

Town of Reading Meeting Posting with Agenda

Board - Committee - Commission - Council:

Finance Committee

Date: 2022-03-02

Time: 7:00 PM

Building: Reading Town Hall

Location: Select Board Meeting Room

Address: 16 Lowell Street

Agenda: Revised

Purpose: General Business

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

Notices and agendas are to be posted 48 hours in advance of the meetings excluding Saturdays, Sundays and Legal Holidays. Please keep in mind the Town Clerk's hours of operation and make necessary arrangements to be sure your posting is made in an adequate amount of time. A listing of topics that the chair reasonably anticipates will be discussed at the meeting must be on the agenda.

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

Topics of Discussion:

This meeting will be held in-person in the Select Board Meeting Room at Town Hall, remotely via Zoom, and broadcast on RCTV.

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AGENDA:

- Liaison Reports
- FY23 Budget Presentation – Schools
- Discuss Future School Budget and Capital Needs
- Vote to Approve FINCOM Reserve Transfer for Ladder Truck and Ambulance Equipment
- Vote to Authorize Snow and Ice Deficit Spending
- Approve Meeting Minutes
 - February 16, 2022

** Originally posted February 23, 2022 at 2:38 pm. Revised 2/23/2022 to add "Vote to Authorize Snow and Ice Deficit Spending".

***First revised and re-posted February 23, 2022 at 4:54 pm. Revised February 28, 2022 to add "Discuss Future School Budget and Capital Needs" and "Vote to Approve FINCOM Reserve Transfer for Ladder Truck and Ambulance Equipment".

This Agenda has been prepared in advance and represents a listing of topics that the chair reasonably anticipates will be discussed at the meeting. However the agenda does not necessarily include all matters which may be taken up at this meeting.



Office of the Town Manager
16 Lowell Street
Reading, MA 01867

781-943-9043
townmanager@ci.reading.ma.us
www.readingma.gov

To: Finance Committee
Sharon Angstrom, Town Accountant
Select Board

From: Fidel Maltez

Date: February 23, 2022

RE: Snow and Ice Deficit Spending Authorization

Pursuant to Chapter 44 Section 31D of the Massachusetts General Law, I am hereby approving incurring of liability and making expenditure in FY2022 in excess of available appropriations for snow and ice removal, subject to approval by the Finance Committee. Note that as of today only ~\$576,000 of the \$675,000 budget has been spent or encumbered.

It is my intent, as we have in past years, to amend the snow and ice budget at the Annual Town Meeting and therefore be able to rescind this action.

Sincerely,

Fidel Maltez

Town Manager

By a vote of the FINCOM at a meeting held on March 2, 2022
Snow and Ice Deficit spending was:

Approved Denied by a vote of: _____.

Finance Committee

Chair



Finance Committee: Request for FY22 Reserve Fund Transfer

To: FINCOM
From: Fidel Maltez, Town Manager
Date: February 28, 2022

It is respectfully requested that a transfer for \$67,000 be made from the Reserve Fund to the accounts shown below, which is an unforeseen or extraordinary expense:

12208584 584221 Fire Truck \$67,000 (Bids came in higher than appropriated)

- We have a ladder truck from 2008 that has some mechanical issues. It is the only ladder truck we have in Reading.
- Bob budgeted \$1,300,000 to replace the ladder truck in capital projects in FY2022. The budget was based on an estimate from the fire chief more than 18 months ago.
- We received one bid for the truck from Seagrave; they are by far the biggest producers of fire equipment.
- Seagrave's bid came back \$66,939 over budget. The fire chief has tried negotiating with the vendor to no avail. The vendor is quoting inflation, rising steel costs, etc., for the overage.
- The ladder truck has a lead time of 550 days from the day of order.
- We have 60 days to find the funds, or the vendor might take back the bid. As you can imagine, the price will only go up from here.
- Bob has requested an earmark from Rep Brad Jones to see if the legislature can fund the overage. If this earmark is funded, we will not spend the additional funds on the overage and instead close them to free cash.
- We are asking for \$67,000 rounded up to sign the contract to purchase the fire truck.
- If the earmark doesn't come through, we can fund the equipment to outfit the engine (\$18,000) from the operating budget in FY2022/FY2023.

Current FINCOM Reserve Fund balance: \$120,000
Resulting balance if all items approved: \$53,000

Town Manager Recommendation: **Approve** Disapprove

Town Manager Signature: _____
Date: February 28, 2022

By a vote of the FINCOM at a meeting held on March 2, 2022
the transfer(s) for the above purpose(s) in the amount of \$67,000 was:

Approved Denied by a vote of: _____.

Finance Committee

Chair

Ladder Truck and Ambulance Equipment

Proposed Options	Cost
1. Front Axle 'Baby Moon' Hub Caps (Page 36):	138.00
2. Rear Axle 'High Hat' Hub Caps (Page 36):	558.00
3. Side Access Door Scuffplates (Page 50):	266.00
4. Cab Side Access Door Compartment Lights (Page 50):	466.00
5. Cab Door Frame Scuffplates (Page 53):	524.00
6. Cab Door Interior Lights (Page 84):	940.00
7. Transverse Compartment Lights (Page 85):	370.00
8. Store Front Operation (Page 116):	576.00
9. Rooftop Compartment Over Transverse Compartment (Page 96):	7,385.00
10. Rooftop Compartments over Body Side Compartment (Page 96):	6,688.00
Total of Options	17,911.00
Bid Price	1,349,028.00
Total Cost	1,366,939.00
Budget	1,300,000.00
Amount Over Budget	66,939.00
Equipment	18,000.00
Total Funds Needed	84,939.00

READING PUBLIC SCHOOLS

The School Committee's FY23 Recommended Budget

July 1, 2022 - June 30, 2023



January 27, 2022

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 on the School Committee’s FY23 Recommended Budget, please feel free to contact the Central Office Administration for assistance at 781-944-5800. Also, please reach out directly to the Superintendent or Director of Finance and Operations:

Thomas Milaschewski, Ed.D.	Susan Bottan, M.B.A.
Superintendent of Schools	Director of Finance and Operations
781-944-5800	781-670-2880
Thomas.Milaschewski@reading.k12.ma.us	Susan.Bottan@reading.k12.ma.us

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- Pages 18 and 49 – Kathy Drummey, Administrative Assistant, Athletics and Extra-curricular Activities
- Page 41 – Kurtis Martin, METCO Director

School Committee Members

Thomas Wise, Chairperson

Shawn Brandt, Vice Chairperson

Erin Gaffen, School Committee Member

Sarah McLaughlin, School Committee Member

Carla Nazzaro, School Committee Member

Charles Robinson, School Committee Member

Superintendent of Schools

Thomas Milaschewski, Ed.D.

Reading Public Schools

82 Oakland Road

Reading, Massachusetts

Website <http://reading.k12.ma.us>

District Leadership Team

Central Office Administrators

Jennifer Stys, Ed.D., Assistant Superintendent for Special Education and Student Services

Sarah Hardy, Ed.D. Assistant Superintendent for Learning & Teaching

Michelle Roach, Human Resources Director

Susan Bottan, M.B.A. Director of Finance and Operations

Other District Administrators

Allison Wright, Special Education Director

Kelley Bostwick, RISE Preschool Director

Heather Leonard, STEM Curriculum Coordinator

Allison Straker, Humanities Curriculum Coordinator

Karen Hall, Coordinator of English Language Services

Kurtis Martin, METCO Director

Mary Giuliana, Director of Nursing

Danielle Collins, Director of School Nutrition

Christopher Nelson, Director of Extended Day, Drivers Education and Adult and Community Education

Julian Carr, Network Administrator

Joseph Huggins, Director of Facilities for Town and School Buildings

Kevin Gerstner, Facilities Manager

School Administrators

Reading Memorial High School

Kevin Tracey, Principal

Kadi Buckley, 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

Jason Peledge, Assistant Principal

Alice Barrows Elementary School

Beth Leavitt, Principal

Birch Meadow Elementary School

Stephen Burnham, Ed.D., Principal

Joshua Eaton Elementary School

Caitlin Shelburne, Principal

J.W. Killam Elementary School

Sarah Leveque, Principal

Wood End Elementary School

Joanne King, Ed.D., Principal

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INTRODUCTORY SECTION



INTRODUCTORY SECTION

Superintendent's Message

Dear Reading Community,

As we share our recommended budget for FY23, we wanted to start by thanking our entire community for the continued support for our schools. While this budget reflects a significant financial contribution of each member of our community, we also deeply appreciate all the time, energy, and advocacy that the community puts towards our schools each day. Since starting as Superintendent in July, I have been overwhelmed by the unrivaled pride that our community holds towards education and inspired by the commitment from our community to provide each and every one of our children with an excellent educational experience. I speak on behalf of our district as I share this sincere appreciation and gratitude.

This recommended budget reflects the perspectives of so many of the district's critical stakeholders and has been developed through conversations at School Committee meetings about guiding principles, through coffee hour conversations with families at schools about strengths and challenges in our school communities, through after school staff meetings at schools to learn about how we can move our district to the next level, and through ongoing conversations with school and district leaders on how to chart out a bright and bold future for our district, schools, and students. Furthermore, this recommended budget connects to what our central office leadership team has learned from spending time listening, observing, and engaging with students in classrooms across RPS. Throughout this process, three overarching priorities have emerged:

1. **Improve academic outcomes and growth for all students within safe, equitable, and rigorous learning environments.** The pandemic has heightened both the challenge of addressing inconsistencies in learning for our students and also the opportunity for innovations in teaching, learning, and programming.
2. **Support students' social and emotional needs through multi-tiered instruction and services.** At both the national and local level, our students are demonstrating significant social-emotional needs, as evident through the [U.S. Surgeon General's Advisory on Protecting Youth Mental Health](#) and an analysis of the results of [Reading's Youth Risk Behavior Survey by the Reading Coalition](#)
3. **Enhance adult practices and streamline operational systems to increase efficiencies and effectiveness in supporting students.** Investments to improve for our students and staff will only hold across a system with the foundation of strong operational systems.

The strategic investments outlined in this proposed FY23 budget align with each of these three priorities and will support our district in living out our goal of providing every one of our students with an excellent educational experience. We look forward to your collaboration and feedback throughout the budget process and as always, appreciate your commitment and support of our schools.

In partnership for children,
Dr. Thomas Milaschewski, Superintendent

School Committee's FY23 Recommended Budget Summary

	FY22 Appropriated Budget	FY23 Recommended Budget	\$ Change	% Change
Operating Fund	44,344,748	46,216,733	1,871,985	4.2%
Accommodated costs	5,351,250	5,566,630	215,380	4.0%
Total	49,695,998	51,783,363	2,087,365	4.2%

The School Committee's FY23 Recommended Budget totals **\$51,783,363** and represents an incremental increase over the FY22 Appropriated Budget of **\$2,087,365**, or **4.20%**, which aligns with the Finance Committee's guidance. Of this total incremental increase, \$215,380, or 10.3%, is allocated to Accommodated Costs. Accommodated Costs are associated with out-of-district special education placement tuition and transportation costs, net of Circuit Breaker Reimbursement Funds. The balance of the incremental increase over the FY22 Appropriated Budget is \$1,871,985, or 89.7%. These funds are allocated to meet the increased costs of all contractual obligations and mandated services, and to address the district's emerging priorities. The recommended funding allocated to emerging priorities will improve academic outcomes and growth while providing social and emotional services to all students, ensuring that all students are ready to learn. The *baseline budget*, which is driven by contractual obligations and mandated services, accounts for \$1,216,215, or 58.3%, of the incremental increase over FY22. The balance of funds totaling \$871,150, or 41.7%, addresses *emerging priorities* and are allocated to improve academic growth, increase social and emotional supports, and improve practices and systems district wide. A table reflecting the FY23 Recommended Budget in comparison to the FY22 Appropriated Budget is provided below and includes the incremental increases for the *baseline* and *emerging priority* categories for both personnel and non-personnel budgets:

School Committee's FY23 Recommended Budget: Change in Personnel and Non-Personnel for Baseline and Priorities:

	FY22 Appropriated Budget	FY23 Recommended Budget	Incremental Increase: \$ Change	Incremental Increase: % Change	Amount of Incremental Increase Allocated to Baseline Budget	% of Total Incremental Increase	Amount of Incremental Increase Allocated to New Emerging Priorities	% of Total Incremental Increase
Total Personnel	40,806,202	42,426,924	1,620,722	4.0%	884,672	54.6%	736,050	45.4%
Total Non-Personnel	8,889,796	9,356,439	466,643	5.2%	331,543	71.0%	135,100	29.0%
Combined Total	49,695,998	51,783,363	2,087,365	4.2%	1,216,215	58.3%	871,150	41.7%

School Committee's Guiding Principles to Budget Development

Developing a school district budget that effectively aligns resources to achieve student achievement outcomes and provide essential social emotional supports require considerable discussion on how funds are spent. The Reading School Committee provided the following guiding principles to guide the District's Leadership Team in developing the FY23 Budget. The School Committee's FY23 Recommended Budget has been developed in line with the following principles:

- Embody what Reading Public Schools stands for
- Align with School Improvement Plans, District Priorities and Superintendent's Goals
- Support all learners
- Plan for reasonable class sizes
- Meet all contractual and legal obligations
- Reflect creative ways to recruit and retain workforce
- Produce accelerated learning outcomes at all levels

-
- Make effective and efficient use of all resources at all levels

Budget Commitment, Process and Timeline

The District Leadership Team's commitment to a productive FY23 Budget Development Process is articulated below:

- Ensure process is collaborative, transparent and all stakeholders' voices are represented
- Stand for equity, inclusion, and access for all learners at all levels
- Make decisions that are student-focused, data-driven, and intentional
- Align priorities with School Improvement Plans, Districtwide Priorities and Superintendent's Goals
- Leverage all sources of funding - Operating, Grant, and Special Revenue Funds
- Work collaboratively with the Town
- Be strategic, think long term and ensure flexibility as new information becomes known
- Consider and integrate strategies piloted and proven to produce gains in student learning

The Leadership Team's approach to the FY23 budget development process was highly collaborative and transparent that accomplished the following:

- Engaged all stakeholders in a collaborative process
- Identified emerging priorities to support growth of all learners at all levels
- Maximized existing resources through efficiencies and leveraging all funds
- Considered enrollment projections, class sizes and teacher to student ratios driven by learners' needs
- Ensured all contractual and legal obligations will be met

A wide range of stakeholders' voices influenced the development of the FY23 budget throughout the process:

- Students' voices through Youth Risk Behavior Survey and various assessment data
- Teachers' voices through surveys, professional development programs and classroom visits
- Instructional Leaders' voices through District Leadership meetings, small group, and individual discussions
- Parent/Guardians' voices through School Councils and Listening Tours
- School Committee's voice through Guiding Principles
- Community's voice through collaborative committees and community partners

The commitments made to the budget and the perspectives gained from stakeholders were foundational to a successful budget development process. The open, transparent, candid process resulted in a plan that builds upon the work of School Improvement Plans to allocate existing and new resources (position roles, staff time and sources of funding) in ways that will lead students to academic excellence and support their social emotional learning. The actions associated with the budget development process are described by month below:

July through December 2021:

- Listened to the needs of all stakeholders and engaged in an approach to the budget development process, guiding principles and emerging priorities.

November and December 2021:

- Collaborated with district, school, and program leadership teams to discuss and define budget priorities and

examine ways to maximize existing resources in bi-monthly large groups (Preschool-Grade 12 District Leadership and Principals' meetings), weekly small groups (Operations and Leadership meetings by level) and in-school budget meetings with principals, instructional and program coordinators.

- Compiled budget data to support leaders' review and evaluation toward developing responsive building and program budgets. Budget tools created included the following:
 - Personnel reports – data by person, position, FTE, step, degree, FY22 actual and projected FY23 salaries and stipends. Placeholders for unfilled budgeted positions were incorporated into the report. enrollment by grade and school and projected elementary school class sizes were provided. Schedules for teachers and paraprofessionals provided within the budget folders for each school calculated current student ratios associated to the delivery of special education services. This tool will continue to be used to create thoughtful student groupings and effective staff schedules for FY23 with support from the Director of Special Education. Principals reviewed personnel reports for accuracy.
 - Non-personnel reports – data by line item, descriptions, and expenditures trends. Actual expenditures were illustrated for FY19, FY20 and FY21 with the current year appropriation. The FY23 non-personnel budgets were built by principals with support from administrative secretaries for each line item of their budgets using historical spending trends and projected service and supplies needs for the next year.
 - Reflective questions accompanied both personnel and non-personnel reports to provide guidance for consideration and discussion, which are bulleted below:
 - What this report shows and how to use this information: *This report shows Personnel and Non-Personnel actual expenditures for FY 2019 through FY 2021 and budgets for FY 2022 by line-item account for your school. What do you notice? What trends do you see? What specific student outcomes would you like to achieve in FY23? Where could funding shifts take place to better align resources to your goals to improve student experiences and academic outcomes?*
 - Maximizing Resources and Investing in Growth: *As you review your budget, consider how to maximize existing resources to identify savings to reinvest in 1.) academic growth, 2.) social/emotional support for students, and 3.) expand recruitment efforts and programs to retain high performing staff. If enrollment is decreasing, are there opportunities to reduce or reinvest funding to provide more social/emotional support for students or expand opportunities for academic progress?*
 - What other information would be helpful for you to review or access to shape your FY23 budget? *Staff Ratios, Student Outcome Data, Youth Risk Behavior Survey?*

January 2022:

Meaningful public discussions about the emerging priorities and their tangible impact on the budget will take place throughout January:

- | | |
|-------------------------------|--|
| January 6 | Superintendent's FY23 Recommended Budget presented to the School Committee: Administration, District Wide and Facilities and Capital Budgets |
| January 11, 18, and 25 | Questions received from the School Committee and community. Responses published before the School Committee meetings: January 13, 20, and 27 |
| January 13 | Superintendent's FY23 Recommended Budget presented to the School Committee: Regular Day and Special Education |

January 20	FY23 Budget Hearing
January 27	School Committee vote on the FY23 Recommended Budget
January 31	School Committee's FY23 Recommended Budget submitted to Town Manager

Budget Priorities

Through collaboration with a variety of stakeholders, we have identified three broad priority areas for the FY23 budget:

1. **Improve academic outcomes and growth** for all students within safe, equitable, and rigorous learning environments.
2. **Support students' social and emotional needs** through multi-tiered instruction and services.
3. **Enhance adult practices and streamline operational systems** to increase efficiencies and effectiveness in supporting students.

The budget priorities identified that will address these three broad areas during the 2022-2023 school year are summarized below and explained in greater detail in later sections of this budget document:

1. Improve academic outcomes and growth:

We have identified budget priorities that support strong academic outcomes and growth for students in a variety of important areas. High quality instruction is essential to the academic success of students. Several budget priorities will support and enhance high quality instruction in the Reading Public Schools. They are:

- Reduce Full Day Kindergarten Tuition, our first step toward moving closer to free Full Day Kindergarten.
- Reallocate funds to the district wide professional development account.
- Utilize Endicott/Merrimack Fellows to increase support in bubble classes

Access to appropriate academic supports for students who require interventions or additional programming to be successful are also addressed through the budget priorities as follows:

- Create an Academic Support Center through the investment of a 1.0 FTE Coordinator at Reading Memorial High School.
- Increase 1.0 FTE teachers in the English Language Learner department and translation services.
- Increase English Language (EL) Coordinator by .20 FTE to coordinate increased levels of EL services driven by new student enrollment.
- Increase academic support to high school students' return to school from hospital settings by increasing staff by .20 FTE in the Stepping Stones program.

Creating options and choice in academic coursework promotes the engagement of students leading to greater academic success. The following budget priorities seek to increase options for students in Reading Memorial High School.

- Engage in Endicott College Dual Enrollment program at RMHS.
- Participate in North Shore Community College Gateway to College program at RMHS.
- Offer introductory computer science course through multiple sections to create a foundation for future computer science pathway at RMHS.

2. Support Students' Social and Emotional Needs:

Additionally, we have identified budget priorities that address the increased social-emotional and behavioral health of our students. Supporting the social and emotional growth and development of students is an important part of educating the whole child. Educational professionals trained in teaching social-emotional competencies and in supporting students struggling with social-emotional and behavioral skills are identified as budget priorities for the 2022-2023 school year in the following ways:

- Create a dual role School Adjustment Counselor/METCO Coordinator at each elementary school through the funding of 5.0 FTEs, which half of the cost will be funded through the operating budget and the other half through the METCO grant.
- Increase School Adjustment Counselor support by 1.0 FTE at the middle school level and by an additional 1.0 FTE at the high school level.

When students experience difficulty in school due to social and emotional needs, appropriate programming and access to staff is required for improved learning and outcomes. The budget priorities reflect this in the following way:

- Increase Social Worker by 1.0 FTE for REACH program at the middle school level.

Ensuring our Nursing Department has the oversight, support, and leadership required to provide for the health of student:

- The addition of a 1.0 FTE nurse, which allows for the Director of Nursing to be released from direct services at RMHS and R.I.S.E. preschool to lead the district wide health services program.

3. Enhance Adult Practices and Streamline Operational Systems:

Efficient and effective operational systems promote a district's ability to improve academic outcomes and support social and emotional growth of students. As such, budget priorities are identified which impact several important operational systems.

Improving our ability to manage and analyze our data systems, especially in ways to improve teaching and learning, is addressed as follows:

- Increasing the FTE of the data specialist by .40 FTE.

Additionally, during FY23 we will use the resources of staff time and expertise to identify and plan for the FY24 budget. As such, planning during FY23 will address and articulate required operational supports for implementation in FY 24.

The FY23 recommended budget makes great strides toward moving our district forward and we are grateful for the community's ongoing support. As demonstrated above by the approach and process we took to develop the FY23 recommended budget, certain items were prioritized to achieve the greatest and most immediate impact on student outcomes while we continue to learn as a new instructional and leadership team. In addition to what's funded in the FY23 recommended budget, our team continues to explore many other priorities that have emerged. Those items are outlined below (not in order of importance/priority):

-
- **Universal Free full Day Kindergarten** to ensure equitable access for all new learners. The FY23 recommended budget lists a reduction in tuition from \$4,450 to \$3,600 as a way to move closer to our goal of tuition free kindergarten for all students. Our district is currently exploring various pathways to move us towards this tuition free goal and these pathways will be discussed and explored with the community.
 - **Full-time Elementary Assistant Principals** to support day-to-day building needs and ability of school leaders to prioritize improvements in teaching and learning. We believe that the addition of School Counselors combined with the role of METCO Coordinator at every elementary school will support the principal in several critical areas, including meeting social-emotional needs of students, facilitating student support teams, and serving as a liaison with families. In FY23, we will evaluate how these new roles impact the current need of providing our elementary principals with more support through full-time Elementary Assistant Principals.
 - **Sustain the role of Team Chairs** in the operating budget. Several Team Chair roles (2.5 FTE) will be funded through the ESSER grant until the end of FY23. In the meantime, we continue to evaluate ways to refine and sustain these roles over the long term. In FY23, the role will expand to include planning interventions and overseeing Student Study Teams.
 - **Review of elementary school schedule**, including half-day Friday, access to enrichment opportunities (instrumental, world language), and staff collaborative planning. We have and will continue to engage in conversations with our educators and community about how we can expand both time on learning and types of offerings for our students. This review will take place throughout FY23.
 - **RMHS Leadership Structure** to facilitate increased coaching and feedback. We will continue to engage in conversations with our educators and leadership team about how to use and revise our current leadership structure to expand the quality of coaching and feedback for our educators across the building. These conversations will continue in FY23.
 - **RMHS Computer Science Pathway/Program** to provide students with access to a series of computer science courses aligned to college and career opportunities. As we build an introductory computer science course in FY23, we will also actively explore how we can build an entire pathway/program to offer in the near future.
 - **District-wide vertical alignment of math curriculum and pathways** to ensure that students can move fluidly between levels of math courses throughout middle and high school. In FY23, our district will explore how students end up in the highest-level math courses at RMHS and seek ways to remove barriers that limit students to access these higher-level courses.
 - **Review of Social Emotional curriculum** for all schools, district wide. In FY23, we will continue our efforts to support the social emotional needs of our students by assessing the current curriculum and materials in use. The company that supports our current social-emotional K-5 curriculum, Open Circle, is no longer publishing additional curriculum materials, supports, and resources. Therefore, we plan to engage in a curriculum exploration process and potentially pilot curriculum in FY23 for a K-5 curriculum. At RMHS, students in grades 9 and 10 are participating in an SEL program, Project Wayfinder, funded by the ESSER grants through the end of FY24. We will assess the impact of this program to determine if it should be sustained long term.
 - **Seal of Biliteracy Certification** to recognize students who have achieved proficiency in two or more languages. During FY23, we will pilot the assessment with a small group of secondary students to learn about the process and systems for providing our students with access to this certification.
 - **Comprehensive Professional Development** opportunities for all instructional staff. In FY23, we will explore models to provide our staff with expanded high-quality, job-embedded professional learning, such as instructional coaches. We will engage in conversation with educators and leaders to identify areas of need and opportunity.
 - **Student Information Systems, Website redevelopment, and Technology service** to support efficient and effective scheduling, track attendance, receive and give information to students, staff, and community, and improve technology service delivery to staff and students. We plan to launch focus groups in FY22 and FY23 to analyze our systems/structures in each of these areas and provide recommendations on how to move forward.

Overview of the School Committee's FY23 Recommended Budget Priorities

The total cost of the emerging budget priorities summarized above and incorporated in the FY23 Recommended Budget totals \$871,150, which represents 41.7% of the incremental increase of funding over FY22 and an increase of 9.70 FTEs. Each priority and their relative relationship to the three overarching categories, 1.) improve academic outcomes, 2.) support social emotional needs and 3.) enhance practices and systems, are described, and illustrated in the tables below by level (Elementary, Secondary and District Wide). A strategic and creative alignment of resources has been created to plan for and execute these priorities expressed by the district's stakeholders and instructional leaders. Resources identified encompass role refinement, strategic planning time and use of all funding sources.

On the pages to follow, each budget priority is described in more detail and includes an explanation of resource (position role, staff time and funding) that will be deployed by level (Elementary, Secondary, District Wide) to improve academic growth and increase social and emotional supports for all students and improve adult practices and operational systems district wide.

Elementary Level Priorities:

PRIORITIES REFLECTED WITHIN FY23 RECOMMENDED BUDGET BY LEVEL				
Priority Category: 1 = Improve Academic Outcomes, 2 = Support Social Emotional Needs, 3 = Enhance Practices and Systems	Elementary Level Priorities	Description	Impact on FY23 Operating Budget: Expense	Impact on FY23 Operating Budget: FTE
1	Support Acceptable Class Sizes at Grade 4	Add Teaching Fellows to grade 4 classrooms at Eaton and Killam Elementary Schools to respond to the rising enrollment "bubble".	40,000	0.00
1	Reduce Full Day Kindergarten (FDK) Tuition Fee	Reduce FDK tuition from \$4,450 to \$3,600 by deploying a portion of the FDK special revenue fund balance. This action increases access for students and moves us closer to free full day kindergarten.	Resource Reallocation	0.00
1	Provide Impactful Professional Development	Develop strategy for professional development districtwide. In the short term, budget for expanded new employee induction and paraprofessional training programs.	Strategic Planning, Resource Reallocation	0.00
1	Increase Time on Learning	Explore options for increasing time on learning for Elementary Students. Also explore opportunities for afterschool academic support through Extended Day.	Strategic Planning, Resource Reallocation	0.00
2	Add and Integrate Adjustment Counselor with New Boston Coordinator Roles	Combine the role of Adjustment Counselor and new METCO Coordinator to serve all elementary students in each school. Operating and METCO funds share salary cost of 5.0 FTE (M+30, step 7).	186,853	2.50
2	Refine Role of Team Chairs	Reevaluate the Elementary Team Chair role to explore enhanced support of all students within the elementary school setting, such as planning interventions and coordinating Student Study Teams.	Role Refinement	0.00
2	Pilot Social Emotional Curriculum	Pilot Restorative Justice Curriculum at Birch Meadow Elementary School through a grant under consideration by the Reading Education Foundation.	Leverage Grant Funding	0.00
3	Contract Teaching Fellow for Substitute Support	Contract Teaching Fellows to deploy as assigned building substitute and to provide instructional support. When possible, deploy teaching and paraprofessional substitute budgets to contract for additional Teaching Fellows to provide substitute coverage at each school building.	20,000	0.00
Subtotal Elementary			246,853	2.50

As described in the table above, at the elementary level resources have been allocated to act on each of the three overarching priorities defined by instructional leaders and stakeholders. The new funding required to address these priorities at the elementary level totals \$246,853 and requires an addition of 2.5 FTEs.

Improving academic outcomes will be articulated through maintaining acceptable class sizes by adding two Teaching Fellows, who are fully licensed teachers enrolled in master's degree programs at Merrimack and Endicott Colleges, in grade 4 at the Joshua Eaton and Killam Elementary Schools to respond to "bubble" enrollment migrating through each school. Maintaining class sizes within reasonable levels will allow teachers to continue to differentiate instruction effectively supported by Teaching Fellows, to meet students' needs. The reduction of the Full Day Kindergarten Tuition fee by deploying existing fund balances from the Full Day Kindergarten Special Revenue Fund is expected to reduce a barrier to entry and increase access to students.

New social and emotional support for all elementary students will be delivered through the addition of one Adjustment counselor/METCO Coordinator at each elementary school. The cost for these positions will be shared equally between the operating fund and METCO grant: operating fund will cover the expense of 2.5 FTEs and the METCO grant will pay for 2.5 FTEs. A refinement of the Team Chair role will be explored to provide increased support to students and support to school principals through intervention planning and leading student study teams. Lastly, a Restorative Justice Curriculum is planned to be piloted, pending approval of the Reading Education Foundation, at the Birch Meadow Elementary School.

Through the reallocation of existing resources, opportunities for focused professional development programs will yield results toward strengthening instructional practices and allow exploration for options to increase time on learning. Enhancing systems through contracting Fellows to serve as building substitutes whenever possible will be supported through Regular Day contracted instructional services and the teaching and paraprofessional substitute budgets.

Secondary Level Priorities:

Priority Category: 1 = Improve Academic Outcomes, 2 = Support Social Emotional Needs, 3 = Enhance Practices and Systems			Secondary Level Priorities	Description	Impact on FY23 Operating Budget: Expense	Impact on FY23 Operating Budget: FTE
1	Offer Additional Academic Pathways	Add .20 FTE to Stepping Stones Staff to ensure five full days of academic support for students transitioning back to school from hospital settings.			12,701	0.20
1		Engage in Endicott Dual Enrollment program, \$4,500 per course, 2 courses.			9,000	0.00
1		Participate in North Shore Community College Gateway to College program, \$4,350 per student, est. 3 students per semester.			26,100	0.00
1	Launch Computer Science Course Sections	Expand existing teacher's teaching content to launch multiple sections of a new Computer Science Course.			24,393	0.40
1	Establish Academic Center	Hire Coordinator of Student Achievement to lead academic intervention, testing and coaching (M+30, step 7).			74,741	1.00
1		Contract for two Teaching Fellows from Endicott and Merrimack to support students in the Academic Intervention/Center.			40,000	0.00
1	Explore Extended Week Vocational Opportunities	Re-engage in Saturday Vocation Education programs.			Resource Reallocation	0.00
2	Add Adjustment Counselors and Social Worker	Add 2.0 FTE Adjustment Counselor (1.0 at Parker and 1.0 FTE at RMHS and 1.0 FTE Social Worker for REACH program (M+30, step 5).			207,729	3.00
3	Conduct impactful Professional Development	Extend Professional Development opportunities. Leverage operating and grant funds.			Strategic Planning, Resource Reallocation	0.00
3	Integrate Curriculum Coaches	Consider the role of curriculum coaches as a component of a professional development program.			Strategic Planning, Resource Reallocation	0.00
Subtotal Secondary					394,664	4.60

At the secondary level, resources have been allocated to act on each of the three overarching priorities defined by instructional leaders and stakeholders. The new funding required to address these priorities at the Secondary level totals \$394,664 and an addition of 4.6 FTEs.

Improving academic outcomes will be articulated through the offering of additional academic pathways, which includes a .20 FTE increase in academic support for students returning from hospital settings, engagement in a dual enrollment program with Endicott College through the offering of two college level courses each semester, and participation in the Gateway to College program at North Shore Community College. In addition, multiple sections of a new, introductory Computer Science course will be offered by adding .40 FTE of an existing Teacher and an Academic Center will be established at Reading Memorial High School with the support of a 1.0 FTE Academic Coordinator supported by two Teaching Fellows. Lastly, exploration of extended week vocational educational opportunities for high school students is underway for continuation next year.

New social and emotional support for middle and high school students are reflected in the FY23 recommended budget through the addition of 2.0 FTE Adjustment Counselors (one Counselor at Parker Middle School and one at Reading Memorial High School) and the addition of 1.0 FTE Social Worker for the REACH program. The REACH program will move from Coolidge to Parker Middle School during the 2022-2023 school year. The investment in these resources will increase access to social emotional support by students, equalize social emotional support available to students across both Coolidge and Parker Middle Schools, and improve our capacity to support students at RMHS.

The development of a plan for strategic professional development and consideration of the use of curriculum coaches will be completed next year. A phased implementation will begin in FY23 by allocating existing resources to support an expanded induction program for all new instructional staff and increase training opportunities for our paraprofessional staff.

District Wide Level Priorities:

At the District Wide level, resources have been allocated to address each of the three overarching priorities defined by instructional leaders and stakeholders. The new funding required to address these priorities at the District Wide level totals \$229,633 and an addition of 2.6 FTEs.

Improving academic outcomes will be articulated through the increase in instructional support for English Language Learners in the form of a 1.0 FTE teacher, the reallocation of existing resources to translations services, and the .20 FTE increase of the English Language Coordinator. In anticipation of the results of the Reading in Reading committee, SPED Programs Reviews, the DESE District Assessment and other internal curriculum reviews, we will use professional development and instructional budgets to respond to the needs identified. A comprehensive outline of areas of focus will be created and incorporated in the long-term strategic plan of the district.

An increase in health support district wide will be available through the addition of a 1.0 FTE Nurse, which was piloted in FY22. The addition of the nurse will release the Preschool through Grade 12 Health Service Administrator to focus on district wide coordination of health services and fill in with direct services to students as needed.

The development of a plan for strategic professional development, curriculum leadership structure, recruitment and retention programs, and curriculum content renewal cycle will be completed and lead to improved services to students by a high performing and more diverse workforce. Planning committees will focus on a range of operational systems and services to increase access to data and improve support and efficient services to staff. Systems and services under review include the school district website, Student Information Systems (including student/staff scheduling, student attendance, student performance and special education data collection) and an evaluation of technology support.

The District Wide Level priorities are reflected in the table below:

Priority Category: 1 = Improve Academic Outcomes, 2 = Support Social Emotional Needs, 3 = Enhance Practices and Systems		District Wide Level Priorities	Description	Impact on FY23 Operating Budget: Expense	Impact on FY23 Operating Budget: FTE
1		Increase English Language Supports and Translation Services	Add 1.0 FTE English Language Teacher to align with DESE service delivery recommendations (M3, step 3).	62,616	1.00
1			Increase English Language Coordinator by .20 FTE to coordinate increased levels of English Language services driven by new student enrollment.	18,017	0.20
1			Reallocate existing resources to increase translation service expense budget.	Resource Reallocation	0.00
1		Expand Analysis of Student Performance to Target Interventions	Expand data specialist's role by .40 FTE to oversee curriculum applications, adopt assessment and benchmarking data diagnostics through expanded role.	24,000	0.40
1		Respond to Committees' Work, SPED Program Reviews and DESE District Assessment	Complete committees' work, receive SPED program review and DESE self assessment and incorporate within the Strategic Plan.	Strategic Planning, Resource Reallocation	0.00
1		Eliminate METCO Teachers Allocation/Offset	Eliminate \$60,000 offset. Fund 2.5 FTE of Elementary Adjustment Counselor/METCO Coordinator positions through the METCO grant. Identify other direct service supports to students, such as before and after school supervision and extended day programs funded through grant.	60,000	0.00
2		Enhance Nursing Services	Add 1.0 FTE Nurse, which will increase support to students and allow Director of K-12 Health Services the time to oversee the district wide health services and be available to provide direct services to students as needed.	65,000	1.00
3		Execute Creative and Robust Recruitment, Retention and Attendance Strategies	Plan Induction Program and professional development for all new staff and paraprofessionals. Fund through reallocation of existing resources.	Strategic Planning, Resource Reallocation	0.00
3		Develop Impactful Training and Mentoring for Teachers and Other Instructional Staff	Complete plan and develop coordinated professional development program for instructional staff, including paraprofessionals. Deploy existing operating and leverage grant funded resources.	Strategic Planning, Resource Reallocation	0.00
3		Improve Website, Registration, Master Staff Scheduling and Attendance Systems and Technology Supports and Systems	Conduct assessment and research optimal functionality for Website, Student Information Systems and service staff requirements. Plan for FY 24 implementation.	Strategic Planning, Resource Reallocation	0.00
3		Plan for Renewal of Curriculum Content Cycle	Formulate plan that incorporates curriculum content renewal cycle and instructional leadership structure to improve student academic outcomes.	Strategic Planning, Resource Reallocation	0.00
Subtotal Districtwide				229,633	2.60
COMBINED TOTAL				871,150	9.70

FINANCIAL SECTION



FINANCIAL SECTION

The leadership team uses financial, staffing and student outcome data to identify trends, analyze resource allocations, and make strategic decisions. In the section to follow, the district's finances are summarized and detailed by cost center. The following information can be found within each subsection:

1. Summary of FY22 appropriation, FY23 recommended budget, and the dollar/percentage change.
2. Primary Function Description summarizing core services.
3. FY22 Appropriated and FY23 Recommended Budgets by org and object codes, in comparison with actual expenditures (excluding end of year encumbrances) for FY19, FY20 and FY21.
4. Description of Personnel and Non-personnel Budget Drivers that have impacted and shaped the FY23 recommended budget.

FY23 Recommended Budget Expenses by Cost Center

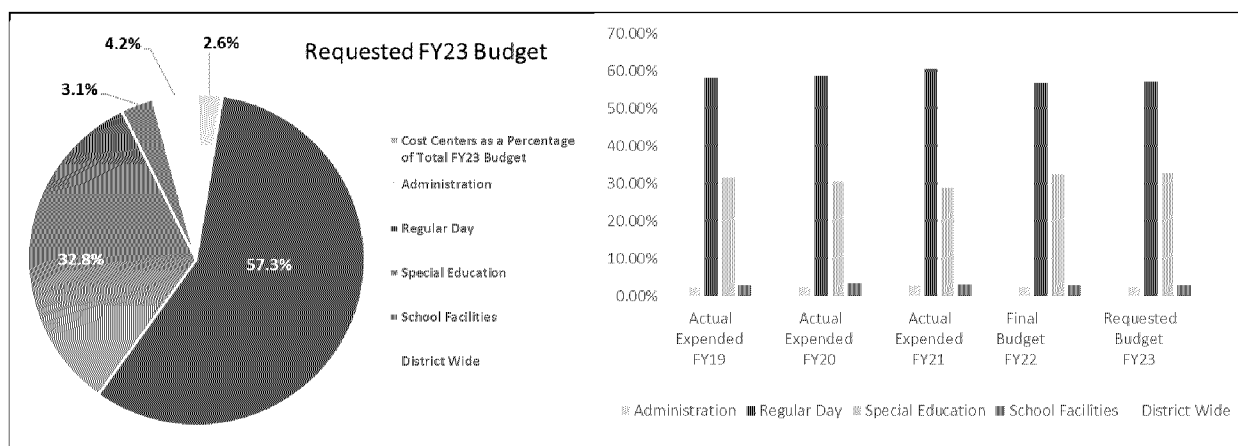
In comparison with actual expenditures (excluding end of year encumbrances) for FY19, FY20 and FY21, the table below provides the total FY22 Appropriated and FY23 Recommended Budgets for each of the five Cost Centers: Administration, Regular Day, Special Education, District Wide Programs, and School Facilities:

Summary of FY23 Recommended Budget by Cost Center:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Recommended Budget FY23	% Change
Administration	\$ 1,019,370	\$ 1,112,611	\$ 1,215,172	\$ 1,278,967	\$ 1,303,760	1.94%
Regular Day	\$ 25,258,217	\$ 25,929,387	\$ 26,392,397	\$ 28,460,123	\$ 29,704,746	4.37%
Special Education	\$ 13,759,306	\$ 13,505,600	\$ 12,631,437	\$ 16,264,729	\$ 16,931,568	4.10%
School Facilities	\$ 1,306,096	\$ 1,515,037	\$ 1,456,937	\$ 1,578,204	\$ 1,620,845	2.70%
District Wide	\$ 1,880,182	\$ 1,930,155	\$ 1,651,730	\$ 2,113,975	\$ 2,222,444	5.13%
Total	\$ 43,223,172	\$ 43,992,789	\$ 43,347,673	\$ 49,695,998	\$ 51,783,363	4.20%

The five Cost Centers were established by a vote of the School Committee. In accordance with that vote, during the current fiscal year, the administration is authorized to transfer funds within any cost center, however, the transfer of funds between cost centers must be obtain upon majority vote of the School Committee through a recommendation at the time of the quarterly financial report presentations. The relative size of each cost center, using the FY23 recommended budget, is illustrated in the tables on the page to follow:

Cost Center Percentage to Total FY23 Recommended Budget:



In the subsequent sections, the reader will find a financial and narrative overview of the changes for the recommended personnel and non-personnel funding required to address the emerging priorities and to meet all contractual and mandated obligations in the daily delivery of academic, social, emotional, health and extracurricular services to our students.

In the table below, personnel and non-personnel budgets are reflected. Personnel budgets consist of professional salaries, clerical salaries, and other salaries and non-personnel budgets consist of contracted services, supplies and materials and other expenses categories. These categories are defined by the Department of Elementary and Secondary Education (DESE) with their chart of account, which are requirements for reporting expenditure data from school committee appropriations. More about DESE's chart of accounts and criteria for financial reporting can be found [here](#):

FY23 Recommended Budget by Personnel and Non-personnel Categories of Spending:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Recommended Budget FY23	% Change
Professional Salaries	\$ 30,497,801	\$ 32,380,249	\$ 32,748,702	\$ 34,517,997	\$ 36,079,172	4.52%
Clerical Salaries	\$ 864,481	\$ 917,050	\$ 960,784	\$ 983,843	\$ 1,032,667	4.96%
Other Salaries	\$ 4,332,189	\$ 4,273,723	\$ 4,264,215	\$ 5,304,362	\$ 5,375,085	1.33%
Contract Services	\$ 2,574,463	\$ 2,214,179	\$ 2,058,301	\$ 2,962,729	\$ 2,749,304	-7.20%
Supplies & Materials	\$ 791,567	\$ 711,016	\$ 752,679	\$ 932,734	\$ 964,290	3.38%
Other Expenses	\$ 4,162,671	\$ 3,496,573	\$ 2,562,992	\$ 4,994,333	\$ 5,582,845	11.78%
Grand Total	\$ 43,223,172	\$ 43,992,789	\$ 43,347,673	\$ 49,695,998	\$ 51,783,363	4.20%

In addition to spending trends, projected needs and market changes were factored into the allocation of funds when developing the budget for FY23. Principals were instrumental in identifying their students' projected needs. These efforts allowed existing budgets to be realigned, maximizing their use. As the per pupil spending charts indicates below, the efforts resulted in a more even and equitable per pupil allocation of instructional supplies across schools:

Instructional Supplies Per Pupil Budget Allocation:

Per Pupil Analysis of Instructional Supplies by School							
	October 1, 2021 Enrollment	FY 22 Appropriated Instructional Supplies	FY22 Per Pupil	Projected Enrollment	FY23 Recommended Instructional Supplies	FY23 Per Pupil	
Barrows	351	\$ 57,183	\$ 163	354	\$ 47,983	\$ 136	
Birch Meadow	337	\$ 47,523	\$ 141	331	\$ 45,523	\$ 138	
Eaton	375	\$ 53,633	\$ 143	389	\$ 55,438	\$ 143	
Killam	407	\$ 56,884	\$ 140	403	\$ 53,870	\$ 134	
Wood End	248	\$ 35,439	\$ 143	238	\$ 31,674	\$ 133	
Coolidge	406	\$ 57,938	\$ 143	402	\$ 49,934	\$ 124	
Parker	485	\$ 68,440	\$ 141	457	\$ 55,996	\$ 123	
RMHS	1,135	\$ 139,602	\$ 123	1,099	\$ 138,255	\$ 126	
Total	3,744	\$ 516,643	\$ 138	3,673	\$ 478,674	\$ 129	

Administration Cost Center Summary

FY22 Appropriated Budget: \$1,278,967

FY23 School Committee's Recommended Budget: \$1,303,760

\$ Increase: \$24,793

% Increase: 1.9%

Primary Function: The Administration Cost Center includes the salaries and expenses for Central Office and some District Wide 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.

Budget Detail by Administration Cost Center:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Recommended Budget FY23	% Change
Administration	\$ 1,019,370	\$ 1,112,611	\$ 1,215,172	\$ 1,278,967	\$ 1,303,760	1.94%
Professional Salaries	\$ 579,127	\$ 627,466	\$ 675,526	\$ 683,370	\$ 676,407	-1.02%
Administrator	\$ 465,356	\$ 507,971	\$ 518,082	\$ 515,800	\$ 509,850	-1.15%
Director	\$ 72,500	\$ 78,693	\$ 68,077	\$ 125,660	\$ 123,600	-1.64%
Employee Benefits	\$ 3,419	\$ -	\$ 48,027	\$ -	\$ -	-
Manager	\$ 37,852	\$ 40,802	\$ 41,340	\$ 41,910	\$ 42,957	2.50%
Clerical Salaries	\$ 246,010	\$ 278,807	\$ 333,726	\$ 340,182	\$ 361,443	6.25%
Administrative Assistant	\$ 286,010	\$ 290,401	\$ 330,471	\$ 365,182	\$ 386,443	5.82%
Employee Benefits	\$ -	\$ 3,407	\$ 3,255	\$ -	\$ -	-
Revolving Fund Support	\$ (40,000)	\$ (15,000)	\$ -	\$ (25,000)	\$ (25,000)	0.00%
Contract Services	\$ 74,625	\$ 90,100	\$ 88,187	\$ 91,600	\$ 99,000	8.08%
Consulting Services	\$ 8,000	\$ 11,500	\$ 10,500	\$ 12,000	\$ 12,000	0.00%
Labor Counsel	\$ 18,342	\$ 32,647	\$ 33,207	\$ 27,500	\$ 33,500	21.82%
Telecommunications	\$ 48,283	\$ 45,953	\$ 44,480	\$ 52,100	\$ 53,500	2.69%
Supplies & Materials	\$ 5,584	\$ 2,752	\$ 2,024	\$ 6,695	\$ 4,700	-29.80%
Office	\$ 5,584	\$ 2,752	\$ 2,024	\$ 6,695	\$ 4,700	-29.80%
Other Expenses	\$ 114,024	\$ 113,486	\$ 115,709	\$ 157,120	\$ 162,210	3.24%
Advertising	\$ 942	\$ 505	\$ 1,170	\$ 5,550	\$ 5,550	0.00%
Awards	\$ -	\$ 836	\$ -	\$ 600	\$ 600	0.00%
Dues & Memberships	\$ 15,373	\$ 16,184	\$ 14,866	\$ 19,060	\$ 20,500	7.56%
Employee Benefits	\$ 25,900	\$ 26,250	\$ 27,125	\$ 30,000	\$ 30,000	0.00%

Administration Cost Center, continued:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Recommended Budget FY23	% Change
Other Expenses	\$ 114,024	\$ 113,486	\$ 115,709	\$ 157,120	\$ 162,210	3.24%
Equipment	\$ 4,104	\$ 5,872	\$ 5,329	\$ 8,000	\$ 9,000	12.50%
FURNISHING	\$ 3,000	\$ -	\$ -	\$ 1,100	\$ -	-100.00%
Hiring and Recruiting	\$ 28,759	\$ 32,318	\$ 35,945	\$ 37,000	\$ 42,000	13.51%
Postage	\$ 4,993	\$ 4,201	\$ 2,793	\$ 5,010	\$ 3,560	-28.94%
Professional Development	\$ 12,159	\$ 8,902	\$ 6,668	\$ 25,600	\$ 25,800	0.78%
Software Licensing & Support	\$ 17,214	\$ 18,419	\$ 21,812	\$ 23,500	\$ 23,500	0.00%
Travel	\$ 1,580	\$ -	\$ -	\$ 1,700	\$ 1,700	0.00%
Grand Total	\$ 1,019,370	\$ 1,112,611	\$ 1,215,172	\$ 1,278,967	\$ 1,303,760	1.94%

Administration Budget Drivers:

The changes between the FY23 Recommended and FY22 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel - Salary differences between FY22 budgets and new incoming staff, a cost-of-living salary increase established by School Committee and bargaining unit agreements, and the increase in FY22 of an unbudgeted 1.0 FTE Human Resources Assistant account for changes between FY22 and FY23 budgets. Although not reflected as increased personnel costs, the refinement to duties and roles will increase the efficiency of work and allow for more effective operations. For example, all student registration and enrollment processes and translation of forms into five languages are coordinated through the Central Office rather than by the staff within each school building. This change not only streamlines services to all families, but it also allows close and responsive monitoring of the next school year's elementary school class sizes.

Non-personnel – An increase to the legal fees and telecommunication services better aligns the budget with trending usage and costs. The redeployment of existing resources to expand our efforts in recruiting a diverse workforce is also reflected above. Reading Public Schools is committed to recruiting a diverse and high performing workforce.

Regular Day Cost Center Summary

FY22 Appropriated Budget: \$28,460,123

FY23 School Committee's Recommended Budget: \$29,704,746

\$ Increase: \$1,244,623

% Increase: 4.4%

Primary Function: The Regular Day Cost Center encompasses all personnel and non-personnel expenses related to delivering core instructional programs to our general education students. Personnel costs for school principals, instructional and support staff, as well as non-personnel costs related to curriculum materials; professional development; instructional materials, supplies, and equipment; instructional technology; library materials and technology; and other instructional services are captured in this Cost Center budget. The Regular Day Cost Center budget accounts for 57.3% of the total School Committee's FY23 Recommended Budget.

Budget detail for Regular Education follows on the next pages:

Budget Detail by Regular Day Cost Center:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Regular Day	\$ 25,258,217	\$ 25,929,387	\$ 26,392,397	\$ 28,460,123	\$ 29,704,746	4.37%
Professional Salaries	\$ 22,738,560	\$ 23,711,443	\$ 24,034,487	\$ 25,243,777	\$ 26,344,061	4.36%
Assistant Principal	\$ 448,724	\$ 488,479	\$ 477,476	\$ 493,484	\$ 508,014	2.94%
Department Head Stipend	\$ 337,332	\$ 346,219	\$ 335,857	\$ 352,284	\$ 368,161	4.51%
Employee Benefits	\$ 58,714	\$ 10,500	\$ 56,933	\$ 42,150	\$ 41,800	-0.83%
Guidance	\$ 436,142	\$ 388,492	\$ 403,727	\$ 437,993	\$ 507,780	15.93%
Instructional Specialist	\$ 262,651	\$ 238,428	\$ 240,344	\$ 252,800	\$ 286,796	13.45%
Library	\$ 614,162	\$ 638,574	\$ 628,255	\$ 655,081	\$ 683,219	4.30%
Principal	\$ 940,914	\$ 995,729	\$ 1,028,927	\$ 1,040,905	\$ 1,081,635	3.91%
Psychologist	\$ 822,691	\$ 921,954	\$ 974,404	\$ 1,033,283	\$ 1,249,052	20.88%
Reading	\$ 541,433	\$ 611,771	\$ 626,099	\$ 641,703	\$ 654,936	2.06%
Revolving Fund Support	\$ (949,000)	\$ (800,000)	\$ (1,050,000)	\$ (1,100,000)	\$ (1,100,000)	0.00%
State Grant Support	\$ (70,044)	\$ (70,000)	\$ (70,000)	\$ (60,000)	\$ -	-100.00%
Stipends	\$ 223,784	\$ 232,719	\$ 203,187	\$ 252,730	\$ 255,600	1.14%
Substitutes	\$ 77,143	\$ 92,323	\$ 110,953	\$ -	\$ -	-
Teacher	\$ 18,701,590	\$ 19,310,787	\$ 19,753,323	\$ 20,875,441	\$ 21,471,706	2.86%
Technology Integration	\$ 292,324	\$ 305,467	\$ 315,002	\$ 325,923	\$ 335,362	2.90%
Clerical Salaries	\$ 449,330	\$ 470,796	\$ 456,161	\$ 473,088	\$ 489,970	3.57%
Employee Benefits	\$ -	\$ 14,348	\$ -	\$ 4,500	\$ 4,500	0.00%
Secretary	\$ 449,330	\$ 456,448	\$ 456,161	\$ 468,588	\$ 485,470	3.60%
Other Salaries	\$ 968,500	\$ 860,284	\$ 816,652	\$ 1,255,645	\$ 1,260,888	0.42%
Employee Benefits	\$ 750	\$ -	\$ 35	\$ -	\$ -	-
Paraprofessional	\$ 741,885	\$ 718,403	\$ 768,312	\$ 858,445	\$ 863,688	0.61%
Substitutes	\$ 225,865	\$ 141,881	\$ 48,304	\$ 397,200	\$ 397,200	0.00%
Contract Services	\$ 143,189	\$ 110,654	\$ 125,115	\$ 224,820	\$ 273,000	21.43%
Instructional Services	\$ 1,250	\$ 681	\$ 2,910	\$ 10,000	\$ 65,000	550.00%
Transportation	\$ 141,939	\$ 109,973	\$ 122,205	\$ 214,820	\$ 208,000	-3.17%
Supplies & Materials	\$ 553,094	\$ 374,536	\$ 582,869	\$ 698,156	\$ 735,581	5.36%
Art	\$ 22,801	\$ 30,376	\$ 12,291	\$ 23,347	\$ 24,724	5.90%
Business	\$ -	\$ -	\$ (13)	\$ 1,500	\$ 1,500	0.00%
Curriculum, Elementary	\$ 49,446	\$ 39,725	\$ 208,423	\$ 63,000	\$ 63,000	0.00%
Curriculum, High School	\$ 109,514	\$ -	\$ -	\$ 2,000	\$ 77,100	3755.00%
Curriculum, Middle School	\$ 7,677	\$ -	\$ 8,254	\$ 65,400	\$ 45,400	-30.58%
Drama	\$ -	\$ -	\$ -	\$ 291	\$ -	-100.00%
English Language Arts	\$ 20,941	\$ 16,159	\$ 39,142	\$ 23,814	\$ 28,500	19.68%
Equipment	\$ 1,686	\$ 232	\$ (119)	\$ -	\$ -	-
Foreign Language	\$ 5,220	\$ 1,986	\$ 8,555	\$ 13,167	\$ 12,953	-1.63%
FURNISHING	\$ 64	\$ -	\$ 1,919	\$ -	\$ -	-
Furnishings	\$ 16,039	\$ 13,853	\$ 31,907	\$ 12,446	\$ 8,750	-29.70%
Guidance	\$ 957	\$ 789	\$ (165)	\$ 1,000	\$ 1,000	0.00%
Kindergarten	\$ 881	\$ 1,277	\$ 575	\$ 300	\$ 300	0.00%
Library	\$ 7,468	\$ 6,358	\$ 4,336	\$ 10,650	\$ 10,650	0.00%
Library Technology	\$ -	\$ -	\$ 298	\$ 1,000	\$ 1,000	0.00%
Math	\$ 12,351	\$ 15,473	\$ 10,724	\$ 30,650	\$ 18,350	-40.13%
Office	\$ 9,182	\$ 12,262	\$ 5,569	\$ 13,645	\$ 14,245	4.40%
Other	\$ 49,197	\$ 29,528	\$ 64,941	\$ 37,723	\$ 38,337	1.63%
Paper	\$ 54,700	\$ 24,989	\$ 13,060	\$ 35,150	\$ 35,500	1.00%
Performing Arts	\$ 13,354	\$ 6,155	\$ 12,138	\$ 12,003	\$ 12,250	2.06%
Peripherals	\$ -	\$ -	\$ 898	\$ -	\$ -	-

Regular Day Cost Center, continued:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Supplies & Materials	\$ 553,094	\$ 374,536	\$ 582,869	\$ 698,156	\$ 735,581	5.36%
Physical Education	\$ 10,095	\$ 7,911	\$ 18,602	\$ 10,073	\$ 9,050	-10.16%
Printer	\$ 21,220	\$ 12,607	\$ 9,333	\$ 19,744	\$ 19,850	0.54%
Professional Development	\$ 1,594	\$ 1,085	\$ 60	\$ 2,450	\$ 5,600	128.57%
Psychology	\$ 140	\$ -	\$ -	\$ 450	\$ 460	2.22%
Reading	\$ 21,384	\$ 16,098	\$ 14,086	\$ 16,500	\$ 16,100	-2.42%
Science	\$ 22,687	\$ 22,149	\$ 15,263	\$ 69,137	\$ 68,397	-1.07%
Social Studies	\$ 5,945	\$ 3,345	\$ 1,598	\$ 8,400	\$ 8,900	5.95%
Software	\$ 46,062	\$ 67,663	\$ 60,949	\$ 146,178	\$ 149,160	2.04%
Teacher Resources	\$ 5,069	\$ 3,327	\$ 2,343	\$ 5,200	\$ 7,700	48.08%
Teacher Supplies	\$ 14,913	\$ 23,173	\$ 26,276	\$ 17,425	\$ 17,375	-0.29%
Technology	\$ 11,732	\$ 9,301	\$ 10,107	\$ 42,164	\$ 27,780	-34.11%
Testing	\$ 1,203	\$ 393	\$ 256	\$ 1,850	\$ 1,850	0.00%
Workbooks & Consumables	\$ 9,574	\$ 8,323	\$ 1,261	\$ 11,500	\$ 9,800	-14.78%
Other Expenses	\$ 405,544	\$ 401,673	\$ 377,113	\$ 564,637	\$ 601,246	6.48%
COVID19 Expenses	\$ -	\$ 12,688	\$ (1,798)	\$ -	\$ -	-
Dues & Memberships	\$ 9,114	\$ 10,289	\$ 16,890	\$ 13,300	\$ 12,450	-6.39%
Equipment	\$ 54,289	\$ 69,070	\$ 59,102	\$ 79,584	\$ 82,900	4.17%
Field Trip Travel	\$ 385	\$ -	\$ -	\$ 500	\$ 500	0.00%
Graduation	\$ 8,972	\$ 9,428	\$ 16,728	\$ 8,000	\$ 8,000	0.00%
Instructional Services	\$ -	\$ 1,389	\$ 990	\$ 4,500	\$ 4,500	0.00%
Other	\$ 884	\$ 524	\$ 422	\$ 1,400	\$ 1,000	-28.57%
Professional Development	\$ 190,018	\$ 181,133	\$ 111,809	\$ 204,667	\$ 234,713	14.68%
Software Licensing & Support	\$ 66,594	\$ 69,011	\$ 100,672	\$ 86,239	\$ 90,000	4.36%
Technology	\$ 74,334	\$ 46,795	\$ 72,298	\$ 136,587	\$ 136,183	-0.30%
Travel	\$ 954	\$ 1,347	\$ -	\$ 1,000	\$ 1,000	0.00%
Tuition - Out of District	\$ -	\$ -	\$ -	\$ 28,860	\$ 30,000	3.95%
Grand Total	\$ 25,258,217	\$ 25,929,387	\$ 26,392,397	\$ 28,460,123	\$ 29,704,746	4.37%

Regular Day Budget Drivers:

The changes between the FY23 Recommend and FY22 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel - Salary differences between FY22 budgets and new incoming staff, cost-of-living salary increases as established by School Committee and voted bargaining unit agreements, and increases reflected within emerging priorities in the prior section makes up the personnel cost increases in the Regular Day Cost Center:

Personnel New Emerging Priorities

- 2.5 FTE Elementary School Adjustment Counselors
- 1.0 FTE Middle School Adjustment Counselor
- 1.0 FTE RMHS Adjustment Counselor
- .20 FTE RMHS Steppingstone Teacher
- .40 FTE RMHS Computer Science Teacher
- 1.0 FTE RMHS Academic Center Coordinator/Teacher
- 1.0 FTE English Language Teacher
- .20 FTE English Language Coordinator
- .40 FTE Data Specialist

Also reflected in the personnel increase is the elimination of the METCO teacher allocation, previously an offset to the personnel budget. With an increase of 40 Boston resident students, the METCO grant will increase, which will support the direct funding of 2.5 FTE of Adjustment Counselors/METCO Coordinators at the elementary school level. These positions are being planned to be filled by certified social workers, thus

the roles have been budgeted in the “psychologist” line, which is an account used in Reading for this role. As described in the Introductory Section, the METCO Grant will fund an additional 2.5 FTE.

Ways to maximize existing resources includes position roles and staff time were discussed throughout the budget development process and are reflected in several ways within the Regular Day budget. For example, as described in the previous section on Budget Priorities, the district will refine the role of Team Chairs to provide additional layers of support to students and principals by leading Student Study Teams and preparing plans for intervention for students, which will provide greater support to the elementary principals. The fund balance that has existed in the Full Day Kindergarten Special Revenue Fund will be utilized to reduce the Full Day Kindergarten fee in FY23. By reducing the tuition fee from \$4,450 to \$3,600, more families may be able to access the program. It is important to note that the reduction of the fee will have budget implications on future years. Our district is currently exploring various pathways to move us closer to our goal of tuition free kindergarten for all students and these pathways will be discussed and explored with the community. Lastly, impactful professional development programs, including literacy uniformity, will be delivered through the reallocation of existing professional development funds within the operating budget and leveraged with grant funding.

Non-personnel – Reallocation of resources generated from savings and maximizing existing resources are reflected in the increase to English Language translation services, curriculum and administration software licenses, professional development, and shifts in instructional budgets within and across schools. These increases are offset by decreases in transportation use, curriculum materials and because of shifts in instructional budgets at each school. Existing professional development resources will be deployed in a focused and targeted manner to improve adult practices as well as promote retention through a beginning-year induction program for new instructional staff. In anticipation of the results of the Reading in Reading committee, the DESE District Assessment and internal curriculum reviews, we will use professional development and instructional budgets to respond to the needs identified. In addition, with potential support from the Reading Education Foundation, our hope is to pilot a Restorative Justice program at the Birch Meadow Elementary Schools, which will inform curriculum adoption decisions for FY24. Lastly, to maximize outcomes for students, the district has planned to contract Teaching Fellows to increase instructional support to the grade 4 classrooms at Joshua Eaton and Killam Elementary Schools and in the role of instructional substitutes.

Defined within the prior section and summarized below are new Emerging Priority cost increases in Regular Day:

Non-personnel New Emerging Priorities

- Engage in Endicott College Dual Enrollment program
- Participate in North Shore Community College Gateway to College program
- Contract for five Teaching Fellows through Endicott and Merrimack Colleges: two at RMHS, one at Joshua Eaton, one at Killam, and one through District Wide instructional Services

Special Education Cost Center Summary

FY22 Appropriated Budget: \$16,264,729

FY23 School Committee’s Recommended Budget: \$16,931,568

\$ Increase: \$666,839

% Increase: 4.1%

Primary Function: The Special Education Cost Center encompasses all personnel and non-personnel expenses necessary to deliver special education and related services to students in our school community. 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. In FY23, the Special Education Cost Centers makes up 32.8% of the School Committee's FY23 Recommended Budget.

Budget Detail by Special Education Cost Center:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Special Education	\$ 13,759,306	\$ 13,505,600	\$ 12,631,437	\$ 16,264,729	\$ 16,931,568	4.50%
Professional Salaries	\$ 6,299,857	\$ 7,100,261	\$ 7,189,533	\$ 7,642,145	\$ 7,953,713	4.93%
Administrator	\$ 61,154	\$ 61,954	\$ 77,849	\$ 65,280	\$ 112,004	71.57%
Director	\$ 202,575	\$ 251,791	\$ 269,181	\$ 257,300	\$ 274,072	6.52%
Employee Benefits	\$ 2,847	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,100	-43.59%
Extended Year Services	\$ 110,879	\$ 122,864	\$ 126,403	\$ 134,684	\$ 136,000	0.98%
Manager	\$ 25,386	\$ 26,099	\$ 34,269	\$ 36,372	\$ 37,184	2.23%
Nurse	\$ 3,539	\$ 1,934	\$ -	\$ 4,000	\$ 4,000	0.00%
Occupational Therapist	\$ 259,995	\$ 287,203	\$ 315,833	\$ 327,815	\$ 335,278	2.28%
Physical Therapist	\$ 126,160	\$ 133,624	\$ 150,357	\$ 154,186	\$ 158,150	2.57%
Psychologist	\$ 403,188	\$ 461,160	\$ 489,893	\$ 511,757	\$ 621,814	21.51%
Physical Therapist	\$ 6,448	\$ (0)	\$ -	\$ -	\$ -	-
Revolving Fund Support	\$ (528,000)	\$ (280,000)	\$ (370,000)	\$ (400,000)	\$ (400,000)	0.00%
Special Education Teacher	\$ 4,231,715	\$ 4,486,205	\$ 4,599,141	\$ 4,890,604	\$ 4,934,713	0.90%
Speech Therapist	\$ 777,543	\$ 800,981	\$ 811,309	\$ 877,227	\$ 905,578	3.23%
Substitutes	\$ 17,153	\$ 61,067	\$ 23,812	\$ -	\$ -	-
Team Chair	\$ 599,274	\$ 683,428	\$ 659,536	\$ 780,970	\$ 833,820	-
Clerical Salaries	\$ 94,561	\$ 100,400	\$ 102,856	\$ 100,718	\$ 110,382	9.60%
Employee Benefits	\$ -	\$ -	\$ 3,415	\$ -	\$ -	-
Secretary	\$ 94,561	\$ 100,400	\$ 99,441	\$ 100,718	\$ 110,382	9.60%
Other Salaries	\$ 2,174,602	\$ 2,117,487	\$ 2,056,991	\$ 2,592,992	\$ 2,661,184	2.63%
Employee Benefits	\$ 1,211	\$ 339	\$ 987	\$ -	\$ -	-
Extended Year Services	\$ 46,618	\$ 49,807	\$ 18,884	\$ 42,316	\$ 42,753	1.03%
Paraprofessional	\$ 2,122,685	\$ 2,064,737	\$ 2,033,760	\$ 2,550,676	\$ 2,618,431	2.66%
Substitutes	\$ 4,088	\$ 2,604	\$ 3,361	\$ -	\$ -	-
Contract Services	\$ 1,633,523	\$ 1,338,795	\$ 1,310,448	\$ 1,744,904	\$ 1,517,891	-13.01%
Districtwide Leadership	\$ 60,822	\$ 53,574	\$ 54,707	\$ 68,250	\$ 68,250	0.00%
Field Trip Travel	\$ 1,723	\$ -	\$ 335	\$ 1,500	\$ 1,500	0.00%
Instructional Services	\$ -	\$ -	\$ 29,440	\$ -	\$ -	-
Legal Services	\$ 143,408	\$ 83,695	\$ 104,331	\$ 130,000	\$ 130,000	0.00%
Other Instructional Services	\$ 2,630	\$ 5,913	\$ 5,239	\$ 5,500	\$ 8,000	45.45%
Psychological Services	\$ 27,375	\$ 1,500	\$ -	\$ 8,500	\$ 8,500	0.00%
Pupil Transportation	\$ 1,187,774	\$ 1,000,390	\$ 938,094	\$ 1,260,654	\$ 1,031,141	-18.21%
Testing & Assessment	\$ 6,517	\$ 12,858	\$ (4,365)	\$ 6,500	\$ 6,500	0.00%
Therapeutic Services	\$ 203,274	\$ 180,866	\$ 182,665	\$ 264,000	\$ 264,000	0.00%
Supplies & Materials	\$ 44,454	\$ 63,231	\$ 30,950	\$ 53,244	\$ 53,209	-0.07%
Furnishings	\$ -	\$ 100	\$ -	\$ -	\$ -	-
General Supplies	\$ 286	\$ 2,634	\$ 339	\$ 2,450	\$ 1,000	-59.18%
Instructional Equipment	\$ 80	\$ -	\$ -	\$ 170	\$ 200	17.89%
Office	\$ 309	\$ -	\$ (127)	\$ 1,000	\$ 1,000	0.00%
Other	\$ 2,590	\$ 378	\$ (678)	\$ 1,500	\$ 1,500	0.00%
Postage	\$ 3,738	\$ 1,844	\$ 211	\$ 2,050	\$ 2,350	14.63%
Psychology	\$ 512	\$ -	\$ -	\$ -	\$ -	-
Software	\$ 249	\$ 307	\$ 1,528	\$ 200	\$ -	-100.00%
Special Education	\$ 10,194	\$ 18,255	\$ 11,450	\$ 17,310	\$ 18,595	7.42%
Testing	\$ 26,496	\$ 39,712	\$ 18,227	\$ 28,564	\$ 28,564	0.00%

Special Education Cost Center, continued:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Other Expenses	\$ 3,512,309	\$ 2,785,426	\$ 1,940,659	\$ 4,130,726	\$ 4,635,189	12.21%
Advertising	\$ 184	\$ 256	\$ -	\$ 210	\$ -	-100.00%
COVID19 Expenses	\$ -	\$ -	\$ 270	\$ -	\$ -	-
Districtwide Leadership	\$ 91	\$ -	\$ -	\$ 1,000	\$ -	-100.00%
Dues & Memberships	\$ 2,145	\$ 2,145	\$ 845	\$ 2,500	\$ 2,500	0.00%
Equipment	\$ 3,280	\$ 1,174	\$ (1,307)	\$ 4,100	\$ 4,200	2.44%
Instructional Equipment	\$ -	\$ 2,493	\$ 1,438	\$ -	\$ -	-
Instructional Technology	\$ 4,890	\$ 1,437	\$ 4,576	\$ 5,000	\$ 5,000	0.00%
Other Fixed Charges	\$ 20,808	\$ 16,857	\$ 9,394	\$ 25,500	\$ 23,000	-9.80%
Postage	\$ 614	\$ 318	\$ 569	\$ 2,000	\$ 500	-75.00%
Professional Development	\$ 368	\$ 9,677	\$ 17,346	\$ 11,000	\$ 11,000	0.00%
Pupil Transportation	\$ 19,229	\$ 1,291	\$ 1,225	\$ 16,626	\$ 16,630	0.02%
Software Licensing & Support	\$ 24,448	\$ 31,942	\$ 31,114	\$ 39,000	\$ 39,000	0.00%
Therapeutic & Adaptive Equipment	\$ 9,774	\$ 15,484	\$ 3,387	\$ 12,000	\$ 12,000	0.00%
Travel	\$ 3,586	\$ 1,224	\$ -	\$ 2,500	\$ 2,500	0.00%
Tuition - Out of District	\$ 3,422,893	\$ 2,701,129	\$ 1,871,802	\$ 4,009,290	\$ 4,518,859	12.71%
Grand Total	\$ 13,759,306	\$ 13,505,600	\$ 12,631,437	\$ 16,264,729	\$ 16,931,568	4.10%

Special Education Budget Drivers:

The changes between the FY23 Recommend and FY22 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel-Salary differences between FY22 budgets and new incoming staff, a cost-of-living salary increase established by School Committee and bargaining unit agreements. Please note that the paraprofessional substitute allocation was deployed based on the percentage of paraprofessional salaries to total in effort to align these existing resources more closely to the schools that may incur the expenses based on the size of their paraprofessional workforce.

Efforts to reallocate resources to achieve the best outcomes for students is reflected in the SPED Cost Center budget. One other change that is reflected in the FY23 personnel budget for special education is the reallocation of paraprofessional substitute costs by school based on the percentage to total of the number of paraprofessionals working in each building. In that way, the substitute budgets more closely align to how the funds will be spent.

Additional increases driven by emerging priorities as defined in the prior section includes a 1.0 FTE Social Worker who will serve the REACH population, a program that will move from Coolidge to Parker in the 2022-2023 school year. The addition of this social worker will equalize social/emotional resources between both middle schools. This investment will place a 1.0 FTE social worker at each school:

Personnel New Emerging Priorities

- 1.0 FTE REACH Social Worker

Non-Personnel - Reallocation of resources generated from savings and maximizing existing resources are reflected in translation services. Out of district transportation needs and enrollment in day out of district placements are projected to reduce in FY23, whereas residential and collaborative enrollments are projected to increase. Please note that these budgeted estimates for out of district expenses reflect pending services for students as well as a projection for one additional student in each placement (day, residential and collaborative) to be responsive to new needs. The district will deploy funding from paraprofessional turnover,

substitutes and/or open positions, when possible, to contract Teaching Fellows to serve in the role of paraprofessionals.

During the next year, both operating and grant funds, will be allocated to support a series of Professional Development opportunities, including Wilson Reading System training, RAVE-O training, Language! Live Training for middle and high school special education teachers, and training in Foundations for special education teachers who need such training. In anticipation of the results of the Reading in Reading committee, DESE and District Assessments, and Special Education Program reviews, we will use professional development and instructional budgets to respond to the needs identified. Furthermore, specific professional development will be provided, such as, classes on working with students with Downs Syndrome and a series of courses on differentiation, study skills and executive functioning strategies will be offered. Existing professional development resources will be deployed in a focused and targeted manner to improve adult practices as well as promote retention through a beginning year induction program for paraprofessional staff.

Projected FY23 out-of-district transportation costs are expected to decrease by (\$229,513) or (18.21%) and out of district tuition placements will increase, driven by a 5% tuition fee increase and the known, anticipated and pending needs of students, totaling \$509,569, or 12.71% over FY22.

Special Education Program and Learning Center Descriptions

Most of the special education in-district budget funds the salaries of the special education 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, seven different types of in-district special education programs, described below, as well as offers a specialized continuum of special education and related services at each school, which are described below:

R.I.S.E. Preschool Program-Reading, Integrated School Experience: 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 Killam, 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 to build upon strengths and foster a sense of competence, and embedded robust clinical, behavioral, and therapeutic supports. Located at Barrows, 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.

E.M.B.A.R.C. - Education Meaningful Inclusion, Becoming Independent, Advocacy, Relaxation, and Leisure Activities Community Integration – Serves students in the substantially separate setting in the areas of functional academics and life skills. The E.M.B.A.R.C. program provides a continuum of services ranging from partial inclusion to substantially separate placements. The students in the E.M.B.A.R.C. program require highly individualized, consistent, and intensive special education and related services as a result of intellectual, developmental, and neurological disabilities or health conditions. The methodology and supports may include direct teaching, small group academic instruction, applied behavior analysis, communication skill development, assistive technology and activities of daily living skills training. Students access a modified academic curriculum based on the entry points to the grade level standards or access skills. Students participate in instruction and learning opportunities within the general education setting as appropriate. As appropriate students may participate in small group art, music, library, gross motor, technology or social skills groups as well as adapted physical education. As students progress through the grades their programming may include content academics and/or community based instructional opportunities for generalization of skills such as socialization, community awareness and safety skills. Students may receive vocational training, as well as, job coaching during high school and post high school instruction. This program is offered at Coolidge 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 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 Substantially Separate 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 support. 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.

District Wide Programs Summaries:

Total FY22 Appropriated Budget: \$2,113,975

Total FY23 School Committee's Recommended Budget: \$2,157,444

Total \$ Increase: \$43,469

Total % Increase: 2.1%

Primary Function: The District Wide Cost Center consists of the budgets for four functional areas that serve the district: Athletics, Extra-curricular Activities, Health Services, and Technology. The District Wide Programs make up 4.2% of the School Committee's FY23 Recommended Budget.

Budget Summary of District Wide Programs:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Recommended Budget FY23	% Change
Athletics	\$ 609,796	\$ 540,866	\$ 434,941	\$ 688,662	\$ 691,105	0.35%
Extra Curricular	\$ 59,584	\$ 96,108	\$ 79,686	\$ 84,388	\$ 69,548	-17.59%
Health Services	\$ 652,597	\$ 696,843	\$ 609,223	\$ 710,385	\$ 801,949	12.89%
Technology	\$ 558,206	\$ 596,338	\$ 527,880	\$ 630,540	\$ 659,842	4.65%
Grand Total	\$ 1,880,182	\$ 1,930,155	\$ 1,651,730	\$ 2,113,975	\$ 2,222,444	2.06%

Although an overview of each District Wide Cost Center budget follows, it will be helpful to remind the reader that the Covid-19 Pandemic impact on the opportunities available for Athletic and Extra-curricular resulted in decreased participation while health Services and Technology supports required an increase in services. The reader will notice FY22 appropriated and FY23 recommended budgets reflect a building toward a return to pre-Covid participation.

Athletics

FY22 Appropriated Budget: \$688,662

FY23 School Committee's Recommended Budget: \$691,105

\$ Increase: \$2,443

% Increase: .4%

Primary Function: The Athletics program budget funds the salaries and expenses necessary to operate the High School athletics program.

Budget Detail by Athletics Cost Center:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Athletics	\$ 609,796	\$ 540,866	\$ 434,941	\$ 688,662	\$ 691,105	0.35%
Professional Salaries	\$ 57,872	\$ 62,539	\$ 60,644	\$ 62,200	\$ 65,242	4.89%
Director	\$ 57,872	\$ 62,539	\$ 60,644	\$ 62,200	\$ 65,242	4.89%
Clerical Salaries	\$ 51,552	\$ 53,458	\$ 54,186	\$ 55,647	\$ 54,148	-2.69%
Secretary	\$ 51,552	\$ 53,458	\$ 54,186	\$ 55,647	\$ 54,148	-2.69%

Athletics Cost Center, continued:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Other Salaries	\$ 115,731	\$ 100,287	\$ 96,988	\$ 108,560	\$ 83,460	-23.12%
Coach	\$ 428,817	\$ 342,284	\$ 348,079	\$ 469,460	\$ 469,460	0.00%
Event Detail	\$ 3,814	\$ 4,903	\$ 909	\$ 6,000	\$ 6,000	0.00%
Revolving Fund Support	\$ (316,900)	\$ (246,900)	\$ (252,000)	\$ (366,900)	\$ (392,000)	6.84%
Contract Services	\$ 311,610	\$ 255,953	\$ 152,149	\$ 371,955	\$ 397,955	6.99%
Athletic Services	\$ 311,610	\$ 255,953	\$ 152,149	\$ 371,955	\$ 397,955	6.99%
Supplies & Materials	\$ 31,389	\$ 30,646	\$ 16,463	\$ 33,500	\$ 33,500	0.00%
Athletic Services	\$ 7,125	\$ 4,747	\$ 6,402	\$ 9,000	\$ 9,000	0.00%
Office	\$ 724	\$ 1,035	\$ 982	\$ 1,500	\$ 1,500	0.00%
Team	\$ 23,023	\$ 23,344	\$ 6,979	\$ 15,000	\$ 15,000	0.00%
Uniforms	\$ 517	\$ 1,520	\$ 2,100	\$ 8,000	\$ 8,000	0.00%
Other Expenses	\$ 41,643	\$ 37,983	\$ 54,510	\$ 56,800	\$ 56,800	0.00%
Athletic Services	\$ 6,649	\$ 3,645	\$ 515	\$ 7,300	\$ 7,300	0.00%
Awards	\$ 1,897	\$ 328	\$ 1,279	\$ 2,500	\$ 2,500	0.00%
Dues & Memberships	\$ 11,100	\$ 13,515	\$ 6,135	\$ 14,500	\$ 14,500	0.00%
Equipment	\$ 13,602	\$ 9,643	\$ 28,462	\$ 16,000	\$ 16,000	0.00%
Software Licensing & Support	\$ 8,394	\$ 10,851	\$ 18,120	\$ 16,500	\$ 16,500	0.00%
Grand Total	\$ 609,796	\$ 540,866	\$ 434,941	\$ 688,662	\$ 691,105	0.35%

Athletics Budget Drivers:

The changes between the FY23 recommended and FY22 appropriated budgets for the Athletics Cost Center are summarized below by personnel and non-personnel categories:

Personnel- A cost of living salary increase established by School Committee and bargaining unit agreements.

Non-Personnel - The new, three-year Transportation contract that began in FY22 has resulted in an overall projected increase to the Athletics transportation budget by \$26,000, based on projected travel. This increase will be funded through an increase of the same amount in the Athletics Special Revenue Fund offset. The offset will increase from (\$366,000) to (\$392,000). The Athletic Fund balance, which totaled \$187,133 at beginning of FY22, along with all other Special Revenue funds, will be reviewed with guidance published Department of Revenue Local Services during the spring of FY22. More about this is summarized in the Special Revenue Fund section of this budget publication.

The Athletics program offers 18 different sports for boys and girls enrolled at RMHS. More than 780 student athletes participating so far this year. On average, in recent years, total participation was steady at about 1,200 students, excluding the Covid-19 pandemic impact on participation in FY20:

Student Participation in Athletics:

SCHOOL YEAR	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
BASEBALL	54	51	50	51	47	48	*	51	*
BASKETBALL (B)	47	44	35	38	36	41	45	45	42
BASKETBALL (G)	42	38	37	34	30	29	30	29	31
CHEERLEADING	26	21	22	22	24	24	30	29	26
CROSS COUNTRY	69	71	58	52	53	58	71	58	55
FIELD HOCKEY	49	31	41	55	58	59	54	53	64
FOOTBALL	100	89	109	103	102	89	84	74	79
GOLF	19	14	15	13	14	15	11	15	12
GYMNASTICS	29	17	17	20	22	20	25	19	18
ICE HOCKEY (B)	51	54	49	53	54	57	52	49	62
ICE HOCKEY (G)	23	18	17	22	21	20	17	14	21
INDOOR TRACK (B)	74	72	71	79	88	91	94	66	68
INDOOR TRACK (G)	51	36	46	69	76	84	73	53	77
LACROSSE (B)	66	71	66	65	61	50	*	63	*
LACROSSE (G)	77	60	61	77	70	67	*	53	*
OUTDOOR TRACK (B)	108	101	92	99	111	103	*	97	*
OUTDOOR TRACK (G)	53	73	69	58	78	76	*	53	*
SOCCER (B)	69	64	67	70	67	66	64	72	69
SOCCER (G)	65	66	62	59	59	62	55	53	64
SOFTBALL	41	42	39	37	42	39	*	35	*
SWIMMING (B)	27	34	24	14	21	20	17	17	19
SWIMMING (G)	30	28	27	29	31	29	22	17	14
TENNIS (B)	20	18	15	18	17	15	*	9	*
TENNIS (G)	17	16	14	17	13	16	*	18	*
VOLLEYBALL	43	42	44	44	37	42	40	49	43
WRESTLING	34	34	37	31	23	21	23	14	22
SPRING CHEER	N/A	N/A	N/A	N/A	N/A	N/A	N/A	19	N/A
TOTAL	1284	1205	1184	1229	1255	1241	807	1124	786

Extra-curricular Activities

FY22 Appropriated Budget: \$84,388

FY23 School Committee's Recommended Budget: \$69,548

\$ Increase: (\$14,840)

% Increase: (17.6%)

Primary Function: 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.

Budget Detail by Extra-curricular Cost Center:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Extra Curricular	\$ 59,584	\$ 96,108	\$ 79,686	\$ 84,388	\$ 69,548	-17.59%
Professional Salaries	\$ 42,962	\$ 79,329	\$ 45,969	\$ 56,838	\$ 49,148	-13.53%
Coordinator	\$ 28,936	\$ 31,270	\$ 30,322	\$ 31,100	\$ 31,871	2.48%
Revolving Fund Support	\$ (50,000)	\$ (15,000)	\$ (30,000)	\$ (64,000)	\$ (64,000)	0.00%
Stipends	\$ 64,026	\$ 63,060	\$ 45,647	\$ 89,738	\$ 81,277	-9.43%

Extra-curricular Cost Center, continued.

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Contract Services	\$ 12,921	\$ 8,089	\$ 1,815	\$ 16,650	\$ 9,500	-42.94%
Other Student Activities	\$ 12,921	\$ 8,089	\$ 1,815	\$ 16,650	\$ 9,500	-42.94%
Supplies & Materials	\$ 455	\$ -	\$ 1,665	\$ 1,900	\$ 1,900	0.00%
Other Student Activities	\$ 100	\$ -	\$ -	\$ 400	\$ 400	0.00%
Performing Arts	\$ 355	\$ -	\$ 1,665	\$ 1,500	\$ 1,500	0.00%
Other Expenses	\$ 3,246	\$ 8,689	\$ 30,237	\$ 9,000	\$ 9,000	0.00%
Dues & Memberships	\$ 396	\$ 860	\$ 675	\$ 1,000	\$ 1,000	0.00%
Equipment	\$ 160	\$ 4,952	\$ 19,008	\$ 3,000	\$ 3,000	0.00%
Other Student Activities	\$ 1,890	\$ 1,590	\$ -	\$ 2,000	\$ 2,000	0.00%
Royalties	\$ 800	\$ 1,288	\$ 10,553	\$ 3,000	\$ 3,000	0.00%
Grand Total	\$ 59,584	\$ 96,108	\$ 79,686	\$ 84,388	\$ 69,548	-17.59%

Extra-curricular Budget Drivers:

The changes between the FY23 recommend and FY22 appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel- A cost of living salary increase established by School Committee and bargaining unit agreements and a budget adjustment correcting the HS drama stipend, which was duplicated in the FY22 budget. This adjustment appears as a reduction to the HS drama stipend.

Non-Personnel - The transportation line was reduced given the decreased participation, number of outings planned for students, and other opportunities for involvement offered through more than 90 Student Activity Clubs at Reading Memorial High School.

Participation in extra-curricular activities has seen a significant decline due to the Covid-19 impact, by nearly 50%. Prior to the pandemic, student participation in afterschool activities, including drama, band, and guard, from a steady low 400's. Although participation is rising, it may take some time to regain the levels of participation previously enjoyed.

Student Participation in Extra-curriculars:

SCHOOL YEAR	FY16	FY17	FY18	FY19	FY20	FY21	FY22
**FALL DRAMA CAST/HEAD TECH	89	100	78	79	60	38	38
FALL DRAMA CREW	47	41	48	49	32	20	16
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	N/A	24	*
SPRING DRAMA CREW	46	48	34	48	N/A	9	*
MARCHING BAND	35	42	38	56	53	56	40
JAZZ BAND	18	17	19	18	19	19	*
STAGE BAND	14	11	17	24	21	21	*
FALL GUARD	15	19	12	7	13	10	10
WINTER GUARD	12	17	13	13	14	N/A	11
TOTAL	470	469	420	438	275	228	115

Health Services

FY22 Appropriated Budget: \$710,385

FY23 School Committee's Recommended Budget: \$801,949

\$ Increase: \$91,564

% Increase: 12.9%

Primary Function: The Health Services program budget pays for the salaries and expenses for servicing the daily medical needs of the district's student population of over 4,000 students, preschool through Grade 12. Health services conducts annual health assessments for students, such as hearing, as well providing Covid vaccination clinics, contact tracing, and Test and Stay programs in each school.

Budget Detail by Health Services Cost Center:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Health Services	\$ 652,597	\$ 696,843	\$ 609,223	\$ 710,385	\$ 801,949	3.74%
Professional Salaries	\$ 607,814	\$ 625,493	\$ 567,411	\$ 650,877	\$ 746,925	4.77%
Director	\$ 85,231	\$ 83,700	\$ 86,327	\$ 86,000	\$ 91,080	5.91%
Nurse	\$ 522,582	\$ 541,793	\$ 481,083	\$ 564,877	\$ 655,845	16.10%
Clerical Salaries	\$ 13,156	\$ 13,589	\$ 13,855	\$ 14,208	\$ 16,724	17.71%
Secretary	\$ 13,156	\$ 13,589	\$ 13,855	\$ 14,208	\$ 16,724	17.71%
Other Salaries	\$ 13,453	\$ 7,902	\$ 2,492	\$ 22,000	\$ 15,000	-31.82%
Substitutes	\$ 13,453	\$ 7,902	\$ 2,492	\$ 22,000	\$ 15,000	-31.82%
Contract Services	\$ 9,090	\$ 8,160	\$ 7,301	\$ 9,000	\$ 9,000	0.00%
Professional Development	\$ 1,090	\$ 160	\$ (699)	\$ 1,000	\$ 1,000	0.00%
School Physician	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
Supplies & Materials	\$ 5,094	\$ 36,409	\$ 14,416	\$ 9,500	\$ 9,500	0.00%
COVID19 Expenses	\$ -	\$ 28,647	\$ 3,299	\$ -	\$ -	-
Medical	\$ 4,931	\$ 7,422	\$ 10,060	\$ 9,000	\$ 9,000	0.00%
Office	\$ 163	\$ 340	\$ 1,058	\$ 500	\$ 500	0.00%
Other Expenses	\$ 3,990	\$ 5,289	\$ 3,748	\$ 4,800	\$ 4,800	0.00%
Equipment	\$ -	\$ -	\$ 598	\$ -	\$ -	-
Medical	\$ 3,990	\$ 5,282	\$ 3,150	\$ 4,800	\$ 4,800	0.00%
Postage	\$ -	\$ 7	\$ -	\$ -	\$ -	-
Grand Total	\$ 652,597	\$ 696,843	\$ 609,223	\$ 710,385	\$ 801,949	12.88%

Health Services Budget Drivers:

The changes between the FY23 Recommend and FY22 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel-Salary differences between FY22 budgets and new incoming staff, a cost-of-living salary increase established by School Committee and bargaining unit agreements. The decrease in substitute nurses was made with the expectation that the Department of Health Grant will continue in FY23. The addition of a new 1.0 FTE Nurse is recommended within the new priorities category to provide health services support to students where and when needed. This increase is a major driver in the personnel cost increase within the Health Services budget.

Personnel New - Emerging Priorities

- 1.0 FTE Nurse

Non-Personnel - No changes have taken place. An assumption of FY23 recommended budget is that the support from the Commonwealth in the form of testing kits, masks, supplies and loaner equipment will continue.

Technology

FY22 Appropriated Budget: \$630,540

FY23 School Committee's Recommended Budget: \$659,842

\$ Increase: 29,302

% Increase: 4.6%

Primary Function: 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.

Budget Detail by Technology Cost Center:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
Technology	\$ 558,206	\$ 596,338	\$ 527,880	\$ 630,540	\$ 659,842	4.65%
Professional Salaries	\$ 93,610	\$ 82,726	\$ 83,857	\$ 85,090	\$ 87,215	2.50%
Manager	\$ 76,798	\$ 82,726	\$ 83,857	\$ 85,090	\$ 87,215	2.50%
Technology Integration	\$ 16,812	\$ -	\$ -	\$ -	\$ -	-
Other Salaries	\$ 294,573	\$ 315,912	\$ 321,590	\$ 331,150	\$ 341,777	3.21%
Employee Benefits	\$ 4,339	\$ -	\$ 1,626	\$ -	\$ -	-
Technician	\$ 290,234	\$ 315,912	\$ 319,965	\$ 331,150	\$ 341,777	3.21%
Contract Services	\$ 93,921	\$ 73,063	\$ 93,607	\$ 146,200	\$ 116,750	-20.14%
Consulting Services	\$ 5,449	\$ 12,433	\$ 20,745	\$ 35,200	\$ 25,000	-28.98%
Networking & Telecomm	\$ 6,240	\$ 6,680	\$ 6,887	\$ 36,000	\$ 15,000	-58.33%
Software Licensing & Support	\$ 82,232	\$ 53,950	\$ 65,975	\$ 75,000	\$ 76,750	2.33%
Supplies & Materials	\$ 32,985	\$ 5,220	\$ 2,375	\$ 4,000	\$ 8,000	100.00%
Information Management	\$ 32,985	\$ 5,220	\$ 2,375	\$ 4,000	\$ 8,000	100.00%
Other Expenses	\$ 43,118	\$ 119,417	\$ 26,451	\$ 64,100	\$ 106,100	65.52%
Networking & Telecomm	\$ 4,088	\$ -	\$ 12,198	\$ 12,400	\$ 12,400	0.00%
Postage	\$ -	\$ 33	\$ -	\$ 200	\$ 200	0.00%
Software	\$ 38,426	\$ 119,311	\$ 14,076	\$ 50,000	\$ 92,000	84.00%
Software Licensing & Support	\$ 604	\$ 73	\$ 177	\$ 1,500	\$ 1,500	0.00%
Grand Total	\$ 558,206	\$ 596,338	\$ 527,880	\$ 630,540	\$ 659,842	4.65%

Technology Budget Drivers:

The changes between the FY23 Recommend and FY22 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel- Making up the personnel changes between the FY23 recommended and FY22 appropriated budgets are the salary differences between FY22 budgets and new incoming staff, and a cost-of-living salary increase established by School Committee and bargaining unit agreements.

Non-Personnel - The technology supplies and licensing software support increased due to rising costs, a budget addition for the ZOOM license, the implementation of one-to-one devices and accessories at the secondary level, and curriculum applications and licenses to ensure student privacy at the elementary levels.

Decreases in internet service costs and computer contracted services are reflected due to one-time costs and the changing needs of the district.

In FY22, committees were formed to review the levels of services and systems, which will directly impact Technology. Work in this area will focus on the following components:

- Engaging and functional website that can be used by students, staff, families, and the community to seek information, access instructional websites and register for enrollment that allows monitoring of class size and bridges data from the website to the Student Information System.
- Accessible and user-friendly Student Information System to allow attendance tracking to track and notify when students reach threshold allowing for responsive and prompt action, efficient course and staff scheduling to ensure effective class sizes and teacher to student ratios for general and special education courses and programs.
- Service tracking to determine how the technology department can sustain the capacity to be responsive to students', staff members' and administrators' technological needs in the new one-to-one environment.

Illustrated in the table below is the addition of technology devices (computer workstations and laptops) existing in the district by the year that they were deployed. This chart changes annually as the older computers are replaced with new computers. The inventory provided below includes all computers that have been funded by both the operating budget and PTO/Donations/Grants. The replacement cycle for devices is five years. With the FY22 deployment, all devices being used in the district are within five years of age. A multi-year replacement plan will be development for consideration during the FY24 budget development process. In addition to the commitment of workstations and laptops, in FY21 the district purchased 194 interactive Smart Boards which will be installed during the FY22 school year:

In-District Devices Added by Fiscal Year:

School	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
District								1046	1033	903
Admin	1	1	4	3	3	2	20	2		0
Barrows					2	43	181	42		113
Birch Meadow			1		45	36	85	1		186
Coolidge		1	3	31	263	140	119	69		244
Eaton				39	18	92	75	25		190
Killam				20	19	85	72	25		233
Parker	29	2	30	133	71	284	108	30		109
RISE			3			2	8			0
RMHS		30	36	5	88	125	413	61		0
Wood End		3			41	62	59	15		813
Grand Total	30	37	77	231	550	871	1140	1316	1033	985

School Facilities Cost Center Summary

FY22 Appropriated Budget: \$1,578,204

FY23 School Committee's Recommended Budget: \$1,620,845

\$ Increase: \$42,641

% Increase: 2.7%

Primary Function: The Town of Reading's Facilities Department supports the Reading Public Schools. The School Building Facilities budget funds the salaries and expenses necessary to clean and maintain our eight school buildings,

preschool program, and central office spaces, which makes up 85% of the square feet of all municipal buildings, or a total of 935,000 square feet. The percentage of work orders created and filled for all services, including but not limited to preventative maintenance and building repairs, for our school buildings totaled 2,305 in FY21. The Facilities Department also provides the necessary services to facilitate building use for internal and external users. The School Building Facilities budget accounts for 3.1% of the School Committee's FY23 Recommended Budget.

The Facilities' Department's Mission Statement is:

The Facilities Department supports the Town's Educational and Municipal Government functions through the quality driven delivery of Facilities Services in a timely and cost-effective manner along with exceptional customer service. Facilities staff members strive to maintain an efficient, safe, clean, attractive, and inviting environment for all public buildings associated with the Town of Reading.

Budget Detail by Facilities Cost Center:

	Actual Expended FY19	Actual Expended FY20	Actual Expended FY21	Final Budget FY22	Requested Budget FY23	% Change
School Facilities	\$ 1,306,096	\$ 1,515,037	\$ 1,456,937	\$ 1,578,204	\$ 1,620,845	2.70%
Professional Salaries	\$ 78,000	\$ 90,991	\$ 91,274	\$ 93,700	\$ 96,461	2.95%
Manager	\$ 78,000	\$ 90,991	\$ 91,274	\$ 93,700	\$ 96,461	2.95%
Clerical Salaries	\$ 9,871	\$ -	\$ -	\$ -	\$ -	-
Secretary	\$ 9,871	\$ -	\$ -	\$ -	\$ -	-
Other Salaries	\$ 765,331	\$ 871,850	\$ 969,502	\$ 994,015	\$ 1,012,776	1.89%
Custodian	\$ 810,407	\$ 844,469	\$ 857,459	\$ 909,901	\$ 928,662	2.06%
Employee Benefits	\$ 571	\$ 9,178	\$ 521	\$ 3,600	\$ 3,600	0.00%
Overtime	\$ 45,185	\$ 28,359	\$ 55,343	\$ 71,214	\$ 71,214	0.00%
Revolving Fund Support	\$ (180,000)	\$ (80,000)	\$ -	\$ (80,000)	\$ (80,000)	0.00%
Substitutes	\$ 89,168	\$ 69,844	\$ 56,179	\$ 89,300	\$ 89,300	0.00%
Contract Services	\$ 295,584	\$ 329,365	\$ 279,680	\$ 357,600	\$ 386,208	8.00%
Cleaning Services	\$ 295,584	\$ 329,365	\$ 279,680	\$ 357,600	\$ 386,208	8.00%
Supplies & Materials	\$ 118,513	\$ 198,222	\$ 101,916	\$ 125,739	\$ 117,900	-6.23%
COVID19 Expenses	\$ -	\$ 127,678	\$ -	\$ -	\$ -	-
Equipment	\$ 6,523	\$ 202	\$ 12,617	\$ 5,000	\$ 5,000	0.00%
Supplies	\$ 111,990	\$ 70,342	\$ 89,299	\$ 120,739	\$ 112,900	-6.49%
Other Expenses	\$ 38,797	\$ 24,608	\$ 14,565	\$ 7,150	\$ 7,500	4.90%
COVID19 Expenses	\$ -	\$ 16,000	\$ -	\$ -	\$ -	-
Equipment	\$ 38,083	\$ 8,043	\$ 13,640	\$ 5,950	\$ 6,300	5.88%
Professional Development	\$ -	\$ -	\$ 360	\$ -	\$ -	-
Uniforms	\$ 714	\$ 566	\$ 566	\$ 1,200	\$ 1,200	0.00%
Grand Total	\$ 1,306,096	\$ 1,515,037	\$ 1,456,937	\$ 1,578,204	\$ 1,620,845	2.70%

Facilities Budget Drivers:

The changes between the FY23 Recommend and FY22 Appropriated budgets are summarized below by personnel and non-personnel categories:

Personnel- Salary differences between FY22 budgets and new incoming staff, a cost-of-living salary increase established by School Committee and bargaining unit agreements.

Non-Personnel - The three-year cleaning contract ends in June 2022, which requires a new contract to be entered. The procurement process has begun, and the expense reflected in the FY23 recommended budget anticipates new contracted costs for custodial cleaning services at the Coolidge Middle School and Reading Memorial High School. Within the Facilities expenses budget, other changes in expenses are being driven by the impact of supply chain

shortages and rising cost of raw materials. Increases in cleaning supplies, paper products, floor cleaning solutions, hand soap, and plastic liners are slightly offset by reallocated savings from the waste receptacle line, which was a one-year expense.

Closing

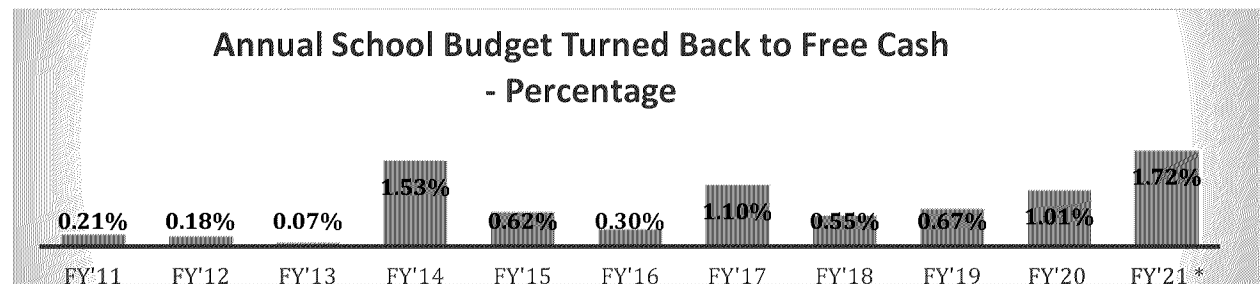
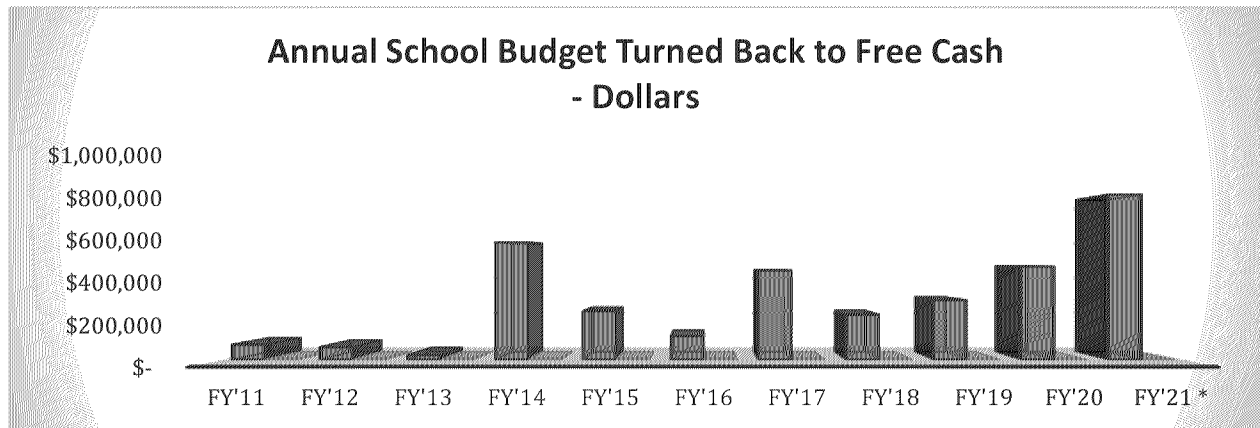
The School Committee's FY23 Recommended Budget represents a thorough and thoughtful articulation of resource allocations achieved through an inclusive and highly collaborative process. The FY23 recommended budget allocates new funding to address many of the district's priorities to achieve the following goals:

1. Improve academic outcomes and growth for all students within safe, equitable, and rigorous learning environments.
2. Support students' social and emotional needs through multi-tiered instruction and services.
3. Enhance adult practices and streamline operational systems to increase efficiencies and effectiveness in supporting students.

The FY23 recommended budget maximizes resources through the practice of refining positions, reallocating resources (time and funds) and leveraging other sources of funding wherever possible to create an effective and efficient budget that meets all contractual obligations and legal mandates.

Best practices in school district budgeting extends beyond setting instructional priorities and preparing a resource plan to pay for priorities and day-to-day baseline services. As outlined in the Government Finance Officers Association's [Best Practices in School Budgeting](#), essential to the budget process is the effective implementation of the budget. Responsive oversight of the current year's finances allows the leadership team to assess plans, identify new opportunities to support students early in the school year, and take responsive action toward supporting students' academic outcomes. For example, this year, savings generated from the salary differential of outgoing and incoming staff was identified in the fall and reallocated to increase access and community engagement through the purchase of audio/video equipment for public meetings and professional development programs, provide more time on learning through vacation academies and MCAS Prep programs, offer new opportunities for new high school students through participation in Gateway to College programs, and increase substitute pay to more competitive amounts increasing the district's fill rate. As additional savings are identified, new decisions will be made to support students during the current school year. The continued monitoring of expenditures to maximize the use of residual savings that may take place during the fiscal year will also reduce the amount of the school department's "turn back" of unutilized funds to Free Cash.

The graphs on the next pages reflect the amount of end year funding unspent funds returned to Free Cash.



Cost and performance analysis will continue throughout the year to maximize all sources of funding in pursuit of achieving our student outcome goals. For example, master scheduling training programs are being provided to our schools' principals so that we can use the Student Information Systems currently available to maximize staff allocation and manage class sizes, as well as special education student groupings and staff to student ratios. Benchmarking with other nearby communities and the Commonwealth's top ten performing districts will provide insights on other effective practices. A thorough examination of all Special Revenue Funds' direct and indirect costs and fees will be conducted to closely align services and tuitions, as well as to create appropriate spending plans to support all students in accordance with the Massachusetts General Laws and the Department of Revenue Local Services Division Regulations. This comprehensive analysis will guide the leadership team's efforts to effectively and timely respond to emerging trends and will support the development of a multi-year strategic resource plan to align with the district's goals. The development, implementation and ongoing assessment of a multi-year resource plan are foundational to ensure all resources are fully used to meet and achieve performance goals.

OTHER FUNDING SOURCES



Offset Summary

Several fee-based Special Revenue Funds and Grants have been allocated to offset direct and indirect costs of the operating budget. For example, the fees generated by the Athletics program are used to cover some costs associated with coaches' pay. In the charts below, the reader will find a summary of current year and FY23 recommended offsets by Special Revenue Fund:

	FY22 Appropriated	FY23 Total		
Revolving Account Offsets	Offset	Recommended Offset	\$ Change	% Change
Athletics	366,900	392,900	26,000	7.1%
Drama Activities RMHS	34,000	34,000	-	0.0%
Drama Activities Coolidge	15,000	15,000	-	0.0%
Drama Activities Parker	15,000	15,000	-	0.0%
Extended Day Program	50,000	50,000	-	0.0%
Full Day Kindergarten	1,100,000	1,100,000	-	0.0%
RISE Preschool Program	350,000	350,000	-	0.0%
Use of School Property	105,000	105,000	-	0.0%
Special Education Tuition	50,000	50,000	-	0.0%
METCO Grant	60,000	-	(60,000)	-100.0%
Total Offsets	2,145,900	2,111,900	(34,000)	-1.6%

Revolving Account Offsets	FY23 Total			FY23 Recommended Offsets by Cost Center:					
	Recommended Offset	\$ Change	% Change	Administration	Regular Education	Special Education	District Wide Programs	School Facilities	Town
Athletics	392,900	26,000	7.1%				392,900		
Drama Activities RMHS	34,000	-	0.0%				66,900		
Drama Activities Coolidge	15,000	-	0.0%						
Drama Activities Parker	15,000	-	0.0%						
Extended Day Program	50,000	-	0.0%	25,000					25,000
Full Day Kindergarten	1,100,000	-	0.0%		1,100,000				
RISE Preschool Program	350,000	-	0.0%			350,000			
Use of School Property	105,000	-	0.0%					80,000	25,000
Special Education Tuition	50,000	-	0.0%			50,000			
METCO Grant	-	(60,000)	-100.0%						
Total Offsets	2,111,900	(34,000)	-1.6%	25,000	1,100,000	400,000	459,800	80,000	50,000

We recommend that all offsets remain level funded in the School Committee's FY23 Recommended Budget except for the Athletics and METCO teacher offsets. For Athletics, an offset increase of \$26,000 is recommended to pay for the increase in transportation contracted costs. This action allows us to draw down some of the fund balance of \$187,133. In FY23, rather than continue the offset of \$60,000 to assist in covering costs of teachers' salaries, the METCO grant will pay for the direct costs of 2.5 FTEs of the combined Adjustment Worker/METCO coordinator role at the elementary schools.

In FY22, the Special Revenue Funds are undergoing a review to ensure direct and indirect operational expenditures are properly aligned to participation fees. When the assessment is complete, a Special Revenue Funds Budget supplement will be developed and include recommendations within a multi-year plan to align fund balances with guidance provided by the Department of Revenue and best practices.

Special Revenue Funds

The district maintains thirty-one separate special revenue funds that were created and are required to be maintained in accordance with [Massachusetts General Laws](#) and Department of Revenue Division of Local Service's guidance for [Costing Municipal Services](#). Special Revenue 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. Special Revenue Funds also consist of donation accounts.

The source of revenue for the funds varies by the nature of the fund and include sales of meals, participation fees, user fees, ticket sales, donations, and tuition. The source of expenditures for the funds also varies by the nature of the fund and include salaries, supplies and materials, technology, software licenses and all other expenses.

In FY22, a complete examination and analysis of each Special Revenue Fund will be conducted to ensure the fees and expenses are appropriately aligned and to create an expenditure plan for the accounts with considerable fund balances in response to verbal and written auditors' findings. For example, some funds like School Lunch are restricted to no more than a 3-month operating balance whereas others, like Lost Books, are intended to be spent during the fiscal year funds were received. Some school districts limit other funds not restricted by the Commonwealth's laws, municipal finance regulations or School Committee policy to an end year balance of no more than 10% of the annual operating expenditures. The purpose of the specific fund drives the need for and amount of an end of year balance.

A description of the primary Special Revenue Funds established follows below with a description of the type of revenue each generates:

Special Revenue Fund Descriptions:

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

Special Revenue Fund Descriptions, continued:

Revolving Fund:	Specific Revenue Sources
Donation Revolving Funds:	
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

Fund balances as of June 30, 2021, are illustrated in the table below:

Revolving Fund:	FY20 Balance June,2020	FY21 Revenue	FY21 Offsets	FY21 Direct Expenditures	FY21 Encumbrances	FY21 Balance June,2021	Gain/(Loss)
School Lunch Program	\$441,623	\$985,605		\$657,869	\$57	\$769,303	\$ 327,680
School Transportation						0	\$ -
Guidance Revolving Fund	4,866	63,098		61,076	213	\$6,675	\$ 1,809
Coolidge Extracurricular	4,738			0		4,738	\$ -
Parker Extracurricular	3,860					\$3,860	\$ -
Parker After School Activities	62,089	548		2,648		59,989	\$ (2,100)
Band Extracurricular Activities	24,034	20,075		8,274	100	\$35,735	\$ 11,701
Adult Education Program	78,244	43,658		35,938	750	85,214	\$ 6,970
Summer School Program	37,834	2,140			2,140	\$37,834	\$ -
Lost Books	28,340	50		419,58	764.67	27,206	\$ (1,134)
Total	\$685,628	\$1,115,174	\$0	\$766,224	\$4,024	\$1,030,553	\$ 344,925
Revolving Fund:	FY20 Balance June,2020	FY21 Revenue	FY21 Offsets	FY21 Direct Expenditures	FY21 Encumbrances	FY21 Balance June,2021	Gain/(Loss)
Donation Revolving Funds:							
District Donation Fund	\$ 3,385	\$ 28,977		\$ 3,221		\$ 29,141	\$ 25,756
Barrows Donations Fund	\$ 7,438	\$ 428			\$ 100	\$ 7,766	\$ 328
Birch Meadow Donation Fund	\$ 8,656	\$ 628		\$ 3,128		\$ 6,157	\$ (2,500)
Joshua Eaton Donation Fund	\$ 2,491	\$ 1,901		\$ 3,457		\$ 935	\$ (1,556)
JW Killam Donation Fund	\$ 21,856	\$ 605		\$ 2,390	\$ 31	\$ 20,040	\$ (1,816)
Wood End Donation Fund	\$ 9,291	\$ 599		\$ 267	\$ 242	\$ 9,381	\$ 90
Coolidge Donation Fund	\$ 11,100	\$ 8,653		\$ 2,900		\$ 16,853	\$ 5,753
Parker Donation Fund	\$ 9,065	\$ 23,211		\$ 22,533		\$ 9,743	\$ 678
High School Donation Fund	\$ 33,299	\$ 12,783		\$ 24,085	\$ 133	\$ 21,864	\$ (11,435)
Special Education Donation Fund	\$ 319	-		-		\$ 319	\$ -
Total	\$ 106,900	\$ 77,785	\$ -	\$ 61,980	\$ 506	\$ 122,199	\$ 15,299
Revolving Fund:	FY20 Balance June,2020	FY21 Revenue	FY21 Offsets	FY21 Direct Expenditures	FY21 Encumbrances	FY21 Balance June,2021	Gain/(Loss)
Revolving Funds that Offset the Budget							
Athletic Activities	\$186,269	\$274,823	\$252,000	\$21,606	\$352	\$187,133	\$864
Drama Activities RMHS	72,302	38,548	30,000	15,493	4,651	60,706	-11,596
Drama Activities Coolidge	26,965	11,751		7,609		31,107	4,142
Drama Activities Parker	41,073	13,870		10,166	4,400	40,378	-695
Extended Day Program	497,141	88,664	25,000	398,356	5,683	156,766	-340,375
RISE Preschool Program	296,958	293,627	320,000	10,052	5,077	255,456	-41,502
Use of School Property	129,209	16,789	25,000	9,792		111,206	-18,003
Special Education Tuition	82,726	34,173	50,000			66,899	-15,827
Full Day Kindergarten Tuition	946,544	724,741	1,050,000			621,285	-325,259
Total	\$2,279,187	\$1,496,986	\$1,752,000	\$473,073	\$20,163	\$1,530,937	(\$748,250)
TOTAL ALL FUNDS	\$3,071,715	\$2,689,945	\$1,752,000	\$1,301,278	\$24,693	\$2,683,689	(\$388,026)

Federal, State, and Private Grants

In addition to the Operating and Special Revenue Funds, our district is supported in FY22 by state, and private grants totaling \$4,712,438. Grant expenditures are tracked monthly and reviewed periodically with grant coordinators. A list of the grants, descriptions and award amounts are provided below compared with prior year awards. Grants are approved by the School Committee as funding is awarded.

Grant Funding/Program Name	Primary Grant Use	FY21 Grant Award	FY22 Grant Award
FEDERAL GRANTS (Entitlements)			
FY20 Title I, Part A	Interventionists, Materials, Stipend for Curriculum Coordinator to assist with Grant Administration on 3 small title grants	\$ 117,845	\$ 105,656
FY20 Title II, Part A	PD	\$ 57,562	\$ 47,472
FY20 Title IV, Part A	PD	\$ 10,000	\$ 10,000
Individuals with Disabilities Education (IDEA)	Teacher Salaries, Proportionate Share	\$ 1,079,566	\$ 1,104,730
Early Childhood Special Education (IDEA)	Teacher Salaries	\$ 19,059	\$ 20,410
SPED Improvement Grant (274)	PD	\$ 26,152	
American Rescue Plan IDEA Part B 252	COVID19	\$ -	\$ 244,902
American Rescue Plan IDEA Part B 264	COVID19	\$ -	\$ 21,790
Early Ed SPED Improvement and Safety Grant	Stipends	\$ 2,666	
IDEA Targeted Federal Special Education Program Improvement Grant (258)	PD	\$ 2,500	
Coronavirus Relief Fund (CvRF) School Reopening Grants	COVID19	\$ 894,150	\$ -
Coronavirus Relief Fund (CvRF) School Meal Program	COVID19	\$ 9,652	
CARES Act: Elementary and Secondary Education Emergency Relief Fund (ESSER I; Fund Code 113)	COVID19	\$ 98,311	\$ -
CARES Act: Elementary and Secondary Education Emergency Relief Fund (ESSER II; Fund Code 115)	COVID19	\$ 383,259	\$ -
CARES Act: Elementary and Secondary Education Emergency Relief Fund (*Allocated to FY22 \$238,143, balance of \$600,733 allocated to FY23 - ESSER III; Fund Code 119)	COVID19	\$ -	\$ 838,876
FEDERAL GRANTS TOTAL		\$ 2,700,722	\$ 2,393,836
STATE GRANTS AND CIRCUIT BREAKER			
Circuit Breaker - using FY20 in FY21	OOD Tuition	\$ 1,359,731	\$ 1,410,278
Racial Imbalance - METCO, includes 40 new students	METCO Director, Transportation, Tutoring	\$ 444,393	\$ 759,645
Racial Imbalance - METCO Rollover (317B)	Transportation	\$ -	\$ 44,761
State Coronavirus Prevention Fund Program	COVID19	\$ 127,750	
After School and Out of School Time Quality Enhancements (ASOST-Q), summer 2021	Teacher Salaries and Classroom Supplies	\$ -	\$ 45,000
Department of Public Health Grant	Nurse Salaries and PD	\$ -	\$ 29,600
Food Service Emergency Grant	Equipment	\$ -	\$ 29,318
STATE GRANTS AND CIRCUIT BREAKER TOTAL		\$1,931,874	\$2,318,602
FEDERAL AND STATE TOTAL		\$4,632,596	\$4,712,438

Five-Year Capital Plan

A Capital Project is a project that helps maintain or improve a Town asset. It is a new construction, expansion, renovation, or replacement project for an existing facility or facilities. Typically, the project will a total cost of at least \$10,000 and life span of five or more years. Provided below is a five-year capital project plan for the school district:

Five-Year Capital Plan:

Capital Budget Detailed by Category	FY 23	FY 24	FY 25	FY 26	FY 27
Public Schools - General:					
Technology - telephone replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Technology - large scale technology projects	100,000	100,000	100,000	100,000	100,000
Drivers' Education Vehicle		30,000			
Food Services Van			42,500		
Total Public Schools - General	\$ 110,000	\$ 140,000	\$ 152,500	\$ 110,000	\$ 110,000
Facilities - School Buildings*:					
Doors and Windows		20,000		30,000	30,000
Flooring/Carpeting		\$ 55,000	\$ 50,000		
ARC Flash Hazard Study		\$ 163,000			
Playground - RISE/RMHS FY23 Design, FY24 Project	\$ 12,000	\$ 120,000			
Total Facilities - School Buildings	\$ 12,000	\$ 358,000	\$ 50,000	\$ 30,000	\$ 30,000

There are three other projects in discussion that are not yet reflected in the capital plan for Reading:

- Killam Project – no costs are reflected in the capital budget, but expenses could arise quickly, while the school is under review by the MSBA for funding consideration.
- Parker Turf Field – need for updated cost estimates and timeframe.
- RMHS Fieldhouse/Bleachers – have obtained cost estimates.

APPENDICES



APPENDIX A: Student Enrollment and Staff FTEs

Student Enrollment

On October 1 of each year, Reading Public Schools is required to record, verify, and report the total number of students enrolled by grade to the Massachusetts Department of Elementary and Secondary Education (DESE). DESE and the Commonwealth of Massachusetts use October 1 enrollment to calculate Foundation Enrollment and Chapter 70 Funding. October 1 enrollment is also used by the district's administration to project class sizes and to identify trends in enrollment for subsequent years, which forms the baseline upon which the district's personnel and non-personnel operating budget is developed. Essentially, student enrollment projections drive staffing levels and enrollment trends identified in out-years inform the district's multi-year budget planning. The historical enrollment by school follows below with next year's projected enrollment:

Historical and FY23 Projected Enrollment by School:

	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022-2023 Projected
Alice Barrows	388	369	359	385	385	377	374	385	354	351	354
Birch Meadow	393	384	387	387	383	370	377	384	345	337	331
Joshua Eaton	453	455	471	462	428	388	386	404	395	375	389
J. Warren Killam	446	463	440	460	427	420	412	415	395	407	403
Wood End	358	338	335	316	319	290	305	304	249	248	238
A.W. Coolidge	462	449	476	471	466	476	443	424	399	406	402
Walter S. Parker	593	564	593	549	572	563	547	500	495	485	457
Reading Memorial	1,285	1,307	1,251	1,270	1,270	1235	1251	1230	1222	1135	1099
RISE	105	103	95	94	91	94	115	105	97	102	102
District	4,483	4,432	4,407	4,394	4,341	4,213	4,210	4,151	3,951	3,846	3,775
% Change	0.10%	-1.10%	-0.60%	-0.30%	-1.20%	-2.90%	-0.07%	-0.01%	-4.82%	-2.66%	-1.85%

Total enrollment in the Reading Public Schools on October 1, 2021, was 3846 students, which is (101) fewer students, or (2.66%), than enrolled on October 1, 2020. Using the Cohort Survival Methodology and based on [elementary neighborhood school assignments](#), enrollment projections were created for FY23 for grades K through 12 and revealed a projected decrease of (68) students districtwide. In the enrollment chart below, the CSR projections are provided in comparison to FY22's actual enrollment and projections reported by NESDEC. A copy of the NESDEC enrollment project report can be found [here](#). Please note, the projections reflect the addition of 40 Boston resident students:

FY23 Enrollment Projections by School and Grade:

READING PUBLIC SCHOOLS
FY 2023 PROJECTED STUDENT ENROLLMENT
 Reflects 40 new Boston Resident Students

Grade	RISE	Barrows	Birch	Eaton	Killam	Wood End	Coolidge	Parker	RMHS	Total	Total	#	%	Total 2023 NESDEC Projections	#	%
	PreK	Elementary	Elementary	Elementary	Elementary	Elementary	Middle	Middle	High	FY 23	FY 22	Change	Change	FY 23	Change	Change
PK	102									102	102	0	0%			0%
PK Total	102									102	102	0	0%	0	0	0%
K		47	45	64	62	32				250	291	-41	-14%	258	-8	-3%
1		57	58	63	77	45				300	246	54	22%	293	7	2%
2		59	48	58	53	34				252	320	-68	-21%	246	6	2%
3		62	70	65	78	45				320	309	11	4%	316	4	1%
4		61	59	72	71	44				307	289	18	6%	303	4	1%
5		68	51	67	62	38				286	263	23	9%	286	0	0%
ELEM total		354	331	389	403	238				1715	1718	-3	0%	1702	13	1%
6							128	129		257	298	-41	-14%	253	4	2%
7							134	163		297	308	-11	-4%	292	5	2%
8							140	165		305	285	20	7%	300	5	2%
MS total							402	457		859	891	-32	-4%	845	14	2%
9									254	254	251	3	1%	251	3	1%
10									256	256	293	-37	-13%	254	2	1%
11									293	293	295	-2	-1%	293	0	0%
12									296	296	296	0	0%	296	0	0%
RMHS Total									1099	1099	1135	-36	-3%	1094	5	0%
Total FY 23	102	354	331	389	403	238	402	457	1099	3775	3846	-71	-2%	3641	32	1%
Total FY 22	102	351	337	375	407	248	406	485	1135	3846						
# Change	0	3	-6	14	-4	-10	-4	-28	-36	-71						
% Change	0%	1%	-2%	4%	-1%	-4%	-1%	-6%	-3%	-2%						

The reduction is made up of (3) fewer students at the elementary, (32) fewer students at the middle school and (33) fewer students at the high school levels. The most significant changes reflect the migration of student cohorts as they rise to the next grade level.

In the table below, historical enrollment is illustrated from 2009-2010 through to enrollment projected for the 2022-2023 school year. The reader can follow the migration of the number of students each year as students move through the grade levels. It appears enrollment declines between elementary and middle and then again during the middle and high school transitions. This is a trend worth exploring:

Historical Enrollment Migration by Grade:

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12
2009-10	67	280	345	349	363	318	390	353	341	344	334	298	298	312
2010-11	90	348	308	351	349	369	315	387	353	343	324	327	301	294
2011-12	100	319	362	315	356	347	366	311	390	349	312	327	326	297
2012-13	105	302	342	361	324	356	353	362	309	384	323	314	321	327
2013-14	103	287	319	351	370	327	355	347	362	304	353	323	308	323
2014-15	95	322	298	314	362	366	330	356	346	367	270	357	319	305
2015-16	94	319	337	305	308	375	366	326	357	337	328	273	346	323
2016-17	91	267	343	342	307	313	370	356	324	358	306	336	276	352
2017-18	94	293	273	341	334	299	305	360	353	326	325	306	331	273
2018-19	115	325	296	277	338	324	294	291	355	344	293	329	307	322
2019-20	105	318	330	297	282	331	334	292	291	341	301	294	331	304
2020-21	97	238	312	316	290	270	312	319	288	287	299	301	292	330
2021-22	102	291	246	320	309	289	263	298	308	285	251	293	295	296
2022-23 Projected	102	250	300	252	320	307	286	257	297	305	254	256	296	296

A three-year Cohort Survival Ratio (CSR) is the methodology used to develop enrollment projections for the Reading Public Schools and is based on progression rates from grade to grade considering the number of live births, migration in and out of the district, student retention and housing turnover over the three prior school years. In addition, the Reading Public Schools contracts with New England School Development Council (NESDEC) to conduct enrollment projections for the district based on October 1 actual enrollment. The results of NESDEC's compared with internal projections using the CSR method are included in the district's analysis of enrollment forecasts.

The CSR uses progression rates and considers housing growth, migration, retention, withdrawals, transfers, and births over the three previous school years and produces reliable next year projections for enrollments in Grades 1-12. However, the CSR is less reliable in predicting out-year enrollment as well as kindergarten enrollment. The CSR aligns students enrolled in Barrows and Joshua Eaton are assigned to Parker Middle School and students enrolled in Birch, and Wood End are assigned to Coolidge Middle Schools. Students enrolled in Killam elementary schools are allocated to both middle schools using a ratio of 66% Parker and 33% Coolidge for projection purposes.

Kindergarten enrollment forecasts are less reliable and are affected by several factors including postponed kindergarten enrollment, attendance at private full-day kindergarten programs, adoption, and housing turnover. There are several sources of data used as the basis for predicting kindergarten enrollment including census data from the Town Clerk, birth data from five years before kindergarten enrollment, and self-reported data from parents and local preschools. For FY23 projections, Reading has used three-year average of the birth-to-kindergarten ratio. This method relies on census data from these sources, adjusts for postponements and retentions. Kindergarten enrollment projections are further refined during the year based on self-reported data from parents and local preschools. The district's Special Education Department collects information from local preschools and parents of age-eligible children for kindergarten enrollment. Final kindergarten projections are made once kindergarten registration begins in the spring. The Town's census data identified 264 students who fall within the age requirements for entry into kindergarten compared to the kindergarten projection of 250 students. Not all students who reside in Reading and who are of age will enrolled in Reading Public Schools. Some families may choose private or parochial programs, homeschool, or postpone entry.

Enrollment projections have been used to develop the next year's budgets for staffing, learning spaces and non-personnel supplies and services. Staffing levels at all grade levels are predicated upon the number and demographics of students reasonably expected to be enrolled at the start of the school year. Elementary enrollment numbers by school and by grade are used in conjunction with class size suggestions and student demographics with sensitivity and consideration to the needs of all learners as the community recovers from the impact of Covid-19 over the last nearly two years. Using the progression rates calculated above, elementary school class sizes have been projected for FY23.

Elementary school current and next year projected class sizes are illustrated below. Please note, the projected class sizes reflect the increase of 16 Boston resident students:

Elementary Class Size Comparison – FY22 October 1 and FY23 Projected Enrollment:

Reading Public Schools October 1, 2021 Enrollment Elementary Class Size Actuals 2021-2022 and Projected 2022-2023 Reflects New Boston Resident Enrollment - Potential Placements

Actual Class Size, 2021-2022								Projected Class Size, 2022-2023							
Barrows	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Barrows	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
FDK	16	19	21	21	23	17		FDK	15	18	20	20	21	22	
FDK	17	19	21	19	23	18		FDK	16	19	19	21	20	23	
FDK	18	18	19	21	22	19		FDK	16	20	20	21	20	23	
# Sections	3	3	3	3	3	3	18	# Sections	3	3	3	3	3	3	18
Total	51	56	61	61	68	54	351	Total	47	57	59	62	61	68	354
								# Sections Changed	0	0	0	0	0	0	0
Birch Meadow	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Birch Meadow	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
FDK	16	17	18	19	19	19		FDK	15	19	16	17	20	17	
FDK	15	17	18	21	17	20		FDK	15	20	16	17	20	17	
FDK	17	15	16	19	17	19		FDK	15	19	16	18	19	17	
			18								18				
# Sections	3	3	4	3	3	3	19	19	3	3	3	4	3	3	19
Total	48	49	70	59	53	58	337	Total	45	58	48	70	59	51	331
								# Sections Changed	0	0	-1	1	0	0	0
Joshua Eaton	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Joshua Eaton	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
HDK	19	17	23	18	23	20		HDK	18	21	20	21	24	22	
FDK	18	21	22	16	22	22		FDK	15	21	19	22	24	22	
FDK	17	19	22	18	22			FDK	15	21	19	22	24	23	
FDK	17			19				FDK	16						
# Sections	4	3	3	4	3	2	19	# Sections	4	3	3	3	3	3	19
Total	71	57	67	71	67	42	375	Total	64	63	58	65	72	67	389
								# Sections Changed	0	0	0	-1	0	1	0
Killam	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Killam	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
HDK	16	19	19	17	20	22		HDK	16	19	18	20	23	20	
FDK	20	16	19	18	20	23		FDK	15	20	17	20	24	21	
FDK	21	18	19	18	22	21		FDK	15	19	18	19	24	21	
FDK	21		19	19				FDK	16	19		19			
# Sections	4	3	4	4	3	3	21	# Sections	4	4	3	4	3	3	21
Total	78	53	76	72	62	66	407	Total	62	77	53	78	71	62	403
								# Sections Changed	0	1	-1	0	0	0	0
Wood End	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	Wood End	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
FDK	22	16	23	16	19	22		FDK	16	22	17	15	22	19	
FDK	21	15	23	16	20	21		FDK	16	23	17	15	22	19	
FDK				14								15			
# Sections	2	2	2	3	2	2	13	# Sections	2	2	2	3	2	2	13
Total	43	31	46	46	39	43	248	Total	32	45	34	45	44	38	238
								# Sections Changed	0	0	0	0	0	0	0
TOTAL	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total	TOTAL	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
Total Sections	16	14	16	17	14	13	90	Total Sections	16	15	14	17	14	14	90
Total Students	291	246	320	309	289	263	1718	Total Students	250	300	252	320	307	286	1715
								# Sections Changed	0	1	-2	0	0	1	0

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 student has a qualified disability that will limit the student's ability to achieve effective progress in the regular education program without special accommodations. Instructional or other accommodations are outlined in the student's Individual Education Program (IEP). The table below shows historical data regarding the number of students with IEPs based on October 1 enrollment data:

Student Enrollment – Students with Individual Education Plans:

Academic Year	Total Enrollment	# of Students on IEP	% of Students	# of Students Out of District
2009-10	4,392	758	17.30%	59
2010-11	4,459	734	16.50%	51
2011-12	4,447	768	17.30%	64
2012-13	4,483	737	16.40%	64
2013-14	4,432	767	17.30%	50
2014-15	4,407	809	18.40%	61
2015-16	4,394	791	18.00%	64
2016-17	4,377	727	16.60%	53
2017-18	4,275	724	16.90%	69
2018-19	4,270	752	17.60%	62
2019-20	4,202	727	17.30%	51
2020-21	4,000	711	17.80%	49
2021-22	3,846	682	17.17%	54

The Commonwealth mandates that special services required for students are defined on individual education plans. Eligibility for special education services is based on a determination that the student has a qualified disability that requires special accommodations to achieve effective progress in the regular education programs. Instructional or other accommodations are defined in the students' Individual Education Plan. The number of students on IEPs can vary significantly from year to year. The table above illustrates the ebb and flow of the number of students who received special education service in and out of the district, from preschool to 22 years of ages during the last ten years. From academic year 2013 to 2022, total enrollment declined by 14%, the number of students on IEPs declined by 7% and the number of out of district placements declined by 16%. The number of students on IEPs in the current academic year declined by 29 students, or (4%), whereas the number of students receiving services in out of district placements increased by five students in the last year.

Staff FTE's

Provided in the section that follows are the annual district and school staffing reports, referred to as EPIMS. These staffing data are required to be collected, verified, and reported to the Department of Elementary and Secondary Education annually in October, which corresponds to the October 1 enrollment report. The EPIMS report is a comprehensive staff report by FTE of all positions in the in the Reading Public Schools except for service, operations, and maintenance staff.

The EPIMS reports for FY20, FY21 and FY22 follows on the pages below. The first table reflects District wide Administration. The subsequent tables provide total instructional staff FTEs by category of position:

EPIMS Instructional Staffing FTEs:



EPIMS Full Time Equivalent (FTE) by Job Classification for OCT 2019 (FY2020), OCT 2020 (FY2021) AND OCT 2021 (FY2022)

District: 02460000 - Reading

School: 00000000 - District Total

Administrators		FY20	FY21	FY22
1200	Superintendent of Schools/Charter School Leader/	1	1	1
1201	Assistant/Associate/ Vice Superintendents	1	1	2
1202	School Business Official	1	1	1
1205	Other District Wide Administrators	2	2	1
1208	Human Resources Director	1	0	1
1210	Supervisor/Director of Guidance	0.4	0.4	0.4
1211	Supervisor/Director of Pupil Personnel	1	1	0
1212	Special Education Administrator	0.5	1	1
1213	Supervisor/Director/Coordinator: Arts	0.6	0.6	0.4
1214	Supervisor/Director/Coordinator of Assessment	0	0	0
1215	Supervisor/Director/Coordinator of Curriculum	2	2	2
1216	Supervisor/Director/Coordinator: English	0.2	0.2	0.1
1217	Supervisor/Director/Coordinator: English	0.4	0.4	0.4
1218	Supervisor/Director/Coordinator: Foreign Language	0.4	0.4	0.4
1219	Supervisor/Director/Coordinator: History/Social	0.4	0.4	0.4
1220	Supervisor/Director/Coordinator: Library/Media	0	0	0
1221	Supervisor/Director/Coordinator: Mathematics	0.4	0.4	0.4
1222	Supervisor/Director/Coordinator: Reading	0	0	0
1223	Supervisor/Director/Coordinator: Science	0.8	0.8	0.8
1224	Supervisor/Director/Coordinator: Technology	0	0	0
1225	Supervisor/Director/Coordinator of Professional	0	0	0
1226	School Nurse Leader	0.2	0.2	0.2
1305	Principal/Headmaster/Headmistress/Head of	8.8	8.8	8.8
1310	Deputy/Associate/Vice-/Assistance Principal	4.9	4.8	4.85
1312	School Special Education Administrator	7.7	7.2	10.7
1320	Other School Administrator/Coordinator	0	0	0
Total Administrators		34.7	33.6	36.85

EPIMS Instructional Staffing FTEs, continued:

Instructional Staff	Current FTE	Current FTE	Current FTE
2305 Teacher	236.16	234.34	238.93
2306 Co-Teachers	20.20	18.50	22.70
2307 Virtual Teacher	0.00	0.00	0.00
2308 Virtual Co Teacher	0.00	0.00	0.00
2310 Teacher -- support content instruction	58.89	63.16	61.09
2325 Long Term Substitute Teacher	4.00	5.10	1.00
2305, 2306, 2307, 2308, 2310, 2325 by Program	256.16	254.86	259.43
2305, 2306, 2307, 2308, 2310, 2325 by Program	60.80	64.64	61.89
2305, 2306, 2307, 2308, 2310, 2325 by Program	2.29	1.60	2.40
2305, 2306, 2307, 2308, 2310, 2325 by Program	0.00	0.00	0.00
2330 Instructional Coach	0.00	0.14	0.00
Total Instructional Staff	319.24	321.23	323.72

Instructional Support Staff	Current FTE	Current FTE	Current FTE
3323 Tutor	9.58	5.25	9.82
3324 Educational Interpreters	0	0	0
3325 Diagnostic and Evaluation Staff	0	0	0
3326 Recreation and Therapeutic Recreation Specialists	0	0	0
3327 Rehabilitation Counselor	0	0	0
3328 Work Study Coordinator	0	0	0
3329 Guidance Counselor	5.6	5.6	6.6
3330 Librarians and Media Center Directors	7.75	6.75	7.75
3331 School Resource Officer	0	0	0
3332 Family Engagement Coordinator	0	0	0
3340 Junior ROTC Instructor	0	0	0
Total Instructional Support Staff	22.93	17.6	24.17

Instructional Support and Special Education Shared Staff	Current FTE	Current FTE	Current FTE
3350 School Adjustment Counselor -- Non-Special	1.9	2	3.9
3351 School Adjustment Counselor -- Special Education	0	0	0
3360 School Psychologist -- Non-Special Education	11.4	11.4	10.4
3361 School Psychologist -- Special Education	1	1	1
3370 School Social Worker -- Non-Special Education	1	1	0
3371 School Social Worker -- Special Education	2	2	3
Total Instructional Support and Non-Special Education Staff	14.3	14.4	14.3
Total Instructional Support and Special Education Staff	3	3	4
Total Instructional Support and Special and Non-Special Education Shared Staff	17.3	17.4	18.3

Paraprofessional	Current FTE	Current FTE	Current FTE
401 Title I	1.46	0	0.85
402 English Language Learner (ELL)	0	0	0
403 Career and Vocational Technical Education	0	0	0
404 Special Education	79.22	70.06	89.03
405 Other	18.37	14.48	19.79
Number of instructional paraprofessionals who work in targeted assistance or school wide Title I programs	20.33	6.88	20.74
406 Non-Instructional	4.34	5.16	5.42
Total Paraprofessional Staff	103.39	89.7	115.09

EPIMS Instructional Staffing FTEs, continued:

Special Education Related Staff	Current FTE	Current FTE	Current FTE
3411 Audiologist	0	0	0
3421 Occupational Therapist	3.1	2.5	3.5
3431 Physical Therapist	1.2	1.35	1.6
3441 Orientation and Mobility Instructor (Peripatologist)	0	0	0
3451 Speech Pathologist	8.7	10	10.4
3461 Other Related Special Education Staff	2.86	2.86	3.86
Total Special Education Related Staff	15.86	16.71	19.36

Medical / Health Services	Current FTE	Current FTE	Current FTE
5010 Physician	0	0	0
5015 Psychiatrist	0	0	0
5020 School Nurse – Non-Special Education	8.8	8.8	8.8
5021 School Nurse – Special Education	0	0	0
Totals Medical / Health Services	8.8	8.8	8.8

Office / Clerical / Administrative Support	Current FTE	Current FTE	Current FTE
6100 Administrative Aides	5	4	6
6110 Administrative Clerks and Secretaries	11.5	12.5	11.5
6120 Special Education Administrative Aides	0	0	0
6130 Special Education Administrative Clerks and	1	1	1
6140 Information Services & Technical Support	11	10.5	9.4
6150 Other Administrative Support Personnel	0	0	0
Totals Office / Clerical / Administrative Support	28.5	28	27.9

District FTEs associated with these categories of staff not reflected in the EPIMS reports follows below:

District Wide and Facilities FTEs:

	FY19 FTE	FY20 FTE	FY21 FTE	Budgeted FY22 FTE	Recommended FY23 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	1	1	1	1
Extracurricular	0.3	0.3	0.3	0.3	0.3
Assistant Principal	0.3	0.3	0.3	0.3	0.3
District Technology	6.4	6.2	6.2	6.2	6.2
Computer Technician	5.5	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	-	-	-	-
Facilities	19.9	19.5	19.5	19.5	19.5
Custodian	18.5	18.5	18.5	18.5	18.5
District Administrator	1.00	1.00	1.00	1.00	1.00
Secretary	0.4	-	-	-	-

APPENDIX B: Organizational Structure

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, I-93 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 composed 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 in two elementary schools, which typically changes from year to year depending upon availability of space.

District Leadership

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, Assistant Superintendent for Special Education and Student Services, Human Resources Director of Finance and Operations. 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 Administrator, METCO, and Health Services). The Administrative Council includes the District Leadership Team as well as all Assistant Principals, Special Education Team Chairs and Program Directors.

The Superintendent is the supervisor and evaluator of all District Level Administrators and Building Principals. Each District Level Administrator is responsible for a few 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).

Primary Function roles of the Administration Cost Center are described below:

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.

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

Tom Wise, Chairperson, Term Expires 2022

Shawn Brandt, Vice Chairperson, Term Expires 2024

Sarah McLaughlin, School Committee Member, Term Expires 2024

Erin Gaffen, School Committee Member, Term Expires 2023

Carla Nazzaro, School Committee Member, Term Expires 2023

Charles Robinson, School Committee Member, Term Expires 2022

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.

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 districts 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.

Assistant Superintendents

The role of the Assistant Superintendent for Learning and Teaching and Assistant Superintendent of Student Services 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-8 Curriculum Coordinators, and the Elementary Technology Integration Specialist. The position is also responsible for coordinating the district's professional development and curriculum planning activities. The Assistant Superintendent of Special Education and Student Services supervises the Directors of Special Education, R.I.S.E. Preschool program and Health Services as the district's Team Chairs.

Human Resources

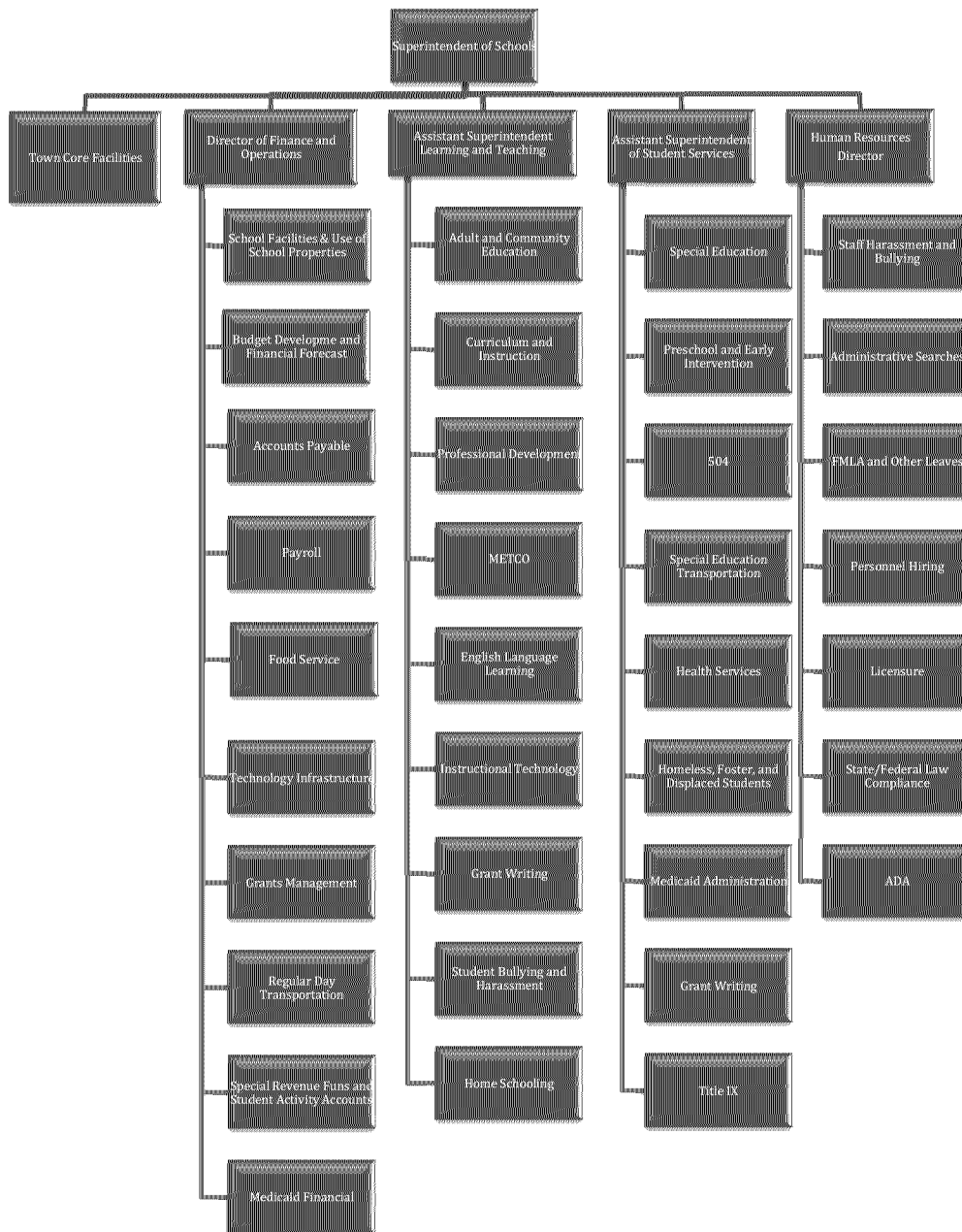
The Human Resources function is responsible for overseeing the recruitment and hiring of staff; monitoring compliance with personnel laws, regulations, policies, and procedures; ensuring compliance with collective bargaining terms and conditions; managing all Federal, State, and contractual leaves and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

Finance and Operations

The Director of Finance and Operations leads the school finance and operations, including budget, financial reporting, payroll, accounts payable, accounts receivable, transportation, grants management, Medicaid reimbursement, and purchasing/procurement, works closely with school facilities and oversees network technology, school nutrition, and use of school property. The Director of Finance and Operations supervises and evaluates the School Nutrition Director and Network Manager.

Organizational Chart for Reading Public Schools

An organizational chart of the Reading Public Schools is provided below:



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 composed 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 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.

Understanding Disabilities, Inc.

Understanding Disabilities, Inc. (UD) partners with Reading Public Schools to increase positive attitudes toward people with disabilities. Thirty years of success teaching disability awareness in the Reading Public Schools has supported the development of innovative curriculum supports inclusion and promotes respectful interactions, which helps children process and understand the communities in which they live and develop healthy relationships.

APPENDIX C: 2021-2022 School Improvement Plans and Video Presentations

Setting the stage for the FY23 budget development process was the work conducted by the School Principals and their school communities to develop the 2021-2022 School Improvement Plans. Overarching themes and trends to create equitable and rigorous learning environments are summarized below and reflected in each school's SIP:

- Strengthen and revise systems needed to ensure all students have access to effective instructional practices
- Support student access to rigorous instruction aligned with grade-level standards while addressing unfinished learning
- Prioritize social-emotional supports for all students

Elementary Schools

Alice M. Barrows Elementary School

Birch Meadow Elementary School

Joshua Eaton Elementary School

J.W. Killam Elementary School

Wood End Elementary School

Middle Schools

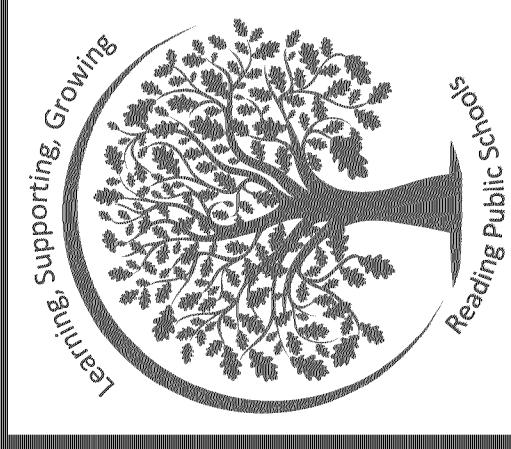
Coolidge Middle School

Walter S. Parker Middle School

High School

Reading Memorial High School

Presentation to Finance Committee: School Committee's FY 23 Recommended Budget

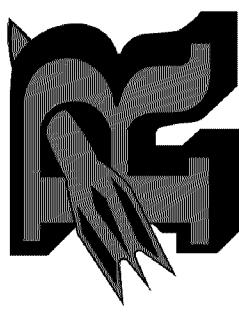


March 2, 2022

Presentation to Finance Committee

This presentation will provide the following information:

- FY23 Recommended Budget
- Beyond FY23 Discussion



FY 23 Recommended Budget Financial Summary

Aligns with Finance Committee’s Guidance:

FY 2022 Appropriated Budget	\$49,695,998
FY 2023 Proposed Budget	<u>\$51,783,363</u>
Dollar Increase over FY 22*	\$ 2,087,365
Percentage Increase over FY 22	4.2%

*Of the total incremental increase, \$215,380 is allocated to Special Education Accomodated costs. The balance of \$1,871,985 is allocated to meet contractual obligations and legal mandates, and to fund emerging priorities.



FY 23 Recommended Budget Financial Summary – Priorities and Obligations

1. New Investment - Priorities:

- Total investment is \$871,150, or 41.7%, of the incremental increase over FY22.

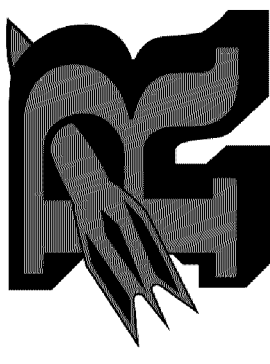
2. Baseline Budget - Ensure all contractual obligations and legal mandates are met:

- Total baseline budget is \$1,216,215, or 58.3%, of the increase over FY22.
- Projected FY23 costs based on known labor and service contracts, projected needs, historical, current year's use and spending trends for 1,310 budget accounts.

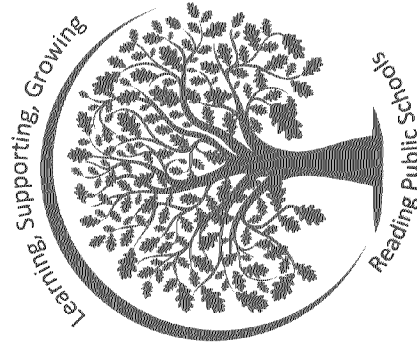


FY23 District Priorities

1. Improve academic outcomes and growth for all students within safe, equitable, and rigorous learning environments.
2. Support students' social and emotional needs through multi-tiered instruction and services.
3. Enhance adult practices and streamline operational systems to increase efficiencies and effectiveness in support students.



Improve Academic Outcomes

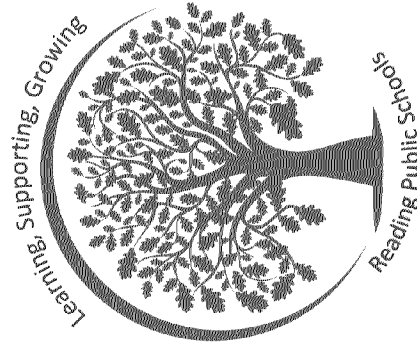


Reduce Full Day Tuition Fee from \$4,450 to \$3,600, our first step closer to free FDK to increase access and equity

Increase English Language instructional staff by 1.0 FTE and increase District Wide Coordinator's role by .20 FTE; reallocated resources to increase funds for translation services to meet enrollment-driven needs

Increase support for acceptable elementary school class sizes with deployment of college Teaching Fellows at Grade 4 at Joshua Eaton and Killam Elementary Schools

Improve Academic Outcomes, continued



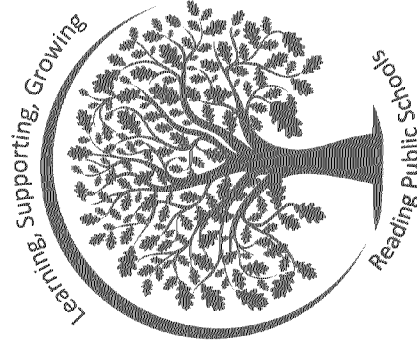
Create an Academic Support Center at Reading Memorial High School staffed by 1.0 FTE Coordinator and two Teaching Fellows

Increase academic support by .20 FTE for high school students returning from hospital settings and extended time out-of-school

Open new pathways for high school students:

- Introduction to Computer Science, JAVA/C++ programming courses through .40 FTE teacher
- Dual-enrollment Program at Endicott College
- Gateway to College Program at North Shore Community College

Support Students' Social Emotional Needs



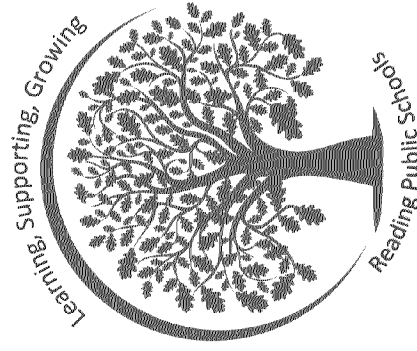
Create dual-role of Adjustment Counselor with METCO Coordinator at elementary level, reflected as a 1.0 FTE at each school and funded by operating fund and METCO grant

Add 1.0 FTE Social Worker to the REACH Program at the Middle School Level

Increase Secondary Schools' Adjustment Counseling staff by a total of 2.0 FTE to increase support to students and equalize services across both middle schools: 1.0 FTE at RMHS and 1.0 FTE at Parker Middle School

Increase Health Services to students through the addition of 1.0 FTE Nurse, which frees Director to provide district wide oversight

Enhance Adult Practices and Streamline Systems

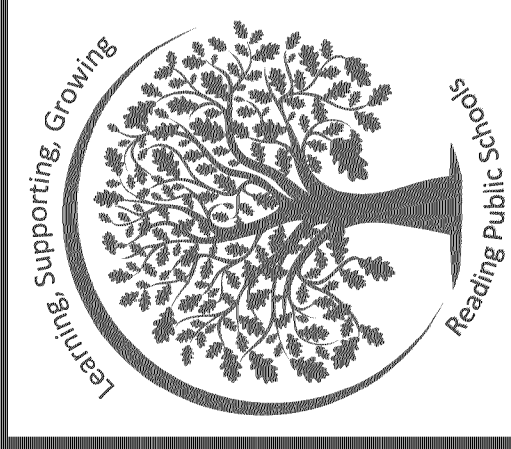


Maximize role of Team Chair positions to enhance support of all students, such as leading Student Study Teams, to provide more support to school principals allowing more time for learning and teaching

Increase data specialist by .40 FTE to improve ability to manage and analyze student data and develop strategies for intervention

Reallocate funds to professional development for targeted and expanded opportunities for all instructional staff

Presentation to Finance Committee: Beyond FY23 Discussion



March 2, 2022

2021 MCAS Data (DESE DART Comparison)

District Name	2021 Enrollment				2021 Next Gen MCAS									
	Total Enrollment #	Eco. Dis. %	SWD %	ELL %	% Meeting or Exceeding Expectations					Growth average SGP				
					Grades 3-8		Grade 10		Grades 5 and 8	Grades 3-8		Grade 10		
					ELA	Math	ELA	Math		ELA	Math	ELA	Math	
Franklin*	4,830	11.3	18.2	1.5	60%	48%	79%	65%	58%	34.3	30.5	58.6	33.6	
Hanover*	2,674	9.3	18.4	1.0	59%	52%	83%	71%	58%	42.9	40.7	57.0	42.4	
Lorgmeadow*	2,751	10.4	18.1	0.4	64%	46%	79%	76%	55%	38.0	28.4	42.7	38.2	
Mashfield*	3,760	14.1	18.9	1.2	65%	50%	81%	66%	58%	37.3	29.6	53.6	33.8	
Nashoba*	3,086	10.2	17.4	3.0	68%	53%	82%	75%	64%	39.1	35.0	51.3	39.4	
North Reading*	2,309	9.5	18.1	0.5	70%	61%	83%	69%	76%	43.3	36.5	53.9	37.6	
Reading*	3,951	8.9	17.8	1.1	64%	49%	84%	72%	60%	41.9	32.4	52.7	33.0	
Wellesley*	4,432	6.9	17.1	1.9	75%	62%	92%	88%	69%	43.3	34.5	58.0	51.2	
Westford*	4,774	7.3	15.5	1.7	73%	65%	89%	83%	69%	47.5	39.2	66.1	44.7	
Westwood*	2,952	6.2	18.3	0.8	75%	62%	84%	80%	70%	43.7	31.2	52.6	47.8	
Wilmington*	2,830	11.9	16.9	0.8	58%	46%	81%	65%	50%	35.2	31.0	58.8	30.0	

Future Opportunities

- Time on learning
- Opportunities aligned to student interest
- Access (Kindergarten, higher levels of math, innovative high school models)
- Leadership development
- Literacy programming



Future Considerations - FY24

ESSER III:

Team Chairs 2.5 FTE	\$236,200
Adjustment Counselors 2.0 FTE	\$120,500
SPED Teacher 1.0 FTE	\$ 57,600
Elementary Paras/Tutors	\$ 57,200
Total	\$471,500

Technology Renewal:

466 laptops	\$280,000 (<i>Following Strict Five-Year Cycle</i>)
Full Day Kindergarten:	\$411,000 (<i>Using Three-Year High Needs Model</i>)

Full Day Kindergarten

- Why is Universal FDK a Top Educational Priority for Reading?
- What is the Rationale for Universal FDK?
- What is the Cost of Universal FDK?
- What are Some Potential Sources of Funding?



Why is Universal Full Day Kindergarten a Top Educational Priority for Reading?

The future of Reading Public Schools depends upon a high-quality early childhood program. This is especially critical in our current context.

High-quality early childhood programs:

- Support whole child development including academic, social and school readiness skills.

Our current context:

- Impact of pandemic on 3-5 year olds.
 - Need to increase access to rich learning environments.
-

What is the Rationale for Universal Full Day Kindergarten

1. Foundational for district improvement
2. Programming/outcomes
3. Community impact
4. Reputation as top-tier district



Foundational for District Improvement

What other top educational needs can be met by FDK?

- Supporting social-emotional learning
- Bolstering early literacy instruction
- Increasing access to EL services
- Improving outcomes for ALL students



Programming/Outcomes

How does the FDK day compare to the HDK day?

	Core Academics	Art/Music/PE	Social and Structured Play
Full Day K	3.3 hours	40 min.	2.5 hours
Half Day K	2 hours	40 min.	30 min



Community Impact

What is the lack of FDK already costing our students, district and community?

- Families need full-day care for their young children so they can work.
 - Families paying for full day kindergarten have \$4,450 less to spend in the local economy.
 - Delayed entry into the public school system when families select private-pay childcare for K.
 - HDK students enter first grade with fewer academic, social and structured-play experiences.
 - HDK EL students have less access to services.
-

Reputation as a Top Tier District

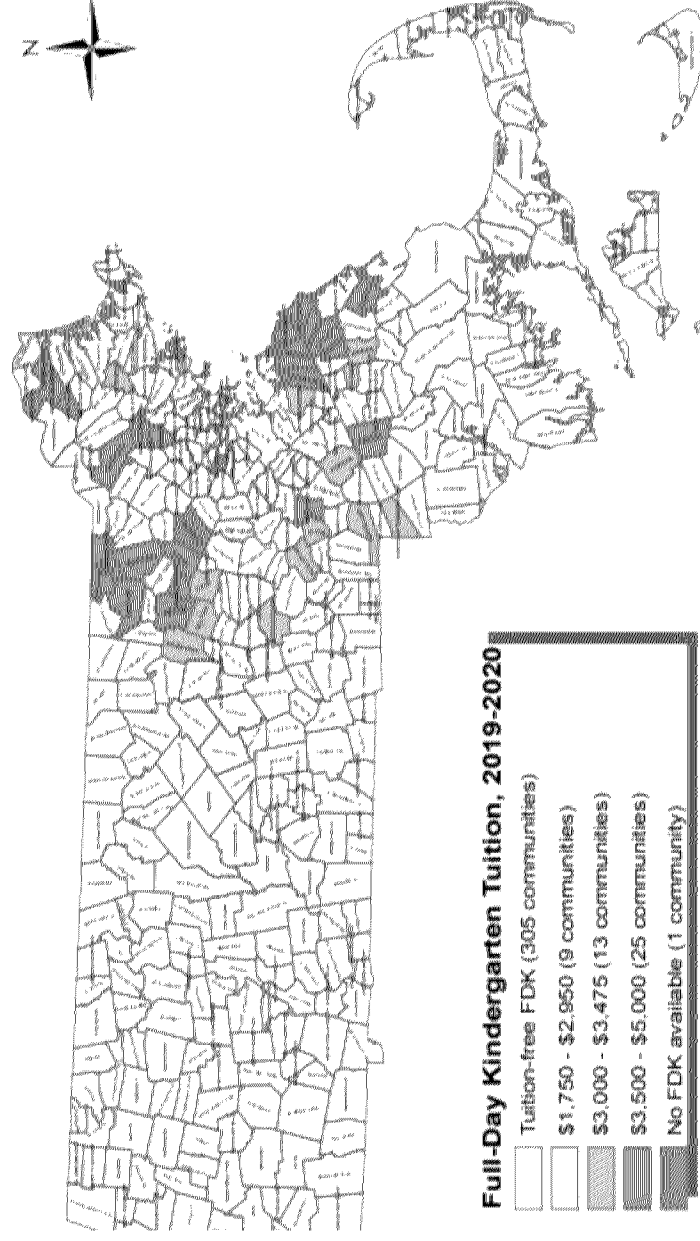
How does the RPS current program compare to other Massachusetts districts?

In the 2020/2021 school year:

- Only 23 of 354 districts in the Commonwealth of Massachusetts charged tuition for full day kindergarten in 21/22. Reading was one of those districts.
- The average tuition in MA was \$3,318, with a range of \$1,600-\$5,000. Reading charged \$4,450. Only one district had a higher tuition rate.



Tuition Rates for Full-Day Kindergarten by City/Town, 2019-2020 School Year



2019-2020 School Year. Tuition rates are based on the 2019-2020 School Year. Data is current as of 8/1/2019.

What is the Cost of Full Day Kindergarten?

[illegible]

Three-Year High Needs Model: Components and Assumptions

- Used declining tuition fees over three years, beginning in FY23 and ending by FY26.
- Added new category of free access for English Language Learners, beginning in FY23.
- Enrollment projections based on NESDEC Enrollment Report, October, 2021.
- Staffing FTEs for Kindergarten are set for class sizes of 18 to 22 students
- Adjustments in staff will be handle through natural attrition. There will be no layoffs.
- Teachers and Paraprofessional COLA increases follow contracts, then are forecasted based on approximate historical rates for model purposes only.
- Operating Fund COLA adjustments are essentially proxies for inflation.
- Achieve steady state by beginning FY27.



Three-Year High Needs: Tuition & Fund Impact

Tuition Fees–

FY23 \$3,600

FY24 \$2,650

FY 25 \$1,450

FY26 \$0

Operating Fund Allocation–

FY23 \$0

FY24 \$410,912

FY25 \$406,784

FY26 \$400,784

FY27 Steady State

Projected End Year Revolving Fund Balance–

FY22 \$482,000 (within approx. \$8,000)

FY23 \$102,300

FY24 \$0



Next Steps To Identify Potential Sources of Funding

In May, following Annual Town Meeting, the Town Manager, Town Finance Manager, Superintendent, and School Finance Director will work to identify potential sources of funding.

A recommendation of potential sources of funding will be presented and may include:

- School Department's Appropriation: Examine operating fund further for sources of possible efficiencies, consolidations, reductions, savings, and opportunities to leverage special revenue fund balances and grants.
 - Sustainable Funding: Discuss potential access to incremental increase in the Town's new growth.
 - Potential Use of One-time Funding: Consider if/how one-time funding, such as ARPA and Earmark Grants, could support our efforts.
-

Comparable Information – Per Pupil Comparisons

Finance Committee Criteria	
Municipality	FY20 In-District Per Pupil
Dedham	\$ 19,957
Mansfield	\$ 16,734
Westford	\$ 14,748
Marshfield	\$ 14,715
Chelmsford	\$ 14,621
Winchester	\$ 14,560
Milton	\$ 14,471
Hingham	\$ 14,255
Reading	\$ 14,245
North Andover	\$ 14,044
Easton	\$ 13,892
Belmont	\$ 13,844
Shrewsbury	\$ 13,537

Middlesex League	
Municipality	FY20 In-District Per Pupil
Watertown	\$ 21,346
Burlington	\$ 20,793
Lexington	\$ 18,363
Woburn	\$ 17,987
Wilmington	\$ 17,217
Stoneham	\$ 17,098
Wakefield	\$ 15,930
Arlington	\$ 14,805
Winchester	\$ 14,560
Reading	\$ 14,245
Belmont	\$ 13,844
Melrose	\$ 11,857

DESE DART	
Municipality	FY20 In-District Per Pupil
Wellesley	\$ 20,054
Westwood	\$ 19,402
Nashoba	\$ 17,585
Wilmington	\$ 17,217
North Reading	\$ 16,323
Longmeadow	\$ 14,943
Westford	\$ 14,748
Marshfield	\$ 14,715
Franklin	\$ 14,698
Hanover	\$ 14,321
Reading	\$ 14,245

Comparable Information - Percent of Education to Town Budgets

FY19 Municipal Budget Peers				
Municipality	Town Expenditures	Education Expenditures	Education % to Town Expenditures	
Marshfield	n/a	n/a	n/a	n/a
Westford	\$ 107,622,813	\$ 59,160,406	55.0%	
Mansfield	\$ 96,793,087	\$ 52,225,962	54.0%	
Easton	\$ 78,106,810	\$ 42,099,571	53.9%	
Shrewsbury	\$ 120,838,031	\$ 64,135,935	53.1%	
Belmont	\$ 97,709,038	\$ 50,138,431	51.3%	
Hingham	\$ 103,862,445	\$ 53,089,470	51.1%	
North Andover	\$ 97,522,278	\$ 49,210,688	50.5%	
Reading	\$ 96,419,392	\$ 47,701,011	49.5%	
Milton	\$ 104,809,593	\$ 50,551,790	48.2%	
Chelmsford	\$ 129,124,817	\$ 61,907,703	47.9%	
Winchester	\$ 109,581,157	\$ 49,974,412	45.6%	
Dedham	\$ 106,321,350	\$ 40,266,209	37.9%	

Source - <https://cleargov.com>

End of Year Savings

At the end of Quarter 2, a balance of \$442,00 in end-year savings was projected.

These anticipated year-end savings will be deployed on one-time expenditures on services and supplies to move students forward in their learning this spring, 2022.

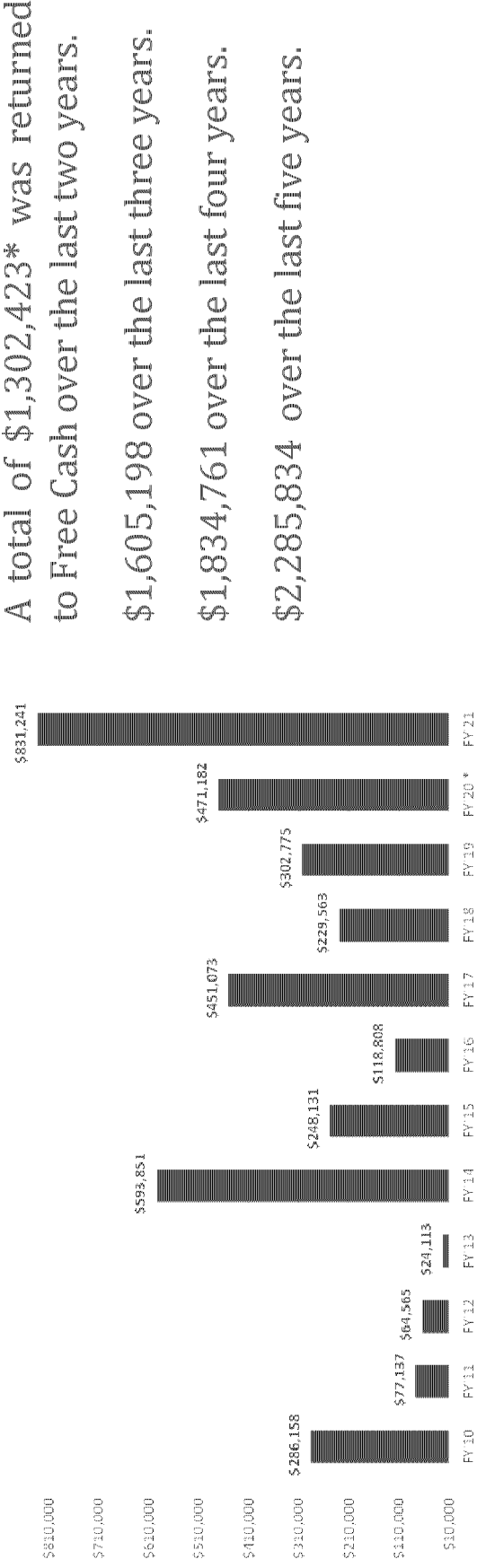
The categories of programs being considered include:

- Interventions to accelerate learning.
- Enrichments to support social-emotional culture and engagement.
- Support structures to position Reading Public Schools for the future.

Investments made in students' performance with savings identified earlier this year include February Vacation Academies, Endicott College Dual Enrollment Spring Courses, and Participation in High School Scheduling Institute.

End Year Turn Backs

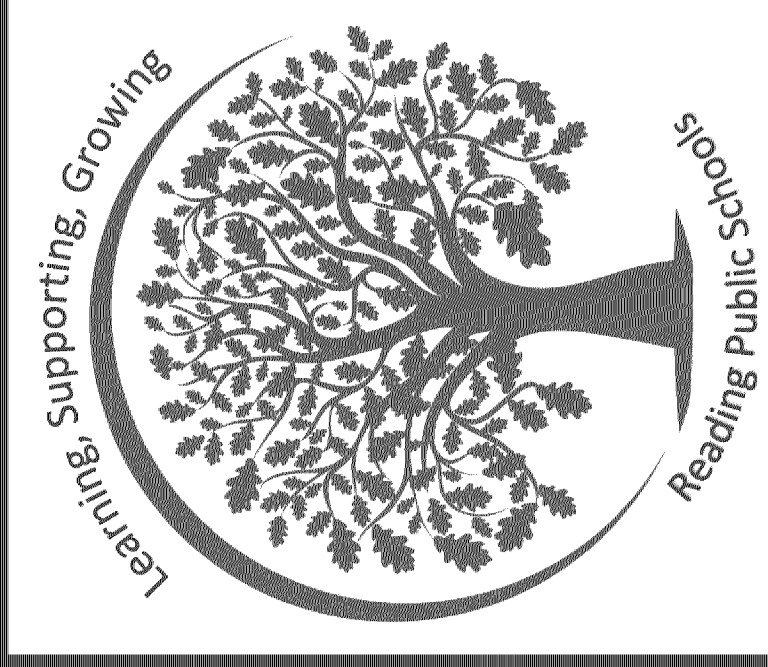
The graph below reflects the annual amount of end-year, unspent funds returned to Free Cash between FY20 and FY21:



* FY'20 turn back includes \$300,000 of special education funding initially requested but not needed was returned to Free Cash.

Questions?

Thank you for your
support of our students,
staff, and community.





READING PUBLIC SCHOOLS

School Committee's FY23 Recommended Budget

FINANCE COMMITTEE'S QUESTIONS WITH RESPONSES, March 2, 2022

1. The budget for FY23 is 51,783,363. - Do they have a forecast on where they think FY22 will end up? They should have actuals through January and a forecast for the remaining 5 months.

Please find attached a copy of the FY22 Second Quarter Financial Report presented to School Committee on February 17, 2022, which provides an overview of actual expenditures, current encumbrances, and end of year forecasts by Cost Center.

At the end of Quarter 2, a balance of \$442,00 in year-end savings was projected. These anticipated savings are expected to be spent on one-time expenditures on services and supplies to move students forward in their learning this spring, 2022.

The categories of programs being considered include:

- *Interventions to accelerate learning*
- *Enrichments to support social-emotional culture and engagement*
- *Support structures to position Reading Public Schools for the future*

Some investments made to accelerate students' performance with savings identified earlier this year included conducting February Vacation Academies and offering Endicott College Dual Enrollment Spring Courses.

2. The budget for FY 23 is a 19.5% increase over FY21 actual. The actual spend for FY 21 was \$43,347,673. Can they explain the increase in Special Ed and Regular day?

The table on page 20 of the School Committee's FY23 Recommended Budget reflects actual expenditures only and excludes the total amount of encumbrances remaining at year-end, which accounts for why the increase appears to be 19.5% between FY21 and FY23. When FY21's actual expenditures are combined with year-end encumbrances, the total increase of FY23 over FY21 is 9.1%. For Regular Day, the increase of FY23 over FY21 is 2.6% and for Special Education the increase is 21.9%

The increase in Special Education is driven by a combination of contractual cost increases, an increase in out of district tuition/transportation accommodated costs of \$215,830 and social emotional supports included in the FY23 budget, which includes 2.5 FTE Adjustment Counselors at the elementary level and 2.0 FTE Adjustments Counselors and 1.0 FTE Social Worker at the secondary level.

3. What do they think will be generated in free cash for FY22.

At the end of Quarter 2, a balance of \$442,00 in end-year savings was projected. These anticipated year-end savings will be spent on one-time expenditures on services and supplies to move students forward in their learning this spring, 2022.

4. Which model did the SC vote for Full Day Kindergarten?

The School Committee voted for the Three-Year High Needs Model. The high needs model means that Full-Day Kindergarten will be free to all students considered "high-needs," per DESE definition. This includes English Learners, Students with Disabilities, and Economically Disadvantaged students. We currently provide free full-day kindergarten for our students with disabilities and our economically disadvantaged students, so it will just be adding English Learners to this group.

The Three-Year High Needs Financial Model allows the community to achieve Universal Full Day Kindergarten in FY27. To reach steady state in FY27, the model combines the use of the FDK revolving fund balance, estimated at \$102,300 at the end of FY23, tuition fees that decline each year between FY23 and FY25, and projected funds of \$410,912 in FY24, \$406,784 in FY25, and \$400,784. Following the 2022 spring Town Meeting, the Town Manager, Town Finance Director, Superintendent of Schools, and School Finance Director will work together to identify sources of funding.

5. What is the typical the Town/Schools split between our peer communities and is there a trend toward a certain split?

The table on the page to follow provides a comparison of education expenditures to total municipal expenditures for peer communities (source: Cleargov.com):

FY19 Municipal Budget Peers			
Municipality	Town Expenditures	Education Expenditures	Education % to Town Expenditures
Marshfield	n/a	n/a	n/a
Westford	\$ 107,622,813	\$ 59,160,406	55.0%
Mansfield	\$ 96,793,087	\$ 52,225,962	54.0%
Easton	\$ 78,106,810	\$ 42,099,571	53.9%
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Winchester	\$ 109,581,157	\$ 49,974,412	45.6%
Dedham	\$ 106,321,350	\$ 40,266,209	37.9%

Source - <https://cleargov.com>

The Town of Reading has developed the following approach to allocate funds for education:

1. Calculate the amount of net funds available.
2. Subtract accommodated cost expenses for both town and schools. Accommodated costs include, but are not limited to, health benefits, energy expenses, and out of district tuition and transportation expenses.
3. Allocate remaining balance to municipal and school budgets based on a historical ratio of 64 percent to the school department budget and 36 percent to the municipal government budget.

6. Can we consider dedicating new growth in the current split model to the schools?

Following Town Meeting, the Town Manager, Town Finance Director, Superintendent of Schools, and School Finance Director will meet to review potential sources of funding for FY24. A portion of new growth may be discussed as an option.

7. Space Needs. Background information. I keep hearing in the community "where will we fit these FDK kids?"

With 16 classrooms district wide and a maximum reasonable class size of 22 students, the district has the capacity to enroll 352 FDK students. At least since 2011, kindergarten enrollment has not reached 352 students and kindergarten enrollment projections through 2027 do not exceed 280 students in any one year.

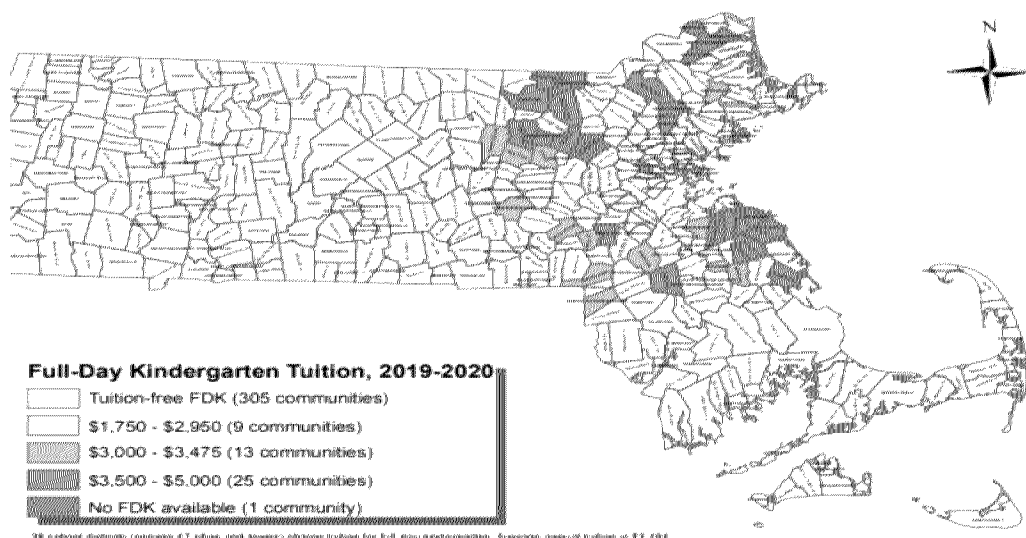
8. It is always helpful to provide metrics vs our neighbors & peer communities. What are we spending per pupil overall for k-12? Is our budget and per pupil for FDK in-line, less or more with other communities?

Please find below three tables comparing the in-district per pupil expenditures: 1.) Finance Committee Criteria (per pupil expenditures among municipalities used by Finance Committee for other comparative data), 2.) Middlesex League communities (per pupil expenditures for each

community participating in the Middlesex League), and 3.) DESE DART (per pupil expenditures identified by DESE as comparable to Reading in terms of grade span, student enrollment, and special population).

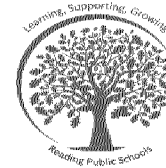
Finance Committee Criteria		Middlesex League		DESE DART	
Municipality	FY20 In-District Per Pupil	Municipality	FY20 In-District Per Pupil	Municipality	FY20 In-District Per Pupil
Dedham	\$ 19,957	Watertown	\$ 21,346	Wellesley	\$ 20,054
Mansfield	\$ 16,734	Burlington	\$ 20,793	Westwood	\$ 19,402
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Belmont	\$ 13,844	Melrose	\$ 11,857		
Shrewsbury	\$ 13,537				

In the 2020/2021 school year, only 23 of 354 districts in the Commonwealth of Massachusetts charged tuition for full day kindergarten in 21/22. Reading was one of those districts. The average tuition in MA was \$3,318, with a range of \$1,600-\$5,000. Reading charged \$4,450. Only one district had a higher tuition rate. This information is reflected in the map of the Commonwealth below:



Reading Public Schools

Instilling a joy of learning and inspiring the innovative leaders of tomorrow



82 Oakland Road
Reading, MA 01867
Phone: 781-944-5800
Fax: 781-942-9149

To: Reading School Committee
From: Susan Bottan, Director of Finance and Operations
Date: February 17, 2022
Re: FY2022 Second Quarter Financial Report

In the spring of 2021, Annual Town Meeting appropriated \$49,695,998 to the Reading Public Schools for the Fiscal Year 2022. The School Department expects to meet all financial obligations within the total funds appropriated.

Please find on the pages to follow a second quarter financial overview of the School Department's FY22 budget spanning the period of July 1, 2021 through December 31, 2021 with remaining requirements and projected end-year balances. The School Committee's policy DI calls for periodic financial updates and best practices recommend that quarterly financial reports be prepared and submitted to the School Committee for acceptance. The Quarter 2 Financial Report will be presented to School Committee in public session on February 17, 2022.

This Second Quarter Report is organized into four sections:

1. Financial Summary of the Operating Fund by Cost Center
2. Description of the Drivers Impacting Projected Fund Balances by Cost Center
3. Recommendation for Transfers between Cost Centers
4. Financial Summary of Other Sources of Funding: Grants and Special Revenue Fund Offsets

Please contact me if you have any questions or would like more information related to the FY22 Second Quarter Financial Report.

Thank you.

FY2022 SECOND QUARTER FINANCIAL REPORT

1. Financial Summary of the Operating Fund by Cost Center

READING PUBLIC SCHOOLS FY 22 SECOND QUARTER FINANCIAL REPORT

COST CENTER	Original Budget	Transfers	Revised Budget	Q2 Expenditures	Q2 Encumb./Req.	Q2 Available	Q2 % USED	Remaining Requirement	Projected End Year Balance*
Administration	1,278,967 3%	-	1,278,967	619,869	67,333	591,765	53.7%	580,765	11,000
Regular Day	28,395,443 57%	64,680	28,460,123	10,304,588	350,391	17,805,144	37.4%	17,750,144	55,000
Special Education	16,329,409 33%	(64,680)	16,264,729	4,888,316	3,089,868	8,286,545	49.1%	7,817,545	469,000
District Wide:									
Health Services	710,385	-	710,385	320,736	1,229	388,419	45.3%	443,419	(55,000)
Extra Curricular	84,388	-	84,388	37,216	4,125	43,047	49.0%	43,047	-
Athletics	688,662	-	688,662	402,289	17,695	268,678	61.0%	268,678	-
Technology	<u>630,540</u>	-	<u>630,540</u>	<u>310,664</u>	<u>19,372</u>	<u>300,504</u>	<u>52.3%</u>	<u>350,504</u>	<u>(50,000)</u>
Sub-total District Wide	2,113,975 4%	-	2,113,975	1,070,905	42,422	1,000,648	52.7%	1,105,648	(105,000)
School Facilities	1,578,204 3%	-	1,578,204	700,968	197,086	680,150	56.9%	668,150	12,000
GRAND TOTAL	49,695,998	-	49,695,998	17,584,646	3,747,099	28,364,252	42.9%	27,922,252	442,000

At the end of Quarter 2, 42.9% of the appropriated funds had been expended and \$442,000 was projected as an end-year balance. Please note, consideration is being given to deploy anticipated year-end savings in the form of one-time expenditures on services and supplies that will move students forward in their learning this spring. The categories of programs being considered include interventions to accelerate learning, enrichments to support social-emotional culture and engagement, and support structures to position Reading Public Schools for the future.

It is important to note that the Quarter 2 projected balance may fluctuate during the last half of the fiscal year due to several factors that influence and drive expenditures. Factors that may impact the projected balance include, but are not limited to, staff medical and maternity leaves, new student enrollment, changes in student needs, staff turnover, delays in hiring, and lack of substitute teaching and paraprofessional coverage. Each subsequent quarterly report will reflect updated data and project an end-of-year status based on historical trends and information available.

2. Description of the Drivers Impacting Projected Fund Balances by Cost Center

The Reading Public Schools' general fund consists of five cost centers, which are approved by the Reading School Committee annually. The drivers impacting the Q2 projected balances are described below:

Administration

At the end of Quarter 2, 53.7% of the appropriated Administration Cost Center budget had been expended and encumbered. A positive balance of \$11,000 was projected for year- end. This balance was driven by salary savings generated from differences in budgeted and contracted salaries and the delay in filling positions after July 1. The salary savings reflected have been offset slightly by plans to increase the efficiency of the central office workspaces and improve services to the public.

Regular Day

At the end of Quarter 2, 37.4% of the appropriated General Education Cost Center budget had been expended and encumbered. A projected end-year balance of \$55,000 was forecasted. This balance reflects salary savings generated through the difference in amounts between outgoing and incoming salaries, through delays in hiring, and lack of substitute coverage for tutors and paraprofessionals. Projected savings identified in the previous Quarter 1 report were re-invested to target and address learning delays and grow student achievement in grades K through 12. The new programs funded from savings re-allocated this year include the following:

- February Vacation Academy and MCAS Prep, estimated cost of \$45,000
- Endicott College Dual Enrollment program, two courses, cost of \$9,000.
- North Shore Community College Gateway to College program, cost of \$4,350
- Elementary Math Curriculum Materials, estimated cost of \$198,000
- Participation in Secondary Scheduling Institute for RMHS leadership team, cost of \$14,500
- Increase of substitute and paraprofessional substitute wages, estimated cost of \$60,000

Special Education

At the end of Quarter 2, 49.1% of the appropriated Special Education Cost Center budget had been expended and encumbered. A positive end-year balance of \$469,000 was projected, driven not only by salary savings generated through the difference in amounts between outgoing and incoming salaries, delays in hiring, savings from lack of substitute coverage for special education paraprofessionals but mostly from tuition and transportation savings from successfully addressing students needs within our schools.

Consideration is being given to deploy savings identified in the Q2 report to develop interventions to accelerate students' learning, to offer new enrichments to support students' social-emotional needs and increase their engagement in school, and to invest in support structures to position Reading Public Schools for the future. Principals and District Leaders have engaged in discussions and are evaluating options for implementation this year. Funds that remain in the Special Education out of district tuition accounts may be allocated to pre-pay FY 23's tuition fees, consistent with the practice of prior years. Massachusetts General Laws allow out of district pre-payments of up to three months of any approved private placement where students are attending.

District Wide

At the end of Quarter 2, 52.7% of the appropriated District Wide Cost Center budget had been expended and encumbered. A total negative end of year balance of (\$105,000) was projected. Each subgroup that comprises the District Wide Cost Center and their projected end-year balances is described below.

- Health Service – a shortfall of (\$55,000) is projected for a year-end balance due to the addition of hiring substitute nurses to meet the driving needs created by the Pandemic. Although a Floater Nurse was approved earlier in the school year for hire, the position has been difficult to fill. Instead, substitute nurses have been deployed to provide services. During Quarter 2, between 40 and 50 hours per week of additional nursing hours were required to contact trace and conduct COVID-19 testing and support services.
- Extracurricular – a break-even balance was projected at the end of Quarter 2.

- Athletics - a break-even balance was projected at the end of Quarter 2. Although a shortfall in transportation of approximately (\$26,000) is anticipated due to a new, three-year bus contract that was executed at the end of FY21, the shortfall will be offset by the savings forecasted in the coaching stipend account. Savings in the coaching stipend account were generated by not filling positions that were not required this year, such as a Gymnastics Head Coach team.
- Technology – an end-year shortfall of (\$50,000) was projected in Technology due to the need for protective laptop cases for the one-to-one program at RMHS and the new audio-visual equipment for public meetings, which will also be used for professional development events.

School Facilities - At the end of Quarter 2, 56.9% of the appropriated budget had been expended and encumbered. A balance of \$12,000 is anticipated resulting from the pre-purchase in FY21 of bathroom receptacles. The savings generated by the pre-purchase was slightly offset by the increased cost of petroleum-based products used in cleaning and trash supplies.

3. Recommendation for Transfers between Cost Centers

As the close of Quarter 2, the following transfer of funds between cost centers is recommended to address projected end of year shortfalls and to correct an error created in the FY22 budget process:

Recommendation:

Transfer \$50,000 in funds from Regular Day to District wide Technology:

Transfer from: Regular Day, Class Computer Equipment- the surplus that has resulted in class computers was generated from the June 2021 computer laptop purchases, using end-year savings, to complete the one-to-one program for implementation this school year. Computers planned for purchase this year were pre-purchased in June.

Transfer to: \$24,000 to District Wide Technology, Tech Supplies - to pay for the purchase of protective device covers for high school students' one-to-one laptops.

\$26,000 to District Wide Technology, Non-Instructional Equipment - to cover the cost of the audio/visual equipment and SMART panel for public meetings.

Transfer \$55,000 from Special Education to District Wide Health Services

Transfer from: Special Education, Paraprofessional Substitute – the surplus identified in this account is the result of an inability to hire paraprofessional substitutes due to the shortage of labor.

Transfer to: \$55,000 to District Wide Health Services, Nurse Substitute - in lieu of hiring the Floater Nurse, as approved by School Committee, health services are being covered through substitutes. The position for a Floater Nurse is still posted.

Transfer \$64,680 from Special Education to Regular Day (“housekeeping” adjustment to correct budgeting error)

Transfer from: Special Education, Out of District Tuition and Transportation – an error in the FY22 budgeting process placed funds within special education accounts intended for Regular Day students.

Transfer to: \$35,820 to Regular Day, Pupil Transportation – the transfer of funds is to correct a budget error. These funds were budgeted to a Special Education transportation account for Regular Day students.

\$28,860 to Regular Day RMHS Tuition – the transfer of funds is required to correct a budget error. These funds were budgeted to a Special Education out of district account when the funds were intended for Regular Day out of district account.

4. Financial Summary of Other Sources of Funding: Grants and Special Revenue Funds

In addition to the General Fund, grants and special revenue fund offsets support the delivery of services and supplies students attending Reading Public Schools. Please find below the Quarter 2 financial summary and description of each grant awarded followed by a summary of the Special Revenue Fund Offsets budgeted for FY22:

Grants

All FY 22 grants awarded to the Reading Public Schools have been approved by School Committee. Some grants are expended across fiscal years. Illustrated in the table below are the grants for which funds were available for expenditure in FY22. Please find below the data reflected in this table:

- amount of funding available at the start of FY22
- total amount of expenditures and encumbrances committed through Q2
- projected remaining requirement for FY22
- projected end-year balances

Using the Title I grant as an example of how to read the data in the table on the page to follow, the reader will see that there has been activity this fiscal year for Title 1 FY20, Title 1 FY21 and Title 1 FY22. The Title 1 FY20 grant had a fund balance of \$47,387 at the start of FY22. Through the end of December 2021, the district spent/encumbered \$1,941. The anticipated remaining requirement to spend through the balance of FY22 is \$45,447 and \$0 funds are anticipated to be on hand at the end of the fiscal year. Title 1 FY21 grant reflects the balance at the beginning of FY22, activity through Q2, remaining requirements and year-end balance. Lastly, the Title 1 FY22 grant follows the same format and reflects the amount awarded this year.

FY 22 Quarter 2 Grant Balance												
	FY20				FY21				FY22			
Grant	Beginning FY22 Year Balance	Q2 Expended & Encumb.	Remaining Requirement	Projected End Year Balance	Beginning FY22 Year Balance	Q2 Expended & Encumb.	Remaining Requirement	Projected End Year Balance	Amount of FY22 Award	Q2 Expended & Encumb.	Remaining Requirement	Projected End Year Balance
STATE												
METCO					\$ 44,761	\$ 44,761	\$ -		\$ 765,074	\$ 267,840	\$ 497,234	\$ -
Dept. of Public Health									\$ 29,600	\$ 425	\$ 29,175	\$ -
TOTAL STATE	\$ -	\$ -	\$ -	\$ -	\$ 44,761	\$ 44,761	\$ -	\$ -	\$ 794,674	\$ 268,265	\$ 526,409	\$ -
FEDERAL												
Title I	\$ 47,387	\$ 1,941	\$ 45,447	\$ -	\$ 102,092	\$ 11,634	\$ 90,459	\$ -	\$ 105,656	\$ 2,353	\$ 103,303	\$ -
Title II	\$ 33,670	\$ 5,718	\$ 27,952	\$ -	\$ 50,391	\$ 15,232	\$ 35,159	\$ -	\$ 47,472	\$ -	\$ 47,472	\$ -
Title IV	\$ 601	\$ -	\$ 601	\$ -	\$ 8,639	\$ 1,239	\$ 7,400	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
IDEA 240	\$ 40,603	\$ -	\$ 40,603	\$ -	\$ 72,015	\$ -	\$ 72,015	\$ -	\$ 1,104,730	\$ 373,702	\$ 731,028	\$ -
IDEA 262	\$ -	\$ -	\$ -	\$ -	\$ 298	\$ -	\$ 298	\$ -	\$ 20,410	\$ 1,173	\$ 19,237	\$ -
ARP 252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,902	\$ 12,782	\$ 232,120	\$ -
ARP 264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,790	\$ -	\$ 21,790	\$ -
ESSER II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383,259	\$ 121,826	\$ 261,433	\$ -
ESSER III*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 838,876	\$ 79,846	\$ 246,030	\$ 513,000
*ESSER III grant extends through FY 23												
TOTAL FEDERAL	\$ 122,260	\$ 7,659	\$ 114,601	\$ -	\$ 233,435	\$ 28,105	\$ 205,331	\$ -	\$ 2,777,095	\$ 591,682	\$ 1,672,413	\$ 513,000

Descriptions of each grant and the way in which the funds have been allocated follows below:
State Grants:

- METCO –the Metropolitan Council for Educational Opportunity is a state funded, voluntary educational desegregation program designed to eliminate racial imbalance through the busing of children from Boston, MA and Springfield, MA to suburban public schools in 38 communities. These funds pay for program coordination, transportation, and instructional services related to Boston resident students attending Reading Public Schools through participation in the METCO program.
- Department of Public Health – provides for mandated screenings, professional development, and substitute coverage for nurses.
- *Note – although not a grant, DESE reimburses school districts for a portion of out of district tuition placement and transportation costs. In FY 22, DESE will defray \$1,410,278 in tuition and transportation costs.*

Federal Grants:

- Title I - aids schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. These funds are allocated to paraprofessional and extended school year instructional services.
- Title II A - provides supplemental resources to school districts to support systems of support for excellent teaching and leading. The priorities of Title IIA are to: increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders. These funds are allocated to provide professional development for teachers.
- Title IV -ensures that all students have access to a high-quality educational experience. The priorities of Title IV are to: support well-rounded educational opportunities; support safe and

healthy students; and support effective use of technology. These funds pay for technology integration activities and materials for teachers and classrooms.

- IDEA 240- provides appropriate special education services for eligible students and to maintain state/local effort in special education. These funds pay for program administration, special education teachers, BCBA, and professional development.
- IDEA 262 - ensures that eligible 3, 4, and 5-year-old children with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment. These funds pay for early childhood instruction and professional development.
- ARP 252 – addresses challenges related to the pandemic, including school re-entry, disruption in the education of children with disabilities, mental health services; sustainability; focuses on issues of equity in special education and early intervention services. Funds are allocated to provide professional development, instructional materials, and testing/assessment materials.
- ARP 264 - addresses early childhood special education and family engagement, such as improving systems to assist with the transition from early intervention to pre-kindergarten to kindergarten to increase educational outcomes for students. Funds from this grant are allocated to fund student assessment, induction, and transition programs.'
- ESSER II – addresses learning loss and provides mental health services and supports. These funds are allocated to pay for special education teachers, adjustment counselors and tutors and social-emotional curriculum.
- ESSER III - helps schools safely reopen and respond to the academic, social, emotional, and mental health needs of all students, and particularly those disproportionately impacted by the COVID-19 pandemic. These funds are allocated to pay for team leaders, special education teachers, adjustment counselors and tutors.

Special Revenue Funds

Special Revenue Funds are comprised of fee-based programs, extracurricular activities, and donations. Apart from donations, a total of \$2.0M was budgeted to offset the FY 22 operating budget with the fees generated by some of the funds named below:

- RISE Preschool - Fees are paid by families for enrollment in the RISE preschool program. Offset = \$350,000
- Full Day Kindergarten – Fees are paid by families for enrollment in the Full Day Kindergarten program. Offset = \$1,100,000
- Athletics - Fees are paid by families for students' participation in athletics. Offset = \$366,900
- SPED Tuition – tuition fees paid by other districts for students to receive services. Offset = \$40,000
- Extended Day, Drivers Education, Community Education – Fees are paid by families for students to participate in extended day programs and drivers' education. Fees paid by individuals for participation in Community Education events and courses. Offset = \$25,000
- Building Use – Some community organizations which use school facilities pay a fee for space and/or custodial coverage. Offset = \$80,000
- Student Activities – consists of Drama, Transportation– Fees are paid by families for students' participation. Offset = \$64,000