

KING PHILIP REGIONAL SCHOOL COMMITTEE
JOINT BUDGET MEETING WITH TOWNS OF NORFOLK, PLAINVILLE AND WRENTHAM
MINUTES - Approved 6/18/18
February 13, 2018
King Philip Regional High School - Library
201 Franklin Street, Wrentham, MA 02093

CALL TO ORDER:

Mr. Francomano called the meeting to order at 7:02pm.

ROLL CALL OF COMMITTEE MEMBERS:

Members Present:	Norfolk:	Kenneth Dow, Michael Gee
	Plainville:	Patrick Francomano, Samad Khan, Charlene McEntee
	Wrentham:	Jim Killion, Trevor Knott, Erin DeStefano

Members Absent:	Norfolk:	Present
	Wrentham:	Jim Killion
	Plainville:	Present

HS Student Council Representative: None

The meeting is being videotaped by Wrentham Cable. Mr. Francomano explained that the public may visit the district's website at www.kingphilip.org to review informational documents pertaining to each school committee meeting. Videotaped meetings may be viewed in their entirety at www.wrenthamcableaccess.com Mr. Francomano also explained the procedure for public comment.

DELEGATIONS AND VISITORS:

Members of the Norfolk, Plainville and Wrentham Board of Selectmen and Finance Committees from each respective town.

Dr. Zielinski, Superintendent, Mr. Azer, Director of Finance

Unfinished Business:

FY 2019 budget with collaboration with the three towns

Mr. Azer presented the proposed FY 2019 Budget as of February 13, 2018. A copy of the Power Point presentation is attached to the minutes.

Discussion ensued on Chapter 70 and Mr. Gee asked why King Philip receives less state aid than other towns. Mr. Azer indicated that the formula is 25 years old and also the affluence factor as well as the fact that we only have a middle school and a high school. KP's foundation budget is higher since we have older students.

Mr. Azer continued that for net school spending, DESE dictates a minimum requirement; KP is spending a lot less over the requirement than other groups. For administrative/per pupil expenditures, KP is much lower even though we do not share central office functions and are not part of a superintendent's union.

Mr. Matt Cavanaugh, Plainville Board of Selectmen, asked about the School Improvement Plan (SIP). He said that all goals should link to strategic plan and school improvement plan and asked if KP has a school improvement plan? Mr. Azer responded that the district does have a SIP. Mr. Francomano noted that SIP plans are done annually by the school council and updated in the spring. School Council is co-chaired by the building principal and parents.

Mr. Capparelli (Plainville): As a member of school council spoke and indicated that the school council has not met since October and the next meeting is scheduled for 2/14/18 and agenda is for SIP which has not been extensively discussed.

Mr. John Lawrence (Norfolk): Several times it has been mentioned that we have 4 separate districts for admin and referenced slide 31 (page 16) – Administrative/ per pupil expenditure. Can you reconcile how we are spending less and is there an estimate on excess admin costs? Mr. Azer responded that there is no data for excess administrative costs from elementary districts. The KP administrative costs are very lean from his experience. Mr. Francomano noted that in order for the data to have more meaning, it needs more extrapolation before any decisions are made. More drill down has to occur.

Mr. Azer continued his presentation:

- Referring to the Revolving Fund Account Balances, the cafeteria's negative balance needs to be charged back to the general fund by 6/30/18.
- SPED circuit breaker now has \$188, \$300K less than balance as of 6/30/18.
- Excess & Deficiency Balances were outlined in which \$970K balance was certified as of 2018. \$300K was used for 2018, so balance now is \$600K.
- FY 2019 State Aid, the State is underfunding 51% of charter obligation, as well as underfunding regional transportation.
- Regarding Circuit Breaker reimbursements, increases are not keeping up with annual costs for special education and underfunded by \$1.2MM, since the State is not meeting its obligation. Funding is at 75%, but currently only funding at 65%
- The State is woefully underfunding for charter tuition and transportation reimbursements, underfunded by \$2MM

Mr. Samad Khan asked when we get the reimbursement from the State, does it include all transportation expenses? Mr. Azer stated that the State only reimburses for regular education. Special education and homeless students' transportation are not eligible for reimbursement.

Mr. Jerry McGovern, Wrentham Board of Selectman introduced all selectmen and town administrators from Wrentham, Plainville and Norfolk.

Mr. McGovern indicated that the three towns met in Sept/October 2018 and met with KP in November. The February meeting town was a follow-up for input based upon the public hearing, confirm current planning numbers and identify next steps. The initial projection was for 3% on assessments or \$697K. The towns do not understand the fluctuations from year to year.

As for a resolution, Mr. McGovern feels we are in a much better place this year than last year.

Next Steps were discussed:

1. Methods to close the gap

2. MLC impact
3. Prioritization of needs
4. Town inputs

Discussion ensued on clarification of employee/employer benefit of health insurance. Mr. Azer responded that at King Philip KP pays 75% of the premium for the PPO plans, and then applies that same dollar amount to the HMO plans, which for the current year is approximately 86%

Mr. Jack Hathaway, Norfolk Town Administrator indicated that Norfolk has \$1MM new revenue in the budget. \$721K for King Philip, leaves less for the other departments within the towns.

Mr. Joe Stewart (Wrentham): Said that he has been at the town meeting for over 20 years and the indication is that the towns do not have the funds. Essentially, the towns have underfunded the King Philip district. Data is very accessible and what the data shows is that KP has been funded at second to last year after year after year. The data is clear – 8 years ago SAT has had no change in scores. If you look at the other districts with increased funding, the outcome is consistently increases in SAT scores. If your child is lucky enough to go to a district with steady increases, SAT scores are on an average of 200 higher score. If you want higher SAT scores, we need to increase the funding to KP. Mr. Stewart noted that he feels we need to increase taxes.

Mr. Jeff DeBarris (Wrentham): The reason we are not receiving aid, is that we are spending over the minimum.

Mr. Joe Botash (Wrentham Selectman): Response to potential tax increases. In the past, a debt exclusion vote was defeated. He noted the towns need to find creative ways to find revenue. Good schools make great home values. He does not want to put the burden on the other towns' people.

Ms. Tracy Malloy (Norfolk): Do the casino and outlets help to fund the schools? Mr. Joe Botash noted that increased revenue is received into the general fund. We need to work together to get to resolution.

Mr. Cavanaugh: In terms of where we can find more money, Plainville uses 100% of free cash to balance the operating budget. Yet, KP as a district, is using half of what is available for E&D. Mr. Francomano noted that the towns have stabilization funds and KP does not have stabilization fund; in case of a major emergency, KP does not have stabilization funds. Discussion ensued regarding the spending of E&D and that there are conflicting opinions and guidance on spending of E&D among various town stakeholders. Discussion ensued on how can KP can advocate for cautious policy and then ask all constituent towns to use all their free cash? Mr. Francomano noted that KP is not asking anyone to spend anything. The message from all three towns was for KP not to use all its E&D, and KP responded to this message.

Mr. McGovern: The question is what is the philosophy of free cash? Free cash in Wrentham comes in about 5% of the budget. Stabilization drives bond ratings

Mr. Jim Lehan, Norfolk Selectman: There are three different towns in different economic scenarios. Stabilization at \$1.7MM which makes a difference in bond ratings. Mr. Lehan indicated that the towns have to come to terms with how we can manage this better. How do we support the system better than what we are doing?

Mr. John Lawrence (Norfolk): He feels we do not have KP expense issue, but proposition 2.5 went into effect in 1982. Prior to rise of health care and SPED costs (double over the last 10 years) – healthcare and SPED comes up to \$1MM. Prop 2.5 will never support the rise increases in health care and SPED.

Ms. Julie Redlitz (Norfolk): She fears we will leave this meeting with the prevailing idea that the towns do not have the funding. KP is in a tough place. KP is underfunded, with not enough money to make any improvements let alone level fund. Course selections are minimal for 9th graders and students fall into mandatory studies. There is a major crisis in Spanish and possibly cutting the class mid- year. All this points back to funding. KP only offers two years of Latin due to funding constraints. We cannot continue to go on like this and are asking the towns to come up with creative solutions to get level services. She would like the 4 districts to pursue the idea of shared services, etc. One head for special education K-12 would possibly result in efficiencies and save money. Need to look for efficiencies in SPED. Start the data review now for future potential savings.

Next steps were discussed. The FY19 budget vote on the budget is March 19th. Before March 19th, the three towns need to digest the MLC assessments. Long term, CWG may assist. Research the gap in what state owes us in regional transportation \$250K/year. Power to get together with other districts to lobby to the State for correct funding – MASC, MASS. Is there some way to make this joint group louder? Can the CWG inform the rep to put together a lobbying effort? Perhaps a Circuit breaker underfunding lobbying effort. Look for trends in the past 5 years

Mr. Joe Stewart would like to start the effort towards a superintendent union and have all 4 superintendents meet to discuss.

Mr. Jim Lehan: Look at refining the budget as best KP you can to look at level services. Get together after the budget is being refined and the town budgets.

✚ At 9:28pm, a Motion was made by Mr. Khan, seconded by Mrs. DeStefano, to adjourn. All in favor by roll call vote. Yes (8); No (0). Motion carried.

Respectfully submitted,

*Karen Wolf
Recording Secretary*

FY 2019 Budget



King Philip Regional School District
February 13, 2018

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Agenda

- Introduction
- KP Pride
- Enrollment
- Data Comparisons
- Revenue
- Unbudgeted Needs
- Expenses
- Required Local Contributions
- Assessment Calculations
- Questions / Comments

Introduction




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A quick note...

- Budgeting is a continuous process
- Budgets are “living” documents
- This presentation is an initial draft
- **The numbers are subject to change**

Budget Process



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graph TD; A[Adopt Budget Goals] --> B[Determine Projected Revenue]; B --> C[Calculate Level Services Budget]; C --> D[Identify & Prioritize Enhancements]; D --> E[Calibrate & Adopt Budget]; E --> A;
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FY 2019 Budget Calendar

Date	Description
Monday 12/18/17	Initial budget presentation
Monday 1/22/18	Public budget hearing
4 th week of January	Governor's budget released
Tuesday 2/13/18	Meeting with town officials
Monday 3/19/18	Final budget adoption
Tuesday 5/8/18	Norfolk town meeting
Monday 6/4/18	Plainville & Wrentham town meetings



Finance subcommittee meetings are scheduled throughout budget process

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Budget Principles

Responsible & Realistic


- **Responsible** = Addressing the needs of students based on data, research, and mutually agreed-upon goals
- **Realistic** = Meeting those student needs through the most efficient use of existing and additional resources

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Budget Goals

EXAMPLES:

- Restore previous cuts
- Maintain existing programs
- Reduce class size
- Expand academic offerings
- Reduce / eliminate user fees



➤ All goals should link to district strategic plan, school improvement plans, capital plan, etc.

8 kpsd.org

KP Strategic Plan

- Curriculum, Instruction & Assessment
- Parent & Community Engagement
- Professional Culture
- Management & Operations

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KP School Committee Goals

- Foster a greater sense of community with our three towns both socially & academically
- Continually review data and evaluate programs that affect students, teachers & administrators
- Continually develop a professional and creative culture that is student-centered, focuses on the whole child, and supports students' diverse talents and needs
- Continually evaluate and develop policies, procedures and systems that exemplify transparency, demonstrate fiscal responsibility and foster public confidence

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KPHS Improvement Plan

- Professional practices to enhance teaching & learning
- Support engagement of students, families & community
- Safety, health & social/emotional needs
- Cohesive, scaffolded curriculum between HS & MS

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KPMS Improvement Plan

- Investing in students
- Investing in staff
- Partnerships with stakeholders
- Safety, health & social/emotional needs
- Budgeting process

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KP Pride

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High School Accomplishments

- Seven straight years on AP District Honor Roll
- #381 in Newsweek's ranking of American public high schools
- #106 (of 331) for Best College Prep public high schools in MA
- #19 as "Best Bang for Your Buck" of public high schools in MA
- Football state champions in 2016 and 2017
- Softball state champions in 2017
- Marching Band national champion in 2016-17

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High School Accomplishments

- Offer 18 advanced placement courses
- One of only 35 schools to offer AP capstone program
- \$108,000 in scholarships awarded to Class of 2017
- Jaron May elected International President of National DECA
- Brett Mazur received congressional appointment to West Point & Annapolis
- Jillian Heasley was winner in National Merit Scholarship Program
- Sierra Corso won Boston Globe Scholastic Art Scholarship
 - Students won 3 gold medals, 4 silver medals and 4 honorable mentions

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Middle School Accomplishments

- CAS Paul Smith Hall of Fame recipient, state music education
- Sean Lucente & Maya Evens finished in Top 10 in State Cross-Country Invitational
- Top 15% of schools as recognized by New England Math League
 - Top math school in Norfolk County
- Gold medals in MIT Science Challenge, 2012-2016
- Student Council Top 5 Project Award for Thanksgiving Food Drive
- More than \$100k donated to St. Jude's Cancer Research from annual Math-a-Thon over the past decade

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Student Achievement

Composite Performance Index (CPI) – 2016

Subject	King Philip	Massachusetts
English Language Arts	86	87.2
Mathematics	88.5	87.5
Science	87.6	78.8

- KP High School is Level 1 (KP Middle School has no level)
- 360 students took a total of 713 AP Exams in 2017
- 83% of 2016 graduates went to a 4-year college (vs. 60% state avg)

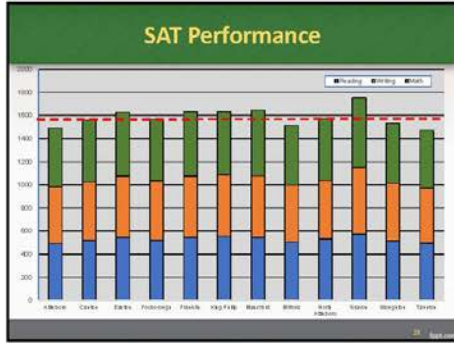
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MCAS Performance

Percentage of students scoring at "proficient" or "advanced"
 KP results exceeded state average in all grades and subjects

Grade	Subject	KP	State
7 th	ELA	71%	50%
7 th	Math	61%	47%
8 th	ELA	69%	49%
8 th	Math	64%	48%
8 th	Science	55%	40%
10 th	ELA	96%	91%
10 th	Math	90%	79%
10 th	Science	93%	74%

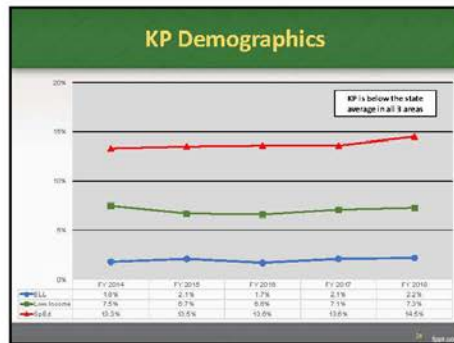
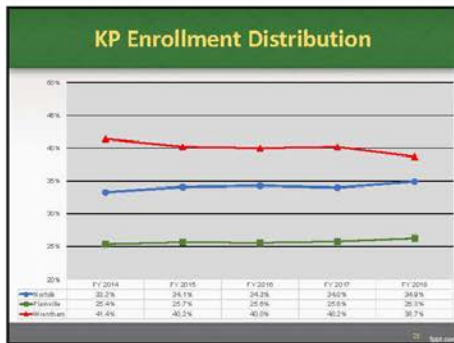
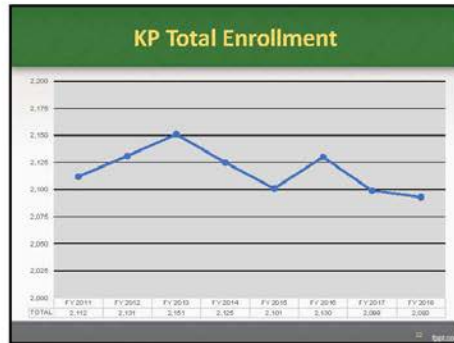
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10/1/2017 Enrollment

Current Grade	Norfolk	Plainville	Wrentham	TOTALS
6 th	122	108	156	386
7 th	113	97	140	350
8 th	127	106	167	400
9 th	117	70	127	314
10 th	135	87	120	342
11 th	108	90	130	328
12 th	131	101	127	359
KP Totals (7-12)	731	551	811	2,093
% of TOTAL	34.9%	26.3%	38.7%	

Above percentages used to allocate costs above required local contribution



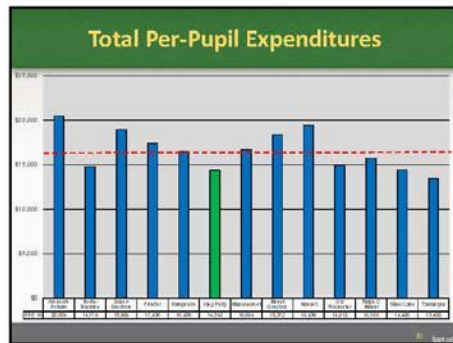
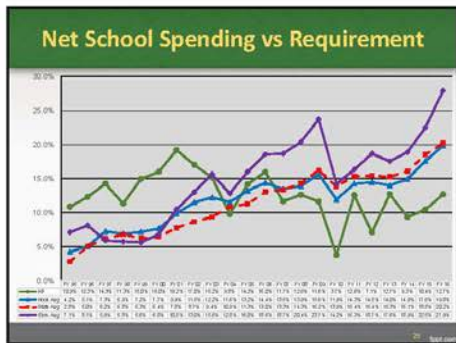
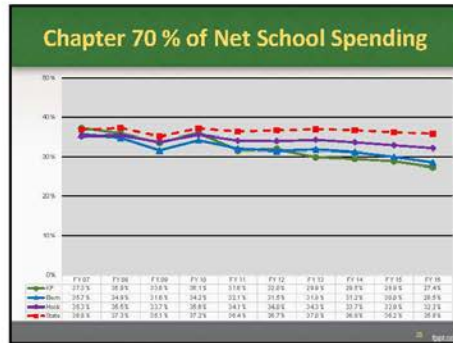
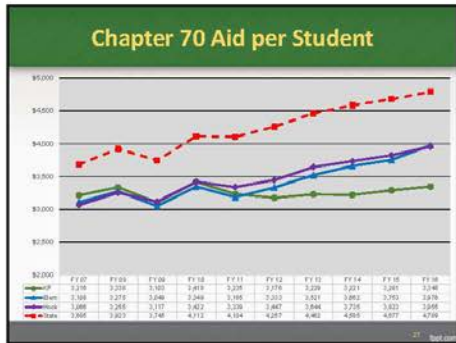
Data Comparisons

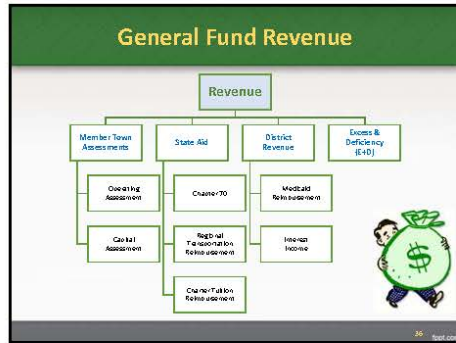
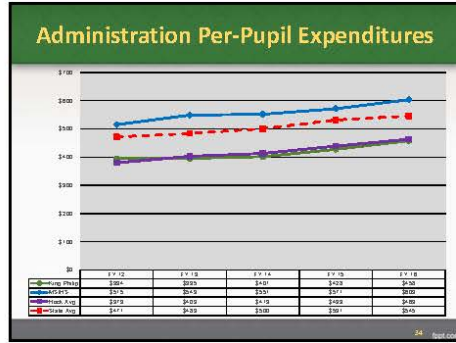
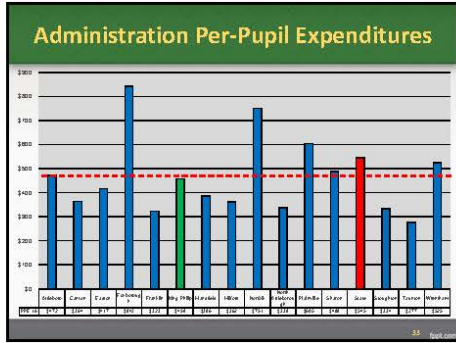
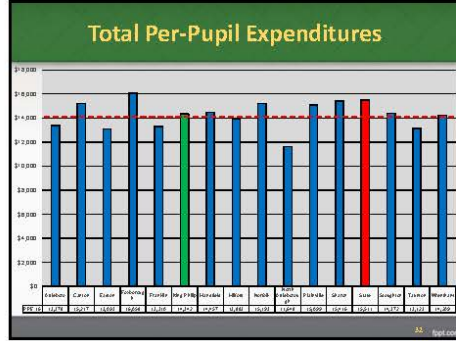
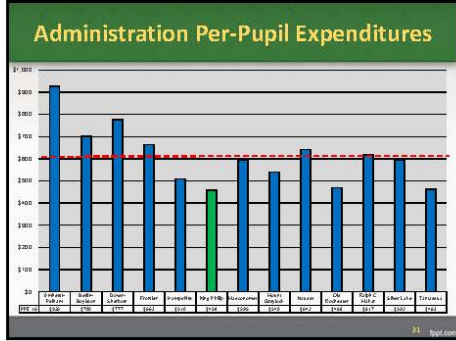


Comparison Groups

Heckomock League	Regions with only MS & HS
Attleboro	Amherst-Felham
Canton	Berlin-Boylston
Easton	Dover-Sherborn
Foxboro	Frontier
Franklin	Hampshire
Mansfield	Masconomet
Milford	Mount Greylock
North Attleboro	Nauset
Sharon	Old Rochester
Stoughton	Ralph C. Mahan
Taunton	Silver Lake
Norfolk	Tantasqua
Plainville	
Wrentham	

(All of the above have a Sept Union)

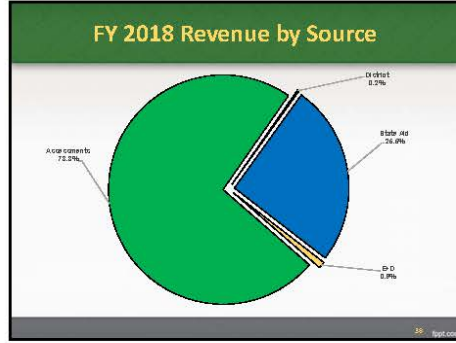




Revolving Funds

	FY 2017 Revenue	FY 2017 Expense	Fund Balance 6/30/17
Federal & State grants	448,980	523,469	(42,001)
Athletics	343,851	276,750	172,102
Music	120,133	86,086	9,146
DFCA	68,218	38,797	16,392
SAT Prep	22,834	16,246	5,170
Facility Rentals	202,642	131,637	113,786
Food Services	572,119	643,574	(141,453)
Sptd Circuit Breaker	1,111,498	1,275,119	488,928

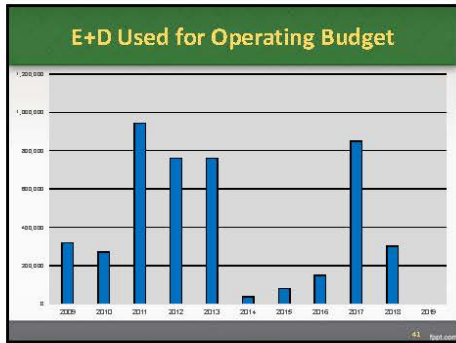
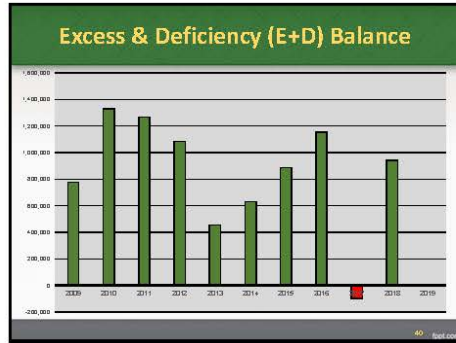
- Grants deficit is a timing issue because federal budget runs from 10/1 to 9/30
- Food services deficit will be charged back to operating budget by 6/30/18
- Sptd circuit breaker balance was depleted by \$300,000 to balance FY 2018 budget



FY 2019 District Revenue

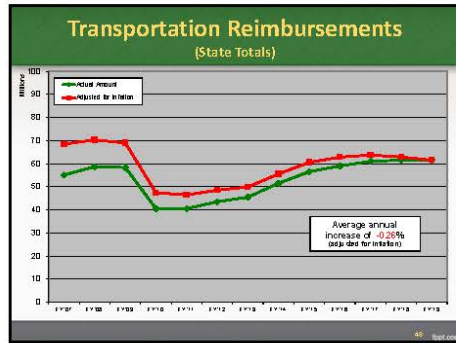
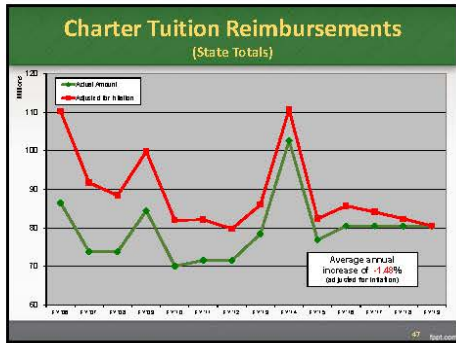
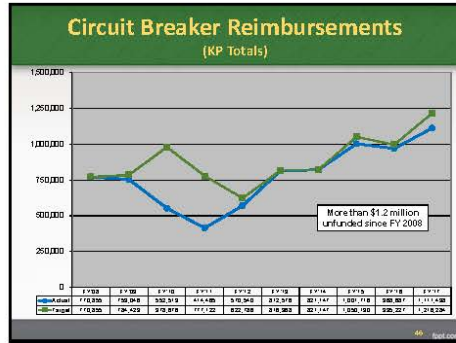
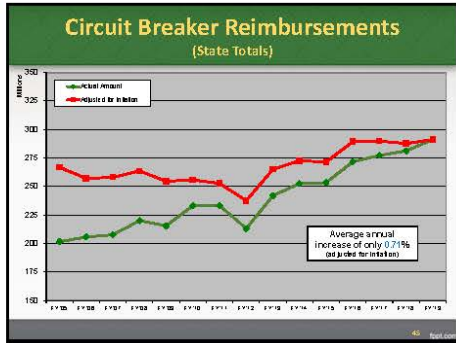
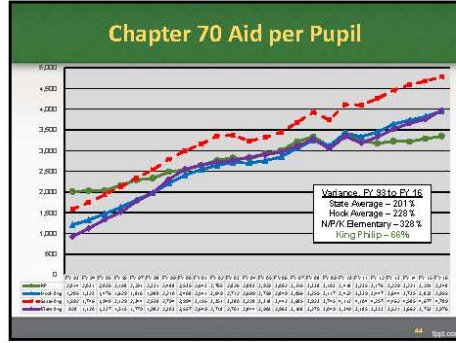
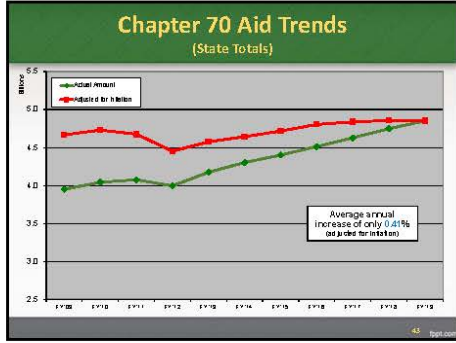
	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projected
Medicaid Reimbursement	49,067	57,340	71,009	72,907	72,167
Interest Income	4,729	9,476	4,514	2,000	2,000
Other Revenue	15,158	117,991	12,041	-0-	-0-
TOTALS	68,953	184,806	87,564	74,907	74,167

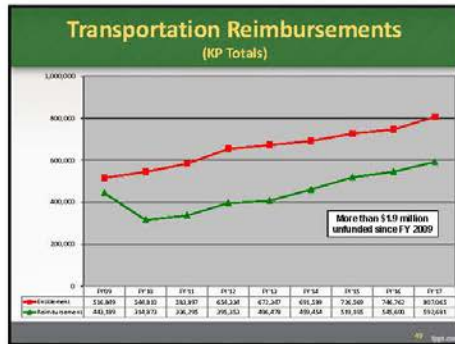
Assumption: Level funding from FY 2018 to FY 2019



FY 2019 State Aid

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Original Projection	FY 2019 Updated Projection
Chapter 70	7,234,473	7,278,430	7,899,790	7,465,060	7,465,060	7,507,800
Transportation Reimbursement	519,305	555,842	592,681	548,804	548,804	560,658
Charter Tuition Reimbursement	10,267	22,193	22,078	75,934	75,934	26,310
TOTALS	7,753,473	7,856,472	8,014,539	8,089,698	8,089,698	8,094,768
					Variance from Original Projection	4,470





Budget Requests

“You miss 100% of the shots you never take.”

- Wayne Gretzky

- ### High School Budget Needs
- Restore 3rd Assistant Principal to full-time - \$50,000**
 - Removed from FY 2018 budget
 - Add 0.6 to current 0.4 to address behavior incidents & school climate
 - Add World Language teacher - \$65,000**
 - Ensure that Spanish 1 and Latin 3-4 can be offered
 - Add Math teacher - \$65,000**
 - Ensure that 9th graders can reach Calculus BC or new Advanced STEM with BC courses
 - Purchase flat-panel screens for 5 classrooms - \$15,000**
 - Purchase Physics textbooks - \$20,000**
 - Removed from FY 2018 budget
 - Add part-time Nurse - \$35,000**
 - To comply with SBIRT screening

- ### Middle School Budget Needs
- Restore ELA teacher - \$65,000**
 - Removed from FY 2018 budget
 - Teaming – cost TBD**
 - Create opportunity for teams of teachers to enhance curriculum coordination; coordinate student assignments; discuss parent contacts and involvement; and contact with other building resources/staff
 - Restore Unified Arts / STEM teacher - \$65,000**
 - Removed from FY 2018 budget

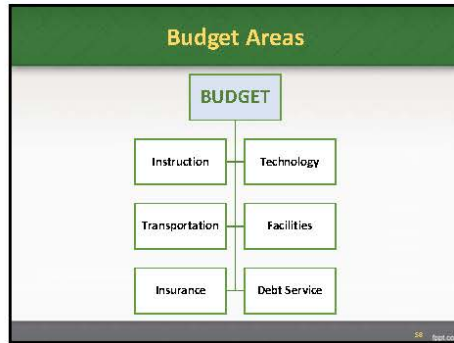
- ### Other Budget Needs
- Phone system replacement - \$70,000**
 - Replace outdated existing systems in both buildings for safety reasons
 - Facilities Manager - \$75,000**
 - As called for in 2014 MASBO Operational Review, to more closely oversee custodians and grounds staff, as well as facility rentals and maintenance
 - Capital Plan Facilities Audit - \$75,000**
 - Comply with district strategic plan to create 5-10 year facility improvement plan and provide blueprint to prioritize future needs
 - Reduce User Fees – cost TBD**
 - Alleviate burden on families currently paying some of the highest fees for sports, music and other activities when compared to other districts

Summary of Unbudgeted Needs

High School	\$250,000
Middle School	\$130,000 <i>(plus Teaming)</i>
Other	\$220,000 <i>(plus User Fee reduction)</i>
TOTAL	\$600,000

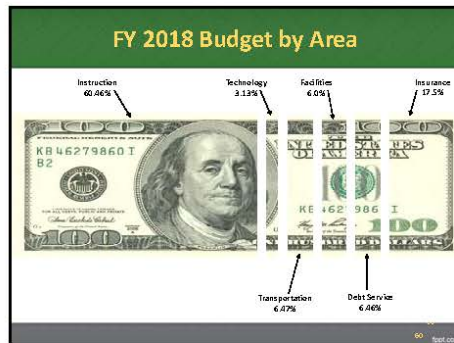


- ### Level Service Projection
- Employee salaries
 - Contracted services
 - Actual cost for continuing contracts
 - Projected cost for expiring contracts
 - Supplies & other items
 - Projections based on prior trends
 - SpEd tuition includes current 6th graders
 - Debt service (capital expenses)
 - Actual amounts based on payment schedules



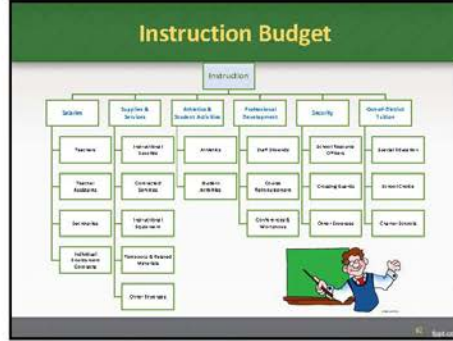
Budget Areas

Category	DESE chart of accounts codes
Technology	1450, 2250, 2451, 2455, 4400, 5300
Transportation	3300, 6900
Facilities	4110, 4120, 4130, 4210, 4220, 4225, 4230 and all 7000's
Insurance	5100, 5200, 5250, 5280
Debt Service	8100, 8200
Instruction	All other function codes not listed above



FY 2019 Level Service Budget

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projected	\$ Variance	% Variance
Instruction	16,931,073	18,612,011	19,004,211	20,671,613	21,756,791	1,085,178	+5.25%
Technology	891,122	975,206	1,011,935	990,338	981,775	1,488	-0.15%
Transportation	1,738,744	1,838,867	2,013,394	2,192,079	2,289,369	97,290	+4.40%
Facilities	2,351,189	2,158,336	2,264,954	2,129,926	2,185,803	55,877	+2.63%
Insurance	4,851,806	4,900,246	5,411,525	5,721,829	6,090,243	368,414	+6.41%
Debt Service	2,564,579	2,616,364	2,158,145	2,199,250	2,119,000	(70,250)	-3.21%
TOTALS (with debt service)	29,890,693	31,021,690	31,904,204	33,886,835	35,496,982	1,610,147	+4.74%
TOTALS (w/o debt service)	26,765,834	28,386,606	29,705,499	31,697,585	33,377,982	1,680,397	+5.95%
TOTALS (with debt & interest)	21,816,892	23,487,190	24,294,595	25,973,955	27,187,739	1,213,783	+4.67%

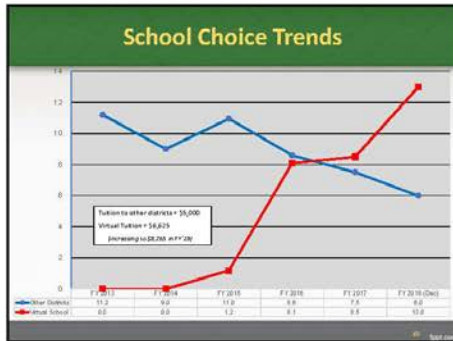


FY 2019 Instruction Budget

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projected	\$ Variance	% Variance
Salaries	11,248,896	14,170,690	14,604,896	14,889,676	15,334,897	445,221	+2.98%
Supplies & Services	702,410	749,067	819,744	1,115,271	1,076,228	(38,043)	-3.50%
Athletics & Student Activities	423,679	501,991	586,866	443,140	468,899	25,759	+5.81%
Security	67,055	78,649	68,111	108,000	108,000	0	0%
Professional Development	57,547	92,888	78,603	98,623	95,590	(3,033)	-3.07%
Out-of-District Tuition	2,431,496	3,022,707	2,845,779	3,617,897	4,694,547	1,076,650	+29.50%
TOTALS	16,931,073	18,612,011	19,004,211	20,671,613	21,756,791	1,085,178	+5.25%

FY 2019 Out-of-District Tuition

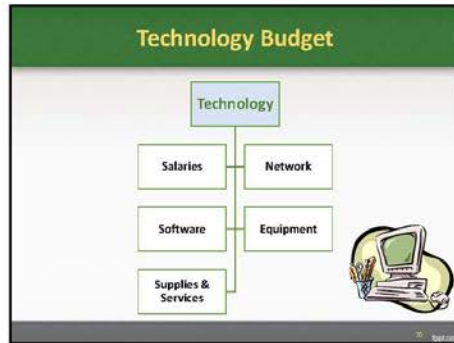
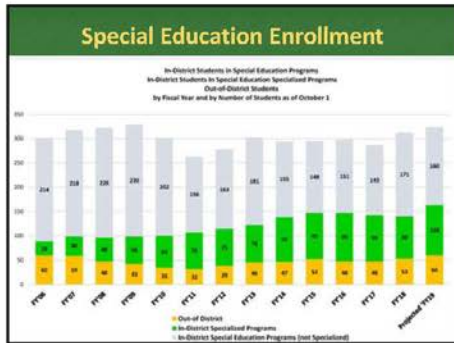
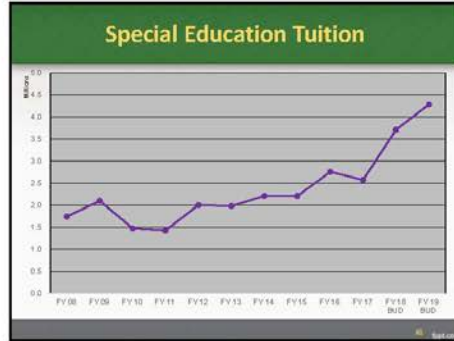
	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projected	\$ Variance	% Variance
Special Education	2,207,462	2,754,935	2,576,098	3,712,563	4,285,941	573,378	+15.44%
School Choice	78,766	97,566	100,171	102,164	144,703	42,539	+41.64%
Charter School	145,268	141,238	189,510	202,770	264,900	62,130	+30.64%
TOTALS	2,431,496	3,022,707	2,845,779	4,017,497	4,694,547	677,050	+16.85%



- ### Special Education Tuition
- Six students entering KP next year are already out-of-district
 - Two from Norfolk, total tuition = \$191,202
 - Four from Plainville, total tuition = \$530,218
 - One is a 50/50 cost share with another district
 - Total tuition = \$721,420
 - Adding a social/emotional program to keep students in district
 - 5 students – 2 currently at KPMS, 2 from Norfolk, 1 from Plainville
 - \$90,000 for 1 teacher and 1 teaching assistant included in salaries
 - Two students reach age 22 by end of FY 2018 (“aging out”)
 - Three more students reach age 22 by end of FY 2019
 - These reductions are all included in the budget

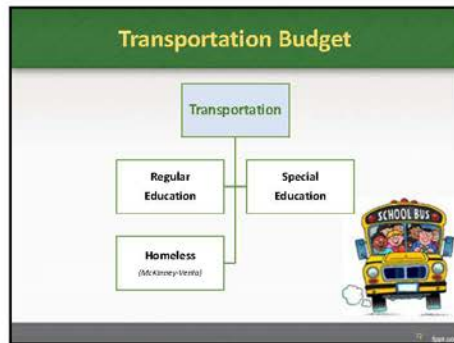
Special Education Tuition

- Two more students expected in FY 2020 (current 5th grade)
 - 1 from Plainville and 1 from Wrentham
 - Total tuition ~ \$76,360
- Three more students expected in FY 2021 (current 4th grade)
 - 2 from Plainville and 1 from Wrentham
 - Total tuition ~ \$312,122
- Total new tuition in FY 2019/2020/2021 = **\$1,109,902**



FY 2019 Technology Budget


	FY 2017 Actual	FY 2018 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projected	\$ Variance	% Variance
Salaries	118,604	118,455	103,712	111,032	107,528	(3,504)	-3.1%
Network	150,130	143,226	185,356	155,800	176,100	20,300	+13.0%
Software	51,533	89,757	71,511	93,601	95,850	2,249	+2.4%
Equipment	245,345	157,407	231,975	234,540	214,800	(19,740)	-8.5%
Supplies & Services	127,545	140,361	161,377	185,305	187,700	2,395	+1.3%
TOTALS	893,122	875,206	1,011,935	980,318	981,778	1,460	+0.1%



FY 2019 Transportation Budget



	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projected	\$ Variance	% Variance
Regular Education	830,175	863,950	895,165	933,960	1,027,660	94,000	+10.11%
Special Education	883,952	962,537	1,101,007	1,233,515	1,290,409	(63,106)	-5.25%
Homeless	24,615	10,380	17,023	25,000	25,000	-0-	-0-
TOTALS	1,738,742	1,836,867	2,013,195	2,192,475	2,343,069	91,790	+4.16%

Regular Education transportation contract is currently out to bid




FY 2019 Facilities Budget


	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projected	\$ Variance	% Variance
Custodial Services	941,243	793,864	853,133	741,509	771,939	27,740	+3.73%
Utilities	842,476	750,824	844,331	894,711	843,590	(51,171)	-5.90%
Grounds	169,067	175,113	177,069	152,746	170,404	17,658	+11.54%
Buildings	334,095	368,637	323,485	280,000	311,100	30,500	+10.87%
Equipment	62,309	76,498	66,597	58,250	67,400	9,150	+15.71%
TOTALS	2,351,189	2,158,836	2,264,594	2,129,926	2,165,803	35,877	+1.68%

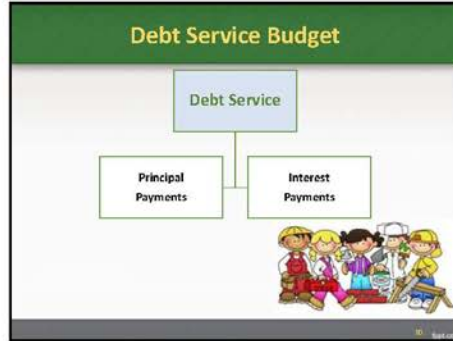
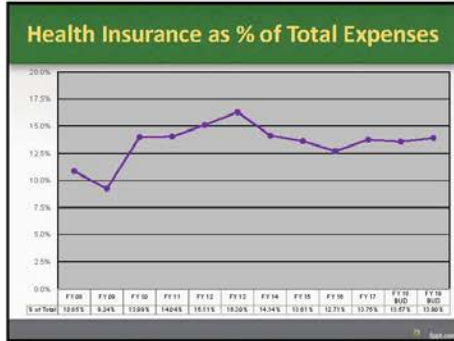




FY 2019 Insurance Budget

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projected	\$ Variance	% Variance
Active Employees	2,716,533	2,865,364	3,004,051	3,562,886	3,771,328	208,242	+5.84%
Retired Employees	1,274,833	1,076,182	1,192,520	1,035,900	1,148,920	113,011	+10.91%
Retirement Contributions	759,509	849,535	911,773	1,000,208	1,017,614	16,748	+1.67%
Non-Employee Insurance	100,912	108,164	113,181	124,568	123,181	(1,385)	-1.11%
TOTALS	4,851,800	4,900,249	5,211,525	5,723,922	6,061,043	337,121	+5.88%

Health Insurance contract is currently out to bid





FY 2019 Debt Service Budget

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projected	\$ Variance	% Variance
TOTALS	2,564,579	2,635,364	2,198,345	2,189,250	2,118,000	(70,790)	-3.21%

FY 2019 Budget Scenarios

Note: This is exclusive of debt service.

	FY 2018 Budget	FY 2019 Budget	FY 2018 Assessments	FY 2019 Assessments	\$ Variance from FY 2018
	31,097,585	31,277,982	21,233,780	2,580,397	2,580,397

Scenario	E+D Used	Total FY 2019 Revenue in this Scenario	% Increase to Total Revenue in this Scenario	\$ Increase to Assessments in this Scenario	% Increase to Assessments in this Scenario	ADDITIONAL \$ Increase Needed to Balance the Budget	TOTAL \$ Increase Needed to Balance the Budget
3% increase to assessments only	300,000	12,359,058	2.21%	697,013	3.00%	878,914	6.78%

Adding all \$600,000 of unbudgeted needs would require a total assessment increase of 9.37%

FY 2019 Budget Summary

	Description	Amount
1	FY 2018 Budget (w/o debt service)	\$31,097,585
2	FY 2019 Revenue with 3% Increase to Assessments and using \$300k from E+D	\$32,399,068
3	Revenue Variance, FY 2018 to FY 2019 (2)-(1)	\$701,483
4	FY 2019 Level Service Budget (w/o debt service)	\$33,277,982
5	Expense Variance, FY 2018 to FY 2019 (4)-(1)	\$1,580,397
6	Net Increase for Special Education Tuition	\$573,081
7	Net Increase for all other Accounts	\$305,833
8	Addition of Needed to Balance the Budget (5)-(3)	878,914

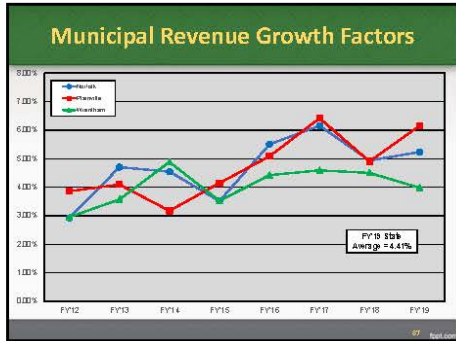


School Funding Formula Factors

FOUNDATION BUDGET	LOCAL CONTRIBUTION
Enrollment Wage Adjustment - King Philip = 1.022 Inflation - FY'19 foundation budgets increase by factor of 2.84% - Includes increase to "Benefits & Fixed Charges" foundation budget rate, based on recommendations of 2013 foundation budget Review Commission	Property Value Income Municipal Revenue Growth Factor Equity Component - Gap between target & required local contribution reduced by 85% Additional Aid - All districts receive at least \$20 per pupil more over prior year

Municipal Revenue Growth Factor

- Calculated annually by Department of Revenue (DOR)
- Quantifies most recent annual percentage change in each community's local revenues, such as annual increase in Proposition 2½ levy limit, that should be available for schools
- Also includes new growth as percentage of prior year's levy limit, general revenue sharing, and local receipts



Required Local Contribution

Effort Goal	Formula	Norfolk	Plainville	Wrentham
1. Equalized valuation (2015)	(from DOR)	1,697,790,600	1,390,184,300	2,092,925,900
2. Property percentage	(from DESE)	0.1642%		
3. Effort from property value	(1) * (2)	6,183,684	3,083,322	7,622,843
4. Income (2015)	(from DOR)	608,665,000	351,423,000	583,308,000
5. Income percentage	(from DESE)	1.4174%		
6. Effort from Income	(4) * (5)	8,630,161	4,981,107	8,267,870
7. Combined effort yield	(3) + (6)	14,813,845	10,044,429	15,890,713

Required Local Contribution

Effort Goal	Formula	Norfolk	Plainville	Wrentham
7. Combined effort yield	(from prior slide)	14,813,845	10,044,429	15,890,713
8. Foundation budget FY18	(from DESE)	16,970,106	14,212,311	18,667,873
9. Maximum local contribution	(8) * 82.5%	14,000,337	11,723,137	15,400,997
10. Target local contribution	lesser of (7) or (9)	14,000,337	10,044,429	15,400,997
11. Target local share	(10) as % of (8)	82.50%	70.67%	82.50%
12. Target aid share	100% - (11)	17.50%	29.33%	17.50%

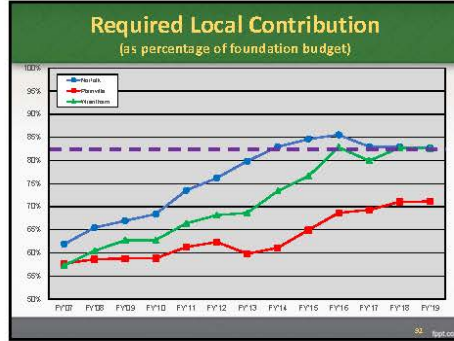
Required Local Contribution

FY19 increments toward goal:	Formula	Norfolk	Plainville	Wrentham
13. Required local contribution for FY18	(from DESE)	13,567,031	9,880,837	14,984,230
14. Municipal Revenue Growth Factor	(from DOR)	5.23%	6.15%	3.98%
15. Preliminary local contribution for FY19	(13) * (14)	14,276,808	10,488,308	15,580,602
16. Preliminary local contribution as % of foundation budget	(15) / (8)	84.15%	73.80%	83.48%

Required Local Contribution

If preliminary contribution is above target share:		Formula	Norfolk	Plainville	Wrentham
1.7	Excess local effort	$(15) - (10)$	276,271	444,079	179,605
1.8	Reduction towards target FY 19 = 8.5%	$(1.7) * 85%$	234,830	377,467	152,665
1.9	Required local contribution for FY 19, capped at 90% of foundation budget	$(15) - (18)$	14,041,995	10,110,570	15,425,458
2.0	Required local contribution as % of foundation budget	$(1.9) \div (8)$	82.75%	71.14%	82.63%

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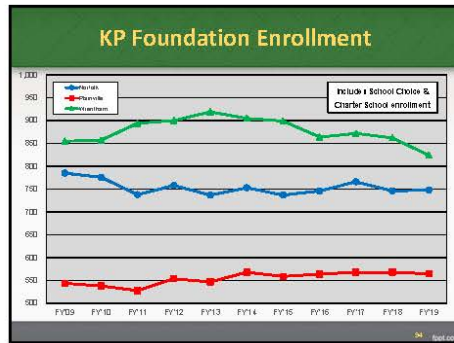


Required Local Contribution

Apportionment of required local contribution among community districts:		Formula	Norfolk	Plainville	Wrentham
2.6	Total required local contribution for FY 19	(1.9)	14,041,995	10,110,570	15,425,458
2.7	Total foundation enrollment (includes school choice & charter school students)	(from DSEI)	1,890	1,355	1,831
2.8	Total foundation budget	(8)	16,970,106	14,212,311	18,667,875

Total foundation enrollment (row 27) and total foundation budget (row 28) are allocated to community school districts in rows 32, 36, 40 and 44 on following slides.

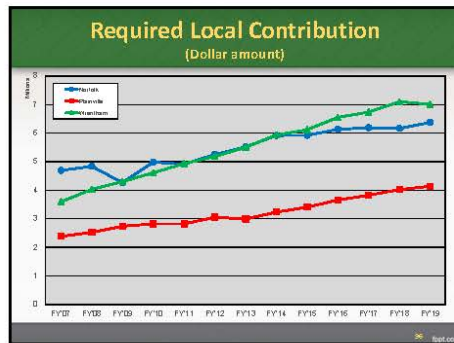
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Required Local Contribution

King Philip:		Formula	Norfolk	Plainville	Wrentham
3.0	foundation enrollment (includes school choice & charter school students)	(from DSEI)	748	565	824
3.1	foundation budget	$(28) * (32)$	7,899,846	5,816,060	8,482,182
3.2	Share of community's total foundation budget	$(31) \div (28)$	45.37%	40.92%	45.44%
3.3	Required local contribution	$(26) * (32)$	6,371,274	4,137,517	7,068,915

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Required Local Contribution

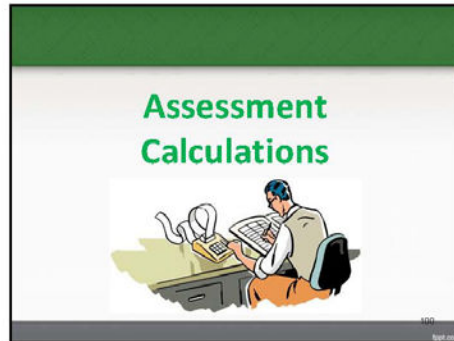
<i>Elementary District:</i>		Formula	Norfolk	Plainville	Wrentham
34	Foundation enrollment	(from DESE)	903	691	944
35	Foundation budget	(28) * (36)	8,612,410	6,729,726	9,124,863
36	Share of community's total foundation budget	(31) - (28)	50.75%	47.35%	48.88%
37	Required local contribution	(26) * (36)	7,126,380	4,787,495	7,539,960

Required Local Contribution

<i>Tri-County:</i>		Formula	Norfolk	Plainville	Wrentham
34	Foundation enrollment	(from DESE)	90	90	56
35	Foundation budget	(28) * (36)	504,337	440,471	353,463
36	Share of community's total foundation budget	(31) - (28)	2.97%	10.65%	5.04%
37	Required local contribution	(26) * (36)	417,316	1,076,350	777,913

Required Local Contribution

<i>Norfolk Aggie:</i>		Formula	Norfolk	Plainville	Wrentham
34	Foundation enrollment	(from DESE)	9	9	7
35	Foundation budget	(28) * (36)	15,351.3	51,712	48,226
36	Share of community's total foundation budget	(31) - (28)	0.90%	1.08%	0.64%
37	Required local contribution	(26) * (36)	127,025	109,209	98,661

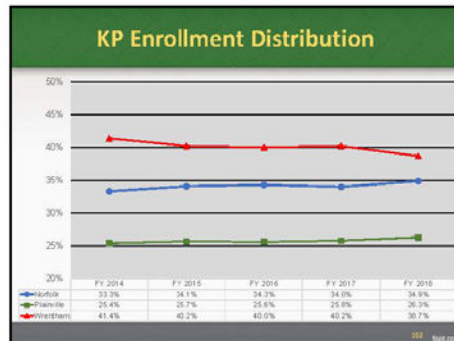


Statutory Assessment Method

DESE CMR 41.02

The calculation of members' assessments pursuant to the provisions of M.G.L. c. 70 S6. Each such assessment shall be the sum of the following amounts:

- (i) the member's **required local contribution** to the regional school district as determined by the Commissioner;
- (ii) the member's share of that portion of the regional school district's net school spending, as defined by M.G.L. c. 70 s. 2, that exceeds the total required local contribution for all members, this share to be allocated pursuant to the assessment provisions of the regional agreement; and
- (iii) the member's share of costs for **transportation, debt service, other capital costs**, and all other expenditures not included in the regional school district's net school spending, this share to be allocated pursuant to the assessment provisions of the regional agreement.



FY 2019 Operating Assessments

Step	Description	Amount
	FY 2019 Total Budget	33,396,982
1	Less capital budget	-2,119,000
	FY 2019 Operating Budget	33,277,982
2	Subtract non-Net School Spending Items	
	Less transportation	-2,283,169
3	Subtotal (1 - 2)	30,994,813

FY 2019 Operating Assessments

Step	Description	Amount
4	Subtract General Fund Revenues	
	Charter tuition reimbursement	-26,310
	Excess & Deficiency (E-D)	-300,000
	Interest income	-2,000
	Medicaid reimbursement	-72,107
5	Subtotal (3 - 4)	30,594,196
6	Subtract Chapter 70 state aid	-7,507,800
7	Net Budget Balance to Fund (5 - 6)	23,086,396

FY 2019 Operating Assessments

Step	Description	Norfolk	Plainville	Wrentham	TOTALS
7	Net Budget Balance to Fund				23,086,396
8	Required Local Contribution (RLC)	6,371,274	4,137,517	7,008,925	17,517,706
9	Difference between RLC & Net Budget Balance to Fund (7 - 8) <small>Apportion amount between towns by enrollment %</small>	1,944,918	1,466,005	2,157,768	5,568,690
10	Transportation Budget <small>Apportion amount between towns by enrollment %</small>				2,283,369
	Less transportation reimbursement	601,883	453,676	667,752	-560,008
					1,723,311
11	Total operating assessment (8 + 9 + 10)	8,918,074	6,057,198	9,834,435	24,809,707

FY 2019 Operating Assessments

Step	Description	Norfolk	Plainville	Wrentham	TOTALS
11	Total operating assessment (8 + 9 + 10)	8,918,074	6,057,198	9,834,435	24,809,707
14	FY 2018 operating assessment	8,196,530	5,573,898	9,463,352	23,233,780
15	\$ Variance from FY 2018 (11 - 14)	721,544	483,300	371,083	1,575,927
16	% Variance from FY 2018 (15 ÷ 14)	8.80%	8.67%	3.92%	6.78%
17	3% increase from FY 2018 (14 * 3%)	245,896	167,217	283,901	697,014
18	\$ Variance from 3% increase (15 - 17)	475,648	316,083	87,182	878,914

FY 2019 Capital Assessments

Description	Norfolk	Plainville	Wrentham	TOTALS
Capital budget				
Debt service: Prop 2% excluded	671,975	506,509	745,516	1,924,000
Capital plan: Turf Field	<u>+ 68,106</u>	<u>+ 51,135</u>	<u>+ 75,532</u>	<u>+ 195,000</u>
<small>Apportion amount between towns by enrollment %</small>	740,081	557,644	821,075	2,119,000



