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](http://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](http://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

FY 2019

Agenda
- Introduction
- KP Rate
- Enrollment
- Data Comparisons
- Revenue
- Unexpected Need
- Expenses
- Required Local Contributions
- Assessment Calculations
- Questions / Comments

Introduction

➢ Budgeting is a continuous process
➢ Budgets are "living" documents
➢ This presentation is an initial draft
➢ The numbers are subject to change

Budget Process

A quick note...

FY 2019 Budget Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Monday 2/18/19</td>
<td>Initial budget presentation</td>
</tr>
<tr>
<td>Monday 2/25/19</td>
<td>Public budget hearing</td>
</tr>
<tr>
<td>5th week of March</td>
<td>Overrun budget expected</td>
</tr>
<tr>
<td>Tuesday 3/12/19</td>
<td>Meeting with town officials</td>
</tr>
<tr>
<td>Monday 3/25/19</td>
<td>Final budget adoption</td>
</tr>
<tr>
<td>Monday 4/8/19</td>
<td>Workshop meetings</td>
</tr>
<tr>
<td>Tuesday 4/16/19</td>
<td>Public hearing with town officials</td>
</tr>
</tbody>
</table>

Finance subcommittee meetings are scheduled throughout budget process.
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

Budget Goals

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

- All goals should link to school strategic plan, school improvement plan, capital plan, etc.

KP Strategic Plan

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

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

KPHS Improvement Plan

- Professional practices to enhance teaching & learning
- Support engagement of students, families & community
- Safety, health & social/emotional needs
- Cohesive, scaffolded curriculum between K-8 & MS

KPMS Improvement Plan

- Investing in students
- Investing in staff
- Partnerships with stakeholders
- Safety, health & social/emotional needs
- Budgeting process
High School Accomplishments
- Seven straight years on AP District Honor Roll
- #98 in Newsweek’s ranking of American public high schools
- #864 of 2310 for best college prep public high schools in MA
- 47th as “Best Bang for Your Buck” of public high schools in MA
- Football state champ in 2006 and 2007
- Softball state champs in 2007
- Marching Band national champion in 2006-17

Middle School Accomplishments
- CAS Paul Smith Hall of Fame recipient, state music educator
- Sean Luhrman & Maya Frank finished in top 10 in State Cross-Country Invitational
- Top 1% of schools as recognized by New England Math League – bank note school in North Conway
- Gold medals in MBS Science Challenge: 2012-2016
- Student Council Top 5 Project Award for Thanksgiving Food Drive
- More than $500K donated to St. Jude’s Cancer Research from annual Math Bee over the past decade

Student Achievement
- Composite Performance Index (CPI) – 2015
- KP High School is Level 5 (Middle School has no level)
- 362 students took 352 AP exams in 2017
- 89% of 2015 graduates went to 4 year college (55% state avg)

MCAS Performance
- Percentage of students scoring at “proficient” or “exceedent”
- KP results exceed state average in all subjects and subjects

<table>
<thead>
<tr>
<th>Grade</th>
<th>English Language Arts</th>
<th>Math</th>
<th>Science</th>
</tr>
</thead>
<tbody>
<tr>
<td>7th</td>
<td>Proficient</td>
<td>Proficient</td>
<td>Proficient</td>
</tr>
<tr>
<td>8th</td>
<td>Proficient</td>
<td>Proficient</td>
<td>Proficient</td>
</tr>
<tr>
<td>9th</td>
<td>Proficient</td>
<td>Proficient</td>
<td>Proficient</td>
</tr>
<tr>
<td>10th</td>
<td>Proficient</td>
<td>Proficient</td>
<td>Proficient</td>
</tr>
<tr>
<td>11th</td>
<td>Proficient</td>
<td>Proficient</td>
<td>Proficient</td>
</tr>
</tbody>
</table>
Transportation Reimbursements

Unbudgeted Needs

Budget Requests

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

High School Budget Needs
1. Restore 3rd Assistant Principal to full-time - $50,000
2. Add World Language teacher - $65,000
3. Add Math teacher - $65,000
4. Purchase flat-panel screens for 7 classrooms - $15,000
5. Purchase Physics textbooks - $20,000
6. Add part-time Nurse - $35,000

Middle School Budget Needs
1. Restore ELA teacher - $65,000
2. Teaming - cost TBD
3. Restore Unified Arts / STEM teacher - $65,000

Other Budget Needs
1. Phone system replacement - $70,000
2. Facilities Manager - $75,000
3. Capital Plan Facilities Audit - $75,000
4. Reduce User Fees - cost TBD

Available funding from Title I, Title II, and other Title funds; district fund balance; reserve fund; and other revenue; cost savings from other areas.
Summary of Unbudgeted Needs

<table>
<thead>
<tr>
<th>Level</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>High School</td>
<td>$250,000</td>
</tr>
<tr>
<td>Middle School</td>
<td>$130,000</td>
</tr>
<tr>
<td>Other</td>
<td>$220,000</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$600,000</td>
</tr>
</tbody>
</table>

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
- Special tuition includes current 5th graders
- Debt service (capital expenses)
  - Actual amounts based on payment schedules

Budget Areas

- BUDGET
  - Instruction
  - Technology
  - Transportation
  - Facilities
  - Insurance
  - Debt Service

FY 2018 Budget by Area

- Instruction 46.46%
- Technology 13.79%
- Capital 4.39%
- Debt Service 2.31%
### FY 2019 Level Service Budget

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staffing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Facilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Instruction Budget

- Total Instruction Budget: $X

### FY 2019 Instruction Budget

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Staffing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Facilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### FY 2019 Out-of-District Tuition

- Special Education: $X
- School Tuition: $X
- Charter School: $X

### School Choice Trends

- [Line graph showing trends]

### Special Education Tuition

- Six students entering KP next year are already out of district
- Two from Norfolk, total tuition = $X
- Two from Plainville, total tuition = $X
- Total tuition = $X

- Adding a social/behavioral program to keep students in district
- 5 students - 3 currently at KP, 2 from Norfolk, 1 from Plainville
- 500/2000 for 1 teacher and 1 teaching assistant included in salaries
- Two students reach age 22 by end of FY 2018
- 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 Plateville and 1 from Wethersfield
  - Total cost = $74,963

- Three more students expected in FY 2021 (current 4th grade)
  - 2 from Plateville and 1 from Wethersfield
  - Total cost = $133,721

- Total new tuition in FY 2019/2020/2021 = $1,109,902

**Special Education Enrollment**

**Technology Budget**

- Technology
  - Salaries
  - Network
  - Software
  - Equipment
  - Supplies & Services

**FY 2019 Technology Budget**

<table>
<thead>
<tr>
<th>Year</th>
<th>Salaries</th>
<th>Network</th>
<th>Software</th>
<th>Equipment</th>
<th>Supplies &amp; Services</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$112,000</td>
<td>$97,500</td>
<td>$85,000</td>
<td>$60,000</td>
<td>$45,000</td>
<td>$418,500</td>
</tr>
<tr>
<td>2017</td>
<td>$120,000</td>
<td>$100,000</td>
<td>$80,000</td>
<td>$65,000</td>
<td>$50,000</td>
<td>$475,000</td>
</tr>
<tr>
<td>2018</td>
<td>$125,000</td>
<td>$105,000</td>
<td>$85,000</td>
<td>$70,000</td>
<td>$55,000</td>
<td>$515,000</td>
</tr>
<tr>
<td>2019</td>
<td>$130,000</td>
<td>$110,000</td>
<td>$90,000</td>
<td>$75,000</td>
<td>$60,000</td>
<td>$555,000</td>
</tr>
</tbody>
</table>

**Transportation Budget**

- Transportation
  - Regular Education
  - Special Education
  - Homeless
    - Services related

3/28/2018 12:09 PM
# FY 2019 Transportation Budget

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Education</td>
<td>899,175</td>
<td>889,594</td>
<td>889,594</td>
<td>987,300</td>
<td>10.6%</td>
</tr>
<tr>
<td>Special Education</td>
<td>915,042</td>
<td>915,042</td>
<td>915,042</td>
<td>915,042</td>
<td>0.0%</td>
</tr>
<tr>
<td>Services</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total</td>
<td>1,829,227</td>
<td>1,814,678</td>
<td>1,814,678</td>
<td>1,917,342</td>
<td>5.5%</td>
</tr>
</tbody>
</table>

*Regular/ Special education contract is currently out to bid*

---

# Transportation Trends

- Graph showing trends over time.

---

# Facilities Budget

- **Facilities**
  - Custodial Services
  - Utilities
  - Grounds
  - Buildings
  - Equipment

---

# FY 2019 Facilities Budget

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Custodial</td>
<td>212,610</td>
<td>212,610</td>
<td>212,610</td>
<td>212,610</td>
<td>0.0%</td>
</tr>
<tr>
<td>Utilities</td>
<td>1,157,630</td>
<td>1,157,630</td>
<td>1,157,630</td>
<td>1,157,630</td>
<td>0.0%</td>
</tr>
<tr>
<td>Grounds</td>
<td>230,977</td>
<td>230,977</td>
<td>230,977</td>
<td>230,977</td>
<td>0.0%</td>
</tr>
<tr>
<td>Buildings</td>
<td>134,055</td>
<td>134,055</td>
<td>134,055</td>
<td>134,055</td>
<td>0.0%</td>
</tr>
<tr>
<td>Equipment</td>
<td>112,000</td>
<td>112,000</td>
<td>112,000</td>
<td>112,000</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total</td>
<td>2,067,282</td>
<td>2,067,282</td>
<td>2,067,282</td>
<td>2,067,282</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

---

# Insurance Budget

- **Insurance**
  - Health Insurance - Active Employees
  - Health Insurance - Retired Employees
  - Retirement Contributions
  - Non-Employee Insurance

---

# FY 2019 Insurance Budget

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Health Insurance - Active Employees</td>
<td>1,206,123</td>
<td>1,206,123</td>
<td>1,206,123</td>
<td>1,206,123</td>
<td>0.0%</td>
</tr>
<tr>
<td>Health Insurance - Retired Employees</td>
<td>950,000</td>
<td>950,000</td>
<td>950,000</td>
<td>950,000</td>
<td>0.0%</td>
</tr>
<tr>
<td>Retirement Contributions</td>
<td>750,000</td>
<td>750,000</td>
<td>750,000</td>
<td>750,000</td>
<td>0.0%</td>
</tr>
<tr>
<td>Non-Employee Insurance</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total</td>
<td>4,906,123</td>
<td>4,906,123</td>
<td>4,906,123</td>
<td>4,906,123</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

*Health Insurance contract is currently out to bid*
### Required Local Contribution

<table>
<thead>
<tr>
<th>Category</th>
<th>Formula</th>
<th>Norfolk</th>
<th>Norfolk</th>
<th>Norfolk</th>
<th>Norfolk</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation enrollment</td>
<td>PA</td>
<td>810</td>
<td>810</td>
<td>810</td>
<td>810</td>
</tr>
<tr>
<td>Foundation budget</td>
<td>PA</td>
<td>420,314</td>
<td>420,314</td>
<td>420,314</td>
<td>420,314</td>
</tr>
<tr>
<td>Share of community's foundation</td>
<td>PA</td>
<td>40.25%</td>
<td>40.25%</td>
<td>40.25%</td>
<td>40.25%</td>
</tr>
<tr>
<td>Regional local contribution</td>
<td>PA</td>
<td>7,135,566</td>
<td>4,191,495</td>
<td>4,191,495</td>
<td>4,191,495</td>
</tr>
</tbody>
</table>

### Assessment Calculations

### Statutory Assessment Method

1. The calculation of "advantage" assessment pursuant to the provisions of M.G.L. c. 70, § 16.

2. To determine the assessment amount on which the assessment is based, the following formula shall be used:

   \[
   \text{Assessment Amount} = \frac{\text{Net School Spending} \times \text{Percentage of Students}}{\text{Total Number of Students}}
   \]

   Where:
   - \(\text{Net School Spending}\) is the total amount of money spent by the school district on education, including all direct costs and indirect costs that are not capital costs.
   - \(\text{Percentage of Students}\) is the percentage of students in the school district who are eligible for free or reduced-price lunch programs.
   - \(\text{Total Number of Students}\) is the total number of students enrolled in the school district.

3. If the assessment amount calculated under paragraph (ii) is less than $500,000, it shall be rounded to the nearest $1,000.

### KP Enrollment Distribution

<table>
<thead>
<tr>
<th>Year</th>
<th>Pre-kindergarten</th>
<th>Kindergarten 1</th>
<th>Kindergarten 2</th>
<th>Kindergarten 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>10%</td>
<td>20%</td>
<td>30%</td>
<td>40%</td>
</tr>
<tr>
<td>2020</td>
<td>9%</td>
<td>21%</td>
<td>32%</td>
<td>43%</td>
</tr>
<tr>
<td>2021</td>
<td>8%</td>
<td>23%</td>
<td>34%</td>
<td>45%</td>
</tr>
<tr>
<td>2022</td>
<td>7%</td>
<td>25%</td>
<td>36%</td>
<td>47%</td>
</tr>
<tr>
<td>2023</td>
<td>6%</td>
<td>27%</td>
<td>38%</td>
<td>49%</td>
</tr>
<tr>
<td>2024</td>
<td>5%</td>
<td>29%</td>
<td>40%</td>
<td>51%</td>
</tr>
</tbody>
</table>