

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: Tuesday, May 12, 2026
Time: 7:30 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

FY2027 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



FY 2027 Budget

Presentation for the
School Committee and City Council

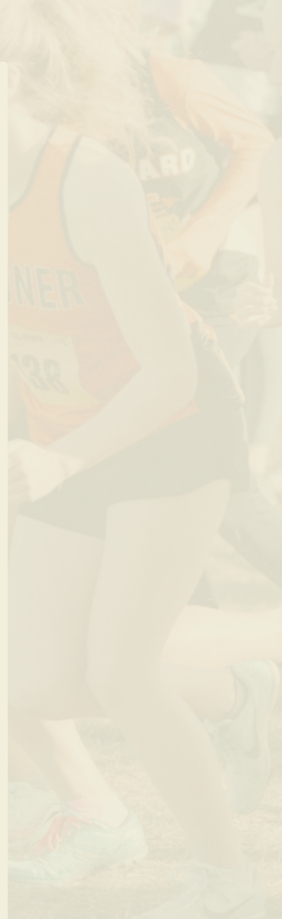
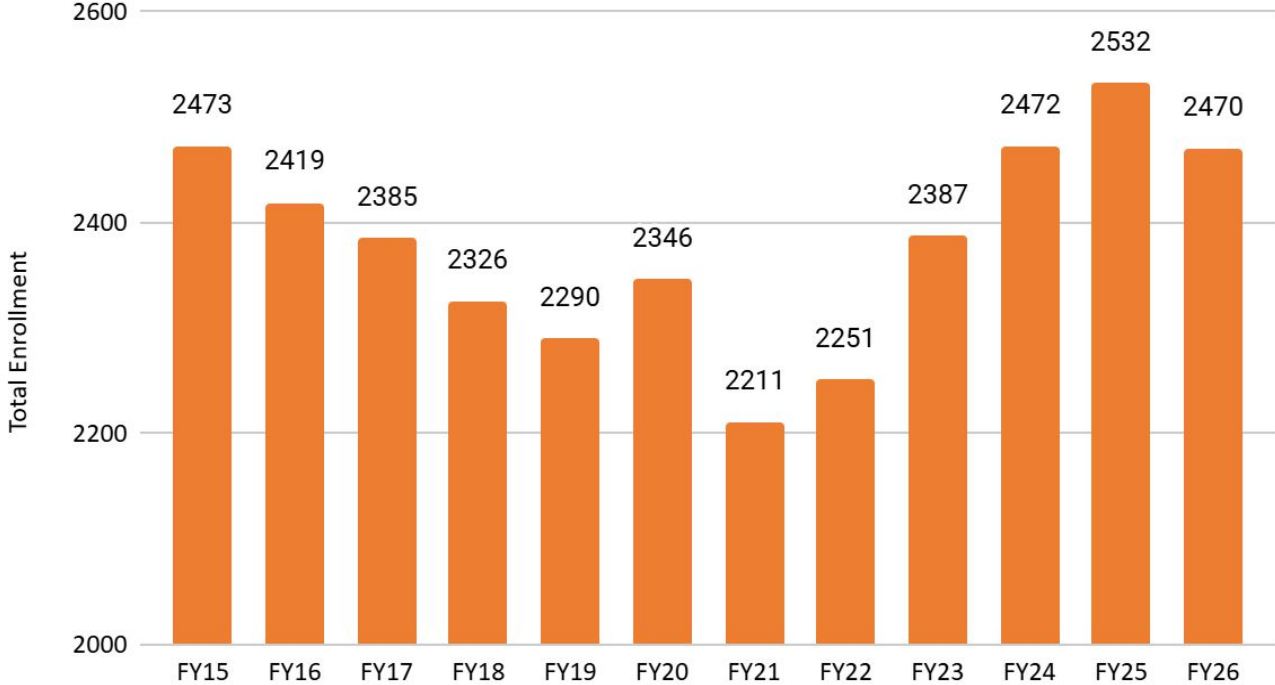


GARDNER
Public Schools

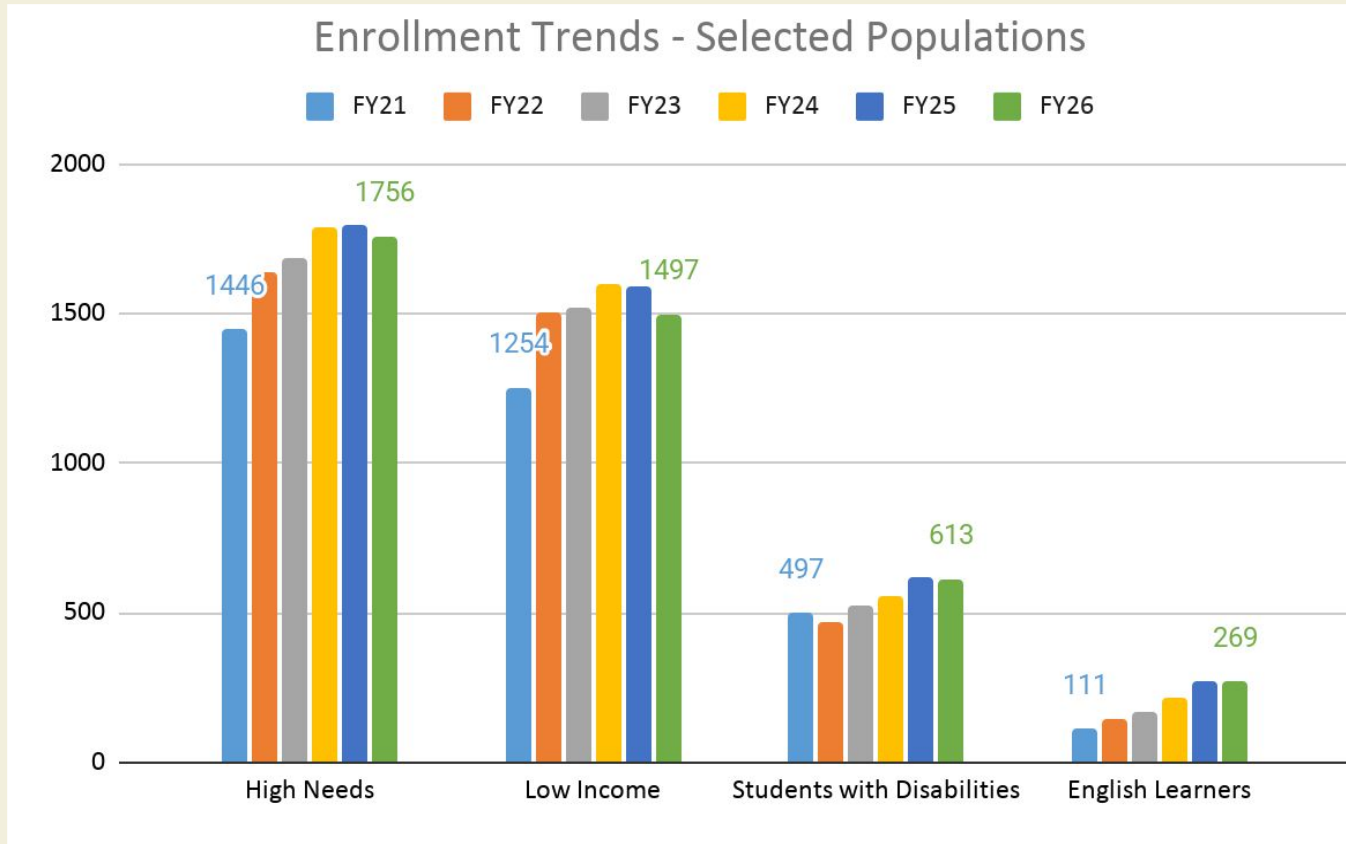
Updated: April 16, 2026

Student Enrollment Trends

Total Enrollment

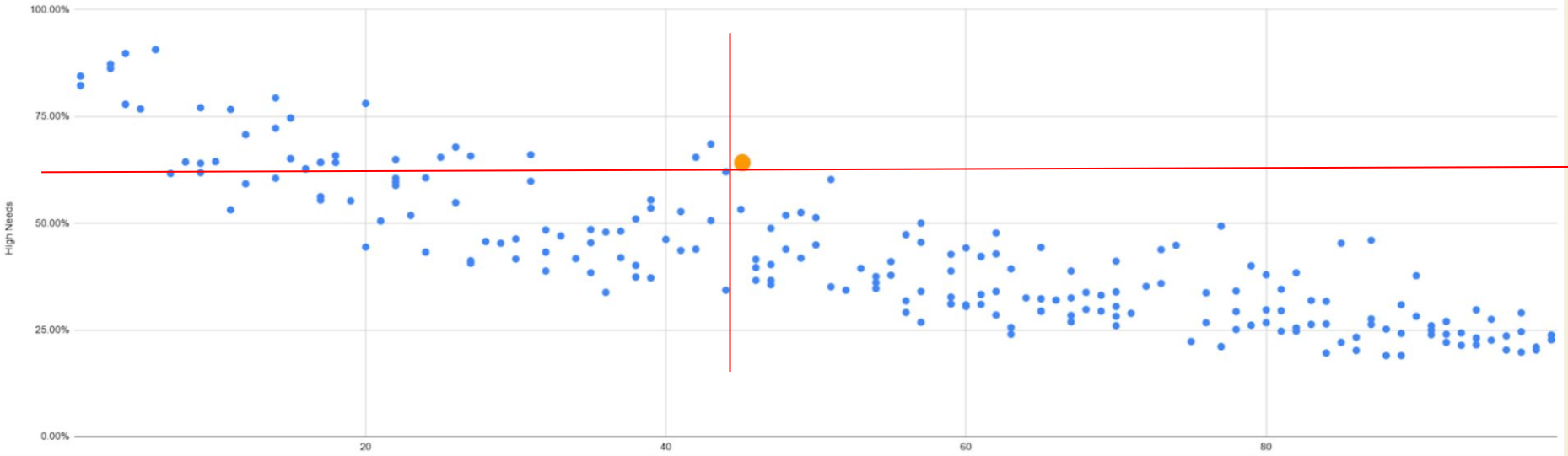


Changing Demographics Require More...



High School Performance

High Needs vs. Accountability Percentile



High Needs (y axis): Percentage of students in the district that the state considers 'high needs,' (i.e. Students with Disabilities, English Language Learners, and Low Income students).

Accountability Percentile (x axis): Ranked between 1st and 99th percentile (99th being the best). Rank is based on MCAS Scores, Drop-out Rate, Chronic Absenteeism, Advanced Coursework Participation, Graduation Rate, and Extended Engagement

Improving Outcomes

STAR:ELA

% of Proficiency Over Time

School Year ● SY 24-25 ● SY 25-26



STAR:Math

% of Proficiency Over Time

School Year ● SY 24-25 ● SY 25-26



DIBELS: Grades K-4

% of Students Core^/Core Over Time

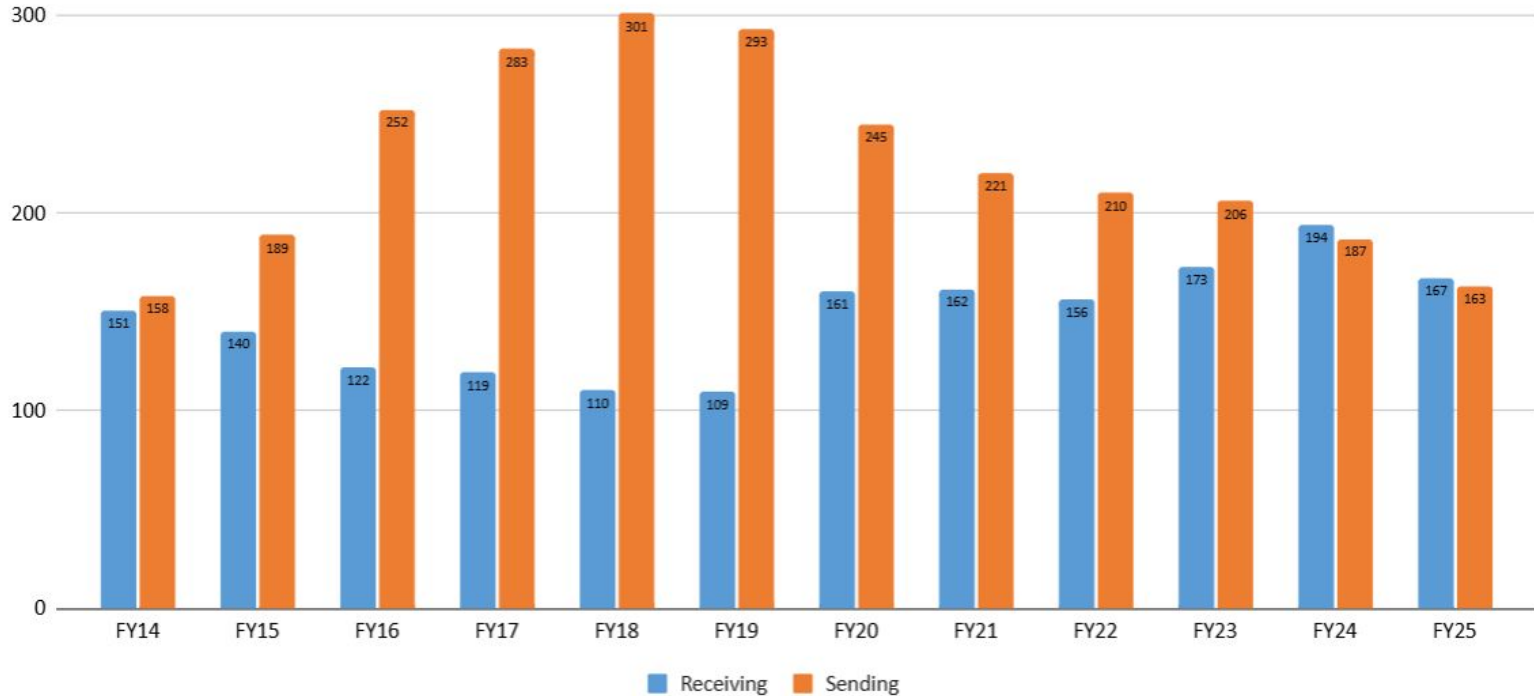
Domain:

School Year ● SY 25-26 ● SY 24-25 ● SY 23-24



Improving Outcomes

School Choice Numbers



Budget Development Process



Chapter 70 Aid Calculation

103 Gardner

Aid Calculation FY27

Prior Year Aid

1 Chapter 70 FY26 **32,375,957**

Foundation Aid

2 Foundation budget FY27 46,507,130
 3 Required district contribution FY27 13,487,454
 4 Foundation aid (2 -3) 33,019,676
 5 Increase over FY26 (4 - 1) **643,719**

Minimum Aid

6 \$75 per pupil increase 184,875
 7 Minimum aid amount
 (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0) **0**

Subtotal

8 Sum of 1,5,7 **33,019,676**

Minimum Aid Adjustment

9 Minimum aid adjustment 32,449,907
 10 Aid adjustment increment
 (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0) **0**

Non-Operating District Reduction to Foundation

11 Reduction to foundation **0**

Hold Harmless Aid

12 Hold harmless aid **0**

FY27 Chapter 70 Aid

13 Sum of 1,5,7,10, 12 minus 11 **33,019,676**

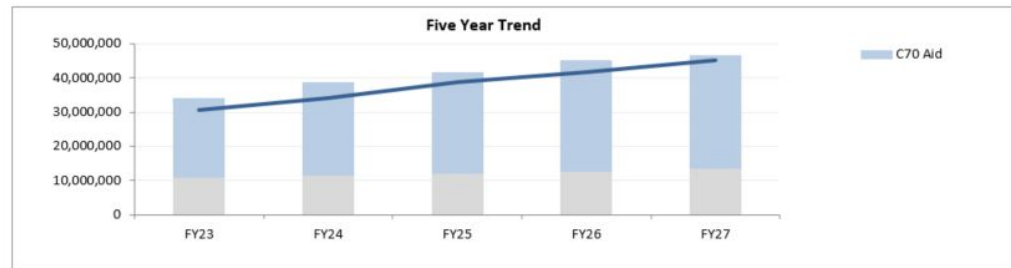
Comparison to FY26

Description	FY26	FY27	Change	Pct Chg
Enrollment	2,500	2,465	-35	-1.40%
Foundation budget	45,038,410	46,507,130	1,468,720	3.26%
Required district contribution	12,662,453	13,487,454	825,001	6.52%
Chapter 70 aid	32,375,957	33,019,676	643,719	1.99%
Required net school spending (NSS)	45,038,410	46,507,130	1,468,720	3.26%

Target aid share 66.42% 65.88%

C70 % of foundation 71.89% 71.00%

Required NSS % of foundation 100.00% 100.00%



Local Contribution as Determined by Chapter 70

103 Gardner

Effort Goal

1) 2024 equalized valuation	2,325,701,800
2) Uniform property percentage	0.3309%
3) Local effort from property wealth	7,696,531
4) 2023 income	582,205,000
5) Uniform income percentage	1.5897%
6) Local effort from income	9,255,100
7) Combined effort yield (3 + 6)	16,951,631
8) FY27 Foundation budget	49,689,073
9) Maximum local contribution (82.5% * 8)	40,993,485
10) Target local contribution (lesser of 7 or 9)	16,951,631
11) Target local share (10 as % of 8)	34.12%
12) Target aid share (100% minus 11)	65.88%

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

FY27 Increments Toward Goal

13) FY26 required local contribution	13,581,756
14) Municipal revenue growth factor (DOR)	5.10%
15) FY27 preliminary contribution (13 raised by 14)	14,274,426
16) Preliminary contribution pct of foundation (15 / 8)	28.73%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY27 required local contribution (15 - 18), capped at 90% of foundation	
20) Contribution as percentage of foundation (19 / 8)	

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	2,677,205
22) Shortfall percentage (11 - 16)	5.39%
23) Added increment toward target (13 x 1% or 2%)*	135,818
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	2,541,387
26) FY27 required local contribution (15 + 23 + 24)	14,410,244
27) Contribution as percentage of foundation (26 / 8)	29.00%

Chapter 70 Apportionment of Local Contribution Across School Districts

103 Gardner	Gardner	Montachusett	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY26 foundation enrollment	2,500	157	2,657
2 FY26 foundation budget	45,038,410	3,269,822	48,308,232
3 Each district's share of municipality's combined FY26 foundation	93.23%	6.77%	100.00%
4 FY26 required contribution	12,662,453	919,303	13,581,756
<u>FY27 apportionment of contribution among community's districts</u>			
5 FY27 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)			14,410,244
6 FY27 foundation enrollment	2,465	147	2,612
7 FY27 foundation budget	46,507,130	3,181,942	49,689,073
8 Each district's share of municipality's total FY27 foundation	93.60%	6.40%	100.00%
9 FY27 Required Contribution	13,487,454	922,790	14,410,244
10 Change FY27 to FY26 (9 - 4)	825,001	3,487	828,488

Foundation Budget

FY27 Chapter 70 Foundation Budget

103 Gardner

Line	Description	Base Foundation Components							Incremental Costs Above the Base						TOTAL
		1	2	3	4	5	6	7	8	9	10	11	12	13	
		Kindergarten Pre-school	Kindergarten Half-Day	Kindergarten Full-Day	Elementary	Junior/Middle	High School	Vocational	Special Ed In-District	Special Ed Tuitioned-Out	English learners PK-5	English learners '6-8	English learners High School/Voc	Low income	
0	Foundation Enrollment	46	0	193	1,017	576	643	13	98	24	188	42	41	1,642	2,465
1	Administration	10,809	0	90,696	477,919	270,680	302,165	6,109	317,841	99,294	22,654	5,429	6,358	188,091	1,798,044
2	Instructional Leadership	19,521	0	163,807	863,169	488,874	545,740	11,034	0	0	39,644	9,498	11,127	891,245	3,043,657
3	Classroom & Specialist Teachers	89,509	0	751,096	3,957,788	1,972,598	3,238,296	111,301	1,048,798	0	277,496	66,488	77,886	8,700,186	20,291,442
4	Other Teaching Services	22,956	0	192,641	1,015,108	413,868	384,617	7,776	979,247	1,517	39,644	9,498	11,127	0	3,077,999
5	Professional Development	3,540	0	29,722	156,638	96,157	104,089	3,479	50,593	0	11,325	2,714	3,179	422,093	883,529
6	Instructional Materials, Equipment & Technol	12,955	0	108,713	572,856	324,449	579,497	20,503	44,159	0	28,315	6,784	7,947	64,711	1,770,889
7	Guidance & Psychological Services	10,423	0	87,460	460,864	261,020	303,830	6,143	0	0	16,990	4,071	4,768	352,291	1,507,860
8	Pupil Services	2,590	0	21,745	171,842	158,988	409,263	8,274	0	0	5,664	1,357	1,590	1,830,633	2,611,947
9	Operations & Maintenance	24,856	0	208,569	1,099,041	674,830	730,429	27,638	355,044	0	67,958	16,283	19,074	0	3,223,722
10	Employee Benefits/Fixed Charges*	47,693	0	400,197	2,108,811	1,290,200	1,271,539	32,353	462,386	0	72,252	17,311	20,279	1,632,279	7,355,299
11	Special Education Tuition*	0	0	0	0	0	0	0	0	942,741	0	0	0	0	942,741
12	Total	244,850	0	2,054,647	10,884,036	5,951,664	7,869,465	234,610	3,258,069	1,043,552	581,941	139,433	163,335	14,081,529	46,507,130

13 Wage Adjustment Factor 100.0%

*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.

Foundation Budget per Pupil 18,867

14 Low-income percentage 67.35%

15 Low-income group 10

English learner foundation budget as % total foundation budg 1.9%

Low-income foundation budget as % total foundation budget 30.3%

New Money & New Expenses

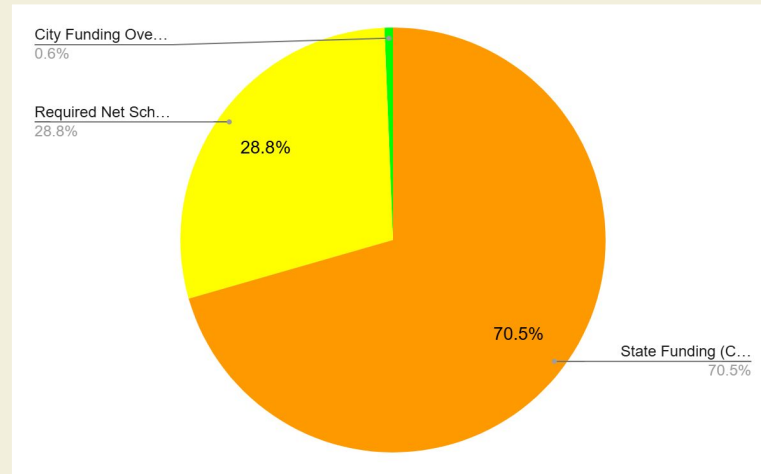
	<u>26 to 27 Change</u>
Chapter 70 (State)	\$643,719
Required NSS (City)	\$825,001
Funding over NSS (City)	\$0
Total	\$1,468,720

	<u>26 to 27 Change</u>
Salary	\$1,687,675
Expenses	\$1,868,824
Additions or Cuts	\$(1,821,457)
Non Net School Spending	\$(896,281)
Indirect Costs	\$949,398
Carry Over Deficit	\$474,230
Total	\$2,262,389

Shortfall: \$(793,669)

Where does the money come from?

	<u>FY26</u>	<u>FY27</u>	<u>26 to 27 Change</u>
Chapter 70 (State)	32,375,957	33,019,676	643,719
Required NSS (City)	12,662,453	13,487,454	825,001
Funding over NSS (City)	300,000	300,000	0
Total Revenue	45,338,410	46,807,130	1,468,720



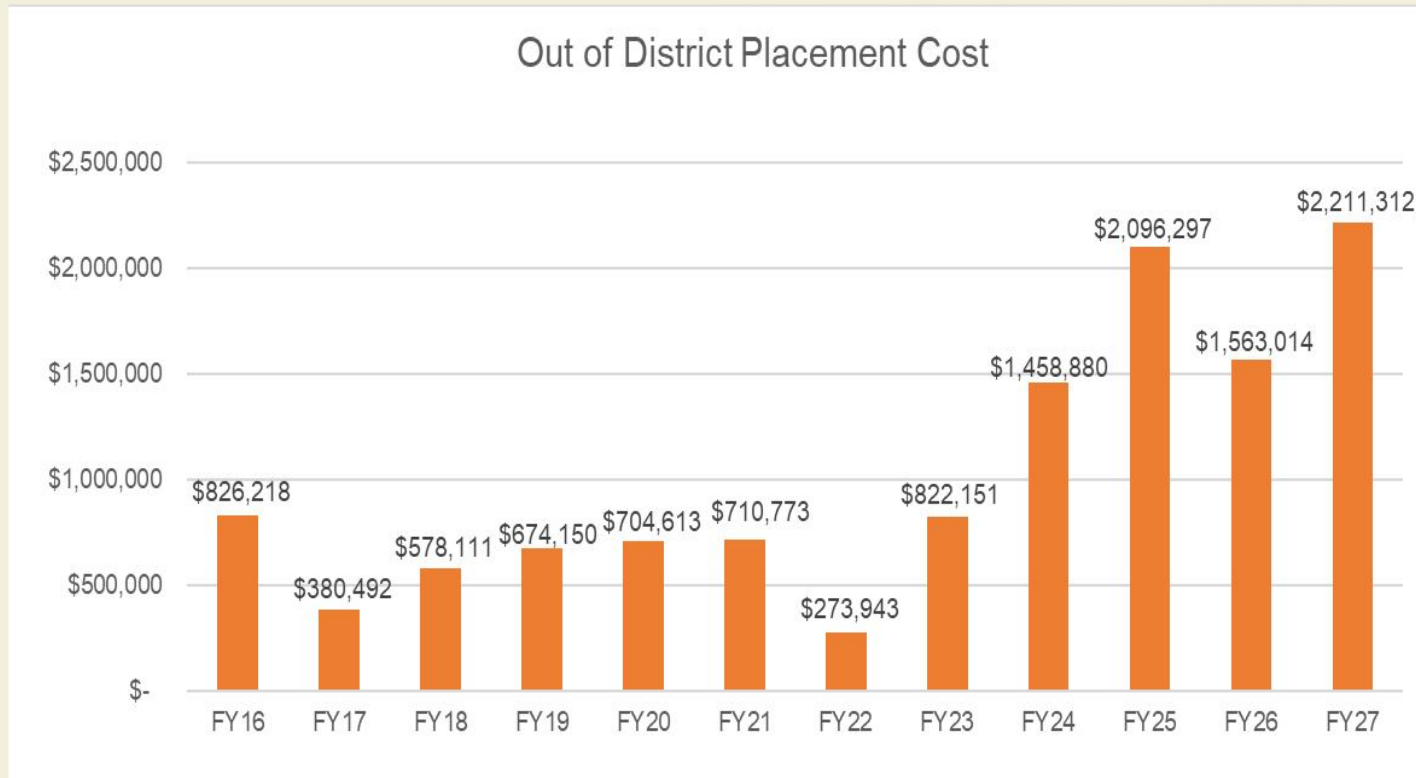
Where does the money go? Salaries

<u>Payroll Accounts</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>26 to 27 Change</u>	<u>Percent Increase</u>
Regular Education Instruction	10,200,363	10,986,103	11,768,617	782,514	6.6%
Special Education Instruction	7,248,384	8,018,377	8,736,801	718,424	8.2%
Support Services	2,712,106	2,895,178	3,031,041	135,863	4.5%
School Administration	2,556,724	2,287,263	2,301,856	14,593	0.6%
Central Administration	713,461	748,014	769,715	21,701	2.8%
Facilities	367,449	392,197	406,776	14,579	3.6%
Substitutes	217,000	322,600	322,600	0	0.0%
Total Payroll	24,015,487	25,649,732	27,337,407	1,687,675	6.2%

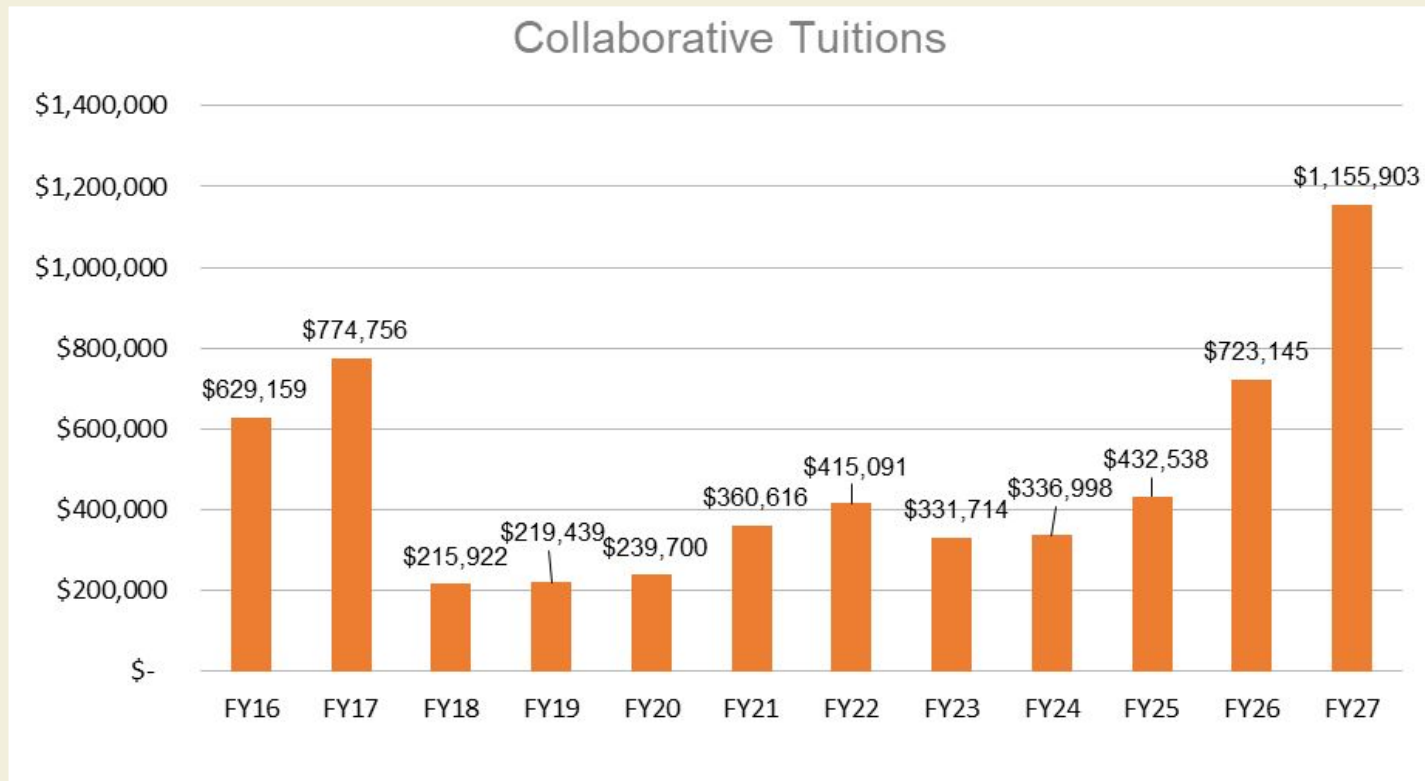
Where does the money go? Expenses

<u>Expense Accounts</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>26 to 27 Change</u>	<u>Percent Increase</u>
Regular Education Instruction	291,746	299,329	291,001	(8,328)	-2.9%
Special Education Instruction	428,341	426,453	438,655	12,202	2.8%
Support Services	220,423	230,371	222,447	(7,924)	-3.6%
Program/Staff Development	121,270	101,175	87,313	(13,862)	-15.9%
Other Programs (OOD/Collaboratives)	2,528,835	2,286,159	3,367,215	1,081,056	32.1%
School Administration	213,623	206,711	198,384	(8,327)	-4.2%
Central Administration	833,601	872,820	876,931	4,111	0.5%
Information Services	425,451	821,028	877,486	56,458	6.4%
Facilities	1,679,650	1,794,730	1,831,369	36,639	2.0%
Transportation	2,655,933	3,241,200	4,009,084	767,884	19.2%
Utilities	592,500	628,500	656,000	27,500	4.2%
Other Operations & Control Accounts	288,951	351,109	236,524	(78,585)	-33.2%
Total Expenses	10,280,324	11,223,585	13,092,409	1,868,824	14.3%

Out-of-District Placement Costs



Collaborative Tuitions

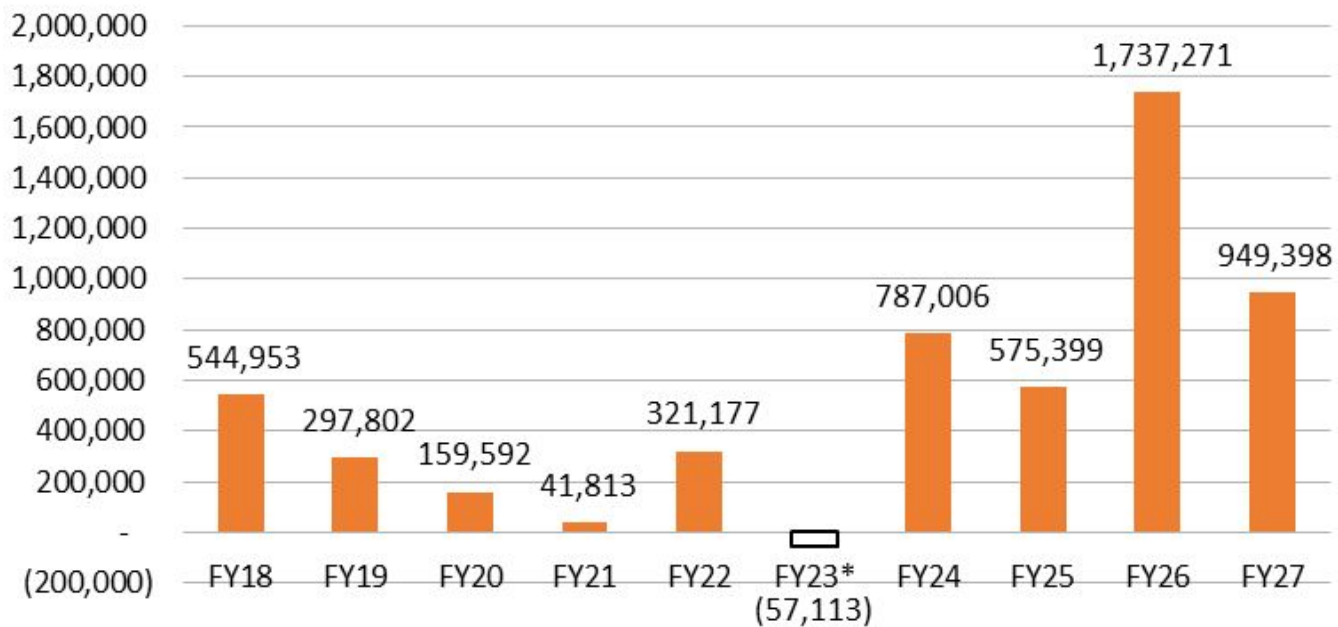


Costs that DO NOT Apply to Net School Spending

<u>Non-NSS Costs</u>	<u>FY25 Request</u>	<u>FY26 Request</u>	<u>FY27 Request</u>	<u>Increase over FY26</u>	<u>Percent Increase</u>
Regular Education Transportation	711,000	899,415	1,081,575	182,160	17%
McKinney Vento Transportation	180,000	180,000	180,000	0	0.0%
Foster Care Transportation	200,000	200,000	200,000	0	0.0%
Special Education Transportation	1,564,933	1,837,000	2,547,509	710,509	28%
Crossing Guard Expense	500	500	500	0	2.8%
Crossing Guards	76,388	76,388	80,000	0	0.0%
Total Payroll	2,732,821	3,193,303	4,089,584	896,281	22%

Indirect Costs

Budgeted Indirect Costs over prior FY



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

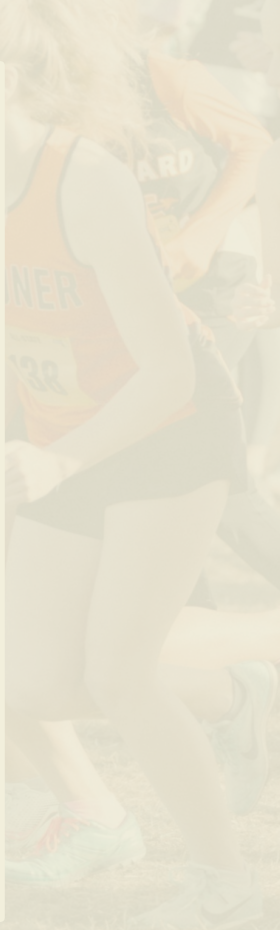
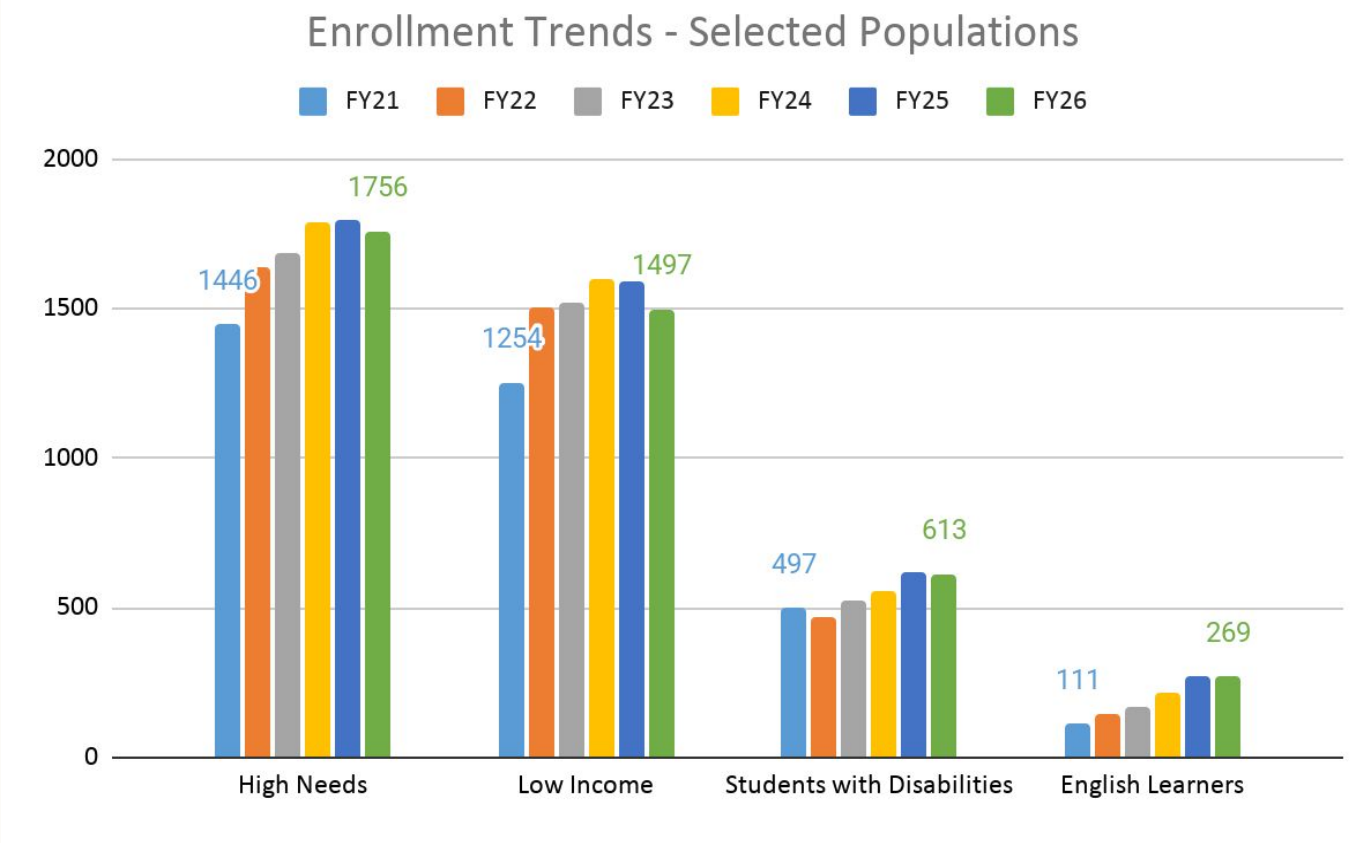
<u>Revenue</u>	<u>FY27</u>	<u>Increase over FY26</u>	<u>Percent Increase</u>
Total Funding	46,807,130	1,468,720	3.14%
Total School Budget	38,937,359	1,260,811	3.24%
Budgeted Costs that do not apply to NSS	(4,089,584)	(896,281)	21.92%
City Budgeted Indirect Costs	12,753,025	949,398	7.44%
Total Net School Spending Expense	47,600,799 (793,669)	1,313,927	2.76%

Shortfall: \$(793,669)

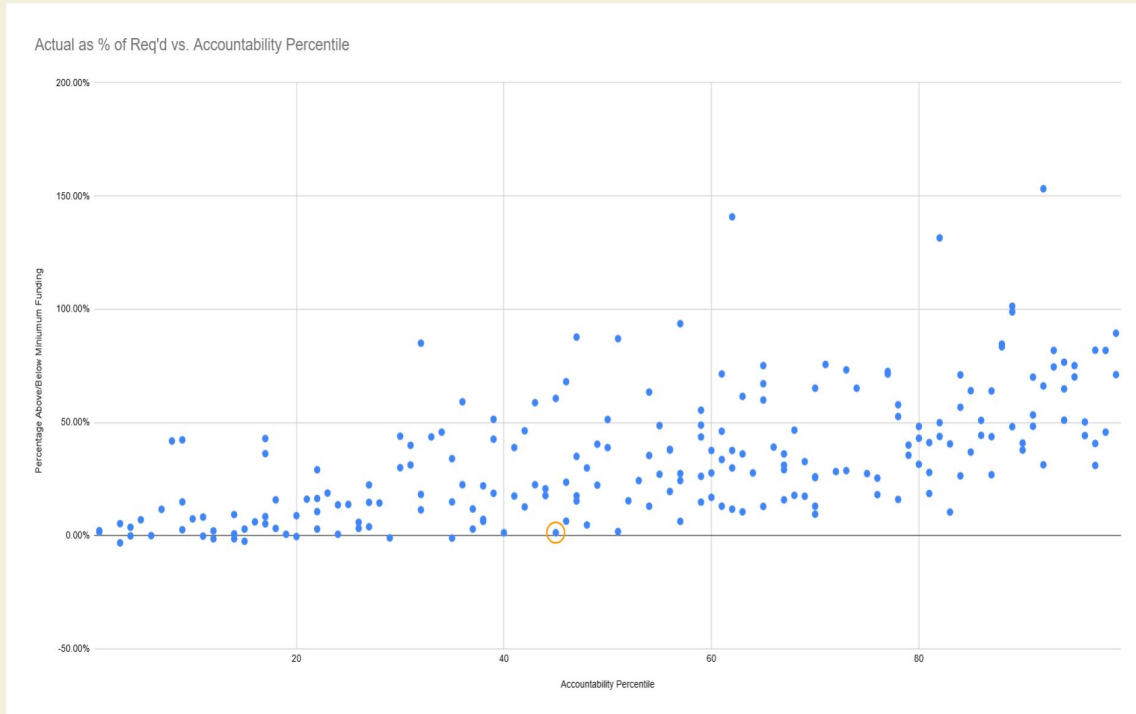
Other Considerations: Federal Grants

Federal Grant	FY26 Funding	Funding for Staff	Funding for Expenses (Examples)
Title I	\$874,820	15.75 FTE	Includes positions at GES as well as curriculum expenses and HFA Tutor; expecting a 10% cut in FY27.
Title II	\$100,507	0.5 FTE	Includes mentor program and other PD, including for HFA.
Title III	\$39,352	0 FTE	Includes supplemental ESL services and materials.
Title IV	\$61,830	0.64 FTE	Includes family engagement and the district-wide Character Strong SEL curriculum. Also provides PD and materials for HFA.
IDEA 240	\$930,372	0.64 FTE	Includes summer program, evaluations, tuition costs, and other district-wide special education costs.
IDEA 262	\$39,825	0.9 FTE	Includes preschool-specific positions as well as program evaluation and supplies.

Recap - Changing Demographics Require MORE



High School Performance



Above/Below Minimum Funding (y axis): 0% means the district has minimum funding. 100% is double minimum funding. Gardner is at 1.3% above minimum funding.

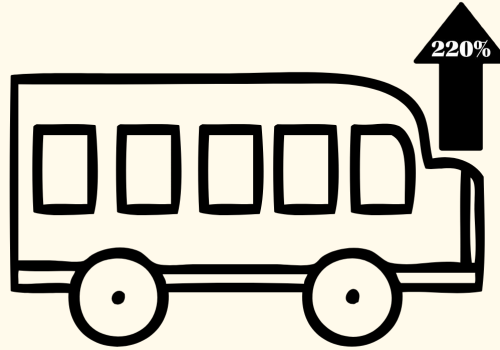
Accountability Percentile (x axis): Ranked between 1st and 99th percentile (99th being the best). Rank is based on MCAS Scores, Drop-out Rate, Chronic Absenteeism, Advanced Coursework Participation, Graduation Rate, and Extended Engagement.



Recap - Budget Constraints



Employee health insurance costs have increased by 62% since FY24.

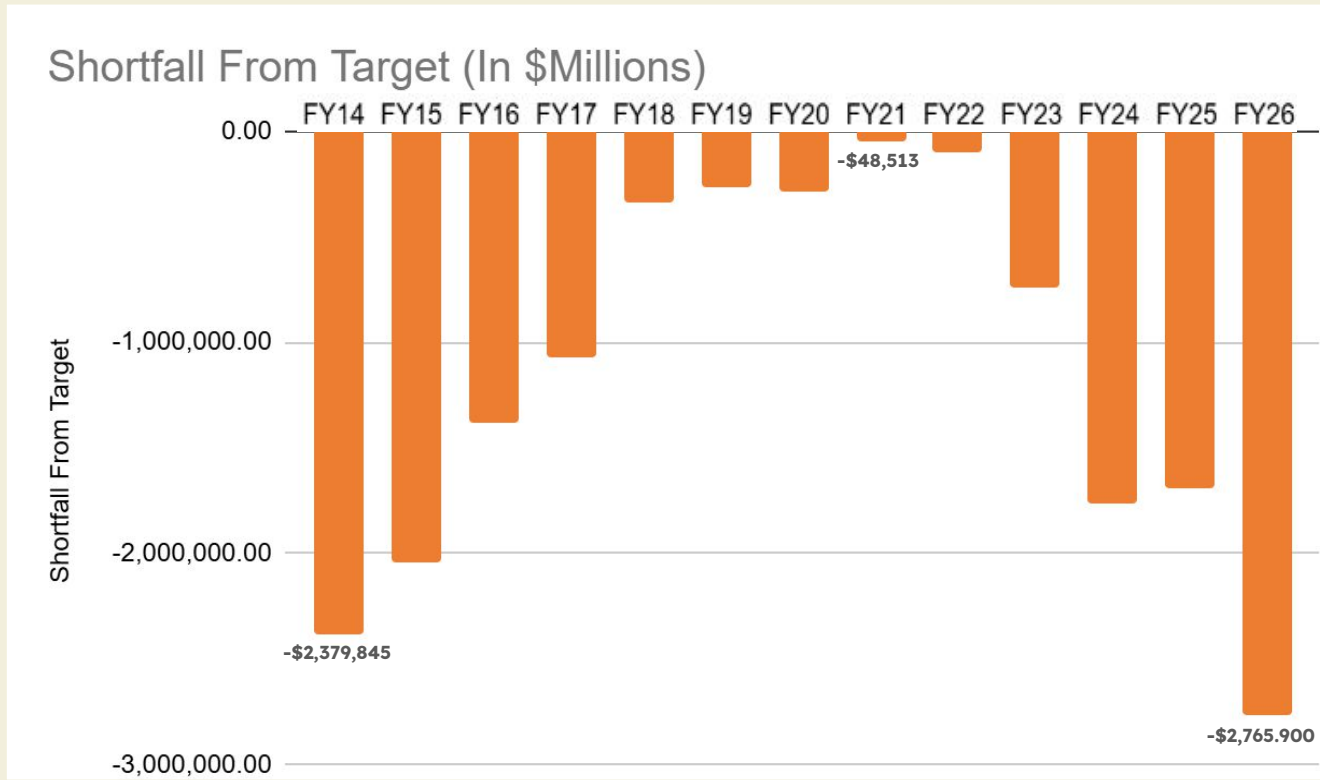


Special Education Transportation costs have increased by 220% since FY24.



GPS's Net School Spending is the 14th lowest of 215 Massachusetts school districts.

The Bottom Line



Budgetary Constraints - Public Schools FY27 Solutions

<u>Type of Position</u>	<u>Reorg Cuts</u>	<u>Additional Cuts</u>	<u>Total</u>
Administrators	4	0	4
Teachers	3	5	8
Other	4	2	6
Total Positions	11	7	18
Savings	\$1,005,106	\$487,351	\$1,492,457

Remaining Funding Shortfall: \$793,669

Discussion & Vote

To Approve the FY27 Gardner Public Schools Budget of

\$38,937,359

(This number has a revenue shortfall of **-\$793,669**)

