The following notes relate to accounting lines in the January 19, 2012, Draft General Fund budget document.

This is the first year in my tenure that I have two (2) years of expenditure results that are relatively accurate in order to reasonably estimate expenditures for the future year(s). With the problem of prior year budget data mostly resolved, we have the new budget problems—grants ending, increasing population, and unique issues such as increased homelessness.

The total budget increase in this draft, for discussion, is $967,906. Allowing for reinstatement of maintenance salaries which the city did not take over, essentially the budget is increased $900,000. We increased the tuition line by $250,000. We need, and will appeal to the city, to establish a contingency/stabilization fund for this particular line item. It is not possible to make up the loss of state funding through our operational budget without a particular large increase.

We are covering all the new teaching positions needed in 2012-2013 from School Choice funding we have saved in anticipation of the loss of our last grant that augmented personnel positions. We have $321,282 in personnel budgeted to be paid from Choice funding for 2012-2013.

In terms of new funding, we anticipate $200,000 to $300,000 of additional state aid (Chapter 70) and approximately $150,000 of lessened funding to choice out in 2012-2013. We anticipate $100,000 in additional Medicaid reimbursement, perhaps raising the total reimbursement to $460,000 next year.

Key budget-planning concerns involve the special education department—out-of-district, contracted services, and transportation costs which we continually try to address. Even with good results making gains in achievement and making gains with students returning to GPS, the shifts in student population still make these services difficult to contain to budgeted amounts. We are working on this every week.

Our national and state economy have bearing on the school budget. Increased homelessness has increased our expenditures for homeless transportation by at least $40,000 this year and the children in transition have increased needs. It is not their fault or anyone’s fault that there is so much stress and hardship. The schools are a safe harbor for children and our services help intervene but it takes staff to do so.

Ending grant programs which supported teachers, particularly elementary teachers, have had an impact on our budget for next year. And the out-of-district tuition account where we no longer can make up the gap between budget and Circuit Breaker aid —this is a significant budget issue.
we have seen, predicted, and this year we are increasing this line by $250,000. We have to plan for this to keep the school system stabilized.

When we budget, we put contracted obligations, e.g. steps and track advancements, in Cost Center 336. For 2012-2013, we estimate $260,000 in step and track increases. In the following year, the salaries are adjusted to the newer base salary with the track or step advancement.

There may be increased state aid this year. There may be another JOBS grant. We do not know at this time.

Note on Elementary teachers. At full enrollment, after the wave, we will have 3 of each grade at each elementary school (FS, NS, 4Cs) or 9 sections of each grade (possibly 8 in a low year).

Kindergarten to Grade 1:
FY2013: We have 9 kindergartens moving up into eight (8) 1st grades. We need to add one (1) grade 1 teacher at Federal Street. We may only need 8. We won’t know until July.

Grade1 to Grade 2:
FY2013: We have 8 grade 1s moving up into 8 grade 2s = OK.

Grade 2 to Grade 3:
FY2013: We have 8 grade 2s moving up into 5 grade 3s = 3 needed grade 3 teachers—2 at Four Corners and 1 at Newton.

Grade 3 to 4:
FY2013: We have 5 grade 3s moving up into 6 grade 4s = 1 teacher can be reassigned to cover a grade 6 class needed.

Line Item Notations.

1. FEDERAL STREET. Cost Center 303
Changes relate to teaching staff and kindergarten support personnel. We will need one additional grade 1 class.

2. FOUR CORNERS Cost Center 304
We need 2 additional grade 3 teachers.

3. NORTH PARISH Cost Center 306
Our numbers are up as high as ever with 107 participating students today. We have several grants and two completely self-funded classrooms. Decreasing grants has increased the portion of salaries we need to cover by a manageable amount.

This particular program is difficult to budget accurately, as its operating costs are offset by five (5) different early childhood grant programs which change from year to year.

4. NEWTON SCHOOL Cost Center 308
We anticipate 1 additional grade 3 teacher needed. Newton has no additional unused classrooms. Also, an ending grant that held the social worker and then the associate principal’s salary has increased the school administrator line by approximately $72,000.

5. GREEN RIVER SCHOOL  Cost Center 310
Re-opening the school will require some funding for custodial services. We’ve budgeted $16,000. If the school does not open, we’ll still need some or most of this to fix the school’s interior so the school can be used in the future. The school was stripped of technology (phones, copier, computers) which will need putting back in place for a one-time expense. The building will need attention & options are being explored. $95,000 to re-open the school has been requested in capital—upgrade to code for fire alarms, kitchen, and reinstate technology and phones.

6. GREENFIELD MIDDLE SCHOOL (4/5 FLOOR AND 6/7 FLOOR)
The associate principal this year replaces a teaching position so there is an increase in Principal staff and a corresponding decrease in Floor Leader staff. Although a grade 6 teacher is needed, the upward moving grade 4 class is small and one less grade 4 teacher is needed.

The Math & Science Academy is budgeted here. We believe we can fund the academy with an increased student population with this budget. The teacher/coordinator is paid from choice funding.

7. GREENFIELD HIGH SCHOOL  Cost Center 312
We have to integrate 1 grant-funded reading teacher in our budget. We estimate needing 0.6 FTE science teacher next year. Several teachers are teaching a 6th period class for a contracted amount of $6,000.

Alternative program funding to prevent drop-outs, although not a “teacher,” is no longer funded by a grant = $35,000 needed. MCAS supervisor to assure students have test retakes to graduate has no more grant-funding (approx. $18,000). These services are not in the 2012-2013 draft budget.

8. HIGH SCHOOL ELECTIVE PROGRAM  Cost Center 314
The elective program is a highlight of the high school. We are staying within this budget as the high school refines its elective program. We are trying to introduce a few new and more modern activities. We will adjust what we offer to stay within budget in 2012-2013.

9. ENGLISH LANGUAGE LEARNERS  Cost Center 318
We had to add a part-time teacher = increase of $24,017.

10. ATHLETICS—MIDDLE AND HIGH SCHOOLS  Cost Centers 321 and 322
We are making slight adjustments based on prior year expenditures. Transportation in 2010-2011 was higher than usual due to the tennis court repair (team had to travel for all practices and games). We believe the current budget should be adequate.

11. SUBSTITUTES  Cost Center 325
Our faculty is both younger and older. We have had a lot of significant illness in 2011-2012. All special education and general professional and paraprofessional staff were posted in one line. Given the number of serious illness situations, we are increasing the long-term substitute line.

Custodial substitutes are difficult to find, and so we have added one (1) part-time floating, daily substitute and this has worked out well for addressing morning care of buildings (toilets, in particular) and breakfast and lunch clean-up, which is essential during school days.

12. NURSING SERVICES  Cost Center 326
We plan to increase services by 0.2 FTE at Four Corners which will have approximately 240 children in 2012-2013. This will provide a full-time nurse there.

13. TECHNOLOGY  Cost Center 328 (note 12)
The requirements of the state keep increasing; the reports continue to become more complex. The integration of software programs becomes more daunting. We have added a part-time person to help work with the state data reporting requirements.

14. CURRICULUM AND INSTRUCTION  Cost Center 329
We have slightly increased non-special education tutoring funds. We see positive results in academic advancement of targeted tutoring in 2nd and 3rd grade. We are trying to assure more students are functioning at grade level before entry to grade 4. We must implement curriculum planning across grades and schools next year.

15. SYSTEMWIDE  Cost Center 331
Our library program K-8 is unstaffed with anyone specifically overseeing libraries. We need to designate our truant officer(s) and we need an officer in the schools. We have worked out an arrangement with the police department and are budgeting half of what the cost would be ($20,000 vs. $40,000).

16. SPECIAL EDUCATION  Cost Center 332
I had recommended a gradual increase of $125,000/year to start closing the gap between funded circuit breaker and decreased circuit breaker. It was dangerous to not address this with a stability plan. This year Liz and I are recommended $250,000 line increase. We cannot make up this gap with operating funds. The Out-of-District/Tuition Line 274 is almost the most important line in the budget. We need to add or have a specific plan for a minimum of $250,000 in the next budget.

Transportation costs have increased based on what we anticipate our actual costs to be in 2011-2012 ($230,000). This is a volatile item, depending on availability of vans and drivers, and the needs of our ever-changing student population.

Therapy specialists is increased due to loss of grants and also needing behavior and speech therapist assistant support. Please note that we took therapy specialists out of grants and put other positions in the grants to enable us to increase Medicaid reimbursement requests, which we hope will increase by up to $100,000.
17. CUSTODIAL AND MAINTENANCE SERVICES Cost Center 334
Funding for our maintenance staff was removed with an expectation on the school side that salary costs would be covered by the city. We subsequently were told the city would not cover these costs. This is the school department’s recollection from the record. This creates a $75,000 deficit we are trying to cover this year. The coordinator position was eliminated; however, we do need coordination. Hopefully the city can see that we need maintenance staff available minute-by-minute for a myriad of issues in the schools.

We would like to propose a system-wide custodial/maintenance foreman whose position is under the school department since most of the buildings and most of the plumbing needs and maintenance needs are in the school system. In this budget we have left $10,000 of a $40,000 position for some type of coordinating coverage.

Maintenance supply costs are increased because more of the repairs involve replacing and not fixing parts.

18. TRANSPORTATION Cost Center 335
This is a very difficult and costly line item which fluctuates with the season, where children reside, homeless children moving in and out of Greenfield, increases or decreases of special education placements, cost of gasoline and repairs, need for bus monitors, and other difficult-to-predict details. Charter school transportation has increased slightly.

Our basic transportation contract increases by both CPI and a fuel escalator, when applicable.

Please note that we are spending $40,000 more than budgeted in McKinney-Vento Homeless transportation. We will ask the city how to handle this and whether or not there is a city account for homeless families where this transportation cost might be paid. We have not adjusted our budget up by $40,000 but if these costs stay with the schools, we have to do something about costs.

Gas & repair to vehicles is up slightly. As our older vehicles are replaced, we should have less repair costs and also less demand on DPW for repairs.

19. CONTRACTUAL OBLIGATIONS Cost Center 336
This section contains all the costs currently in negotiated agreements and individual contracts so they are understood and planned in the budget. There is no funding in the budget planned to cover any agreements with unions and associations.

We estimate steps and track advancement to be basically the same. The ESP insurance obligation is removed and taken over by the city, which is helpful. We already know of nine (9) column advancements for next year.

20. SCHOOL COMMITTEE Cost Center 340
A slight decrease is made for attorney services. With the superintendent handling non-teacher negotiations, these costs have been reduced.
21. CENTRAL ADMINISTRATION Cost Center 341
One secretary, previously posted to the Business Office, will be assigned to Cost Center 341 but will be paid from virtual school oversight funds.