

Whitman-Hanson Regional School District



FY 2022 Budget Overview
February 24, 2021



Budget Process Outline

February 24 – Public Hearing Presentation

March 10 – Budget Detail Session (line by line)

March 17 – Vote Budget (45 day notice for May TM)

April 14 – Budget Session (tentative)

April 28 – Budget Session (tentative)



Items of Concern/Questions

- Opening of School Fall 2021
- Contracts all Bargaining Units A/B/C/D
- Retirements, Contractual Obligations
- State Aid - Chapter 70
- Transportation Reimbursement
- Special Education Tuitions
- Health and Building Insurance
- Whitman Water Bill



Level Services Plus Budget Proposal assuming a traditional school year

FY '22 Budget is a level services budget plus

- Minimally support our educational and operational needs
- Maintains current staffing levels PreK-12
- Addresses anticipated regression due to COVID-19
- Provides special education programming to retain students from going out of district
- Restores a High School Science teacher
- Begins a refresh cycle for outdated Chromebooks



Additions to Level Service

Intervention/Regression Program (4 staff)

- 2 Elementary interventionists
- 1 Middle School
- 1 K-5 sped facilitator
- IReady read and Middle School math diagnostic

\$375,000

High School Science teacher

\$75,000

Chromebook lease

\$150,000

Special Ed Programs

- WMS Special Education Inclusion
- Elementary Language Based Learning Program
- HMS Classroom for students with emotional and behavioral challenges (BRYT/TLC combo)
- English Language Teacher
- Level Service Increases

\$570,000



Strategic Plan Objectives that are covered in the FY' 22 level services plus budget

- Social Emotional District-wide programs (ExSEL)
- Continued implementation of assessment schedule K-5; Emphasis on Middle School and K-8 regression program
- Increased amount of mobile devices and educational software for student learning and engagement with an end goal of becoming a 1:1 district

Strategic Plan Initiatives that are not added to the FY'22 level services plus budget

- Tuition-free full day Kindergarten
- Restoration of a Middle School Foreign Language program
- Adjusting school start times
 - Researched based change at High School
 - Align Elementary times to provide district wide professional development



Whitman-Hanson Final budgets 2014-2021

<u>FY Year</u>	<u>Approved Budget</u>	<u>% Increase</u>
2014	\$44,576,361	
2015	\$45,318,587	1.6%
2016	\$45,688,067	.08%
2017	\$47,079,141	3.0%
2018	\$48,688,028	3.4%
2019	\$50,523,181	3.76%
2020	\$52,425,738	3.76%
2021	\$55,320,238	5.5%



Local Districts Per Pupil Expenditures 2017-2019

Abington	2017- \$13,450	2018- \$13,461	2019- \$13,805
Bridgewater-Ray	2017-\$12,274	2018- \$12,832	2019- \$13,022
East Bridgewater	2017- \$10,832	2018- \$12,000	2019- \$12,396
Duxbury	2017- \$14,005	2018- \$14,927	2019- \$15,935
Hanover	2017- \$15,350	2018- \$15,953	2019- \$16,618
Hingham	2017- \$12,606	2018- \$13,216	2019- \$14,029
Marshfield	2017- \$12,389	2018- \$13,186	2019- \$13,611
Pembroke	2017- \$12,734	2018- \$13,559	2019- \$14,228
Rockland	2017- \$14,418	2018- \$15,568	2019- \$15,847
Scituate	2017- \$14,521	2018- \$15,021	2019- \$15,235
Whitman- Hanson	2017- \$12,176	2018- \$12,740	2019- \$13,403
State	2017- \$15,350	2018- \$15,953	2019- \$16,618

<https://www.doe.mass.edu/dart/>



Chapter 70 aid to local districts 2020

• Abington	\$8,933,994
• Bridgewater-Raynham	\$22,061,362
• Duxbury	\$5,340,535
• East Bridgewater	\$10,847,253
• Hanover	\$7,023,879
• Hingham	\$7,695,110
• Marshfield	\$14,664,853
• Pembroke	\$13,608,752
• Rockland	\$13,843,235
• Scituate	\$5,863,240
• Whitman-Hanson	\$24,776,700

<https://www.doe.mass.edu/dart/>



Whitman-Hanson Staffing (FTE's)

FTE Count FY 2021

Central Office Personnel		12	
Professional Staff in Schools (DESE Cert)			
<i>High School</i>	83		
<i>WMS</i>	46		
<i>HMS</i>	45		
<i>IH</i>	39		
<i>Conley</i>	43		
<i>Duval</i>	39		
<i>Pre-School</i>	09	304	
Paraprofessionals (incl. H/V & Remote)		102	
Principals/Asst. Principals/Dean		16.6	
Administrative Assistants		09	
Operations (Facilities and Tech)		18	
Food Service		29	
Duty Aides		08	
	Total	498.6	20.4 of these are grant-funded FTE's



Increases included in FY 2022 Budget

Required:

Salary Lines	\$1,071,450
PCEA Pension	\$116,700
Health Insurance	\$100,000
Regular Day Transportation	\$90,000
Custodial Services	\$42,600
Gas & Electric	\$40,000
Water	\$* TBD
Trash	\$5,000
HS Science Teacher	\$75,000
Intervention/Regression Program*	\$375,000
Student Services and Special Ed Programs* (EL/New Programs/Level Service Increases)	\$570,000
Technology Refresh for Chromebooks	\$150,000
<i>Required Total:</i>	<i>\$2,635,750</i>

Intervention/Regression Program (4 staff)

1. 2 elementary interventionists,
2. 1 middle school,
3. 1 k-5 sped facilitator
4. IReady read and middle school math diagnostic

Special Ed Programs

1. WMS Special Education Inclusion
2. Elementary_Language Based Learning Program
3. HMS Classroom for students with emotional and behavioral challenges (BRYT/TLC combo)
4. English Language Teacher
5. Level Service Increases



Summary of Operating Budget Increase

FY-2021

Current Budget **\$ 55,320,238**

FY-2022

Preliminary Budget **\$ 57,955,988**

Increase: **\$ 2,635,750**

4.76%



Salaries and Expenses for WH

Salaries = \$31,154,756

Expenses = \$26,801,232

Total = \$57,955,988

Expenses Include:

Transportation

Technology

Unfunded and Underfunded

Mandates

Curriculum

Special Education Costs



What Makes the WH Expenses Unique from other Town Department Budgets

Employee Benefits: (Last Year we Spent)

- PCEA Pension
\$1,211,606
- Employees Health Insurance
\$4,444,771
- Retirees Health Insurance
\$2,210,128

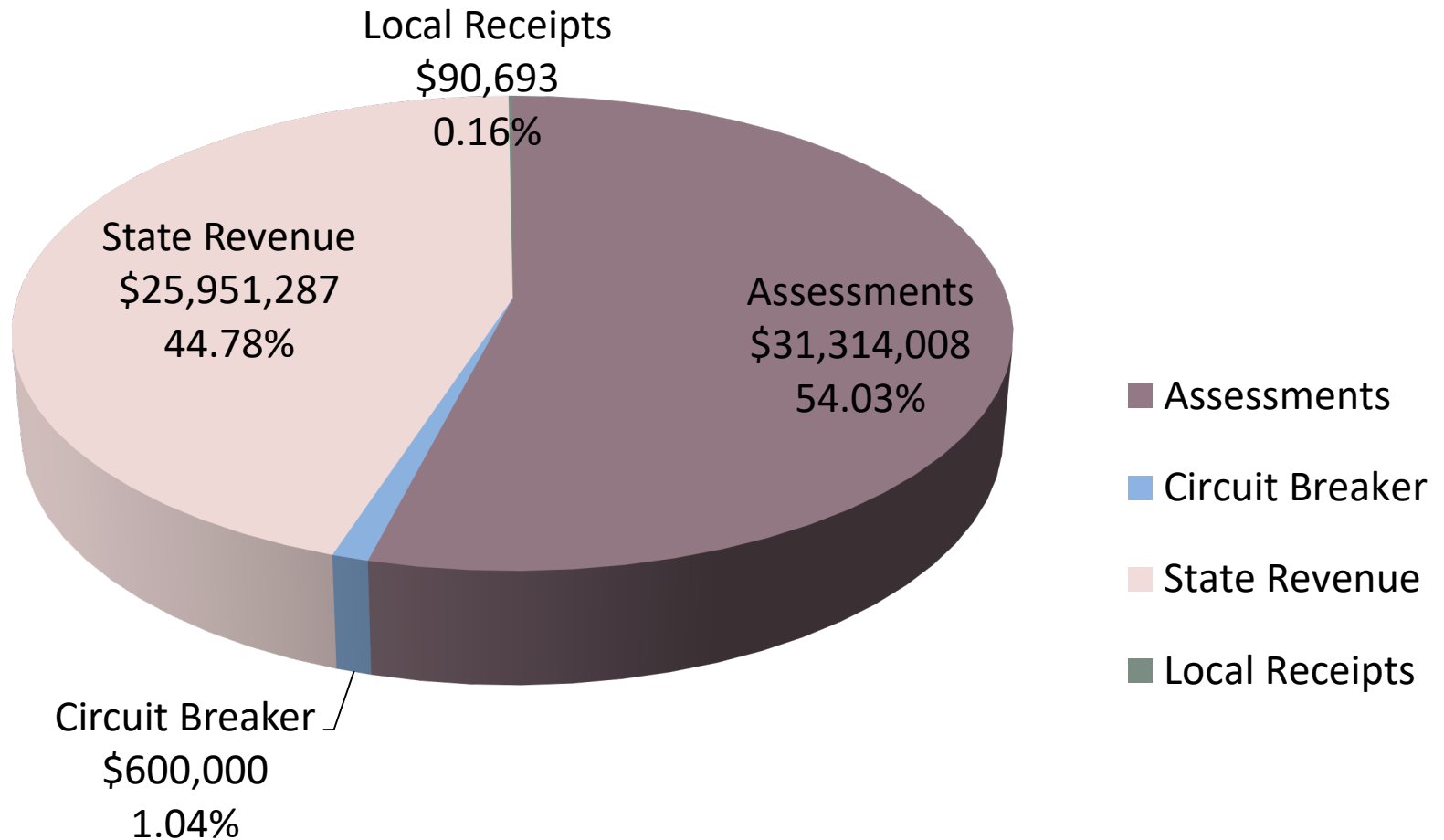
TOTAL = \$9,455,513

Support Expenses: (Last Year we Spent)

- Water & Sewer
\$76,875
- Heating Costs
\$311,881
- Electricity
\$737,654
- Unemployment Costs
\$47,154
- Property and Casualty
\$238,715
- Workman's Compensation
\$176,729



Revenue Sources FY 2022 Budget





FY 2022 Assessments using the Statutory Method

Whitman-Hanson Assessments are heavily influenced by three factors:

- **Budget**
- **Revenue**
- **Minimum Contribution by Town**

State Aid is decreasing and is less than half of Whitman-Hanson’s revenue. The preliminary Department of Revenue Cherry Sheet, based on the Governor’s budget, calls for “Net State Aid” (Education Aid plus Offset Receipts less Estimated Charges) of \$1,102,103.00

The Department of Elementary and Secondary Education’s preliminary minimum contribution amount of \$21,150,892.00 is based on the Governor’s budget. **IF** the school committee voted the preliminary budget with no changes and **IF** the legislature voted for the Governor’s proposed Chapter 70 State Aid amount the FY 2022 Whitman Hanson Assessments would be:

HANSON - ASSESSMENT		WHITMAN - ASSESSMENT	
Operating	\$13,114,756	Operating	\$16,827,516
Non-Mandated Busing	\$103,572	Non-Mandated Busing	\$422,595
Capital- Technology/HVAC	\$140,269		
Capital – High School	\$277,465	Capital – High School	\$427,835