



# Whitman-Hanson Regional School District

2019-2020

## School Budget

**The Whitman-Hanson Regional School District  
is committed to providing each student with a high  
quality education that promotes  
responsible citizenship.**



### *We believe our schools...*

- make all decisions in the best interest of students.
- are committed to providing a safe, secure, and healthy environment.
- set high academic standards that provide an opportunity for each student to reach his/her full potential.
- embrace personal responsibility and an understanding and respect for others.
- provide student-centered learning environments where successes and mistakes are valued as part of the learning process.
- support staff initiative, innovation, and professional development.
- share the responsibility for education with students, parents, and community.
- promote broad-based communication and school-family-community partnerships.
- utilize technology as an essential part of teaching and learning.



*"Semper ad Maiora"*

Whitman-Hanson Regional School District  
610 Franklin Street, Whitman, MA 02382  
Tel: 781.618.7000



WHITMAN – HANSON REGIONAL SCHOOL DISTRICT STRATEGIC PLAN

The Regional School Committee approved the three-year Strategic Plan for the school system through the 2019-20 school year. Action Plans, developed for each year of the plan, focus on strategic objectives and initiatives. Each one aligns with the plan's Pillars of Success which identify what matters most in ensuring excellent educational outcomes for the children of Whitman and Hanson. Throughout this school year, the Action Plans have been implemented, monitored, and evaluated. The School Improvement Plans in each one of our schools are aligned with the Pillars of Success. The Leadership Team included the fiscal implications of the three pillars, the strategic objectives, and strategic initiatives when the budget for the upcoming school year was developed.

Pillar I: Every Child, Every Day with healthy minds & healthy bodies

Pillar II: A Cohesive PreK-grade 12 System of Teaching & Learning

Pillar III: Safe and Secure Schools

Most of the funding for the school system comes from the Operating Budget; however, allocation and competitive grants, foundation funds, and our partnerships with area collaboratives provide valuable services and programs. Over 85 positions in the school system are funded outside of the operating budget by federal grants: Title I, Title IIA, and IDEA (special education); revolving funds (full day kindergarten/pre-school/athletics); and the Food Services program.

This proposed budget funds a level services budget which provides students with similar services in the upcoming school year, 2019-2020, as those that are in place this year, 2018-2019. This budget does not add new programs or positions; however, it does adjust for changes in curriculum materials for Math and a continuation of our technology plan initiated last year. It also represents a restructuring of positions and responsibilities to other areas to maximize efficiency and create equity for all students.

The proposed level services budget maintains today's educational services. This is far better than losing programs and staff as we have in the past. Nevertheless, the programs and resources necessary for the successful achievement of the desired outcomes of the District's Strategic Plan 2017-2020 require funding beyond level services.

The Strategic Plan and FY2020 budget are available at [www.whrsd.org](http://www.whrsd.org) following the February 6, 2019 budget hearing.



## The FY2019-2020 Budget

The School Budget packet provides factual information about the proposed operating budget for the 2019-2020 school year. A budget of \$53,562,534 is being presented to town officials, the Regional School Committee, and the public.

The Whitman-Hanson operating budget is largely funded by state aid and the local assessment for schools. In order to balance the budget, revenue and costs must be the same. **State aid and the local assessment for schools** are the two major revenue sources of the District's operating budget.

**State aid** (Chapter 70, Regional Transportation Reimbursement, Circuit Breaker) provides an estimated 52% of the funding for the WHRSD. **Local contributions** provide 48% of the revenue of the District's budget.

### Whitman-Hanson Regional School District Number of Schools:

Elementary.....	3
Middle.....	2
High.....	1
<b>TOTAL SCHOOLS.....</b>	<b>6</b>

District reserves (Excess & Deficiency) was certified by the Department Revenue in the amount of \$ 961,237. Reserves are the District's savings account, available for unexpected expenses. As a regional school system, the District cannot return to towns for additional funding during the school year for unanticipated expenses. By statute, the maximum a regional school district is permitted to have in reserves is 5% of the operating budget.

### BUDGET FACTS

**Level Services Budget** = The Operating Budget funds services in 2019-2020 that are similar to the services provided in 2018-2019.

**Level Services Budget Increases** = Contracts (Personnel, Transportation, Copy Center, Custodial Services), Utilities, Retirement Assessments, & Health Insurance, Underfunded and Unfunded Mandates

In addition to the Operating Budget, the District is awarded allocation, competitive, and collaborative grants that total over \$1.65 million. Grants, Revolving Accounts, and E-rate (federal) fund 88 staff positions.



### What funding does Whitman-Hanson receive?

#### Local Aid/Assessments

Local aid revenue comes from Whitman and Hanson in the form of the annual assessment, non-mandated transportation costs, and debt assessments which are used for payment of school building construction.

#### State/Federal Funds

State funding includes Chapter 70, Circuit Breaker, Chapter 71 (regional transportation reimbursement), and federal grants. Federal grants include funds for special education, safety/social emotional learning, English Language Learners, academic support and Medicaid reimbursements.

#### District

District funds include money from interest, athletic fees, school choice, building use and special education and pre-K / full day K tuition.

### What does the budget provide for our schools and our students?

- Quality instruction from caring and competent teachers
- Specialized learning for students with special needs
- Counseling, speech and occupational therapies, and other support services
- Learning materials such as textbooks, paper, instruments, art supplies, technology, and workbooks
- Transportation to and from school, if qualified
- Healthcare services
- Extracurricular activities
- Safe, orderly, and maintained learning environments
- Athletic Programs



### Types of Budgets



**The operating budget** includes expenses such as salaries and benefits, utilities, supplies, special education tuition, athletics, and transportation. The operating budget pays for the day-to-day expenses of running the district. It is funded by local, state, and federal funds. Generally, when people refer to the Whitman-Hanson School budget, they are talking about the operating budget.



Whitman-Hanson also has **revolving funds** and **grants** which are integral to many the programs and services. The largest of these revolving funds is the school lunch program. In fact, the school lunch program contributes funding to the operating budget in the form of annual payments for utilities. Grants add to the operating budget of the District.

Tuition programs such as the full day kindergarten and integrated pre-school, the driver education program, summer camps, and user fees generate revenue to revolving accounts, which are then used to pay expenses for these programs.



The Operating Budget

The administrative team works together to develop an operating budget that is presented to the School Committee. The School Committee discusses, reviews, and certifies the budget, approving a final version, which is sent to the Board of Selectmen in each town. The Selectmen place the school budget on the warrant for the annual town meetings. The operating budget includes local revenue from assessments to the towns of Whitman and Hanson to fund the operating budget.

The School District's expenses increase in the same way as personal and household expenses. The proposed budget for the 2019-2020 school represents an increase of 5.6%. Rising health insurance rates, contractual agreements for staffing, transportation and custodial services, and the cost for utilities (water, gas, electricity, technology) are the main contributors to the increased costs for Level Services. Also, underfunded and unfunded mandates from the MA Department of Elementary and Secondary Education add to the budget.

Underfunded and Unfunded Mandates WHRSD is responsible for:

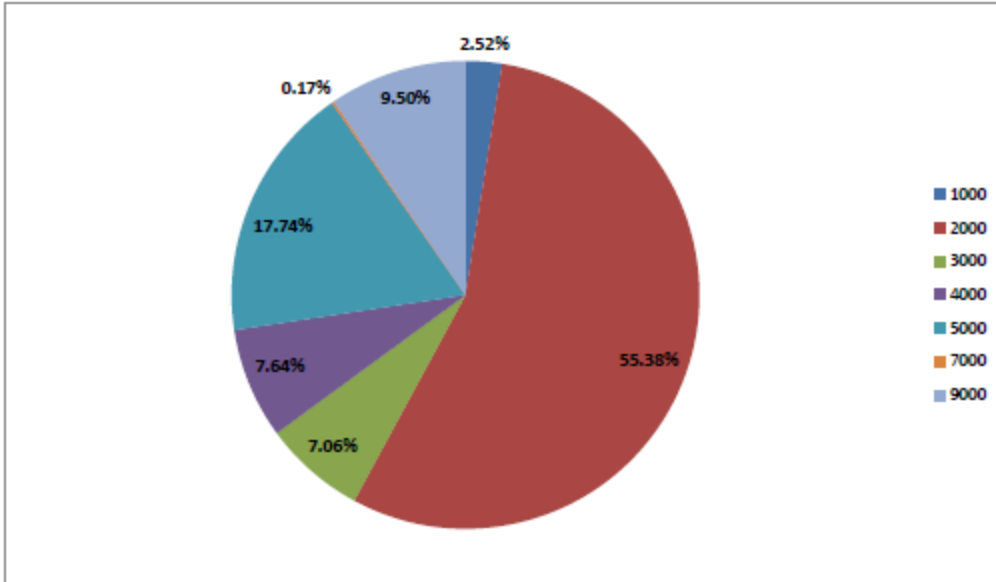
	Unfunded	Underfunded	FY2018 ACTUAL COST	Anticipated REIMBURSEMENT	UNDERFUNDED	
SPED Costs: Tuition Costs ONLY		X	3,001,446	-	2,048,798	
Circuit Breaker Eligible		X	1,323,122	952,648	370,474	
SPED :Transportation	X		897,275	-	897,275	
Transportation- Mandated		X	1,124,320	823,284	301,036	
Homeless		X	39,011	12,484	26,527	
ELL (2) Teachers	X		159,618	-	159,618	
Educator Evaluation	x		7,500	-	7,500	
School Choice	x		65,822	-	65,822	
Charter		x	634,405	160,541	473,864	
Staffing PD- Course Reimbursement	x		90,000	-	90,000	
SIMS & EPIMS	x		80,000	-	80,000	
Reporting & Auditing EOY Reporting	x		34,000	-	34,000	
Educational Services to Students who are expelled or suspended from school:Tecca/Gateway	x		12,128	-	12,128	
Administrative Mandates with Cost Implications:	x	CPI- Restraint Training	12,500	-	12,500	
	x	PK - Integrated	650,000	**	162,000	488,000
		**tuition based model	-	-	-	
		students	8,131,147	2,110,957	5,067,542	



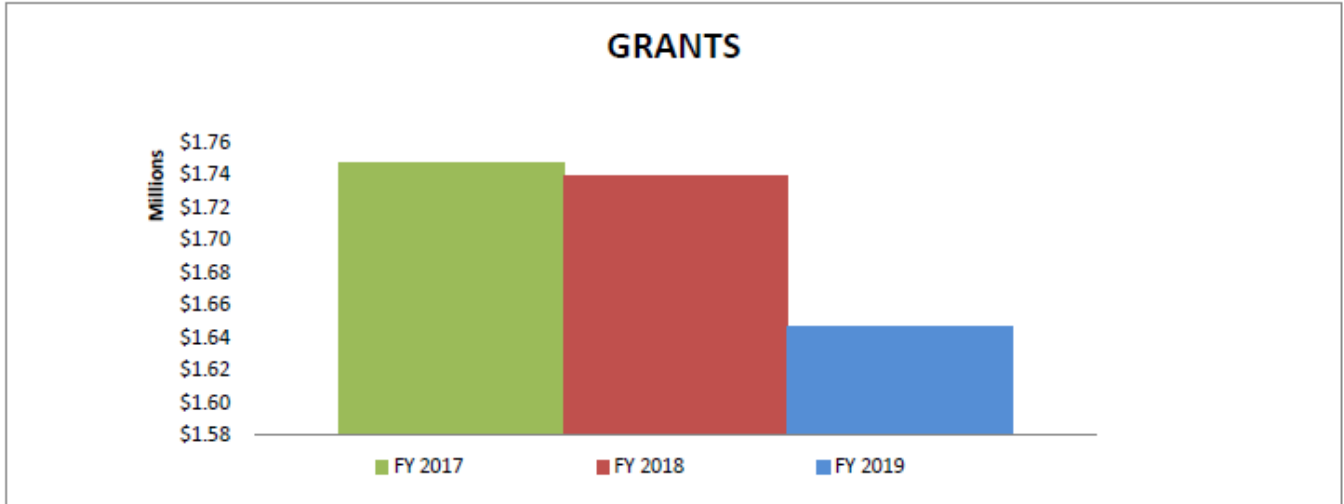
# 2019-2020 School Budget

FINAL BUDGET FY 2019	50,523,181
PROPOSED BUDGET FY 2020	53,562,534
INCREASE (\$)	<u>3,039,353</u>
INCREASE (%)	5.6%
<b>FY 2020 ESTIMATED REVENUES</b>	
FY 2020 – State Aid: Chapter 70, Transportation, Circuit Breaker (Based on Governor’s Proposed Budget 1/23/2019)	<u>26,046,617</u>
FY 2020 – Interest, Medicaid , Charter	<u>304,699</u>
FY 2020 - Local (School Assessment, Non-Mandated Bussing, Debt) <u>Figure based on the following 3 assessments:</u>	
1) October 1 certified student enrollment-> determines operating assessment of each town based on level dollar amount of FY19	22,183,526
2)Non-Mandated bussing	500,361
3) Debt	890,983
FY 2020 LOCAL AID TOTAL	<u>23,574,870</u>
ANTICIPATED REVENUES FY2019	50,523,181
ESTIMATED REVENUE FY 2020	<u>49,926,186</u>
DECREASE (\$)	<u>596,995</u>
DECREASE (%)	-1.2%
<b><i>BUDGET DEFICIT</i></b>	<b><u>\$3,636,348</u></b>

**Underfunded and Unfunded Mandates Total \$5,067,542**



- 2.52%** **1000 DISTRICT LEADERSHIP & ADMINISTRATION:**  
 Activities which have as their purpose the general direction, execution, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.
- 55.38%** **2000 INSTRUCTIONAL SERVICES:**  
 Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.
- 7.06%** **3000 OTHER SCHOOL SERVICES**  
 Other than instructional services  
 Health Services  
 Student Transportation Services (To and from school)  
 Food Services  
 Athletic Services  
 School Security  
 Other Student Activities
- 7.64%** **4000 OPERATION and MAINTENANCE OF PLANT:**  
 Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure *must not exceed* the per project dollar limit for extraordinary maintenance or for non-instructional equipment
- 17.74%** **5000 FIXED CHARGES**  
 Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.
- 0.17%** **7000 ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS**  
 Chrome Books
- 9.50%** **9000 PROGRAMS WITH OTHER SCHOOL DISTRICTS**  
 Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.



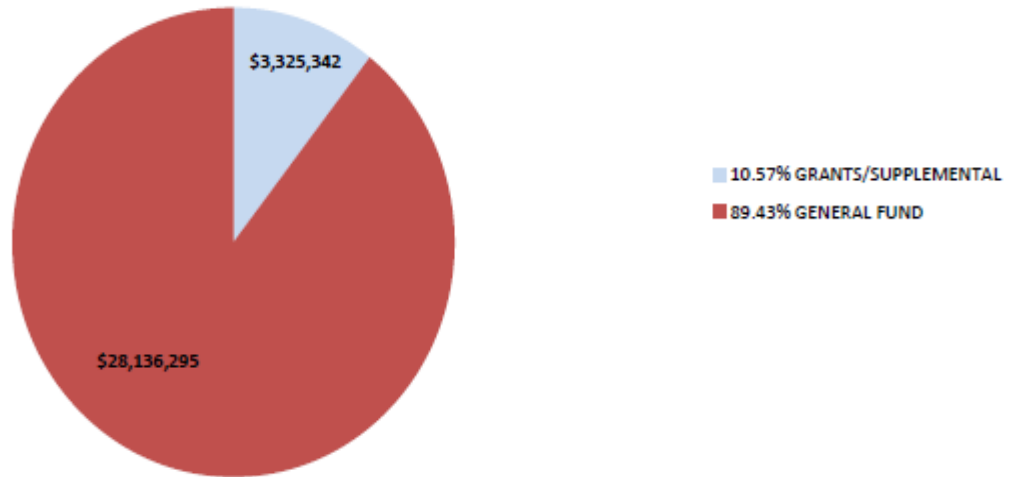
GRANT	FY 2017	FY 2018	FY 2019	DESCRIPTION
TITLE IIA (140)	\$ 88,332.00	\$ 87,080.00	\$ 88,583.00	TEACHER QUALITY
SPECIAL SUPPORT EARMARK II (195)	N/A	N/A	\$ 35,000.00	TECHNOLOGY
PL 94-142 SPED (240)	\$ 1,001,539.00	\$ 996,526.00	\$ 991,269.00	SPED
EARLY CHILDHOOD (262)	\$ 39,063.00	\$ 37,387.00	\$ 38,212.00	EARLY CHILD SPED
SPED IMPROVEMENT (274)	\$ 33,146.00	N/A	N/A	PD
EARLY CHILDHOOD (298)	\$ 2,250.00	N/A	N/A	ALLOCATION - SPED
TITLE I (305)	\$ 319,786.00	\$ 343,206.00	\$ 369,020.00	ACADEMIC SUPPORT
TITLE IV (309)	N/A	\$ 8,215.00	\$ 24,672.00	STUDENT SUPPORT
SAFE & SUPPORTIVE (335)	\$ 17,794.00	\$ 2,206.00	N/A	LEARNING SUPPORT
21ST CENTURY	\$ 83,396.00	\$ 89,250.00	\$ 89,250.00	AT-RISK HS STUDENTS
21ST CENTURY SUMMER	\$ 7,500.00	\$ 18,604.00	\$ 10,000.00	AT RISK HS STUDENTS
BAWIB	\$ 2,500.00	N/A	N/A	SCHOOL TO CAREER
GELFAND TRUST	\$ 152,018.00	\$ 156,185.00	N/A	STEM - ELEMENTARY
BIG YELLOW SCHOOL BUS	\$ 200.00	\$ 200.00	\$ 250.00	FIELD TRIPS
<b>TOTAL</b>	<b>\$ 1,747,524.00</b>	<b>\$ 1,738,859.00</b>	<b>\$ 1,646,256.00</b>	





# Salaries Funded Outside of the General Fund

## 2019-2020 School Budget



FY2019 SALARIES FUNDED OUTSIDE OF THE GENERAL FUND (highlighted in blue)			
GRANT / PROGRAM	FTE	POSITION	AMOUNT
TITLE IIA (140)	0.45	TEACHER	\$ 40,000
PL 94-142 SPED (240)	11.90	TEACHER	\$ 863,061
PL 94-142 SPED (240)	2.80	PARAPROFESSIONAL	\$ 46,141
EARLY CHILDHOOD (262)	0.33	TEACHER	\$ 30,000
EARLY CHILDHOOD (262)	0.30	PARAPROFESSIONAL	\$ 5,512
TITLE I (305)	3.00	TEACHER	\$ 250,312
TITLE I (305)	3.00	PARA/TUTOR	\$ 57,135
21ST CENTURY (645)	0.20	PROGRAM COORDINATOR	\$ 11,000
SCHOOL CHOICE (4500)	6.80	TEACHER	\$ 464,342
ATHLETIC REVOLVING (4502)	0.50	TRAINER	\$ 38,137
DRIVER EDUCATION (4506)	1.00	DIRECTOR	\$ 20,132
FOOD SERVICE (4507)	2.00	DIRECTOR/ASST. DIRECTOR	\$ 122,390
FOOD SERVICE (4507)	32.00	CAFÉ PERSONAL	\$ 463,385
SUMMER SCHOOL (4510)	6.00	DIRECTOR/TEACHERS	\$ 17,576
COMMUNITY EVENING SCHOOL (4514)	0.50	SUPERVISORS/TEACHERS	\$ 37,264
PRE-KINDERGARTEN (4520)	1.00	DIRECTOR	\$ 105,910
PRE-KNIDERGARTEN (4520)	4.57	TEACHERS/PARAPROFESSIONAL	\$ 249,130
FULL DAY KINDERGARTEN (4521)	4.00	TEACHERS	\$ 318,164
FULL DAY KINDERGARTEN (4521)	7.00	PARAPROFESSIONAL	\$ 134,125
SPECIAL EDUCATION REVOLVING (4539)	0.60	OUT OF DISTRICT COORDINATOR	\$ 51,625
<b>TOTAL</b>	<b>87.95</b>	<b>POSITIONS</b>	<b>\$ 3,325,342</b>



# Assessment Schedule

# 2019-2020 School Budget

## FY 2020 ASSESSMENTS DETAIL and PERCENTAGE INCREASE

		WHITMAN		HANSON		TOTAL	
FY 2020: Apportionment of Operating Costs Per Regional Agreement		59.82%		40.18%			
*Adjust for Enrollment as of 10/1/2018		13,270,185		8,913,341		22,183,526	
NO CHANGE							
LEVEL BUDGET ASSESSMENT	NO INCREASE FROM TOWNS	13,270,185		8,913,341		22,183,526	
		OPERATING EXPENSES		*ANTICIPATED REVENUES		REMAINING DEFICIT	
FY- 2020 PROPOSED OPERATING BUDGET		53,562,534		49,926,186		** 3,636,348	
TOTAL ASSESSMENT		WHITMAN		HANSON		TOTAL REMAINING BUDGET DEFICIT	
INCREASE IN ASSESSMENT BY PERCENTAGE	INCREASE AMT ADDED TO BUDGET	AMT INCREASE	TOTAL ASSESSMENT	AMT INCREASE	TOTAL ASSESSMENT		
1%	221,835	132,702	13,402,887	89,133	9,002,474	3,414,513	
2%	443,671	265,404	13,535,589	178,267	9,091,608	3,192,677	
2.5%	554,588	331,755	13,601,940	222,834	9,136,174	3,081,760	
3%	665,506	398,106	13,668,291	267,400	9,180,741	2,970,842	
3.5%	776,423	464,456	13,734,642	311,967	9,225,308	2,859,925	
4%	887,341	530,807	13,800,993	356,534	9,269,874	2,749,007	
4.5%	998,259	597,158	13,867,344	401,100	9,314,441	2,638,089	
5.0%	1,109,176	663,509	13,933,695	445,667	9,359,008	2,527,172	
5.5%	1,220,094	729,860	14,000,045	490,234	9,403,574	2,416,254	
6%	1,331,012	796,211	14,066,396	534,800	9,448,141	2,305,336	
6.5%	1,441,929	862,562	14,132,747	579,367	9,492,708	2,194,419	
7.0%	1,552,847	928,913	14,199,098	623,934	9,537,275	2,083,501	
7.3%	1,608,306	962,088	14,232,274	646,217	9,559,558	2,028,042	
7.5%	1,663,764	995,264	14,265,449	668,501	9,581,841	1,972,584	
8.0%	1,774,682	1,061,615	14,331,800	713,067	9,626,408	1,861,666	
8.5%	1,885,600	1,127,966	14,398,151	757,634	9,670,975	1,750,748	
9.0%	1,996,517	1,194,317	14,464,502	802,201	9,715,541	1,639,831	
9.5%	2,107,435	1,260,668	14,530,853	846,767	9,760,108	1,528,913	
10.0%	2,218,353	1,327,019	14,597,204	891,334	9,804,675	1,417,995	
10.5%	2,329,270	1,393,369	14,663,555	935,901	9,849,242	1,307,078	
11.0%	2,440,188	1,459,720	14,729,906	980,467	9,893,808	1,196,160	
11.5%	2,551,105	1,526,071	14,796,257	1,025,034	9,938,375	1,085,243	
12.0%	2,662,023	1,592,422	14,862,607	1,069,601	9,982,942	974,325	
12.5%	2,772,941	1,658,773	14,928,958	1,114,168	10,027,508	863,407	
13.0%	2,883,858	1,725,124	14,995,309	1,158,734	10,072,075	752,490	
13.5%	2,994,776	1,791,475	15,061,660	1,203,301	10,116,642	641,572	
14.0%	3,105,694	1,857,826	15,128,011	1,247,868	10,161,208	530,654	
14.5%	3,216,611	1,924,177	15,194,362	1,292,434	10,205,775	419,737	
15.0%	3,327,529	1,990,528	15,260,713	1,337,001	10,250,342	308,819	
15.5%	3,438,447	2,056,879	15,327,064	1,381,568	10,294,909	197,901	
16.0%	3,549,364	2,123,230	15,393,415	1,426,135	10,339,475	86,984	
16.4%	3,635,880	2,174,983	15,445,169	1,460,897	10,374,237	468	

\* Student Enrollment as of October 1st apportions assessments to member towns as a percentage.

\*\* This is based on Governors Budget January 23, 2019