

Gardner Public Schools

FY2023 Budget

CONSOLIDATED SPENDING PLAN

Category	General Fund	Special Revenue Funds		FY23
	Appropriation	Grant Funded	Revolving Funds	Total Spending
<u>PAYROLL ACCOUNTS</u>				
Regular Education Instruction	9,691,814	821,364 ▼	937,170 ▼	11,450,349
Special Education Instruction	5,999,225	95,092 ▼		6,094,317
Support Services	2,419,194	30,600 ▼		2,449,794
School Administration	1,964,207			1,964,207
Central Administration	636,521	119,636 ▼		756,157
Information Services	266,488		-	266,488
Facilities	289,633		-	289,633
Substitutes	217,000		-	217,000
Total Payroll	\$ 21,484,081	\$ 1,066,693	\$ 937,170	\$ 23,487,944
<u>EXPENSE ACCOUNTS</u>				
Regular Education Instruction	230,795	42,600 ▼		273,395
Special Education Instruction	202,494	697,780 ▼		900,274
Support Services	124,842			124,842
Program / Staff Development	81,460			81,460
Other Programs	1,041,887	60,900 ▼	357,310 ▼	1,460,097
School Administration	167,330			167,330
Central Administration	342,094			342,094
Information Services	468,041			468,041
Facilities	1,381,445		100,000 ▼	1,481,445
Transportation	1,933,536	8,500 ▼		1,942,036
Utilities	618,956			618,956
Other Operations & Control Accts	296,639		1,065,897 ▼	1,362,536
Total Expenses	\$ 6,889,520	\$ 809,780	\$ 1,523,207	\$ 9,222,507
Restoration / Additions / (Reductions)	246,350			246,350
TOTAL SPENDING	\$ 28,619,951	\$ 1,876,473	\$ 2,460,377	\$ 32,956,801

Gardner Public Schools
FY22 General Fund Budget

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

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

FY 2023 Budget
Budget Restorations, Additions / (Reductions)

Budget Restorations & Adjustments - Increases / (decreases)

Department	Description	FTE	\$\$	Total
		-		
Total Budget Restorations & Adjustments - Increases / (decreases)				-

Budget Additions

Dept	Description	FTE	\$\$	Total	Notes
GMS	Reading Tutor	2.0	30,000	60,000	
District	EL Director	1.0	70,000	70,000	
GHS	Early College Coordinator	1.0			Off Budget Grants/Choice
District	Maintenance	1.0	50,000	50,000	
District	Summer Help		15,000	15,000	3 @ \$15/hr 8 weeks
GHS	School Year Secretary	1.0	37,000	37,000	
GES	Add 2 weeks to 3 Sect		6,300	6,300	
GES	Subseparate Program				Possible future need \$130k
District	Weight Room/Track Coach		8,050	8,050	
Total Budget Additions		6.0		246,350	

Budget Reductions

Dept	Description	FTE	\$\$	Total
Total Budget Reductions				-
Net Budget Additions / (reductions)		6.0		246,350

**Gardner Public Schools
Net School Spending Budget**

	FY20	FY21	FY22	FY23	Increase over prior fiscal year	
Revenue						
State Funding						
Chapter 70	21,003,460	21,003,460	21,072,010	23,307,399	2,235,389	10.6%
Total State Funding	\$ 21,003,460	\$ 21,003,460	\$ 21,072,010	\$ 23,307,399	2,235,389	10.6%
Appropriation to meet Required NSS	9,400,343	9,927,325	10,329,492	10,721,731	392,239	3.8%
Funded Over NSS	1,070,794	762,039	359,872	495,460.29	135,588	37.7%
Total City of Gardner Funding	\$ 10,471,137	\$ 10,689,364	\$ 10,689,364	\$ 11,217,191	527,827	4.9%
Total Funding	\$ 31,474,597	\$ 31,692,824	\$ 31,761,374	\$ 34,524,590	2,763,216	8.7%
Expense						
School Budget						
PAYROLL ACCOUNTS						
Regular Education Instruction	8,976,128	8,880,967	8,987,193	9,691,814	704,621	7.8%
Special Education Instruction	4,602,347	4,873,752	4,918,799	5,999,225	1,080,426	22.0%
Support Services	2,060,586	1,892,241	1,999,357	2,419,194	419,836	21.0%
School Administration	1,752,265	1,804,998	1,827,919	1,964,207	136,288	7.5%
Central Administration	572,385	597,267	597,267	636,521	39,254	6.6%
Information Services	212,260	218,796	218,797	266,488	47,692	21.8%
Facilities	314,296	275,605	275,487	289,633	14,146	5.1%
Substitutes	212,000	217,000	217,000	217,000	-	0.0%
Total Budgeted Salaries	\$ 18,702,267	\$ 18,760,626	\$ 19,041,819	\$ 21,484,081	2,442,262	12.8%
EXPENSE ACCOUNTS						
Regular Education Instruction	164,726	206,189	219,421	230,795	11,374	5.2%
Special Education Instruction	171,206	177,219	179,701	202,494	22,793	12.7%
Support Services	115,546	117,582	116,672	124,842	8,170	7.0%
Program / Staff Development	51,629	83,335	69,897	81,460	11,563	16.5%
Other Programs	1,182,464	1,129,361	880,610	1,041,887	161,277	18.3%
School Administration	166,718	168,609	171,080	167,330	(3,750)	-2.2%
Central Administration	170,983	332,179	329,642	342,094	12,452	3.8%
Information Services	281,087	319,600	362,898	468,041	105,143	29.0%
Facilities	1,327,032	1,327,327	1,451,680	1,381,445	(70,235)	-4.8%
Transportation	1,603,311	1,505,130	1,556,790	1,933,536	376,746	24.2%
Utilities	480,464	490,021	530,964	618,956	87,992	16.6%
Other Operations & Control Account:	372,502	275,761	717,174	296,639	(420,535)	-58.6%
Total Budgeted Expenses	\$ 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!
Total School Budget	\$ 24,789,935	\$ 24,892,939	\$ 25,628,349	\$ 28,619,951	2,991,602	11.7%
Budgeted Costs that do not apply to NSS	(1,713,411)	(1,640,001)	(1,679,390)	(1,999,036)	(319,646)	19.0%
City Budgeted Indirect Costs	8,398,073	8,439,887	8,761,064	8,703,950	(57,114)	-0.7%
Total Net School Spending Expense	\$ 31,474,597	\$ 31,692,825	\$ 32,710,023	\$ 35,324,865	2,614,842	8.0%
		(1)	(948,649)	(800,275)	Budget Gap	
Updated: 2-21-21		ESSER 2	\$1,614,959.00	\$3,408,603.00		
		Gap after ESSER 2	666,310	2,608,328		

Gardner Public Schools Net School Spending Budget

<u>Revenue</u>	FY23 House1
State Funding	
Chapter 70	23,307,399
Appropriation to meet Required NSS	10,721,731
Funded Over NSS	495,460
Total City of Gardner Funding	\$ 11,217,191
Total Funding	\$ 34,524,590
<u>Expense</u>	
School Budget	
PAYROLL ACCOUNTS	
Total Budgeted Salaries	\$ 21,484,081
EXPENSE ACCOUNTS	
Total Budgeted Expenses	\$ 6,889,520
Restoration / Adds / Cuts	246,350
Total School Budget	28,619,951
Budgeted Costs that do not apply to NSS	(1,999,036)
City Budgeted Indirect Costs	8,703,950
Total Net School Spending Expense	\$ 35,324,865
	(800,274.83)
Planned ESSER Funding	800,275
<u>Shortfall / Excess</u>	\$0.00

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)
WGET 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)
Increase (Decrease) from Prior Year	321,177	(57,113)	
	1,762,980	1,636,173	

Gardner Public Schools
Budgeted Costs that do not apply to NSS

				FY20 Budget	FY21 Budget	FY22 Budget	FY23 Request	Diff.	%Diff.
E10	13960	52800	Regular Transportation	\$ 729,360	\$ 591,300	\$ 591,300	\$ 657,000	\$ 65,700	11%
E10	13960	52801	McKinney Vento Transportation	\$ 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	\$ 688,951	\$ 738,601	\$ 825,490	\$ 1,029,536	\$ 204,046	25%
E12	13960	54150	Crossing Guard Expense	\$ 600	\$ 600	\$ 600	\$ 500	\$ (100)	-17%
S4	13960	51207	Crossing Guards	\$ 58,000	\$ 58,000	\$ 62,000	\$ 65,000	\$ 3,000	5%
S3	13960	51362	Bus Monitors	\$ 51,500	\$ 51,500	\$ -	\$ -	\$ -	
				\$ 1,713,411	\$ 1,640,001	\$ 1,679,390	\$ 1,999,036	\$ 319,646	19%
				\$ 115,148	\$ (73,410)	\$ 39,389	\$ 319,646		