



Whitman-Hanson Regional School District

2018-2019

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
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Community Guide to Understanding the School Budget

The FY2018- 2019 Budget

The Community Guide to Understanding the School Budget provides factual information about the proposed operating budget for the 2018-2019 school year. On February 1, a budget of \$50,706,972 was presented to town officials, the Regional School Committee, and the public. Since February, the proposed Level Services budget has been revised to \$50,406,749.

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 54% of the funding for the WHRSD. **Local contributions** provide 46% of the revenue of the District's budget.

Whitman-Hanson Regional School District Number of Schools:

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

After the FY2018-2019 budget was presented in February, the School Committee voted to use \$450,000 from district reserves (Excess & Deficiency) to fund the FY2018-2019 budget. 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.

* Due to declining enrollment and the costs of building repairs, the Maquan School will close at the end of the summer of 2018, reducing the number of elementary schools to three.

BUDGET FACTS

Level Services Budget = The Operating Budget funds services in 2018-2019 that are similar to the services provided in 2017-2018.

Level Services Budget Increases = Contracts (Personnel, Transportation, Custodial Services), Utilities, Retirement Assessments, & Health Insurance

In addition to the Operating Budget, the District is awarded allocation, competitive, and collaborative grants that total over \$1.7 million. Grants, Revolving Accounts, and E-rate (federal) fund 85 staff positions.



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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 grants.

District

District funds include money from interest, athletic fees, tuition accounts, use of buildings, and special education funding. Federal grants for special education costs, teacher quality, student support, and Medicaid 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
- 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.



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** 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 and revolving funds pay the salaries of 85 district employees.

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.



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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 partially fund the operating budget. 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 adjusts.

External Factors:

Elements beyond the control of the District such as weather, insurances, utilities, special education, and state mandates impact 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

The School District's expenses increase in the same way as personal and household expenses. The proposed Level Services budget for the 2018-2019 school represents an increase of 3.5%. Rising health insurance rates, contractual agreements for staffing, transportation, special education, and custodial services, and the cost for utilities (water, gas, electricity, technology) are the main contributors to the increased costs for Level Services.



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FINAL BUDGET FY 2018	48,688,029
PROPOSED BUDGET FY 2019 – LEVEL SERVICES	50,406,749
INCREASE (\$)	1,721,720
INCREASE (%)	3.5%

FY 2019 ESTIMATED REVENUES	
FY 2019 – State Aid: Chapter 70, Transportation, Circuit Breaker	26,106,448
FY 2019 – Excess & Deficiency	450,000
FY 2019 – Interest, Medicaid , Charter	267,934
FY 2019 - Local (School Assessment, Non-Mandated Busing, Capital)	23,582,367
PROPOSED BUDGET	50,406,749

Whitman-Hanson: Budget History

Fiscal Year	Total	Enrollment	Hanson Operating Assessment	Whitman Operating Assessment
FY2019 + 3.50%	\$50,406,749	3900	\$8,913,341	\$13,270,185
FY 2018 + 3.15%	\$48,688,029	3951	\$8,194,736	\$12,064,192
FY 2017 + 3.0%	\$47,079,141	4044	\$7,715,066	\$10,956,757
FY 2016 + 0.8%	\$45,688,067	4138	\$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



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Whitman – Hanson Regional School District Strategic Plan

The Regional School Committee approved the three-year Strategic Plan for the school system (2016-2019) on October 12, 2016. 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 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. Since 2012, Whitman-Hanson has been awarded over \$1,000,000 in grants to provide support for at-risk students at the high school. The Gelfand Family Trust has funded KnowAtom, the elementary science program (K-5), materials and professional development.

This proposed budget funds a level services budget which provides students with similar services in the upcoming school year, 2018-2019, as those that are in place this year, 2017-2018. This budget does not add new programs or positions; however, it does adjust for declining enrollment and the closing of the Maquan Elementary School.

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 District's Strategic Plan 2016-2019 require funding beyond level services.

The Strategic Plan and FY2019 budget are available at www.whrsd.org.