

Town of Reading Meeting Posting with Agenda

Board - Committee - Commission - Council:

Finance Committee

Date: 2021-02-24

Time: 7:00 PM

Building:

Location:

Address:

Agenda:

Purpose: Remote Meeting - Public Meeting

Meeting Called By: Jacquelyn LaVerde on behalf of Chair Ed Ross

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All Meeting Postings must be submitted in typed format; handwritten notices will not be accepted.

Topics of Discussion:

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Find your local number: <https://zoom.us/u/ac6bx0Wvwa>

AGENDA:

- FY22 Budget Discussion
 - School Department
- Minutes: November 4, 2020

READING PUBLIC SCHOOLS

Fiscal Year 2022

School Committee Recommended Budget

July 1, 2021 – June 30, 2022

School Committee Members

Charles Robinson, Chairperson

Thomas Wise, Vice Chairperson

Shawn Brandt

Erin Gaffen

Carla Nazzaro

John Parks

Superintendent of Schools

John F. Doherty, Ed.D.

Reading Public Schools
82 Oakland Road
Reading, Massachusetts

Website <http://reading.k12.ma.us>
Blog <https://readingsuperintendent.wordpress.com/>
Facebook <https://www.facebook.com/Readingpublicschools/>
Twitter <https://twitter.com/ReadingSchools>

January 25, 2021

District Administrators

Central Office Administrators

Gail Dowd, C.P.A., Chief Financial Officer

Christine Kelley, Assistant Superintendent for Learning & Teaching

Kerry Meisinger, J.D., Human Resources Director

Jennifer Stys, Ed.D., Director of Student Services

Other District Administrators

Kelley Bostwick, RISE Preschool Director

Julian Carr, Network Manager

Danielle Collins, Director of School Nutrition

Mary Giuliana, Director of Nursing

Grant Hightower, METCO Director

Joseph Huggins, Director of Facilities for Town and School Buildings

Christopher Nelson, Director of Adult and Community Education

School Administrators

Reading Memorial High School

Kathleen Boynton, Principal

Craig Murray, Assistant Principal

Jessica Theriault, Assistant Principal

Thomas Zaya, Assistant Principal, Athletics & Extra-curricular Activities

A.W. Coolidge Middle School

Sarah Marchant, Principal

Brienne Karow, Assistant Principal

W.S. Parker Middle School

Richele Shankland, Principal

Brendan Norton, Assistant Principal

Alice Barrows Elementary School

Beth Leavitt, Principal

Birch Meadow Elementary School

Julia Hendrix, Principal

Joshua Eaton Elementary School

LisaMarie Ippolito, Principal

J.W. Killam Elementary School

Sarah Leveque, Principal

Wood End Elementary School

Joanne King, Ed.D., Principal

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Introductory Section

School Committee Message

The Reading School Committee is proud to present the FY22 School Budget in the amount of \$49,695,998 or 2.6% over the FY21 School Budget. This unanimously approved balanced budget follows the Reading Finance Committee guidance discussed with the School Committee at Public Financial Forums.

This budget highlights the district's strong fiscal practices and human resource management that is focused on delivering a high-quality education to all of Reading's students.

The financial drivers of this budget outlined by the Superintendent in the introductory message of his recommended budget were approved unanimously by the School Committee on January 25, 2021 through passage of our budget. There are several drivers with two significant ones being the upcoming renewal of five collective bargaining agreements and the new position of a special education literacy coach.

Our teachers and staff are our assets that walk out the door every night and we recognize their hard work and commitment to our students pre-COVID and even more so through their adaptation during the COVID crisis. As always, the committee tries to recognize this during the collective bargaining process.

The addition of a Special Education Literacy Coach is long overdue, and this position will be focused on improving reading practices in all special education programs and settings and will also be an important link to our regular education literacy practice. The committee was unanimously and enthusiastically in support of this position.

As is always the case, this budget does not include costs associated with spikes in enrollment, special education costs or unknown unfunded mandates. Additionally, the committee was mindful of the possibility of lower revenues due to potential adjustments to the Town's overall revenue stream.

Elementary space continues to become an area of ongoing challenge and as we come out of the COVID crisis we expect this to be a renewed discussion with the committee. Now that the previously commissioned space study has been presented, we will turn our focus on the thoughts of the community before deliberation on direction to be given to the Permanent Building Committee.

We continue to be thankful for the overwhelming community support of our schools. We are also grateful for our ongoing, collaborative relationship with the municipal side of our government, particularly the Town Manager, Select Board, and Finance Committee.

We would also like to publicly thank the central office staff, administrative team, educators and staff who work hard every day to make the Reading Public Schools an outstanding district for our students.

Finally, we would like to sincerely thank Superintendent Dr. John Doherty for proposing what will be his last budget as Superintendent of the Reading Public Schools. There will be many more thank you and tributes before Dr. Doherty's last day but for the purposes of the budget process Dr. Doherty has always been thoughtful, detailed, transparent and collaborative in his many budget presentations. Thank you and best of luck Dr. Doherty.

Chuck Robinson
Chair, Reading School Committee

Superintendent's Message and Budget Summary Overview

I respectfully present to the School Committee and the Greater Reading Community the FY22 School Committee Recommended Budget of \$49,695,998 representing an increase of \$1,253,335 or 2.6% over the FY21 budget. The budget consists of operating costs (\$44,249,748) combined with accommodated costs related to Special Education (\$5,446,250). This recommended budget is balanced with the budget guidance that we received from the Reading Finance Committee on October 21, 2020 and subsequent discussions with the Town Manager and Town Accountant. The Finance Committee's recommended guidance is based on an analysis of current and future town revenue and expense projections of the Community. As discussed further below, the FY21 Budget reflects \$180,000 of one-time COVID funding that is not part of the FY22 base-line operating budget.

As we navigate through this pandemic with a vaccine available for the general community in the near future, the budget message for this year focuses on sustaining what we currently have for educational and operational programs and building on that foundation as we continue to improve our school district. The FY22 School Committee Recommended budget maintains the pre-COVID level of educational and operational services and emphasizes improvement in some key areas including special education literacy, equity, and diversity hiring. This budget emphasizes strong fiscal practices and human resource management while strengthening our PreK-12 curriculum and instructional practices and continuing to build and develop outstanding in-district special education programs.

The School Committee Recommended FY22 budget includes funding to primarily address the following financial drivers:

- Funding of all contractual step and COLA increases for represented and non-represented employees. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit.
- Known out of district special education tuition and transportation expenses reflecting known and anticipated increased rates, as well as changes and potential changes in types of placements.
- Funding for Grade 6 math curriculum materials and social studies curriculum materials and initial funding for elementary math curriculum materials.
- Funding to continue some of our remote learning curriculum material and tools that will become a core part of our instructional program.
- Funding for literacy assessment for elementary students.

- Anticipated increases in regular day, athletics and extra-curricular transportation. We are in the final year of our regular day transportation bus contract and will be negotiating a new contract in the spring.
- A special education literacy coach (new position) to support and improve literacy practices in all district special education programs and settings.
- Funding for a 0.3 FTE increase in an elementary specialist position to improve specialist scheduling between schools at the elementary level.
- Funding for a 0.1 FTE increase in a middle school PE/Health position to improve scheduling at the middle school.

In addition, we continue to closely monitor our revolving accounts and are recommending the following adjustments to those account offsets (see Figure 1 below) in the FY22 budget totaling a net overall decrease of \$30,000. Refer to Figure 34 for a more detailed description of these accounts. Due to the impact of COVID on facilities rentals, athletics and extra-curricular participation, and Kindergarten and Preschool enrollment, these amounts may have to be adjusted during the school year. We are particularly concerned with the Use of School Property Revolving account as there have been minimal rentals of school facilities since March 2020. An overall analysis is being conducted by the Chief Financial Officer along with the Director of Facilities, Director of Community and Adult Education, RISE Pre-School Director and the Director of Student Services to review the fee and expense structure of each program, the impact of the current environment to determine if any additional adjustments may be needed in future years.

Based upon a review of the Extended Day revolving account as part of the budget preparation process it came to our attention that the projections initially prepared and submitted for the current year for the Extended Day Revolving Account by Assistant Superintendent Kelley and Director Nelson were not materializing due to COVID impacted enrollment. Based upon revised projections that were presented by Assistant Superintendent Kelley and Director Nelson several decisions were made and implemented immediately in order to maintain the program. As a result of the revised projection, the decision was made to reduce the Adult and Community Education/Extended Day office staffing from four employees to one employee as the enrollment figures did not support the need for four administrative positions. The workload has been redistributed to members of Central Office for payroll, invoicing, and accounts payable. A further review of each program was requested as additional cost saving measures were needed in order to preserve the program and accounts. Based upon this review, the decision was made that the before school program across all schools would not be offered for the remainder of Fiscal 2021 due to decreased enrollment figures. In addition, the RISE after school program was discontinued due to low enrollment figures. It is our intention to offer the before and after school programs in Fiscal 2022. Due to uncertainty around Fiscal 2022, we are not in a position to determine enrollment figures related to the before and after school programs for Fiscal 2022. In order to address the decreased enrollment and the resulting impact on the budgeted offsets, we are recommending a decrease of \$125,000 to the Extended Day Offset.

Figure 1: Revolving Account Offset Changes to Budget

Revolving Account	Change to Offset
Full Day Kindergarten	\$ 50,000
Athletics	-
Extended Day	(125,000)
RISE Pre-School	30,000
Use of School Property	-
Special Education Tuition	-
Extra-Curricular	15,000
Coolidge Extra-Curricular	-
Parker Extra-Curricular	-
Total Decrease in Offsets	(\$ 30,000)

A summary of the Fiscal 2022 Offsets within each cost center by source of the offset is presented below.

Figure 1A: Revolving Account Offset Changes to Budget

	FY22	Administration	Regular Education	Special Education	District Wide Programs	School Facilities	Town
Athletic Activities	366,900				366,900		
Drama Activities RMHS	34,000				34,000		
Drama Activities Coolidge	15,000				15,000		
Drama Activities Parker	15,000				15,000		
Extended Day Program	50,000	25,000				0	25,000
RISE Preschool Program	350,000			350,000			
Use of School Property	105,000					80,000	25,000
Special Education Tuition	50,000			50,000			
Full Day Kindergarten Tuition	1,100,000		1,100,000				
METCO Grant (State Grant)	60,000		60,000				
Total	\$2,145,900	\$25,000	\$1,160,000	\$400,000	\$430,900	\$80,000	\$50,000

Not included in this budget are any unanticipated costs associated with increases in student enrollment, homeless students, English Language Learner students, or extraordinary special education costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan. We closely track additional potential cost increases throughout the fiscal year, and we will keep the Committee informed if any unanticipated costs emerge. In addition, we have not budgeted any funding for additional COVID-19 related expenses that may be needed to start the 2021-22 school year. If we need funding for those expenses (i.e. cleaning, disinfecting, PPE, etc.), we will work with town officials to request the necessary funding.

In addition to the above financial drivers, the FY22 budget strives to address our District Improvement Plan and Superintendent Goals. A new three year plan was approved by the School Committee in November, 2020 and includes the following areas.

- Building a foundation of teaching and learning practices, infrastructure changes, assessment practices, and operations efficiencies to prepare schools for current conditions and future challenges in a post-pandemic world.
- Evaluate and refine standards based instructional systems to meet the needs of all learners.
- Review our equity and social justice practices, analyze student social emotional growth, and refine systems of support to ensure a healthy and successful learning community while meeting the unique needs of students.
- Develop and implement a talent diversification and leadership development strategy.
- Improve our literacy evaluation process, enhance our reading instructional strategies, and structure our progress monitoring more effectively for students who are struggling readers.
- Improve the physical and psychological safety of schools.
- Design a Community Portrait of the Graduate.

This budget also prioritizes maintaining adequate class sizes of 18 to 22 students in kindergarten through Grade 2 and maintaining the middle school interdisciplinary model.

Impact of COVID on FY21 Budget

Due to the pandemic, the current FY21 budget was revised several times between the initially approved budget in January 2020 and November 2020 Town Meeting. One-time funding of \$180,000 was added to the FY21 budget for COVID related expenses such as Personal Protective Equipment (PPE), HVAC Filters, and Cleaning/Disinfecting.

The chart below shows the percent increase in the FY22 budget from FY21 with and without COVID related expenses.

Figure 1B: Impact of COVID on FY21 Budget

	Final FY21 Budget	FY22 Budget	% Change	Final FY21 Budget - Excluding COVID-19	% Change
Operating	\$43,057,663	\$44,249,748	2.77%	\$ 42,877,663	3.20%
Acc. Cost	<u>5,385,000</u>	<u>5,446,250</u>	1.14%	<u>5,385,000</u>	1.14%
	\$48,442,663	\$49,695,998	2.59%	\$ 48,262,663	2.97%

For our budget book purposes, we will be using the FY21 budget figures with the \$180,000 COVID expenses included. We will be footnoting in the budget charts where the funding for FY21 is allocated. In addition, any temporary positions that were added during the 2020-2021 school year due to the pandemic and were not carried into the FY22 budget will not be included in this budget book. This includes satellite classroom paraeducators, job share paraeducator positions, and any fully remote teachers created solely to educate students who were fully remote (i.e. remote half day kindergarten). At this time, we are going on the assumption that we will be fully in person for the 2021-2022 school

year. Any necessary adjustments will be addressed with town officials and the School Committee later in the fiscal year.

In Closing

As a district and as a community, we have learned a significant amount during this pandemic and endured through many challenges. These challenges have been addressed through a collaborative approach with the Town. We are very appreciative of this collaborative relationship that exists between the Town Manager, Town Departments, Public Safety, Board of Health, Facilities Department, and the Schools. This relationship, which was already strong, pre-pandemic, has strengthened even more during this time. It is because of this partnership that we have been able to weather this storm and continue to provide the educational programs and services necessary for our students while maintaining a safe and healthy environment for all.

The School Committee Recommended FY22 budget continues the work of the pre-pandemic FY21 budget with an eye toward the future of our district, building upon a foundation that is focused on literacy, equity, and diversity. While we are proud of the fact that we are a district that is on the forefront in many areas, we have challenges that lie ahead, including closing the educational gap for our students during this difficult time, addressing the needs of our students with disabilities, planning for educational space needs and improving the social and emotional well-being of our students, while providing our staff with the support, resources, and professional development they need to encourage their passion for teaching and to provide the best opportunities for the diverse needs of our student body. As evidenced this year with our hybrid learning model, we are proud of the work that our teachers and administrators do every day to improve teaching and learning in our district. In addition, we have enthusiastic and respectful students who are present, either in person or remote every day eager to learn. This is a testament to our parents and our community who value the importance of education and the role that it needs to play in a community. There is no question that a major indicator of the quality of life for everyone in a community can be measured by the quality of its schools and by a community's commitment to its children. In this way, the quality of a school district affects every single person in a community, and the Town of Reading is no exception.

We appreciate the support that we have received from the community in the past and we look forward to working with the School Committee and town officials during this budget process.

Budget Process and Timeline

Based on known and projected needs, district and school administrators developed the FY22 School Committee Recommended Budget using the financial guidance provided by the Finance Committee in October 2020. This process will continue throughout the month of January when budget presentations for each cost center will be given to the School Committee, who will deliberate the Superintendent's Recommended budget. The School Committee approved the Superintendent's Recommended Budget with no changes on January 25, 2021.

The budget process for the next fiscal year begins 11 months in advance with the analysis of enrollment and performance data; the development and refinement of district, school, and educator goals based on the needs of students and performance gaps; and the identification of resources needed to achieve effective progress towards those goals and objectives. This part of the process begins at the start of the school year and is completed by the end of October. What made this more challenging this year is that

we are basing our budget on assumptions that we will be returning to pre-pandemic levels for our enrollment and staffing for the 2021-2022 school year.

In mid-October, as part of the budget process, the town convenes its annual Financial Forum, a joint meeting of the elected and appointed Boards and Committees. At this time, the town establishes its revenue projection as well as its estimate of its “accommodated costs,” which are the fixed costs to which available revenues are first allocated. These costs include employee and retiree health insurance, debt service, energy and utility expenses, and special education tuition and transportation expenses. Included in the school department accommodated costs this year will be the request for a special education literacy coach. In discussions with the Superintendent, Chief Financial Officer and Town Manager, this position is designed as an investment in strengthening our in district special education programs which over time will allow us to reduce the number of out of district placements. The cost of this position is approximately the equivalent of 1.25 out of district tuition placements with transportation. The accommodated cost expenses from both town and schools are then subtracted from available revenues and the remaining revenues are allocated to municipal and school budgets based on a historical ratio of 64 percent of the net revenue allocated to the school department budget and 36 percent to the municipal government.

During the next step of the budget process, which occurs in early to late-November, the Chief Financial Officer distributes budget development guidelines and instructions to district and school administrators. Department and school budget requests are then submitted to the Finance Office by the end of November. Throughout November and December, the Superintendent and the Chief Financial Officer review the budget requests as well as the programmatic and financial implications of these requests taken as a whole. By late December, the Superintendent determines the size and scope of the budget.

In early January, the Superintendent’s Recommended Budget was submitted to the School Committee for consideration. The FY22 Superintendent’s Recommended Budget was presented on the following dates:

- Thursday, January 7 (Administration, District Wide, Facilities Cost Centers, FY22 Capital)
- Thursday, January 14 (Regular Day, Special Education)
- Thursday, January 21 (Public Hearing and Questions)
- Monday, January 25 (School Committee Vote on FY22 Budget)

During the month of January, the Superintendent, Chief Financial Officer, Assistant Superintendent, Director of Student Services, as well as District Administrators present the program budgets to the School Committee for review and deliberation. The School Committee either requests changes to the budget or adopts the budget as proposed.

On January 25th, the School Committee voted and adopted this budget to present to the Town Manager. , The budget is then delivered to the Town Manager who, in accordance with Town Charter, must submit a balanced budget to the Finance Committee in February. The Town Manager then presents a full Town budget to the Finance Committee which is within the available revenues for the Town. During February and March, the Finance Committee reviews the budgets of each municipal department, including the School Department. As part of this process, the School Committee, Superintendent, and Chief Financial Officer present their budget requests to the Finance Committee. The Finance Committee takes a vote on each departmental budget in Mid-March. It is the responsibility of the Finance Committee to make recommendations to Town Meeting on each departmental request.

By statute, Town Meeting can only vote the “bottom line” of the School Committee budget. It may vote to increase or reduce the total dollar value, but it cannot specify the line item to which the increase or decrease is to be made. Annual Town Meeting is scheduled for April 26, 29, and May 3 and 6, 2021. Once approved, the School Department’s FY22 General Fund Appropriation is set and is implemented for the fiscal year beginning on July 1, 2021.

Overview of FY22 School Committee Recommended Budget by Cost Center

FY22 Expenses by Cost Center

The FY22 School Committee Recommended Budget is organized into five Cost Centers, representing the high-level program categories that comprise the District Budget. These cost centers align to the MA DESE Program Categories and include Administration, Regular Day, Special Education, Other District Programs (which includes Health Services, Athletics, Extra-curricular Activities, and District-wide Technology), and School Facilities. These cost centers were established as such by a vote of the School Committee. In accordance with that vote, the Administration is authorized to transfer funds within any cost center. The Administration must, however, obtain approval of the School Committee to transfer funds between Cost Centers.

As shown in Figure 2 below, the FY22 School Committee Recommended Budget reflects an increase of 2.6%. The largest dollar increase to the budget is in the Regular Day Cost Center (\$792,799). This increase accounts for 63.3% of the total increase of \$1,253,335. The reasons for these increases are highlighted in the Budget Drivers section of this Executive Summary and described in more detail in the Financial Section of this budget document.

Figure 2: Expenditures by Cost Center

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Administration	\$ 904,568	\$1,019,370	\$1,099,917	\$1,202,185	\$ 1,278,967	6.4%
Regular Day	23,875,261	25,258,217	25,900,538	27,602,644	28,395,443	2.9%
Special Education	12,589,236	13,759,306	13,481,064	16,012,850	16,329,409	2.0%
School Facilities*	1,155,318	1,306,096	1,511,529	1,598,514	1,578,204	-1.3%
Districtwide Programs	1,711,896	1,880,182	1,929,405	2,026,469	2,113,975	4.3%
Grand Total *	\$ 40,236,279	\$43,223,172	\$43,922,453	\$48,442,663	\$49,695,998	2.6%
* Includes \$180,000 of one-time allocated COVID expenses in the FY21 Final Budget						

Below is a summary, by cost center, that highlights the major financial drivers. Details of each cost center can be found in the Financial Section of this document.

Administration Cost Center

FY22 School Committee Recommended Budget: \$1,278,967

FY21 Final Budget: \$1,202,185

\$ Increase: \$76,782 (6.4%)

The budget assumes a cost of living adjustment for the central office administrative staff, the Human Resources Director, the Chief Financial Officer, and the Assistant Superintendent of Learning and Teaching. The salary for the Superintendent of Schools represents guidance provided to the Chief Financial Officer from the School Committee as part of the overall budget development process. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent, will be made by the Superintendent in June for the next fiscal year. The School Committee will determine the Superintendent's annual salary for the next fiscal year when they negotiate a contract with the next Superintendent of Schools.

In the FY22 School Committee Recommended Budget, there is a salary adjustment and professional dues increase to upgrade the position of Human Resources Director from Human Resources Administrator. This adjustment to a higher-level position was made in FY21. Labor counsel services was decreased by \$2,500 with the anticipated closure of collective bargaining during FY21. The FY22 School Committee Recommended Budget also reflects a decrease of \$25,000 in the offset from Extended Day due to the factors outlined within the Superintendent's Message and Overview.

Regular Day Cost Center

FY22 School Committee Recommended Budget: \$28,395,443

FY21 Final Budget: \$27,602,644

\$ Increase: \$792,799 (2.9%)

The largest cost center in the budget includes cost of living adjustments, salary steps, and column increases for regular education teachers, regular education paraeducators and tutors, and school secretaries according to collective bargaining agreements. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. There are also cost of living adjustments for non-represented personnel including building level administrators and curriculum coordinators. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within the Regular Day Cost Center will be made by the Superintendent in June for the next fiscal year. In addition, there is an increase of a 0.3 Elementary Specialist and a 0.1 Middle School PE/Health teacher and a reduction of a 1.0 Elementary Classroom teacher due to a population bubble leaving Grade 5 at Barrows and going to middle school. There is no additional staffing allocated in this cost center, however, there may be some shifts of elementary teachers between schools to accommodate changes in student enrollment.

Expense increases within the Regular Education Cost Center include an estimated increase in regular day mandatory bus transportation. We will be negotiating a new contract for regular day bus transportation for FY22 as we are in the final year of a five-year contract and the market is very volatile due to COVID. There are also increases in curriculum materials, curriculum software, and professional development for the purchase and training of elementary social studies curriculum implementation, Grade 6 mathematics, one grade at the elementary level for mathematics, and a new elementary literacy assessment. The increases in curriculum software further reflects the change in funding from ESSER Grant funds to operating funds due to the expiration of the ESSER Grant. Per pupil expenditures for building based budgets were maintained at the current FY21 levels due to cuts associated with decreasing the Extended Day Offset as described above in the Superintendents Message. Reflected within the Regular Day Cost Center are decreases totaling \$117,800 associated with the decrease in the

Extended Day Offset as outlined above in the Superintendent's Message and Overview. In addition, there is an increase in the full day kindergarten tuition revolving account offset of \$50,000 that was originally reduced in June due to COVID but is now increased due to a rise in registered full day kindergarten students for the 2021-2022 school year.

Special Education Cost Center

FY22 School Committee Recommended Budget: \$16,329,409

FY21 Adopted Budget: \$16,012,850

\$ Increase: \$316,559 (2.0%)

The increase in this cost center is due to cost of living adjustments, salary steps, and column increases for special education teachers and therapists, pre-school secretary and special education paraeducators according to collective bargaining agreements. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. In addition, \$95,000 has been reallocated out of special education accommodated costs for a special education literacy coach (new position). There are also cost of living adjustments for special education administrators and other non-represented special education employees. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within the Special Education Cost Center will be made by the Superintendent in June for the next fiscal year.

Expense increases include known increases in special education out of district tuition and transportation. This is being offset by a \$211,360 increase in circuit breaker reimbursement. There is also a \$30,000 increase in the RISE tuition revolving account offset which was decreased last June due to an anticipated decrease in enrollment due to COVID.

Not included in this budget are any unanticipated costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan. We closely track additional potential cost increases throughout the fiscal year, and we will keep the Committee informed if any unanticipated costs emerge.

School Facilities Cost Center

FY22 School Committee Recommended Budget: \$1,578,204

FY21 Adopted Budget: \$1,598,514

\$ Decrease: \$20,310 (-1.3%)

This cost center is decreasing overall because of the one-time funding in FY21 of \$180,000 for COVID related expenses. Built into this cost center are cost of living adjustments and salary steps for school custodians according to collective bargaining agreements. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. In addition, there is also a cost of living adjustment for the non-represented employee. Expense increases include funding for additional hand sanitizer to refill the dispensers purchased and installed in each classroom and required feminine hygiene dispensers for bathrooms. Also reflected is the known increase in contractual cleaning services. As outlined above in the Superintendent's Message and Overview, the offset from Extended Day has a recommended decrease of \$125,000, of which \$100,000 has been reflected within the Facilities Cost Center.

District Wide Programs (Health Services, Athletics, Extra-curricular Activities, District Wide Technology) Cost Center

FY22 School Committee Recommended Budget: \$2,113,975

FY21 Adopted Budget: \$2,026,469

\$ Increase: \$87,506 (4.3%)

This cost center includes anticipated increases in cost of living adjustments, salary steps, and column increases for nurses, athletic coaches, advisory stipends and the athletic secretary according to collective bargaining agreements. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. In addition, there is a cost of living adjustment for the non-represented employees including the assistant principal for athletics and extra-curricular activities, District Network Manager, Technicians, and the Director of Nurses. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel in the District Wide Program Cost Centers will be made by the Superintendent in June for the next fiscal year. Other increases include additional malware protection for our internet service, funding for extraordinary repairs for our fiber optic network, and contractual increases for software license and maintenance renewals.

At this point, we are recommending level funding athletic revolving fund support in the FY22 budget and increasing the extra-curricular revolving account by \$15,000 related to the two middle school extra-curricular revolving accounts. However, due to the uncertainty of athletic and extra-curricular programs this year, we will closely monitor these revolving accounts and recommended adjustments, if necessary.

Contact Information

Copies of the budget document are available at the Office of the Superintendent and on the Reading Public School's website at www.reading.k12.ma.us. For additional information or clarification, please feel free to contact the Central Office Administration for assistance at 781-944-5800.

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Financial Section

The Financial Section of the budget book is designed to provide the reader summary and detailed financial information regarding the Reading Public Schools. Information is provided using a pyramid approach moving from summary information to more detailed information in each subsection. The subsections included in this section include General Budget Summaries and Cost Center Budgets.

General Budget Summaries

The Reading school budget is divided into five cost centers. These cost centers align to the Massachusetts Department of Elementary and Secondary Education (MA DESE) Program Categories and include Administration, Regular Day, Special Education, Other District Programs (which includes Health Services, Athletics, Extra-curricular Activities, and District-wide Technology), and School Facilities. As Figure 3 below shows, the overall increase to the FY22 School Committee Recommended Budget is 2.6% or an increase of \$1,253,335.

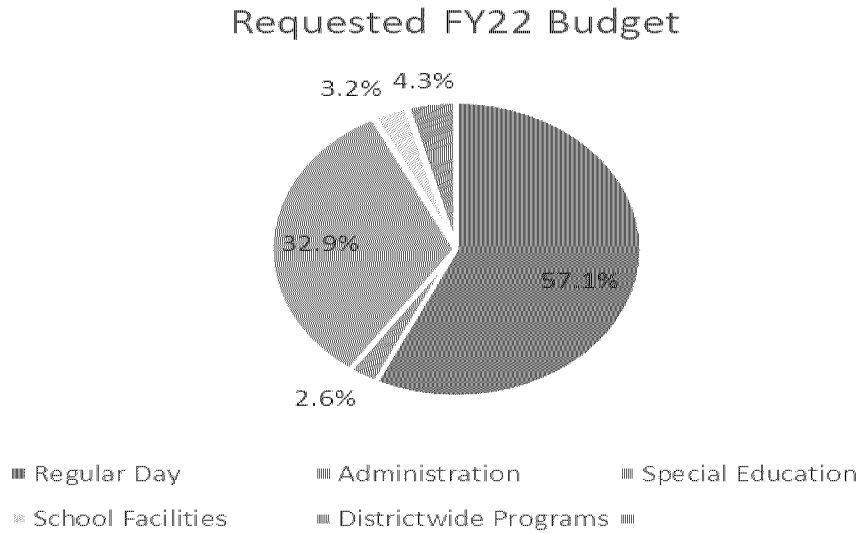
The largest dollar increase is in the Regular Day Cost Center (\$792,799). This cost center accounted for 63.3% of the overall increase. There were also increases in Administration (\$76,782 or 6.1% of the overall increase), Special Education (\$316,559 or 25.3% of the overall increase), and District Wide Programs (\$87,506 or 7.0% of the overall increase). The School Facilities Cost Center has a decrease of \$20,310 due to the reduction of the \$180,000 of the one-time COVID expenses in FY21, offset by a decrease of \$100,000 in the offset from Extended Day as outlined previously.

Figure 3: General Fund Expenditures by Cost Center

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Administration	\$ 904,568	\$1,019,370	\$1,099,917	\$1,202,185	\$ 1,278,967	6.4%
Regular Day	23,875,261	25,258,217	25,900,538	27,602,644	28,395,443	2.9%
Special Education	12,589,236	13,759,306	13,481,064	16,012,850	16,329,409	2.0%
School Facilities*	1,155,318	1,306,096	1,511,529	1,598,514	1,578,204	-1.3%
Districtwide Programs	1,711,896	1,880,182	1,929,405	2,026,469	2,113,975	4.3%
Grand Total *	\$ 40,236,279	\$43,223,172	\$43,922,453	\$48,442,663	\$49,695,998	2.6%
* Includes \$180,000 of one-time allocated COVID expenses in the FY21 Final Budget						

As Figure 3 shows, the largest cost center for the district budget is Regular Day at 57.1% of total expenditures. The next largest is Special Education which comprises 32.9% of total expenditures. School Facilities make up 3.2% of the budget. The smallest cost center is District Administration which makes up 2.6% of the total FY22 School Committee s Recommended Budget. Districtwide Programs make up 4.3% of the FY22 School Committee Recommended Budget.

Figure 4: Cost Centers as Percentage of Total FY22 Budget



As Figure 5 below indicates, there have been modest shifts between costs centers from year to year. Historically, the three smallest cost centers, Administration, District Wide Programs and School Facilities have stayed constant, while the Special Education cost center has increased, and the Regular Day cost center has decreased. However, in the FY22 School Committee Recommended Budget, we have seen a shift where Regular Day has slightly increased and Special Education has slightly increased.

Figure 5: Cost Center Budget Proportions Year over Year

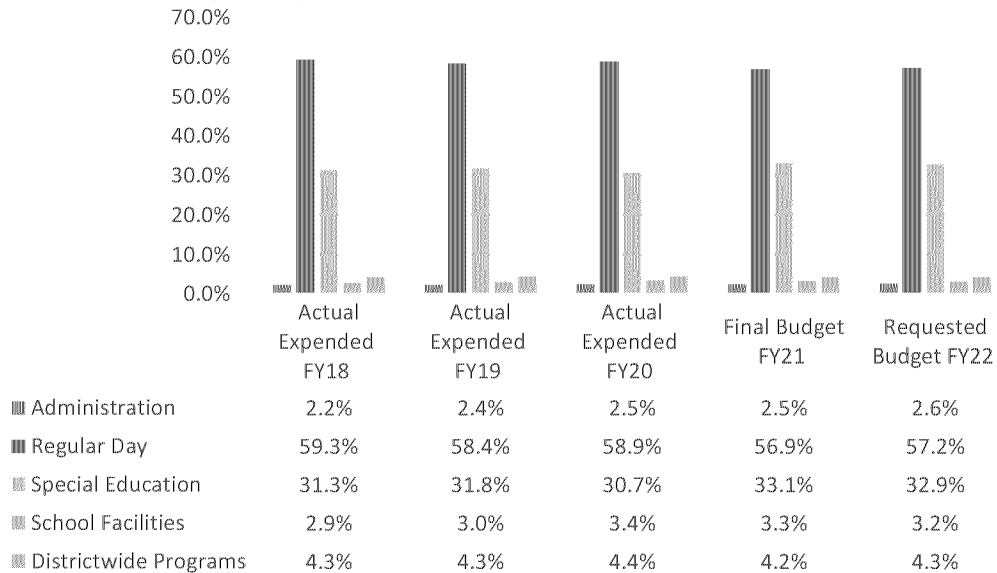


Figure 6 shows the change in each cost center budget year over year for FY14 through the FY22 School Committee Recommended Budget. The average annual increase to the school department budget

between FY14 and the FY22 School Committee Recommended Budget is 3.8% with the FY19 Override Budget being the highest increase at 8.4%.

Figure 6: Change in Cost Center Budgets Year over Year

	FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	Annual Average
Administration	1.9%	1.6%	-1.3%	4.1%	-3.8%	14.5%	3.1%	10.2%	6.4%	4.1%
Regular Day	2.7%	3.6%	3.4%	1.9%	2.8%	6.8%	1.4%	2.8%	2.9%	3.1%
Special Education	10.2%	6.5%	2.3%	7.7%	3.0%	10.8%	7.4%	5.1%	2.0%	6.1%
School Facilities*	5.5%	9.7%	1.7%	-1.9%	-50.0%	8.2%	4.8%	2.8%	-1.3%	-2.3%
Districtwide Programs	-0.2%	-0.6%	1.4%	1.6%	7.3%	10.4%	5.9%	-0.9%	4.3%	3.2%
Grand Total*	4.45%	4.18%	2.75%	3.50%	1.40%	8.40%	3.60%	3.5%	2.6%	3.8%
* Includes \$180,000 of one-time allocated COVID expenses in the FY21 Final Budget										

Another view of the budget (Figure 7 below) shows the breakdown by major category of expense: professional salaries, clerical salaries, other salaries, contract services, supplies and materials, and other expenses. Professional salaries are generally salaries of licensed administrators (e.g., central office administrators, building principals), department directors (e.g., facilities, school health), teachers and specialists. Clerical salaries include central office administrative assistants, as well as building and department secretaries. Other salaries are those of our support staff such as paraprofessionals, tutors, custodians, and substitutes. Contract services are payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract. Examples include services of legal counsel, transportation services provided under a bus contract, or cleaning contracts. Supplies and materials include curriculum materials, technology, classroom supplies, technology, and software. Examples of other expenses include special education tuition, postage, dues and memberships, professional development, and translation services. Figure 7 below shows the General Fund expenses and budget by category.

Figure 7: General Fund Expenses and Budget by Category

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Professional Salaries	\$28,383,449	\$30,497,801	\$32,380,249	\$33,451,373	\$ 34,510,313	3.2%
Clerical Salaries	824,608	864,481	917,050	967,105	983,843	1.7%
Other Salaries	4,088,443	4,332,189	4,273,723	5,147,276	5,312,046	3.2%
Contract Services	2,568,848	2,574,463	2,186,412	2,903,530	2,979,255	2.6%
Supplies & Materials *	648,795	791,567	695,001	1,066,880	935,473	-12.3%
Other Expenses	3,722,135	4,162,671	3,470,018	4,906,499	4,975,067	1.4%
Grand Total *	\$ 40,236,279	\$43,223,172	\$43,922,453	\$48,442,663	\$49,695,998	2.6%
* Includes \$180,000 of one-time allocated COVID expenses in the FY21 Final Budget						

Professional salaries comprise the largest percentage of the budget. This is not surprising since, as stated earlier, education is a staffing intensive enterprise. Professional salaries make up 69.4% of our district budget while salaries comprise 82.1% of our district budget. The increase in salaries reflects step and cost of living increases and column changes for represented employees and cost of living increases for non-represented staff. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. In addition, it should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent will be made by the Superintendent in June for the next fiscal year. The School Committee will determine the Superintendent’s annual salary for the next fiscal year when a contract is negotiated with the next Superintendent.

The decrease in Supplies & Materials is primarily due to a one-time amount of \$180,000 that was allocated in FY21 for COVID-related expenses along with decreased related to the proposed decrease in the Extended Day Offset as described previously. Other changes in other categories are within the nominal increases from year to year.

Figure 8 below shows the General Fund expenses and budget by cost center and category. Changes in cost centers budgets are discussed in greater detail in the Cost Center Budget section of this document.

Figure 8: General Fund Expenses and Budget by Cost Center and Object

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Administration						
Professional Salaries	\$523,489	\$579,127	\$627,466	\$628,246	\$ 683,370	8.77%
Clerical Salaries	178,311	246,010	278,807	324,081	340,182	4.97%
Contract Services	82,394	74,625	80,100	102,750	91,600	-10.85%
Supplies & Materials	8,327	5,584	2,724	7,795	7,795	0.00%
Other Expenses	112,047	114,024	110,820	139,314	156,020	11.99%
Administration Total	\$904,568	\$1,019,370	\$1,099,917	\$1,202,185	\$ 1,278,967	6.39%
Regular Day						
Professional Salaries	\$21,408,117	\$22,738,560	\$23,711,443	\$24,469,914	\$ 25,243,777	3.16%
Clerical Salaries	477,229	449,330	470,796	472,194	473,088	0.19%
Other Salaries	992,414	968,500	860,284	1,264,470	1,255,645	-0.70%
Contract Services	120,228	143,189	103,129	178,000	189,000	6.18%
Supplies & Materials	437,483	553,094	364,492	679,906	699,795	2.93%
Other Expenses	439,790	405,544	390,393	538,161	534,137	-0.75%
Regular Day Total	\$23,875,261	\$25,258,217	\$25,900,538	\$27,602,644	\$ 28,395,442	2.87%
Special Education						
Professional Salaries	\$5,578,769	\$6,299,857	\$7,100,261	\$7,398,445	\$7,634,461	3.19%
Clerical Salaries	92,917	94,561	100,400	102,510	100,718	-1.75%
Other Salaries	2,019,939	2,174,602	2,117,487	2,555,046	2,600,676	1.79%
Contract Services	1,753,122	1,633,523	1,328,918	1,809,250	1,797,250	-0.66%

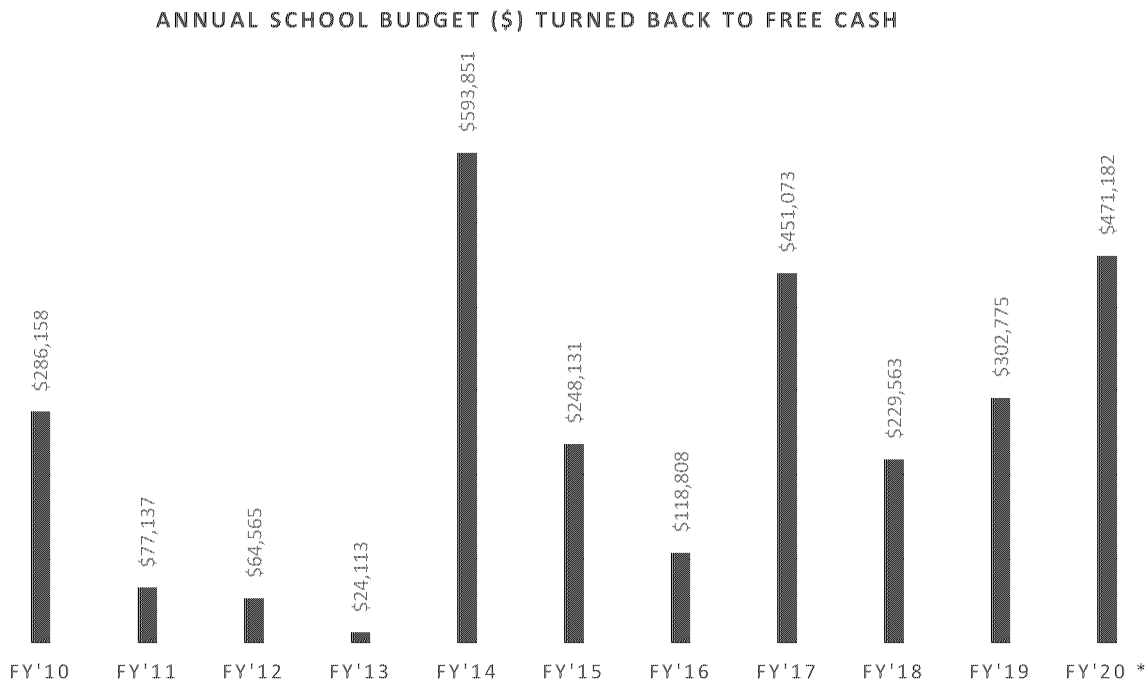
Supplies & Materials	43,855	44,454	61,180	53,239	53,244	0.01%
Other Expenses	3,100,633	3,512,309	2,772,819	4,094,360	4,143,060	1.19%
Special Education Total	\$12,589,236	\$13,759,306	\$13,481,064	\$16,012,850	\$16,329,409	1.98%
Health Services						
Professional Salaries	\$581,369	\$607,814	\$625,493	\$654,574	\$650,877	-0.56%
Clerical Salaries	12,835	13,156	13,589	13,883	14,208	2.34%
Other Salaries	10,929	13,453	7,902	20,000	22,000	10.00%
Contract Services	9,150	9,090	8,060	9,000	9,000	0.00%
Supplies & Materials	4,483	5,094	36,024	8,900	9,500	6.74%
Other Expenses	4,069	3,990	5,289	4,000	4,800	20.00%
Health Services Total	\$622,834	\$652,597	\$696,358	\$710,357	\$710,385	0.00%
Athletics						
Professional Salaries	\$56,672	\$57,872	\$62,539	\$60,770	\$62,200	2.35%
Clerical Salaries	49,991	51,552	53,458	54,438	55,647	2.22%
Other Salaries	52,333	115,731	100,287	109,602	108,560	-0.95%
Contract Services	297,966	311,610	255,953	340,180	371,955	9.34%
Supplies & Materials	33,515	31,389	30,646	33,500	33,500	0.00%
Other Expenses	45,380	41,643	37,983	59,713	56,800	-4.88%
Athletics Total	\$535,857	\$609,796	\$540,866	\$658,204	\$688,662	4.63%
Extra-Curricular						
Professional Salaries	\$64,443	\$42,962	\$79,329	\$65,333	\$56,838	-13.00%
Contract Services	11,985	12,921	8,089	16,900	16,650	-1.48%
Supplies & Materials	1,113	455	-	1,900	1,900	0.00%
Other Expenses	4,337	3,246	8,689	7,450	9,000	20.81%
Extra-Curricular Total	\$81,878	\$59,584	\$96,108	\$91,583	\$84,388	-7.86%
Technology						
Professional Salaries	\$93,982	\$93,610	\$82,726	\$83,167	\$85,090	2.31%
Other Salaries	266,797	294,573	315,912	323,132	331,150	2.48%
Contract Services	93,252	93,921	72,798	101,150	146,200	44.54%
Supplies & Materials	5,508	32,985	5,220	4,000	4,000	0.00%
Other Expenses	11,787	43,118	119,417	54,876	64,100	16.81%
Technology Total	\$471,327	\$558,206	\$596,073	\$566,325	\$630,540	11.34%
School Facilities						
Professional Salaries	\$76,608	\$78,000	\$90,991	\$90,923	\$ 93,700	3.05%
Clerical Salaries	13,325	9,871	-	-	-	-
Other Salaries	746,032	765,331	871,850	875,025	994,015	13.60%
Contract Services	200,750	295,584	329,365	346,300	357,600	3.26%
Supplies & Materials*	114,512	118,513	194,714	277,640	125,739	-54.71%
Other Expenses	4,091	38,797	24,608	8,625	7,150	-17.10%

School Facilities Total	\$1,155,318	\$1,306,096	\$1,511,529	\$1,598,514	\$ 1,578,204	-1.27%
Grand Total	\$40,236,279	\$43,223,172	\$43,922,453	\$48,442,663	\$49,695,998	2.59%
* Includes \$180,000 of one-time allocated COVID expenses in the FY21 Final Budget						

Historical Budget versus Actual Spending

As a school district, we pride ourselves on responsible fiscal management, spending our resources as requested and returning funds that are not utilized during a fiscal year. As part of our efforts to ensure accountability, we report on the amount of the school budget that we have returned to the Town’s general fund at the end of the fiscal year in Figures 9 and 10 below. As indicated, the school department has returned funds each of the prior eleven fiscal years and has not required or requested additional funds for school department operations. On average, the school department has returned 0.6% of its total budget back to the town each year. In FY20, the amount returned was 1.01% or \$471,182 out of a \$46,777,348 budget. However, it should be noted that in the \$471,182 turned back in FY20 there was a one-time amount of \$300,000 of special education funding initially requested during the budget process due to uncertainty in transportation and Out of District (OOD) costs. This funding was not needed for transportation and tuition and was ultimately returned to free cash. If that amount is deducted from the \$471,182 turned back, the adjusted amount returned was \$171,182, which reflects 0.37% of the total FY20 budget.

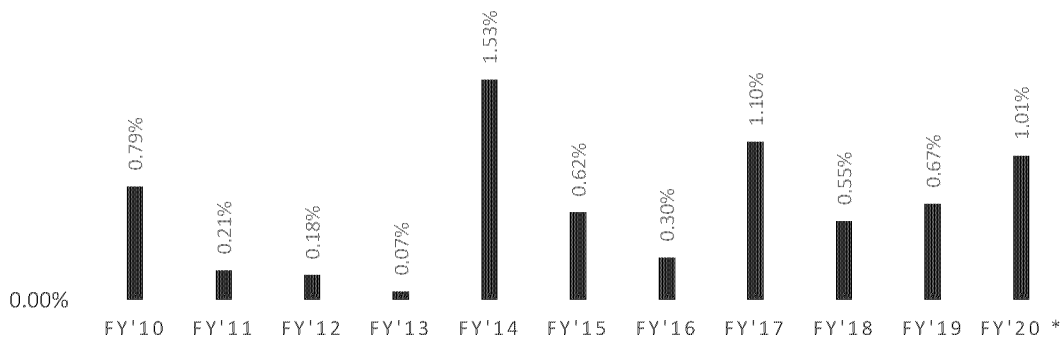
Figure 9: Amount of School Budget Funds Returned to Free Cash Each Year



* FY20 turn back includes \$300,000 of special education funding initially requested during the budget process due to uncertainty in transportation and OOD costs - due to the changing landscape funds were not ultimately needed for transportation and tuition and was returned to free cash.

Figure 10: Percentage of School Budget Funds Returned to Free Cash Each Year

ANNUAL SCHOOL BUDGET (%) TURNED BACK TO FREE CASH



* FY20 turn back includes \$300,000 of special education funding initially requested during the budget process due to uncertainty in transportation and OOD costs - due to the changing landscape funds were not ultimately needed for transportation and tuition and was returned to free cash.

Allocation of Personnel Resources

Education is, by its very nature, a very staff dependent operation. The total number of staff as well as the allocation of staff resources is determined annually based on enrollment projections and student needs and services required to meet those needs. As a result, 82.1% of our district operating budget is used for employee compensation which is not atypical of school districts in the state or across the country. Staffing is measured in Full Time Equivalents, or FTE's, which is arrived at by dividing the number of hours that an individual works by the base number of hours for the position. For example, paraprofessionals and teachers' base hours are 35 per week (70 hours biweekly), secretaries work 37.5 hours per week (75 hours biweekly), and custodians work 40 hours per week (80 hours biweekly).

Staffing is driven primarily by enrollment changes and student program needs. Figure 11 below shows staffing resources for the prior year, current year budget, and requested SY21-22 FTE by position type, and cost center.

The following positions were added to the School Committee FY22 Recommended Budget due to additional student service and program needs in regular education and special education. Some of these positions were hired in FY21 due to immediate student driven needs and scheduling during COVID and will continue for next year. Other positions are anticipated in FY22.

Positions Added in FY22 Budget

The net reduction of 0.6 FTE Regular Education Teacher and net increase of 1.0 FTE Special Education Literacy Coach (from accommodated costs) reflect the change in positions in the FY22 School Committee Recommended Budget. The breakdown is as follows:

- 0.1 FTE Middle School Health/PE Teacher (increase occurred in FY21)
- 0.3 FTE Elementary Specialist Teacher (increase occurred in FY21)
- 1.0 FTE Special Education Literacy Coach (anticipated FY22)
- 2.0 FTE Tutors (Title 1 Grant Funded -not operating budget – increase occurred in FY21)

Reductions in FY22 FTE

- 1.0 FTE Elementary Teacher (5th grade bubble)

Figure 11: Staffing by Cost Center and Position

	FY18 FTE	FY19 FTE	FY20 FTE	Budgeted FY21 FTE	Budgeted FY22 FTE
Administration	8.1	9.1	10.1	10.1	10.1
Administrative Assistant	3.8	4.8	5.8	5.8	5.8
District Administrator	4.3	4.3	4.3	4.3	4.3
Regular Education	332.8	340.9	341.1	341.1	340.5
Assistant Principal	4.3	4.3	4.3	4.3	4.3
Curriculum Coordinators	-	2.0	2.0	2.0	2.0
Elementary Teacher	100.4	100.2	101.4	101.4	100.7
ELL Teacher	2.5	2.5	2.5	2.5	2.5
Guidance Counselor	5.6	5.6	5.6	5.6	5.6
High School Dept Chair	3.3	3.3	3.3	3.3	3.3
High School Teacher	70.3	75.1	74.6	74.6	74.6
Instructional Coach	0.2	1.0	0.6	0.6	0.6
Library/Media Specialist	7.9	7.9	7.9	7.9	7.9
Middle School Teacher	65.8	66.3	66.3	66.3	66.4
Paraprofessional	21.5	23.9	23.0	23.0	23.0
Principal	8.0	8.0	8.0	8.0	8.0
Reading Specialist	7.0	7.0	7.0	7.0	7.0
School Adjustment Counselor	1.0	1.0	1.0	1.0	1.0
School Psychologist	10.0	10.6	11.4	11.4	11.4
Secretary	11.0	10.0	10.0	10.0	10.0
Technology Specialist	3.4	3.1	3.1	3.1	3.1
Tutor	10.5	9.1	9.1	9.1	9.1
Special Education	167.4	175.9	177.4	178.5	179.6
Behavior Analyst (BCBA)	1.6	1.0	1.0	1.0	1.0
District Administrator	1.0	1.0	1.0	1.0	1.0
Assistant Special Education Director	-	0.6	0.6	0.6	0.6

District Administrator of Support Services	0.4	0.4	1.0	1.0	1.0
Special Education Literacy Coach	-	-	-	-	1.0
District Evaluator	1.0	1.0	1.0	1.0	1.0
Elementary Teacher	24.0	25.0	26.5	25.5	25.5
High School Teacher	11.0	11.0	11.0	12.0	12.0
Middle School Teacher	15.5	17.0	17.0	17.0	17.0
Occupational Therapist	3.1	3.1	3.1	3.5	3.5
Occupational Therapy Assistant	0.6	0.6	0.9	0.9	0.9
Paraprofessional	78.0	84.2	82.1	82.2	82.2
Physical Therapist	1.5	1.5	1.6	1.6	1.6
Pre-School Teacher	7.3	7.3	7.5	7.5	7.5
School Adjustment Counselor	1.0	1.0	1.0	1.0	1.0
Secretary	2.0	2.0	2.0	2.0	2.0
Social Worker	3.0	3.0	3.0	3.0	3.0
Speech/Language Pathologist	9.8	9.8	9.8	9.8	10.0
Speech/Language Pathologist Assistant	-	-	-	0.6	0.4
Team Chair	6.6	6.4	7.4	7.4	7.4
Athletics	1.5	1.5	1.5	1.5	1.5
Assistant Principal	0.5	0.5	0.5	0.5	0.5
Secretary	1.0	1.0	1.0	1.0	1.0
Extracurricular	0.3	0.3	0.3	0.3	0.3
Assistant Principal	0.3	0.3	0.3	0.3	0.3
Health Services	9.3	9.3	9.3	9.3	9.3
District Administrator	0.2	0.2	0.2	0.2	0.2
School Nurse	8.8	8.8	8.8	8.8	8.8
Secretary	0.3	0.3	0.3	0.3	0.3
District Technology	5.4	6.4	6.2	6.2	6.2
Computer Technician	4.5	5.5	5.5	5.5	5.5
District Administrator	0.7	0.7	0.7	0.7	0.7
Info Systems Specialist	0.2	0.2	-	-	-
Facilities	19.9	19.9	19.5	19.5	19.5
Custodian	18.5	18.5	18.5	18.5	18.5
District Administrator	1.0	1.0	1.0	1.0	1.0
Secretary	0.4	0.4	-	-	-
Grant Funded	16.2	16.1	15.7	15.7	17.7
Data Analyst	0.8	-	-	-	-
District Administrator of Support Services	0.5	0.6	-	-	-
Metco Coordinator	1.0	1.0	1.0	1.0	1.0
Elementary Teacher	3.6	5.0	5.0	5.0	5.0
High School Teacher	3.0	2.0	2.0	2.0	2.0

Middle School Teacher	2.5	2.0	2.0	2.0	2.0
Pre-School Teacher	1.6	1.0	1.0	1.0	1.0
Team Chair	2.0	1.0	1.0	1.0	1.0
Behavior Analyst (BCBA)		1.0	1.0	1.0	1.0
Paraprofessional	-	0.7	0.7	0.7	0.7
Tutor	1.2	1.8	2.0	2.0	4.0
Grand Total	560.7	579.3	581.1	582.1	584.7

Cost Center Budgets

Administration

The Administration cost center includes the salaries and expenses for Central Office administration which includes the following primary functions: School Committee, Superintendent, Assistant Superintendent, Business and Finance, Human Resources, and District-wide Data and Information Management.

The Administration cost center currently accounts for 2.6% of the total district budget. For FY22, the district administration cost center has increased by \$76,782 or 6.4%. As shown in Figure 12, the major changes in this cost center are as follows:

- Cost of living adjustments for the Central Office Administrators and Staff. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent will be made by the Superintendent in June for the next fiscal year. The School Committee will determine the Superintendent’s annual salary for the next fiscal year once a new Superintendent is selected. (Professional Salaries)
- A salary adjustment of \$45,660 and professional dues increases to upgrade the position of Human Resources Director from Human Resources Administrator. This adjustment to a higher-level position was made in FY21.
- A decrease of \$2,500 in labor counsel services with the anticipated closure of collective bargaining in FY21.
- A decrease of \$25,000 in the offset from Extended Day as described above within the Superintendents Message and Overview

The largest expenditure in this cost center is for the salaries of the four district administrators (Superintendent, Assistant Superintendent for Learning & Teaching, Chief Financial Officer, Human Resources Director), a portion (1/3rd) of the Network Administrator’s salary representing the responsibilities of the role that contributes to district data and information management, and the 5.8 FTE administrative assistants that support the district and school administration.

Figure 12 below shows the District Administration Budget by detailed expense category. This information provides the reader with a line by line analysis of the changes in the district administration budget.

Figure 12: District Administration Budget by Detail

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Professional Salaries						
Administrator	\$ 416,770	\$ 465,356	\$ 507,971	\$507,283	\$ 515,800	1.68%
Director	67,321	72,500	78,693	80,000	125,660	57.08%
Employee Benefits	2,481	3,419	-	-	-	
Manager	36,917	37,852	40,802	40,963	41,910	2.31%
Professional Salaries Total	\$ 523,489	\$ 579,127	\$ 627,466	\$ 628,246	\$ 683,370	8.77%
Clerical Salaries						
Administrative Assistant	\$ 218,311	\$ 286,010	\$ 290,401	\$ 374,081	\$ 365,182	-2.38%
Employee Benefits	-	-	3,407	-	-	
Revolving Fund Support	(40,000)	(40,000)	(15,000)	(50,000)	(25,000)	-50.00%
Clerical Salaries Total	\$ 178,311	\$ 246,010	\$278,807	\$ 324,081	\$ 340,182	4.97%
Contract Services						
Consulting Services	\$8,000	\$ 8,000	\$1,500	\$ 20,400	\$ 12,000	-41.18%
Labor Counsel	26,304	18,342	32,647	30,000	27,500	-8.33%
Telecommunications	48,090	48,283	45,953	52,350	52,100	-0.48%
Contract Services Total	\$82,394	\$ 74,625	\$ 80,100	\$ 102,750	\$ 91,600	-10.85%
Supplies & Materials						
Office	\$ 8,327	\$ 5,584	\$ 2,724	\$ 7,795	\$ 7,795	0.00%
Supplies & Materials Total	\$ 8,327	\$ 5,584	\$ 2,724	\$ 7,795	\$ 7,795	0.00%
Other Expenses						
Advertising	\$1,701	\$ 942	\$ 505	\$ 5,550	\$ 5,550	0.00%
Awards	428	-	836	600	600	0.00%
Dues & Memberships	14,782	15,373	16,184	16,529	19,060	15.31%
Employee Benefits	23,800	25,900	26,250	30,000	30,000	0.00%
Equipment	7,704	4,104	5,379	8,000	8,000	0.00%
Hiring and Recruiting	28,300	28,759	32,318	36,600	37,000	1.09%
Postage	3,975	4,993	4,201	5,360	5,010	-6.53%
Professional Development	16,683	15,159	6,728	15,625	25,600	63.84%
Software Licensing & Support	14,674	17,214	18,419	19,350	23,500	21.45%
Travel	-	1,580	-	1,700	1,700	0.00%
Other Expenses Total	\$ 112,047	\$114,024	\$ 110,820	\$139,314	\$ 156,020	11.99%
Administration Total	\$ 904,568	\$1,019,370	\$ 1,099,917	\$1,202,185	\$1,278,967	6.39%

Figure 13: District Administration Staffing

	FY17 FTE	FY18 FTE	FY19 FTE	FY20 FTE	Budgeted FY21 FTE	Budgeted FY22 FTE
Administration	8.1	8.1	9.1	10.1	10.1	10.1
Administrative Assistant	3.8	3.8	4.8	5.8	5.8	5.8
District Administrator	4.3	4.3	4.3	4.3	4.3	4.3

School Committee

The role of the School Committee is to recruit, hire, evaluate, and make employment decisions on the Superintendent; review and approve budgets for public education in the district; and establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Massachusetts Board of Education. This District Administration Budget includes any expenses incurred by the School Committee, most notably, the district’s membership to the Massachusetts Association of School Committees. Also funded here are incidental expenses related to printing and copying of school committee packets, postage and awards. The increases related to the School Committee within the Administration Budget fund an anticipated increase in dues and memberships and conference expenses for Massachusetts Association of School Committee (MASC) annual dues and conference registration for the annual MASC Conference.

Superintendent

The Superintendent of Schools serves as the chief educational leader for the school district. This position works with the School Committee as well as with building administrators and Central Office administrators to develop the district’s improvement plan strategic goals and objectives, to recommend a budget necessary to fund the district’s and schools’ strategic initiatives, and to ensure that funding is used to ensure the success of all students. The Superintendent supervises and evaluates all Central Office Administrators and Building Principals. In addition, the Superintendent co-supervises the Director of Facilities with the Town Manager. During FY22, the Superintendent will lead the district and schools in achieving the goals as outlined in the Superintendent’s Annual Goals and the District Improvement Plan. The district has developed a new three-year District Improvement Plan for the 2020-23 School Years.

This District Administration Budget includes the salaries of the Superintendent and the Executive Assistant to the Superintendent. As determined by the School Committee, compensation is budgeted for the Superintendent. A new Superintendent will be selected by the School Committee for the 2021-2022 school year. In addition, it includes expenses related to the operations of the Superintendent’s office including the district’s membership to the Massachusetts Association of School Superintendents, printing, copying and copier leases, postage, and professional development expenses including tuition reimbursement.

Assistant Superintendent

The role of the Assistant Superintendent for Learning and Teaching is to provide leadership to district administrators, teacher leaders, teachers, and support staff in the area of curriculum, instruction and assessment. The Assistant Superintendent for Learning and Teaching also supervises the Director of Adult and Community Education, the Director of METCO, K-6 Curriculum Coordinators, Data Coach, Behavioral Health Coach, Elementary Art and Music Teachers, and the Elementary Technology

Integration Specialist. The position is also responsible for coordinating the district's professional development and curriculum planning activities. During FY22, the primary focus of this position will be the continued implementation of the teaching and learning focus areas of the District Improvement Plan, continued implementation of the Social Studies state curriculum frameworks, reviewing and purchasing new Grade 6 and a grade of elementary mathematics curriculum, identifying and implementing an early literacy screener for early childhood students, overseeing the district's professional learning communities, as well as the development of common assessments to inform instructional practices and curriculum alignment.

The District Administration Budget includes the salaries of the Assistant Superintendent for Learning and Teaching as well as a 0.5 FTE Administrative Assistant. Also funded are the incidental expenses such as printing, copying and copier leases, postage, and office supplies, as well as a membership to the Massachusetts Association of School Superintendents. Most of the increase is due to compensation increases.

Business and Finance

The role of the Chief Financial Officer is to lead the school finance and operations, including budget, financial reporting, payroll, accounts payable, accounts receivable, transportation, grants management, Medicaid reimbursement, capital planning, and purchasing/procurement. The Chief Financial Officer also oversees school facilities, network technology, school nutrition, and use of school property. This current year, the Chief Financial Officer has played a critical leadership role in all COVID operations activities. In addition, the Chief Financial Officer supervises and evaluates the School Nutrition Director and Network Manager. In FY22, some of the key areas of focus for this position will be to work with Town and School Officials on capital projects regarding elementary space planning and building safety and security and field upgrades. Another area of focus will be to continue to analyze resource allocation to ensure that funds are invested and expended to maximize student success, in addition to assisting in the contract negotiations for all five collective bargaining units. As always, we continue to work to enhance transparency around how funds are allocated and expended and to develop a system that helps us to measure our performance and connects expenditures to those performance measures. The Chief Financial Officer will also continue to report to the School Committee any potential financial risk to the school district.

The District Administration Budget includes the salaries of the Chief Financial Officer and Operations as well as 3.0 FTE administrative support staff who are responsible for the day to day tasks associated with payroll, accounts payable, accounts receivable, cash management, collections, reporting, grants management and procurement. It is critical that we provide ongoing training for support staff to be able to provide multiple skill sets that allow for redundancy and backup in the department. Also included within the District Administration Budget are expenses including annual audit fees, membership to the Massachusetts Association of School Business Officials, professional development, printing, copying and copier leases, postage, advertising, and office supplies.

Human Resources

The Human Resources function is responsible for overseeing the recruitment and hiring of staff; monitoring compliance with personnel laws, regulations, policies, and procedures; ensuring compliance with collective bargaining terms and conditions; managing all Federal, State, and contractual leaves and personnel accommodations and complying with federal and state reporting requirements. During the current year, a key function of this department has been the oversight and monitoring of all the COVID

related leaves of absence as defined by Federal law and collective bargaining agreements. In FY22, some of the key areas of focus for this position will be to review and revise our personnel policies and procedures, strengthen our processes to better support staff, and improve the hiring process for substitute teachers and paraprofessionals, and assist with the continued implementation of the educator evaluation and induction systems. Moving forward, the Human Resources Director will be focusing on developing and implementing a talent diversification and leadership development strategy, as outlined in the 2020-2023 District Improvement Plan and Superintendent's Goals.

The District Administration Budget includes the salaries of the Human Resources Director as well as a 1.0 FTE administrative support staff. Also included are expenses including membership to the Massachusetts Association for School Personnel Administrators, recruiting and advertising expenses (including the district license for our applicant tracking and on-line application system, School Spring/Talent Ed), employee physical examinations, as well as printing, copying and copier leases, postage, and office supplies. Software licensing expenses in this function increased reflecting annual license and maintenance contracts as well as the addition of new software system to automate functions within the department.

Legal Services

This function is for labor counsel employed by the School Committee to offer counsel and guidance in the area of labor law compliance and collective bargaining. The Reading School Committee employs the legal services of the firm of Stoneman, Chandler and Miller. We are decreasing funding in this area by \$2,500 due to the anticipated completion of negotiations with all five collective bargaining units in the current fiscal year.

Information Management and Technology

The primary responsibility for this function is to comply with the data management and reporting requirements of the MA DESE which includes SIMS and EPIMS reporting which is done three times per year. Additional tasks include maintaining the district's student information management system as well as other district databases and systems including Blackboard Connect communication system.

The District Administration Budget includes a 0.25 FTE district data support administrative assistant as well as 0.34 FTE district level technology and network management staff (manager). The increase to this functional area funds salary increases.

Utility Services

This function is where expenses for all telecommunication services are charged, including telephone charges and wireless services for the district (not including equipment repairs which are charged to the district-wide technology budget).

Retirement Contributions

This budget line includes funding for the district's contractual obligation to match \$175 of contributions for teachers' tax-sheltered annuity plans for those teachers hired after the 1998-99 school year. Each year for the past several years, additional staff have qualified and taken advantage of this benefit. The FY22 budget allocation is based on this historical trend.

Regular Day

The Regular Day budget funds all the salaries and expenses related to delivering core instructional programs to our general education students. This includes the salaries for building principals, professional staff, and support staff supporting the regular education program. Expenses included in the regular day budget include transportation for general education students and homeless students; curriculum materials; professional development; instructional materials, supplies, and equipment; instructional technology; library materials and technology; and other instructional services. The Regular Day Cost Center budget accounts for 57.1% of the total School Committee FY22 Recommended Budget.

As Figure 14 indicates, the School Committee FY22 Recommended Budget includes a 2.9% increase or \$792,798 for the Regular Day Cost Center. The major changes in this cost center are as follows:

- Funding of all contractual step, column and COLA increases for represented and non-represented employees in this cost center. This includes regular education teachers and specialists, secretaries, regular education paraeducators, tutors, building principals and assistant principals, and curriculum coordinators. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within Regular Day will be made by the Superintendent in June for the next fiscal year.
- An increase in funding for curriculum materials, curriculum software and professional development for the following areas:
 - Elementary social studies implementation. We will be enhancing our current elementary social studies curriculum to align with the state standards.
 - Grade 6 mathematics at the middle school and one grade at the elementary school – This material is to align with state standards and the Grade 7 and 8 mathematics curriculum material that was purchased over the last two years.
 - Elementary Literacy Assessment- the Legislature approved [Chapter 272 of the Acts of 2018](#) on October 19, 2018. The new law requires the Department of Elementary and Secondary Education (DESE), in consultation with the Department of Early Education and Care (EEC) to "issue guidelines to assist districts in developing screening procedures or protocols for students that demonstrate one or more potential indicators of a neurological learning disability, including, but not limited to, dyslexia.
 - Curriculum software increase reflect items previously funded through the ESSER Grant in the current fiscal year that will be funded out of the operating budgeted in subsequent years.
- An anticipated increase in costs for regular day mandatory transportation which also includes homeless transportation. We will be going out to bid for a new regular day transportation contract for FY22 as we are in the final year of a five-year contract. Currently, the transportation market is very volatile due to COVID.
- Per pupil expenditures for building based budgets were kept at FY21 levels due to cuts associated with decreasing the Extended Day Offset as described above in the Superintendent's Message.
- An increase in the full day kindergarten tuition revolving account offset of \$50,000 that was originally reduced in June due to COVID resulting in declined full-day enrollment, but is now

increased due to a rise in preliminary registered full day kindergarten students back to historic levels for the 2021-2022 school year. The offset reflects amounts for the average salaries for the teachers and paraprofessionals assigned to the full-day kindergarten classes, as well as an allocation of a portion of the principal salaries, secretary salaries and nursing salaries as well as an allocation for incidental expenses (materials and supplies). We continue to review and refine the offset each year as enrollment figures fluctuate.

- Funding of technology replenishment at \$56,783, reflecting a reduction of \$25,000 from historical levels as well as an additional reduction of \$18,217 for the reduction in the offset from Extended Day as outlined above. The reductions can be attributed to the purchasing completed over the last fiscal year. Technology also reflects the continuation of the districts ZOOM license.
- An increase of a 0.3 Elementary Specialist and a 0.1 Middle School PE/Health teacher.
- A reduction of a 1.0 Elementary Classroom teacher due to a population bubble leaving Grade 5 at Barrows and going to middle school. This position is not needed at the middle school. The net staffing is a reduction of 0.6 FTE in this cost center.
- Spread throughout the various line items is a total reduction of \$117,500 within Regular Day to fund the proposed decrease in the Extended Day offset described above.

Professional salaries in the Regular Day budget reflects a 3.16% increase in the FY22 School Committee Recommended Budget. It should be noted that line items with the Professional Salaries category may fluctuate year to year due to step, column, and COLA increases, and staff turnover. The FY22 budget assumes funding for all salary and benefit obligations to employees per the collective bargaining agreements and non-union COLA. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. All salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within Regular Day will be made by the Superintendent in June for the next fiscal year.

Salaries in the regular day budget are also offset by revenues from full day kindergarten (\$1,100,000) and the state’s METCO grant (\$60,000). The METCO grant offset is an estimate and maybe adjusted once final funding figures for FY22 are known as the amount is based upon prior year grant levels.

Figure 14 below shows the School Committee FY22 Recommended Budget for regular day by detailed expenditure category. This information is intended to provide more specific information on regular day expenditures. Figure 15 shows the FTE allocated to the Regular Day Cost Center.

Figure 14: Regular Day Budget by Detail

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Professional Salaries						
Assistant Principal	\$ 439,545	\$ 448,724	\$ 488,479	\$ 482,322	\$ 493,484	2.31%
Department Head Stipend	332,023	337,332	346,219	348,354	352,284	1.13%
Employee Benefits	45,128	58,714	10,500	48,250	42,150	-12.64%
Guidance	414,512	436,142	388,492	416,990	437,993	5.04%
Instructional Specialist	14,952	262,651	238,428	247,026	252,800	2.34%

Library	592,946	614,162	638,574	661,075	655,081	-0.91%
Principal	930,731	940,914	995,729	1,015,393	1,040,905	2.51%
Psychologist	743,298	822,691	921,954	981,692	1,033,283	5.26%
Reading	586,407	541,433	611,771	626,599	641,703	2.41%
Revolving Fund Support	(900,000)	(949,000)	(800,000)	(1,050,000)	(1,100,000)	4.76%
State Grant Support	(80,000)	(70,044)	(70,000)	(60,000)	(60,000)	0.00%
Stipends	224,377	223,784	232,719	264,933	252,730	-4.61%
Substitutes	83,621	77,143	92,323	-	-	
Teacher	17,687,591	18,701,590	19,310,787	20,165,985	20,875,441	3.52%
Technology Integration	292,986	292,324	305,467	321,297	325,923	1.44%
Professional Salaries Total	\$21,408,117	\$22,738,560	\$23,711,443	\$24,469,914	\$25,243,777	3.16%
Clerical Salaries						
Employee Benefits	\$5,864	\$ -	\$ 14,348	\$ 4,500	\$ 4,500	0.00%
Secretary	471,365	449,330	456,448	467,694	468,588	0.19%
Clerical Salaries Total	\$ 477,229	\$ 449,330	\$470,796	\$472,194	\$473,088	0.19%
Other Salaries						
Employee Benefits	\$ 785	\$ 750	\$ -	\$ -	\$ -	
Paraprofessional	727,407	741,885	718,403	867,270	858,445	-1.02%
Substitutes	264,223	225,865	141,881	397,200	397,200	0.00%
Other Salaries Total	\$ 992,414	\$968,500	\$860,284	\$ 1,264,470	\$1,255,645	-0.70%
Contract Services						
Instructional Services	\$ -	\$ 1,250	\$391	\$10,000	\$10,000	0.00%
Transportation	120,228	141,939	102,738	168,000	179,000	6.55%
Contract Services Total	\$120,228	\$143,189	\$103,129	\$178,000	\$189,000	6.18%
Supplies & Materials						
Art	\$15,898	\$22,801	\$29,888	\$17,892	\$25,300	41.40%
Business	-	-	(13)	1,500	1,500	0.00%
Curriculum, Elementary	143,977	49,446	38,970	57,500	63,000	9.57%
Curriculum, High School	17,771	109,514	-	9,615	2,000	-79.20%
Curriculum, Middle School	3,509	7,677	-	63,950	65,400	2.27%
English Language Arts	32,481	21,512	14,429	24,500	23,714	-3.21%
Equipment	-	-	927	-	-	
Foreign Language	6,974	5,279	732	11,300	9,561	-15.39%
Furnishings	3,663	16,103	13,853	18,972	9,250	-51.24%
Guidance	282	957	408	1,000	1,000	0.00%
Kindergarten	505	881	1,277	300	300	0.00%
Library	6,734	7,468	6,123	13,300	10,650	-19.92%
Library Technology	-	-	-	1,000	1,000	0.00%
Math	15,007	13,406	15,055	36,546	30,650	-16.13%
Office	9,284	9,182	11,569	14,732	13,845	-6.02%

Other	27,355	49,235	29,143	45,920	38,649	-15.83%
Paper	15,613	54,700	24,347	38,343	34,475	-10.09%
Performing Arts	4,920	13,354	5,227	12,950	12,050	-6.95%
Peripherals	70	-	-	-	-	
Physical Education	7,681	10,095	7,886	11,650	9,250	-20.60%
Printer	13,437	21,220	12,607	21,350	19,744	-7.52%
Professional Development	1,743	1,594	1,085	4,450	2,450	-44.94%
Psychology	108	140	-	450	450	0.00%
Reading	12,747	21,384	15,988	13,075	16,500	26.19%
Science	12,701	22,687	20,852	92,304	69,197	-25.03%
Social Studies	7,200	5,945	3,112	16,600	8,400	-49.40%
Software	48,517	46,062	67,663	89,605	155,010	72.99%
Teacher Resources	4,378	5,032	3,327	5,200	5,200	0.00%
Teacher Supplies	11,669	14,913	23,137	16,000	18,500	15.63%
Technology	4,259	11,732	8,183	23,950	41,100	71.61%
Testing	725	1,203	393	2,152	1,850	-14.03%
Workbooks & Consumables	8,277	9,574	8,323	13,800	11,800	-14.49%
Supplies & Materials Total	\$437,483	\$553,094	\$364,492	\$679,906	\$ 699,795	2.93%
Other Expenses						
Dues & Memberships	\$8,596	\$9,114	\$9,765	\$18,823	\$13,000	-30.94%
Equipment	79,185	54,289	68,318	85,993	79,524	-7.52%
Field Trip Travel	488	385	-	500	500	0.00%
Graduation	8,281	8,972	9,428	8,000	8,000	0.00%
Instructional Services	-	-	1,389	5,000	4,500	-10.00%
Other	98	884	524	800	1,200	50.00%
Professional Development	168,918	190,018	171,274	203,720	203,991	0.13%
Software Licensing & Support	69,813	66,594	69,011	83,325	86,239	3.50%
Technology	104,412	74,334	46,650	131,000	136,183	3.96%
Technology - COVID	-	-	12,688	-	-	
Travel	-	954	1,347	1,000	1,000	0.00%
Other Expenses Total	\$439,790	\$405,544	\$390,393	\$538,161	\$ 534,137	-0.75%
Regular Day Total	\$23,875,261	\$25,258,217	\$25,900,538	\$27,602,644	\$28,395,442	2.87%

Figure 15: Regular Day Staffing

	FY17 FTE	FY18 FTE	FY19 FTE	FY20 FTE	Budgeted FY21 FTE	Budgeted FY22 FTE
Regular Education	341.8	332.8	340.9	341.1	341.1	340.5
Assistant Principal	4.5	4.3	4.3	4.3	4.3	4.3
Curriculum Coordinators	-	-	2.0	2.0	2.0	2.0
Elementary Teacher	103.6	100.4	100.2	101.4	101.4	100.7
ELL Teacher	2.5	2.5	2.5	2.5	2.5	2.5
Guidance Counselor	5.2	5.6	5.6	5.6	5.6	5.6
High School Dept Chair	3.3	3.3	3.3	3.3	3.3	3.3
High School Teacher	74.7	70.3	75.1	74.6	74.6	74.6
Instructional Coach	2.0	0.2	1.0	0.6	0.6	0.6
Library/Media Specialist	7.9	7.9	7.9	7.9	7.9	7.9
Middle School Teacher	65.7	65.8	66.3	66.3	66.3	66.4
Paraprofessional	22.0	21.5	23.9	23.0	23.0	23.0
Principal	8.0	8.0	8.0	8.0	8.0	8.0
Reading Specialist	7.3	7.0	7.0	7.0	7.0	7.0
School Adjustment Counselor	1.0	1.0	1.0	1.0	1.0	1.0
School Psychologist	9.6	10.0	10.6	11.4	11.4	11.4
Secretary	11.0	11.0	10.0	10.0	10.0	10.0
Supervisor of Students	1.0	-	-	-	-	-
Technology Specialist	3.6	3.4	3.1	3.1	3.1	3.1
Tutor	8.9	10.5	9.1	9.1	9.1	9.1

Figure 16: Per Pupil Building Based Budget Allocations

	Fiscal 21 Per Pupil Analysis		Fiscal 22 Per Pupil Analysis			
	10/1/2019 Enrollment	FY21 Per Pupil*	10/1/2019 ** Enrollment	FY22 Per Pupil	FY22 Reduction	FY22 Adjusted
Barrows	386	\$64,173	386	\$67,550	(3,378)	64,173
Birch Meadow	384	63,840	384	67,200	(3,360)	63,840
Eaton	404	67,165	404	70,700	(3,535)	67,165
Killam	416	69,160	416	72,800	(3,640)	69,160
Wood End	304	50,540	304	53,200	(2,660)	50,540
Coolidge	424	64,851	424	68,264	(3,413)	64,851
Parker	500	76,475	500	80,500	(4,025)	76,475
RMHS	<u>1,232</u>	<u>191,946</u>	1,232	<u>202,048</u>	<u>(10,102)</u>	<u>191,946</u>
Total	4,050	\$648,150	4,050	\$682,262	\$34,113	\$648,149
* FY21 Per Pupil was reduced by 5% as part of the final budget						
** FY22 Per Pupil was based upon 10/1/2019 enrollment and reflects continued 5% reduction						

As part of the Regular Day cost center budget, each school is allocated an amount of funds to operate the day to day activities of the school. In FY21, we reduced this funding by 5% to address the budget reductions due to COVID. In addition, because enrollment fluctuated due to COVID in the 2020-2021 school year, especially at the elementary level, we used the October 1, 2019 enrollment information to determine the FY22 Per Pupil Building Based Budget instead of the October 1, 2020 information. We are anticipating that enrollment will go back up to pre-COVID levels which will allow each school to have the necessary resources for their schools. We are already seeing this trend with next year's kindergarten registration. Figure 16 above shows the FY21 per pupil with the 5% reduction and the FY22 recommended per pupil allocations reflecting full funding at historical levels less the 5% reduction to reflect budget reductions to fund the decreased offset for Extended Day.

This building budget spending line items for all eight schools are distributed throughout Figure 16 above and are primarily located the in the *Supplies and Materials* section and in the *Other Expenses* section. The total per pupil spending at each building is used for the following expenses:

- Building supplies for office and classrooms
- Text and materials and consumables
- Classroom furniture
- Classroom equipment/technology
- Art and physical education materials and supplies
- Paper
- Copier leases
- Memberships/dues
- Instructional software and ongoing software license and maintenance fees
- Testing supplies
- Conferences/workshops/professional development
- Graduation expenses (High School)

Special Education

The Special Education cost center includes the salaries and expenses necessary to provide special education and related services to the children in our community. The goal of the Student Services Department is to provide high quality programs and services within the district and to identify and place children in out-of-district programs only when the programs or services that are offered within the district are not adequate or appropriate to address a child's particular needs. As mandated by the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Americans with Disabilities Act, we strive to provide programs and services to allow our students with disabilities to be educated in the least restrictive environment that enables them to make effective progress. The School Committee FY22 Recommended Budget allocates a 2.0%, or \$316,559, increase to this cost center. In FY22, in-district expenditures make up 67% of the special education budget while out-of-district expenditures comprise the other 33% of the School Committee FY22 Recommended Special Education budget.

The major financial changes in the cost center are as follows:

- Cost of living adjustments and step and column increases for special education teachers, therapists, and special education paraeducators as projected in the next collective bargaining agreements. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit.

- Cost of living adjustments for non-represented personnel, including the Director of Student Services, Assistant Director of Student Services, Team Chairs, and Board-Certified Behavior Analysts. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within the Special Education Cost Center will be made by the Superintendent in June for the next fiscal year.
- The addition of a Special Education Literacy Coach position (new position) that has been reallocated within the special education accommodated costs (\$95,000) given the nature of the position.
- Known increases in special education out of district tuition and transportation costs due to tuition and contractual transportation increases. The Director of Student Services and Chief Financial Officer closely monitor these costs on a monthly basis. Increases in the budget may be due to several factors including change in public collaborative tuition rates, students who changed placements to a more restrictive environment resulting in a higher cost, and some private placements increasing tuition at a higher rate than budgeted. We also must account for increases in tuition rates for private school placements that some of our students attend. These tuition rates for approved special education private school programs are regulated by the Operational Services Division (OSD) of the Commonwealth of Massachusetts. The annual tuition and services increase, which for next year is certified at 2.26%, may be renegotiated every six years by each approved private school program. In addition, tuition increases can be requested outside of the six-year cycle if due to extenuating circumstances or financial hardships. If either of these requests are approved by OSD, these increases for that year can be significantly higher and have an impact on a district's special education budget if they have students who attend that program.
- An increase in circuit breaker reimbursement for next year (\$211,000) which is reflective of the current year circuit breaker reimbursement which will be utilized in the next fiscal year.
- A \$30,000 increase in the RISE tuition revolving account offset to appropriately reflect the amount of the offset with the tuition revenue that is being collected and associated expenses. This has been readjusted from last year's reduction due to COVID. The offset reflects a portion of the RISE preschool director, RISE secretary, teacher and paraprofessional salaries.

Not included in this budget are any unanticipated costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan. We closely track additional potential cost increases throughout the fiscal year, and we will keep the Committee informed if any unanticipated costs emerge.

Special Education Literacy Coach

In the School Committee FY22 Recommended Budget there is a position allocated for a Special Education Literacy Coach which will be focused on improving reading practices in all special education programs and settings and to be a link to regular education literacy practices. This position is being funded through a reallocation of accommodated costs with the purpose of investing in our in district special education reading work to reduce our out of district placements in this critical area. Through our analysis, by preventing one out of district placement in this area or bringing back one student from a program that focuses on this area, we are essentially offsetting the salary of this position.

Through the reading work completed this past year, the District has uncovered an urgent need for a Special Education Literacy Coach to address the following areas of need:

- Developing a standard battery of sensitive reading assessments for Special Education initial evaluations and reevaluations to target all areas of reading (i.e., phonological awareness, decoding/phonics/word recognition, reading fluency, reading comprehension, & vocabulary, plus spelling)
- Interpreting sensitive reading assessment data
- Using that data to drive targeted reading and writing instructional plans, practice, and interventions for individual students of all learning profiles
- Direct explicit, multisensory, systematic, specialized reading and writing instructional practices
- Consistent programming across buildings and across grade levels with vertical alignment
- Implementing and overseeing progress monitoring practices for all targeted reading skills
 - Charting that progress
 - Sharing that progress with colleagues and families
- Intermittent checks using targeted reading benchmark assessments
- Coaching Special Education Teachers teaching reading and writing
- Collaborating with General Education Teachers and carrying over specific skills into the general education classroom
- Coordinating with General Education Teachers and Administrators through the SST/MTSS Process
- Supporting our youngest learners beginning at the PK level: Identifying who is at risk upon registration and addressing those needs immediately to prevent future reading and writing struggles
- Integrating and increasing Speech-Language Pathologists' involvement with reading work, especially in the areas of vocabulary and phonological awareness, due to spoken language abilities being the precursor to written language abilities
- Improving reading practices in ALL special education settings
- Oversight of students in Out of District Placements with primary areas of need in reading & writing
- Collaborating with outside professional development consultants in this critical area and continuing their work after the PD sessions. These areas include, but are not limited to:
 - Background on the Reading Brain and the Skills that Contribute to Literacy Achievement
 - Developing an Assessment Battery: Levels of Ability and Domains, Glossary of Assessments, & Introduce Graphic Organizer
 - Subtypes of Reading: Phonological Deficit and Impact of Working Memory, Characteristics of Deficits, Planning Instruction, Appropriate Curricula
 - Subtypes of Reading: RAN Deficit and Oral Language Weaknesses, Characteristics of Deficits, Planning Instruction, Appropriate Curricula

Learning Center and Updated In District Program Descriptions

Most of the in-district portion of the budget funds the salaries of the teaching and support staff, as well as related services, in our different in-district special education programs and learning centers as

determined by Individual Education Plans (IEPs). Each school has a learning center where students identified with any of the ten disability eligibility categories not in special education in district programs receive services. In addition, we currently have six different types of in-district special education programs, described below, as well as, a continuum of special education and related services at each school. This past year, the Student Services Department, with feedback from staff, SEPAC, and the community, developed program descriptions and renamed our special education programs. Below are those descriptions and new names.

- **R.I.S.E. Preschool Program-Reading, Integrated School Experience (No Change in Name):** The R.I.S.E. program serves children ages three and four, including those turning five during the school year, who have mild, moderate as well as intensive special education needs. Educators support students early learning by conducting required diagnostics and providing education and/or specialized services to support individual learning needs. The Reading Public Schools seeks to educate early learning in the least restrictive environment, which typically includes placement with typical peers. Children with and without disabilities are provided early learning opportunities to support early language, literacy, social/emotional, and physical development, while exploring rich content to develop children’s natural curiosity in mathematics and science. Rich content and hands on learning experiences are aligned to the Massachusetts Curriculum Frameworks and Early Learning Standards. Currently located at Wood End and RMHS.
- **S.A.I.L.-Strategies to Support Academics, Independence, and Life Skills (Formerly Crossroads/Compass):** The Crossroads classrooms provide identified students with specialized and skills-based instruction through a modified curriculum primarily in English Language Arts and math, as identified by individual student IEPs. Students are provided with inclusive opportunities often within the general education classroom for social studies, science and electives/specials. Students can have academic support blocks built into their schedule which support academic, social and communication skill development. Program specific paraprofessionals may also provide academic, social and behavioral support and accommodations in both the Crossroads and general education classrooms. Located at Wood End, Coolidge, and RMHS.
- **S.O.A.R.-Social Skills Organizational Skills Academics in Real World Situations (Formerly Compass and Connections):** The students within the S.O.A.R. program present with needs relative to social skill acquisition and application, as well as, the use of social language. In the classroom this may impact a student’s independence engaging in group work, conveying thoughts and opinions, understanding nonverbal communication and engaging in play and reciprocal conversations. Students may present with language needs that require the use of alternative and augmentative communication. Students may also present with restrictive interests or behaviors which impact the ability to independently access the curriculum. Academically students may present with grade level skills or may require modifications of the academic curriculum to entry points or access skills. Students in the S.O.A.R. program may be diagnosed with Autism Spectrum Disorder or a similar social, communication or executive functioning disability. Located at Birch Meadow, Coolidge, and RMHS.
- **R.E.A.C.H.-Resiliency, Executive Functioning, Academics, Coping Strategies, Habits of Mind (Formerly Therapeutic Support Program):** The R.E.A.C.H. is a comprehensive educational program for students with significant emotional, behavioral challenges and for some students, co-existing learning disabilities. While there are common needs amongst the students, namely deficits in emotional and behavioral development that have impacted cognitive and academic skills acquisition, each student will have characteristics unique to that individual. Trust can be a

common issue for students in this program, thus forming a relationship with these students that is built on empathy, trust, and mutual respect is a core principle essential to their emotional development. R.E.A.C.H. is designed to meet both the shared and unique needs of the students targeting age-appropriate academic, behavioral, and social development through a foundational approach grounded in a positive behavioral support philosophy. Students require intensive, direct, specialized instruction throughout the school day. Students' 'teams' have identified the need for an environment that is highly structured and predictable with clear and simply stated expectations. The students typically require established and 'earned' breaks from demands throughout their day, varied opportunities to demonstrate talents so as to build upon strengths and foster a sense of competence, and embedded robust clinical, behavioral and therapeutic supports. Located at Killam, Coolidge, and RMHS.

- **L.E.A.D.-Language, Executive Functioning, Academics, Determination (Formerly Bridge):** The Language Based Program in Reading is now known as the L.E.A.D. program. L.E.A.D. is a comprehensive educational program for students with dyslexia and/or significant language-based learning disabilities. The students who may attend this program have average to above average reasoning skills and require a multi-sensory approach to support their reading, writing, listening, speaking and organizational skills. L.E.A.D. is crafted to meet both the shared and unique needs of the students targeting age-appropriate academic, language, executive functioning and social needs through a foundational approach grounded in language-based methodologies. Students who attend require intensive, direct, specialized instruction throughout the school day. Students' 'teams' have identified the need for an environment that is highly structured and predictable with clear routines and expectations. Students in the L.E.A.D. program have a profile that typically includes average to superior cognitive abilities with difficulty with organizing language, specifically with verbal tasks. They might have memory deficits in working memory and struggle with efficiency of storage and retrieval. Additionally, students might have exhibit low processing speed and low auditory discrimination/speech perception deficits (e.g. particularly fricative devoicing and place of articulation). The student typically has a history of phonological processing weaknesses. The profile of a student in this program typically includes a higher receptive language ability than expressive language which often results in students having listening comprehension skills that are average or above average. Students receiving services in the L.E.A.D. program may struggle with reading and writing efficiency. This is demonstrated by a developmental lag in phonemic awareness, difficulty decoding words and difficulty mastering and/or efficiently retrieving sight words. Often the students exhibit poor reading fluency, which includes automaticity, accuracy and prosody. The student might have comprehension challenges due to inaccurate and/or inefficient decoding/dysfluency. Persistent spelling deficits and challenges with applied syntax and written composition (i.e., structure and organization, not content) can be noted in the students written language. Sequencing challenges can impact reading, writing and math skills. Additionally, the students may have difficulty memorizing and efficiently using math facts and applying sequences in multi-step math problems. Often older students may experience vocabulary deficits. Located at Joshua Eaton, Parker, and RMHS.
- **POST:** A collaborative post-secondary program that provides experiential and educational opportunities in the areas of daily living, employment, community inclusion, recreation, leisure and real-world academic skills in order to promote successful transition to adulthood. The main goal for the program is for young adults to gain the skills to become integrated members in our community. A collaboration between the Wakefield Public Schools and the Reading Public

Schools through an Inter-Municipal Agreement which runs through June 2021. This program services students who are ages 18-22 and is in Wakefield.

- Learning Center (Not a Program)-** Students who receive Learning Center services have cognitive profiles with a variable range of strengths and weaknesses. The students require specialized skills instruction to be able to access the general education curriculum with modifications and/or accommodations. The students can participate in instruction and access the curriculum either independently or with moderate support/intervention. There might be a need for support to ensure the students have appropriate social emotional responses/behaviors throughout the school day. The staff works with students to ensure that they can participate in daily school life and activities while having access to general education and/or special education supports. In the classroom, students' unique profiles and abilities might impact their ability to be independent, engage in group work, convey thoughts and opinions, understand nonverbal communication and engage in play and reciprocal conversations. Students may require direct instruction and/or support with executive functioning and organization. Located at all schools.

As you can see from Figure 17 below, we have seen a decrease in the number of students on IEPs and a decrease in the number of students requiring out of district placements. Although we have seen a percentage increase in the number of students on IEP compared to 2019-2020, the increase at the state level is greater (0.5% versus 0.9%).

Figure 17: Special Education Enrollment (2020-21 as of October 1, 2020)

Academic Year	Total Enrollment	# of Students on IEP	% of Students	% of Students Statewide	# of Students Out of District
2009-10	4,392	758	17.3%	17.0	59
2010-11	4,459	734	16.5%	17.0	51
2011-12	4,447	768	17.3%	17.0	64
2012-13	4,483	737	16.4%	17.0	64
2013-14	4,432	767	17.3%	17.0	50
2014-15	4,407	809	18.4%	17.1	61
2015-16	4,394	791	18.0%	17.2	64
2016-17	4,377	727	16.6%	17.4	53
2017-18	4,275	724	16.9%	17.7	69
2018-19	4,270	752	17.6%	18.1	62
2019-20	4,202	727	17.3%	17.8	51
2020-21	4,000	711	17.8%	18.7	49

Special education expenses present a unique challenge to school districts due to their variability and lack of predictability. Our goal is always to provide the highest quality services to students and to provide those within the district. Over the years, our district has increased its in-district special education programs from one program to six different programs across the district.

Figure 18 below shows the enrollment by school, RISE Preschool, and POST for our students who receive services via an IEP through our learning centers, services, and programs and the number of students who attend out of district placements to receive their services. Descriptions of each program can be found above.

Figure 18: SY'2019-20 Special Education Program and Learning Center Enrollment (As of 10/1/2019)

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PG	Total
RISE (1)	40															40
Birch Meadow (2,6)		10	13	8	11	14	9									65
Wood End (1,3,6)		3	6	4	6	8	8									35
Killam (4,6)		2	13	5	11	11	19									61
Joshua Eaton (5,6)		1	4	7	9	11	7									39
Barrows (6)		6	8	7	8	8	11									48
Coolidge (2,3,4,6)								30	33	35						98
Parker (5,6)								30	27	21						78
RMHS (2,3,4,5,6)											50	40	48	60		198
POST (7)															2	2
TOTAL																
OOD				1	2	1	2	4	5	1	5	5	6	8	9	49
TOTAL	40	22	44	32	47	53	56	64	65	57	55	45	54	68	11	713
Legend of Programs at Each School																
RISE	1															
SOAR	2															
SAIL	3															
REACH	4															
LEAD	5															
Learning Center	6															
POST	7															

The Special Education budget comprises 32.9% of the total FY22 School Committee Recommended Budget. Figure 19 below shows the School Committee FY22 budget for Special Education by detailed expenditure category. This information is intended to provide more specific information on Special Education expenditures.

Figure 19: Special Education Budget by Detailed Expense Category

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Professional Salaries						
Administrator	\$ -	\$ 61,154	\$ 61,954	\$ 63,345	\$ 65,280	3.05%
Director	228,002	202,575	251,791	250,228	257,300	2.83%
Employee Benefits	30,238	2,847	1,950	1,950	1,950	0.00%
Extended Year Services	73,974	110,879	122,864	121,580	127,000	4.46%
Manager	24,853	25,386	26,099	26,680	36,372	36.33%
Nurse	3,811	3,539	1,934	3,600	4,000	11.11%
Occupational Therapist	254,659	259,995	287,203	328,403	327,815	-0.18%
Physical Therapist	122,316	126,160	133,624	150,457	154,186	2.48%
Psychologist	382,285	403,188	461,160	490,277	511,757	4.38%
Physical Therapist	6,067	6,448	(0)	-	-	
Revolving Fund Support	(628,000)	(528,000)	(280,000)	(370,000)	(400,000)	8.11%

Special Education Teacher	3,709,566	4,231,715	4,486,205	4,801,634	4,890,604	1.85%
Speech Therapist	779,723	777,543	800,981	865,297	877,227	1.38%
Substitutes	66,442	17,153	61,067	-	-	
Team Chair	524,833	599,274	683,428	664,994	780,970	17.44%
Professional Salaries Total	\$5,578,769	\$6,299,857	\$7,100,261	\$7,398,445	\$7,634,461	3.19%
Clerical Salaries						
Secretary	\$ 92,917	\$ 94,561	\$ 100,400	\$ 102,510	\$ 100,718	-1.75%
Clerical Salaries Total	\$ 92,917	\$ 94,561	\$ 100,400	\$ 102,510	\$ 100,718	-1.75%
Other Salaries						
Employee Benefits	\$ 1,605	\$ 1,211	\$ 339	\$ -	\$ -	0.00%
Extended Year Services	49,856	46,618	49,807	50,000	50,000	0.00%
Paraprofessional	1,965,018	2,122,685	2,064,737	2,505,046	2,550,676	1.82%
Substitutes	3,460	4,088	2,604	-	-	0.00%
Other Salaries Total	\$2,019,939	\$2,174,602	\$2,117,487	\$2,555,046	\$2,600,676	1.79%
Contract Services						
Districtwide Leadership	\$ 57,023	\$ 60,822	\$ 53,354	\$ 68,250	\$ 68,250	0.00%
Field Trip Travel	1,970	1,723	-	1,500	1,500	0.00%
Legal Services	127,003	143,408	80,998	130,000	130,000	0.00%
Other Instructional Services	6,847	2,630	4,688	5,500	5,500	0.00%
Psychological Services	34,200	27,375	1,500	8,500	8,500	0.00%
Pupil Transportation	1,181,391	1,187,774	998,965	1,325,000	1,313,000	-0.91%
Testing & Assessment	7,053	6,517	12,332	6,500	6,500	0.00%
Therapeutic Services	337,635	203,274	177,081	264,000	264,000	0.00%
Contract Services Total	\$1,753,122	\$1,633,523	\$1,328,918	\$1,809,250	\$1,797,250	-0.66%
Supplies & Materials						
Furnishings	\$ -	\$ -	\$ 100	\$ -	\$ -	0.00%
General Supplies	2,109	286	2,582	2,450	2,450	0.00%
Instructional Equipment	209	80	-	-	200	
Office	272	309	(127)	1,000	1,000	0.00%
Other	167	2,590	(487)	190	1,500	689.47%
Postage	4,087	3,738	1,844	2,050	2,050	0.00%
Psychology	-	512	-	-	-	
Software	249	249	307	2,660	200	-92.48%
Special Education	14,200	10,194	17,412	16,151	17,090	5.82%
Testing	22,561	26,496	39,547	28,738	28,754	0.05%
Supplies & Materials Total	\$ 43,855	\$ 44,454	\$ 61,180	\$ 53,239	\$ 53,244	0.01%
Other Expenses						
Advertising	\$ 313	\$ 184	\$ 256	\$ 210	\$ 210	0.00%

Districtwide Leadership	383	91	-	1,000	1,000	0.00%
Dues & Memberships	2,245	2,145	2,145	2,300	2,500	8.70%
Equipment	3,063	3,280	(1,282)	4,100	4,100	0.00%
Instructional Equipment	497	-	2,493	-	-	
Instructional Technology	376	4,890	479	5,000	5,000	0.00%
Other Fixed Charges	23,841	20,808	13,807	25,500	25,500	0.00%
Postage	1,621	614	318	2,000	2,000	0.00%
Professional Development	-	368	9,677	11,000	11,000	0.00%
Pupil Transportation	16,513	19,229	991	800	100	-87.50%
Software Licensing & Support	18,004	24,448	31,942	27,950	39,000	39.53%
Therapeutic & Adaptive Equipment	5,430	9,774	15,484	12,000	12,000	0.00%
Travel	3,054	3,586	1,224	2,500	2,500	0.00%
Tuition - Out of District	3,025,294	3,422,893	2,695,285	4,000,000	4,038,150	0.95%
Other Expenses Total	\$3,100,633	\$3,512,309	\$2,772,819	\$4,094,360	\$4,143,060	1.19%
Special Education Total	\$12,589,236	\$13,759,306	\$13,481,064	\$16,012,850	\$16,329,409	1.98%

As described in Figure 19 above, salaries make up the largest share of the special education budget at 63.3% of the total for this cost center. The next largest category is other expenses which includes the tuition for students who are placed out-of-district in specialized programs. Contract services follows and this is where the transportation for both in-district and out-of-district students is budgeted. Supplies and materials are the smallest percentage of this cost center budget.

The percentage of increase in professional salaries is driven by several factors, including, step, column change, and cost of living increases, as well as the requested new position. Figure 20 below gives a breakdown of the special education staffing that is funded out of the operating budget.

Figure 20: Special Education Staffing

	FY17 FTE	FY18 FTE	FY19 FTE	FY20 FTE	Budgeted FY21 FTE	Budgeted FY22 FTE
Special Education	163.6	167.4	175.9	177.4	178.5	179.6
Behavior Analyst (BCBA)	1.0	1.6	1.0	1.0	1.0	1.0
District Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Special Education Director	-	-	0.6	0.6	0.6	0.6
Special Education Literacy Coach	-	-	-	-	-	1.0
District Administrator of Support Services	0.6	0.4	0.4	1.0	1.0	1.0

District Evaluator	1.0	1.0	1.0	1.0	1.0	1.0
Elementary Teacher	23.8	24.0	25.0	26.5	25.5	25.5
High School Teacher	10.0	11.0	11.0	11.0	12.0	12.0
Middle School Teacher	15.5	15.5	17.0	17.0	17.0	17.0
Occupational Therapist	3.1	3.1	3.1	3.1	3.5	3.5
Occupational Therapy Assistant	0.6	0.6	0.6	0.9	0.9	0.9
Paraprofessional	76.8	78.0	84.2	82.1	82.2	82.2
Physical Therapist	1.5	1.5	1.5	1.6	1.6	1.6
Pre-School Teacher	5.9	7.3	7.3	7.5	7.5	7.5
School Adjustment Counselor	1.0	1.0	1.0	1.0	1.0	1.0
Secretary	2.0	2.0	2.0	2.0	2.0	2.0
Social Worker	4.0	3.0	3.0	3.0	3.0	3.0
Speech/Language Pathologist	9.6	9.8	9.8	9.8	9.8	10.0
Speech/Language Pathologist Assistant	-	-	-	-	0.6	0.4
Team Chair	6.2	6.6	6.4	7.4	7.4	7.4

Districtwide Programs

This cost center includes the budgets for Health Services, Athletic Programs, Extra-curricular Programs, and Districtwide Networking and Technology Maintenance. These programs are grouped into the Districtwide Programs cost center since none of the expenses can be allocated to either regular day or special education. In other words, these expenses are for the benefit of both general education and special education students.

The major changes to this cost center are as follows:

- Funding for cost of living adjustments, salary steps, and column increases for nurses, athletic coaches, advisory stipends and the athletic secretary according to collective bargaining agreements. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. In addition, there is a cost of living adjustment for the non-represented employees including the assistant principal for athletics and extra-curricular activities, District Network Manager, Technicians, and the Director of Nurses.
- Anticipated increases in athletic and extra-curricular transportation. We will be negotiating a new bus contract for athletic and extra-curricular transportation which will be effective for the 2021-2022 school year. Currently, the transportation market is volatile due to COVID.
- Anticipated increases in facilities rentals costs associated with Athletics for Ice Hockey and Swimming as actual rates are not yet set by either entity.
- Funding for added malware protection for our Verizon Fios Internet service (\$28,800). This is critical for increased network security and protection of student privacy.
- Funding for Extra-ordinary repairs for fiber optics (\$10,000). Over the last year, we have had two major network outages due to damage to the external fiber optic network caused by natural environmental phenomena.

- An overall increase in Network Technology software licensing and support due to licenses and maintenance agreements up for renewal in FY22 (\$14,774). These line items fluctuate from year to year based on when renewals come due.
- There are annual adjustments in offsets to the extra-curricular revolving account (\$15,000 increase) to reflect the assumption of increased user fees and ticket sales across the middle school and high school programs. Due to the impact of COVID, we will be monitoring both this revolving account and the athletic account carefully and will adjust accordingly.

Overall, this cost center budget is projected to increase by 4.3%. This cost center accounts for just 4.3% of the total budget and has remained between 4.0% and 4.5% for the last several years. While the proportion overall has not changed significantly, there have been shifts between various programs within this cost center. The Districtwide budget by individual program is shown in Figure 21 below. The largest program budget is for Health Services (33.6%), followed by Athletics (32.5%), District Technology (29.8%); Extra-curricular is the smallest program budget at 3.9% of the total District-wide programs budget. In total, there is an overall increase of \$87,506 within this cost center.

Figure 21: District-wide Budget by Program

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Health Services	\$622,834	\$652,597	\$696,358	\$710,357	\$710,385	0.00%
Athletics	535,857	609,796	540,866	658,204	688,662	4.63%
Extra-Curricular	81,878	59,584	96,108	91,583	84,388	-7.86%
Technology	471,327	558,206	596,073	566,325	630,540	11.34%
Grand Total	\$1,711,896	\$1,880,182	\$1,929,405	\$2,026,469	\$2,113,975	4.32%

Figure 22: District-wide Program Staffing

	FY18 FTE	FY19 FTE	Actual FY20 FTE	Budgeted FY21 FTE	Budgeted FY22 FTE
Athletics	1.5	1.5	1.5	1.5	1.5
Assistant Principal	0.5	0.5	0.5	0.5	0.5
Secretary	1.0	1.0	1.0	1.0	1.0
Extracurricular	0.3	0.3	0.3	0.3	0.3
Assistant Principal	0.3	0.3	0.3	0.3	0.3
Health Services	9.3	9.3	9.3	9.3	9.3
District Administrator	0.2	0.2	0.2	0.2	0.2
School Nurse	8.8	8.8	8.8	8.8	8.8
Secretary	0.3	0.3	0.3	0.3	0.3
District Technology	5.4	6.4	6.2	6.2	6.2
Computer Technician	4.5	5.5	5.5	5.5	5.5
District Administrator	0.7	0.7	0.7	0.7	0.7
Info Systems Specialist	0.2	0.2	-	-	-

Health Services

The Health Services program budget funds the salaries and expenses for servicing the medical needs of the district's student population. Currently, each building has at least one full-time nurse, with the High School/RISE having 1.8 FTE. The Director of Nursing is housed at the high school and provides additional support to its larger student population, as well as, the RISE Preschool at RMHS. The Director receives clerical support from one of the central office Administrative Assistants who spends 25% of her time supporting Health Services. Ninety-seven percent of the health services budget funds salaries.

The Health Services budget is level funded in the School Committee FY22 Recommended Budget primarily due to turnover in the nurse staff from this year to last year. The Nurse substitutes line item has increased \$2,000 (10%) due to anticipated need for additional nurse coverage for both field trips and for other in school duties such as screening, testing and possible COVID vaccinations next fall for students.

Figure 23 below breaks down the Health Services Program budget by detail. The district contracts with a physician as required under MGL, c. 71, §53-55 who provides medical examinations to students as needed. We do not anticipate an increase to this contracted amount in FY22. The funds allocated for medical supplies will be used to support the safety-centered activities such as replacing expired items in each emergency medical bags and adding equipment, as needed.

Figure 23: Health Services Program Budget by Detail

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Professional Salaries						
Director	\$ 85,611	\$ 85,231	\$ 83,700	\$ 83,430	\$ 86,000	3.08%
Nurse	495,758	522,582	541,793	571,144	564,877	-1.10%
Professional Salaries Total	\$ 581,369	\$ 607,814	\$ 625,493	\$ 654,574	\$ 650,877	-0.56%
Clerical Salaries						
Secretary	\$ 12,835	\$ 13,156	\$ 13,589	\$ 13,883	\$ 14,208	2.34%
Clerical Salaries Total	\$ 12,835	\$ 13,156	\$ 13,589	\$ 13,883	\$ 14,208	2.34%
Other Salaries						
Substitutes	\$ 10,929	\$ 13,453	\$ 7,902	\$ 20,000	\$ 22,000	10.00%
Other Salaries Total	\$ 10,929	\$ 13,453	\$ 7,902	\$ 20,000	\$ 22,000	10.00%
Contract Services						
Professional Development	\$ 1,150	\$ 1,090	\$ 60	\$ 1,000	\$ 1,000	0.00%
School Physician	8,000	8,000	8,000	8,000	8,000	0.00%
Contract Services Total	\$ 9,150	\$ 9,090	\$ 8,060	\$ 9,000	\$ 9,000	0.00%
Supplies & Materials						
COVID19 Expenses	\$ -	\$ -	\$ 28,647	\$ -	\$ -	
Medical	4,364	4,931	7,037	8,400	9,000	7.14%

Office	119	163	340	500	500	0.00%
Supplies & Materials Total	\$ 4,483	\$ 5,094	\$ 36,024	\$ 8,900	\$ 9,500	6.74%
Other Expenses						
Medical	\$ 4,069	\$ 3,990	\$ 5,282	\$ 4,000	\$ 4,800	20.00%
Postage	-	-	7	-	-	
Other Expenses Total	\$ 4,069	\$ 3,990	\$ 5,289	\$ 4,000	\$4,800	20.00%
Health Services Total	\$ 622,834	\$ 652,597	\$ 696,358	\$ 710,357	\$ 710,385	0.00%

Athletics

The Athletics program budget funds the salaries and expenses necessary to operate the High School athletics program. The largest single line of the budget is for the salaries of the athletic coaches that comprise 68% of the athletics budget.

The major changes in the athletic budget are as follows:

- Funding for cost of living adjustments, salary steps, and column increases for athletic coaches, and the athletic secretary according to the projected collective bargaining agreements. Athletic coaches' stipends are in the teacher collective bargaining agreement. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. In addition, there is a cost of living adjustment for the non-represented employee who is the assistant principal for athletics and extra-curricular activities.
- Anticipated increases in facilities rentals associated with Athletics for Ice Hockey and Swimming as actual rates are not yet set by either entity.
- Anticipated increases in athletic transportation. We will be negotiating a new bus contract for athletic and extra-curricular transportation for the 2021-2022 school year as we are currently in the final year of a five-year contract. Currently, the transportation market is volatile due to COVID.

The athletics budget is offset by user fee and gate receipt revenue that is used as a direct offset to coaches' salaries. We will be monitoring this athletic revolving account to see the impact that COVID has had on this year's participation and gate receipt revenue. For FY22, we are currently recommending level funding the offset.

As Figure 24 below shows, the Athletics Program budget is projected to increase by 4.63% in the FY22 School Committee Recommended Budget

Figure 24: Athletics Program Budget by Detail

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Professional Salaries						
Director	\$56,672	\$57,872	\$62,539	\$ 60,770	\$62,200	2.35%
Professional Salaries Total	\$56,672	\$57,872	\$62,539	\$60,770	\$62,200	2.35%
Clerical Salaries						

Secretary	\$49,991	\$51,552	\$53,458	\$54,438	\$55,647	2.22%
Clerical Salaries Total	\$49,991	\$51,552	\$53,458	\$54,438	\$55,647	2.22%
Other Salaries						
Coach	\$415,510	\$428,817	\$342,284	\$471,002	\$469,460	-0.33%
Event Detail	3,723	3,814	4,903	5,500	6,000	9.09%
Revolving Fund Support	(366,900)	(316,900)	(246,900)	(366,900)	(366,900)	0.00%
Other Salaries Total	\$52,333	\$115,731	\$100,287	\$109,602	\$108,560	-0.95%
Contract Services						
Athletic Services	\$297,966	\$311,610	\$255,953	\$340,180	\$371,955	9.34%
Contract Services Total	\$297,966	\$311,610	\$255,953	\$340,180	\$371,955	9.34%
Supplies & Materials						
Athletic Services	\$11,613	\$7,125	\$4,747	\$9,000	\$9,000	0.00%
Office	959	724	1,035	1,500	1,500	0.00%
Team	16,892	23,023	23,344	15,000	15,000	0.00%
Uniforms	4,052	517	1,520	8,000	8,000	0.00%
Supplies & Materials Total	\$33,515	\$31,389	\$30,646	\$33,500	\$33,500	0.00%
Other Expenses						
Athletic Services	\$4,489	\$6,649	\$3,645	\$7,300	\$7,300	0.00%
Awards	1,751	1,897	328	2,500	2,500	0.00%
Dues & Memberships	12,136	11,100	13,515	14,348	14,500	1.06%
Equipment	19,311	13,602	9,643	16,000	16,000	0.00%
Software Licensing & Support	7,694	8,394	10,851	19,565	16,500	-15.67%
Other Expenses Total	\$45,380	\$41,643	\$37,983	\$59,713	\$56,800	-4.88%
Athletics Total	\$535,857	\$609,796	\$540,866	\$658,204	\$688,662	4.63%

Figure 25 shows the participation level in High School Athletics since 2013-14 school year. There were not any spring sports in the 2019-2020 school year due to COVID and there were limited sports available in the Fall and Winter of the 2020-2021 school year due to COVID. These figures will be monitored for any impact to the recommended offset.

Figure 25: Participation in High School Athletic Programs (SY2013-14 to SY2020-21)

SCHOOL YEAR	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
BASEBALL	54	51	50	51	47	48	*	**
BASKETBALL (B)	47	44	35	38	36	41	45	45
BASKETBALL (G)	42	38	37	34	30	29	30	45
CHEERLEADING	26	21	22	22	24	24	30	**
CROSS COUNTRY	69	71	58	52	53	58	71	58
FIELD HOCKEY	49	31	41	55	58	59	54	53
FOOTBALL	100	89	109	103	102	89	84	**

GOLF	19	14	15	13	14	15	11	15
GYMNASTICS	29	17	17	20	22	20	25	23
ICE HOCKEY (B)	51	54	49	53	54	57	52	50
ICE HOCKEY (G)	23	18	17	22	21	20	17	14
INDOOR TRACK (B)	74	72	71	79	88	91	94	**
INDOOR TRACK (G)	51	36	46	69	76	84	73	**
LACROSSE (B)	66	71	66	65	61	50	*	**
LACROSSE (G)	77	60	61	77	70	67	*	**
OUTDOOR TRACK (B)	108	101	92	99	111	103	*	**
OUTDOOR TRACK (G)	53	73	69	58	78	76	*	**
SOCCER (B)	69	64	67	70	67	66	64	72
SOCCER (G)	65	66	62	59	59	62	55	53
SOFTBALL	41	42	39	37	42	39	*	**
SWIMMING (B)	27	34	24	14	21	20	17	**
SWIMMING (G)	30	28	27	29	31	29	22	**
TENNIS (B)	20	18	15	18	17	15	*	**
TENNIS (G)	17	16	14	17	13	16	*	**
VOLLEYBALL	43	42	44	44	37	42	40	**
WRESTLING	34	34	37	31	23	21	23	**
TOTAL	1284	1205	1184	1229	1255	1241	807	428

*Note: There were no spring sports in the 2019-2020 due to COVID and there were limited sports in the fall and winter of the 2020-21 school year due to COVID.

**Note: Fall II and Spring Sports do not begin until late February and April, respectively.

Extra-curricular Activities

The Extra-curricular Activities Program budget funds the salaries, stipends, and a small portion of the expenses necessary to offer extra-curricular activities at the high school. These activities include the high school drama, band, and choral program; and the operations of the high school after school fitness center program. As with athletics, these programs are critical to the education of the whole child and provide opportunities for students to grow, learn, and excel in activities that generate enthusiasm and passion outside of the classroom. They also offer students the chance to develop confidence, character, relationships, and leadership abilities.

Sixty-seven percent of the extra-curricular program budget funds salaries and stipends including 25% of the salary of the Assistant Principal for Athletics and Extra-curricular Activities (representing the effort required to manage this department), as well as the stipends for the various program advisors and the wages for the fitness center monitors. This program budget is partially offset by user fee and ticket revenues. This revolving fund revenue offsets 53% of the professional stipends. This year, the revolving support is overall \$15,000 higher to offset the increase of stipends now including the Coolidge and Parker shows and drama offsets.

As shown in Figure 26 below, the Extra-curricular Activities Program budget is projected to decrease 7.86% in the FY22 School Committee Recommended Budget. This decrease is due primarily to the increase of the offset by \$15,000 combined with the anticipated increase for extra-curricular transportation.

All other increases/decreases, which may be large in percentage terms, are not significant in absolute dollar figures and are used to support the goals and initiatives of the extra-curricular programs.

Figure 26: Extra-curricular Activities Program Budget by Detail

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Professional Salaries						
Coordinator	\$ 28,365	\$28,936	\$31,270	\$30,385	\$31,100	2.35%
Revolving Fund Support	(30,000)	(50,000)	(15,000)	(49,000)	(64,000)	30.61%
Stipends	66,078	64,026	63,060	83,948	89,738	6.90%
Professional Salaries Total	\$64,443	\$42,962	\$79,329	\$65,333	\$56,838	-13.00%
Contract Services						
Other Student Activities	\$11,985	\$12,921	\$8,089	\$16,900	\$16,650	-1.48%
Contract Services Total	\$11,985	\$12,921	\$8,089	\$16,900	\$16,650	-1.48%
Supplies & Materials						
Other Student Activities	\$268	\$100	\$-	\$400	\$400	0.00%
Performing Arts	845	355	-	1,500	1,500	0.00%
Supplies & Materials Total	\$1,113	\$455	\$-	\$1,900	\$1,900	0.00%
Other Expenses						
Dues & Memberships	\$1,321	\$396	\$860	\$1,000	\$1,000	0.00%
Equipment	557	160	4,952	1,450	3,000	106.90%
Other Student Activities	2,020	1,890	1,590	2,000	2,000	0.00%
Royalties	439	800	1,288	3,000	3,000	0.00%
Other Expenses Total	\$4,337	\$3,246	\$8,689	\$7,450	\$ 9,000	20.81%
Extra-Curricular Total	\$81,878	\$59,584	\$96,108	\$91,583	\$84,388	-7.86%

Figure 27 below shows the participation level in High School Extra-Curricular since 2015-2016 school year. As with athletics, participation levels for last spring and this school year have been impacted by COVID.

Figure 27: Participation in High School Extra-Curricular (SY2015-16 to SY2019-20)

SCHOOL YEAR	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
FALL DRAMA CAST/HEAD TECH	89	100	78	79	60	38
FALL DRAMA CREW	47	41	48	49	32	20
WINTER DRAMA CAST/HEAD TECH	58	83	47	49	29	23
WINTER DRAMA CREW	55	45	59	53	34	8
SPRING DRAMA CAST/HEAD TECH	81	46	55	42	*	**
SPRING DRAMA CREW	46	48	34	48	*	**
MARCHING BAND	35	42	38	56	53	56
JAZZ BAND	18	17	19	18	19	19
STAGE BAND	14	11	17	24	21	21
FALL GUARD	15	19	12	7	13	10
WINTER GUARD	12	17	13	13	14	**
TOTAL	470	469	420	438	275	195
*2019-20 No Spring Drama due to Covid.						
**2020-2021 Spring data not yet available						

Districtwide Networking and Technology Maintenance

The Districtwide Networking and Technology Maintenance budget funds the salaries and expenses required to operate and maintain our technology infrastructure including our wide area network, wireless networks, servers, computer hardware and peripheral devices, clocks and bells systems and telecommunications equipment. The majority of this budget funds the salaries of the network administrator (one-third of this salary is charged to district administration), and 5.5 FTE computer technicians.

As shown in Figure 28, the Districtwide Networking and Technology Maintenance Budget for FY22 is increasing by 11.34%. The major changes in this budget are as follows:

- Cost of living adjustments for computer technicians and network manager.
- Funding for added malware protection for our Verizon Fios Internet service (\$28,800). This is critical for increased network security and protection of student privacy.
- Funding for extra-ordinary repairs for fiber optics (\$10,000). Over the last year, we have had two major network outages due to damage to the external fiber optic network due to natural environmental causes.
- An overall increase in Network Technology software licensing and support due to licenses and maintenance agreements up for renewal in FY22 (\$14,774). These line items fluctuate from year to year based on when renewals come due as well as any increase in the number of devices/users being covered. The FY22 increase reflects the renewal of our firewall software.

Figure 28: Districtwide Networking and Technology Maintenance Budget by Detail

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Professional Salaries						
Manager	\$74,952	\$76,798	\$82,726	\$83,167	\$85,090	2.31%
Technology Integration	19,030	16,812	-	-	-	
Professional Salaries Total	\$93,982	\$93,610	\$82,726	\$83,167	\$85,090	2.31%
Other Salaries						
Employee Benefits	\$-	\$4,339	\$-	\$-	\$-	
Technician	266,797	290,234	315,912	323,132	331,150	2.48%
Other Salaries Total	\$266,797	\$294,573	\$315,912	\$323,132	\$331,150	2.48%
Contract Services						
Consulting Services	\$-	\$5,449	\$12,168	\$25,200	\$35,200	39.68%
Networking & Telecomm	5,980	6,240	6,680	7,200	36,000	400.00%
Software Licensing & Support	87,273	82,232	53,950	68,750	75,000	9.09%
Contract Services Total	\$93,252	\$93,921	\$72,798	\$101,150	\$146,200	44.54%
Supplies & Materials						
Information Management	\$5,508	\$32,985	\$5,220	\$4,000	\$4,000	0.00%
Supplies & Materials Total	\$5,508	\$32,985	\$5,220	\$4,000	\$4,000	0.00%
Other Expenses						
Networking & Telecomm	\$-	\$4,088	\$-	\$11,700	\$12,400	5.98%
Postage	-	-	33	200	200	0.00%
Software	11,663	38,426	119,311	41,476	50,000	20.55%
Software Licensing & Support	124	604	73	1,500	1,500	0.00%
Other Expenses Total	\$11,787	\$43,118	\$119,417	\$54,876	\$64,100	16.81%
Technology Total	\$471,327	\$558,206	\$596,073	\$566,325	\$630,540	11.34%

Figure 29 below shows the current inventory of technology devices (computer workstations and laptops) deployed throughout the district by the year that they were deployed. This chart changes annually as the older computers are replaced with new computers. Figure 29A shows the same inventory only by funding source. This past year, due to COVID, several additional laptops were purchased for student remote learning use and staff remote use. It should be noted that the inventory below includes all computers that have been funded by both the operating budget and PTO/Donations/Grants.

Figure 29: SY20-21 Technology Inventory

School	2013	2014	2015	2016	2017	2018	2019	2020	Grand Total
District								1046	1046
Admin	1	1	4	3	3	2	20	2	36
Barrows					2	43	181	42	268

Birch Meadow			1		45	36	85	1	168
Coolidge		1	3	31	263	140	119	69	626
Eaton				39	18	92	75	25	249
Killam				20	19	85	72	25	221
Parker	29	2	30	133	71	284	108	30	687
RISE			3			2	8		13
RMHS		30	36	5	88	125	413	61	758
Wood End		3			41	62	59	15	180
Grand Total	30	37	77	231	550	871	1140	1316	4252

Figure 29A: 2020-2021 Technology Inventory

School	As of May-20	Added Using School Funds	Replaced Using District Funds	Covid	Total
District	-	-	-	1,046	1,046
Admin	35	-	-	-	35
Barrows	230	39	33	-	269
Birch Meadow	168		7	-	168
Coolidge	560	66	88	-	626
Eaton	224	25	4	-	249
Killam	197	24	7	-	221
Parker	657	30	89	-	687
RISE	13	-	3	-	13
RMHS	713	45	185	-	758
Wood End	165	15	30	-	180
Grand Total	2,962	244	446	1,046	4,252

School Building Facilities

The School Building Facilities budget funds the salaries and expenses necessary to clean our eight school buildings. As shown in Figure 30 below, the School Building Facilities budget is projected to decrease 1.3% in the FY22 School Committee Recommended Budget.

The major changes in the FY22 School Building Facilities Budget are as follows:

- A decrease of \$180,000 of one-time COVID expenses budgeted within FY21. The COVID funding was approved in two allocations at June (\$60,000) and November (\$120,000) Town Meetings.
- Cost of living adjustments, salary steps, and column increases for school custodians according to projected collective bargaining agreements. All five collective bargaining agreements are ending in the current fiscal year and the School Committee will be negotiating new agreements with each collective bargaining unit. In addition, there is also cost of living adjustments for the non-represented employee in this cost center, the Facilities Manager.

- Funding for additional hand sanitizer to refill the dispensers purchased and installed in each classroom and required feminine hygiene dispensers for bathrooms.
- Known increase in contractual cleaning services at Coolidge and RMHS as part of the three-year service contract.
- Decrease of \$100,000 in the Offset from Extended Day as outlined above.

The School Building Facilities department includes the salaries of the facilities manager and custodial staff. Salaries account for the largest share of the School Building Facilities budget at 69% of the total (net of offsets). Revenue from fees collected by organizations renting our school buildings is used to support the School Building Facilities budget and the Town CORE budget. We have level funded this offset from the Use of School Properties for FY22 and we will be monitoring it closely as we have had minimal rentals since March 2020.

Figure 30: School Building Facilities Budget by Detail

	Actual Expended FY18	Actual Expended FY19	Actual Expended FY20	Final Budget FY21	Requested Budget FY22	% Change
Professional Salaries						
Manager	\$76,608	\$78,000	\$90,991	\$90,923	\$93,700	3.05%
Professional Salaries Total	\$76,608	\$78,000	\$90,991	\$90,923	\$93,700	3.05%
Clerical Salaries						
Secretary	\$13,325	\$9,871	\$-	\$-	\$-	
Clerical Salaries Total	\$13,325	\$9,871	\$-	\$-	\$-	
Other Salaries						
Custodian	\$813,027	\$810,407	\$844,469	\$895,585	\$909,901	1.60%
Employee Benefits	573	571	9,178	3,600	3,600	0.00%
Overtime	36,082	45,185	28,359	69,140	71,214	3.00%
Revolving Fund Support	(180,000)	(180,000)	(80,000)	(180,000)	(80,000)	0.00%
Substitutes	76,349	89,168	69,844	86,700	89,300	3.00%
Other Salaries Total	\$746,032	\$765,331	\$871,850	\$875,025	\$894,015	2.17%
Contract Services						
Cleaning Services	\$200,750	\$295,584	\$329,365	\$346,300	\$357,600	3.26%
Contract Services Total	\$200,750	\$295,584	\$329,365	\$346,300	\$357,600	3.26%
Supplies & Materials						
COVID19 Expenses	\$-	\$-	\$127,678	\$180,000	\$-	100.00%
Equipment	4,385	6,523	202	1,320	5,000	278.79%
Supplies	110,126	111,990	66,834	96,320	120,739	25.35%
Supplies & Materials Total	\$114,512	\$118,513	\$194,714	\$277,640	\$125,739	-54.71%
Other Expenses						
COVID19 Expenses	\$-	\$-	\$16,000	\$-	\$-	
Equipment	2,458	38,083	8,043	5,665	5,950	5.03%

Software Licensing & Support	960	-	-	960	-	-100.00%
Uniforms	674	714	566	2,000	1,200	-40.00%
Other Expenses Total	\$4,091	\$38,797	\$24,608	\$8,625	\$7,150	-17.10%
School Facilities Total	\$1,155,318	\$1,306,096	\$1,511,529	\$1,598,514	\$1,478,204	-7.53%

Figure 31: School Building Facilities Staffing

	FY17 FTE	FY18 FTE	FY19 FTE	Actual FY20 FTE	Budgeted FY21 FTE	Budgeted FY22 FTE
Facilities	19.9	19.9	19.9	19.5	19.5	19.5
Custodian	18.5	18.5	18.5	18.5	18.5	18.5
District Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Secretary	0.4	0.4	0.4	-	-	-

Special Revenue Funds

Federal, State, and Private Grants

As outlined in Figure 32, in the current fiscal year, our district is supported by \$4.1 million in federal, state, and private grant funding. A complete list is below which shows the type of grant (Entitlement, Competitive, Programmatic), the purpose of the grant funding, and the amounts. Each of these grants has been presented to, and approved by, the School Committee as funding becomes available. The members of Administration will continue to keep the Committee apprised as additional funding opportunities become available.

There can be timing differences in the spending of the SPED IDEA, Title I, Title IIA, and Title IV grants. Federal grants typically run from October 1st to September 30th each year, while state grants follow the traditional state fiscal year (July 1st-June 30th). Under current regulations we are allowed to carryover funds into the next fiscal year on the majority of the Federal Grants. We carried forward a significant portion of our FY20 Title 1, Title IIA, Title IV and IDEA grants into FY21 as spending did not occur as planned due to the school closures occurring in March. The members of Central Office Administration meet regularly to review the grants and the associated spending plans.

Figure 32: Summary of Federal, State, and Private Grants

Grant Funding/Program Name	Type of Grant	Primary Grant Use	FY20 Grant Award	FY21 Grant Award	Change in Funding
FEDERAL GRANTS					
FY20 Title I, Part A	E	Interventionists, Materials, Stipend for Curriculum Coordinator to assist with Grant Administration on 3 small title grants	\$119,517	\$ 117,669	\$(1,848)

FY20 Title II, Part A	E	PD	58,027	57,112	(915)
FY20 Title IV, Part A	E	PD	10,000	10,000	-
Individuals with Disabilities Education (IDEA)	E	Teacher Salaries, Proportionate Share	1,040,162	1,075,163	35,001
Early Childhood Special Education (IDEA)	E	Teacher Salaries	18,842	19,008	166
SPED Improvement Grant	C	PD	-	26,152	26,152
Early Ed SPED Improvement and Safety Grant	C	Stipends	10,000	2,666	(7,334)
Coronavirus Relief Fund (CvRF) School Reopening Grants		COVID19	-	894,150	894,150
Coronavirus Relief Fund (CvRF) School Meal Program		COVID19	-	9,652	9,652
CARES Act: Elementary and Secondary Education Emergency Relief Fund (ESSER; Fund Code 113)	E	COVID19	-	98,311	98,311
FEDERAL GRANTS TOTAL			\$1,256,548	\$2,309,883	\$ 1,053,335
STATE GRANTS AND CIRCUIT BREAKER					
Circuit Breaker - using FY20 in FY21		OOD Tuition	\$1,359,731	\$1,311,360	\$(48,371)
Improving Student Access to Behavioral and Mental Health Services	C	PD	63,762	-	(63,762)
Early Literacy Screener, Pilot	C	PD	5,915	-	(5,915)
Racial Imbalance - METCO	P	METCO Director, Transportation, Tutoring	453,509	453,509	-
STATE GRANTS AND CIRCUIT BREAKER TOTAL			\$1,882,917	\$1,764,869	\$(118,048)
FEDERAL AND STATE TOTAL			\$3,139,465	\$4,074,752	\$935,287
E-Entitlement Grant C-Competitive Grant P-Program Grant					

Grant Funding increased from FY20 to FY21 primarily due to three Coronavirus related grants for School Reopening, School Meal Program, and Emergency Relief. These grants can only be used for specific areas that are directly related to COVID expenses that were not factored into the districts operating budget. The School Reopening and School Meal Programs had initial end dates of December 30, 2020, but with the recent passage of the federal stimulus package that was signed into law on December 27, 2020 the availability of the funds was extended through December 31, 2021.

As shown in Figure 33 below, grant funded positions are projected to remain consistent in FY22 and are dependent on the final funding available under each grant. The additional 2.0 FTE Tutor positions are funded through Title 1 and are used for Parker Middle School.

Figure 33: Change in Grant Funded Positions

	FY17 FTE	FY18 FTE	FY19 FTE	FY20 FTE	Budgeted FY21 FTE	Budgeted FY22 FTE
Grant Funded	16.8	16.2	16.1	15.7	15.7	17.7
Data Analyst	1.0	0.8	-	-	-	-
District Administrator of Support Services	0.5	0.5	0.6	-	-	-
Metco Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Elementary Teacher	3.6	3.6	5.0	5.0	5.0	5.0
High School Teacher	3.0	3.0	2.0	2.0	2.0	2.0
Middle School Teacher	2.5	2.5	2.0	2.0	2.0	2.0
Pre-School Teacher	2.0	1.6	1.0	1.0	1.0	1.0
Team Chair	2.0	2.0	1.0	1.0	1.0	1.0
Behavior Analyst (BCBA)			1.0	1.0	1.0	1.0
Paraprofessional	-	-	0.7	0.7	0.7	0.7
Tutor	1.2	1.2	1.8	2.0	2.0	4.0

Special Revenue Funds (Revolving and Donation Accounts)

The district maintains thirty-one separate special revenue funds that were created and are maintained in accordance with the state’s municipal finance laws as well as the Department of Revenue and Department of Elementary and Secondary Education regulations.

Revolving funds are established to dedicate a specific source of revenue from fees or charges to pay expenses associated with providing the services for which the payment was made. Massachusetts General Laws govern the fund balances, other accounting procedures, expenditures, and any required reporting.

Figure 34 below shows the revenues, expenses, and change in fund balance between July 1, 2019 and June 30, 2020. It should be noted that the period between March 13th and June 30th there was very little revenue generated for any of these revolving accounts due to the closure of the schools and other state restrictions related to COVID. Refunds, as approved by the School Committee were issued for RISE and Full Day Kindergarten. Several revolving accounts showed a net loss or smaller net gain than presented in previous end of year balances due to all of these factors.

The source of revenue for the funds vary by the nature of the fund and include; sales of meals, participation fees, user fees, ticket sales, donations and tuition and are detailed in Figure 34A below. The source of expenditures for the funds vary by the nature of the fund and include; salaries, supplies and materials, technology, software licenses and all other expenses. The funds are grouped for ease of explanation.

Figure 34: Revolving Fund Activity and Status as of June 30, 2020

Revolving Fund:	Balance 30-Jun-19	FY20 Revenue	FY20 Offsets	FY20 Direct Expenditures	Balance 30-Jun-20	Net Gain/(Loss)
School Lunch Program	\$566,465	\$1,006,168	\$ -	\$1,133,303	\$439,330	\$(127,135)
School Transportation	4,952	30,150	-	35,103	(1)	(4,953)
Guidance Revolving Fund	4,784	56,787	-	56,705	4,866	82
Coolidge Extracurricular	4,738	-	-	-	4,738	-
Parker Extracurricular	3,860	-	-	-	3,860	-
Parker After School Activities	52,628	27,035		17,574	62,089	9,461
Band Extracurricular Activities	15,443	24,275		15,684	24,034	8,591
Adult Education Program	53,306	63,180		38,242	78,244	24,938
Summer School Program	58,141	10,102		30,608	37,635	(20,506)
Lost Books	27,976	468		104	28,340	364
Total	\$792,294	\$1,218,164	\$-	\$1,327,323	\$683,136	\$(109,158)
	Balance 30-Jun-19	FY20 Revenue	FY20 Offsets	FY20 Direct Expenditures	Balance 30-Jun-20	Net Gain/(Loss)
Revolving Fund:						
Donation Revolving Funds:						
Elementary Science Materials	\$1,640	\$ -	\$-	\$-	\$1,640	\$-
Burns Foundation (Coolidge)	163	-	-	-	163	-
District Donation Fund	37,868	1,275	-	35,758	3,385	(34,483)
Barrows Donations Fund	5,261	26,491	-	24,313	7,439	2,178
Birch Meadow Donation Fund	7,362	6,634	-	5,339	8,657	1,295
Joshua Eaton Donation Fund	10,946	1,027	-	9,481	2,492	(8,454)
JW Killam Donation Fund	20,711	3,101	-	1,956	21,856	1,145
Wood End Donation Fund	2,289	8,835	-	1,833	9,291	7,002
Coolidge Donation Fund	11,113	8,187	-	8,200	11,100	(14)
Parker Donation Fund	10,593	3,635	-	5,273	8,955	(1,638)
High School Donation Fund	40,868	8,795	-	16,364	33,299	(7,569)
Special Education Donation Fund	319	-	-	-	319	-
Total	\$149,133	\$67,980	\$-	\$108,517	\$108,596	\$(40,537)
	Balance 30-Jun-19	FY20 Revenue	FY20 Offsets	FY20 Direct Expenditures	Balance 30-Jun-20	Net Gain/(Loss)
Revolving Fund:						
Revolving Funds that Offset the Budget						

Athletic Activities	\$141,908	\$342,027	\$246,900	\$50,766	\$186,268	\$44,360
Drama Activities RMHS	51,903	74,558	15,000	39,158	72,303	20,400
Drama Activities Coolidge	31,120	11,581	-	15,736	26,965	(4,155)
Drama Activities Parker	36,261	21,246		16,435	41,073	4,812
Extended Day Program	915,443	1,161,190	109,444	1,470,049	497,140	(418,303)
RISE Preschool Program	219,485	296,444	200,000	18,938	296,991	77,506
Use of School Property	85,134	208,615	85,556	78,983	129,210	44,076
Special Education Tuition	83,313	79,412	80,000	-	82,725	(588)
Full Day Kindergarten Tuition	832,234	914,310	800,000	-	946,544	114,310
Total	\$2,396,801	\$3,109,383	\$1,536,900	\$1,690,065	\$2,279,219	\$(117,583)
TOTAL ALL FUNDS	\$3,338,229	\$4,395,527	\$1,536,900	\$3,125,905	\$3,070,950	\$(267,279)

*Revenue figures also include donations received from "Friends of" all of the athletic groups

Figure 34A: Revolving Fund Revenue Sources

Revolving Fund:	Specific Revenue Sources
School Lunch Program	Breakfast and lunch sales, catering receipts and state and federal reimbursement for qualifying meals
School Transportation	Transportation fees for students opting in for the fee-based transportation (non-mandatory transportation)
Guidance Revolving Fund	Fees for AP exams, PSAT exam, college fairs, transcripts
Coolidge Extracurricular	No activity since 2016, analysis to be completed on balance and appropriate use of funds.
Parker Extracurricular	No activity since before 2015, analysis to be completed on balance and appropriate use of funds.
Parker After School Activities	Fees collected from Parker for after-school activities such as welcome to Parker, wind ensemble, library activities after school
Band Extracurricular Activities	High School Student User Fees – includes jazz band, stage band, marching band, jazz fee
Adult Education Program	Community education and driver's education; donations (historically for district wide programs – parent day)
Summer School Program	Kids Club Summer program (run through extended day)
Lost Books	Fees charged to students (school specific – each school has an account) for lost books, includes amounts received from Follett for surplus books
Donation Revolving Funds:	
Elementary Science Materials	Dormant account
Burns Foundation (Coolidge)	Dormant account
District Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee

Barrows Donations Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Birch Meadow Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Joshua Eaton Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
JW Killam Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Wood End Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Coolidge Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Parker Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
High School Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Special Education Donation Fund	Donations received for expenses earmarked for use by the Special Education Parents Advisory Council (SEPAC) for guest speakers and workshops.
Revolving Fund:	
Athletic Activities	Student User fees, donations (earmarked for specific purpose); gate receipts
Drama Activities RMHS	Student User fees, donations (earmarked for specific purpose); show receipts and ad receipt from playbills
Drama Activities Coolidge	Student User fees, donations (earmarked for specific purpose); show receipts and ad receipt from playbills
Drama Activities Parker	Student User fees, donations (earmarked for specific purpose); show receipts and ad receipt from playbills
Extended Day Program	Student tuition fees for before and after school programs
RISE Preschool Program	Student tuition fees for typical students attending the RISE integrated Pre-School
Use of School Property	Rental fees from inside and outside agencies and organizations to utilize school property
Special Education Tuition	Tuition charged to districts who send students to attend one of our in-district programs
Full Day Kindergarten Tuition	Student tuition fees for full-day kindergarten students

The first group includes the School Lunch Program which accounts for 64.3% of the \$683,136 June 30th ending balance. Sources of revenue for this fund are breakfast and lunch sales, catering receipts and state and federal reimbursement for qualifying meals. Sources of expenses for this fund include staff

salaries, food purchases, equipment, supplies and materials and other expense needed to operate the program. The fund balance had a net loss of \$127,135 between June 30, 2019 and June 30, 2020. This loss is due to there being no lunch sales from March 16, 2020 to June 30, 2020 due to school being closed. Expenses, including staff salaries continued during this time as decisions were made to maintain payroll for the food services personnel for the school year. Food distribution funding from the Federal Government, as well as, close fiscal management resulted in the loss to be less than anticipated. This program by law can only carry forward three months of operating expenses. In the current fiscal year, staff have been furloughed due to the decline in school lunch sales. Food distribution reimbursement has helped in maintaining minimal levels of staffing within the program. The Director of School Nutrition continues to monitor the balance closely and is also monitoring all food purchases to ensure commodities and Federal Funds are utilized as effectively as possible.

The School Transportation revolving account shows a net loss of \$4,953 in fund balance due to no transportation fees being deposited during the school closure. There is not any fee-based transportation during the 2020-2021 school year resulting in no prepayments coming in prior to June 30th. We anticipate, once restrictions are lifted on transportation capacity, to be able to offer a paid-for bus in the next fiscal year.

The Adult Education Revolving Fund had a net gain of \$24,938 due to the timing of when revenue is received for programs and when the associated expenses are paid out. The increase is due to tuition payments for Driver's Education, which was put on hold for several months during the pandemic and refunds were not given out while the program was suspended. Our Driver's Education program, including driving lessons, has resumed following all safety protocols.

The Summer School Revolving Account had a net decrease of \$20,506 as the result of timing differences between enrollment and pre-payment of tuition prior to the start of the program and the timing of associated expenses. Since there was not a summer school program in 2020, we did not receive any prepayments prior to June 30, 2020 and the expenses reflected are from the 2019 summer program.

The next group of accounts are donation revolving funds. The School Committee officially accepts all donations during their regularly scheduled meetings as part of the consent agenda. Sources of donations include; PTO's, Reading Education Foundation, as well as individuals and various Booster ("friends of") groups. Most donations are directed, for a specific purpose and can only be used for that purpose. Depending upon the purpose and timing of the donation, the funding may span more than one fiscal year resulting in fluctuating balances. These funds are not used to offset the operating budget.

The last grouping of Revolving Funds is those the district utilizes for offsets to the operating budget. Figure 34 provides a rollforward summary of FY20 activity. Due to the uncertainty of these revolving funds during the current fiscal year, we are not currently providing a model forecast for projected ending balances for this group of funds for the current year or for the next fiscal year. We are reviewing each account to determine usage and assess the associated revenue and any direct expenses. We will continue to monitor these closely and adjust where necessary. We will provide the Committee updates at future school committee meetings as to current year activity and impacts to current year offsets. In building the FY22 budget, we assumed a return to normal and built the offsets off of historical figures for all accounts except for Extended Day as has been described previously within this document.

In FY20 the district (including an offset for the Town) took a combined offset of \$1,536,900, which is \$627,000 less from the previous fiscal year. The primary driver for a reduced offset is that there were refunds given for RISE and Full Day Kindergarten, no athletic or extra-curricular fees collected for Spring Sports or Spring Drama Activities, and no fees collected for the Spring Extended Day Program. In addition, all rental activities (including Recreation activities) ceased effective March 13, 2020 and have not yet resumed in the current fiscal year. Overall, the net loss in FY20 for this group was \$117,583. We continue to monitor our revolving accounts closely and have determined based on a review of preliminary enrollment activity for our RISE Pre-School, Full Day Kindergarten and Extra-Curricular activities we are increasing our overall offsets in the FY22 budget by \$95,000. See Figure 3 for more detail.

The Athletic Revolving Fund balance had a net gain of \$44,360 which resulted from the timing difference of expenses and revenue receipts. Also included within the ending balance of the Athletics Revolving Account are donations received that have not yet been expended. Such donations, as mentioned previously, are earmarked for specific purposes. The Chief Financial Officer works closely with the Athletics Director to procure the donations based upon its intended purpose. As noted, participation rates and a reduced user fee due to a shorter season are anticipated in the current year, this will be monitored to determine any impact to future offsets.

The Drama Revolving fund balances for RMHS, Parker, and Coolidge had a net increase of \$21,507 for the year. This is due to the timing of when expenses are paid compared to when revenue is received. This revolving fund is heavily dependent on user fee participation, ticket sales from the shows and the cost of the royalties for the shows. There is a timing difference between when expenses are incurred for a production and when user fee and ticket revenue are received. Because the shows have gone virtual for the foreseeable future, there may be less expenses, but there will also be less revenue. This may impact future offset amounts.

The Extended Day Program was impacted significantly in the spring due to the closure of the Schools on March 13th. As a result of refunds issued and the continuation of payroll through May the Revolving Fund had a net decrease in the ending balance of \$418,303. During the current fiscal year, refunds totaling \$155,954 have been processed related to the prior fiscal year have been processed to date with additional amounts anticipated. Taking this into account, the ending balance would be \$341,186. Based upon a review of the Extended Day revolving accounts as part of the budget preparation process it came to our attention that the projections initially prepared and submitted for the current year for the Extended Day Revolving Account by Assistant Superintendent Kelley and Director Nelson were not materializing due to COVID impacted enrollment. Based upon revised projections that were presented by Assistant Superintendent Kelley and Director Nelson several decisions were made and implemented immediately in order to maintain the program. As a result of the revised projection, the decision was made to reduce the Adult and Community Education/Extended Day office staffing from four employees to one employee as the enrollment figures did not support the need for four administrative positions. The workload has been redistributed to members of Central Office for payroll, invoicing, and accounts payable. A further review of each program was requested as additional cost saving measures were needed in order to preserve the program and accounts. Based upon this review, the decision was made that the before school program across all schools would not be offered for the remainder of Fiscal 2021 due to decreased enrollment figures. In addition, the RISE after school program was discontinued due to low enrollment figures. It is our intention to offer the before and after school programs in Fiscal 2022. Due to uncertainty around Fiscal 2022, we are not in a position to determine enrollment figures

related to the before and after school programs for Fiscal 2022. In order to address the decreased enrollment and the resulting impact on the budgeted offsets, we are recommending a decrease of \$125,000 to the Extended Day Offset.

The RISE Preschool program had a net gain of \$77,506 for the year. Included within the ending balance are prepayments of \$32,000 made in one fiscal year related to the next fiscal year. This revolving account has been the least impacted by enrollment decreases, but still reflects refunds issued due to the school closure in March 2020.

The Use of School Property had an \$44,076 increase in the fund balance for FY20. There has been minimal rental activity in the district since March 16,2020. Custodial compensation associated with rentals is expended directly to this fund. We are concerned about offsets from this revolving account for both FY21 and FY22 due to the lack of facilities rentals, including recreation. We will be monitoring this revolving account closely.

The Full Day Kindergarten balance had an increase of \$114,310 from last year. Reflected in the ending balance is the impact on the first payment which is due in the spring of each year of approximately \$85,325. The current year's kindergarten class is 80 students less (as of October 1st) than last year's kindergarten class which will have an impact on tuition being collected. We are also monitoring the impact, if any, on the number of students who qualify for free and reduced tuition. The current year offset was based upon a decline in enrollment and based upon preliminary figures the offset should be able to be realized with the ending balance and current year receipts.

Except for increases to the Full Day Kindergarten, RISE Preschool, and Extra-curricular offsets, we are recommending that all other offsets remain level funded in the School Committee FY22 Recommended Budget. We will continue to monitor these revolving accounts carefully and adjust, as needed. For a breakdown of revolving account offset changes for FY22, please refer to Figure 1 on page 5.

Appendix A: Organizational Section

Town of Reading



The Town of Reading is in Middlesex County, Massachusetts, United States, some 10 miles (16 km) north of central Boston. Reading was incorporated on June 10, 1644 taking its name from the town of Reading in England. Reading encompasses 9.9 square miles and is located approximately 12 miles North of Boston with easy access to major routes including 125/I-95, I93 and routes 28 and 129. In addition, commuter rail and bus service are available in Reading. The Town of Reading has a Representative Town Meeting form of government. Town Meeting is comprised of 24 members from each of Reading’s eight precincts for a total of 192 members. Reading also has a 5

member Select Board and a Town Manager.

There are eight schools in the Reading Public Schools: Reading Memorial High School (grades 9-12), A.W. Coolidge Middle School (grades 6-8), W.S. Parker Middle School (grades 6-8), and five elementary schools (grades K-5): Alice Barrows, Birch Meadow, Joshua Eaton, J.W. Killam and Wood End. Reading also has the RISE Preschool program, an integrated preschool, with classrooms located at Reading Memorial High School as well as the Wood End Elementary School.

Figure A1-Reading Public School Enrollment as of October 1, 2020

School	Enrollment
RISE Pre-School (grades Pre-K)	97
Alice Barrows Elementary School (grades K - 5)	354
Birch Meadow Elementary School (grades K - 5)	345
Joshua Eaton Elementary School (grades K - 5)	395
J. Warren Killam Elementary School (grades K - 5)	395
Wood End Elementary School (grades K - 5)	249
A.W. Coolidge Middle School (grades 6 - 8)	399
Walter S. Parker Middle School (grades 6 - 8)	495
Reading Memorial High School (grades 9 - 12)	1222
Total Enrollment	3951

Reading participates in the Metropolitan Council for educational Opportunity (METCO), a voluntary desegregation program which brings approximately 65 students, grades K-12, from Boston to Reading. Reading is also one of eleven member districts of the SEEM Collaborative and one of twenty member districts of the North Shore Education Consortium. Through these collaboratives, Reading Public Schools

is able to partner with other districts in the area to provide special education as well as professional development and other services to our students and staff at a lower cost than a single district alone could secure the same services. Reading Public Schools is also a member of The Education Collaborative (TEC). To reduce costs, Reading Public Schools utilizes the TEC collaborative bid process for school and custodial supplies. Through this collaborative purchasing arrangement, Reading Public Schools is able to purchase items at a reduced cost.

Organization Structure

School Committee

The Reading School Committee consists of six members elected by the voters of Reading for three-year terms. Each year, two members' term of office expires and become open for re-election. The current membership and terms of the Reading School Committee are as follows:

Charles Robinson, Chairperson, Term Expires 2022
Tom Wise, Vice Chairperson, Term Expires 2022
Shawn Brandt, Term Expires 2021
Carla Nazzaro, Term Expires 2023
John Parks, Term Expires, 2021
Erin Gaffen, Term Expires, 2023

Under Massachusetts General Laws, Chapter 70, the School Committee has the power to select and to terminate the Superintendent, review and approve the budget, and establish the educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education.

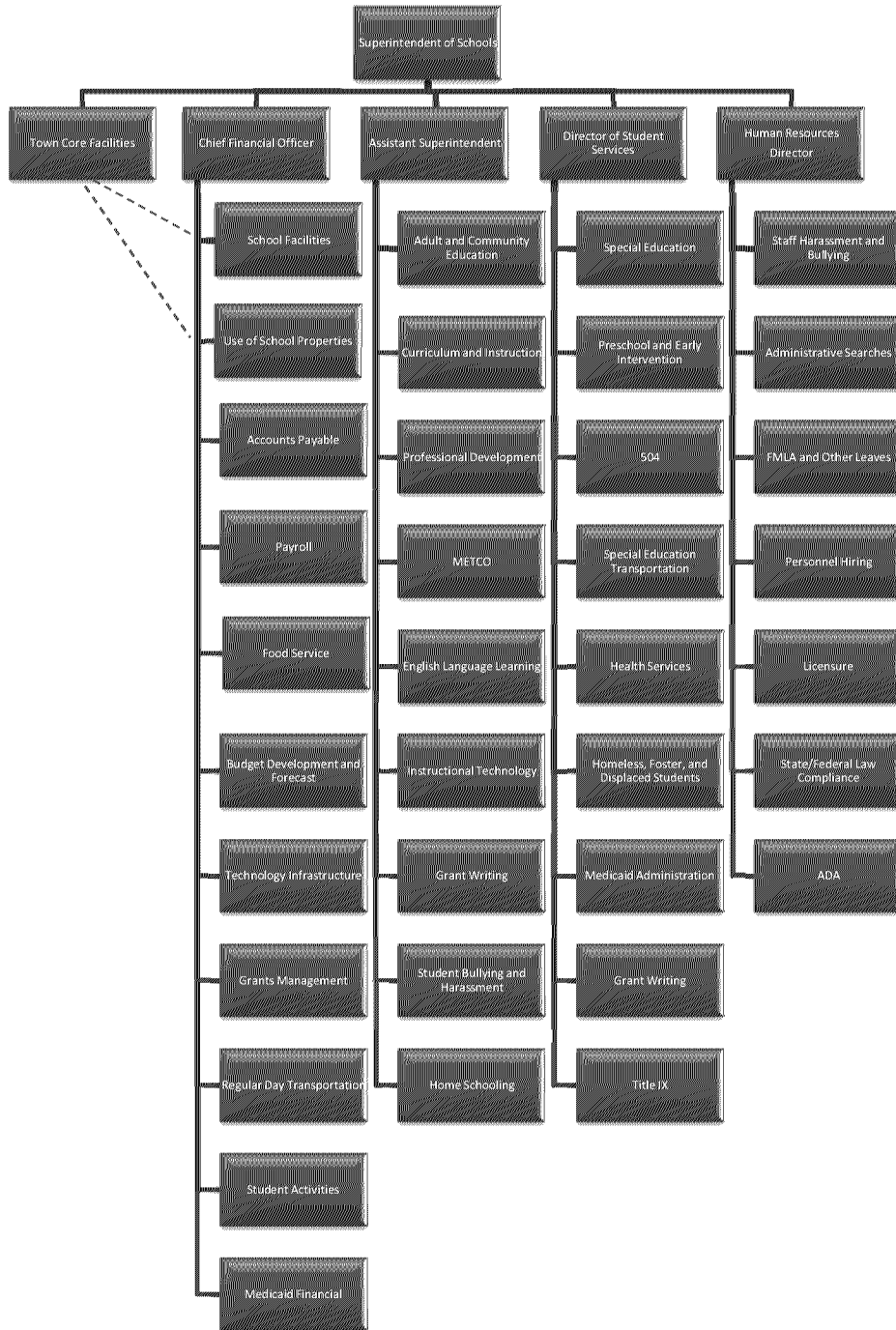
District Administration

The District is led by the Superintendent of Schools, the Central Office Leadership Team, District Leadership Team, and Administrative Council. The Central Office Leadership Team includes the Superintendent of Schools, Assistant Superintendent for Learning and Teaching, Chief Financial Officer Director of Student Services, and Human Resources Director. The District Leadership Team includes the Central Office Leadership Team, the eight building principals, the RISE Preschool Director, and Assistant Director for Special Education and Department Directors (Facilities, Food Services, Network Manager, METCO and Health Services). The Administrative Council includes the District Leadership Team as well as all Assistant Principals and Special Education Team Chairs.

The Superintendent is the supervisor and evaluator of all District Level Administrators and Building Principals. Each District Level Administrator is responsible for a number of different departments and functional areas of district operations. Principals, under the 1993 Education Reform Act, are the supervisors and evaluators of all building-based staff including professional and support staff (paraprofessionals, clerical, custodial, food services).

Figure A-2 below provides an overview of the organizational structure of the district by function, not FTE.

Figure A2: District Organizational Chart by Function (Not FTE)



District Partnerships

Reading Public Schools are part of a larger community that believes in collaboration for the purpose of benefiting the children of Reading Public Schools. We are fortunate to have many important partners

who enrich the lives of our students through their contributions of resources – both financial and volunteer time.

Town of Reading

The municipal government of the Town of Reading is the district's most important partner. We share in the tax revenues that represent the voters' commitment to a quality of life that values education, public service, and community engagement. We also share many resources and collaborate to efficiently manage the operations of the community.

Reading Education Foundation

The Reading Education Foundation is a volunteer organization of Reading residents working in partnership with the Superintendent of Schools and Reading Public Schools. Its mission is to support innovation and excellence within the Reading Public Schools by raising and providing private money to fund initiatives that are beyond the reach of public funds.

Parent-Teacher Organizations

Each of our schools is fortunate to have a PTO comprised of parent volunteers who support teachers in each building. This support includes parent education, teacher appreciation events, mobilization of classroom and school level volunteers, and funding for technology, enrichment, and other special programs.

Parent Booster Organizations

Reading Public Schools are supported by a significant number of parent booster organizations comprised of parent volunteers who raise, contribute, and dispense funds for the benefit of specific extra-curricular activities including athletic teams, academic teams, and fine and performing arts.

Appendix B: Student Demographics

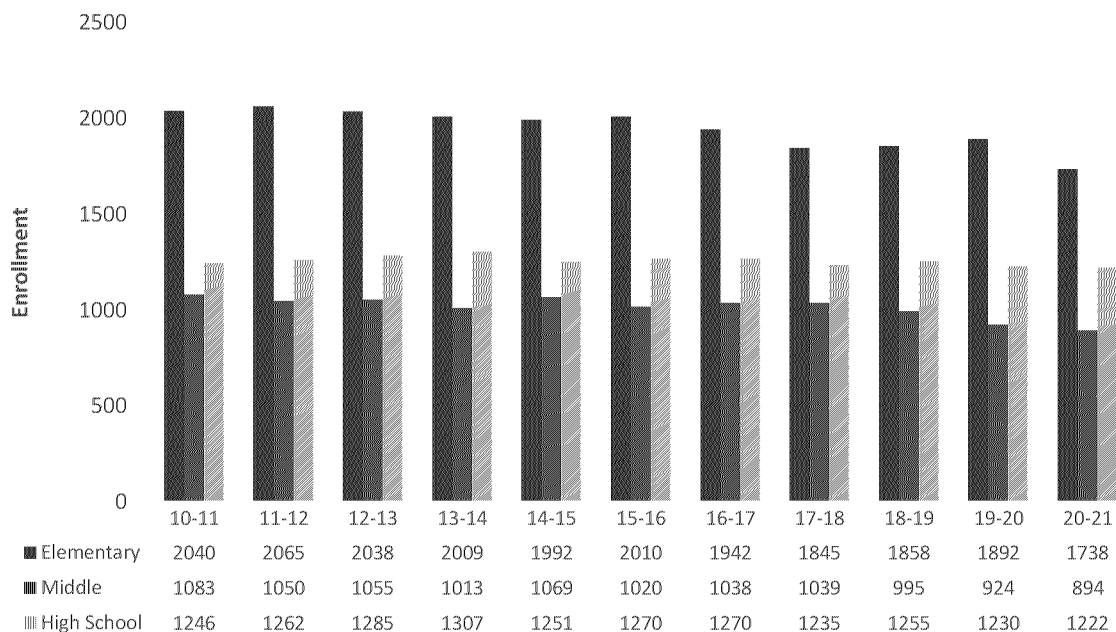
This section provides student demographic information such as enrollment by school, by grade, and by population and class size information.

District Enrollment and Student Demographics

School districts in Massachusetts are required to report student enrollment and demographic data to the Massachusetts Department of Elementary and Secondary Education (MA DESE) three times per year: October 1, March 1, and Year End. The October 1 figures are used to evaluate staffing needs and patterns for the School Committee Budget each year.

Enrollment in our district has remained relatively stable and while we have declined (6.8%) since our highest enrollment level in SY12-13. Over the last ten years we have decreased our enrollment by 215 students. The three largest increases in enrollment came during SY'2007-08, SY'2010-11, and SY'2006-07.

Table B1: Historical Enrollment by Level



PreK-12 Enrollment has been on the slight decline over the past fourteen years, peaking in FY12-13 at 4,483. RISE enrollment has increased as the number of students requiring services has increased which requires an increase in tuition paying students. Current PreK-12 enrollment is 3,951, a decrease of 200 students from October 1, 2019. This decrease is primarily at the elementary level and is due to a lower enrollment at kindergarten than average and students opting for either homeschool or private school due to COVID. This pattern is consistent throughout the state. This year, enrollment decreased at

elementary by 154 students, primarily in Kindergarten. Middle school decreased by 30 students and High School enrollment decreased by 8 students. Historically, anywhere from 4% to 13% of eighth grade students do not move on to Reading Memorial High School. Tables B2 and B3 show the historical enrollment by school and grade level.

Table B2: Historical Enrollment by School

	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Alice Barrows	390	399	389	388	369	359	385	385	377	374	385	354
Birch Meadow	412	419	412	393	384	387	387	383	370	377	384	345
Joshua Eaton	442	425	446	453	455	471	462	428	388	386	404	395
J. Warren Killam	455	447	451	446	463	440	460	427	420	412	415	395
Wood End	346	350	367	358	338	335	316	319	290	305	304	249
A.W. Coolidge	476	490	466	462	449	476	471	466	476	443	424	399
Walter S. Parker	562	593	584	593	564	593	549	572	563	547	500	495
Reading Memorial	1,242	1,246	1,262	1,285	1,307	1,251	1,270	1,270	1,235	1,251	1,230	1,222
RISE	67	90	100	105	103	95	94	91	94	115	105	97
District	4,392	4,459	4,477	4,483	4,432	4,407	4,394	4,341	4,213	4,210	4,151	3,951
% Change	-0.8%	1.5%	0.4%	0.1%	-1.1%	-0.6%	-0.3%	-1.2%	-2.9%	-.07%	-.01%	-4.8%

Table B3: Historical Enrollment by Grade Level

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2009-10	67	280	345	349	363	318	390	353	341	344	334	298	298	312	4,392
2010-11	90	348	308	351	349	369	315	387	353	343	324	327	301	294	4,459
2011-12	100	319	362	315	356	347	366	311	390	349	312	327	326	297	4,477
2012-13	105	302	342	361	324	356	353	362	309	384	323	314	321	327	4,483
2013-14	103	287	319	351	370	327	355	347	362	304	353	323	308	323	4,432
2014-15	95	322	298	314	362	366	330	356	346	367	270	357	319	305	4,407
2015-16	94	319	337	305	308	375	366	326	357	337	328	273	346	323	4,394
2016-17	91	267	343	342	307	313	370	356	324	358	306	336	276	352	4,341
2017-18	94	293	273	341	334	299	305	360	353	326	325	306	331	273	4,213
2018-19	115	325	296	277	338	324	294	291	355	344	293	329	307	322	4,210
2019-20	105	318	330	297	282	331	334	292	291	341	301	294	331	304	4,151
2020-21	97	238	312	316	290	270	312	319	288	287	299	301	292	330	3,951

The Reading Public Schools provides special education services to eligible students ages three to twenty-two years deemed eligible through the special education team evaluation process. Eligibility is based on a determination that the child has a qualified disability that will limit the child’s ability to achieve effective progress in the regular education program without special accommodations. Instructional or other accommodations are outlined in the child’s Individual Education Program (IEP). Table B4 shows historical data regarding the number of students with IEPs based on October 1 enrollment data. As this table indicates, the total percentage of students receiving special education services has increased

by .5%, but an overall decrease of 16 students between last school year and this school year. In addition, we have seen a decrease in the number of students in out of district placements from last year to this year by 2 students.

Table B4: Special Education Enrollment (2020-21 data as of 10/1/2020)

Academic Year	Total Enrollment	# of Students on IEP	% of Students	% of Students Statewide	# of Students Out of District
2005-06	4282	694	16.2%	16.4%	73
2006-07	4332	707	16.3%	16.7%	67
2007-08	4416	753	17.1%	16.9%	73
2008-09	4428	771	17.4%	17.1%	63
2009-10	4392	758	17.3%	17.0%	59
2010-11	4459	734	16.5%	17.0%	51
2011-12	4447	768	17.3%	17.0%	64
2012-13	4483	737	16.4%	17.0%	64
2013-14	4432	767	17.3%	17.0%	50
2014-15	4407	809	18.4%	17.1%	61
2015-16	4394	791	18.0%	17.2%	64
2016-17	4377	727	16.6%	17.4%	53
2017-18	4275	724	16.9%	17.7%	69
2018-19	4270	752	17.6%	18.1%	62
2019-20	4202	727	17.3%	18.4%	51
2020-21	4000	711	17.8%	18.7%	49

Table B5 shows the enrollment for our high needs population, as defined by the Massachusetts Department of Elementary and Secondary Education (DESE). Much of the financial support that the district receives from state and federal grants and reimbursement programs (e.g. Title I, school nutrition reimbursements, or circuit breaker) is driven by enrollments of certain populations of students. These groups often need additional services beyond the general education classroom. These populations include students receiving special education services, students whose first language is not English or who have limited proficiency in English, or low income students. The figures below show enrollment for these subgroups in our district. What is apparent from the table below is that we had an increase in our low income population from the 2019-20 school year. As unemployment rates continue to increase, we will most likely see this number continue to rise. The number of students who qualify has a financial impact in the types of services that we offer and who will qualify for financial assistance in full day kindergarten, bus transportation, athletics, and extra-curricular programs.

Table B5: Enrollment History for Other High Needs Populations (As of October 1, 2020)

Academic Year	First Language Not English		Limited English Proficient		Low-Income		Free Lunch		Reduced Lunch		Students on IEP	
	#	%	#	%	#	%	#	%	#	%	#	%
2007-08	85	1.9	17	0.4	158	3.6	114	2.6	44	1.0	753	17.1%
2008-09	78	1.8	14	0.3	172	3.9	125	2.8	47	1.1	771	17.4%
2009-10	83	1.9	16	0.4	204	4.6	152	3.5	52	1.2	758	17.3%
2010-11	75	1.7	14	0.3	231	5.2	176	3.9	55	1.2	734	16.5%
2011-12	72	1.6	15	0.3	254	5.7	204	4.6	50	1.1	768	17.3%

2012-13	81	1.8	20	0.5	261	5.8	213	4.8	48	1.1	737	16.4%
2013-14	79	1.8	26	0.6	294	6.6	239	5.4	55	1.2	767	17.3%
2014-15	75	1.7	26	0.6	398	9.2	340	7.8	58	1.4	809	18.4%
2015-16	89	2.0	46	1.0	390	8.9	342	7.8	48	1.1	791	18.0%
2016-17	94	2.2	46	1.1	380	8.8	333	7.7	47	1.1	727	16.6%
2017-18	100	2.3	43	1.0	437	10.2	345	8.1	92	2.2	713	16.7%
2018-19	90	2.1	42	1.0	409	9.6	322	7.5	87	2.0	735	17.2%
2019-20	101	2.4	47	1.1	377	9.1	281	6.8	96	2.3	727	17.3%
2020-21	98	2.5	43	1.1	436	10.9	316	7.9	120	3.0	711	17.8%

Class Size

The Reading School Committee and Reading Public Schools do not have a policy that mandates class size. However, at the elementary level, the district uses guidelines that include a recommended class size of 18 to 22 in grades K-2, and 20 to 25 in grades 3-5. As Table B6 shows, the vast majority of the elementary schools are within these ranges. **Please note that current class sizes include both remote, in person, and hybrid students.**

Table B6: Average Class Size by Grade and School (2020-21 School Year)

School	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Barrows	15.0	18.6	20.0	22.0	17.7	19.25							
Birch Meadow	13.6	18.3	20.3	18.0	20.7	19.0							
Joshua Eaton	13.3	22.3	18.8	21.0	22.0	21.3							
Killam	16.6	19.8	22.3	21.0	22.3	23.3							
Wood End	12.5	20	17.3	20.5	22.0	22.5							
Coolidge							24.0	21.0	21.0				
Parker							22.0	20.0	20.0				
High School										20.0	20.1	19.4	22.1
Average	14.2	19.8	19.7	20.5	20.9	21.1	23.0	20.5	20.5	20.0	20.1	19.4	22.1

Middle school class size ideally should be between 20 and 25 students. As Figure B6 shows, middle school class sizes are all essentially within the ideal range at both middle schools with the class sizes slightly higher at Coolidge.

At the High School level, “average” class size is more difficult to determine and assess given the various types of programs and levels of each program offered (college prep, strong college prep, honors, and advanced placement) and the number of courses taught, both required and elective. The average class sizes shown in Table B6 above are for required classes at each grade level for the current school year. The class sizes above are based on the total enrollment for that grade divided by 15 sections of a required class in a grade

Summary of Budget Questions – FY22 Budget

School Committee Questions

General:

1. Not for the packet next Thursday, but as discussed last Thursday, I would like to see a regular process of documenting the cost per program we run and comparing each individual program vs. those offered by the Collaboratives we are part of and the private placements they list as comparable programs. The purpose of this request is to demonstrate both the financial benefit of staying in district, that we are running good programs and that our children benefit from staying in district when we have the right staff in the right program – vertically aligned. I would like to see this as part of the regular program review process and the financials should be updated annually, at a minimum.

We are working on the analysis as requested and will report back to the members of School Committee at a future meeting. We will also incorporate the annual analysis as part of the budget book in future years. This analysis will include the average cost per student in each program based on the average staff salaries, para educator salaries, related service provider salaries and consultants to the program. This information will then be compared with the private/collaborative placements that coincide with the in-district programs. Transportation and any additional costs will be compared across placements as well.

Regular Day:

2. Do we have estimates / forecasts on how much the math curriculum materials may cost based on the short list of materials we are looking at? If so, can we share ballpark figures of the materials we are looking at?

We entered the process with a given cost ceiling that we feel will allow for two grades to be funded next year (Grade six and one elementary grade). However, we do not have more specific estimates yet. The process of deciding about curriculum tools includes determining which components are critical to invest in for which grade levels. That work is still in process by the curriculum committee.

3. Can you please provide the software tools that was purchased on the ESSER Grant and how much was spent per software tool in FY20?

At the District Level we purchased the following tools from our ESSER Grant (CVRF) funding specifically for remote teaching support:

- EdPuzzle (all levels)
- PearDeck (all levels)
- SeeSaw (PreK-3)
- IXL (Grade 6 only)
- Stemscores online support (MS only)
- Edgenuity (we expanded from the HS limited contract to include MS and HS subscriptions)

We are looking at usage reports, as available and will also be surveying staff to see what tools should be continued as many of the tools are great for in-person as well as remote Teaching.

The Chart below reflects the curriculum tools and associated professional development that to date have been included within the ESSER Grant in the current fiscal year. The Assistant Superintendent of Teaching and Learning along with the STEM Coordinator made the determination on how to utilize the ESSER Grant within the current fiscal year.

Vendor	ESSER Grant Funded In FY21
SeeSaw	\$7,205
iXL	\$3,995
STEMScopes	\$1,600
EdPuzzle	\$6,219
Peardeck	\$9,100
Edgenuity	\$26,914
Total	\$55,033

4. Can you confirm or correct that the Instructional Coach in Figure 11 is the part-time Data Coach?

Yes, the Instructional Coach in Figure 11 is the Part-Time Data Coach.

Special Education

5. Can you please provide program enrollment by school. Essentially, disaggregating the Learning Center data from many of the data points in Figure 18 and breaking down the High School number.

Included is a chart that identifies students in specific district wide programming. The SOAR and SAIL numbers are presented more specifically as this year is the transition to a continuum of service model in these programs versus more than one program at a school based on the service delivery model. All other students in special education at that school would be placed in the Learning Center or receiving services only.

Program	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	TOTAL
SOAR TOTAL (Birch Meadow, Coolidge, RMHS)	7	10	7	3	9	5	10	9	6	9	6	2	3	0	86
SOAR: Substantially Separate	4	1	2	1	2	1	1	2	0	4	0	0	0	0	18
SOAR: Partial or Full Inclusion	3	9	5	2	7	4	9	7	6	5	6	2	3	0	68
SAIL TOTAL (Wood End, Coolidge, RMHS)	1	3	3	2	4	3	3	4	5	2	1	0	0	0	31
SAIL: Substantially Separate	0	1	1	0	1	1	0	0	0	0	0	0	0	0	4
SAIL: Partial Inclusion	1	2	2	2	3	2	3	4	5	2	1	0	0	0	27
LEAD (Joshua Eaton, Parker, RMHS)	0	0	0	0	2	3	4	6	3	2	5	6	4	1	36
REACH (Killam, Coolidge, RMHS)	0	4	1	1	0	4	3	0	6	3	2	3	9	0	36
POST	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4
193 Students currently placed in a district program															

6. Is a placement of a student in SEEM or NSEC considered an Out of District placement even though we are part of those Collaboratives?

Placement of a student in SEEM or NSEC is considered and Out-of-District placement and the associated tuition and transportation are included within those line items within the Special Education Budget.

7. In regards to the 12 plus special education positions funded under the IDEA grants, would you please speak to the reliability of these grants on a year-to-year basis? How do we handle cuts in these grants and our ability to absorb these positions into the budget if grant funding is decreased? Also, do these grants stipulate that funding is to be used specifically for salaries?

Our IDEA funding has been relatively consistent over the last several years and we currently do not anticipate any decrease in funding at the Federal level. We closely monitor the funding each year and look for strategic ways to allocate the funding. The grant does not stipulate that funding is to be used for salaries.

8. Figure 20, Special Education Staffing:

Would you please comment on the following positions (Occupational Therapist, Occupational Therapist Assistant, Physical Therapist, Speech/Language Pathologist Assistant) that have portions of FTE assigned to them. Are these portions of FTEs part time positions or are these positions spread over 2 different line items?

OT	3.5 FTE
OTA	.9 FTE
PT	1.6 FTE
S/LPA	.4 FTE

The Occupational Therapist FTE of 3.5 is comprised of 4 individuals; 2 are 1.0 FTE's, one is a 0.7 FTE and one is a 0.8 FTE. The FTE's are shared resources among RISE, elementary schools and middle schools based upon the required services to be provided.

The OTA (Occupational Therapy Assistant) FTE of 0.9 represents one individual who had their hours increased from a 0.6 FTE to a 0.9 FTE during Fiscal 2020 due to an analysis of resources and required services.

The PT (Physical Therapist) FTE of 1.6 represents two individuals: 1 is a 1.0 FTE and one is a 0.6 FTE. The FTE's are shared resources among RISE and the, elementary schools based upon the required services to be provided.

The S/LPA (Speech/Language Pathologist Assistant) FTE of 0.4 represents an open position that was previously budgeted as a 0.6 FTE. Upon the departure of the incumbent employee hours were reallocated to the Speech/Language Pathologist increasing the total FTE from 9.8 to 10.0.

District Wide Programs:

Districtwide Networking and Technology Maintenance:

Technology Inventory

9. It appears as we legitimately have a 1-to-1 device program available to us now.

We don't necessarily have a true 1 to 1 program. The inventory described in Figure 29 includes all staff and student laptops only. The laptops purchased in 2020 were for those students who needed technology for remote learning. It does not include iPads or any other assistive technology that may be required for special education. If we were to go to a 1 to 1 model, we would need to make a determination as to what device would be appropriate for each level, come up with a maintenance and distribution program by school, and perhaps change our model to either a leasing model or some other model that would make sense.

- a. Can you describe / outline the plan to replenish and keep the devices up to date?

We replenish the inventory with a combination of district funds, donations, and building based budgets. Our technology department has a replenishment cycle based on age. Since the override we have been able to maintain a 5 to 6-year replenishment cycle. Because we purchased so many computers this year due to the pandemic, we will need to plan in the FY25 and FY26 budgets for an increase in funding for replenishment.

- b. Can you talk about the average usable life the district forecasts for a device?

The average usable life span of a laptop is approximately 4 to 5 years.

- c. Can you (only if easy) breakdown the devices by type? iPad? Laptop? Chromebook? Etc.

The Technology Inventory detailed in Figure 29 represent Windows Laptops.

Special Revenue Funds:

Grants

10. I am aware the Town carried over a significant amount of Coronavirus Relief money from 2020 to 2021. Did we and if so, how much?

The federal stimulus package that was signed into law on December 27, 2020 extends the availability of CvRF funds through December 31, 2021. This extension allows Districts to use their CvRF School Reopening Grant funds (fund code 102) for another year.

We received additional clarification and guidance from DESE in January regarding the CvRF grant extension. While the grant has been extended from its original December 30, 2020 expiration to December 31, 2021, the Department expects that districts will draw down and expend all CvRF funds by June 30, 2021 because the purpose of these funds was to support school reopening costs this fiscal year.

We received a total CvRF grant of \$894,150 and through December 30, 2020 we had spent or encumbered \$782,404.71. With the extension of the grant expiration date we will be able to continue with allotting additional hours with the cleaning contractor through the end of the year. In addition, we will be able to continue to fund the full-time remote kindergarten teacher that was added this year for the 2 fully remote ½ day kindergarten classes.

The Town's Cares Act Funding has also been extended to December 31, 2021. We continue to work collaboratively with the Town (Town Accountant for CARES Act and Fire Chief for FEMA/MEMA) to track all expenses directly attributable to COVID19 to ensure we are seeking reimbursement through the appropriate channels for such expenses. Regular meetings are held to review expenditures as well as the method to obtain reimbursement for qualifying expenditures.

I know the Town monitors information as it becomes available as to reimbursable expenses and added a mortgage and rental assistance which was open to Reading residents and those with

students in the Reading Public School system— including our METCO families. We have had many internal meetings to review the spending across all grants. I am confident that any COVID related needs would be discussed and the right source of funding allocated.

I want to stress that we have been working very collaboratively with the Town and the Fire Department to ensure that all sources of funds are being utilized. Through our regular meetings and discussions regarding COVID expenditures I know the town is seeking reimbursement for the purchases made through June 30, 2020 by the Schools for technology as well as PPE (this will be a mix of FEMA and CARES Act). We have continuous discussions to ensure all items are being reflected and that each reimbursable expense is being reflected once. As you can imagine there are many moving parts.

To date all COVID related expenses in the current fiscal year have fit within our CvRF funding. We also have the \$180,000 of operating funds made available through our work with the Town Manager, FinCom and Town Meeting. That funding is earmarked for COVID related expenses and not for general operating budget use. Any additional expenses that arise, now that we have expended all of our CvRF funding, will be discussed and reviewed with the Town Manager and the Town Accountant to determine (if applicable) if reimbursement is available through the CARES Act (such items could include pooled testing, additional nurse hours for contact tracing, special education COVID compensatory services and cleaning).

11. With the extension of the Coronavirus Relief Grants, are we expecting to get new money? Do we have a ballpark figure and would it be likewise restricted as this year's was restricted?

The federal stimulus package that was signed into law on December 27, 2020 includes additional funding as outlined below based upon preliminary information we have seen:

- \$54.3B in ESSER Funds was distributed as \$815M to Massachusetts (90% going out to schools) using the Title 1 formula. Our initial understanding is that the estimated funding per district is approximately 3.7 times the ESSER1 funding.
- \$4.1B Governor's Emergency Education Relief – estimate is that there might be \$46.5M distribution in Massachusetts (although half of that amount might be dedicated to non-public schools in the federal summary)

To date, we have not received any formal notification of actual funding allocated to the Reading Public Schools nor have we received any guidance as to what the funds can be utilized for.

Our understanding is that the expiration of the various funding allocated directly to the schools is as follows:

- CvRF funds expire December 31, 2021 with expectation to spend by June 30, 2021. We have reconciled and reviewed the grant, are in process of filing amendments based on our revised spending plan and have allocated all funds. In addition, we have a plan in place to ensure funds are spent down by June 30, 2021.
- ESSER1 funds expire September 30, 2022 – we have received an allocation of \$98,311 (with \$15,278 for equitable allocation to private schools). Of the total allocation, \$55,756 has been spent. The remaining funds have been allocated by the Assistant Superintendent of Teaching and Learning for professional development (\$10,000) and

tutoring (\$18,000). Per the latest update from the Office of Teaching and Learning - we have not used any of this funding as we have been drawing down our title 2 A funds for PD and tutoring has not happened. When we started the year, we thought that we might be able to provide tutoring (much like COVID compensatory) but with staffing shortages, I haven't investigated that nor do I think that the timing is right.

- ESSER2 funds expire September 30, 2023 based upon preliminary information provided. Our estimate (based on 3.7 times ESSER1 Funds) would be that our allocation following the Title formula could be \$363,750.70 with approximately \$57,000 going towards our equitable allocation to private schools. Initial information provided was that this might be targeted to HVAC, but we have not received any formal documentation.

12. Can you breakdown the staff in Figure 33 by Administration, Regular Day, Special Education, etc.?

Figure 33: Change in Grant Funded Positions

	Budgeted FY22 FTE	
METCO Coordinator	1.0	Regular Education
Elementary Teacher	5.0	Special Education
High School Teacher	2.0	Special Education
Middle School Teacher	2.0	Special Education
Pre-School Teacher	1.0	Special Education
Team Chair	1.0	Special Education
Behavior Analyst (BCBA)	1.0	Special Education
Paraprofessional	0.7	Special Education
Tutor	4.0	Regular Education
Grant Funded	17.7	

13. The METCO Grant seems to include an Offset of \$70K in FY20 vs. the grant amount of \$453,509.

- a. Is it correct to assume the \$70K came from the \$453,509?

Yes, the \$70,000 Offset is taken from the \$453,509 Grant Allocation.

- b. If so, where did the rest of the \$453,509 get allocated? Would it be in part of the Grant Funded position list?

The remaining \$453,509 is broken down between the remainder of the expenses, the vast majority going to transportation. Additional expenses are the METCO Director salary, cell phone expenses, laptop and book purchases. In addition, there is money allocated for Metco Directors Association dues, tutoring, and funding staffing at the elementary schools for before and after school supervision as needed.

Revolving Funds:

14. Can you remind us of how the offsets work? Transfer into or transfer out of the Operating budget? Is it correct to say that we transfer the cost of employees, materials, etc. OUT of the Operating Budget and INTO the relevant Revolving Account?

The offsets taken from the Revolving Account reflect transfers into the Operating budget to cover certain expenses that are borne out of the Operating budget for which revenue received in the Revolving account can be allocated towards. Such expenses for which the offsets are taken can include portions or staff across all disciplines (including administrative), stipends, materials, contracted services (including transportation, facility rentals). Revenue is collected during the course of the year and throughout the year the revenue is reviewed, and “offsets” are taken into the Operating Account to account for costs associated with the revenue collection.

15. Can you please provide the number of FTE supported directly by each Revolving Account, both before and after offsets?

The offsets taken from the Revolving Account reflect allocations of staffing and are often not a direct one-to-one relationship in terms of FTE's.

- School Lunch Program – fully supports all of its staffing and expenses. In the current fiscal year there are 21 employees being directly paid out of the School Lunch Program Revolving Account. There are no staff paid outside of the Program.
- RISE preschool – The RISE program is a fully integrated Pre-School program. The offset is meant cover a portion of the teachers, specialists, RISE Director, RISE secretary, Director of Student Services, paraprofessionals as it relates to the regular education students as the staff are responsible for both regular/typical students and special education students. If we did not operate a fully integrated model, a staffing assessment would be completed to determine the number of FTE required to support the program within staff/student ratio requirements. Supplies directly tied solely to regular education students are typically expenses directly to the Revolving account.
- Kindergarten - we are required to provide half day kindergarten so while there would be a reduction in staffing within the operating account if full-day kindergarten was discontinued we would still have the teachers (reduction from 1.0 to .06 potentially depending upon change in students and number of classrooms), specialists (art, gym, music, library), paraprofessionals (reduction from 1.0 to 0.6 depending upon number of students and classrooms) , building nurse, building principal and building secretary.
- Extended Day-- all staff directly associated with the program are charged directly to the program and there are no direct FTE within the Operating Budget. The Extended Day revolving account supports the full salary of the 4 Office/Administrative staff along with the staff assigned to the program. The Extended Day Revolving Account started the year with 30 employees including the 4 previously mentioned. As of January 15th, the Extended Day Revolving Account reduced staffing and now has 27 employees. We will be closing the before school program and RISE H.S. after-school program on January 29th. This change will

reduce the number of Extended Day Revolving employees to 15. The building-based staff fluctuates depending upon the number of students enrolled in the program. The offsets taken from Extended Day into the Operating Budget reflect the portion of time spent by members of Central Office (including the Assistant Superintendent of Teaching and Learning, CFO, Human Resources Director, Human Resources Coordinator, Payroll Coordinator, School Business Assistant and the Accounting Assistant), supplies and materials utilized by the custodial staff as well as an allocation for the hours of custodial staff to open/close and clean each location associated with the program along with time spent by the Custodial Manager.

- Use of School Property – there are no direct FTE associated with this program. The Rental Coordinator position was eliminated in Fiscal 2020 and the associated responsibilities were reallocated among existing staff within the School Custodian and Town Core cost centers.
- Extra-Curricular and Athletics – There are no direct FTE’s associated with these programs. All expenses reflect stipends paid to staff or external individuals who coach or participate in extra-curricular.
- Special Education Tuition – there are no direct FTE’s covered. The tuition reflects an estimate of the teacher and support staff hours for each student (similar to an out-of-district placement). A reduction of students who we tuition-in would not have a direct impact to our FTE.

16. Can you please create a quick table aligning the specific revenue source(s) for each Revolving Account? The budget includes descriptions for some accounts, but not all.

See table below for a description of the specific revenue sources for each Revolving Fund.

Revolving Fund:	Specific Revenue Sources
School Lunch Program	Breakfast and lunch sales, catering receipts and state and federal reimbursement for qualifying meals
School Transportation	Transportation fees for students opting in for the fee-based transportation (non-mandatory transportation)
Guidance Revolving Fund	Fees for AP exams, PSAT exam, college fairs, transcripts
Coolidge Extracurricular	No activity since 2016, analysis to be completed on balance and appropriate use of funds.
Parker Extracurricular	No activity since before 2015, analysis to be completed on balance and appropriate use of funds.
Parker After School Activities	Fees collected from Parker for after-school activities such as welcome to Parker, wind ensemble, library activities after school
Band Extracurricular Activities	High School Student User Fees – includes jazz band, stage band, marching band, jazz fee
Adult Education Program	Community education and drivers education; donations (historically for district wide programs – parent day)
Summer School Program	Kids Club Summer program (run through extended day)
Lost Books	Fees charged to students (school specific – each school has an account) for lost books, includes amounts received from Follett for surplus books
Donation Revolving Funds:	
Elementary Science Materials	Dormant account
Burns Foundation (Coolidge)	Dormant account
District Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee
Barrows Donations Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Birch Meadow Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Joshua Eaton Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
JW Killam Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Wood End Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.

Coolidge Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Parker Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
High School Donation Fund	Donations received that are generally earmarked for a specific purpose, donations are presented and approved by the members of School Committee; also includes funds from American Textiles for the clothing bin donations located at each school.
Special Education Donation Fund	SEPAC
Revolving Fund:	
Athletic Activities	Student User fees, donations (earmarked for specific purpose); gate receipts
Drama Activities RMHS	Student User fees, donations (earmarked for specific purpose); show receipts and ad receipt from playbills
Drama Activities Coolidge	Student User fees, donations (earmarked for specific purpose); show receipts and ad receipt from playbills
Drama Activities Parker	Student User fees, donations (earmarked for specific purpose); show receipts and ad receipt from playbills
Extended Day Program	Student tuition fees for before and after school programs
RISE Preschool Program	Student tuition fees for typical students attending the RISE integrated Pre-School
Use of School Property	Rental fees from inside and outside agencies and organizations to utilize school property
Special Education Tuition	Tuition charged to districts who send students to attend one of our in-district programs
Full Day Kindergarten Tuition	Student tuition fees for full-day kindergarten students

17. Can you please align the offsets from the revolving accounts with the Operating budget to show how each Operating budget revolving account is made up / totaled? (Gail)

See table below for summary of the offsets within each cost center by source of offset.

- a. Administration of \$50K via ???
- b. Regular Day of \$1.1MM via Full Day Kindergarten Revolving
- c. Regular Day of \$60K via METCO State Grant
- d. Special Education of \$400K via Special Education Tuition and RISE and ???
- e. Athletics of \$366.9K via Athletic Activities
- f. Extra-curricular Activities of \$64K via Drama Activities RMHS, Parker and Coolidge. Can you break down the proportional share?
- g. School Buildings of \$180K via Use of School Property and ???

	FY22 Offsets	Administration	Regular Education	Special Education	District Wide Programs	School Facilities	Town
Athletic Activities	366,900				366,900		
Drama Activities RMHS	34,000				34,000		
Drama Activities Coolidge	15,000				15,000		
Drama Activities Parker	15,000				15,000		
Extended Day Program	175,000	50,000				100,000	25,000
RISE Preschool Program	350,000			350,000			
Use of School Property	105,000					80,000	25,000
Special Education Tuition	50,000			50,000			
Full Day Kindergarten Tuition	1,100,000		1,100,000				
METCO Grant (State Grant)	60,000		60,000				
Total	\$2,270,900	\$50,000	\$1,160,000	\$400,000	\$430,900	\$180,000	\$50,000

18. The Athletics budget offset seems significantly larger comparable to Figure 34 if the only source is the Athletics Revolving Fund and more than the Revenue for 2019. This may be especially concerning with the drop in Student fees and the lack of gate revenue. Are there enough costs taken out of the program to make it work? Reduction in coaching stipends and bussing costs perhaps?

Within Fiscal 2021 the originally budgeted offset reflected the initial assumption upon building the budget that all activities would return to pre-COVID19 levels. We have been closing monitoring the balances with the Athletics Revolving Account throughout the year. As discussed during the various updates provided at each School Committee Meeting the current year is divided into 4 seasons as compared to the traditional three seasons. To date, we have received \$63,000 in student generated fees for one season. The current year we are anticipating that each season will be charged a reduced user fee (currently 75% for season 1 and season 2). We have also successfully negotiated a reduction in coach stipends to mirror the shortened season and reduced student fee which will result in savings within the operating budget. As also has been communicated, we are also currently not transporting students which will result in additional savings within the operating budget. We are currently reviewing the fee structure for the Burbank Ice Arena and anticipate savings from rentals due to the shortened season. Based upon the analysis completed at the beginning of January, while a reduced offset will most likely be recommended to the Committee for the current fiscal year we are comfortable that there will be savings within the operating account (associated with athletics) to cover the reduction. The offset for next year is once again built upon the assumption that athletics will be back to historical program levels, but we will continue to monitor as the year progresses.

19. Are there any older curriculum materials that we can replace using some of the Lost Book Revolving Account funds.

The purpose of the lost book revolving account is to replace existing curriculum material that has been lost or damaged. We are not allowed to use these funds to purchase new curriculum material or programs.

20. What was the District Donation Fund money spent on? I ask as it is such a drastic adjustment relative to the total value from one year to the next.

In FY20, \$31,100 Of the total District Donation Funds expenditures were spent on professional development at the Middle Schools:

- Middle Schools - \$5,500 Michael Fowlin "You don't know me until you know me" presentation
- Middle Schools - \$10,800 Anti-Defamation League (ADA A World of Difference)
- Middle Schools - \$14,800 Challenge Day

The donations were received in June of 2019, and as such there is a timing difference between when the donations are received and accepted by the School Committee and when the funds are spent.

Other:

21. Demographic Data : Is it correct to assume that Free + Reduced Lunch = Low Income

The Free + Reduced represents economically disadvantaged for families earning below established thresholds. From March of 2020 through June of 2021 (or until funding runs out) all meals provided through the School Nutrition Department rather on-site or through the food distribution program are free and for the district are reimbursable at the free meal rate.

22. Given the rise in Low Income to 10.9% (the highest in recent recorded history), is there anything in particular we need to consider and/or you did consider when building the budget?

We continue to monitor the number of students eligible for Free + Reduced lunch as those rates potentially impact our other fee-based programs (FDK, RISE, Athletics, Extra-Curricular). At this point, especially given the suspension of the traditional process for the school nutrition program, we do not know the full scope of the economic impact of COVID19 on all of our programs any impact on income thresholds of families as it relates to the Free + Reduced program. The eligibility guidelines are based on the Federal income poverty guidelines and are stated by household size. The guidelines are used to determine eligibility for free and reduced-price meals and free milk in accordance with applicable program rules. We will be closely monitoring it as we receive applications throughout the fall. We anticipate continuing with the family caps on the athletics and extra-curricular programs which is meant as a safeguard for our families who wish to participate but who may not qualify for Free + Reduced Status. Our FDK offset is based on enrollments known to date which did not factor in any applications which come in after the deadline which is typically over 30.

23. Should we expect fewer full paying FDK students?

Our FDK enrollment and associated offset is based on enrollment figures known to date, review of the census data and historical figures. We did factor in any late applications which come in after the deadline which is typically over 30 as this was done in order to hedge the impact of free + reduced. Our FDK registration for the 2021-22 school year are back to pre-COVID levels. We will continue to monitor this on an on-going basis as more data becomes available.

24. Should we expect a lower income level to the School Lunch Program Revolving Account?

The School Lunch Program Revolving account does receive reimbursements for every free + reduced meal that is served. In the current fiscal year, we will have a lower income level due to the school shut down and current remote model. We are able to submit for reimbursement for every meal served in school and for every meal served as part of the weekly food distribution. Danielle Collins had been monitoring expenses (particularly staffing expenses) to ensure we are running as lean as possible. Currently we are utilizing existing full-time staff to assist with food distribution so as to limit any additional costs associated with the program.

25. Or, do we expect these “costs” to be fully covered by Title I and other such funds?

We are not able to use Title 1 funding to cover Free or Reduced lunch costs.



Town of Reading Meeting Minutes

Board - Committee - Commission - Council:

Finance Committee

Date: 2020-11-04

Time: 7:00 PM

Building:

Location:

Address:

Session: Open Session

Purpose: General Business

Version: Draft

Attendees: **Members - Present:**

Chair Ed Ross, Vice Chair Dan Dewar, Nick Boivin, Jeanne Borawski, Eric Burkhart, Marianne Downing, Andrew Mclauchlan, Mark Zarrow

Members - Not Present:

Sean Jacobs

Others Present:

Town Manager Bob LeLacheur, Town Accountant Sharon Angstrom, Facilities Director Joe Huggins, School Superintendent John Doherty, School CFO Gail Dowd, Karen Herrick, Vanessa Alvarado, Tom Wise, Jack Devir

Minutes Respectfully Submitted By: Jacquelyn LaVerde

Topics of Discussion:

This meeting was held remotely via Zoom.

Chair Ed Ross called the meeting to order at 7:03 pm.

Discussion of Additional Free Cash:

Capital Projects

Town Manager Bob LeLacheur stated that he met with Schools and Facilities to discuss some of the concerns raised by the Finance Committee. Looking at unfunded projects, the Schools felt that the stadium track and turf, and ropes course were a priority. The gymnasium floor and bleachers were a second choice, but can last another few years. Another high priority issue is the roof replacement at Parker Middle School. The roofs at Parker, Coolidge, and Birch Meadow Schools are all included in the plan as debt projects, but Parker roof maintenance issues are high priority.

The proposed \$125,000 for a generator at Town Hall was removed from the capital plan. The generator would be needed to keep the Health Department refrigerator powered in the event of a power failure, as it is used to store things such as temperature sensitive vaccines. The refrigerator was moved to the Police Department, which already has a generator, so there is no longer a need for one at Town Hall.

In order to work on the Parker roof and High School stadium, each project would require \$250,000 of design money starting in July. The projects would be designed in the fall, put out to bid in the winter, and construction could begin in spring 2022.

Overall, the Capital Plan is in good shape with a projected \$12 million in surplus over the next 10 years.

The Finance Committee agreed with moving these projects up in the Capital Plan.

COVID-19 Expenses

The Town has until the end of December to spend the money received through the CARES Act. It is still unknown if the deadlines to use the funds will be extended past December. But coverage for COVID costs is in good shape through the rest of this year. If COVID costs need to be built in the next budget, it will be requested at April Town Meeting.

Minutes for Approval:

On a motion by Mr. Dewar, and seconded by Mr. Mclauchlan, the Finance Committee voted to approve the meeting minutes of October 21, 2020 as written by a vote of 7-0-1, with Ms. Borawski abstaining, as she was not present at the meeting.

Roll call vote: Eric Burkhart-Yes, Andrew Mclauchlan-Yes, Dan Dewar-Yes, Mark Zarrow-Yes, Marianne Downing-Yes, Nick Boivin-Yes, Jeanne Borawski-Abstain, Ed Ross-Yes.

On a motion by Ms. Borawski, and seconded by Mr. Dewar, the Finance Committee voted 8-0-0 to adjourn at 8:38 pm.

Roll call vote: Eric Burkhart-Yes, Andrew Mclauchlan-Yes, Dan Dewar-Yes, Mark Zarrow-Yes, Marianne Downing-Yes, Nick Boivin-Yes, Jeanne Borawski-Yes, Ed Ross-Yes.