

Town of Harvard Devens School Contract Municipal Revenue Source



September 27, 2022
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Jared Mullane
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Summary

The educational contract with MassDevelopment/Devens provides a per-pupil reimbursement to the School Department to cover the direct (wages and materials) *and* indirect (operating and maintenance, benefits) costs of educating the pupils from Devens. The School Department has used the funds from the Devens reimbursement contract to supplement taxpayer appropriations for the Department's direct costs; these funds are not used to offset the appropriated indirect costs, which are carried on the Town-side of the budget. The Town raises the full indirect costs annually from the taxpayer.

The School Department budget generally spends taxpayer appropriations first then Devens reimbursements; unspent contract reimbursement amounts are returned to the School Department's 'Devens Reserve.' As of September 2023, the Devens Reserve balance is \$2M, of which ~\$300k is reimbursement for indirect costs.

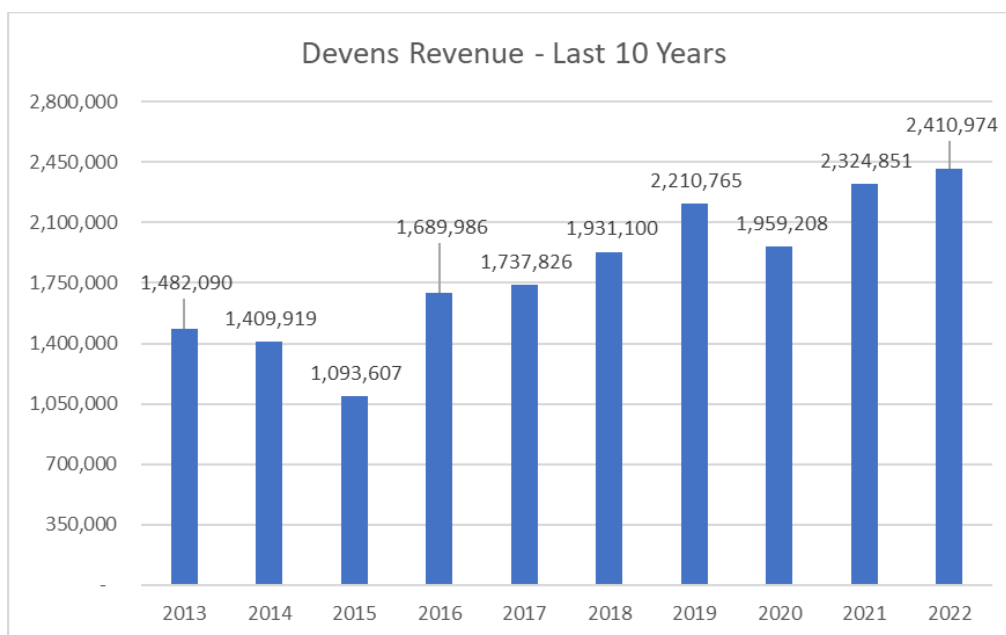
What is the Devens Contract?

In 2007, the School Department entered into a contractual agreement with MassDevelopment to educate the children who resided in Devens, regardless of the students' historical community (Ayer, Harvard, or Shirley). The latest version of the contract between the School Department and MassDevelopment is attached (*Attachment A*); this has been amended over the years but the core tenet and agreements remain the same.

The contract is for educating Devens' students from pre-K through high school, inclusive of transportation costs. The contract also includes a section on how tuition for students with special needs will be addressed.

The reimbursement contract has yielded mutual benefits: students residing on Devens are educated in one of the State's top school districts, and the School Department has benefitted from significant revenue.

In FY22, the School Department received \$2,410,974 from MassDevelopment, and are expected to receive \$717,051 in FY23 for quarter four of FY22. Over the past decade, the Department has received \$18,250,326.



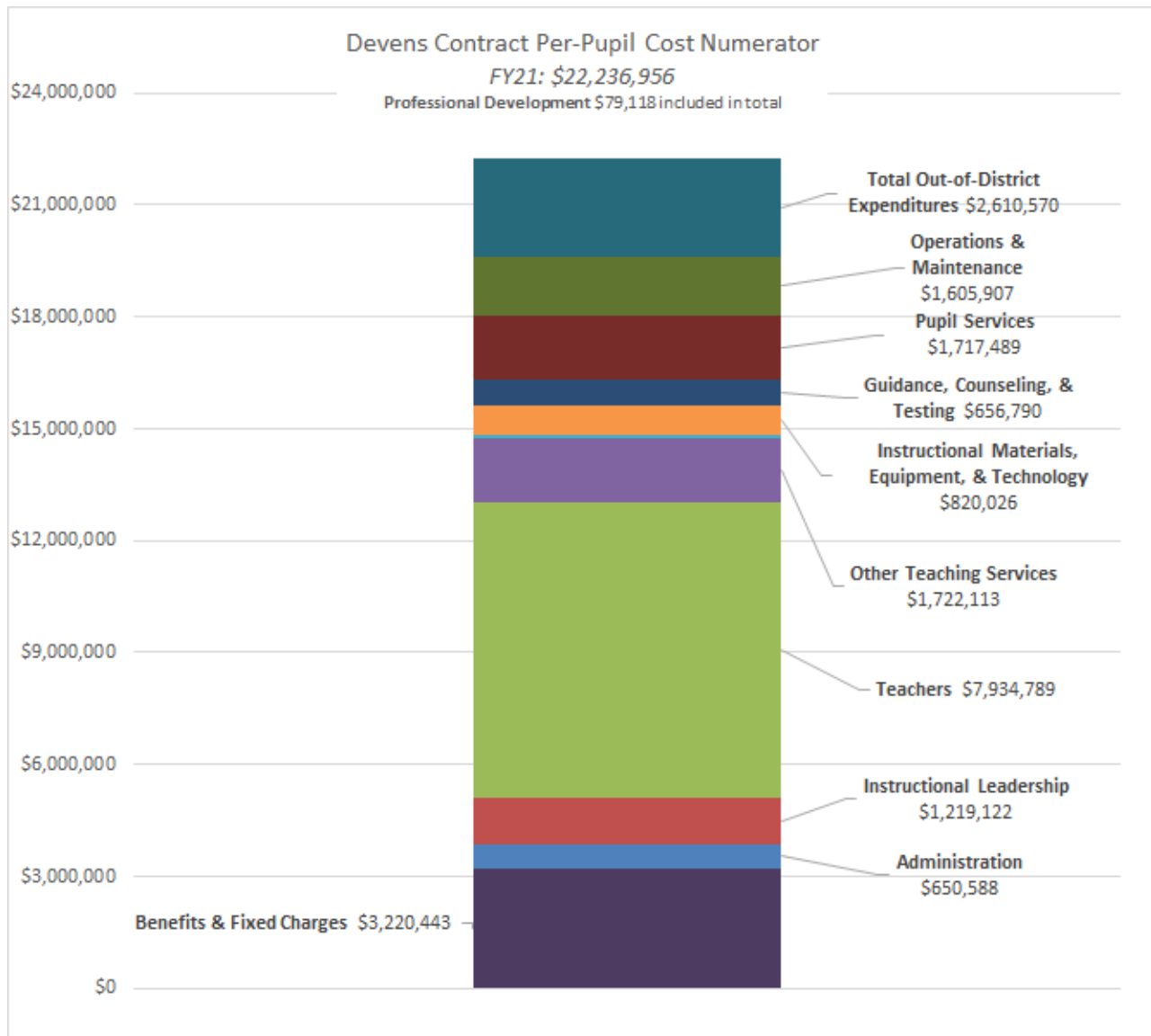
Source: Town of Harvard MUNIS

Reimbursement Calculation

The key financial piece of the contract is found in *Section II, Billing Procedures by Category, A. Regular Student Tuition*, where it states that the per-pupil amount paid by MassDevelopment is determined by the Department of Elementary and Secondary Education (DESE). The numerator is the DESE ‘End of Year Financial Report’ total (*Attachment B*), which incorporates the fully-loaded costs of educating *all* students.

The per-pupil cost is derived by summing the amounts of the following categories: administration, teachers, other teaching services, professional development, instructional materials, equipment, technology, guidance, counseling, testing, pupil services, operations and maintenance, and benefits and fixed costs.

For FY21, these components comprising the numerator totaled \$22.2M.



Source: DESE Per Pupil Expenditure Details Workbook from June 2022 for FY21

The denominator is the number of pupils, arriving at a per-pupil cost. MassDevelopment's payments are based on the number of Devens students multiplied by the DESE-derived per-pupil cost. In other words:

$$\frac{\text{DESE Schedule 1 Costs}}{\text{Number of students (total for District)}} = \text{Per pupil cost}$$

$$\text{Per pupil cost} \times \text{Number of Devens students} = \text{MassDevelopment Reimbursement}$$

The number of pupils per DESE is shown below.

	2019	2020	2021
In-District FTE Pupils	1,072.1	1,051.6	1,008.1
Out-of-District FTE Pupils	44.0	45.4	50.5
Total FTE Pupils	1,116.1	1,097.0	1,058.6

Total DESE-approved dollar amount per student for FY21 is \$21,006.

Devens Fund Uses

These funds are under the control of the School Committee, and may be used to offset the costs associated with the Devens students; i.e., the components comprising the Schedule 1 costs (administration, teachers, other teaching services, professional development, instructional materials, equipment, technology, guidance, counseling, pupil services, operations and maintenance, and benefits and fixed charges), as these costs are all part of the calculation and thus can be spent in these areas.

These funds have been predominantly used to supplement and/or offset teacher wages, upgrades to the Bromfield kitchen and cafeteria, school HVAC maintenance, science lab upgrades, HES roof repairs, bathroom improvements and technology leases and subscriptions.

School capital items have also been paid for by the 'Devens Funds' as an acceptable use of the reimbursement. Additionally, the School Committee has committed to using \$1,000,000 amount of the Devens Fund to offset the debt of the new HES (\$700,000 paid to-date, \$200,000 expected in FY24).

Fiscal Year	TBS Café	TBS Roof	HVAC	MS Ramp	Science Lab	HES Roof	TBS Bathroom	Paving	Total by FY
2022	-	8,399	6,064	-	-	-	5,543		20,006
2021	842	13,961	82,667	A	8,210	-	-		105,680
2020	93,329	-	-		14,980	-	-		114,301
2019	-	-	-	-	220,876	27,000	-		247,876
2018	-	-	-	-	257,372	-	33,476		290,848
2017	-	-	-		76,581	-	-	350,400	426,981
2016	-	-	-	-	-	-	-		-
Total by Proj	94,171	22,360	88,731	23,190	560,821	27,000	39,019	350,400	1,205,692

A - \$15,000 in School HVAC was for consulting services, rather than capital improvements
Computer Leases and Technology Subscriptions not included as fixed assets.

Source: Town of Harvard MUNIS

The School Committee decided in December 2021 that the Devens Fund would no longer be used for school capital, as the "Devens Reserves" would be depleted.

Devens Fund Reserves

Funds remaining at the end of the year for the School Department are held in reserves. Given the calculation, it would be expected that the MassDevelopment reimbursement would be spent on the items reimbursed and either a minimal reserve or no reserve would occur at the end of the fiscal year.

The reserves are created by two operational paradigms:

- (a) The School Department expends funds provided by the taxpayers first, then uses grant funding, revolving funds, and the Devens Fund to cover costs later in the year, returning monies to their reserves.
- (b) The School Department reclassifies costs from one account to another account at the end of year. For example, if there were raise and appropriate monies (i.e., monies from the taxpayer) remaining in an account at the end of the year, they are reclassified back to the Devens Fund. (*Attachment C*)

			Surplus/ (Deficit)
Year	Revenue	Expenditures	
2012	1,062,881	1,078,804	(15,923)
2013	1,482,090	1,489,982	(7,892)
2014	1,409,919	1,042,537	367,382
2015	1,093,607	1,201,389	(107,782)
2016	1,689,986	1,376,480	313,506
2017	1,737,826	1,827,502	(89,676)
2018	1,931,100	1,761,097	170,003
2019	2,210,765	1,612,610	598,155
2020	1,959,208	1,522,416	436,792
2021	2,324,851	2,201,063	123,788
Total	16,902,233	15,113,880	1,788,353

Source: Town of Harvard MUNIS

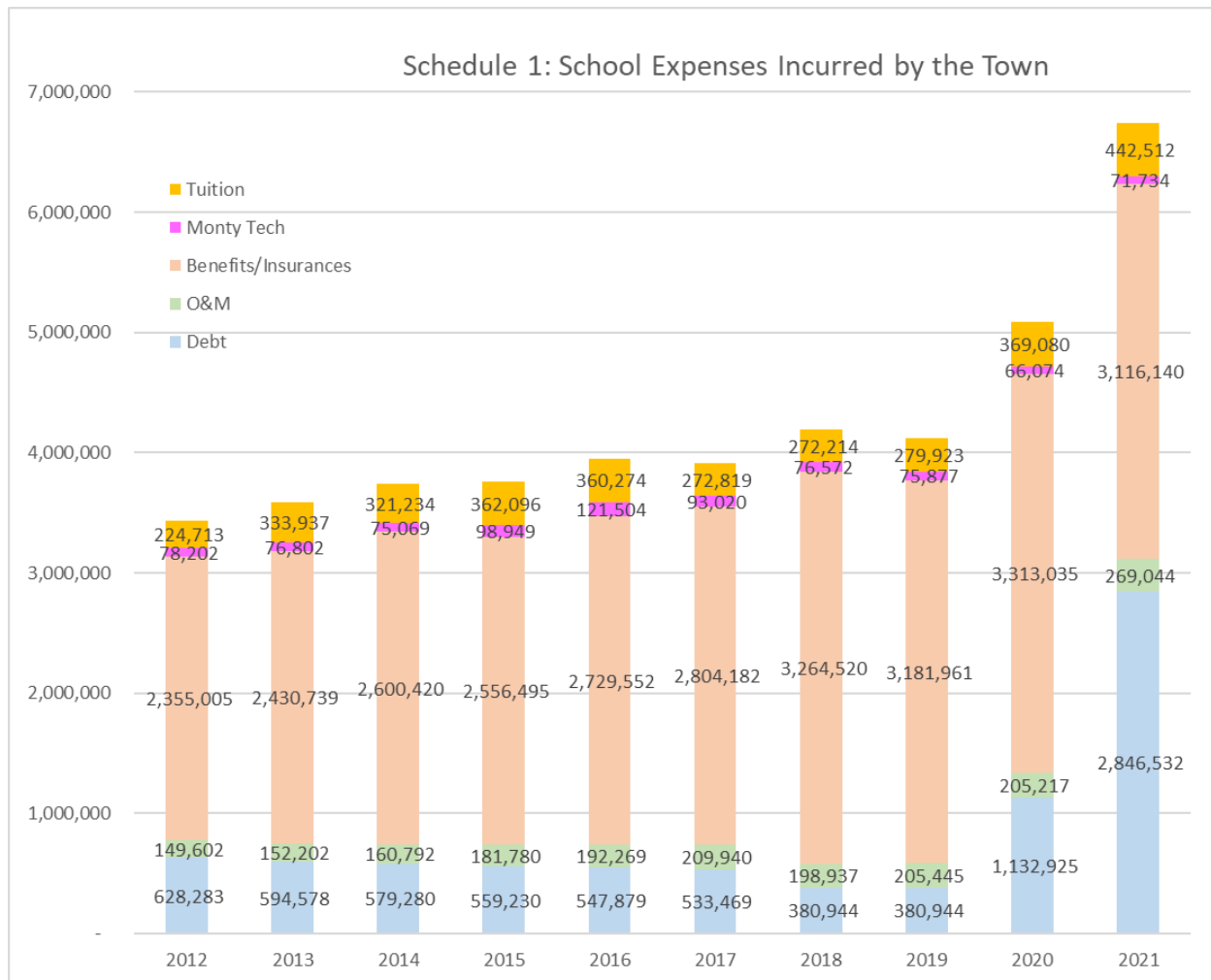
From FY2012-FY2021, the Devens Fund has a cumulative surplus of \$1,788,353. At the start of FY22, the Devens Fund had a reserve balance of \$2,034,341.

Operations & Maintenance (O&M), Benefits

These two categories are included in the per-pupil cost reimbursement outlined earlier. O&M costs are comprised of accounting, payroll, unemployment, purchasing, auditing, human resources, and maintenance of school grounds. Benefit costs are comprised of employer retirement contributions, insurance for active and retired employees, and non-employee insurance (property and liability insurances). The agreement signed by the Town Administrator and Superintendent on the allocation of municipal expenditures that resulted in services directly related to the school is appended (*Attachment D*).

In FY21, the Town incurred School O&M and Benefits costs per the Schedule 1 of the Department of Elementary and Secondary Education's End-of-Year Report totaling \$3,385,184.

In FY22, the costs for Devens students attending Montachusett Regional Vocational Technical High School were covered by the Devens Fund. There have been no funds applied to O&M and Benefits costs covered by the taxpayers (via the raise and appropriate budget).



Source: Schedule 1.II of HPS End-of-Year Report

Open Questions

The per-pupil reimbursement covers the cost of educating the pupils from Devens, yet some components of the reimbursement are not *incurred by* the School Department, though they are *reimbursed to* the School Department. In effect, the School Department is reimbursed for a portion of health insurance, liability insurance and operational costs.

Q: Should the Devens Fund monies have been used to offset the O&M Benefits expenditures, covered annually by the taxpayers, rather than being returned to the Devens Reserve?

Q: Are the taxpayers subsidizing MassDevelopment/Devens?

The rising cost of insurance, highlighted annually at Town Meetings and covered extensively in the newspaper, is an agreed driver of rising tax bills. From the taxpayers' perspective, the question is whether they are subsidizing the Devens students, as they're paying for the direct and indirect costs on an *annual* basis (via the levy, Raise & Appropriate), a source of funds expended first, while the Devens Reserves increase.

AMENDED AND RESTATED
EDUCATIONAL SERVICES AGREEMENT

AGREEMENT between the SCHOOL COMMITTEE OF THE TOWN OF HARVARD, MASSACHUSETTS, (the "Committee") and the MASSACHUSETTS DEVELOPMENT FINANCE AGENCY acting as the DEVENS SCHOOL DISTRICT (the "District") to provide educational services for residents of the Devens Regional Enterprise Zone ("Devens") entered into as of June 13, 2014 and having an effective date of July 1, 2015 (the "Agreement").

RECITALS

WHEREAS, the Massachusetts Development Finance Agency ("MassDevelopment"), a body politic and corporate was created and established under Chapter 23G of the Massachusetts General Laws, successor to the Government Land Bank under Chapter 289 of the Acts of 1998; and

WHEREAS, MassDevelopment, pursuant to Chapter 498 of the Acts of 1993, as amended (the "Act"), has been designated as the public agency responsible for the redevelopment, reuse, and operation of the Devens Regional Enterprise Zone, located in Devens, Massachusetts ("Devens"), including without limitation, the provision of educational services to persons residing at Devens; and

WHEREAS, MassDevelopment has, pursuant to the Act, established the District, which has determined that for the term of the Agreement, educational services for the residents of Devens in grades Pre-Kindergarten through Twelve shall be provided through the facilities of the Harvard Public Schools, except as otherwise provided herein; and

WHEREAS, the Committee and the District entered into an Agreement to provide educational services for residents of Devens dated as of July 1, 2012, and the Committee and the District now desire to amend and restate such Agreement effective as of July 1, 2015 as is set forth herein,

NOW THEREFORE, the Committee and the District (collectively the "Parties"), each hereby agree as follows:

Section One. The Committee shall administer, deliver, and provide public education services for pupils in grades Pre-Kindergarten through Twelve who are residents of Devens and for all such residents up to age twenty-two (22) where services for such residents are required by applicable provisions of federal or state law, or both, in accordance with the terms of this Agreement.

The Committee shall only have an obligation to provide public school education services, including but not limited to Early Intervention services, so called, for pupils below the kindergarten level in cases where services for such pupils are required by

federal or state law, or both. As to any such pupil resident of Devens for whom such services are not so required, the Committee shall make them available on the same terms as if such pupils were residents of the Town of Harvard, Massachusetts.

For the purposes of any applicable general or special law, except as otherwise provided or necessarily implied otherwise herein, the Harvard Public Schools shall serve as the district of residence for all such pupils, and the local education agency for pupil residents in Devens who are attending Harvard Public Schools under this Agreement. To the extent required by this Agreement, the Committee shall comply with all applicable state and federal laws as if the Town of Harvard (the "Town") were the district of actual residence of such residents of Devens.

Section Two. Tuition, costs, and expenses to be paid on behalf of residents of Devens for whom the Committee administers public education services pursuant to Section One in required special education programs and in grades Pre-Kindergarten through Twelve under the jurisdiction of the Committee shall be paid in four equal installments to the Committee by the District on or before the following dates and pursuant to statements or invoices to be issued by the Committee: October 30, December 30, March 15, and June 15. Payments shall be processed according to the procedures set forth in that certain Memorandum dated June 9, 2014 and attached hereto and made a part hereof as Exhibit A. The terms of Exhibit A shall be reviewed in June of each year and shall be subject to modification, if appropriate, based upon mutual agreement of the Parties. Payments hereunder shall be made by the District to the Committee as follows:

(a) Tuition for Students in Grades Kindergarten Through Twelve: The District agrees to pay per pupil tuition to the Committee for students in grades Kindergarten through Twelve which shall equal the "per pupil expenditure" for the Town for the prior school year as calculated and published by the Department Elementary and Secondary Education (the "Department"). For school year 2013-2014, the per pupil expenditure for the Town was \$14,691.

The tuition to be paid by the District for Kindergarten students shall entitle such students to attend full-day Kindergarten without additional cost or expense.

(b) Tuition for Students in Pre-Kindergarten. Devens residents shall bear the cost of tuition for Pre-Kindergarten students and transportation for Pre-Kindergarten students. The Committee shall charge tuition to Devens residents in the same amount as is charged to Harvard residents. For school year 2013-2014, the tuition charge for Pre-Kindergarten students enrolled in the half-day program was \$4,500 and \$6,000 for the full-day program.

(c) Tuition for Special Education Students. Tuition for Pre-Kindergarten to grade 12 special education students from Devens attending the Town's school system shall be paid by the District on an actual cost basis. The District agrees to pay the actual dollar costs of all out-of-district placements and transportation for the District's special education students who are enrolled in the Harvard Public

Schools to the extent required by law. Devens resident students placed out-of-district shall not be charged the "per-pupil expenditure" tuition in addition to the actual cost described above. The District shall, however, pay to the Committee an administrative fee of \$5,000 per out-of-district student.

In addition, for in-district special education students requiring individualized support over and above those generally provided by the Committee, including but not limited to, one-to-one teacher assistants, family or individual therapies, nursing care, independent evaluations and consultations, additional direct salary and expenses required by other federal or state regulations such as 504 or ELL services (collectively, such services shall be referred to herein as "Individualized Support"), the District shall pay to the Committee the following percentage of the cost of in-district Individualized Support:

School Year 2014-2015: 100%

School Year 2015-2016: 60%

School Year 2016-2017: 30%

School Year 2017-2018 and for the remainder of the term of this Agreement: No additional cost to the District

-- The cost of in-district Individualized Support shall be determined by the Massachusetts Department of Elementary and Secondary Education Special Education Template.

For in-district Pre-Kindergarten special education students requiring Individualized Support, the cost thereof as described in this section shall be in addition to the then-applicable tuition rated charged to residents.

Notwithstanding the above, the Committee shall seek reimbursement for eligible Devens Special Education students pursuant to the so-called "circuit breaker" program pursuant to M.G.L. Chapter 71B, Section 5(a) and the Committee shall issue a credit to the District for all such funds received. In the event any such funds are received by the Committee after the termination of this Agreement, the Committee shall pay such funds to the District.

(d) Transportation. The Committee shall provide transportation for Devens resident pupils as prescribed by state statute. The District shall reimburse the Committee for the full actual cost of transportation of Devens resident pupils, without mark-up. Annually, the Committee shall inform the District of its transportation service plan by May 1. The District may choose to seek alternative transportation for Devens resident pupils in which case they will so notify the Committee by June 1. For the school year 2014-2015, actual transportation costs were \$52,210. Subsequent to the termination of this Agreement, neither the District, nor the Committee, will provide transportation to Harvard for regular education students. In the event that transportation of Devens resident students also includes transportation of Harvard resident students (shared buses, for

example), then the cost of such shared transportation shall be proportionately shared pro-rata between the Committee and the District based upon the number of students sharing transportation.

(e) Per pupil tuition and any other financial obligations of the District with respect to any pupil's enrollment, and the amount of any payment by the District on account of any such pupil or pupils shall be pro-rated on the basis of the actual number of school days during which such pupil or pupils were enrolled in the Committee's school system. Calculation of such obligations shall be made according to the Memorandum attached as Exhibit A.

(f) Capital Needs/Improvements. In addition to the above, the District shall pay the Committee on or before October 30 of each school year during the term of this Agreement, \$20,000 per school year for capital needs/improvements. The Committee shall report to the District on the use of such funds paid by the District.

Section Three. Not later than October 15 of each year, the Committee shall notify the District, for each enrolled pupil, of the full name, address, enrollment date, educational placement location, grade level, parents or legal guardian and any other reasonably related information regarding each enrolled pupil that the District may reasonably request, and which the Committee may lawfully release. The Committee agrees to provide an update of this information as of the fifteenth of January, April and June, thereafter. In addition, the Committee agrees to notify the District, not later than April 15 of each year, of the total estimated number of pupils expected to be enrolled in the Harvard school system from the District in the following school year, by grade level and expected educational program placement. The Committee shall be responsible for compliance with all applicable statutory and regulatory parental notice and consent requirements that may pertain to the Committee's obligations under this Section.

Section Four. The Committee acknowledges and agrees that it has the same obligation to provide truancy protections in connection with pupils under its jurisdiction who are resident in Devens that it has with respect to pupils who are residents in the Town.

Section Five. Upon the execution of this Agreement, the District shall appoint one representative of the District to serve as a non-voting, ex-officio observer to the Committee. The observer will receive all information presented to the School Committee including notices of meetings and pre-meeting informational packets as may be prepared by the Harvard Public Schools administration. The observer will be entitled to participate in the discussions at school committee meetings in all areas during public sessions, except as may be precluded by law. Participation at School Committee meetings held in executive session shall be as allowed by law and at the discretion of the chair of the Harvard School Committee. The initial appointments under this Section shall expire on June 30 of the year following such appointment. Subsequent appointments shall be effective as of July 1 of each year and expire on June 30 of the following year.

Vacancies in the position of observer may be filled for the remainder of the then current term.

Section Six. The District shall have the right to review and audit regular and special education programs and costs associated with evaluations and special education programs provided to Devens students. The Committee shall notify the District of any "team meeting" in which a Devens student's special education team considers placing the student in an out-of-district placement. A representative of the District shall be entitled to attend such meetings provided the Devens representative who attends Team meetings meets the requirements of "authorized school personnel" as established by Student Records Regulations. The Committee shall notify the District of any notification it receives from a Devens parent of the parent's intent to unilaterally place their child in a private school and seek reimbursement of tuition and costs from the District and/or the Committee pursuant to applicable law. The District reserves its right to defend itself in any proceeding brought against it under federal or state laws pertaining to students with disabilities. The District will indemnify the Committee for any and all costs associated with Harvard's defense of a Harvard IEP, including Harvard's own legal fees and related expenses and for the costs incurred by the parents in the event that the parents are deemed as the "prevailing party" for purposes of attorney's fees and related expenses. The district will pay Harvard's reasonable attorney's fees for any matter associated with Devens special education students, including general legal representation such as opinion letters, participation in mediation or resolution sessions, participation at TEAM meetings if appropriate, and any other legal costs attributable to Devens special education students.

Section Seven. The initial term of this Agreement shall begin on July 1, 2015 end on the last day of the fifth (5th) school calendar year (2020). This Agreement shall automatically renew for additional terms of one school calendar year after the initial term. After the end of the initial term, either party may elect not to renew this Agreement by providing written notice to the other by July 1, two school calendar years prior to the effective date of the non-renewal, e.g. a party must deliver notice by July 1, 2020 to terminate the Agreement on June 30, 2022.

The District agrees to make available annually to the Committee each April 1 a detailed report outlining current census, the number and type of housing units certified for occupancy, the number of units for which building permits have been issued, the status and projected timetable of construction of said units, and the number of units currently on the real estate market.

Devens students who are enrolled in the Harvard Public Schools at the time of the termination of this Agreement shall be entitled to continue to attend Harvard Public School until the student graduates from high school or is otherwise no longer entitled to a public education under state and federal law. The Committee shall be compensated based on the aforementioned per pupil expenditure rate plus any additional special education costs for all enrollment periods. All other fiscal responsibilities on the part of the District outlined in this contract shall remain in effect for such students except and excluding provisions for capital expenditures, and regular education transportation.

Section Eight. The Committee shall ensure the attendance of a school administrator, including but not limited to the superintendent or principal, at meetings of the Devens Education Advisory Council ("DEAC"), which are held at least quarterly, upon the request of DEAC. DEAC shall seek a mutually agreeable meeting date, time, and location and provide a meeting agenda or topics for discussion, and so notify the Superintendent.

Section Nine. In the event that the Massachusetts Development Finance Agency is replaced by another entity that is responsible for the education of persons who reside within the Devens Regional Enterprise Zone, including without limitation an incorporated municipality, then this Agreement shall be assigned to such other entity without requiring further consent or approval of the parties hereto.

This Agreement is entered into as of the date hereinabove first written and sets forth full our undertaking and such undertaking shall not in any way be modified, amended, amplified or limited except by an instrument in writing signed by or on behalf of the parties hereto.

(Remainder of page intentionally left blank. Signature page follows.)

FOR THE HARVARD SCHOOL COMMITTEE:

Susan Mary Redingo
Name

6/13/14
Date

FOR THE DEVENS SCHOOL DISTRICT:

G A Ramirez
Name

6/13/14
Date

George A. Ramirez

Approved as to form

W F. L.
Agency Counsel



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Joseph J. Connelly Ed.D.
Interim Superintendent

Exhibit A

TO: Lorraine Leonard
Lisa Kalinowski
George Ramirez
Karen Shuttle
Linda Dwight
Marie Harrington

FROM: Joseph Connelly, Interim Superintendent
Harvard Public Schools

RE: Proposed Billing Protocol to be implemented, effective FY 15 (July 1, 2014)

DATE: June 9, 2014

I. Overview Summary

It was agreed the constantly changing student enrollment made current quarterly billing practices based on actual enrollments during that billing cycle very difficult to calculate. Instead, it was agreed, effective with the 2014/2015 school year (FY15) quarterly bills will be based on an agreed upon estimated amount for each billing category with the 4th quarter bill including all adjustments for under billing or over billing due to student enrollment changes and other service delivery changes during the school year. Each fiscal year, once school enrollments have become official on October 1 (See Appendix A) the Finance Director and Executive Vice President of Mass Development will meet with the Finance Director for Harvard and the Superintendent of School to determine and calculate all estimated costs for that fiscal year as identified in the Educational Services Agreement between Harvard Public Schools and MassDevelopment. Using the October 1 Enrollment Report and information detailing special education tuition, support services and transportation costs, annual cost for the following cost categories will be estimated:

- K-12 Regular Pupil Tuition
- K-12 Devens Transition Student Tuition
- K-12 Regular Pupil Transportation
- Special Education Direct Costs
 - *Preschool Tuition
 - *Teacher Aide Support Required by IEPs
 - *Out of District Tuition Charges
 - *Out of District Transportation Charges (Homeless)

Once a total projected cost has been calculated for each of the above cost categories MassDevelopment will be billed 1/4 the projected total cost for each of the following billing periods:

1st Quarter	October 15th
2nd Quarter	January 15th
3rd Quarter	April 15th
4th Quarter	June 15th

II. Billing Procedure by Category

A. K-12 Regular Student Tuition

Using the October 1 Enrollment Report the K-12 Devens student population minus the transition students will be multiplied by the Harvard per pupil costs as determined by the Department of Elementary and Secondary Education. This amount will be billed in 4 equal quarterly payments with any necessary adjustments due to enrollment changes and updated DESE per pupil costs calculating built into the 4th quarter billing cycle. (See Appendix B)

B. K-12 Devens Transition Student Tuition

Transition students will be billed separately based on an estimated total enrollment for that year times the Harvard per pupil cost. At the end of the school year the total number of days transition students attended school will be divided by 180 to determine the actual full time equivalency (FTE) number of transition students for that year. (See Appendix C)

C. Regular School Bus Transportation

The total charge for leasing a school bus to service the Devens students will be billed to MassDevelopment in 4 equal quarterly bills.

D. Special Education Direct Costs

1. Devens special education students receiving out of district services will be identified by program (school) and tuition charge. Total tuition charge for all Devens students in outside placements will be billed in 4 equal quarterly bills with the final 4th quarter bill including any adjustments due to program changes. (see Appendix D)
2. **Preschool Tuition-Special Education Only**
Devens students enrolled in the Harvard Integrated Preschool program will have their tuition paid by MassDevelopment if they are enrolled as a special education student under an IEP. Full day tuition charge is \$6,000. Half-day tuition charge is \$4,500. Total projected tuition will be billed in 4 equal quarterly bills with the 4th quarter bill including any enrollment adjustments.
3. **Teacher Aides Providing Support to Special Needs Students**
MassDevelopment will be responsible for the salary of all teacher aides assigned to Devens special education students. A list of aides and their salaries indicating the percent of their time they are responsible for Devens student(s) will be generated. (See Appendix D) Mass Development will be billed for the total salary of the aides servicing Devens students in 4 equal quarterly bills with the 4th quarter bill including any adjustments in support services.
4. **Out of District Special Education Transportation**
Total charge for transporting Devens students to their out of district placement will be charged to Mass Development in 4 equal quarterly bills with the 4th quarter bill including any adjustments. If a student is placed out of district during the school year MassDevelopment should be notified so that they can request the out of district tuition and transportation costs for this student begin with the next quarterly billing cycle and not wait for the fourth quarter adjustment. (See Appendix D)
5. **Circuit Breaker Reimbursement**
MassDevelopment will receive in the 4th Quarter billing cycle the DESE approved Circuit Breaker reimbursement amount received by Harvard Public Schools attributable to Devens students. This will be in the form of a credit to the 4th quarter billing charge.

Massachusetts Department of Elementary and Secondary Education

Per Pupil Expenditure Details

Last updated June 2022

This workbook includes pupil and expenditure data for fiscal years 2017 through 2021. Use the dropdown menus to select a district and fiscal year to populate the reports. Per pupil expenditures are not calculated for out-of-district (9000 series) expenditures because we are not able to calculate per pupil expenditures consistently for all of these functional categories. Total expenditures per pupil average across all expenditure categories and pupils, both in-district and out-of-district. FTEs that are less than 6 are suppressed.

Data for the selected district is displayed on the *summary* report and for the selected year on the *all districts* report. If you want to work with the complete 5-year dataset, you can access the expenditure data on the ppx1721 tab and pupil FTEs on the fte1721 tab.

Select a District:

Harvard

Select a Fiscal Year:

2021

FTEIn	In-District FTE Pupils	1,008.1
FTEOut	Out-of-District FTE Pupils	50.5
FTEs	Total FTE Pupils	1,058.6

In-District Expenditures Per Pupil

Function	Description	General Fund A	Grants and Revolving B	Total Expenditures C = A + B	\$ Per Pupil D = C/FTEIn
1110	School Committee	\$0	\$0	\$0	\$0.00
1210	Superintendent	\$250,443	\$0	\$250,443	\$248.43
1220	Assistant Superintendents	\$0	\$0	\$0	\$0.00
1230	Other District-Wide Administration	\$35,085	\$0	\$35,085	\$34.80
1410	Business and Finance	\$196,563	\$95,000	\$291,563	\$289.22
1420	Human Resources	\$19,975	\$0	\$19,975	\$19.81
1430	Legal Service for School Committee	\$53,521	\$0	\$53,521	\$53.09
1435	Legal Settlements	\$0	\$0	\$0	\$0.00
1450	Districtwide Administrative Technology*	\$0	\$0	\$0	\$0.00
ADMN	Administration (sub-total)	\$555,588	\$95,000	\$650,588	\$645.36
2110	Curriculum Directors and Department Heads (Supervisory)	\$177,409	\$0	\$177,409	\$175.98
2120	Curriculum Directors and Department Heads (Non-Supervisory)	\$229,769	\$0	\$229,769	\$227.92
2130	Instructional Technology Leadership*	\$90,223	\$0	\$90,223	\$89.50
2210	School Leadership	\$657,474	\$20,000	\$677,474	\$672.03
2220	Curriculum Leaders and Department Heads (School Level)*	\$0	\$0	\$0	\$0.00
2250	Administrative Technology (School Level)	\$44,247	\$0	\$44,247	\$43.89
2315	Instructional Coordinators*	\$0	\$0	\$0	\$0.00
LDRS	Instructional Leadership (sub-total)	\$1,199,122	\$20,000	\$1,219,122	\$1,209.33
2305	Teachers, Classroom	\$6,572,436	\$1,362,353	\$7,934,789	\$7,871.03
2310	Teachers, Specialists*	\$0	\$0	\$0	\$0.00
TCHR	Teachers (sub-total)	\$6,572,436	\$1,362,353	\$7,934,789	\$7,871.03
2320	Medical/ Therapeutic Services	\$424,571	\$0	\$424,571	\$421.16
2324	Substitutes, Long-Term	\$0	\$0	\$0	\$0.00
2325	Substitutes, Short-Term	\$195,078	\$40,000	\$235,078	\$233.19
2330	Paraprofessionals	\$780,327	\$80,345	\$860,672	\$853.76
2340	Librarians/Media Center Directors	\$156,585	\$0	\$156,585	\$155.33
2345	Distance Learning/Online Coursework*	\$18,000	\$27,207	\$45,207	\$44.84
TSER	Other Teaching Services (sub-total)	\$1,574,561	\$147,552	\$1,722,113	\$1,708.28
2351	Professional Development Leaders	\$0	\$0	\$0	\$0.00
2352	Instructional Coaches	\$0	\$0	\$0	\$0.00
2353	Professional Days*	\$0	\$0	\$0	\$0.00
2354	Stipends for Teachers Providing Instructional Coaching	\$0	\$0	\$0	\$0.00
2355	Substitutes for Professional Development*	\$0	\$0	\$0	\$0.00
2356	Costs for Instructional Staff to Attend Professional Development	\$59,899	\$19,219	\$79,118	\$78.48

2357	Professional Development Costs*	\$0	\$0	\$0	\$0.00
2358	Outside Professional Development Providers for Instructional Staff	\$0	\$0	\$0	\$0.00
PDEV	Professional Development (sub-total)	\$59,899	\$19,219	\$79,118	\$78.48
2410	Textbooks, Software, Media, and Materials	\$71,369	\$0	\$71,369	\$70.80
2415	Instructional Materials (Libraries)	\$6,770	\$37	\$6,807	\$6.75
2420	Instructional Equipment	\$488	\$63,452	\$63,940	\$63.43
2430	General Classroom Supplies	\$61,513	\$61,885	\$123,398	\$122.41
2440	Other Instructional Services	\$15,775	\$2,687	\$18,462	\$18.31
2451	Instructional Hardware (Student and Staff Devices)*	\$1,176	\$385,545	\$386,721	\$383.61
2453	Instructional Hardware (All Other)*	\$0	\$1,810	\$1,810	\$1.80
2455	Instructional Software and Other Instructional Materials*	\$57,703	\$89,816	\$147,519	\$146.33
MATL	Instructional Materials, Equipment, and Technology (sub-total)	\$214,794	\$605,232	\$820,026	\$813.44
2710	Guidance/Adjustment Counselors	\$508,109	\$0	\$508,109	\$504.03
2720	Testing and Assessment	\$0	\$784	\$784	\$0.78
2800	Psychological Services	\$147,178	\$719	\$147,897	\$146.71
GUID	Guidance, Counseling, and Testing (sub-total)	\$655,287	\$1,503	\$656,790	\$651.51
3100	Attendance and Parent Liaisons	\$0	\$0	\$0	\$0.00
3200	Medical/Health Services	\$218,183	\$157,688	\$375,871	\$372.85
3300	Transportation Services	\$410,959	\$215,897	\$626,856	\$621.82
3400	Food Services	\$0	\$292,694	\$292,694	\$290.34
3510	Athletics	\$35,272	\$253,031	\$288,304	\$285.99
3520	Other Student Activities	\$82,724	\$51,041	\$133,765	\$132.69
3600	School Security	\$0	\$0	\$0	\$0.00
SERV	Pupil Services (sub-total)	\$747,138	\$970,352	\$1,717,489	\$1,703.69
4110	Custodial Services	\$551,872	\$21,796	\$573,668	\$569.06
4120	Heating of Buildings	\$137,312	\$0	\$137,312	\$136.21
4130	Utility Services	\$243,429	\$0	\$243,429	\$241.47
4210	Maintenance of Grounds	\$112,000	\$0	\$112,000	\$111.10
4220	Maintenance of Buildings	\$94,591	\$4,290	\$98,881	\$98.09
4225	Building Security System	\$0	\$0	\$0	\$0.00
4230	Maintenance of Equipment	\$54,565	\$85,000	\$139,565	\$138.44
4300	Extraordinary Maintenance	\$0	\$0	\$0	\$0.00
4400	Technology Maintenance/Support (Salaries)*	\$245,269	\$0	\$245,269	\$243.30
4450	Technology Maintenance/Support (All Other)*	\$55,784	\$0	\$55,784	\$55.34
OPMN	Operations and Maintenance (sub-total)	\$1,494,821	\$111,086	\$1,605,907	\$1,593.00
5100	Employer Retirement Contributions	\$506,031	\$767	\$506,797	\$502.73
5150	Employee Separation Costs	\$5,500	\$0	\$5,500	\$5.46
5200	Insurance for Active Employees	\$1,584,840	\$0	\$1,584,840	\$1,572.11
5250	Insurance for Retired Employees	\$919,506	\$0	\$919,506	\$912.12
5260	Other Non-Employee Insurance	\$203,800	\$0	\$203,800	\$202.16
5300	Rental Lease of Equipment	\$0	\$0	\$0	\$0.00
5350	Rental Lease of Buildings	\$0	\$0	\$0	\$0.00
5400	Short Term Interest RANs	\$0	\$0	\$0	\$0.00
5500	Other Fixed Charges	\$0	\$0	\$0	\$0.00
5550	School Crossing Guards	\$0	\$0	\$0	\$0.00
BENE	Benefits and Fixed Charges (sub-total)	\$3,219,676	\$767	\$3,220,443	\$3,194.57
IIII	Total In-District Expenditures	\$16,293,322	\$3,333,064	\$19,626,386	\$19,468.69
Out-of-District Expenditures					
Function	Description	General Fund A	Grants and Revolving B	Total Expenditures C = A + B	
9100	Tuition to Massachusetts Public Schools	\$0	\$0	\$0	
9110	Tuition for School Choice	\$20,713	\$0	\$20,713	
9120	Tuition to Commonwealth Charter Schools	\$421,799	\$0	\$421,799	
9125	Tuition to Horace Mann Charter Schools	\$0	\$0	\$0	
9130	Charter Transportation Tuition^	\$0	\$0	\$0	
9200	Tuition to Out-of-State Schools	\$0	\$0	\$0	
9300	Tuition to Non-Public Schools	\$223,529	\$851,107	\$1,074,636	
9400	Tuition to Collaboratives	\$630,965	\$241,852	\$872,817	
ODTR	Transportation	\$220,605	\$0	\$220,605	
OODD	Total Out-of-District Expenditures	\$1,517,611	\$1,092,959	\$2,610,570	
Total Expenditures Per Pupil					
Function	Description	General Fund A	Grants and Revolving B	Total Expenditures C = A + B	\$ Per Pupil D = C/FTEs
TTPP	Total Expenditures	\$17,810,933	\$4,426,023	\$22,236,956	\$21,006.00

How did we do it?

We spent all the Omnibus allocation from Town.

We utilized most of the offsets as budgeted.

We “returned” \$89,000 of planned operating offsets to Devens.

We strategically did not use some planned ESSER grant funds in FY22 in order to reserve the funds for FY23/24/25 (specifically for the Kindergarten staff needed for the additional K classroom).

We were able to fund other capital and program needs through Devens.



**Town of Harvard
End-of-Year Financial Report Allocations**

Pursuant to Massachusetts Department of Elementary and Secondary Education's Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements and CMR 603 10.04, municipal expenditures that result in services directly related to the school committee should have a written agreement between the School Committee and Municipal officials documenting agreed upon methodologies to be used when allocating, distributing or assigning Municipal expenditures to the District.

The following direct and indirect costs are allocated as noted below. Salaries are allocated based on estimated time spent on school functions, unless otherwise noted.

Function 1410 (Business & Finance)

Function 1410 consists of Accounting, Assessing, Finance, Purchasing and Treasurer/Collector.

Accounting

- Finance Director/Assistant Town Accountant – 40% of the annual salary
- Accounting Assistant – 25% of the annual salary

Assessing

No costs were deemed to be allocated.

Purchasing

- Purchasing – 1/3 of the Asst. Town Administrators job is purchasing. Approximately ½ of this is school related resulting in 16.6% the Asst. Town Administrators salary. This will be 0% in FY22 and beyond.

Treasurer/Collector

- Treasurer/Collector – 65% of the annual salary
- Assistant Treasurer/Collector – 30% of the annual salary

Audit

- Audit cost multiplied by education percent of omnibus budget

Function 1420 (Human Resources and Benefits)

- Assistant Town Administrator – 1/3 of the Asst. Town Administrators job is Human Resources. Approximately 70% of this is school related resulting in 23% of the Asst. Town Administrators salary.

Function 4210 (Maintenance of School Grounds)

- Salary Estimates provided by the Director of Public Works
- Supplies, materials and contracted services estimates provided by park and recreation

Function 4300 (Extraordinary Maintenance)

- Based on actual expenditures

Function 5100 (Employer Retirement Contributions)

- Actual expenditures from payroll generated reports

Function 5200 (Insurance for Active Employees)

- Based on expenditures tracked by Human Resources

Function 5250 (Insurance for Retired Employees)

- Based on expenditures tracked by Human Resources

Function 5260 (Other Non-Employee Insurance)

- Property and Casualty – Breakdowns provided by the Assistant Town Manager
- Workers Compensation – Breakdowns provided by the Assistant Town Manager
- Unemployment Compensation – Based on estimates provided by the Assistant Town Manager

Function 5450 (Short-Term Interest – BANS)

- Actual expenditures per the Statement of Indebtedness.

Function 7100, 7200 (Purchase of Land & Buildings)

- Based on actual reimbursements from the Massachusetts School Building Authority.

Function 8100 (Long Term Debt Retire/Sch Construction)

- Actual expenditures per the Statement of Indebtedness.

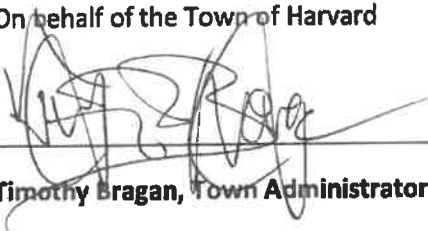
Function 8200 (Long Term Debt Service/Sch Construction)

- Actual expenditures per the Statement of Indebtedness.

Function 9500 (Regional School Assessment)

- Actual expenditures

On behalf of the Town of Harvard

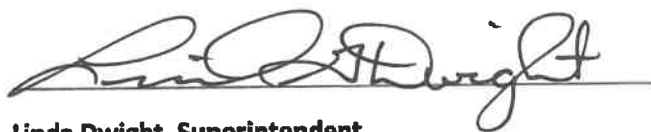


Timothy Bragan, Town Administrator

10-5-21

Date

On Behalf of the Harvard Public Schools



Linda Dwight, Superintendent

10/10/21

Date