

## Gardner Public Schools General Fund Budget

	<b>FY21 Budget</b>	<b>FY22 Budget</b>	<b>FY23 Budget</b>	<b>FY24 Budget</b>	<b>Change</b>	<b>%</b>
<b><u>PAYROLL ACCOUNTS</u></b>						
Regular Education Instruction	8,880,967	8,987,193	9,691,814	9,945,950	254,136	3%
Special Education Instruction	4,873,752	4,918,799	6,059,225	6,848,587	789,363	12%
Support Services	1,892,241	1,999,357	2,419,194	2,611,995	192,802	7%
School Administration	1,804,998	1,827,919	2,015,557	2,033,889	18,332	1%
Central Administration	597,267	597,267	636,521	645,695	9,174	1%
Information Services	218,796	218,797	266,488	57,120	(209,368)	-367%
Facilities	275,605	275,487	354,633	353,494	(1,138)	0%
Substitutes	217,000	217,000	217,000	217,000	-	0%
<b>Total Payroll</b>	<b>\$ 18,760,626</b>	<b>\$ 19,041,819</b>	<b>\$ 21,660,431</b>	<b>\$ 22,713,732</b>	<b>1,053,301</b>	<b>5%</b>
<b><u>EXPENSE ACCOUNTS</u></b>						
Regular Education Instruction	206,189	219,421	230,795	243,274	12,479	5%
Special Education Instruction	177,219	179,701	202,494	220,097	17,603	8%
Support Services	117,582	116,672	124,842	192,603	67,761	35%
Program / Staff Development	83,335	69,897	81,460	94,025	12,565	13%
Other Programs (OOD)	1,129,361	880,610	1,041,887	1,795,878	753,991	42%
School Administration	168,609	171,080	167,330	180,712	13,382	7%
Central Administration	332,179	329,642	342,094	686,966	344,872	50%
Information Services	319,600	362,898	468,041	491,909	23,868	5%
Facilities	1,327,327	1,451,680	1,381,445	1,494,584	113,139	8%
Transportation	1,505,130	1,556,790	1,933,536	2,068,169	134,633	7%
Utilities	490,021	530,964	618,956	707,590	88,634	13%
Other Operations & Control Accts	275,761	717,174	296,639	428,039	131,399	31%
<b>Total Expenses</b>	<b>\$ 6,132,313</b>	<b>\$ 6,586,529</b>	<b>\$ 6,889,520</b>	<b>\$ 8,603,846</b>	<b>1,714,326</b>	<b>20%</b>
Restoration / Additions / (Reductions	130,841	666,310	246,350	335,000	88,650	
<b>TOTAL SPENDING</b>	<b>\$ 25,023,780</b>	<b>\$ 26,294,659</b>	<b>\$ 28,796,301</b>	<b>\$ 31,652,577</b>	<b>2,856,277</b>	<b>9%</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

**FY 2024 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
GHS	Special Ed Teacher	1.0	70,000	70,000
District	EL Teacher at GMS	0.5	60,000	30,000
District	LPN at GES	1.0	40,000	40,000
District	RN at GMS	1.0	55,000	55,000
GES	Adjustment Counselor	1.0	55,000	55,000
GES	Special Ed Teacher	1.0	70,000	70,000
GALT	Graduation Coach	0.5	30,000	15,000
<b>Total Budget Additions</b>		<b>6.0</b>		<b>335,000</b>

**Budget Reductions**

Dept	Description	FTE	\$\$	Total
<b>Total Budget Reductions</b>				-

Net Budget Additions / (reductions)

6.0

335,000

**Gardner Public Schools  
Net School Spending Budget**

	FY21	FY22	FY23	FY24	Increase over prior fiscal year	
<b>Revenue</b>						
State Funding						
Chapter 70	21,003,460	21,072,010	23,307,399	27,428,246	4,120,847	19.6%
Total State Funding	\$ 21,003,460	\$ 21,072,010	\$ 23,307,399	\$ 27,428,246	4,120,847	19.6%
					-	
Appropriation to meet Required NSS	9,927,325	10,329,492	10,721,731	11,262,118	540,387	5.2%
Funded Over NSS	762,039	359,872	495,460.29	-	(495,460)	-137.7%
Total City of Gardner Funding	\$ 10,689,364	\$ 10,689,364	\$ 11,217,191	\$ 11,262,118	44,927	0.4%
<b>Total Funding</b>	<b>\$ 31,692,824</b>	<b>\$ 31,761,374</b>	<b>\$ 34,524,590</b>	<b>\$ 38,690,364</b>	<b>4,165,774</b>	<b>13.1%</b>
<b>Expense</b>						
<b>School Budget</b>						
<b>PAYROLL ACCOUNTS</b>						
Regular Education Instruction	8,880,967	8,987,193	9,691,814	9,945,950	254,136	2.6%
Special Education Instruction	4,873,752	4,918,799	6,059,225	6,848,587	789,363	11.5%
Support Services	1,892,241	1,999,357	2,419,194	2,611,995	192,802	7.4%
School Administration	1,804,998	1,827,919	2,015,557	2,033,889	18,332	0.9%
Central Administration	597,267	597,267	636,521	645,695	9,174	1.4%
Information Services	218,796	218,797	266,488	57,120	(209,368)	-366.5%
Facilities	275,605	275,487	354,633	353,494	(1,138)	-0.3%
Substitutes	217,000	217,000	217,000	217,000	-	0.0%
Total Budgeted Salaries	\$ 18,760,626	\$ 19,041,819	\$ 21,660,431	\$ 22,713,732	1,053,301	4.6%
<b>EXPENSE ACCOUNTS</b>						
Regular Education Instruction	206,189	219,421	230,795	243,274	12,479	5.1%
Special Education Instruction	177,219	179,701	202,494	220,097	17,603	8.0%
Support Services	117,582	116,672	124,842	192,603	67,761	35.2%
Program / Staff Development	83,335	69,897	81,460	94,025	12,565	13.4%
Other Programs	1,129,361	880,610	1,041,887	1,795,878	753,991	42.0%
School Administration	168,609	171,080	167,330	180,712	13,382	7.4%
Central Administration	332,179	329,642	342,094	686,966	344,872	50.2%
Information Services	319,600	362,898	468,041	491,909	23,868	4.9%
Facilities	1,327,327	1,451,680	1,381,445	1,494,584	113,139	7.6%
Transportation	1,505,130	1,556,790	1,933,536	2,068,169	134,633	6.5%
Utilities	490,021	530,964	618,956	707,590	88,634	12.5%
Other Operations & Control Account	275,761	717,174	296,639	428,039	131,399	30.7%
Total Budgeted Expenses	\$ 6,132,313	\$ 6,586,529	\$ 6,889,520	\$ 8,603,846	1,714,326	19.9%
Restoration / Adds / Cuts	130,841	666,310	246,350	335,000	88,650	26.5%
<b>Total School Budget</b>	<b>\$ 25,023,780</b>	<b>\$ 25,874,699</b>	<b>\$ 28,884,951</b>	<b>\$ 31,652,577</b>	<b>2,767,627</b>	<b>8.7%</b>
Budgeted Costs that do not apply to NSS	(1,640,001)	(1,679,390)	(1,999,036)	(2,133,669)	(134,633)	6.3%
City Budgeted Indirect Costs	8,439,887	8,761,064	8,703,950	9,490,956	787,006	8.3%
<b>Total Net School Spending Expense</b>	<b>\$ 31,823,666</b>	<b>\$ 32,956,373</b>	<b>\$ 35,589,865</b>	<b>\$ 39,009,865</b>	<b>3,419,999</b>	<b>8.8%</b>
	(130,842)	(1,194,999)	(1,065,275)	(319,501)	745,774	

## Gardner Public Schools Net School Spending Budget

<u>Revenue</u>	FY24 House1	Increase over last FY
State Funding		
Chapter 70	27,428,246	4,120,847
Appropriation to meet Required NSS	11,262,118	540,387
Funded Over NSS	-	(495,460)
Total City of Gardner Funding	<u>\$ 11,262,118</u>	44,927
<b>Total Funding</b>	<u>\$ 38,690,364</u>	4,165,774
<u>Expense</u>		
<b>School Budget</b>		
PAYROLL ACCOUNTS		
Total Budgeted Salaries	\$ 22,806,270	1,322,189
EXPENSE ACCOUNTS		
Total Budgeted Expenses	\$ 8,176,307	1,286,787
Restoration / Adds / Cuts	335,000	88,650
<b>Total School Budget</b>	<u>31,317,577</u>	2,697,626
Budgeted Costs that do not apply to NSS	(2,133,669)	(134,633)
City Budgeted Indirect Costs	9,490,956	787,006
<b>Total Net School Spending Expense</b>	<u>\$ 38,674,864</u>	3,349,999
	15,500	
<b>Planned ESSER Funding</b>	-	
<b><u>Shortfall</u> / <u>Excess</u></b>	<b>\$15,500</b>	

**Gardner Public Schools**  
**City of Gardner Indirect Costs Gardner Schools**

	FY24	Diff from Prior FY
Administration		
Per Pupil Administrative Cost Allowance (DESE)	269,663	54,642
Pupil Support Services		
School Safety Officer Salary	49,769	(5,634)
School Safety Officer Fringe Benefits	15,148	(490)
Employee Retirement		
WGET Space and Indirect costs (\$1,000/month)	(12,000)	-
Employee Retirement	1,547,535	217,655
Medicare	343,189	25,982
Insurance Programs		
Unemployment	111,241	8,422
Medical & Dental Insurance	5,137,220	465,293
Life Insurance	12,428	220
Pre-employment Medical Exams	-	(10,500)
Worker's Compensation	166,030	34,403
Non-employee Insurance		
Buildings	249,101	32,994
Vehicles	1,469	29
School Choice / Charter Tuition		
School Choice Sending Tuition	1,293,205	(26,756)
Special Education Assessment	16,799	11,965
Charter School Tuition Assessment Reimbursement	(35,802)	54,690
Charter School Sending Tuition	325,962	(75,908)
Honeywell Project funding		-
City Budgeted Indirect Costs	<u>9,490,956</u>	<u>787,006</u>
Increase (Decrease) from Prior Year	787,006	

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

				FY24 Request	Difference from prior FY	%Diff.
E10	13960	52800	Regular Transportation	\$ 711,000	\$ 54,000	9%
E10	13960	52801	McKinney Vento Transportation	\$ 90,000	\$ -	0%
E10	13960	52362	Foster Care Transportation	\$ 110,000	\$ (47,000)	-43%
E10	13960	55804	SPED Transportation	\$ 1,157,169	\$ 127,633	15%
E12	13960	54150	Crossing Guard Expense	\$ 500	\$ -	0%
S4	13960	51207	Crossing Guards	\$ 65,000	\$ -	0%
S3	13960	51362	Bus Monitors	\$ -	\$ -	
				<u>\$ 2,133,669</u>	\$ 134,633	8%