

**WARD COUNCILLORS**

1 – David R. Thibault-Muñoz  
2 – Dana M. Heath  
3 – Paul G. Tassone  
4 – Karen G. Hardern  
5 – Aleksander H. Dernalowicz

**COUNCIL PRESIDENT**

George C. Tyros

**COUNCILLORS AT LARGE**

Calvin D. Brooks  
Craig R. Cormier  
Brad E. Heglin  
Elizabeth J. Kazinskas  
Judy A. Mack

# **CITY OF GARDNER MASSACHUSETTS**

## **CITY COUNCIL**



### **CITY COUNCIL INFORMAL MEETING**

**Date:** Monday, May 19, 2025  
**Time:** 6:00 P.M.  
**Location:** City Council Chambers, Room 219, City Hall

### **CALL TO ORDER**

### **ANNOUNCEMENT OF OPEN MEETING RECORDINGS**

*Any person may make a video or audio recording of an open session of a meeting, or may transmit the meeting through any medium, subject to reasonable requirements of the chair as to the number, placement and operation of equipment used so as not to interfere with the conduct of the meeting. Any person intending to make such recording shall notify the Chair forthwith. All Documents and exhibits used or referenced at the meeting must be submitted in duplicate to the City Clerk, as they become part of the Meeting Minutes.*

### **AGENDA**

FY2026 School Budget Presentation.

### **ADJOURNMENT**

*NOTICE: The listing of Agenda items are those reasonably anticipated by the Chairman which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.*

CITY COUNCIL OF GARDNER

*George C. Tyros*

George C. Tyros  
Council President



Gardner Public Schools

# FY 2026

## Level Services

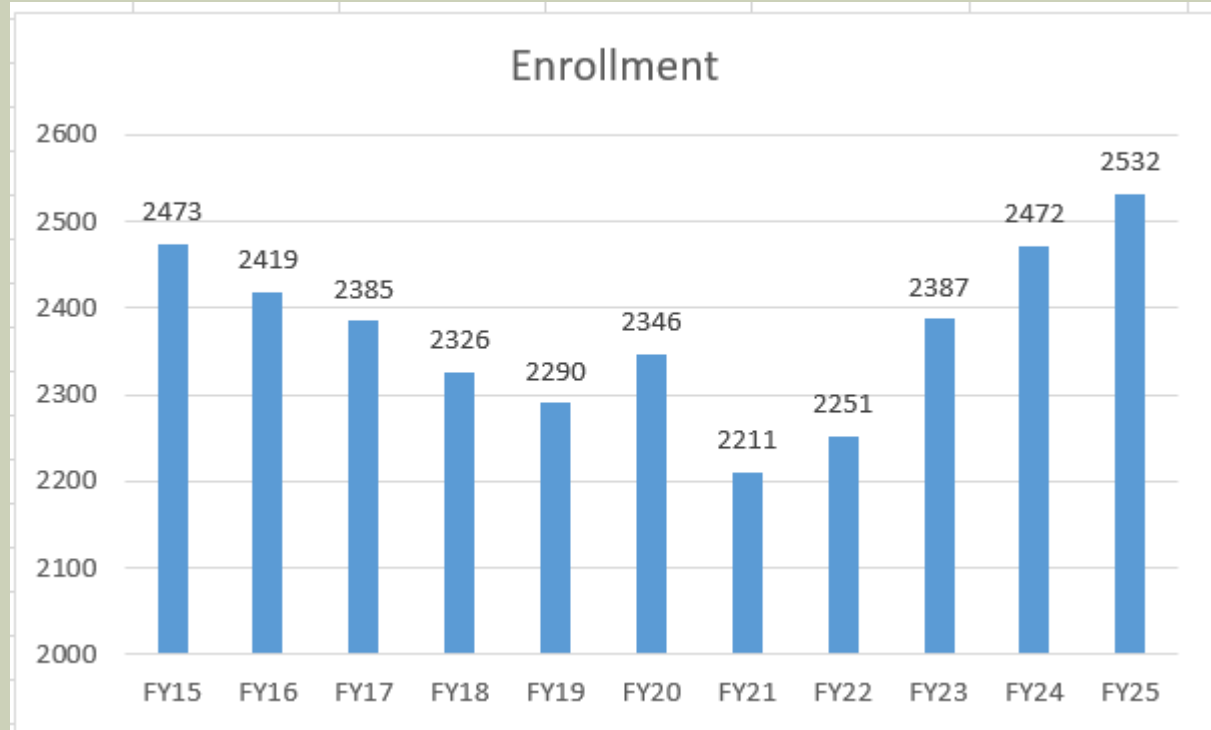
## Budget Presentation



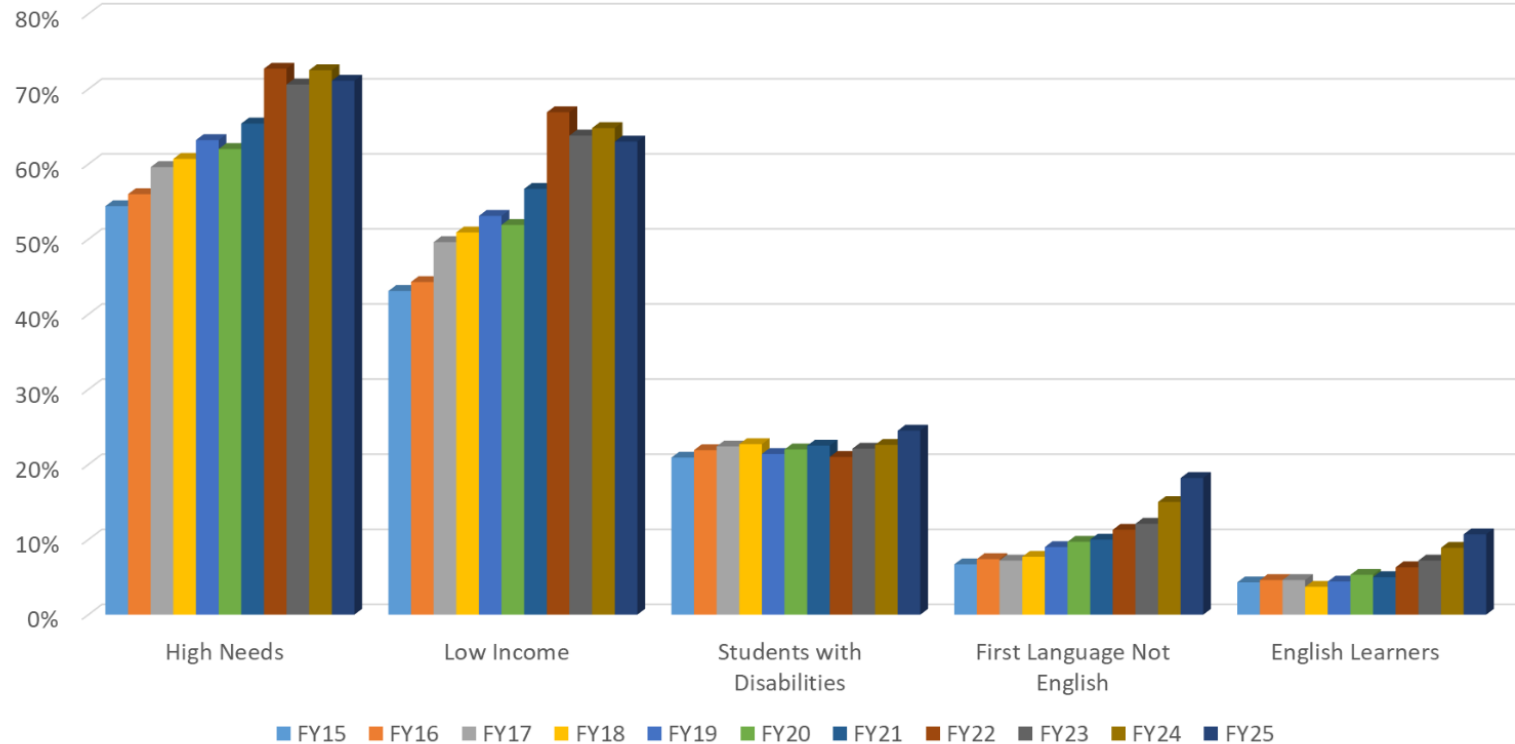
THE CHAIR CITY

Updated: April 7, 2025

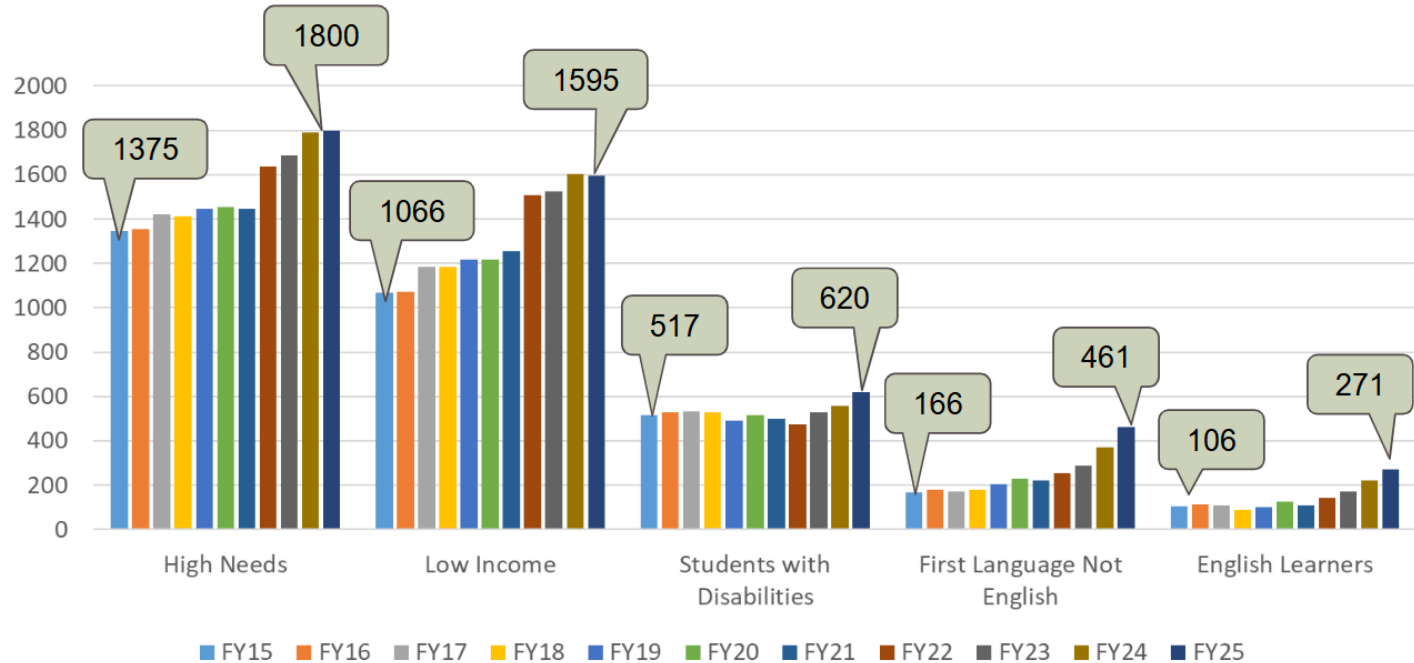
# Increasing Enrollment



# Changing Demographics

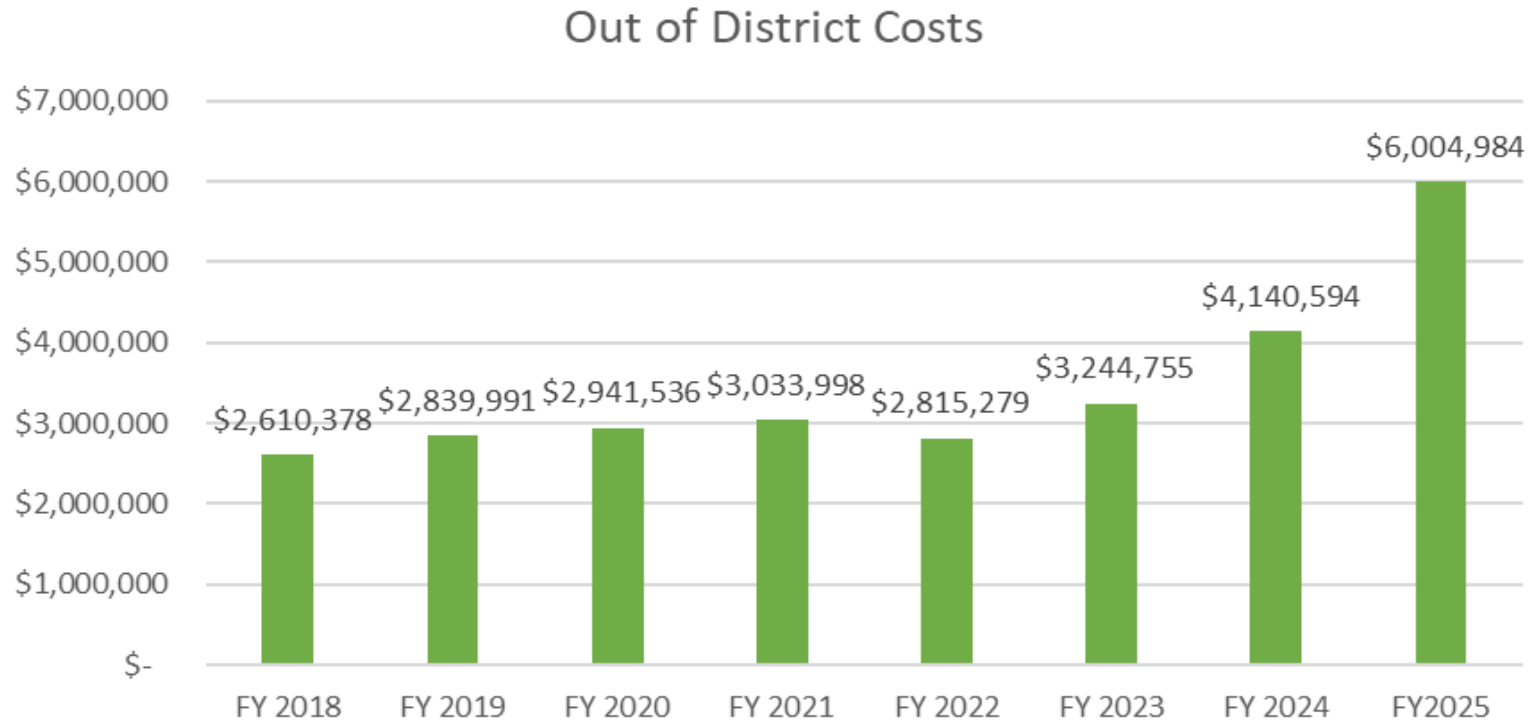


# A Closer Look at Changing Demographics

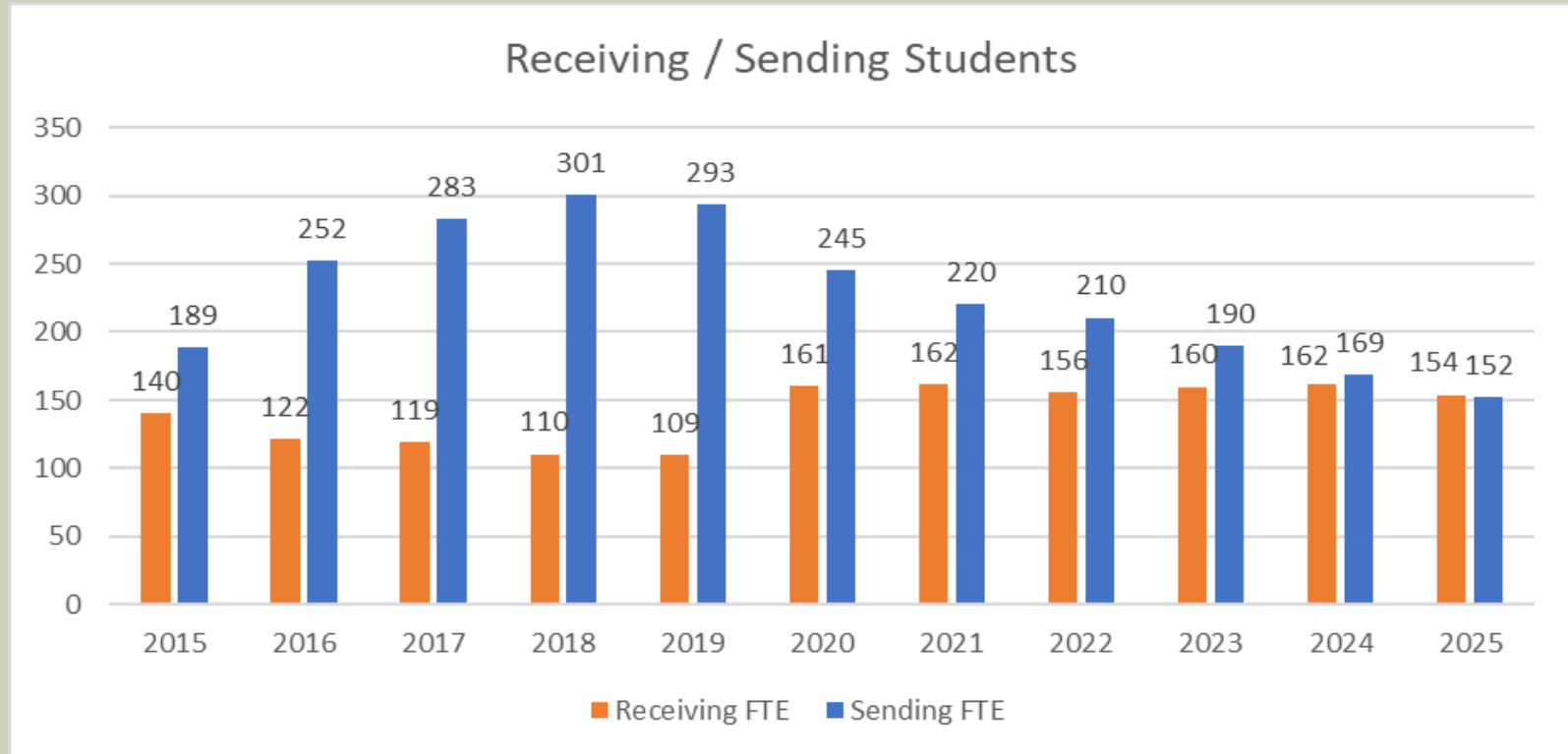


# OUT OF DISTRICT PLACEMENT COSTS

*Gardner Students not in Gardner Schools = Higher Expenses*



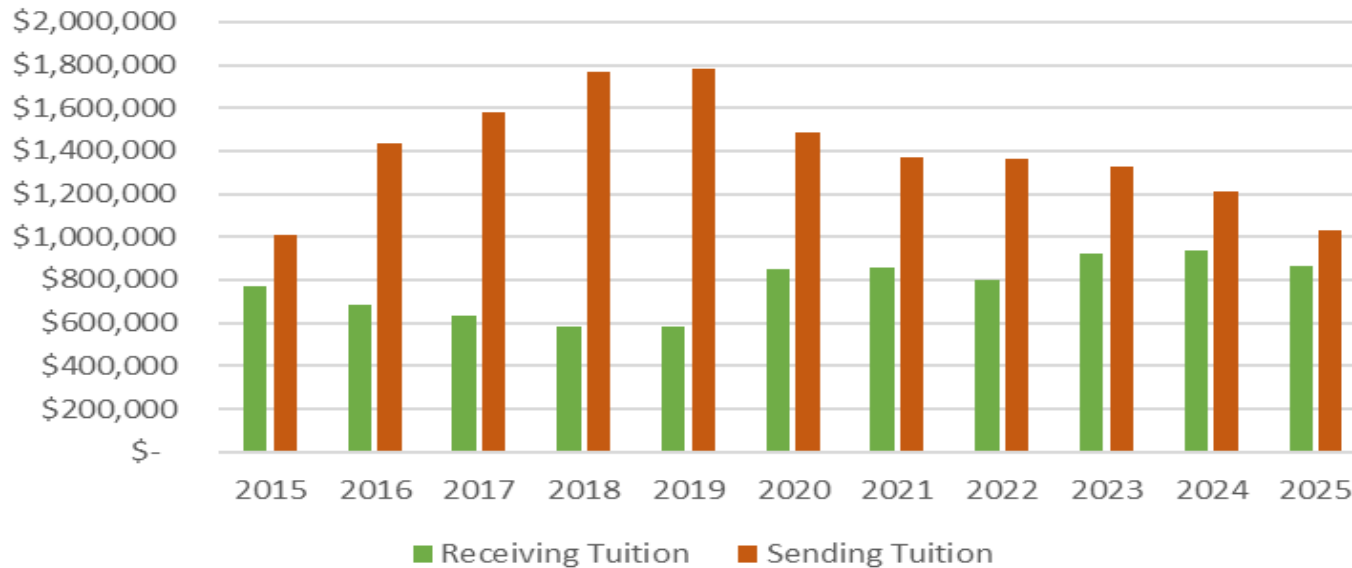
# SCHOOL CHOICE Sending/Receiving



# STUDENTS LEAVING DISTRICT

*Gardner Students not in Gardner Schools = Higher Expenses*

Receiving / Sending Tuition



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Receive	\$ 773,133	\$ 681,949	\$ 632,310	\$ 580,179	\$ 586,012	\$ 848,537	\$ 856,992	\$ 801,909	\$ 924,790	\$ 933,907	\$ 861,585
Send	\$1,007,541	\$1,434,445	\$1,582,696	\$ 1,768,336	\$ 1,784,685	\$1,489,552	\$1,370,856	\$1,359,682	\$1,323,839	\$1,209,574	\$1,032,673
Difference	\$ (234,408)	\$ (752,496)	\$ (950,386)	\$ (1,188,157)	\$ (1,198,673)	\$ (641,015)	\$ (513,864)	\$ (557,773)	\$ (399,049)	\$ (275,667)	\$ (171,088)



# BUDGET DEVELOPMENT

## **Principals and Directors**

- Submit expense budgets, justifying expenses over level-services
- Submit lists of proposed expense reductions and additional staff
- Meet individually with Superintendent & Business Manager
- Meet with all Directors & Principals as a team to collaboratively develop a prioritized personnel budget that supports our goals
- Meet individually with Finance Subcommittee

# Budget Restorations, Additions & Reductions

## FY 2026 Budget Budget Restorations, Additions / (Reductions)

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

Department	Description	FTE	\$	Total	
1 Spec Ed	1:1 Para	2.0	31,000	62,000	Mandated
1 Spec Ed	1:1 RBT	2.0	36,000	72,000	Mandated
5 District	Building Maintenance Craftsma	1.0	65,000	65,000	Restoration

**Total Budget Restorations & Adjustments - Increases / (decreases)** 199,000

### Budget Additions

Dept	Description	FTE	\$	Total	Notes
3 GES	Kindergarten SE Teacher	1.0	65,000	65,000	
4 GES	ESL Teacher	1.0	65,000	65,000	
		-		-	
<b>Total Budget Additions</b>		7.0	262,000	130,000	

**Total Budget Reductions**

-

**Net Budget Additions / (reductions)**

7.0

**329,000**

# Salaries

	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Change	%
PAYROLL ACCOUNTS									
Regular Education Instruction	\$ 8,976,128	\$ 8,880,967	\$ 8,987,193	\$ 9,691,814	\$ 9,945,950	10,200,363	\$ 10,986,103	\$ 785,740	7%
Special Education Instruction	\$ 4,602,347	\$ 4,873,752	\$ 4,918,799	\$ 6,059,225	\$ 6,848,587	\$ 7,248,384	\$ 8,018,377	\$ 769,993	10%
Support Services	\$ 2,060,586	\$ 1,892,241	\$ 1,999,357	\$ 2,419,194	\$ 2,611,995	\$ 2,712,106	\$ 2,895,178	\$ 183,073	6%
School Administration	\$ 1,752,265	\$ 1,804,998	\$ 1,827,919	\$ 2,015,557	\$ 2,033,889	\$ 2,556,724	\$ 2,287,263	\$ (269,461)	-12%
Central Administration	\$ 572,385	\$ 597,267	\$ 597,267	\$ 636,521	\$ 645,695	\$ 713,461	\$ 748,014	\$ 34,553	5%
Information Services	\$ 212,260	\$ 218,796	\$ 218,797	\$ 266,488	\$ 57,120	\$ -	\$ -	\$ -	-
Facilities	\$ 314,296	\$ 275,605	\$ 275,487	\$ 354,633	\$ 353,494	\$ 367,449	\$ 392,197	\$ 24,748	6%
Substitutes	\$ 212,000	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000	\$ 322,600	\$ 105,600	33%
Total Payroll	\$ 18,702,267	\$ 18,760,626	\$ 19,041,819	\$ 21,660,431	\$ 22,713,732	\$ 24,015,487	\$ 25,649,732	\$ 1,634,245	6%

# Expenses

	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget	Change	%
EXPENSE ACCOUNTS									
Regular Education Instruction	\$ 164,726	\$ 206,189	\$ 219,421	\$ 230,795	\$ 243,274	\$ 290,746	\$ 299,329	\$ 8,583	3%
Special Education Instruction	\$ 171,206	\$ 177,219	\$ 179,701	\$ 202,494	\$ 220,097	\$ 428,341	\$ 426,453	\$ (1,888)	0%
Support Services	\$ 115,546	\$ 117,582	\$ 116,672	\$ 124,842	\$ 192,603	\$ 224,423	\$ 230,371	\$ 5,948	3%
Program/ Staff Development	\$ 51,629	\$ 83,335	\$ 69,897	\$ 81,460	\$ 94,025	\$ 146,270	\$ 101,175	\$ (45,095)	-45%
Other Programs (OOD)	\$ 1,182,464	\$ 1,129,361	\$ 880,610	\$ 1,041,887	\$ 1,795,878	\$ 2,528,835	\$ 2,286,159	\$ (242,676)	-11%
School Administration	\$ 166,718	\$ 168,609	\$ 171,080	\$ 167,330	\$ 180,712	\$ 203,623	\$ 206,711	\$ 3,088	1%
Central Administration	\$ 170,983	\$ 332,179	\$ 329,642	\$ 342,094	\$ 686,966	\$ 833,601	\$ 872,820	\$ 39,219	4%
Information Services	\$ 281,087	\$ 319,600	\$ 362,898	\$ 468,041	\$ 491,909	\$ 425,451	\$ 821,028	\$ 395,577	48%
Facilities	\$ 1,327,032	\$ 1,327,327	\$ 1,451,680	\$ 1,381,445	\$ 1,494,584	\$ 1,679,650	\$ 1,794,730	\$ 115,080	6%
Transportation	\$ 1,603,311	\$ 1,505,130	\$ 1,556,790	\$ 1,933,536	\$ 2,068,169	\$ 2,766,138	\$ 3,241,200	\$ 475,062	15%
Utilities	\$ 480,464	\$ 490,021	\$ 530,964	\$ 618,956	\$ 707,590	\$ 592,500	\$ 628,500	\$ 36,000	6%
Other Operations & Control Accts	\$ 372,502	\$ 275,761	\$ 717,174	\$ 296,639	\$ 428,039	\$ 237,906	\$ 315,109	\$ 77,203	25%
Total Expenses	\$ 6,087,668	\$ 6,132,313	\$ 6,586,529	\$ 6,889,520	\$ 8,603,846	\$ 10,357,484	\$ 11,223,585	\$ 866,101	8%

# Costs That Do NOT Apply to Net School Spending

	<b>Budgeted Costs that do not apply to NSS</b>							
	<b>FY20</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>Diff.</b>	<b>% Diff.</b>
Regular Transportation	\$ 729,360	\$ 591,300	\$ 657,000	\$ 711,000	\$ 782,100	\$ 899,415	\$ 117,315	13%
McKinney Vento Transportation	\$ 185,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 180,000	\$ 180,000	\$ -	0%
Foster Care Transportation		\$ 110,000	\$ 157,000	\$ 110,000	\$ 200,000	\$ 200,000	\$ -	0%
SPED Transportation	\$ 688,951	\$ 825,490	\$ 1,029,536	\$ 1,157,169	\$ 1,564,993	\$ 1,837,000	\$ 272,007	15%
Crossing Guard Expense	\$ 600	\$ 600	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0%
Crossing Guards	\$ 58,000	\$ 62,000	\$ 65,000	\$ 65,000	\$ 76,388	\$ 76,388	\$ -	0%
Bus Monitors	\$ 51,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 1,713,411	\$ 1,679,390	\$ 1,999,036	\$ 2,133,669	\$ 2,803,981	\$ 3,193,303	\$ 389,322	12%

# Revenue Projection

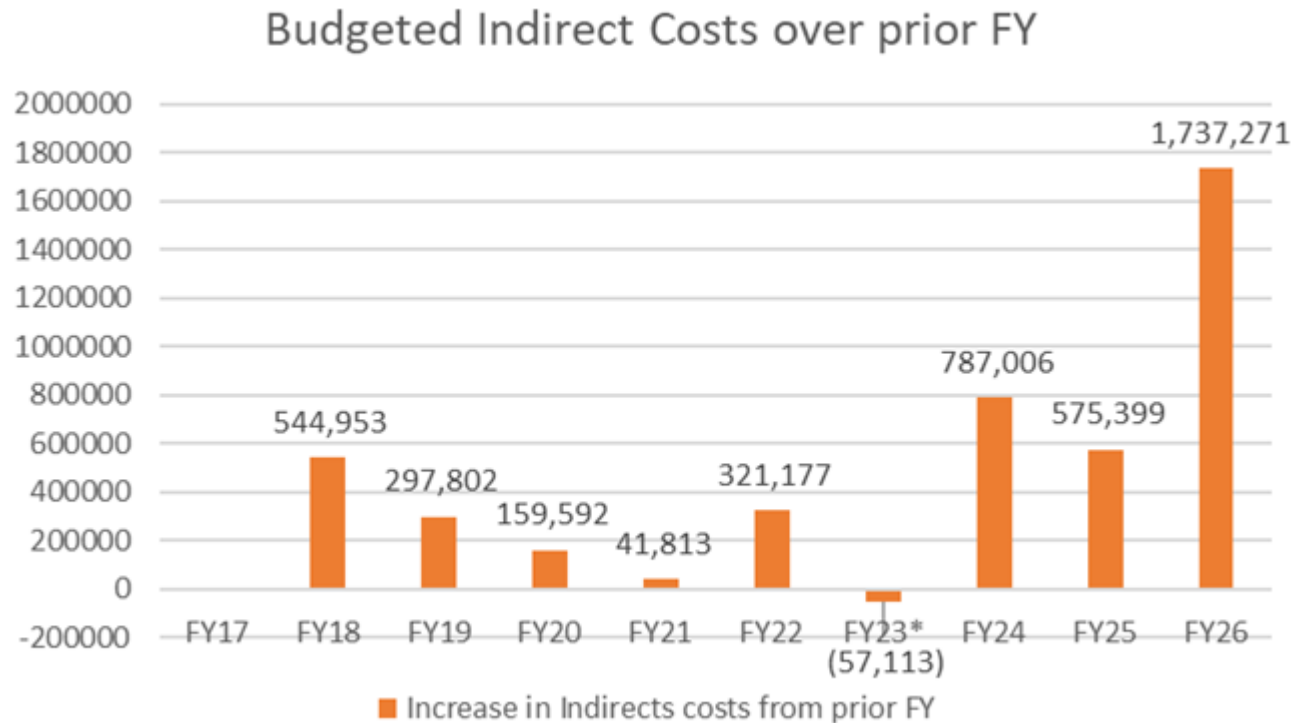
	FY21	FY22	FY23	FY24	FY25	FY26	Diff from prior
State Funding (CH. 70)	\$ 21,003,460	\$ 21,072,010	\$ 23,307,399	\$ 27,428,246	\$ 29,670,040	\$ 32,375,957	\$ 2,705,917
Required Net School Spending (NSS)	\$ 9,085,400	\$ 10,329,492	\$ 10,721,731	\$ 11,262,118	\$ 11,909,305	\$ 12,662,453	\$ 753,148
City Funding Over NSS	\$ 1,070,794	\$ 359,872	\$ 495,460	\$ -	\$ -	\$ 300,000	\$ 300,000
Homeless Emergency \$\$	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ (160,000)
<b>Total Revenue</b>	<b>\$ 31,159,654</b>	<b>\$ 31,761,374</b>	<b>\$ 34,524,590</b>	<b>\$ 38,690,364</b>	<b>\$ 41,739,345</b>	<b>\$ 45,338,410</b>	<b>\$ 3,599,065</b>

# Where does the money go?

## Where did the money go?

New Revenue		New Expenses	
Chapter 70	\$ 2,705,917	Salary	\$ 1,634,245
NSS	\$ 753,148	Expenses	\$ 943,261
Homeless \$\$	\$ (160,000)	Additions	\$ 219,000
Over NSS	\$ 300,000	Non NSS	\$ (460,482)
		Indirects	\$ 1,737,271
<hr/>		<hr/>	
Total	\$ 3,599,065	Total	\$ 4,073,295
		\$ (474,230)	

# Indirect Costs

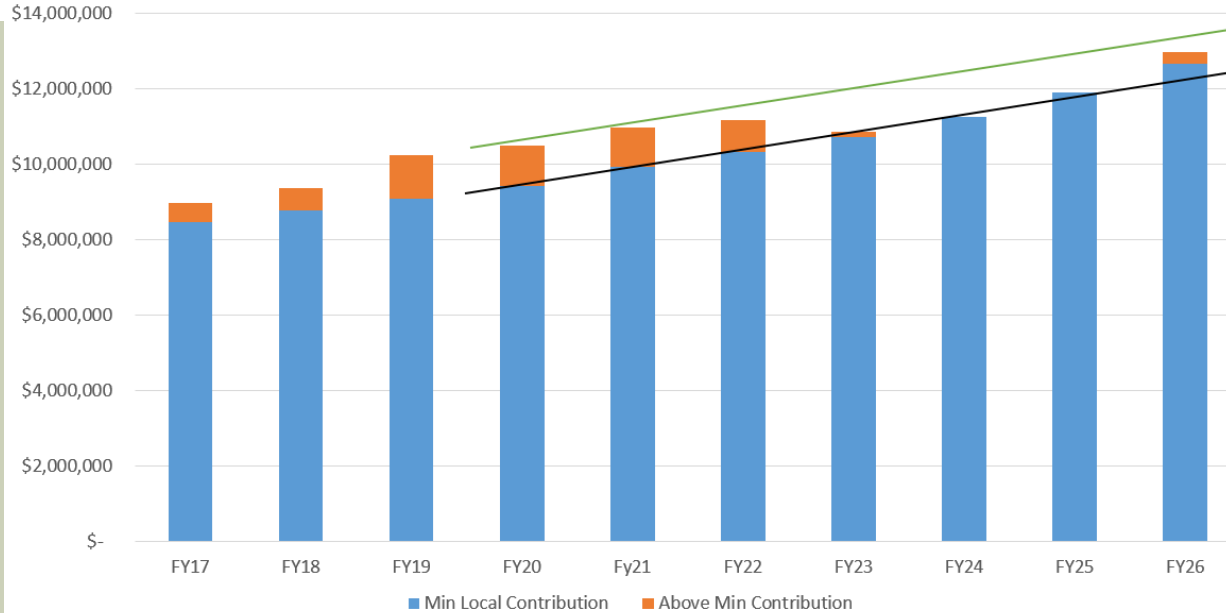




# Balancing the Budget

	FY21	FY22	FY23	FY24	FY25	FY26	Diff from prior year	
Total Funding	31,474,597	31,761,374	34,524,590	38,690,364	41,739,345	45,338,410	3,599,065	7.9%
Total School Budget	24,789,935	25,628,349	28,619,951	31,316,678	34,476,971	37,202,317	2,725,346	7.3%
Non NSS	(1,713,411)	(1,679,390)	(1,999,036)	(2,133,669)	(2,803,981)	(3,193,303)	(389,322)	12.2%
City Indirect Costs	8,398,073	8,761,064	8,703,950	9,507,355	10,066,356	11,803,627	1,737,271	14.7%
Total Net School Spending	31,474,597	32,710,023	35,324,865	38,690,364	41,739,346	45,812,641	4,073,295	8.9%
	-	(948,649)	(800,275)	(0)	(1)	(474,231)	(474,230)	

# Erosion of GPS Budget



	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Min Local Contribution	\$ 8,469,172	\$ 8,779,067	\$ 9,088,523	\$ 9,418,789	\$ 9,927,325	\$ 10,332,365	\$ 10,721,731	\$ 11,262,118	\$ 11,909,298	\$ 12,662,453
Above Min Contribution	\$ 500,632	\$ 584,884	\$ 1,147,500	\$ 1,070,794	\$ 1,039,462	\$ 834,962	\$ 125,421	\$ -	\$ -	\$ 300,000
Total	\$ 8,969,804	\$ 9,363,951	\$ 10,236,023	\$ 10,489,583	\$ 10,966,787	\$ 11,167,327	\$ 10,847,152	\$ 11,262,118	\$ 11,909,298	\$ 12,962,453
Increase to Min Contribution		\$ 309,895	\$ 309,456	\$ 330,266	\$ 508,536	\$ 405,040	\$ 389,366	\$ 540,387	\$ 647,180	\$ 753,155
Increase to Total		\$ 394,147	\$ 872,072	\$ 253,560	\$ 477,204	\$ 200,540	\$ (320,175)	\$ 414,966	\$ 647,180	\$ 1,053,155

# FY26 Chapter 70 Determination of Required Contribution

Effort Goal		FY26 Increments Toward Goal	
1) 2024 equalized valuation	2,325,701,800	13) FY25 required local contribution	12,872,482
2) Uniform property percentage	0.3243%	14) Municipal revenue growth factor (DOR)	4.51%
3) Local effort from property wealth	7,541,626	15) FY26 preliminary contribution (13 raised by 14)	13,453,031
		16) Preliminary contribution pct of foundation (15 / 8)	27.85%
4) 2022 income	552,740,000	<i>If preliminary contribution is above the target share:</i>	
5) Uniform income percentage	1.5699%	17) Excess local effort (15 - 10)	
6) Local effort from income	8,677,305	18) 100% reduction toward target (17 x 100%)	
7) Combined effort yield (3 + 6)	16,218,931	19) FY26 required local contribution (15 - 18), capped at 90% of foundation	
		20) Contribution as percentage of foundation (19 / 8)	
8) FY26 Foundation budget	48,308,232	<i>If preliminary contribution is below the target share:</i>	
9) Maximum local contribution (82.5% * 8)	39,854,291	21) Shortfall from target local share (10 - 15)	2,765,900
10) Target local contribution (lesser of 7 or 9)	16,218,931	22) Shortfall percentage (11 - 16)	5.72%
		23) Added increment toward target (13 x 1% or 2%)*	128,725
11) Target <b>local</b> share (10 as % of 8)	33.57%	<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall &gt; 7.5%</i>	
12) Target <b>aid</b> share (100% minus 11)	66.43%	24) Special increment toward 82.5% target**	0
		<i>**if combined effort yield &gt; 175% foundation</i>	
		Combined effort yield as % of foundation	
		25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	2,637,175
		26) FY26 required local contribution (15 + 23 + 24)	13,581,756
		27) Contribution as percentage of foundation (26 / 8)	28.11%

[See a listing of all 351 communities](#)

# Other Considerations: Federal Grants

Grant Title	Amount	GPS FTE's	Other	Grant Period	Use of Funds
FY25 Title I	\$880,715	13.75	HFA Tutor, summer program	Upon Approval-9/30/2026	Providing students with equitable access to high-quality education through early literacy programming, professional development for staff, and family engagement.
FY25 Title II	\$100,427	0.50	HFA PD, Mentors, PD	Upon Approval-9/30/2026	Improving quality and effectiveness of staff for all students and increasing student achievement through mentorship and class-size reduction.
FY25 Title III	\$35,530	0.00	ESL services, PD, Stipends	Upon Approval-9/30/2026	Ensuring that English learners have the same access as all students to a high-quality education through professional development, family engagement and early literacy initiatives.
FY25 Title IV	\$64,554	0.60	HFA PD, supplies	Upon Approval-9/30/2026	Improving student achievement, school conditions and use of technology through software licensing, professional development for staff, and family engagement.
FY25 FC262 Early Childhood Spec Ed	\$39,704	0.96	preschool evals	Upon Approval-9/30/2026	Provides students with disabilities with free and appropriate education including related services.
FY25 FC240 Individuals with Disabilities Act	\$906,050	0.64	Stipends, PD, Summers, Collabs, homeschool	Upon Approval-9/30/2026	Ensures that students with disabilities receive education and services that protect their rights and prepare them for the future.
<b>Total</b>	<b>\$2,026,980</b>	<b>16.45</b>			

# THE BOTTOM LINE

Funding Gap as of Today:  
(assuming \$300,000 over NSS)

**\$-474,231**

# Discussion and Vote

To approve the FY26 Gardner Public Schools budget  
at \$37,676,548  
(this number represents a deficit of \$0)