

King Philip Regional School Committee
February 7, 2022 - Approved
King Philip Regional High School – Library
201 Franklin Street, Wrentham, MA 02093

Opening of Meeting:

Mr. Cates, Vice Chair, opened the meeting at 7:00pm.

Recording of Meeting:

This meeting was not recorded.

Roll Call of Members:

Members Present:

Norfolk:	Mr. Jim Lehan, Mr. Eric Harmon, Ms. Sarah Ward
Plainville:	Mr. Bruce Cates
Wrentham:	Ms. Grey Almeida, Mr. Marc Waxman

Members Absent:

Norfolk:	Present
Plainville:	Mr. Christopher Brenneis
Wrentham:	Mr. Trevor Knott

STUDENT COUNCIL REPORT (Taken out of Order)

Student Council Report: Miss James

FY23 BUDGET PUBLIC HEARING:

2. NEW BUSINESS:

FY23 King Philip Regional School District Budget Public Hearing

- a. Open Hearing: Mr. Cates, Vice Chair
- b. Presentation – Discussion – Request for Comments
 - Mr. Azer presented the FY23 budget for the District.
 - Discussion was held on the use of Excess & Deficiency (E&D) and the difference between the school district's use of E&D and the towns' municipal stabilization fund.
 - Discussion was held on Out of District Tuition and Circuit Breaker Funding from the State used to mitigate those costs.
 - Insurance & Benefits, increase of 8% to medical premiums for FY23.
 - Mr. Zinni explained assessment calculations.
 - Transportation reimbursement was reviewed.
- c. Close Hearing: Mr. Cates, Vice Chair, closed the Budget Hearing at 7:56pm.

Mr. Zinni explained that he shared this presentation with the three town administrators during a meeting held earlier today. A budget update will be presented in March to lock in what this budget looks like and see how the towns can support it and then have the budgets presented at the 3 town meetings.

REGULAR BUSINESS MEETING - AGENDA

2. DELEGATIONS AND VISITORS

Mr. Zinni, Dr. Gilson, Mr. Azer

3. PUBLIC COMMENT:

None

4. CONSENT AGENDA:

- Payment of Bills/Warrants/ Budget Transfers
- Communication

- A Motion was made by Mr. Lehan, seconded by Mr. Harmon, to approve the Consent Agenda, as presented. All in favor: Yes (6); No (0); Abstain (0). Motion carried: 6-0-0

5. APPROVAL OF EXECUTIVE SESSION MINUTES

None

7. REPORTS AND RECOMMENDATIONS OF THE SUPERINTENDENT

- **District Update:**
- Congratulations to KP DECA announced their 5 Chapter State Only Event Winners and their Gold Recertified SBE Store.
- KP Wrestlers may be invited to some of the state championships, and we wish them well.
- Mr. Zinni gave an update on the At-home Covid Testing procedure organized by Ms. Pearl for staff and student participation.
- Mr. Zinni gave an update on the mask mandate and the mask waiver status based upon current data at the HS and the MS. The HS has rescinded the mask mandate as it has met the 80% threshold. However, the MS has not met the 80% threshold.
- DESE announced on 1/28/22 that schools with a vaccination rate of greater than 80% of all students and staff may file for an exemption from the mask requirement. Due to a recent change in DESE's requirements, unvaccinated students will no longer be required to wear a mask under the waiver, however, the district strongly recommends that unvaccinated individuals continue to wear a mask while in schools. This is only for the school day.

Digital Literacy Grant: Thank you to Dr. Gilson for her work on the Digital Literacy Now Grant in which the District has been awarded the second grant for \$28,000 that will be used next year for professional development for materials and supplies and robotics.

Mr. Z

Early College Initiative:

Dr. Gilson and Mr. Zinni spent the day at Assumption University along with 10 other districts in the consortium looking at innovative ways to promote this program.

Another program proposed to the consortium members was a photonics program in conjunction with MIT in high-tech manufacturing where students would earn a one-year certificate program or college credits at Stonehill College. This would be an evening program, 3 nights a week (Tuesday, Wednesday, and Thursday) to run in the fall. The cost would be \$12,000 or 12 credits. KP is trying to bring those costs down as it may be problematic for some of our students. We are looking to see if KP staff could teach a course in photonics at King Philip or creative ways to offer some other options for our students.

8. UNFINISHED BUSINESS:

None Mr. P

9. NEW BUSINESS:

Policy Review (1st Reading):

Policy File AC: Non-Discrimination and Harassment

Section D – Fiscal Management (1st Reading):

File DA FISCAL MANAGEMENT GOALS

File DB ANNUAL BUDGET

File DB-1 REGIONAL SCHOOL DISTRICT ANNUAL BUDGET
File DB-1-R BUDGET - APPORTIONMENT OF EXPENSES
File DBD BUDGET PLANNING
File DBG-1 RSD BUDGET ADOPTION PROCEDURES
File DBJ-1 RSD BUDGET TRANSFER AUTHORITY
File DEC FEDERAL SUPPLEMENT NOT SUPPLANT
File DGA-1 RSD AUTHORIZED SIGNATURES
File DH-1 RSD BONDED EMPLOYEES AND OFFICERS
File DIE-1 - RSD AUDITS
File DJ PURCHASING
File DJE PROCUREMENT REQUIREMENTS
File DK-1 RSD PAYMENT PROCEDURES
File DKC EXPENSE REIMBURSEMENTS
Section I – Instruction (1st Reading)
File AND Access to Digital Resources
File IJNDB Empowered Digital Use Policy
File IJNDC Internet Publication
File IJNDD Policy on Social Media

Mr. Zinni explained these policies have been proposed by MASC and reviewed by the Policy Subcommittee.

- **A Motion was made by Mr. Lehan, seconded by Mr. Harmon, to not waive the 1st reading and to present these policies for a 2nd reading at the next meeting. All in favor: Yes (6); No (0); Abstain (0). Motion carried: 6-0-0**

SUBCOMMITTEE MEETINGS:

None

REPORTS FROM SCHOOL COMMITTEE MEMBERS:

None

ADJOURNMENT:

At 8:30pm, a Motion was made by Mr. Lehan, seconded by Ms. Almeida, to adjourn. All in favor: Yes (6); No (0); Abstain (0). Motion carried 6-0-0

Mr. Cates, Vice Chair, adjourned the meeting.

Respectfully submitted,

Mrs. Elisa B. Witkus

Secretary to the School Committee

Documents presented on February 7, 2022:

Student Council Report dated 2/7/22

Warrants

FY23 Budget Presentation

Policy Review

**KING PHILIP REGIONAL SCHOOL COMMITTEE
AGENDA
FY23 BUDGET PUBLIC HEARING AND REGULAR BUSINESS MEETING
MONDAY, FEBRUARY 7, 2022 - 7:00PM
KING PHILIP REGIONAL HIGH SCHOOL - LIBRARY**

1. ROLL CALL OF COMMITTEE MEMBERS

2. NEW BUSINESS:

- | | |
|-----------------------------------------------------------------|------|
| FY23 King Philip Regional School District Budget Public Hearing | I.O. |
| a. Open Hearing: Mr. Cates, Vice Chair | I.O. |
| b. Presentation – Discussion – Request for Comments | I.O. |
| c. Close Hearing: Mr. Cates, Vice Chair | I.O. |

REGULAR BUSINESS MEETING - AGENDA

2. DELEGATIONS AND VISITORS

Mr. Zinni, Dr. Gilson, Mr. Azer

3. PUBLIC COMMENT:

Anyone interested in commenting on an agenda item during the meeting or making a statement during the public comment period is asked to complete an information card and hand it to Mrs. Lisa Witkus, School Committee Secretary.

4. CONSENT ITEMS: *All items listed below are considered to be routine and will be enacted by one motion if action is required. There will be no separate discussion of these items unless a member of the committee so requests, in which event the item will be considered in its normal sequence:* A.R.

- Payment of Bills/Warrants/ Budget Transfers
- Communication

5. APPROVAL OF EXECUTIVE SESSION MINUTES

None

6. STUDENT COUNCIL REPORT

Student Council Report: Miss James I.O.

7. REPORTS AND RECOMMENDATIONS OF THE SUPERINTENDENT

- District Update I.O.

8. UNFINISHED BUSINESS:

None

9. NEW BUSINESS:

- | | |
|----------------------------------------------------------|------|
| Policy Review (1 st Reading): | I.O. |
| Policy File AC: Non-Discrimination and Harassment | I.O. |
| Section D – Fiscal Management (1 st Reading): | I.O. |
| File DA FISCAL MANAGEMENT GOALS | I.O. |
| File DB ANNUAL BUDGET | I.O. |
| File DB-1 REGIONAL SCHOOL DISTRICT ANNUAL BUDGET | I.O. |
| File DB-1-R BUDGET - APPORTIONMENT OF EXPENSES | I.O. |
| File DBD BUDGET PLANNING | I.O. |
| File DBG-1 RSD BUDGET ADOPTION PROCEDURES | I.O. |
| File DBJ-1 RSD BUDGET TRANSFER AUTHORITY | I.O. |
| File DEC FEDERAL SUPPLEMENT NOT SUPPLANT | I.O. |
| File DGA-1 RSD AUTHORIZED SIGNATURES | I.O. |
| File DH-1 RSD BONDED EMPLOYEES AND OFFICERS | I.O. |
| File DIE-1 - RSD AUDITS | I.O. |
| File DJ PURCHASING | I.O. |
| File DJE, PROCUREMENT REQUIREMENTS | I.O. |
| File DK-1 RSD PAYMENT PROCEDURES | I.O. |

File DKC EXPENSE REIMBURSEMENTS
Section I – Instruction (1st Reading)
File IJND Access to Digital Resources
File IJNDB Empowered Digital Use Policy
File IJNDC Internet Publication
File IJNDD Policy on Social Media

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10. SUBCOMMITTEES MEETINGS:

None

11. REPORTS FROM SCHOOL COMMITTEE MEMBERS:

- Norfolk School Committee Representative: Ms. Ward
- Plainville School Committee Representative: Mr. Brenneis
- Wrentham School Committee Representative: Ms. Almeida

I.O.
I.O.
I.O.

12. LATE COMMUNICATIONS

13. REPORTS OF SPECIAL COMMITTEES

14. RECOMMENDATIONS OR QUESTIONS FROM INDIVIDUAL COMMITTEE MEMBERS

15. ADJOURNMENT

A.R.

The items listed on this agenda are those reasonably anticipated by the Chair to be discussed at the meeting. Not all items may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

MEMORANDUM

TO: School Committee
FROM: Mr. Paul Zinni, C.A.G.S.
DATE: February 3, 2022
SUBJECT: Policy Review (1st Reading)

The attached policies were reviewed by the Policy Subcommittee on January 27, 2022 and are being presented as a 1st reading to the full School Committee.

POLICY FILE AC: NON-DISCRIMINATION AND HARASSMENT

SECTION D – FISCAL MANAGEMENT

File DA FISCAL MANAGEMENT GOALS
File DB ANNUAL BUDGET
File DB-1 REGIONAL SCHOOL DISTRICT ANNUAL BUDGET
File DB-1-R BUDGET - APPORTIONMENT OF EXPENSES
File DBD BUDGET PLANNING
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File DIE-1 - RSD AUDITS
File DJ PURCHASING
File DJE PROCUREMENT REQUIREMENTS
File DK-1 RSD PAYMENT PROCEDURES
File DKC EXPENSE REIMBURSEMENTS

SECTION I – INSTRUCTION

FILE IJND ACCESS TO DIGITAL RESOURCES
FILE IJNDB EMPOWERED DIGITAL USE POLICY
FILE IJNDC INTERNET PUBLICATION
FILE IJNDD POLICY ON SOCIAL MEDIA

NON-DISCRIMINATION AND HARASSMENT

Policy Subcommittee Review: January 2022 – Attorney Joyce 2/3/22

The King Philip Regional School District does not tolerate discrimination against students, parents, employees or the general public on the basis of race, color, national origin, sex, sexual orientation, gender identity, disability, homelessness, religion, age or immigration status. The King Philip Regional School District is also committed to maintaining a school environment free of harassment based on race, color, religion, national origin, gender, sexual orientation, gender identity, pregnancy or pregnancy status, age or disability. In addition, the District provides equal access to all designated youth groups. Consistent with the requirements of the McKinney-Vento Act, the District also does not discriminate against students on the basis of homelessness.

The Superintendent shall designate at least one administrator to serve as the compliance officer for the District's non-discrimination policies in education-related activities, including but not limited to responding to inquiries related to Title VI of the Civil Rights Act of 1964; Title VII of the Civil Rights Act of 1964; Title IX of the Education Amendments of 1972; § 504 of the Rehabilitation Act of 1973; Title II of the Americans with Disabilities Act; the Age Act; M.G.L. c. 76, § 5; M.G.L. c. 151B and 151C; and 603 C.M.R. § 26.00. Inquiries about the application of Title IX to the District may be referred to the District's Title IX Coordinator, to the Assistant Secretary of the U.S. Department of Education, or both. **Once the school district is notified, an investigation will be conducted in accordance with the applicable procedures, laws and regulations. coordinator has been notified, they will complete an investigation, following all current laws referenced above.**

The King Philip Regional School District's policy of nondiscrimination will extend to students, staff, the general public, and individuals with whom it does business; no person shall be excluded from or discriminated against in employment, admission to a public school **of the King Philip Regional School District**, or in obtaining the advantages, privileges, and courses of study of such public school on account of race, color, sex, gender identity, religion, national origin, sexual orientation, age, homelessness, disability or immigration status.

In addition to designating at least one administrator to handle inquiries regarding the District's non-discrimination policies, the Superintendent shall adopt and publish one or more grievance procedures for addressing reports of discrimination, harassment and retaliation under the protected classes identified in this policy. If an individual interested in filing a complaint that they have been discriminated against because of their race, color, sex, gender identity, religion, national origin, sexual orientation, homelessness, disability, or immigration status, their complaint should be filed in accordance with the District's grievance procedures for discrimination, harassment, and retaliation.

The student handbooks and grievance procedures shall identify the name, office address and telephone number for the compliance officer(s) for the above-referenced statutes and this policy and be posted on the District's website.

ADOPTED:
REVISED:

LEGAL REFS.:
Title VI: 42 U.S.C. 2000d; 34 CFR 100.3(a), (b); EEOA: 20 U.S.C. 1703(f); Title IX: 20 U.S.C. 1681; 34 CFR 106.31, 106.34, 106.35; Section 504:29 U.S.C. 794; 34 CFR 104.4; Title II: 42

U.S.C. 12132; 28 CFR 35.130; IDEA 2004: 20 U.S.C. 1400; 34 CFR 300.110; NCLB: Title III, Part A, Sec. 3121(c)(1)(C); Title X, Part C, Secs. 721, 722(g)(4); Mass. Const. amend. art. 114; M.G.L. c. 71A, s. 7; c. 76, s. 5; 603 CMR 26.03 as amended by Chapter 199 of the Acts of 2011; MLG C. 71, s370; 42 USC s. 2000c et seq.; 42 USC s. 2000d et seq.; 20 USC s. 1701 et seq.; M.G.L c. 71, Sec. 84

File: DA - FISCAL MANAGEMENT GOALS

Policy Subcommittee Review: 1/27/22

As the trustee of local, state, and federal funds allocated for use in public education, the Committee will use these funds wisely in pursuit of the district's goals.

The quantity and quality of the district's educational programs are dependent on the effective, efficient management of allocated funds. Achievement of the district's purposes can best be achieved through excellent fiscal management.

It is imperative that the educational program be held of paramount importance. Decisions made due to resource limitations must center on the educational goals of the district.

This prioritization will be incorporated into all aspects of district management and Committee decision making.

Regarding the district's fiscal management, it is the Committee's intent:

1. To allocate public funding, centering on equity while achieving the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets
3. To advocate for levels of funding that will provide high quality education for all students.
4. To support the use of the best techniques for budget development and management.
5. To provide timely and appropriate information to the community.

SOURCE: MASC 2021

File: DB - ANNUAL BUDGET

Policy Subcommittee Review: 1/27/22

The annual budget is the financial expression of the goals of the School Committee in meeting the needs of all students.

The budget then requires an orderly and cooperative effort by the Committee, the staff, and the community to achieve the goals of the district.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee policy. The operating budget for the school district will be prepared and managed in line with the above.

In developing a budget, care shall be taken to make all presentations and documents associated with the budget clear and accessible to the members of the School Committee, to the municipal officials, and to the general public.

The budget shall be in compliance with the foundation budget. It is acknowledged that the foundation budget reflects the minimum recommended spending for a District, and excludes transportation costs, debt service costs, and costs associated with the acquisition of fixed assets. The aforementioned items must, therefore, be budgeted in addition to the foundation budget, and funds to support those expenditures must be raised from the community, after the use of any offsetting revenues received from the state.

The Superintendent, or their designee, will serve as budget officer but may delegate portions of this responsibility to members of their staff, as they deem appropriate. The three general areas of responsibility for the Superintendent, or their designee, as budget officer are budget preparation, budget presentation, and budget administration.

A budget is a spending plan, which is developed well in advance of the fiscal year.

Circumstances may occur which necessitate changing spending priorities and redirecting funds within the budget accordingly. Revisions to the budget may be made from time to time by the Committee, upon the recommendation of the Superintendent, or their designee.

Annual budgets for each school operated by the District shall be developed with input from the School Council and shall reflect the priorities established in the annual school improvement plan.

SOURCE: MASC 2021

LEGAL REFS.: M.G.L. [71:34](#); [71:37](#) and [71:38N](#)

NOTE: References to portions of a town or city charter may be appropriate here. The charter should be reviewed.

File: DB-1 - ANNUAL BUDGET
Policy Subcommittee 1/27/22

The annual budget is the financial expression of the goals to the School Committee in meeting the needs of all students.

The budget then requires an orderly and cooperative effort by the Committee, the staff, and the regional community to achieve the goals of the district.

Public school budgeting is regulated and controlled by legislation, state regulation, regional agreement, and local Committee policy. The operating budget will be prepared and managed in line with the above.

In developing a budget, care shall be taken to make the documents associated with the budget clear and understandable to Finance Committees of member communities and to the general public.

At the discretion of the Finance Policy Subcommittee, an informal public information meeting may be held to solicit input from the general public. In accordance with the District Agreement, a public hearing shall be heard prior to the adoption of the Final Operating and Maintenance Budget by the District Committee. The Superintendent and members of the Finance Policy Subcommittee will make every effort to fully inform all member communities and their officials of the budget plans of the District.

The budget shall be in compliance with the foundation budget. It is acknowledged that the foundation budget reflects the minimum recommended spending for a District, and excludes transportation costs, debt service costs, and costs associated with the acquisition of fixed assets. The aforementioned items must, therefore, be budgeted in addition to the foundation budget, and funds to support those expenditures must be raised from the member communities, after the use of any offsetting revenues received from the state.

Assessments to member communities shall be made in compliance with the foundation budget, which may, in certain instances, differ from the apportionment under the District Agreement. When there is a conflict, state law shall prevail. In assessing for expenditures which are excluded from the foundation budget, the District Agreement shall determine the apportionment of assessments after the District Committee has applied all applicable state aid. The District Agreement notwithstanding, there shall be no requirement for the annual operation and maintenance budget for the District to be adopted prior to the receipt of funding estimates from the state.

The Superintendent, or their designee, will serve as budget officer but they may delegate portions of this responsibility to members of their staff, as they deem appropriate. The three general areas of responsibility for the Superintendent, or their designee, as budget officer are budget preparation, budget presentation, and budget administration.

A budget is a spending plan, which is developed well in advance of the fiscal year. Circumstances may occur which necessitate changing spending priorities and redirecting funds within the budget accordingly. Revisions to the budget may be made from time to time by the Committee, upon the recommendation of the Superintendent, or their designee.

The annual budget for each school operated by the District shall be developed with input from the School Council, and shall reflect the priorities established in the Annual School Improvement Plan.

SOURCE: MASC 2021

LEGAL REFS.: M.G.L. [71:16B](#); [71:34](#); [71:37](#) and [71:38N](#)

File: DB-1-R - BUDGET - APPORTIONMENT OF EXPENSES
Policy Subcommittee 1/27/22 – Code change

The Regional District School Committee shall annually determine the amounts necessary to be raised, after deducting the amount of aid such district is to receive pursuant to section sixteen D, to maintain and operate the District school or schools during the next fiscal year, and amounts required for payment of debt and interest incurred by the District which will be due in the said year, and shall apportion the amount so determined among the several municipalities in accordance with the terms of the agreement.

The amounts so apportioned for each municipality shall be certified by the Regional School District treasurer to the treasurers of the several municipalities within thirty days from the date on which the annual budget is adopted by a two-thirds vote of the School Committee, but no later than April thirtieth.

The Regional School District treasurer shall include in the certification to each municipality a statement setting forth the amount which the District is to receive under said section sixteen D for the ensuing fiscal year and the proportionate share of such aid for such municipality.

In addition to amounts appropriated for long-term debt service, school lunches, adult education, student transportation, and tuition revenue, each municipality that belongs in the Regional School District shall annually appropriate for the support of the Regional School District, an amount equal to but, not less than the sum of the minimum required local contribution.

Notwithstanding the provisions of the Regional School District agreement, each member municipality shall increase its contribution to the Regional District each year by the amount indicated in that district's share of the municipalities' minimum regional contribution in that fiscal year. The District shall appropriate the sum of the minimum regional contributions of its member districts as well as all state school aid received on behalf of member municipalities. The District may choose to spend additional amounts; such decision shall be made and such amounts charged to members according to the District's required agreement.

Except as required by General Law, each school district may determine how to allocate funds appropriated for the support of public schools without regard to the categories employed in calculating the foundation budget.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. 71:16B

File: DBD - BUDGET PLANNING
BSC 1/27/22

A sound budget development process must be established to ensure that the annual operating budget accurately reflects the District's goals. The budget is a financial planning tool that grounds itself in careful analysis of student achievement, enrollment, mandated services, and community values to allocate resources towards the goals set by the Committee. **The first priority in the development of an annual budget will be the educational welfare of the children in our schools.** The Committee also holds in balance the valid interest of the taxpayers. The budget document shall reflect all sources of revenue. It shall clearly explain how those funds will be used.

In the budget planning process for the school district, the Superintendent, or their designee, will:

1. Engage in thorough advance planning, with staff and community involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
1. Establish levels of funding that will provide high quality education for all students.
2. Use the best available techniques for budget development and management.

The Superintendent, or their designee, will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar which will be shared publicly with the community. Such calendar will take into consideration the requirement that School Councils are to be consulted in developing school budgets.

SOURCE: MASC 2021

NOTE: Include in this category statements on the general plan for budget development and on staff/student/public participation in the process (but not the official hearings). If advisory committees take part, this might be included in the policy, with details on their functioning presented as an accompanying regulation.

File: DBG - BUDGET ADOPTION PROCEDURES

The district budget is adopted by the School Committee at the cost center level. Cost centers should represent appropriate levels of transparency for the Committee to oversee goal implementation while allowing for administrative day-to-day work. Cost centers will be agreed upon by the Committee and administration.

All revenue sources are subject to adoption by the School Committee. The budget is adopted by a simple majority.

Authority for adoption of the final school budget bottom line lies with the citizens who comprise, and who are entitled to vote at, the town meeting. The school budget is presented as part of the total town budget for action at the annual town meeting.

Established by law and charter

SOURCE: MASC 2021

LEGAL REFS.: M.G.L. [71:34](#)

Town Charter, (See local reference)

Cross Reference: DBJ

NOTE: Town and city charters should be checked for specific provisions relating to budget adoption procedures. Appropriate citations should be added as was done on the statement above. The above process is that of towns; changes will be necessary for cities.

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DBG-1

BUDGET ADOPTION PROCEDURES

The regional district budget is adopted by the School Committee at the cost center level. Cost centers should represent appropriate levels of transparency for the Committee to oversee goal implementation while allowing for administrative day-to-day work. Cost centers will be agreed upon by the Committee and administration.

All revenue sources are subject to adoption by the School Committee.

The annual regional district budget as adopted by two-thirds vote of the Regional School District Committee shall require the approval of two-thirds of the local appropriating authorities of the member municipalities.

In the event the regional school budget is not approved by at least two-thirds of the member municipalities as required, the Regional School District Committee shall have thirty days to reconsider, amend, and resubmit a budget on the basis of the issues raised.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. Ch. [71:16B](#)

Cross reference: DBJ

File: DBJ - BUDGET TRANSFER AUTHORITY
PSC 1/27/22

In keeping with the need for periodic reconciliation of the school department's budget, the School Committee will consider requests for transfers of funds between cost centers as they are recommended by the Superintendent.

The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly and expedite financial record keeping for the school district.

All requests for transfers between cost centers as approved during the annual budget deliberation must be submitted to the School Committee for approval as part of the Director of Business and Finance's quarterly report at the business meetings of the School Committee.

All funds in the general account not expended by the close of the fiscal year will be returned to the municipality.

SOURCE: MASC 2021

Legal ref: DOR 94-660

Cross reference: DBG; DI

NOTE: Certain provisions in a policy in this category maybe established by town or city charter. If so, appropriate citations should be added as legal references.

DBJ-1

REGIONAL SCHOOL DISTRICT BUDGET TRANSFER AUTHORITY

In keeping with the need for periodic reconciliation of the school department's budget, the Regional School District Committee will consider requests for transfers of funds between cost centers as they are recommended by the Superintendent, or their designee. The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly and expedite financial record keeping for the school district.

All requests for transfers between cost centers as approved during the annual budget deliberation must be submitted to the full School Committee for approval as part of the Director of Business and Finance's quarterly report at the School Committee's finance subcommittee or at the business meetings of the School Committee. Approval of transfers must be done by the full Committee.

All funds in the general account not expended by the close of the fiscal year will be placed in an excess and deficiency fund that shall not exceed five percent of the operating budget and its budgeted capital costs for the succeeding fiscal year. Any added funds exceeding five percent shall be returned to the member communities to reduce their assessments in accordance with law.

SOURCE: MASC 2021

LEGAL REF.: MGL [71:16B1/2](#)

DOR 94-660

Cross references: **DBG; DI**

File: DEC - FEDERAL FUNDS SUPPLEMENT NOT SUPPLANT POLICY
PSC 1/27/22

The King Philip Regional School District is committed to utilizing federal grant funds to supplement instructional programs funded by local, state and other sources as required by law and regulation. Federal funds will be used to complement and extend district-funded programs, not to take the place of (supplant) programs previously funded by the district, except as provided by the granting program.

The Superintendent or their designee will ensure that federal grant funds are disbursed appropriately and that associated record-keeping and reporting complies with required guidelines and mandates.

SOURCE: MASC 2021

LEGAL REF: Elementary and Secondary Education Act, as amended

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File: DGA - AUTHORIZED SIGNATURES

PSC 1/27/22

The Chair of the School Committee or designee and the Superintendent or designee will sign payrolls presented for approval.

The municipal treasurer, who also serves as the school department treasurer, signs all checks drawn against school department funds. No other signature is valid.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. [41:41](#); [41:52](#)

NOTE: Town and city charters often address this topic; alignment with charters is necessary. References to appropriate sections of a charter should be added as necessary. The content of policy in this area for a regional school district will be different than the above.

DGA-1

REGIONAL SCHOOL DISTRICT AUTHORIZED SIGNATURES

The treasurer and the assistant treasurer are authorized to sign check withdrawals and to sign the appropriate bank forms for the Regional School District.

SOURCE: MASC August 2016

LEGAL REF.: M.G.L. [41:41](#); [41:52](#); [71:16A](#)

File: DH - BONDED EMPLOYEES AND OFFICERS

PSC 1/27/22

Each employee of the school district who is assigned the responsibility of receiving and dispensing school funds will be bonded individually or covered by a blanket bond. The municipality will pay the cost of the bond.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. [40:5](#)

DH-1

REGIONAL SCHOOL DISTRICT BONDED EMPLOYEES AND OFFICERS

Each employee of the school district or School Committee member who is assigned the responsibility of receiving and dispensing school funds will be bonded individually or covered by a blanket bond. The cost of the bond will be paid by the District.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. [40:5](#) ;[71:16A](#)

File: DIE – AUDITS

PSC 1/27/22

As a department of ___ (municipality) _____, an audit of the school department's accounts shall be conducted annually by external auditors. This review shall be conducted in accordance with the generally accepted accounting principles and the Government Auditing Standards issued by the U. S. Comptroller General.

Upon completion of the external audit, the superintendent will share the resulting documentation with the Committee. The Committee will consider the recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets.

Additionally, the district is also subject to the following:

- End of Year Financial Compliance Report: Every Massachusetts school district must submit the results of this report to the Department. This End of Year report must be submitted to the Department on or before September 30 each year.
- Government Accounting Standards Board 34: The District is covered in these government financial statements of revenue and expenditures of the municipality.
- Federal grant audits: As a district that spends about thresholds required, the district is subject to the Single Audit Act.
- Student Activity Account: As required by state law, student activity accounts are audited annually.

In addition, the Committee may request an additional audit of the school district's accounts at its discretion

SOURCE: MASC 2021

LEGAL REF: M.G.L. 44:38-40; 71:47; 72:3

Cross reference: DI

NOTE: References to a town or city charter may be appropriate here. The content of these references may require a change in the content of a policy adopted by a local school Committee in this area.

Not every district is subject to the single audit act; check thresholds.

DIE-1

REGIONAL SCHOOL DISTRICT AUDITS

An independent audit of the school department's accounts shall be conducted annually. This review shall be conducted in accordance with the generally accepted accounting principles and the Government Auditing Standards issued by the U. S. Comptroller General.

Upon the completion of each audit, a report thereon shall be made to the Chair of the School Committee, and a copy sent to the Chair of the Selectmen or City Council and the Chair of the School Committee in the member municipalities. The Committee will consider recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets.

Additionally, the district is also subject to the following:

End of Year Financial Compliance Report: Every Massachusetts school district must submit the results of this report to the Department. This End of Year report must be submitted to the Department on or before September 30 each year.

Government Accounting Standards Board 34: The District is covered in these government financial statements of revenue and expenditures of the municipality.

Federal grant audits: As a district that spends about thresholds required, the district is subject to the Single Audit Act.

Student Activity Account: As required by state law, student activity accounts are audited annually.

In addition, the Committee may request an additional audit of the school district's accounts at its discretion.

SOURCE: MASC 2021

LEGAL REF: MGL 44:38-40; 71:47; 71:16E; 72:3

Cross reference: DI

NOTE: Not every district is subject to the single audit act; check thresholds.

File: DJ – PURCHASING
PSC 1/27/22

It shall be the responsibility of the Superintendent, or their Designee:

To procure materials, supplies, equipment, and services at the lowest possible cost consistent with the quality necessary for the proper operation of the District, thereby attaining the maximum value for each public dollar spent;

To maintain the District's reputation for fairness and integrity and to promote impartial and equal treatment to all who wish to conduct business with the District;

To encourage a mutually cooperative relationship with requesting departments, recognizing that successful purchasing is a result of team planning and effort;

To promote social and economic goals such as encouraging local, small, minority, and women-owned businesses to participate in bidding for District purchases.

The acquisition of materials, equipment and services will be centralized in the Superintendent's office of the school district.

The Superintendent, or their designee, will designate the District's purchasing agent. They will develop and administer the purchasing program for the schools in keeping with legal requirements and within the adopted school budget.

School purchases will be made only on official purchase orders approved for issuance by the appropriate unit head and signed by the Superintendent, or their designee, with such exceptions as may be made by the latter for emergency purchases.

SOURCE: MASC 2021

LEGAL REF.: M.G.L.; 30B; 71:49A

File: DJE - PROCUREMENT REQUIREMENTS
PSC 1/27/22

All purchases of materials and equipment and all contracts for construction or maintenance will conform to the requirements of the General Law.

When bidding procedures are used, bids will be advertised appropriately. Suppliers will be invited to have their names placed on distribution lists to receive invitations to bid. When specifications are prepared, they will be distributed to all merchants and firms who have indicated an interest in bidding.

All bids will be submitted in sealed envelopes, addressed to the Superintendent, or their designee, and plainly marked with the name of the bid and the time of the bid opening. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The Committee reserves for the District the right to reject any or all bids and to accept the bid that appears to be in the best interest of the school district. The Committee reserves for the District the right to waive any informality in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of the bids.

Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of 30 days after opening.

The bidder to whom an award is made may be required to enter into a written contract with the school district.

SOURCE: MASC 2021

LEGAL REF.: M.G.L.; **30B**

CROSS REF.: **DJA**, Purchasing Authority

NOTE: The cross reference is to a closely related policy in this manual.

NOTE: Town or city charters may contain related provisions. If so, appropriate citations should be added to the legal references.

A+

A+

File: DK - PAYMENT PROCEDURES
PSC 1/27/22

All claims for payment from school department funds will be processed in accordance with procedures developed by the Superintendent. Payment will be authorized against invoices properly supported by approved purchase orders, with properly submitted vouchers, or in accordance with salaries and salary schedules approved by the School Committee.

As an operating procedure, the Committee will receive monthly lists of bills (warrants) for payment from school department funds. The lists will be certified as correct and approved for payment by the School Committee and then forwarded to the municipal auditor for processing and subsequent payment by the municipal treasurer.

Actual invoices, statements, and vouchers will be available for inspection by the School Committee upon request.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. [41:41](#); [41:52](#); [41:56](#)

NOTE: Specific details established by an individual town should be substituted for those required in the policy above, which were established by that city's code of ordinances. Appropriate citations should also be substituted..

DK-1

REGIONAL SCHOOL DISTRICT PAYMENT PROCEDURES

All claims for payment from the School District's funds will be processed in accordance with procedures developed by the Superintendent, or their designee. Payment will be authorized against invoices properly supported by approved purchase orders, with properly submitted vouchers, or in accordance with salaries and salary schedules approved by the School Committee.

As an operating procedure, the Committee will receive monthly lists of bills (warrants) for payment from school department funds. The lists will be certified as correct and approved for payment by the School Committee or by a subcommittee of no less than 3 members. Actual invoices, statements, and vouchers will be available for inspection by the School Committee upon request.

SOURCE: MASC 2021

LEGAL REFS.: M.G.L. [41:41](#); [41:52](#) [41:56](#); [71:16A](#)

File: DKC - EXPENSE REIMBURSEMENTS

PSC 1/27/22

Personnel and school department officials who incur authorized expenses in carrying out their duties will be reimbursed by the school department upon submission of a properly completed and approved voucher and any supporting receipts required by the Superintendent, or their designee. When official travel by a personally owned vehicle is authorized, mileage payment will generally be made at the rate currently approved by the Committee, aligned with the Internal Revenue Service standard mileage rate.

To the extent budgeted for such purposes in the school budget, approval of travel requests by School Committee members must have prior approval of the School Committee. Staff travel requests within budgetary limits may be approved by the Superintendent, or their designee. Staff travel requests that exceed budgetary limits will require the approval of the School Committee and the identification of funding sources by administration. Each request will be judged on the basis of its benefit to the school district.

SOURCE: MASC 2021

LEGAL REF.: M.G.L. [40:5](#); [44:58](#)

File: IJND - ACCESS TO DIGITAL RESOURCES

The School Committee supports the right of students, employees, and community members to have reasonable access to various information formats and believes it is incumbent upon users to utilize this privilege in an appropriate manner.

Safety Procedures and Guidelines

The Superintendent, in conjunction with the Director of Technology, shall develop and implement appropriate procedures to provide guidance for access to digital resources. Guidelines shall address teacher supervision of student computer or tablet use, ethical use of digital resources and issues of privacy versus administrative review of electronic files and communications. In addition, guidelines shall prohibit utilization of digital resources for prohibited or illegal activities and for the use of other programs with the potential of damaging or destroying programs or data.

Internet safety measures shall be implemented that effectively address the following:

- Controlling access by minors to inappropriate matter on the Internet as defined by the Children's Internet Protection Act (CIPA) and the Children's Online Privacy Protection Act (COPPA);
- Safety and security of minors when they are using e-mail, instant messaging applications, and other forms of direct electronic communications;
- Preventing unauthorized access, including hacking, viruses, and other unlawful activities by minors online;
- Unauthorized disclosure, use and dissemination of personal information regarding minors.

The School District shall provide reasonable public notice to address and communicate its internet safety measures.

Empowered Digital Use

All students and faculty must agree to and sign an Empowered Digital Use form prior to the student or staff member being granted independent access to digital resources and district networks. The required form, which specifies guidelines for using digital resources and district networks, must be signed by the parent or legal guardian of minor students (those under 18 years of age) and also by the student. This document shall be kept on file as a legal, binding document. In order to modify or rescind the agreement, the student's parent/guardian (or the student who is at least 18 years old) must provide the Director of Technology with a written request.

Employee Use

Employees shall use district email, district devices, and district networks only for purposes directly related to educational and instructional purposes.

Community Use

On recommendation of the Superintendent in conjunction with the Director of Technology, the district shall determine when and which computer equipment, software, and information access systems will be available to the community. All guests will be prompted to, and must accept the district's Access to Digital Resources Policy before accessing the district network.

Disregard of Rules and Responsibility for Damages

Individuals who refuse to sign required Empowered Digital Use documents or who violate district rules governing the use of district technology or networks shall be subject to loss or restriction of the privilege of using equipment, software, information access systems, and network.

Individuals shall reimburse the district for repair or replacement of district property lost, stolen, damaged, or vandalized while under their care.

SOURCE: MASC

LEGAL REFS: 47 USC § 254

Adopted: August 2015

Note: FCC regulations that went into effect April 20, 2001, implementing The Children's Internet Protection Act (47 U.S.C. § 254) require each school/district to certify compliance with certain policy requirements in order to maintain eligibility for Internet access discounts and other services provided by the federal government.

MASC

File: IJNDB - EMPOWERED DIGITAL USE POLICY

Purpose

The School Committee recognizes the need for students to be prepared to contribute to and excel in a connected, global community. To that end, the district provides ongoing student instruction that develops digital citizenship skill sets for using technology as a tool. Information and communication technology are an integrated part of our curriculum across subjects and grades in developmentally appropriate ways and are aligned with the Massachusetts Curriculum Frameworks and standards, including seeking knowledge and understanding; thinking critically and solving problems; listening, communicating, and interacting effectively; and engaging and competing in a global environment.

Availability

The Superintendent or designee shall implement, monitor, and evaluate the district's system/network for instructional and administrative purposes.

All users shall acknowledge that they understand that using digital devices, whether personal or school owned, and the school district network is a privilege and when using them in accordance with School District guidelines they will retain that privilege.

The Superintendent or designee shall develop and implement administrative guidelines, regulations, procedures, and user agreements, consistent with law and policy, which shall include but not be limited to the following:

- Digital devices, software, and networks shall be used in school for educational purposes and activities.
- An individual's personal information (including home/mobile phone numbers, mailing addresses, and passwords) and that of others shall be kept private.
- Individuals will show respect for themselves and others when using technology including social media.
- Users shall give acknowledgement to others for their ideas and work.
- Users shall report inappropriate use of technology immediately.

These procedures shall be reviewed annually by district administration together with students and teachers and shall provide a springboard for teaching and learning around topics such as internet safety, digital citizenship, and ethical use of technology.

SOURCE: MASC

Adopted: August 2015

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MASC

File: IJNDC - INTERNET PUBLICATION

I. PURPOSE

The School District has established a district-wide web page that links users to web pages for the district's individual schools. The School District maintains these web pages for educational purposes only, in furtherance of the educational mission of the School District. All published pages and corresponding links to other sites must relate to the district's educational mission.

II. SUPERVISION AND APPROVAL OF WEB PAGES

The Superintendent (or their designee) may select the person or persons ("the Webmaster") responsible for overseeing the school district's web pages and maintaining the web pages in a manner consistent with this policy and the school district's Access to Digital Resources Policy. The Webmaster must approve all links from the district web pages to other sites on the Internet. The Webmaster will review the links to ensure that the links are related to the district's educational mission.

Staff members may publish web pages related to their class projects or courses on their school's web site. Staff members must submit their material to the Webmaster for approval before the material can be published. Staff members may not publish or link to personal web pages as part of the school district web site.

Student or staff work (e.g. voice, likeness, quotes, written material, musical pieces and graphic or other artwork) may be published on the district's web pages, as detailed below. All work that is published will be accompanied by a copyright notice written by the Webmaster that prohibits copying the work without the written consent of the copyright holder.

III. CONTENT STANDARDS

All web page materials are expected to be accurate, grammatically correct and free of spelling errors. Student work may deviate from this standard depending upon the age and grade level of the student. Web pages should be well-organized and professional in appearance. Web pages must not contain copyrighted or trademarked material belonging to others unless written permission to display such material has been obtained from the owner and the owner is credited on the school's web page.

IV. SAFETY PRECAUTIONS

A. In general

Identifying information about students, such as first and last names, personal phone numbers or home addresses, will not be published. First names or first names and the first letter of the student's last name may be used where appropriate.

B. Student photographs

- Student photographs may be published only with the written consent of the student's parent or guardian.
- Student photographs will not be accompanied by identifying information about the student(s).

C. Student work

Student work, e.g. voice, likeness, quotes, written material, musical pieces, and graphic or other artwork, may be published only with the written consent of the student's parent or guardian.

D. Staff photographs, identifying information and work

- Photographs of staff members, accompanied by the staff member's full name, may be published only with the staff member's written consent.
- Staff work, e.g. voice, likeness, quotes, written material, musical pieces and graphic or other artwork, may be published only with the staff member's written consent.

SOURCE: MASC

Adopted: August 2015

File: IJNDD - POLICY ON SOCIAL MEDIA

The Superintendent and the School Principals will annually remind staff members and orient new staff members concerning the importance of maintaining proper decorum in the on-line, digital world as well as in person. Employees must conduct themselves in ways that do not distract from or disrupt the educational process. The orientation and reminders will give special emphasis to:

- 1) Improper fraternization with students using social media or other electronic means.
 - a. Teachers may not friend or follow current students on social media.
 - b. All electronic contacts with students should be through the district's computer and telephone system, except emergency situations.
 - c. Team, class, or student organization pages, accounts, or groups will be created only in conjunction with the coach or faculty advisor. All groups must include the appropriate administrator as a member. Access to the page will remain with the coach or faculty advisor.
 - d. All contact and messages by coaches and faculty advisors with team members shall be sent to all team members, except for messages concerning medical or academic privacy matters, in which case the messages will be copied to the appropriate administrator.
 - e. Teachers will not give out their private cell phone or home phone numbers without prior approval of the district.
 - f. Inappropriate contact via phone or electronic device is prohibited.
- 2) Inappropriateness of posting items with sexual content
- 3) Inappropriateness of posting items exhibiting or advocating use of drugs and alcohol
- 4) Examples of inappropriate behavior from other districts, as behavior to avoid
- 5) Monitoring and penalties for improper use of district computers and technology
- 6) The possibility of penalties, including dismissal from employment, for failure to exercise good judgment in on-line conduct.

The Superintendent or designees will periodically conduct internet searches to see if teachers have posted inappropriate materials on-line. When inappropriate use of computers and websites is discovered, the School Principals and Superintendent will promptly bring that inappropriate use to the attention of the staff member and may consider and apply disciplinary action up to and including termination.

SOURCE: MASC October 2016

King Philip High School School Committee Report

Submitted by Ahunna James

February 7th, 2022

School Wide

Term 3 ended last week and students have been transitioning into their new semester classes.

Sports

To get up to date information regarding scheduling check Arbiter Live and search for King Philip.

Fine and Performing Arts

Drama

There was an informational meeting held on Thursday February 3rd for the Legally Blonde Musical. Auditions will be held during the week of February 7th.

Clubs

DECA

KP DECA qualified the most written projects in our region due to our members leadership, positive energy and ability to overcome obstacles. These recent accomplishments truly illustrate the pride our students have for this program. This would not be possible with the support of our school and community.

KP DECA is hard at work as all members are preparing their projects to compete at States in March 2022 in Boston MA.

DECA cont'd

Mock Trial

Mock Trial has gone 3-0 in the preliminary rounds and are expected to head to tiebreaker rounds to make the playoffs. They have gone from 0-3 and losing all of their trials to 3-0 in a two year timespan, so this is something big to be proud of. The team continues to put in hard work and practice and are expected to play the Winsor School, who are former state champions, in the tiebreaker rounds.

Healthy KP

Healthy KP continues to meet every first Tuesday of the month in room 317. They are planning on hosting a movie/game night for students and are trying to find a relaxing stress reliever for AP students during AP testing in May.

Class of 2023

Junior Prom will be held from 6pm-10:30pm at Kirkbrae Country Club in Lincoln, RI on April 8. Tickets will go on sale during February and tickets will be \$100 each from February 14 to 18 or \$110 each from February 23 to March 4. No tickets will be sold after that date.

Class of 2022

Senior Supper was on the 31st of January. Superlatives were handed out to various students and food and beverages were available that followed ovid protocols.

Math League

King Philip's Math Team competes against other high schools in Southeast Massachusetts. Math League competitions are held after school, typically once every month from November through April. Participating schools take turns hosting the event. In 2021, the KP team was crowned Division I champion for the first time in school history! Members of the winning team include seniors Sheela Pandit, Rasya Bollu, Anetka Nowakowski, and Veronika Nowakowski, junior Kevin Smith, and sophomores Samarth Sreenath, Dean Cardner, and Laksh Jain.

A meet was held on Thursday, February 3 in Mansfield.

Debate Club

In Debate Club, they have been debating pertinent political and social problems and dilemmas. As of recently, they have debated the abolition of the Electoral College, whether or not zodiac signs can impact personalities, and the 2nd Amendment. They are currently on track to have our next meeting on Thursday, February 10th. New members are always welcome and no background knowledge/research is ever required, but encouraged. For the first time ever, we also tried a new style of debate in which there is a 1 v. 1 quick 60 second match up about two lighter topics.

KP Cares

KP Cares wrapped up their New Life Furniture Bank drive as well as No Name Calling Week.

For Black History Month a bulletin board inspired by The ABC's of Black History by Rio Cortez was posted in the space hallway. Around the board, many different Black historical figures are represented. These representations were done in coordination with members from the History National Honor Society to ensure relevant facts and information are reported.

Student Council

Student Council has a number of events planned for Valentine's Day and just announced a school wide "Friday Night Live" for Friday, March 18. Students will be able to perform a skit, dance, monologue or any other talent. Prizes totalling \$1000 will be awarded.



FY 2023 Budget



King Philip Regional School District
Public Budget Hearing – February 7, 2022



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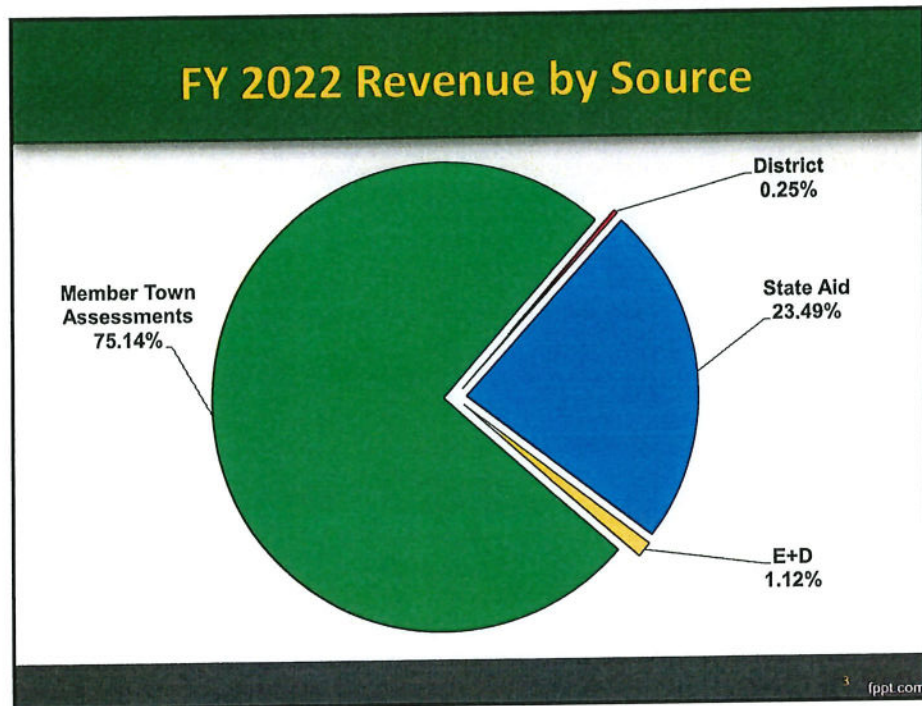
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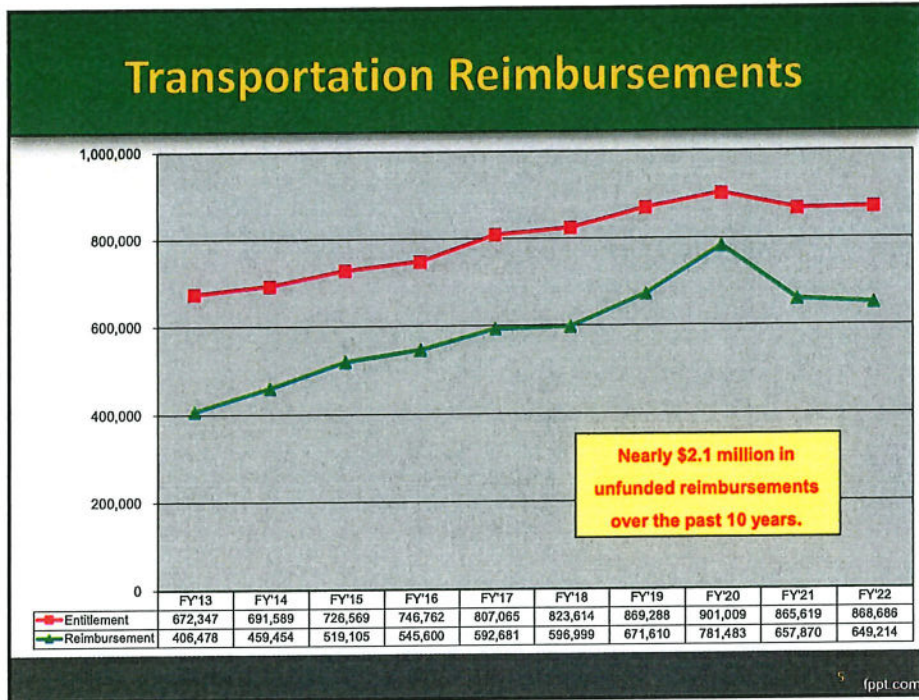
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FY 2023 State Aid Projection

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget (KP)	FY 2022 Budget (State)	FY 2023 Governor's Proposal	Variance from FY 2022 KP Budget
Chapter 70	7,529,320	7,592,980	7,592,980	7,653,700	7,653,700	7,712,530	+ 58,830 + 0.77%
Transportation Reimbursement	697,840	648,273	684,767	649,214	760,029	649,264	+ 50 + 0.01%
Charter Tuition Reimbursement	11,262	34,033	138,583	62,949	61,140	164,152	+ 101,203 + 160.8%
TOTALS	8,238,422	8,275,286	8,416,330	8,365,863	8,474,869	8,525,946	+ 160,083 + 1.61%

- Statewide Chapter 70 increasing 8.8% for FY'23; KP receiving only minimum aid of \$30 per pupil
- Transportation reimbursement reduced by 11.8% in the governor's proposed budget
- Charter reimbursement underfunded by \$49,219 despite 42% increase in governor's budget

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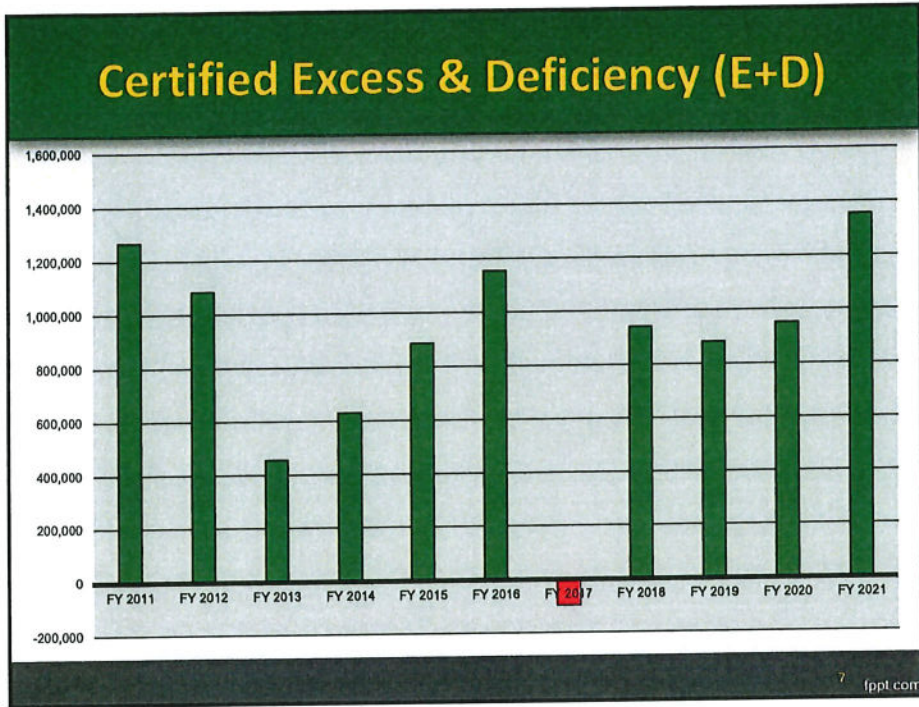
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FY 2023 District Revenue Projection

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Projection
Medicaid Reimburse	- 0 -	55,875	102,762	80,000	100,000
Interest Income	28,637	23,010	4,025	10,000	10,000
Other Revenue	101,410	174,835	147,026	- 0 -	- 0 -
TOTALS	130,047	253,721	253,813	90,000	110,000

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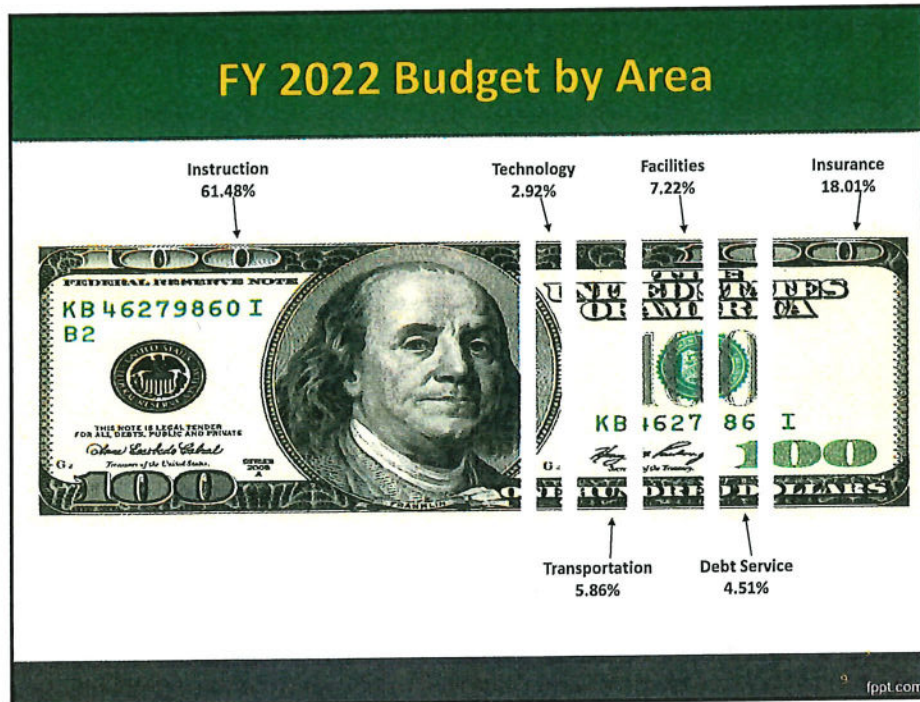
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- ### Budget Mitigation Efforts
- **Health insurance premium increases:**
 - FY 2019: 2.60% FY 2020: 3.00%
 - FY 2021: 5.00% FY 2022: 3.33%
 - **Fees for legal services:**
 - Decrease of 76% since FY 2018
 - **Special Education Out-of-District Tuition:**
 - Decrease of 48% from FY 2019 to FY 2022
 - **Facilities Department:**
 - Decrease of 65% in overtime since FY 2017
 - Saving nearly \$2,000 per month in electricity from solar credits

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Unbudgeted Needs

Description	FTE	Amount
Teachers – MS Health, HS Physical Education, HS History, Adaptive Physical Education	3.6	216,000
HS Counseling Dept – Adjustment Counselor, Guidance Counselor, Psychologist	3.0	180,000
Additional Custodian at each Building	2.0	92,874
Textbooks – History, Math & Science		125,444
Music computers, instruments & theater course		79,847
Special Education equipment & licenses		51,939
Media Arts robotics kits & micro bits		36,730
Replacement dump truck & 60-inch mower		87,500
Various other supplies & services		115,821
TOTALS	8.6	986,155



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FY 2023 Needs-Based Budget

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed	\$ Variance	% Variance
Instruction	20,869,381	21,623,367	21,853,330	22,928,597	23,971,994	1,043,397	+4.55%
Technology	1,026,911	1,163,746	1,097,738	1,088,461	1,168,428	79,967	+7.35%
Transportation	2,066,106	1,842,548	1,591,320	2,184,390	2,098,950	(85,440)	-3.91%
Facilities	2,593,302	2,809,536	2,956,325	2,694,289	2,642,641	(51,648)	-1.92%
Insurance & Benefits	5,589,521	5,926,475	6,792,948	6,723,542	7,149,685	426,143	+6.34%
Debt Service	2,118,393	1,853,750	1,749,500	1,681,000	1,607,625	(73,375)	-4.36%
TOTAL BUDGET	34,263,614	35,219,423	36,041,160	37,300,279	38,639,323	1,339,045	+3.59%
OPERATING BUDGET ONLY	32,145,221	33,365,673	34,291,660	35,619,279	37,031,698	1,412,420	+3.97%

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Instruction Budget

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed	\$ Variance	% Variance
SALARIES	15,157,510	16,213,909	17,764,020	18,854,893	19,584,619	729,726	+3.87%
SUPPLIES & SERVICES	809,714	909,019	967,456	1,175,515	1,278,254	102,740	+8.74%
ATHLETICS & STUDENT ACTIVITIES	524,144	696,646	497,428	636,182	672,377	36,195	+5.69%
SECURITY	79,220	110,148	156,982	140,000	135,000	(5,000)	-3.57%
PROFESSIONAL DEVELOPMENT	86,664	110,610	90,961	180,900	230,300	49,400	+27.3%
OUT-OF-DISTRICT TUITION	4,212,129	3,583,034	2,376,484	1,941,108	2,071,445	130,337	+6.71%
TOTALS	20,869,381	21,623,367	21,853,330	22,928,597	23,971,994	1,043,397	+4.55%

- \$35k of Supplies & Services increase due to Tutoring needs


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Out-of-District Tuition

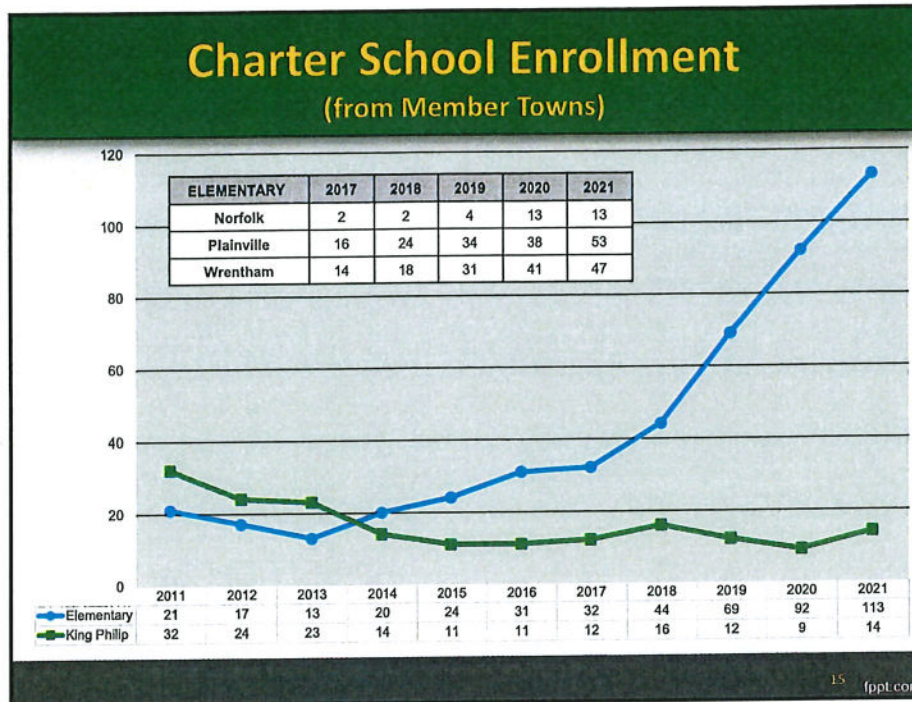
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed	\$ Variance	% Variance
SPECIAL EDUCATION	5,199,471	4,646,784	3,970,996	3,565,219	3,920,919	355,700	+9.98%
CIRCUIT BREAKER & IDEA OFFSETS	(1,318,000) - 0 -	(1,427,982) - 0 -	(1,604,476) (447,887)	(1,604,476) (447,887)	(1,960,176) (447,887)	(355,700)	+22.2%
SCHOOL CHOICE	150,100	156,491	128,532	91,443	97,866	6,423	+7.02%
CHARTER SCHOOL	180,588	207,741	329,319	336,809	460,723	123,914	+36.8%
TOTALS	4,212,129	3,583,034	2,376,484	1,941,108	2,071,445	130,337	+6.71%

- Using an additional \$355k from Circuit Breaker reserves to offset increases in Special Education tuitions from FY 2022 to FY 2023



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Technology Budget

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed	\$ Variance	% Variance
Salaries	306,708	308,772	332,752	409,311	424,778	15,467	+3.78%
Network	158,587	189,075	311,062	210,500	186,500	(24,000)	-11.4%
Software	80,030	68,620	63,965	70,900	75,900	5,000	+7.05%
Equipment	274,944	424,737	190,667	178,500	235,500	57,000	+31.9%
Supplies & Services	206,643	172,543	199,293	219,250	245,750	26,500	+12.1%
TOTALS	1,026,911	1,163,746	1,097,738	1,088,461	1,168,428	79,967	+7.35%


- Increase is to purchase new Chromebooks for incoming 7th graders

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Transportation Budget

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed	\$ Variance	% Variance
Regular Education	976,320	936,478	920,415	1,047,390	981,950	(65,440)	-6.25%
Special Education	1,025,226	890,759	661,080	1,062,000	1,042,000	(20,000)	-1.88%
Homeless	64,560	15,310	9,824	75,000	75,000	- 0 -	- 0 -
TOTALS	2,066,106	1,842,548	1,591,320	2,184,390	2,098,950	(85,440)	-3.91%

- Using \$100k from Transportation Reimbursement reserve fund to offset FY 2023 budget amount




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Facilities Budget

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed	\$ Variance	% Variance
Custodial Services	849,170	930,713	835,419	834,700	779,506	(55,194)	-6.61%
Utilities	1,070,037	856,513	793,640	1,030,500	1,017,500	(13,000)	-1.26%
Grounds	251,522	286,323	423,572	216,266	220,715	4,449	+2.06%
Buildings	365,692	532,864	639,495	535,122	563,370	28,248	+5.28%
Equipment	56,880	203,123	264,199	77,700	61,550	(16,150)	-20.8%
TOTALS	2,593,302	2,809,536	2,956,325	2,694,289	2,642,641	(51,648)	-1.92%



- Salary decrease is due to four staff retirements over the past two years




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Insurance & Benefits Budget

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed	\$ Variance	% Variance
Active Employees	3,338,942	3,572,836	4,297,782	4,058,341	4,399,532	341,191	+8.41%
Retired Employees	1,086,254	1,165,571	1,231,627	1,337,870	1,378,128	40,258	+3.01%
Retirement Contributions	1,034,756	1,049,636	1,104,929	1,168,007	1,213,825	45,818	+3.92%
Non-Employee Insurance	129,570	138,432	158,611	159,324	158,200	(1,124)	-0.71%
TOTALS	5,589,521	5,926,475	6,792,948	6,723,542	7,149,685	426,143	+6.34%

- Increase of 8% to medical premiums for FY 2023
- No increase to dental insurance premiums




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Debt Service Budget

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed	\$ Variance	% Variance
Principal	1,597,000	1,405,000	1,370,000	1,370,000	1,365,000	(5,000)	-0.36%
Interest	521,393	448,750	379,500	311,000	242,625	(68,375)	-21.9%
TOTALS	2,118,393	1,853,750	1,749,500	1,681,000	1,607,625	(73,375)	-4.36%


- Last debt service payments are in FY 2026



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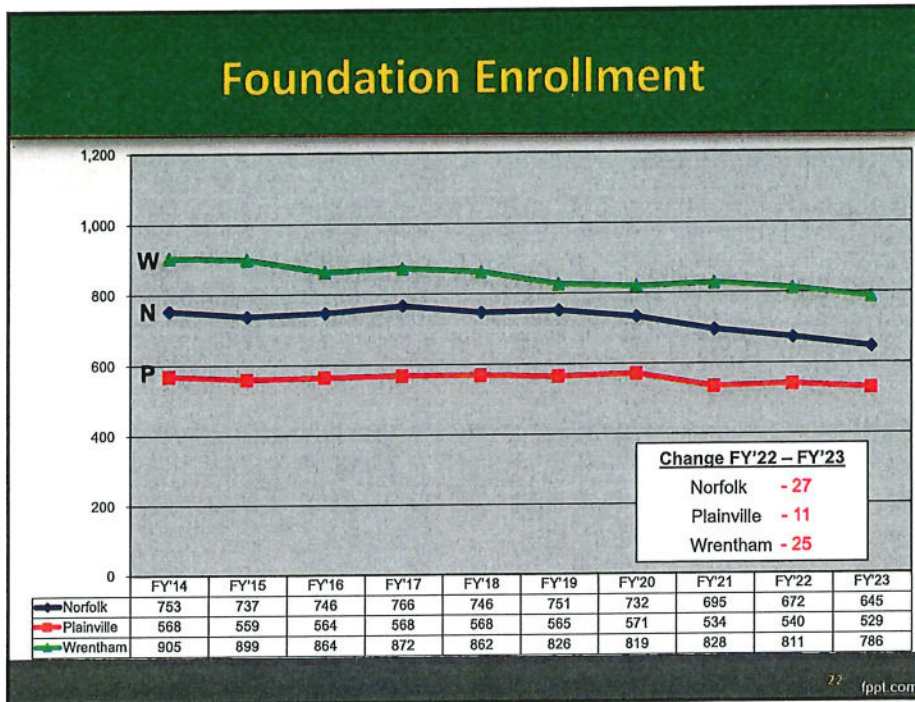
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Assessment Calculations

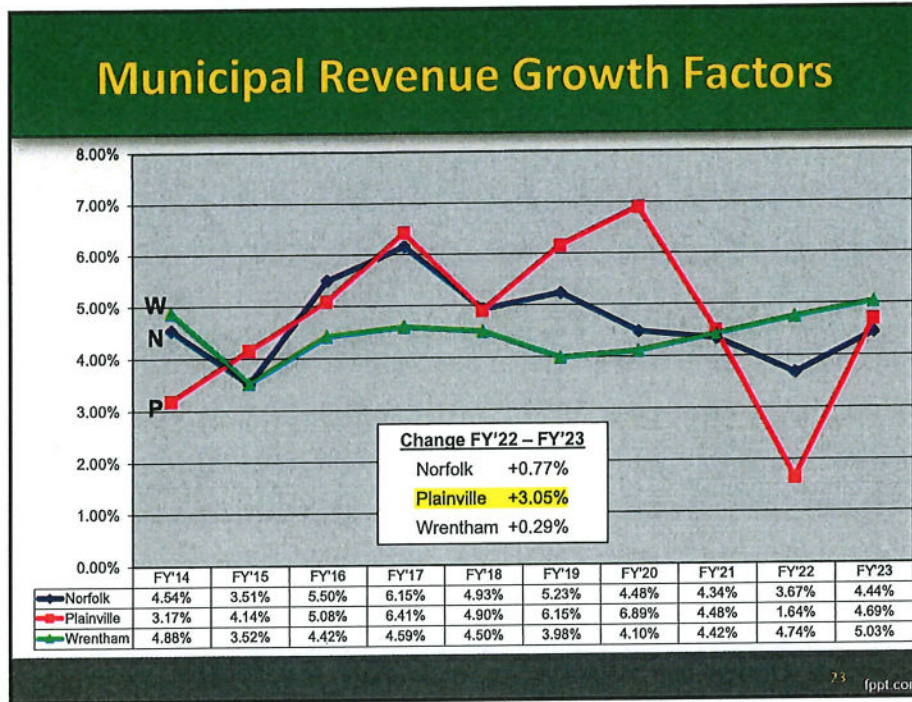


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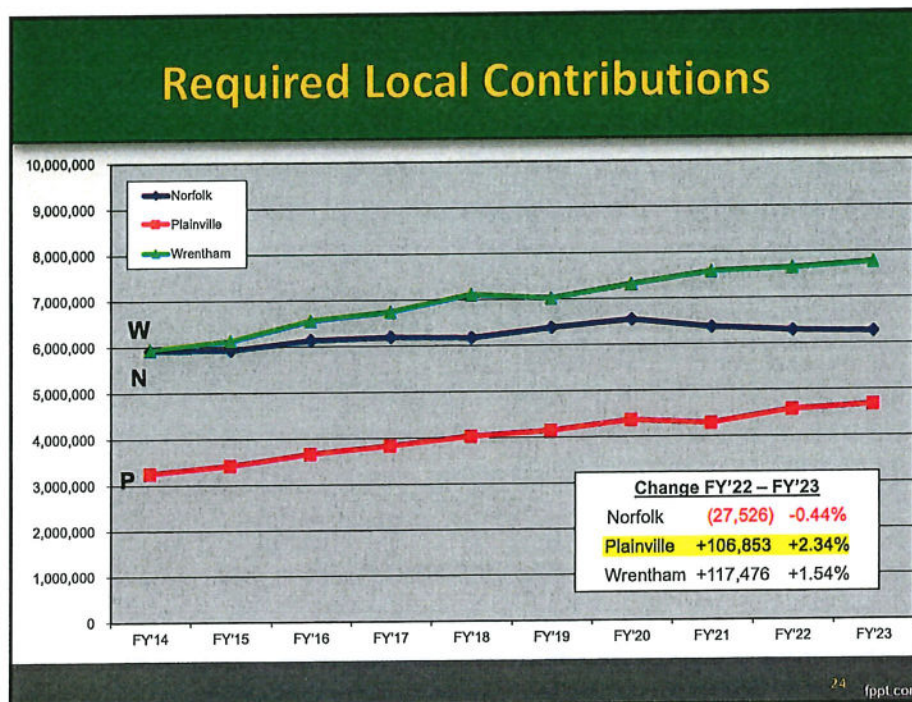
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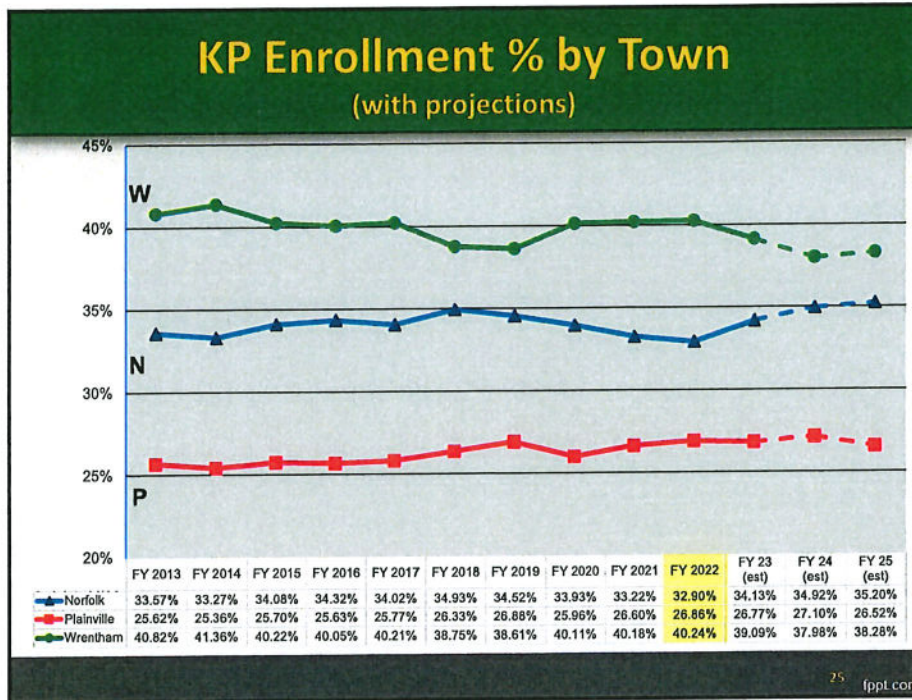
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Summary of Factors

Category	Norfolk	Plainville	Wrentham
Foundation Enrollment	(27)	(11)	(25)
Municipal Revenue Growth Factor	+ 4.44%	+ 4.69%	+ 5.03%
Required Local Contribution	(27,526) -0.44%	+ 106,853 +2.34%	+ 117,476 +1.54%
KP Enrollment (for amount over RLC)	-0.32%	+ 0.26%	+ 0.06%

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Operating Assessments

Row	Description	Amount
1	FY 2023 Total Budget	38,639,323
2	Less debt service & capital items	- 1,607,625
3	FY 2023 Operating Budget (1 - 2)	37,031,698
4	Less transportation (excluding reimbursement)	- 2,098,950
5	Subtotal (3 - 4)	34,932,748

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Operating Assessments

Row	Description	Amount
5	Subtotal from previous page	34,932,748
6	Subtract General Fund Revenues	
	Charter tuition reimbursement	164,152
	Excess & Deficiency (E+D)	400,000
	Medicaid reimbursement	100,000
	Interest Income	10,000
	Subtotal	- 674,152
7	Subtotal (5 - 6)	34,258,596
8	Subtract Chapter 70 state aid	- 7,712,530
9	Net Budget Balance to Fund (7 - 8)	26,546,066

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Operating Assessments

Row	Description	Norfolk	Plainville	Wrentham	TOTALS
9	Net Budget Balance to Fund <i>(from previous page)</i>				26,546,066
10	Required Local Contribution (RLC) <i>Data provided by DESE</i>	6,252,680	4,670,890	7,760,301	18,683,871
11	Difference between RLC & Net Budget Balance to Fund (9 - 10) <i>Apportion amount between towns by enrollment %</i>	2,586,357	2,111,985	3,163,853	7,862,195
12	Transportation budget Less transportation reimbursement <i>Apportion amount between towns by enrollment %</i>	476,890	389,422	583,373	2,098,950 - 649,264 1,449,686
13	Total operating assessment (10 + 11 + 12)	9,315,927	7,172,297	11,507,527	27,995,751

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Operating Assessments

Row	Description	Norfolk	Plainville	Wrentham	TOTALS
13	Total operating assessment (10 + 11 + 12)	9,315,927	7,172,297	11,507,527	27,995,751
16	FY 2022 operating assessment	9,039,693	6,767,452	10,956,271	26,763,416
17	\$ Variance from FY 2022 (13 - 16)	276,234	404,845	551,256	1,232,335
18	% Variance from FY 2022 (17 + 16)	+3.06%	+5.98%	+5.03%	+4.60%

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Summary of Factors (Reprise)

Category	Norfolk	Plainville	Wrentham
Foundation Enrollment	(27)	(11)	(25)
Municipal Revenue Growth Factor	+ 4.44%	+ 4.69%	+ 5.03%
Required Local Contribution	(27,526) -0.44%	+ 106,853 +2.34%	+ 117,476 +1.54%
KP Enrollment <i>(for amount over RLC)</i>	- 0.32%	+ 0.26%	+ 0.06%
FY 2023 Assessment Increase	+3.06%	+5.98%	+5.03%

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Capital Assessments

Description	Norfolk	Plainville	Wrentham	TOTALS
FY 2022 Capital budget				
Debt service: Prop 2½ excluded	558,353	447,192	675,455	1,681,000
<i>Apportion amount between towns by enrollment %</i>				
FY 2023 Capital budget				
Debt service: Prop 2½ excluded	528,846	431,849	646,930	1,607,625
<i>Apportion amount between towns by enrollment %</i>				
Reduction from FY 2022 to FY 2023	29,507	15,343	28,525	73,375



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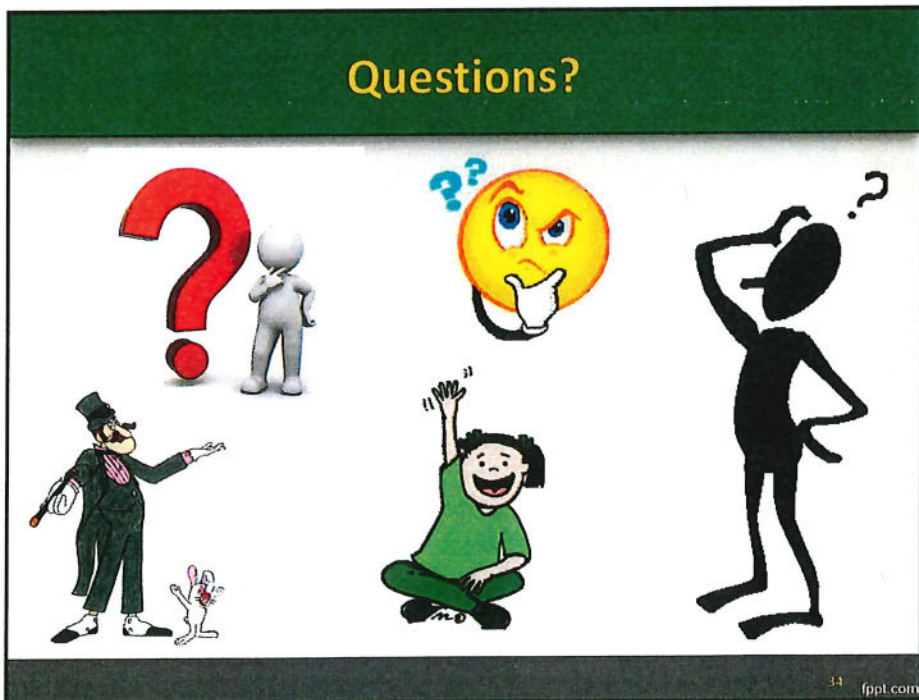
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Assessment Trends

FISCAL YEAR	ANNUAL ASSESSMENT INCREASES				OPERATING BUDGET
	Norfolk	Plainville	Wrentham	TOTALS	
FY 2018	4.57%	9.96%	9.51%	7.82%	4.23%
FY 2019	5.15%	4.62%	0.41%	3.09%	2.88%
FY 2020	2.71%	4.88%	4.22%	3.84%	3.00%
FY 2021	0.19%	0.76%	6.47%	2.83%	2.50%
FY 2022	2.08%	9.99%	4.07%	4.80%	3.58%
FY 2023	3.06%	5.98%	5.03%	4.60%	3.97%
Average FY 19 – FY 23	2.64%	5.25%	4.04%	3.83%	3.19%

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FY 2023 KP Assessments 2-4-22

**King Philip Regional School District
FY 2023 Member Town Assessments**

Total	Enrollments as of 10/1		
	Norfolk	Plainville	Wrentham
1,906	627	512	767
100.00%	32.90%	26.86%	40.24%

Statutory Assessment Formula	
1	FY 2022 Total Budget
2	Less Capital Budget
3	FY 2022 Operating Budget (1 - 2)
4	Subtract Non-Net School Spending Items Less Transportation
5	Subtotal (3 - 4)
6	Subtract General Fund Revenues Charter Tuition Reimbursement Excess & Deficiency Interest Miscellaneous
7	Subtotal (5 - 6)
8	Subtract Chapter 70 State Aid
9	Net Budget Balance to Fund (7 - 8)

Total
38,639,323
1,607,625
37,031,698
2,098,950
34,932,748
164,152
400,000
10,000
100,000
34,258,596
7,712,530
26,546,066

FY 2022 Total Budget	37,300,279
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FY 2022 Operating Budget	35,619,279
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Actual \$ Variance to FY 2022	1,412,419
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Actual % Variance to FY 2022	3.97%
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Statutory Assessment Formula	
10	Required Local Contribution (RLC) (from DESE)
11	Difference between RLC & Net Budget Balance to Fund (9 - 10) Apportion amount between towns by enrollment %
12	Transportation Budget Less Transportation Reimbursement Apportion amount between towns by enrollment %
13	Total Operating Assessment (10 + 11 + 12)
14	Capital Budget Debt Service: Prop 2½ excluded Apportion amount between towns by enrollment %
15	Grand Total Assessment (13 + 14)

Total	Norfolk	Plainville	Wrentham
18,683,871	6,252,680	4,670,890	7,760,301
7,862,195	2,586,357	2,111,985	3,163,853
2,098,950			
649,264			
1,449,686	476,890	389,422	583,373
27,995,751	9,315,927	7,172,297	11,507,527
1,607,625	528,846	431,849	646,930
1,607,625	528,846	431,849	646,930
29,603,376	9,844,773	7,604,146	12,154,457

Comparison to FY 2021	
16	FY 2021 Operating Assessment
17	\$ Variance from FY 2021 (13 - 16)
18	% Variance from FY 2021 (17 ÷ 16)

Total	Norfolk	Plainville	Wrentham
26,763,416	9,039,693	6,767,452	10,956,271
1,232,335	276,234	404,845	551,256
4.60%	3.06%	5.98%	5.03%

FY 2023 Budget 2-4-22
Area

Area	Category	Values	Sum of FY'19 Actual	Sum of FY'20 Actual	Sum of FY'21 Actual	Sum of FY'22 Budget	Sum of FY'23 less new stuff	Sum of Level Svc variance	Level Svc Variance %
Instruction	Salary	15,157,510	16,213,909	17,764,020	18,854,893	19,584,619	729,726	3.87%	
	Expense	5,711,871	5,409,458	4,089,310	4,073,705	4,387,376	313,671	7.70%	
Instruction Total		20,869,381	21,623,367	21,853,330	22,928,597	23,971,994	1,043,397	4.55%	
Technology	Salary	306,708	308,772	332,752	409,311	424,778	15,467	3.78%	
	Expense	720,203	854,974	764,986	679,150	743,650	64,500	9.50%	
Technology Total		1,026,911	1,163,746	1,097,738	1,088,461	1,168,428	79,967	7.35%	
Transportation	Expense	2,066,106	1,842,548	1,591,320	2,184,390	2,098,950	(85,440)	-3.91%	
Transportation Total		2,066,106	1,842,548	1,591,320	2,184,390	2,098,950	(85,440)	-3.91%	
Facilities	Salary	928,423	1,007,269	1,029,505	934,289	890,921	(43,368)	-4.64%	
	Expense	1,664,879	1,802,267	1,926,819	1,760,000	1,751,720	(8,280)	-0.47%	
Facilities Total		2,593,302	2,809,536	2,956,325	2,694,289	2,642,641	(51,648)	-1.92%	
Insurance	Expense	5,589,521	5,926,475	6,792,948	6,723,542	7,149,685	426,143	6.34%	
Insurance Total		5,589,521	5,926,475	6,792,948	6,723,542	7,149,685	426,143	6.34%	
Debt Service	Expense	2,118,393	1,853,750	1,749,500	1,681,000	1,607,625	(73,375)	-4.36%	
Debt Service Total		2,118,393	1,853,750	1,749,500	1,681,000	1,607,625	(73,375)	-4.36%	
Grand Total		34,263,614	35,219,423	36,041,160	37,300,279	38,639,323	1,339,045	3.59%	

Operating Budget only	Sum of FY'19 Actual	Sum of FY'20 Actual	Sum of FY'21 Actual	Sum of FY'22 Budget	Sum of FY'23 less new stuff	Sum of Level Svc variance	Level Svc Variance %
	32,145,221	33,365,673	34,291,660	35,619,279	37,031,698	1,412,420	3.97%

FY 2023 Budget 2-4-22
Budget by Area

INSTRUCTION										
Function	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Needs Based Request	Needs Based \$ Variance	Needs Based % Variance		
1110	School Committee Expenses	67,864	67,137	74,692	84,245	69,000	(15,245)	-18.10%		
1210	Superintendent's Office	228,851	241,994	226,529	251,146	240,500	(10,646)	-4.24%		
1220	Assistant Superintendent	71,581	153,668	150,346	158,100	176,365	18,265	11.55%		
1410	Finance & Business	225,143	235,078	238,601	253,036	259,662	6,626	2.62%		
1420	Human Resources, Benefits & Personnel	201,846	159,868	155,704	162,649	229,550	66,901	41.13%		
1430	Legal Services for School Committee	77,991	25,026	32,898	55,000	45,000	(10,000)	-18.18%		
1435	Legal Settlements	0	0	0	0	0	0	0.00%		
2110	Curriculum Directors, Supervisory	912,111	982,180	1,059,193	1,139,008	1,172,514	33,505	2.94%		
2120	Department Heads, Non-Supervisory	67,207	69,715	81,263	78,763	82,595	3,832	4.87%		
2210	School Building Leadership, Principal	982,904	1,069,093	1,121,117	1,198,825	1,344,262	145,437	12.13%		
2305	Classroom Teachers	9,879,293	10,530,517	11,164,435	11,802,510	12,197,133	394,623	3.34%		
2320	Medical & Therapeutic Services	306,484	313,366	324,053	432,387	457,763	25,376	5.87%		
2324	Substitutes, Long Term	177,708	222,703	188,521	0	0	0	0.00%		
2325	Substitutes, Short Term	130,083	89,609	117,305	235,000	235,000	0	0.00%		
2330	Paraprofessionals & Instructional Assistants	511,293	571,954	1,213,162	1,295,402	1,299,945	4,543	0.35%		
2340	Librarians & Media Center	32,072	37,194	0	60,000	54,084	(5,916)	-9.86%		
2354	Professional Development, Teacher Stipends	12,373	23,069	14,293	52,276	104,950	52,674	100.76%		
2356	Professional Development, General Expenses	69,855	98,180	87,341	140,900	195,200	54,300	38.54%		
2410	Textbooks, Software, Media & Materials	57,407	144,318	120,844	77,442	59,778	(17,664)	-22.81%		
2415	Other Instructional Materials	5,744	6,618	10,085	13,519	18,787	5,269	38.97%		
2420	Instructional Equipment	25,534	5,058	60,973	31,097	36,813	5,715	18.38%		
2430	General Supplies	176,826	234,213	284,801	212,114	206,653	(5,461)	-2.57%		
2440	Other Instructional Services	43,027	79,831	92,593	150,764	188,553	37,790	25.07%		
2453	Instructional Hardware - Other	101,092	102,789	79,775	111,132	116,050	4,918	4.43%		
2710	Guidance Counselors	1,028,595	994,041	1,072,037	1,287,811	1,408,385	120,574	9.36%		
2720	Testing & Assessment	0	0	0	0	0	0	0.00%		
2800	Psychological Services	242,015	277,365	353,200	392,776	369,981	(22,795)	-5.80%		
3200	Health Services	214,605	216,382	251,285	287,145	286,426	(719)	-0.25%		
3510	Athletics	386,619	534,804	385,178	445,890	490,735	44,845	10.06%		
3520	Other Student Activities	325,911	343,762	243,225	393,552	374,867	(18,685)	-4.75%		
3600	School Security	79,220	110,148	156,982	140,000	135,000	(5,000)	-3.57%		
5150	Employee Separation Costs	0	86,016	100,751	25,000	25,000	0	0.00%		
5550	Crossing Guards	0	0	0	0	0	0	0.00%		
9100	Programs with Other Mass. Districts	29,809	14,636	15,676	20,000	20,000	0	0.00%		
9110	School Choice Tuition	150,100	156,491	128,532	91,443	97,866	6,423	7.02%		
9120	Charter School Tuition	180,558	207,741	329,319	336,809	460,723	123,914	36.79%		
9200	Tuition to Out-of-State Schools	0	0	0	0	0	0	0.00%		
9300	Tuition to Non-Public Schools	3,801,673	3,510,821	2,940,211	2,412,617	2,330,577	(82,040)	-3.40%		
9400	Tuition to Collaboratives	1,383,987	1,135,963	1,030,785	1,152,602	1,590,342	437,740	37.98%		
9600	Circuit Breaker & IDEA Offsets	(1,318,000)	(1,427,982)	(2,062,363)	(2,062,363)	(2,406,063)	(355,700)	17.33%		
	SUB-TOTALS	20,869,381	21,623,367	21,853,330	22,928,597	23,971,994	1,043,397	4.55%		

FY 2023 Budget 2-4-22
Budget by Area

TECHNOLOGY										
Function	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Needs Based Request	Needs Based \$ Variance	Needs Based % Variance		
1450	District-Wide Technology	147,428	111,453	124,115	135,750	172,550	36,800	27.11%		
2250	Building Technology	226,737	162,279	192,140	154,500	147,200	(7,300)	-4.72%		
2451	Technology: Instructional Hardware - Devices	184,929	383,271	128,152	166,500	223,500	57,000	34.23%		
2455	Technology: Instructional Software	2,522	8,897	9,517	11,900	13,900	2,000	16.81%		
4400	Technology Salaries	306,708	308,772	332,752	409,311	424,778	15,467	3.78%		
4450	Technology Expenses	158,587	189,075	311,062	210,500	186,500	(24,000)	-11.40%		
5300	Rental/Lease of Equipment	0	0	0	0	0	0	0.00%		
	SUB-TOTALS	1,026,911	1,163,746	1,097,738	1,088,461	1,168,428	79,967	7.35%		

TRANSPORTATION										
Function	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Needs Based Request	Needs Based \$ Variance	Needs Based % Variance		
3300	Student Transportation	2,066,106	1,842,548	1,591,320	2,184,390	2,098,950	(85,440)	-3.91%		
6900	Private School Transportation			0	0	0	0	0.00%		
	SUB-TOTALS	2,066,106	1,842,548	1,591,320	2,184,390	2,098,950	(85,440)	-3.91%		

FACILITIES										
Function	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Needs Based Request	Needs Based \$ Variance	Needs Based % Variance		
4110	Custodial Services	849,170	930,713	835,419	834,700	779,506	(55,194)	-6.61%		
4120	Heating	275,852	229,605	242,501	260,000	250,000	(10,000)	-3.85%		
4130	Utilities	794,184	626,908	551,139	770,500	767,500	(3,000)	-0.39%		
4210	Maintenance of Grounds	251,522	286,323	423,572	216,266	220,715	4,449	2.06%		
4220	Maintenance of Buildings	352,018	505,213	594,632	515,122	548,750	33,628	6.53%		
4225	Building Security Systems	13,674	27,651	44,863	20,000	14,620	(5,380)	-26.90%		
4230	Maintenance of Equipment	52,945	72,154	114,939	71,700	58,550	(13,150)	-18.34%		
4300	Capital Plan	0	52,320	0	0	0	0	0.00%		
7300	Acquisition of Equipment	0	0	0	0	0	0	0.00%		
7390	Acquisition of Equipment	3,935	49,160	149,260	6,000	3,000	(3,000)	-50.00%		
7400	Replacement of Equipment	0	0	0	0	0	0	0.00%		
7500	Acquisition of Vehicles	0	29,490	0	0	0	0	0.00%		
7600	Replacement of Vehicles	0	0	0	0	0	0	0.00%		
	SUB-TOTALS	2,593,302	2,809,536	2,956,325	2,694,289	2,642,641	(51,648)	-1.92%		

FY 2023 Budget 2-4-22
Budget by Area

INSURANCE & BENEFITS									
Function	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Needs Based Request	Needs Based \$ Variance	Needs Based % Variance	
5100	Retirement Contributions	1,034,756	1,049,636	1,104,929	1,168,007	1,213,825	45,818	3.92%	
5200	Insurance Programs	3,338,942	3,572,836	4,297,782	4,058,341	4,399,532	341,191	8.41%	
5250	Insurance - Retired Employees	1,086,254	1,165,571	1,231,627	1,337,870	1,378,128	40,258	3.01%	
5260	Non-Employee Insurance	0	989	5,366	5,000	5,000	0	0.00%	
5500	Fixed Costs	129,570	137,443	153,245	154,324	153,200	(1,124)	-0.73%	
	SUB-TOTALS	5,589,521	5,926,475	6,792,948	6,723,542	7,149,685	426,143	6.34%	

DEBT SERVICE									
Function	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Needs Based Request	Needs Based \$ Variance	Needs Based % Variance	
8100	Debt Service, Principal	1,597,000	1,405,000	1,370,000	1,370,000	1,365,000	(5,000)	-0.36%	
8200	Debt Service, Interest	521,393	448,750	379,500	311,000	242,625	(68,375)	-21.99%	
	SUB-TOTALS	2,118,393	1,853,750	1,749,500	1,681,000	1,607,625	(73,375)	-4.36%	

GRAND TOTALS (including debt service)									
Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Needs Based Request	Needs Based \$ Variance	Needs Based % Variance		
INSTRUCTION	20,869,381	21,623,367	21,853,330	22,928,597	23,971,994	1,043,397	4.55%		
TECHNOLOGY	1,026,911	1,163,746	1,097,738	1,088,461	1,168,428	79,967	7.35%		
TRANSPORTATION	2,066,106	1,842,548	1,591,320	2,184,390	2,098,950	(85,440)	-3.91%		
FACILITIES	2,593,302	2,809,536	2,956,325	2,694,289	2,642,641	(51,648)	-1.92%		
INSURANCE & BENEFITS	5,589,521	5,926,475	6,792,948	6,723,542	7,149,685	426,143	6.34%		
DEBT SERVICE	2,118,393	1,853,750	1,749,500	1,681,000	1,607,625	(73,375)	-4.36%		
SUB-TOTALS	34,263,614	35,219,423	36,041,160	37,300,279	38,639,323	1,339,045	3.59%		

GRAND TOTALS (Operating Budget only)									
Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Needs Based Request	Needs Based \$ Variance	Needs Based % Variance		
	32,145,221	33,365,673	34,291,660	35,619,279	36,639,323	1,412,420	3.97%		