8%
<b>EXPENSE ACCOUNTS</b>							
Regular Education Instruction	166,163	164,726	206,189	219,421	230,795	11,374	5.2%
Special Education Instruction	159,310	171,206	177,219	179,701	202,494	22,793	12.7%
Support Services	99,105	115,546	117,582	116,672	124,842	8,170	7.0%
Program / Staff Development	56,316	51,629	83,335	69,897	81,460	11,563	16.5%
Other Programs	987,267	1,182,464	1,129,361	880,610	1,041,887	161,277	18.3%
School Administration	172,773	166,718	168,609	171,080	167,330	(3,750)	-2.2%
Central Administration	253,217	170,983	332,179	329,642	342,094	12,452	3.8%
Information Services	345,145	281,087	319,600	362,898	468,041	105,143	29.0%
Facilities	1,136,554	1,327,032	1,327,327	1,451,680	1,381,445	(70,235)	-4.8%
Transportation	1,496,763	1,603,311	1,505,130	1,556,790	1,933,536	376,746	24.2%
Utilities	511,517	480,464	490,021	530,964	618,956	87,992	16.6%
Other Operations & Control Accounts	363,390	372,502	275,761	717,174	296,639	(420,535)	-58.6%
Total Budgeted Expenses	\$ 5,747,520	\$ 6,087,668	\$ 6,132,313	\$ 6,586,529	\$ 6,889,520	302,990	4.6%
Restoration / Adds / Cuts	\$ -				246,350	246,350	#DIV/0!
<b>Total School Budget</b>	<b>\$ 23,616,731</b>	<b>\$ 24,789,935</b>	<b>\$ 24,892,939</b>	<b>\$ 25,628,349</b>	<b>\$ 28,619,951</b>	<b>2,991,602</b>	<b>11.7%</b>
Budgeted Costs that do not apply to NSS	(1,598,263)	(1,713,411)	(1,640,001)	(1,679,390)	(1,999,036)	(319,646)	19.0%
City Budgeted Indirect Costs	8,238,481	8,398,073	8,439,887	8,761,064	8,703,950	(57,114)	-0.7%
<b>Total Net School Spending Expense</b>	<b>\$ 30,256,949</b>	<b>\$ 31,474,597</b>	<b>\$ 31,692,825</b>	<b>\$ 32,710,023</b>	<b>\$ 35,324,865</b>	<b>2,614,842</b>	<b>8.0%</b>
			(1)	(948,649)	(795,735)	Budget Gap	



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

	FY22	FY23	
Administration			
Per Pupil Administrative Cost Allowance (DESE)	290,799	215,021	(75,778)
Pupil Support Services			
School Safety Officer Salary	65,442	55,403	(10,039)
School Safety Officer Fringe Benefits	18,746	15,638	(3,108)
WG&T Space and Indirect costs (\$1,000/month)		(12,000)	(12,000)
Employee Retirement			
Employee Retirement	1,159,195	1,329,880	170,685
Medicare	301,172	317,207	16,035
Insurance Programs			
Unemployment	97,621	102,819	5,198
Medical & Dental Insurance	4,677,435	4,671,927	(5,508)
Life Insurance	37,382	12,208	(25,174)
Pre-employment Medical Exams	10,500	10,500	-
Worker's Compensation	125,284	131,627	6,343
Non-employee Insurance			
Buildings	212,352	216,107	3,755
Vehicles	2,155	1,440	(715)
School Choice / Charter Tuition			
School Choice Sending Tuition	1,348,221	1,319,961	(28,260)
Special Education Assessment	5,232	4,834	(398)
Charter School Tuition Assessment Reimbursement	(92,545)	(90,492)	2,053
Charter School Sending Tuition	502,072	401,870	(100,202)
Honeywell Project funding			-
City Budgeted Indirect Costs	8,761,063	8,703,950	(57,113)



**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 Budget</b>	<b>FY23 Request</b>	<b>Diff.</b>	<b>%Diff.</b>
E10	13960	52800	Regular Transportation	\$ 708,120	\$ 729,360	\$ 591,300	\$ 591,300	\$ 657,000	\$ 65,700	11%
E10	13960	52801	McKinney Vento Transportation	\$ 170,944	\$ 185,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0%
E10	13960	52362	Foster Care Transportation			\$ 110,000	\$ 110,000	\$ 157,000	\$ 47,000	43%
E10	13960	55804	SPED Transportation	\$ 617,699	\$ 688,951	\$ 738,601	\$ 825,490	\$ 1,029,536	\$ 204,046	25%
E12	13960	54150	Crossing Guard Expense	\$ 500	\$ 600	\$ 600	\$ 600	\$ 500	\$ (100)	-17%
S4	13960	51207	Crossing Guards	\$ 56,000	\$ 58,000	\$ 58,000	\$ 62,000	\$ 65,000	\$ 3,000	5%
S3	13960	51362	Bus Monitors	\$ 45,000	\$ 51,500	\$ 51,500	\$ -	\$ -	\$ -	
				<b>\$ 1,598,263</b>	<b>\$ 1,713,411</b>	<b>\$ 1,640,001</b>	<b>\$ 1,679,390</b>	<b>\$ 1,999,036</b>	<b>\$ 319,646</b>	<b>19%</b>