



Whitman-Hanson Regional School District

2016-2017

Community Guide to Understanding the 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.



Every Child, Every Day

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



Community Guide to Understanding the School Budget

Planning for Success – FY2017 Budget

The Community Guide to Understanding the School Budget provides factual information about the Student Success Budget for the 2016-2017 school year. On February 3, the proposed Student Success budget of \$49,714,344 was presented to town officials, the Regional School Committee, and the public. This budget includes the costs of a level services + special education compliance budget and \$3,000,000, for Student Success. 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 major revenue sources of the District’s operating budget.

State aid (Chapter 70, Regional Transportation Reimbursement, Circuit Breaker) provides over 55% of the funding for the WHRSD operating budget. The **percentage of state aid contributions** that the District receives are the **highest in the area** with the exception of Brockton.

Local aid provides 39.5% of the revenue of the District’s budget. The **local aid contributions** to the school system from Whitman and Hanson are the **lowest in the area**. Both towns contribute **below Target Share**, a calculation of effort based on how much each city or town should contribute to a school system’s foundation budget.

Whitman-Hanson Regional School District

Number of Schools:

Elementary.....	4
Middle.....	2
High.....	1
TOTAL SCHOOLS.....	7

On March 16, the School Committee unanimously approved the Student Success Budget. The School Committee voted to use \$750,000 from district reserves to fund the FY2016-2017 budget. Reserves are the District’s savings account, available for unexpected expenses. As a regional school system, the District cannot return to towns during the school year for unanticipated expenses.

The annual per pupil expenditure for Whitman-Hanson is among the lowest in Massachusetts, ranking 10th from the bottom or in the bottom 3% of all school districts in the state.

The Student Success Budget addresses class size, library media programs, related arts, foreign language, professional development, universal full day kindergarten, and safety and security.

Every Child, Every Day!
Globally Competitive! Future Ready!

Student Success Budget = Resources for Globally Competitive and Future Ready Students!

Whitman and Hanson Taxpayers for schools = the lowest contribution in the area, below target share effort.

Student Success Budget = Taxpayers meet Target Share, reducing state aid dependency.

Per Pupil Expenditures = Among the lowest in the state, 10th from the bottom, bottom 3% in MA.

Student Success Budget = Every Child, Every Day! Globally Competitive! Future Ready!



Community Guide to Understanding the School Budget

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 (offsets a portion of special education expenses), and regional transportation reimbursement.

District

District funds include money from interest, athletic fees, tuition accounts, use of buildings, and special education funding. Federal reimbursements for special education costs and medical service reimbursements are also included.

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
- Guidance, counseling, and other support services
- Learning materials such as textbooks, paper, instruments, art supplies, and workbooks
- Transportation to and from school, if qualified
- Healthcare services
- Extracurricular activities
- A safe, orderly, and maintained learning environment



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.



The capital budget pays against monies borrowed for the renovation and construction of school buildings. This is paid, by each town, separate of the schools operating budget assessments.



Whitman-Hanson has **revolving funds** which are integral to many of the programs and services we support. 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 and health insurance benefits.

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



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Community Guide to Understanding the School Budget

The Operating Budget

The administrative team works together to develop a 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 partially fund the operating budget. The Selectmen place the school budget on the warrant for the annual town meetings. Recommendations for funding are made, which may be within or outside the town's levy limit. Whitman-Hanson's budget is impacted by multiple factors.

Enrollment and Demographics:

As enrollment changes in size and composition, the resources and personnel required to meet the needs of all Whitman-Hanson students adjust.

External Factors:

Elements beyond the control of the District such as weather, insurances, utilities, special education, and state mandates increase operational costs.

Household expenses

- ✓ Food
- ✓ Insurances
- ✓ Car Payment
- ✓ Gas
- ✓ Utilities
- ✓ Mortgage or Rent

Whitman-Hanson Expenses

- ✓ Salaries & Benefits
- ✓ Insurance Premiums
- ✓ Utilities
- ✓ Building Maintenance
- ✓ Transportation
- ✓ Special Education

Budget Facts

- Taxpayers in Whitman and Hanson spend less locally on their children's education than other comparable area towns.
- On July 1, 2015, the WHRSD refinanced the debt on the high school, reducing taxes by providing savings of a total of \$929,000, or approximately \$77,000 annually. For the next twelve years, the Town of Whitman realizes an annual savings of \$45,000, and the Town of Hanson realizes an annual savings of \$32,000.
- Due to the drop in interest rates in 2010, the Massachusetts School Building Authority (MSBA) determined it would be more cost effective to payoff the State's share of school building projects early, saving money for the State and communities. The excess funds were the result of the MSBA's lump sum refunding opportunity in which the WHRSD participated.
- In **Hanson**, taxpayers have saved over \$3,000,000 over 10 years on the Hanson Middle School and Indian Head School building projects. In **Whitman**, taxpayers have saved over \$2,400,000 over 7 years by paying off bonds 7 years in advance for the Whitman Middle School, Conley School and Duval School building projects.



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Where we stand

Whitman-Hanson ranks **10th from the Bottom** in the state for educational funding for per pupil expenditure.

Whitman-Hanson ranks **301st or 10th from the bottom** in per pupil spending of **310** Districts reporting. (2014-2015)



What makes up per-pupil Expenses?

Classroom & Specialist Teaching

Instructional Leadership

Instructional Materials

Equipment & Technology

Guidance/Counseling/Clinic

Maintenance / Utilities

Retirement Programs & Benefits

Payments to Out-of-District Schools

Transportation

Rank of	District Name	Total Enrollment	Grade Span	Per Pupil Expenditure
310	E. BRIDGEWATER	2280	PK-12	10,206
309	SOUTHAMPTON	537	PK-6	10,745
308	GRAFTON	3120	PK-12	11,048
307	NORTH ATTLEBORO	4558	PK-12	11,245
306	PEMBROKE - before override	3202	PK-12	11,467
305	BROOKFIELD	333	PK-6	11,504
304	WACHUSETT	7330	PK-12	11,537
303	DUDLEY-CHARLTON	4000	PK-12	11,584
302	DOUGLAS	1531	PK-12	11,612
301	WHITMAN HANSON	4110	PK-12	11,703

The state average for 2014-2015 = \$14,518 per pupil. (DESE)

At the state average, the FY2014-2015 WHRSD budget would have been \$59,581,872. It was \$45,318,587.

Source: MA Department of Elementary and Secondary Education (<http://finance1.doe.mass.edu>) Updated February 2016

Whitman-Hanson: Six Year Budget History

Fiscal Year	Total	Enrollment	Hanson Operating Assessment	Whitman Operating Assessment
Proposed				
FY 2017 + 8.8%	\$49,714,344	TBD	\$8,956,207	\$12,719,345
FY 2016 + 0.8%	\$45,688,067	4110	\$7,524,572	\$10,515,837
FY 2015 + 1.7%	\$45,318,587	4104	\$7,324,961	\$10,189,999
FY 2014 + 2.7%	\$44,576,361	4213	\$7,224,087	\$9,780,729
FY 2013 + 0.7%	\$43,410,791	4318	\$7,190,919	\$9,318,611
FY 2012 - 2.9%	\$43,111,040	4363	\$6,955,153	\$8,619,875
FY 2011 - 5.1%	\$44,391,763	4438	\$6,726,258	\$8,395,129

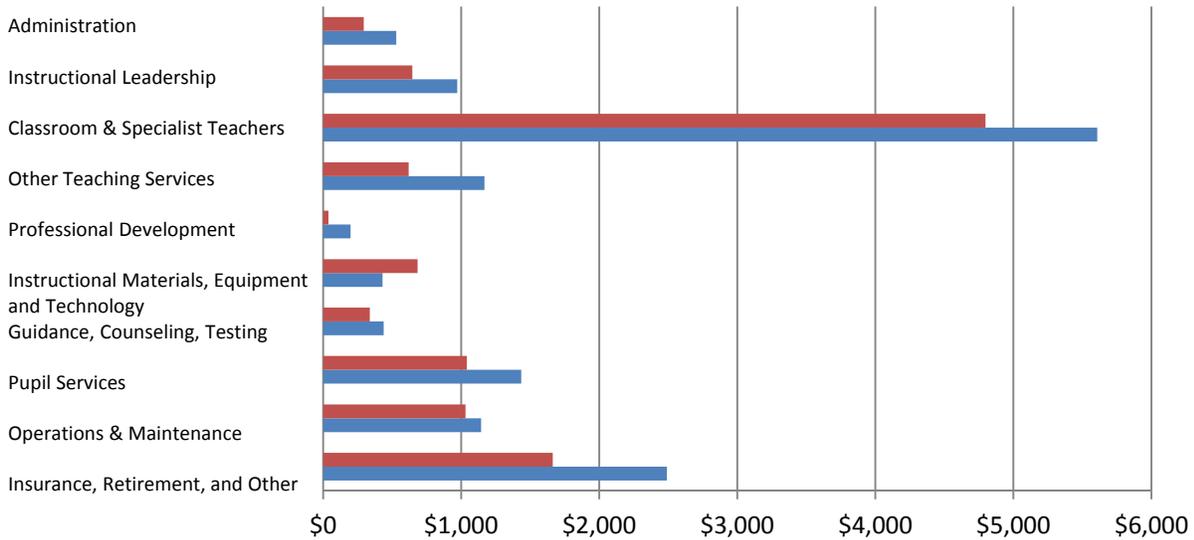


Why is our per pupil cost one of the lowest?

Whitman-Hanson has continued to cut and/or reduce programs and personnel over the past years. A major factor in these reductions is the dependency we have had on state and federal funding which continues to not keep up with fixed cost increases. Student programs, such as foreign languages have been significantly reduced over the years. In the 1990's the District offered French, Latin, and Spanish at the middle school levels. Up until five years ago, there was no foreign language offered in grades 6, 7, and 8. Today, Spanish is offered on a limited basis.

Each year, many retirements go unfilled, leaving fewer educators to provide services to students. The District has undertaken numerous energy conservation projects, reviewed each department, significantly reduced classroom supplies, consolidated transportation, and tabled long-term maintenance projects. Special needs transportation and custodial cleaning services are outsourced to save money on vehicle replacement, personnel salaries, and program costs. The District leadership team and staff continue to operate an efficient system; however, we are challenged in the ability to provide enhanced curricular offerings to students as our focus during the past few years has been to protect core academic instruction.

Whitman-Hanson Per Pupil Expenditure by Function FY2015



Top Bar: Whitman Hanson
Bottom Bar: State Average

Source: MA Department of Elementary and Secondary Education (<http://finance1.doe.mass.edu>) Updated 2/2016

Whitman-Hanson Regional School District is the largest employer in our member towns.

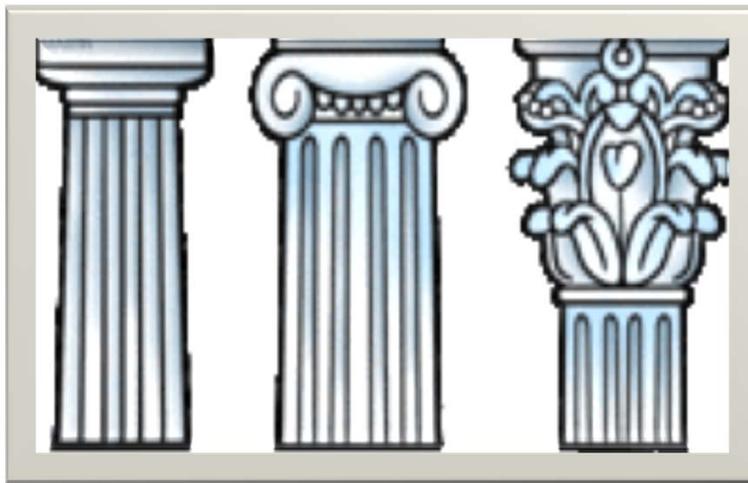


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Whitman-Hanson: District Planning for Success

The Student Success Budget includes the same services in 2016-2017 as those provided during the current 2015-2016 school year PLUS an additional \$3,000,000 in a student centered budget that addresses class size, library media programs, related arts, foreign language, professional development, full day kindergarten, and safety and security. The items included in the \$3,000,000 align with the pillars of the District's *Planning for Success*.



Pillar #1 – Every Child, Every Day with Healthy Minds and Healthy Bodies

Pillar #2 – A Cohesive PreK- 12 System of Teaching and Learning
Engaged and Successful Independent Learners

Pillar #3 – Safe and Secure Schools

THE VISION: The Whitman-Hanson Regional School District provides a safe learning environment and comprehensive student-centered learning opportunities that are relevant and challenging. In supportive partnership with all stakeholders, our district is committed to developing an academic foundation that emphasizes critical thinking, creativity, and communication skills. Each student, as a life-long learner, is prepared to face the challenges of the future with the skills needed to become a responsible citizen.

THE RESPONSIBILITY: In America, a free, public education is available to all children, the collective responsibility of the nation's taxpayers.



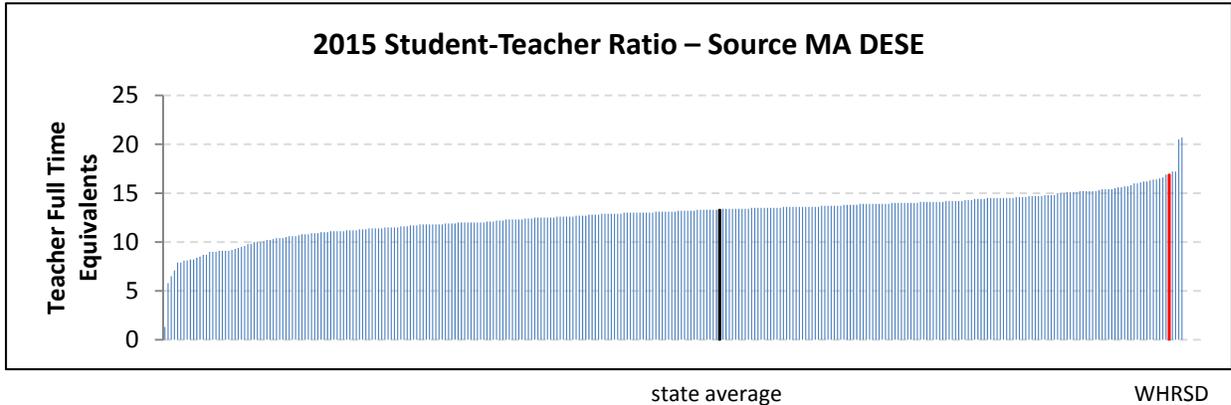


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FY 2016-2017 Student Success Budget includes Level Services PLUS :

Class Size Reduction – Whitman-Hanson has one of the largest class size ratios in the state. Improves elementary class sizes - Grades 1 & 2, less than 20/class; Grades 3 -5, less than 25/class.



Universal, No Cost Full Day Kindergarten

Leads to higher academic achievement, improves attendance, supports literacy and language development, enhances social & emotional growth, reduces retention & remediation rates. (research supported). Universal No Cost kindergarten in the South Shore: Avon, Brockton, Carver, Halifax, Holbrook, Kingston, Middleborough, Plymouth, Plympton, Rockland, and West Bridgewater

Library Program Restoration = 5 Library Media Specialists

2015-16 – Elementary Library positions eliminated and one shared middle school librarian.

Elementary Science Curriculum



The 2015-2016 elementary science program is largely funded by a grant for grades 2 and 3. Continued grant funding is unpredictable for the sustained implementation of the Know Atom science program.

Two Social Workers: PreK-6, 1 Hanson, 1 Whitman

Assists students, parents, & school staff in identifying the needs that interfere with learning; works with students to get the services they need; works with regular and special education students to resolve social, emotional, and behavioral problems.

Middle Schools: 2 Reading Specialists, 2 Math Specialists – one each per middle school

Provides focused academic support for middle school students not working at grade level.

Foreign Language: 3 (1 HMS, 1 WMS, 1 WHRHS)

Expands foreign language middle school instruction from 1 to 2 Spanish teachers per school. Twenty years ago, classes in French, Spanish, and Latin were offered at WMS and HMS. Expands foreign language options at WHRHS, reduces class size.

Specialists – Art, Music, Wellness, & Data

Expands art, music, and wellness at elementary level district-wide to provide greater access to the arts, health and physical education. Replaces music teacher position eliminated in 2007 at high school. Currently 1.4 music teachers at WHRHS for 1200 students. Currently 2 art teachers for 1200 students.

Educational services for data collection and analysis to improve instruction & student achievement.



2016-2017 Student Success Budget

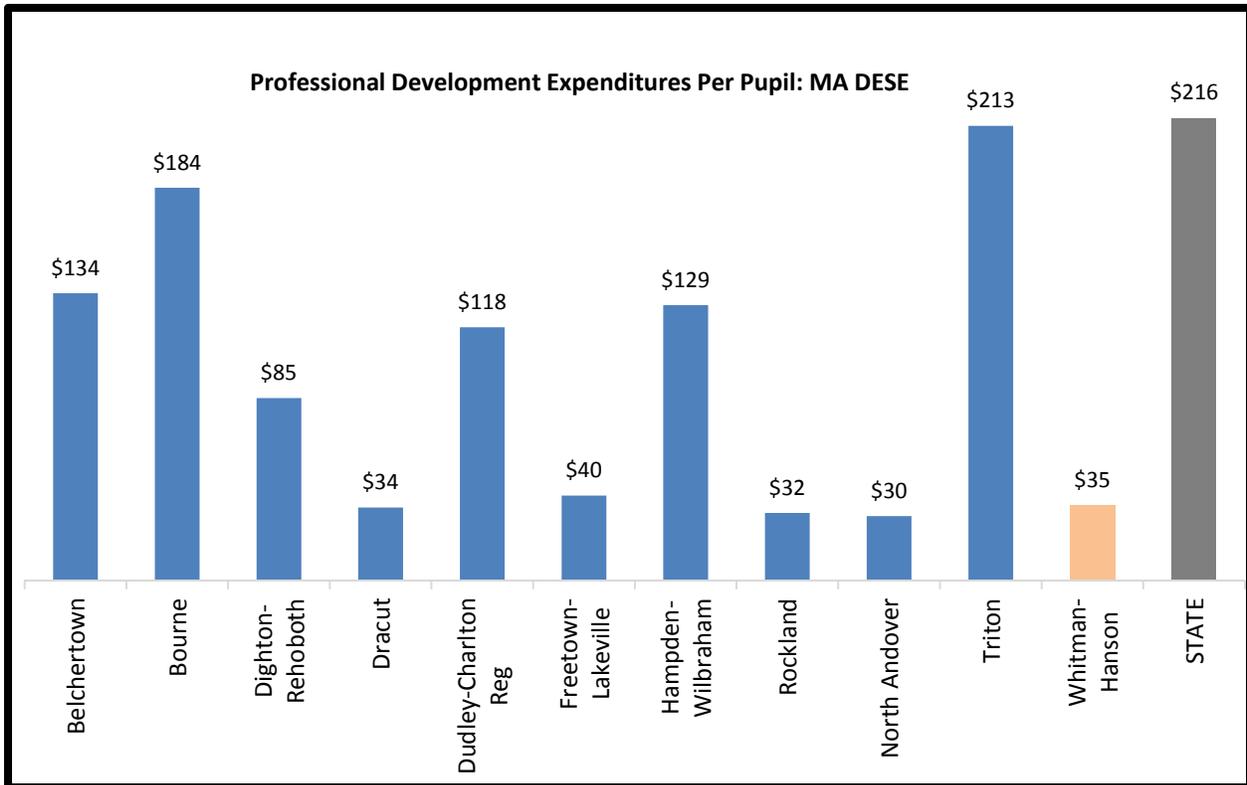


Safety and Security

Increases budget for Safety and Security resources, includes BeSafe Emergency Response program, adds a security position, additional elementary duty aides. Successful students learn best when schools are safe and secure.

Professional Development and Instructional Materials

Whitman-Hanson is near the bottom in per pupil expenditures for Professional Development (Source MA DESE). Instructional materials in many core academic areas are inadequate in number and outdated. Inventory for ELA grades 6-12 indicates copyright dates ranging from 1988 – 2013. Grade 8 ELA = 1993



Budget facts

A percentage increase in the assessment is not the same as a percentage increase to the total budget.

- 2015-2016 local assessment increase of 3% = 0.8% increase in the operating budget
- 2016-2017 local assessment increase of 20.15% = 8.8% increase in the operating budget



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Local Assessment for Schools

FY 2016-2017 Budget = Level Service + \$3,000,000 = Student Success

Level Service Budget = Within the levy limit, 3.5% assessment increase

Operational Override = 16.65% assessment increase

Hanson Operational Override = \$1,241,141

Whitman Operational Override = \$1,762,588

Tax impact – Student Success Budget 2016-2017

- Increases taxes on an average-priced home in Whitman by 92 cents a day.
- Increases taxes on an average-priced home in Hanson by 91 cents a day.



	Student Success Budget	Override	100%				
	Whitman Tax Impact	\$ 1,762,588	58.68%				
	\$1.24 per \$ 1,000		Whitman-(share)				
Home Value	Annual Cost			Quarterly	Monthly	Weekly	Daily
\$125,000	\$155			38.75	\$12.92	2.98	0.42
\$150,000	\$186			46.50	\$15.50	3.58	0.51
\$200,000	\$248			62.00	\$20.67	4.77	0.68
\$225,000	\$279			69.75	\$23.25	5.37	0.76
\$250,000	\$310			77.50	\$25.83	5.96	0.85
**** average	\$270,940	\$336		83.99	\$28.00	6.46	0.92
	\$275,000	\$341		85.25	\$28.42	6.56	0.93
	\$300,000	\$372		93.00	\$31.00	7.15	1.02
	\$350,000	\$434		108.50	\$36.17	8.35	1.19
	\$400,000	\$496		124.00	\$41.33	9.54	1.36
	\$450,000	\$558		139.50	\$46.50	10.73	1.53
	Hanson Tax Impact	\$ 1,241,141	41.32%				
	\$1.13 per \$ 1,000		Hanson(share)				
	Annual Cost			Quarterly	Monthly	Weekly	Daily
\$125,000	\$141			35.31	\$11.77	2.72	0.39
\$150,000	\$170			42.38	\$14.13	3.26	0.46
\$200,000	\$226			56.50	\$18.83	4.35	0.62
\$225,000	\$254			63.56	\$21.19	4.89	0.70
\$250,000	\$283			70.63	\$23.54	5.43	0.77
\$275,000	\$311			77.69	\$25.90	5.98	0.85
**** average	\$292,500	\$331		82.63	\$27.54	6.36	0.91
	\$300,000	\$339		84.75	\$28.25	6.52	0.93
	\$350,000	\$396		98.88	\$32.96	7.61	1.08
	\$400,000	\$452		113.00	\$37.67	8.69	1.24
	\$450,000	\$509		127.13	\$42.38	9.78	1.39
****	Represents median house value in each town						