



**FY 2009  
Harvard Public Schools  
School Budget**

**SCHOOL COMMITTEE**

*Willie Wickman, Chair  
Will Verbits, Vice Chair  
Virginia Justicz  
Stuart Sklar  
Brian Stevens*

**SUPERINTENDENT OF SCHOOLS**

*Thomas W. Jefferson, Ed.D.*

**FINANCE DIRECTOR  
SCHOOL BUSINESS MANAGER**

*Lorraine Leonard*

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**Please bring this report to the Annual Town Meeting**

**Annual Town Meeting  
March 29, 2008 – 9:00 A.M.  
The Bromfield School Gymnasium**

**Annual Town Election  
April 1, 2008  
The Bromfield School Cafeteria  
Election Hours: 7:00 A.M. to 8:00 P.M.**

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## MESSAGE FROM THE SCHOOL COMMITTEE

We are pleased to send this booklet to you detailing the proposed FY2009 Harvard Public School budget. As stewards of Harvard's schools, we are committed to providing the community with a detailed look at each of the six cost centers comprising the operating budget. In building the budget, the Superintendent scheduled the School Committee to meet with each administrator responsible for a cost center to provide us an opportunity to understand the budgetary requests. After thorough review, modification and much discussion, we present the enclosed budget.

### **Override Needed to Preserve Core Educational Services**

The School Committee is very aware of the financial challenge facing our town as we continue to wrestle with inadequate funding for both the schools as well as town services. While it is difficult to come once again to the town with a budget that will require the passage of an override, it is our responsibility to present to the town a budget that will support the excellent educational program the town values. In addition to preserving core educational services, this budget allows us to maintain gains made in recent years. Specifically, it is critical to continue to fund three-tier intervention services to support the needs of all learners whether they are struggling or in need of greater challenge, to diversify course offerings at Bromfield and to keep class sizes at reasonable levels throughout the system.

The FY09 budget represents an increase of one teacher throughout the entire district. This is included in a separate warrant article that asks for approval to add a Special Education position in the middle school. The article also requests additional funding for textbooks and other curricular materials. While the amount to fund these things is included in the single override request, separate approval is needed. This teaching position would enable us to increase our effectiveness in servicing a vulnerable segment of the school population. In addition, it would generate cost savings by enabling us to serve more students in district. In this article, the request for an increase in textbook and curricular material funding more accurately reflects the true cost of purchasing and replacing course materials.

### **Continuation of User Fees Remains a Concern**

During the budget process we debated user fees. We were hoping to address funding athletics and activities at Bromfield which are presently funded 100% by user fees. Since extracurricular activities are an integral part of a high school education, students should not have to pay to participate. These user fees as well as user fees for buses continue to be on our list of concerns.

As a School Committee, we are committed to constantly looking for additional funding sources. We have members who are actively involved with statewide groups that lobby legislators and members of the Governor's staff for more adequate school funding. We invite others in the community to join us in this effort.

In conclusion, in spite of the fiscal challenges, we are grateful to have a dedicated staff that is committed to meeting the needs of Harvard's students, parents who are involved in the success of the schools and a community that has always been generous and supportive. We are committed to always keeping the best interest of Harvard's students in mind and will strive to continue to provide a high quality education for all learners.

Willie Wickman, Chair  
Will Verbits, Vice Chair  
Virginia Justicz  
Stuart Sklar  
Brian Stevens



## MESSAGE FROM THE SUPERINTENDENT

The Harvard Public Schools continue to perform at a level that makes us the envy of nearly every community across the Commonwealth. It's hardly news to hear about our district doing well on MCAS, but this year we saw key gains in several areas. Specifically, our gains in the number of 10<sup>th</sup> grade students performing in the advanced level in both Math and English put us in a category unrivaled by regular public high schools. In grade 7 English, we also saw a significant increase in the number of students scoring in the proficient level.

We were also greatly encouraged by the 3<sup>rd</sup> grade reading results in which we significantly reduced the number of students falling into the needs improvement range. These results can be attributed, in a large part, to a systemic effort in the past several years to more closely align instruction and assessment with best research practices.

As we've worked toward our goal of meeting the needs of all learners, we've made significant steps forward. In part, our progress has been made possible by the support of you, the community. In the past year, we've been able to enhance our intervention services and thus able to provide more students with the informal support systems they need to succeed. Principal Jim O'Shea speaks of the value of creating some smaller class sections in the middle school to help address the needs of differing learning styles. Also, at Bromfield we've been able to expand elective offerings and add staff to reduce class size in academic areas. The Virtual High School has provided an additional avenue for students to pursue areas of specialized interest through high quality on-line courses. At Harvard Elementary School, Principal Mary Beth Banios is pleased that we've been able to add a program of math tutoring which is helping us shore up an identified weakness. Also, we've greatly expanded our use of technology to provide specialized support and enrichment for our young learners.

As of this writing, we are finalizing the action plan steps for a comprehensive strategic plan which will guide the district in our next five year planning cycle. The School Committee is anticipating they will approve the final plan at our March 24<sup>th</sup> meeting and that it will be available to share at the Annual Town Meeting. This plan has been developed by a group of community members representing myriad town boards, community-at-large members, faculty, administration, and a student representative. Over 400 citizens completed surveys to provide input to help guide our decision-making. We remain excited about this plan and the opportunity which lies ahead to take the district to an even higher plateau for all of our students.

The budget we've developed will help us maintain what we've put in place in recent years and begin to address the goals identified in the Strategic Plan. Due to the budget constraints facing the town this year, the school has worked to meet the target of creating a level service budget.

Last year, we developed a budget with three key goal areas identified. They were:

- Expand intervention services for students who require additional support
- Create additional elective offerings for students at Bromfield School
- Address class size concerns in academic courses at Bromfield.

In the current budget cycle, we have sought to:

- Strengthen and update our use of instructional technology
- Improve special education services at the middle school level
- Maintain class size and elective offerings.

In order to maintain the excellence we've developed, we again ask for the support of you, the citizens of Harvard. As we've stated many times in the past, the program we offer at Harvard is among the best in the Commonwealth, yet our per-pupil spending is below the state average and significantly below comparable districts.

The information included in this report entitled "How Much Does It Cost to Run Our Schools and What are the Sources of Funding?" helps to identify that more than most other communities we rely heavily on user fees and external tuitions to support the omnibus budget. Families of schoolchildren are paying extra for athletics and other activities that communities have historically provided for their schools. While the proposed budget does not address the challenge of exorbitant user fees, we share this data as the basis for future community dialogue.

The School Committee and I are glad to answer any questions you might have about the district or the proposed budget. I can be reached via email [tjefferson@psharvard.org](mailto:tjefferson@psharvard.org) or by telephone (978) 456-4140. Contact information for the School Committee can be found on our web site [www.psharvard.org](http://www.psharvard.org). I look forward to seeing many of you at the upcoming Annual Town Meeting.

Respectfully,

Thomas W. Jefferson, Ed.D.  
Superintendent of Schools

**ARTICLE 7  
HARVARD SCHOOLS – PERSONNEL COSTS AND BOOKS**

To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money to fund an additional special education position, benefits for that position, and textbooks, contingent upon the passage of a Proposition Two and One-Half Levy Limit Override referendum ballot question (Question #1) at the Annual Town Election to be held on April 1, 2008, or pass any vote or votes in relation thereto.

(Inserted by School Committee)

**FINANCE COMMITTEE TAKES NO POSITION ON THIS ARTICLE REQUESTING THE SUM OF \$73,780 FOR ADDITIONAL STAFFING AND TEXTBOOKS.**

*Pro: The School Committee believes the addition of a Middle School Special Education position will help the schools better meet the needs of certain students and may, in the long run, slow the rate of increase in Special Education costs.*

*Con: The operational impact of not funding this request would require a decision by the School Committee to find other sources of school funds to pay for this request.*

## Glossary of Terms

- Chapter 70:** State Aid to cities and town which is specifically designated to subsidize the school system.
- Foundation Budget:** The definition of an adequate spending level for a school district is called its “foundation budget.” It is a statistical measure that was developed by a group of superintendents and an economist in the early 1990’s. They developed a “model school budget” which quantified “for the average school district what constitutes an adequate—but not excessive—level of funding.” The goal of the Chapter 70 formula is to ensure that every district has sufficient resources to meet its foundation budget spending level, through an equitable combination of local property taxes and state aid.
- Each district’s foundation budget is updated each year to reflect inflation and changes in enrollment. Enrollment plays an important role not just because of the total number of pupils, but also because there are differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories. As a result, when districts’ foundation budgets are presented in per pupil terms, there is considerable variation. The FY08 statewide average is \$8,852 per pupil, but the range for academic districts goes from \$7,348 in the Shutesbury elementary district up to \$10,541 in Chelsea.
- The FY08 foundation budget continues the major changes to the calculations first implemented in FY07. The changes directly align the foundation budget categories with the chart of accounts which schools use to track how they spend their money.
- Circuit Breaker:** A revised method of cost-sharing between the State and the Town for the Special Education expenses. Formally, tuitions for out-of-district placements were split evenly between the Town and the State (hence, the 50/50 program). The FY08 formula gives the School a reimbursement of approximately 75% for any costs which exceed four times the current foundation budget of \$8,425.00.
- Cost Center:** The budget is divided into groupings that are either geographically distinct (Admin. & Schools), or by usage that benefits the entire system (Maintenance, Special Education & Technology). The budget is presented using these six cost centers for reporting purposes as well as financial control.
- Fiscal Year:** All municipalities of the Commonwealth operate on the same fiscal year. The budget presented is to cover expenditures for Fiscal Year 2009, which covers the period from July 1, 2008 to June 30, 2009.
- Omnibus Budget:** All recommended appropriations for operating expenses of the various Town departments and boards are gathered together in one article called the Omnibus Budget.

## FY09 Superintendent/Central Office

SUPT./CENTRAL OFFICE - 03001			ACTUAL FY07	OMNIBUS FY08	PROPOSED FY09	Incr-/Decr %
1	-51691	SUPERINTENDENT SAL	133,250	136,581	139,995	2.5%
2	-51702	ADMIN ASST SAL	59,677	59,975	52,000	-13.3%
3	-51731	BUSINESS COORD SAL	44,884	45,579	48,479	6.4%
4	-51742	CLERICAL SALARY	9,631	0	6,387	-
5	-51941	PROF DEV SAL	6,152	0	0	0.0%
6	-51100	TSA MATCH	59,708	64,924	65,000	0.1%
<b>SALARY</b>			<b>352,196</b>	<b>307,059</b>	<b>311,861</b>	<b>1.6%</b>

7	-52714	LEGAL FEES	28,237	8,000	12,000	50.0%
8	-52715	SUPPLIES/OFFICE	6,240	5,600	3,600	-35.7%
9	-52875	OTHER EXPENSES	22,054	0	0	0.0%
10	-52914	EQUIP LEASE/REPAIRS	7,572	12,000	12,000	0.0%
11	-52954	PROF DEV (CURR) EXP	7,802	71,800	72,000	0.0%
12	-52955	TUITION ASST - BROMF	11,018	0	0	0.0%
13	-52956	TUITION ASST - HES	12,511	0	0	0.0%
14	-52957	DUES & SUBSCRIPTIONS	9,457	8,000	8,500	6.3%
15	-53214	REGULAR TRANSPORT	(48,445)	167,680	183,900	9.7%
16	-53410	RET. NOTICE INCENTIVE	0	1,500	0	-
<b>EXPENSE</b>			<b>289,465</b>	<b>274,580</b>	<b>292,000</b>	<b>6.3%</b>

<b>COST CENTER TOTAL</b>	<b>641,661</b>	<b>581,639</b>	<b>603,861</b>	<b>3.8%</b>
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This cost center includes items related to district-wide operation. It includes salaries for four individuals, professional development expenses, transportation, and other costs related to district operation.

Transportation costs are fixed based upon the current bus contract.

Professional development (line 03001-52954) represents a synthesis of ten separate accounts which were consolidated in the FY08 budget based upon requests by town officials with the intent to provide greater budget transparency.

Much of the overall increase in this cost center can be attributed to salary and transportation costs as well as legal expenses.

## FY09 Harvard Elementary School Budget Summary

HARVARD ELEMENTARY - 03003			ACTUAL	OMNIBUS	PROPOSED	Incr/-Decr
			FY07	FY08	FY09	%
32	-51320	GUIDANCE SALARY	63,677	69,534	75,238	8.2%
33	-51851	PRINCIPAL SALARY	98,282	98,282	103,282	5.1%
34	-51862	SECRETARY SALARY	60,578	59,138	60,562	2.4%
35	-51811	NURSE SALARY	36,187	38,761	44,476	14.7%
36	-51812	NURSE SUB SALARY	2,141	0	0	0.0%
37	-51872	CURRICULUM COORD.	97,404	101,111	109,529	8.3%
38	-51891	TEACHERS (K-5) SALARY	1,472,803	1,530,029	1,582,734	3.4%
39	-51892	SUBSTITUTES SALARY	41,207	33,900	33,900	0.0%
40	-51902	CLERICAL AIDE SALARY	7,079	7,270	7,455	2.5%
41	-51905	MUSIC/ART/PE TEACH SAL	198,544	205,902	226,695	10.1%
42	-51906	READING AIDE SAL	50,542	51,839	52,658	1.6%
43	-51976	TECHNOLOGY AIDE	19,500	40,616	45,424	11.8%
44	-51941	KINDERGARTEN AIDE	14,750	761	40,780	-
45	-51942	ELL AIDE	14,976	20,274	0	-
46	-51943	MATH TUTORS	19,616	57,635	50,463	-12.4%
47	-51323	RECESS/PE ASSIST. SAL	13,419	23,323	19,030	-18.4%
48	-51992	LIBRARIAN AIDE SALARY	11,500	0	0	0.0%
		<b>SALARY</b>	<b>2,189,933</b>	<b>2,338,373</b>	<b>2,452,226</b>	<b>4.9%</b>
49	-52874	OFFICE EXPENSE	1,099	1,213	1,500	23.7%
50	-52875	OTHER EXPENSE	1,310	0	0	0.0%
51	-52914	EQUIP LEASE/REPAIRS	9,379	19,700	19,700	0.0%
52	-52915	PUPIL SUPPLIES	18,475	25,500	27,000	5.9%
53	-52954	PROFESSIONAL DEV EXP	6,752	0	0	0.0%
54	-52957	DUES & SUBSCRIPTIONS	488	750	750	0.0%
55	-52965	TEXTBOOKS	1,152	5,000	10,000	100.0%
56	-53004	LIBRARY SUPPLIES/SRV	3,929	5,000	5,000	0.0%
57	-53344	STUDENT ACTIV EXP	0	2,500	2,500	0.0%
58	-53345	GUIDANCE EXPENSE	651	0	0	0.0%
59	-53346	NURSE EXPENSE	2,465	0	0	0.0%
		<b>EXPENSE</b>	<b>55,083</b>	<b>59,663</b>	<b>66,450</b>	<b>11.4%</b>
		<b>COST CENTER TOTAL</b>	<b>2,245,016</b>	<b>2,398,036</b>	<b>2,518,676</b>	<b>5.0%</b>

This budget covers salaries and expenses for Harvard Elementary School. Last year, we were able to expand intervention services in math. This year, our request represents level service and level staffing. Please note that areas such as textbooks and library supplies have traditionally been funded in large part by donations.

## FY09 The Bromfield School Budget Summary

BROMFIELD SCHOOL - 03004			ACTUAL	OMNIBUS	PROPOSED	Incr-/Decr
			FY07	FY08	FY09	%
60	-51321	STUDENT ACTIVITIES SAL	8,339	30,000	30,000	0.0%
61	-51811	DEPT. COORD/FACIL SAL	25,000	28,000	28,000	0.0%
62	-51812	SUB NURSE SALARY	1,421	0	0	0.0%
63	-51851	ASSOC. PRINCIPAL SAL	88,201	90,500	91,500	1.1%
64	-51852	PRINCIPAL	108,000	113,000	113,000	0.0%
65	-51862	SECRETARY SALARY	74,320	76,458	78,434	2.6%
66	-51872	GUIDANCE SALARY	209,802	222,360	243,423	9.5%
67	-51882	NURSE SALARY	51,638	52,534	62,293	18.6%
68	-51891	TEACHERS SALARY (6-12)	2,300,171	2,641,983	2,759,368	4.4%
69	-51892	SUBSTITUTES SALARY	46,700	33,824	41,900	23.9%
70	-51942	ELL TEACHER	20,818	24,413	29,140	19.4%
71	-51902	CLERICAL AIDE SALARY	7,035	7,270	7,456	2.6%
72	-51905	GUIDANCE SEC SAL	30,844	30,506	31,284	2.6%
73	-51931	SUBS FOR PROF DEV	1,705	0	0	0.0%
74	-51991	MEDIA/ LIBR COORD SAL	0	32,697	34,214	4.6%
75	-51993	INSTR. AIDE SALARY	37,619	45,564	50,175	10.1%
76	-51994	LIBRARY MEDIA AIDE	27,878	0	0	0.0%
<b>SALARY</b>			<b>3,355,551</b>	<b>3,429,108</b>	<b>3,600,187</b>	<b>5.0%</b>
77	-52874	OFFICE EXPENSE	9,975	10,000	12,000	20.0%
78	-52875	OTHER EXPENSES	2,964	0	0	0.0%
79	-52914	EQUIP LEASE/REPAIRS	16,645	18,091	18,091	0.0%
80	-52915	PUPIL SUPPLIES	26,394	44,869	46,000	2.5%
81	-52954	PROFESSIONAL DEV EXP	2,589	0	0	0.0%
82	-52957	DUES & SUBSCRIPTIONS	4,321	5,500	5,500	0.0%
83	-52965	TEXTBOOKS	19,944	24,000	24,000	0.0%
84	-53006	MEDIA VIDEO/CD'S	984	0	0	0.0%
85	-53008	MEDIA BOOK/UPDATE	7,687	8,000	8,000	0.0%
86	-53009	VIRTUAL HIGH SCHOOL	N/A	16,000	15,000	6.3%
87	-53344	STUDENT ACTIV EXP	3,170	5,000	5,000	0.0%
88	-53345	GUIDANCE EXPENSE	1,678	0	0	0.0%
89	-53346	NURSE EXPENSE	1,549	0	0	0.0%
<b>EXPENSE</b>			<b>116,719</b>	<b>131,460</b>	<b>133,591</b>	<b>1.6%</b>
<b>COST CENTER TOTAL</b>			<b>3,472,270</b>	<b>3,560,568</b>	<b>3,733,778</b>	<b>4.9%</b>

Last year's budget addressed two specific educational needs that were identified at The Bromfield School. They were to reduce class size in key instructional areas and provide additional electives in order to meet both student needs and state requirements. We are pleased to have made progress in these key instructional areas.

Staffing recommendations for 2008-09 were developed using a zero based budgeting model that projected teacher needs on a course-by-course basis relative to matriculating students. Those numbers were analyzed in light of specific course requirements. No additional positions are required this year.

## FY09 Special Education Services Budget Summary

SPECIAL EDUCATION SVS - 30005			ACTUAL	OMNIBUS	PROPOSED	Incr/-Decr
			FY07	FY08	FY09	%
90	51072	HOME INSTR SAL	25,340	21,000	25,000	19.0%
91	51811	DIR. OF SPECIAL ED.	99,431	103,905	110,000	5.9%
92	51822	SECRETARY SALARY	35,112	36,769	41,891	13.9%
93	51891	BROM. TEACHERS SAL	285,909	365,246	407,854	11.7%
94	51893	HES TEACHERS SAL	193,160	256,017	274,457	7.2%
95	51890	SYSTEM TEACH SAL	157,374	240,293	290,280	20.8%
96	51902	BROMFIELD INST TUTORS	110,064	162,249	182,328	12.4%
97	51903	HES INSTR TUTORS SAL	286,754	194,497	235,056	20.9%
<b>SALARY</b>			<b>1,130,040</b>	<b>1,379,975</b>	<b>1,566,866</b>	<b>13.5%</b>
98	52834	OFFICE EXPENSE	4,605	3,500	3,500	0.0%
99	52914	EQUIP LEASE/REPAIRS	1,912	2,500	2,500	0.0%
100	52915	PUPIL SUPPLIES	6,442	6,500	7,500	15.4%
101	53214	SPED TRANSPORT	322,245	320,602	269,666	-15.9%
102	53805	OTHER PROF. SRVS	23,490	40,000	36,000	-10.0%
103	54810	OUT OF DIST PLACE	934,420	590,502	796,023	34.8%
104	54820	COLLABORATIVE FEES	549,365	402,628	359,430	-10.7%
<b>EXPENSE</b>			<b>1,655,205</b>	<b>1,366,232</b>	<b>1,474,619</b>	<b>7.9%</b>
105	51000	PRESCHOOL SALARIES	50,810	80,373	72,994	-9.2%
106	51021	PRESCHOOL AIDE SALARIES	99,414	103,326	108,879	5.4%
107	52000	PRESCHOOL SUPPLIES	9,008	5,500	5,500	0.0%
108	52004	PRESCHOOL PROF SERV	68,938	55,000	55,000	0.0%
109	52010	PRESCHOOL EXPENSES	4,689	2,500	2,500	0.0%
<b>PRESCHOOL</b>			<b>320,833</b>	<b>246,699</b>	<b>244,873</b>	<b>-0.7%</b>
<b>COST CENTER TOTAL</b>			<b>3,106,078</b>	<b>2,992,905</b>	<b>3,286,358</b>	<b>9.8%</b>

Rising costs in special education have been a concern throughout the Commonwealth as well as across the nation. This overall budget represents an approach that is designed to provide legally mandated services in the most appropriate environment in a cost-effective manner. At the core of this approach are beliefs that with appropriate pre-referral intervention systems we can best serve all students.

Much of the projected increase in this cost center is driven by negotiated salary increases. Please see the Executive Summary of the Special Education Task Force for more detailed analysis of spending in this area.

## FY09 School Maintenance Budget Summary

SCHOOL MAINTENANCE - 03002				ACTUAL FY07	OMNIBUS FY08	PROPOSED FY09	Incr/-Decr %
17	51372	CUSTODIAN SAL		287,518	297,060	310,066	4.4%
18	51373	GROUNDKEEPER SAL		17,787	25,611	23,015	-10.1%
19	51374	MAINT FOREMAN SAL		66,035	66,035	68,000	3.0%
20	51300	OVERTIME/NEGOT. SAL.		7,705	9,000	9,000	0.0%
<b>SALARY</b>				<b>384,271</b>	<b>397,706</b>	<b>410,081</b>	<b>3.1%</b>

21	52380	TELEPHONE		16,286	22,000	15,000	-31.8%
22	52381	SUPPLIES/MAINT BLDG		57,654	55,000	60,000	9.1%
23	52000	SEWAGE TR. PLANT		70,795	63,000	NA	NA
24	52382	WATER		3,713	4,000	4,000	0.0%
25	52383	NATURAL GAS		3,625	9,000	10,500	16.7%
26	52385	ELECTRICITY		123,941	225,000	248,000	10.2%
27	52386	FUEL		76,060	130,000	140,000	7.7%
28	52387	HVAC/PREVENTIVE MAINT		38,200	50,000	57,150	14.3%
29	52390	TRASH DISPOSAL		8,711	5,000	5,800	16.0%
30	52391	SERVICES		30,400	35,904	35,201	-2.0%
31	52392	EQUIPMENT		2,816	5,000	6,000	20.0%
<b>EXPENSE</b>				<b>527,250</b>	<b>603,904</b>	<b>581,651</b>	<b>-3.7%</b>

<b>COST CENTER TOTAL</b>	<b>911,521</b>	<b>1,001,610</b>	<b>991,732</b>	<b>-1.0%</b>
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This cost center budget includes all expenses related to the operation and maintenance of the buildings and grounds. It includes salary lines for custodial staff, all utilities, and related service contracts.

The level service budget is influenced significantly by the contracted electric rates as well as rising fuel costs. The decrease in this cost center is due to the Wastewater Treatment Plant being transferred to the Selectmen's Public Buildings line item.

## FY09 Technology Budget Summary

<b>TECHNOLOGY – 30006</b>			<b>ACTUAL FY07</b>	<b>OMNIBUS FY08</b>	<b>PROPOSED FY09</b>	<b>Incr-/Decr %</b>
110	-51021	Network Support Sal	99,054	103,171	106,800	3.5%
		<b>SALARY</b>	<b>99,774</b>	<b>103,171</b>	<b>106,800</b>	<b>3.5%</b>
111	-52050	Hardware - Systemwide	5,106	6,700	9,000	34.3%
112	-52051	Hardware - HES	4,879	8,000	4,500	-43.8%
113	-52052	Hardware - Bromfield	3,865	10,000	4,000	-60.0%
114	-52374	Professional Devel. Exp.	2,703	0	0	0.0%
115	-52380	Telephone - T1 Line	9,373	8,000	8,000	0.0%
116	-52875	Maintenance	563	3,000	3,000	0.0%
117	-55100	Software - Systemwide	4,452	7,500	17,500	133.3%
118	-55200	Software - HES	2,384	10,075	12,000	19.1%
119	-55340	Software - Bromfield	0	2,575	12,500	385.4%
120	-55400	Supplies	6,212	7,000	7,000	0.0%
		<b>EXPENSE</b>	<b>60,092</b>	<b>62,850</b>	<b>77,500</b>	<b>23.3%</b>
		<b>COST CENTER TOTAL</b>	<b>159,866</b>	<b>166,021</b>	<b>184,300</b>	<b>11.0%</b>

Increases in software line accounts will help provide current programs which are needed to meet individual learning needs.

We continue to be indebted to private citizens, the Harvard Schools Trust and the PTO for their generous support of technology purchases for our schools.

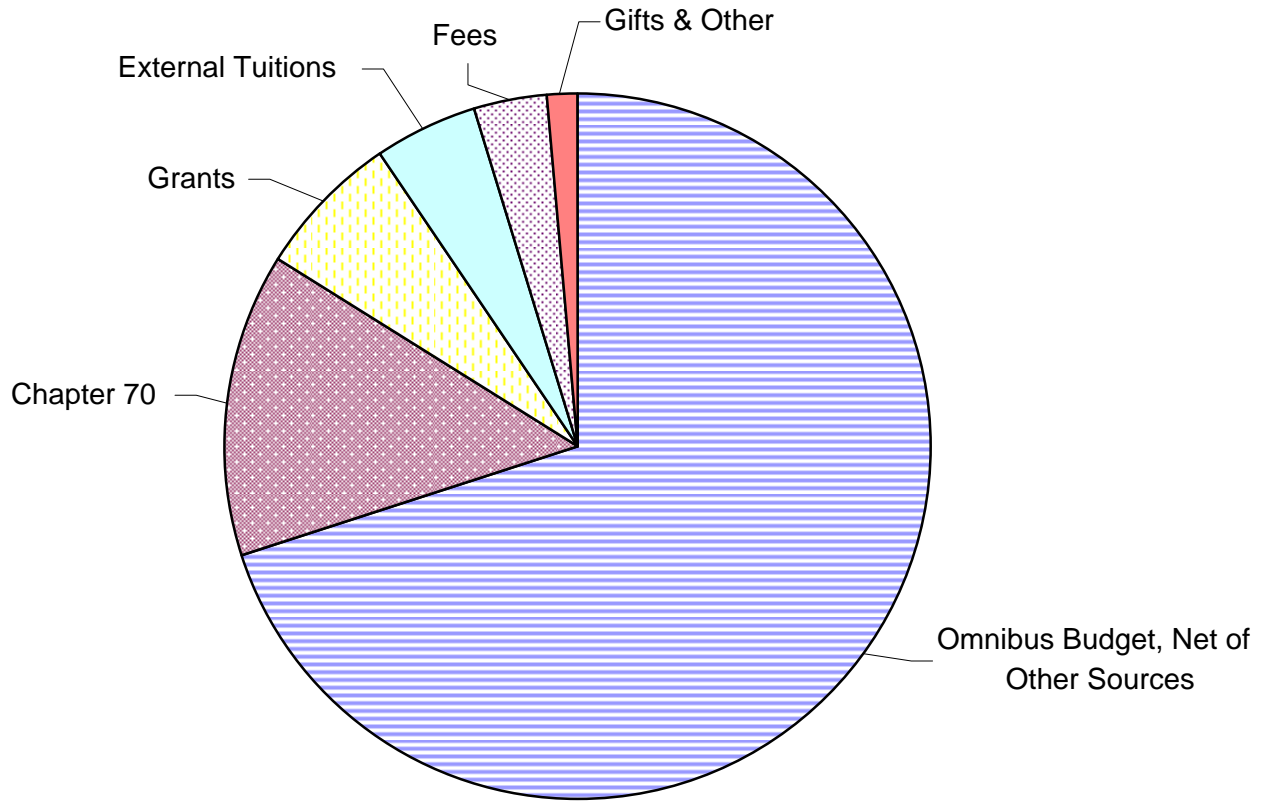
## FY09 Summary by Cost Center

SUMMARY BY COST CENTER	ACTUAL FY07	OMNIBUS FY08	PROPOSED FY09	Incr-/Decr %
<b>Supt./Central, Personnel</b>	352,196	307,059	311,861	1.6%
<b>Expenses</b>	<u>289,465</u>	<u>274,580</u>	<u>292,000</u>	6.3%
	<b>641,661</b>	<b>581,639</b>	<b>603,861</b>	<b>3.8%</b>
<b>Maintenance, Personnel</b>	384,271	397,706	410,081	3.1%
<b>Expenses</b>	<u>527,250</u>	<u>603,904</u>	<u>581,651</u>	-3.7%
	<b>911,521</b>	<b>1,001,610</b>	<b>991,732</b>	<b>-1.0%</b>
<b>Elementary, Personnel</b>	2,189,933	2,338,373	2,452,226	4.9%
<b>Expenses</b>	<u>55,083</u>	<u>59,663</u>	<u>66,450</u>	11.4%
	<b>2,245,016</b>	<b>2,398,036</b>	<b>2,518,676</b>	<b>5.0%</b>
<b>Bromfield, Personnel</b>	3,355,551	3,429,108	3,600,187	5.0%
<b>Expenses</b>	<u>116,719</u>	<u>131,460</u>	<u>133,591</u>	1.6%
	<b>3,472,270</b>	<b>3,560,568</b>	<b>3,733,778</b>	<b>4.9%</b>
<b>Special Education, Personnel</b>	1,130,040	1,379,975	1,566,866	13.5%
<b>Expenses</b>	1,655,205	1,366,232	1,474,619	7.9%
<b>Preschool</b>	<u>320,833</u>	<u>246,699</u>	<u>244,873</u>	-0.7%
	<b>3,106,078</b>	<b>2,992,905</b>	<b>3,286,358</b>	<b>9.8%</b>
<b>Technology, Personnel</b>	99,774	103,171	106,800	3.5%
<b>Expenses</b>	<u>60,092</u>	<u>62,850</u>	<u>77,500</u>	23.3%
	<b>159,866</b>	<b>166,021</b>	<b>184,300</b>	<b>11.0%</b>
<b>Grand Total, Omnibus</b>	<b>10,536,412</b>	<b>10,700,779</b>	<b>11,318,705</b>	<b>5.8%</b>

## How Much Does It Cost to Run Our Schools and What are the Sources of Funding?

FY09 Proposed Omnibus Budget (Local Taxes, Receipts, and State Aid including Chapter 70)	\$11,318,705
<b>FEES</b>	
Projected Athletics (funded by user fees, gate receipts, fundraising)	\$200,000
Transportation	\$70,000
Pre-School & Full Day Kindergarten Tuitions	\$180,000
<b>GRANTS</b>	
Special Education Grants and Circuit Breaker Reimbursements	\$850,000
Other Grants (Full Day Kindergarten & Teacher Quality)	\$50,000
<b>EXTERNAL TUITIONS</b>	
School Choice and MassDevelopment Contract to Educate Devens' Students Grades 6-12	\$650,000
<b>GIFTS AND OTHER</b>	
Subsidies from Community Education, Food Service and Building Rental	\$85,000
Shaw Trust, Personal and Organizational Donations	\$100,000
<b>TOTAL FUNDING BUDGET</b>	<b>\$13,503,705</b>

## FY09 School Budget Sources of Funding



Revenues to support the Omnibus Budget come from a myriad of sources. They include:

- Local property taxes
- State Aid
- Local receipts

Each town in the Commonwealth receives Chapter 70 Aid, money earmarked to support education. Under the proposed Chapter 70 Aid for FY09, Harvard is slated to receive the minimum amount of aid which is 17.5% of the foundation budget as determined by the Department of Education (DOE). In their report "Preliminary Report on Current Fiscal Conditions in Massachusetts School Districts", the DOE states that on average, districts spend 18% more than the foundation budget. To quote from this report, "This suggests that the current foundation budget formula may not reflect the cost of providing an adequate education to all students." For full report: [www.doe.mass.edu/research/reports/0108fiscalconditiations.pdf](http://www.doe.mass.edu/research/reports/0108fiscalconditiations.pdf)



*Reach for the Stars*

## **2007-2008 Harvard Elementary School Update**

### ***Harvard Elementary Works to Expand Offerings and to Enhance Technology***

**Math Intervention Begins at HES** -Last April, the residents of Harvard voted to fund a math intervention program at HES. Under the leadership of our Math Curriculum Coordinator, Gretchen Henry, we now have this program up and running. Over the summer we were able to hire three highly qualified individuals for the 3 part-time math tutor positions. These tutors work in every classroom in grades 1-5 and are working with small groups of students. At times, these tutors will work with students who need enrichment, so that the classroom teacher can provide additional instruction to more struggling students. At other times, our tutors will pull students who need reinforcement, so that the classroom teacher can focus his/her energies on students who are ready to move on in instruction. With the addition of these math tutors we are now in a much better position to meet the varied math needs of the students in our school.

**Project Adventure Added to Physical Education Program** -Our Physical Education teacher, Barbie Kelley, and our Guidance Counselor, Christine Reale are teaming up to add a pro-active, social component to our physical education program. Approximately every other week, students in Grades 1-5 receive a specialist class in Project Adventure which is co-taught by these two talented staff members. This class has students engaged in a challenging physical activity requiring partner or team work. After the activity, the students meet in a group to discuss what the activity taught them about real life friendships and group work. Both Mrs. Reale and Mrs. Kelley have received significant training in Project Adventure (the PTO has financially supported part of this training) and the Harvard Schools Trust recently funded a grant to purchase additional supplies that will enhance the Project Adventure program. Students and teachers alike have been very complimentary of the work being done in this area.

**Expanded Professional Development Opportunities** -Over the past year, we have worked to improve the overall professional development offerings at Harvard Elementary School.

- This summer HES hosted two **graduate courses** at our school. One course was focused on using the Reader's Workshop as the cornerstone to classroom reading instruction. The other was a math course that looked at all of the math standards through the lens of a K-5 continuum. Not only did we have a large percentage of HES teachers taking these courses, but we also opened them up to teachers outside of the district. These teachers paid tuition which helped to defray some of the expenses of the courses. We plan to continue this model by offering additional graduate courses this summer.

- Our Reading and Writing Curriculum Coordinators, Margaret Bragg and Cynthia Hansen, have established **lab-sites** in which a group of teachers watch an actual lesson taught by a colleague and then process what was observed as a means of improving instruction.
- We have formed 4 cross-grade level **study groups** to explore solutions to organizational and curriculum challenges. For the 2007-2008 school year these groups are focused on: Special Education Scheduling, Community Building, Science Curriculum, and Social Studies Curriculum. Each of these groups will present to our faculty and make recommendations that relate to their areas of focus.

**Full-Day Kindergarten Program Launched** -For the first time, Harvard Elementary School is offering both half-day and full-day kindergarten programs. We have 35 students enrolled in our full day programs and 32 students enrolled in our half-day programs. All additional costs associated with offering a full-day option are off-set by grants from the Department of Education and tuition. Many thanks are offered to our three kindergarten teachers, Barbara Ann Gould, Kristina Lazaro, and Melissa Niland for all their efforts in making our kindergarten programs so successful.

**On-going Efforts to Improve Technology** -Harvard Elementary School has continued its initiative to improve instruction and communication through the use of technology. Since the beginning of the 07-08 school year, we have taken these additional steps to ensure that our students will have the opportunity to utilize the many technology tools that are reflective of our rapidly changing, global environment:

- Added 5 permanently-mounted SMART boards into classrooms
- Offered monthly, after-school workshops for teachers focused on integrating technology into instruction
- Expanded our before and after-school intervention programs using software installed in our computer lab
- Continued the development of media projects integrated with grade level curriculum

We look forward to continuing our efforts to provide a high quality educational experience to all the children who are entrusted to Harvard Elementary School.



## **2007-2008 The Bromfield School Update**

### **The Bromfield School Goal: Meeting the Needs of All Learners Successful Initiatives Support Student Learning**

The Bromfield School continues to provide a rigorous course of study built upon the foundation of a strong core curriculum. We remain committed to our goal of meeting the needs of all learners. Recently introduced programs, services, and professional development of this past year have all been designed with achieving this goal in mind.

This year we have been able to successfully address two concerns of the past year which were class sizes and the availability of elective courses. Through the creation of two new elective courses at Bromfield and our participation in the Virtual High School program we have been able to offer a much wider variety of elective courses to our students. More importantly, we have been able to meet the needs of a percentage of our students who have been historically under-served. In addition, the increase in staffing from last year has allowed us to address course offerings and class size issues, which were a major problem last year.

Over the past two years, we have implemented a writing support program for our middle school students and created some smaller modified sections of academic classes in grades 6-9. These programs have proven to be effective in improving the educational experiences of our students and supporting our goal of meeting the needs of all learners.

As we look forward to the 2008-09 school year, we hope to continue to build upon the programs and services that have proven to be successful and to provide all of our students with an outstanding educational experience. For The Bromfield School to continue on this path we need to maintain the level of service established this year.

## **Understanding Special Education**

An analysis of special education costs (available on the Department of Education website) over the past decade shows that Harvard's expenditures are in line with state averages for both specific costs per pupil and the percentage of the overall budget spent on special education. Yet, of the six cost centers contained within the school budget, special education is often the most difficult to project. Several factors contribute to this: reimbursements from the state in the form of the "circuit breaker" are received a year after the expenses are incurred; collaborative fees are billed based on the previous year's enrollment; and changes in placements or programs for individual students often occur after a budget has been approved by town meeting. Following are some commonly asked questions about special education funding and programming:

### **Why do so many towns (including Harvard) frequently have deficits due to special education spending?**

There is literally an 18 month span of time between the development of a budget and the corresponding fiscal year end. If children with special needs move into a district or if a specific need of a child already attending the district is subsequently identified, the district is still required to provide appropriate programming regardless if it was funded in the current budget.

Towns fund these unanticipated costs in several ways. Some communities build in a line for "unanticipated placements and expenses". Other communities have used discretionary accounts, such as revenue which comes from Choice students. Many towns do as Harvard has done historically which is to cover such costs from a reserve fund transfer at the end of the fiscal year.

### **Has the number of students in outside placements increased in recent years?**

Over the last five years, we have seen a decrease in the number of outplacements.

### **How are tuitions and fees charged by private schools serving special education students regulated?**

Rates charged by the Department of Education approved private placements are set by the state's Operational Services Division on an annual basis. By January, the percentage increase that will be allowed each private school is disseminated to the school districts. It should be noted, however, that some private schools may be granted rate increases beyond the approved rate increase based on changes or improvements to their program.

### **What is a collaborative and do we belong to one?**

The Harvard Public Schools is part of the Concord Area Special Education (CASE) Collaborative. Collaboratives are comprised of public school districts who come together to provide specialized educational programming for students with "low incidence" disabilities. Through the collaborative, member districts are able to collectively meet the needs of students who otherwise might need to attend more expensive private placements. By using CASE's billing formula, member districts are able to project budget costs for currently enrolled students.

### **Are there programs Harvard might put in place to help control costs?**

The integrated pre-school program, currently in its fourth year of operation, is an example of way that an in-district program which combines both cost savings and excellent instruction for our students. Because of our small size, we often lack the critical mass to make such programs cost effective. However, we are continuing to examine programs to offer in-district, such as an intensive language based program for secondary students or an elementary program for students on the autism spectrum, which might be feasible in the near future, to control costs.

### **What is the Special Education Task Force?**

The School Committee formed a task force consisting of membership from the Finance Committee, the Board of Selectmen, the School Committee, the Special Education Parents Advisory Council (SEPAC), school administration and the community-at-large. That group, which has been meeting since the fall of 2006, has been analyzing data on program expenditures, staffing, service delivery models, regulations and procedures, financial comparisons with other districts, and best practices to develop recommendations which will help us improve services and control costs. An Executive Summary of these findings is included in this booklet.

### **How are special services evaluated and audited?**

The special services program is audited and evaluated in several ways. An extensive internal review is done annually as part of grant applications and budget development. A detailed accounting of expenditures is submitted annually by the Finance Director as part of the end-of-year report. The Department of Education conducts extensive compliance and program reviews every six years and mid-cycle reviews every three years. Harvard's most recent review was conducted this past January. We are proud to have received an extremely favorable review from the auditors. A formal report should be available later this spring which will be posted on our website.

## **Executive Summary – Special Education Task Force**

The Special Education Task Force was commissioned by the School Committee and formed in the fall of 2006. The group included representation from the following groups:

- Board of Selectmen – Bob Eubank
- Finance Committee – Steve Colwell, Cindy Russo (replaced by Bob Thurston)
- Special Education Parent Advisory Council/Community – Sue Tokay
- Community Representative – Keith Cheveralls
- Will Verbits – School Committee Liaison
- School Administration – Charles Horn (Special Education Director), Thomas Jefferson (Superintendent, Chair), Lorraine Leonard (Finance Director).

The goals of the Special Education Task Force were to:

- Provide a summary statement which would serve as a “definitive” compilation of information;
- Help community members and town officials gain a deeper understanding of special education;
- Help understand and work to eliminate scapegoating which currently surrounds special education;
- Provide recommendations which address the realities of special education funding;
- Identify cost saving measures, including an understanding of the system of checks and balances currently in operation;
- Develop recommendations to help address the unpredictability of special education funding.

Over the course of 15 months the group reviewed myriad reports and data sources. Broad categories of discussion and analysis included the following:

- legal requirements governing special education and a history of their evolution;
- current strands of programming offered by Harvard and the number of students served in each disability;
- the specific processes and conditions which lead to a referral and potential placement in special education;
- the process by which a student moves from an in-district to an out-of-district placement;
- the structure and function of educational collaboratives, such as the Concord Area Special Education Collaborative (CASE) of which Harvard is a member;
- review of transportation services provided independently and through the CASE Collaborative;
- results of a survey of recent spending patterns and best practices we distributed to all cities and town in Massachusetts;
- a comparison of Harvard to both similar and neighboring communities with respect to comparative expenditures and students served in varying types of programs;
- detailed financial reports analyzing historic spending patterns which are available on the Department of Education web site;
- state reports examining historic spending trends across the Commonwealth;
- state and federal roles in funding mandated special education services.

Through this report we hope to provide findings and recommendations which may be considered in concert with other data sources available to the community. Those sources include the aforementioned Special Education Program Evaluation Report, the Coordinated Program Review conducted by the Department of Education in the winter of 2007-08, and the yet to be completed independent audit report commissioned by Town Meeting in March of 2007. The Special Education Task Force endorsed the independent audit and hopes that its findings and recommendations will serve to enhance and expand upon those identified in this report. Listed below is a summary compilation of our committee's findings and recommendations.

Findings:

- 1. An analysis of special education costs indicates that Harvard is in line with most communities. Increases and expenditures in Harvard over time are consistent with both state averages and a reference group of like communities.**

*Recommendation: Harvard should continue to seek out best practices which will serve to simultaneously improve student services and control costs.*

- 2. The overall percentage of students on Individualized Education Programs in Harvard is near the state average. The number of students in out-of-district placements, while having decreased significantly in the past five years, remains above the state average and the average of a reference group of similar communities.**

*Recommendation: The number of out-of-district placements should be determined by the number of students for whom we cannot meet their needs within the district. There is no optimum or ideal number. We recommend that the district continue to focus on ways to help students currently being educated in Harvard to remain here. This might best be realized through a combination of professional development, program development, and capital expenditures when necessary.*

- 3. The creation of the integrated preschool has helped lower the current and potentially the future number of out-of-district placements. A financial analysis indicates that the per pupil cost of educating a student in the Harvard Preschool is significantly less than the cost of tuitioning the student to a placement outside Harvard.**

*Recommendation: Maintain the current integrated preschool program and continue to seek ways to provide within the elementary school for those students who have been identified as eligible for preschool special education services.*

- 4. The Concord Area Special Education Collaborative (CASE), of which Harvard is a member, is able to provide programs at tuitions much lower than most other private special education schools.**

*Recommendation: Continue membership in CASE and work within the organization to develop more programs which can be housed in public schools, providing opportunities for integration.*

- 5. Both survey data we collected and reports that we studied pointed to the importance of a strong seamless link between regular and special education as being essential for any system which attempts to meet the needs of all learners. Regular education initiatives that address the varying needs of all learners benefit all students, regardless of whether or not they require special education support.**

*Recommendation: Provide expanded opportunities for all staff to receive training in approaches which will help provide regular education teachers with the skills required to support all students within the classroom. This would include initiatives that address the varying needs of all learners (i.e. the Differentiated Instruction model) along with ways to use classroom technology to more effectively share information.*

- 6. The Acton Boxborough work entitled “A look at the Costs and Drivers of Special Education” (pages 44-49 refer) stimulated frequent discussions within the Task Force around the benefits and significance of a philosophy and culture of inclusion. It was felt, however, with some improvement noted, that such a philosophy and culture was only partially embraced within HPS. It is important to note that special education services are provided within the context of the general education program. If the general education program is supportive and accepting of differences, then special education services can be provided in an efficient and effective manner.**

*Recommendation: The School Committee and administration leadership must first work to accurately discern the current reality of the philosophy and culture at work within Harvard Elementary School and The Bromfield School. A vision of an inclusive philosophy and culture should then be evolved with participation from key stakeholders. Thereafter, school leadership should be charged with ensuring it is understood, embraced and acted upon daily by all within their purview.*

- 7. Progress in medical science over the past three decades has resulted in a dramatic increase in the complexity of medical conditions now present within our schools.**

*Recommendation: The district must remain current in its training and knowledge of practices and support systems available to address complex medical cases as they arise.*

- 8. Small districts such as Harvard often lack the critical mass of students necessary to create additional in-district offerings or specialized programs in a cost efficient manner.**

*Recommendation: Adjust planning annually to allow for the potential of needed programs as possibilities present themselves. Such planning will involve staffing needs, training needs, and capital expenditures. In some instances collaboration with neighboring districts may be more efficient and economical than going through a collaborative.*

- 9. Both the state and federal governments have fallen woefully short in their pledge to provide communities with funding to meet the mandated requirements of special education.**

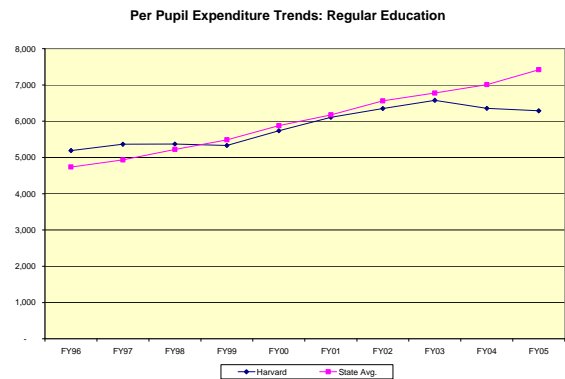
*Recommendation: Town officials, administration, and citizens alike need to continually lobby legislators and Congress to address the unmet promise of funding special education. Requirements generated by changing regulations and statutes continue to add to the cost of providing special education. Current Chapter 70 funding and other governmental revenue sources do little to help towns meet the financial burden of funding mandated programs. A concerted local effort, along with our support of organizations such as the Massachusetts Association of School Committees, the Massachusetts Association of School Superintendents, and the Suburban Coalition will be necessary if we are to reshape the structure of state and federal support for Special Education.*

**10. The CASE Collaborative provides an economy of scale and efficiency in providing transportation. Yet, special education transportation costs continue to be a substantial component in the overall increase in special education expenditures.**

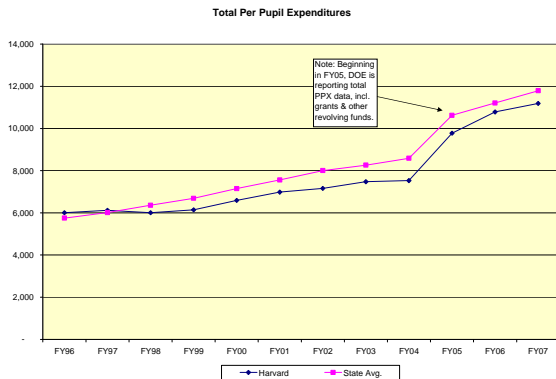
*Recommendation: Continue to seek efficiencies in operation through the CASE Board of Directors and lobby through the mechanisms listed in recommendation #9 to have transportation costs included in circuit breaker reimbursement.*

## Trends in Per-Pupil Expenditures in Harvard and Massachusetts

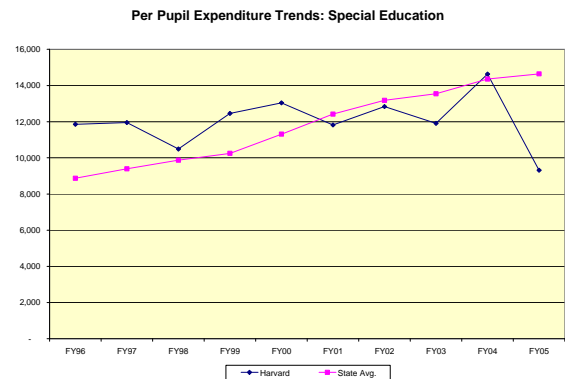
One of the most useful parameters on school spending for comparative and for trend analysis is per pupil expenditure (PPX). Data for total PPX, PPX for regular day school education, and for special education for all state districts as well as statewide average data are available online from the Massachusetts Department of Education (<http://finance1.doe.mass.edu/statistics>). The following figures display Harvard PPX data and trends for the state and for “comparable” districts.



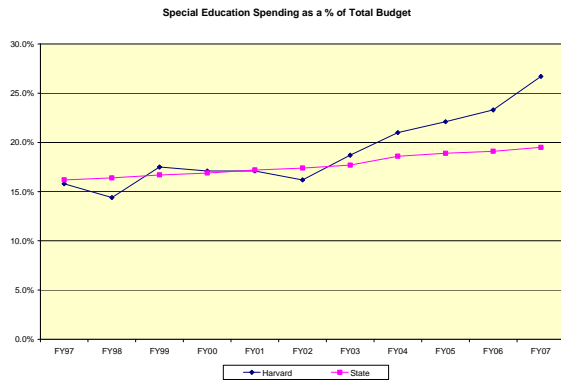
**Figure 2** shows the regular day school PPX trend for the same period for Harvard (grey diamonds) vs. the state average (black squares). Since FY 99, Harvard regular PPX has been below the state average; diverging further in FY04 and 05.



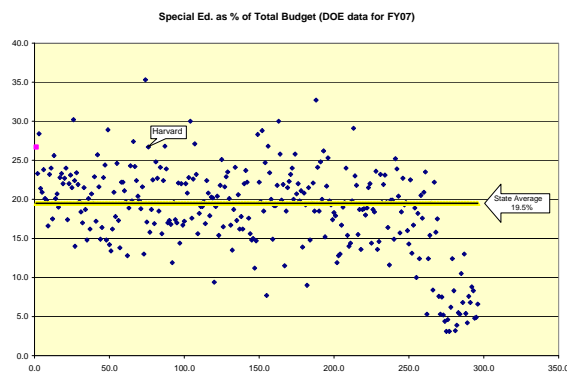
**Figure 1** shows the total PPX data for Harvard (grey diamonds) vs. the state average (black squares) for the period from FY95 through FY05. Preliminary data for FY06 are also included. From FY98 on, Harvard total PPX has been below the average for all state school districts. The jump in PPX figures for FY05 and 06 reflects a change in the way in which **total** PPX is calculated by the state. Starting in FY05, the total PPX figure includes grants and revolving accounts as well as the normal budget.



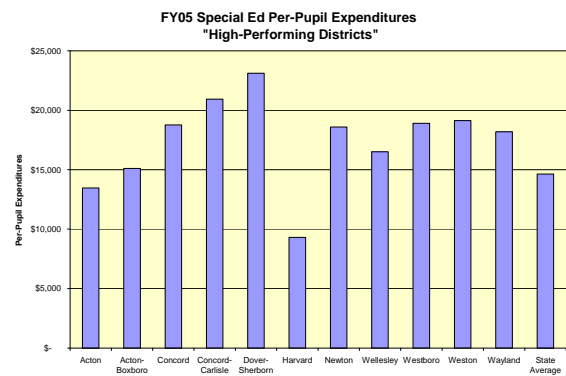
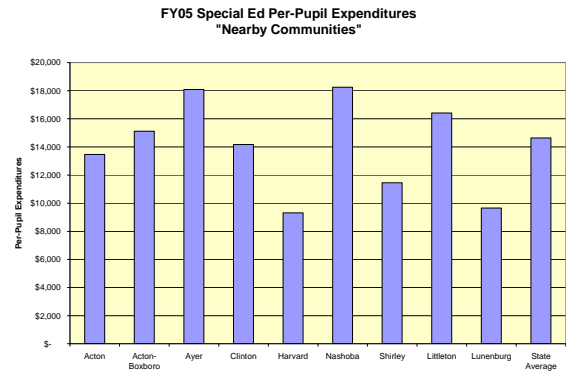
**Figure 3** shows the special education PPX trend for the same period for Harvard (grey diamonds) vs. the state average (black squares). While Harvard special education PPX outstripped the state average in earlier years, Harvard special education PPX has been below the state average since FY01 with a significant drop in FY05.



Another parameter of considerable interest is the percentage of the total school district budget devoted to special education. **Figure 4** shows the trend for Harvard (grey diamonds) vs. the state average (black squares). The percentage of Harvard's total school budget devoted to special education has been close to the state average from FY95 through FY05, although in many years Harvard's percentage has been slightly above average. In FY05, special education made up 22.1% of Harvard's school budget, compared to a state average of 18.9%. Statewide, the highest percentage of total school budget devoted to special education costs is 33/6% (Wales district) and the lowest is 3.1% (Greater Fall River district).



**Figure 5** places Harvard's special education budget (as a percentage of the total school budget) in the context of **all** Massachusetts public school districts (FY07 data). Harvard is above the state average, which represents over 300 districts of widely varying special education percentages.



**Figures 6 and 7** compare FY2005 special education PPX (the last year for which data is available) for Harvard to nearby districts and "comparable" districts, respectively. Harvard special education PPX in FY05 was less than the special education PPX of **all** other districts represented in these two figures, and was well below the special education PPX of most of the other districts represented.

# ∞ NOTES ∞

**Harvard School Committee  
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