



FY 2022 Budget



King Philip Regional School District
Public Budget Hearing – February 8, 2021



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AGENDA

1. Introduction
2. Accomplishments
3. Enrollment
4. Data Comparisons
5. Revenue
6. Expenses
7. Town Assessments



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Budget Principles

Responsible

Addressing the needs of students based on data, research, and mutually agreed-upon goals

& Realistic

Meeting those needs through the most efficient use of existing and additional resources




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FY 2022 Budget Calendar

Date	Description
Wednesday 1/27/21	Governor's budget released
Monday 2/8/21	Public budget hearing
Monday 3/15/21	Final budget adoption
Tuesday 5/11/21	Norfolk Town Meeting
Monday 6/7/21	Plainville & Wrentham Town Meetings



Finance subcommittee meetings are scheduled throughout budget process

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Accomplishments



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Middle School Accomplishments

- 7th graders finished in 11th place and 8th graders finished in 16th place in New England Math League



- One 8th grader from each town represented KPMS in statewide “Project 351” program: Gavin Hickey, Rhianna Mason & Maddie Asprelli

- Student Council sponsored Thanksgiving Food Drive to help KP families and town food pantries



- World Language students sponsored Peace Corps Partnership Projects in Africa & Panama

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Middle School Accomplishments

- Four students advanced to state-wide MATHCOUNTS competition



- A group of 7th graders visited the State House after writing letters to legislators about their research on how climate change affects the KP community

- STEM Teacher Susan Hall awarded National Certification in STEM Education for demonstrating proficiency in creating an environment for learning, building scientific understanding, and engaging students in best practices



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High School Accomplishments

- Ranked in top 10% nationally in annual listing & 75th in MA from US News & World Report
- Eight straight years on AP District Honor Roll, offering 51 AP courses, and one of the first schools with an AP capstone program
- Two students received AP capstone diplomas



- “B+” grade and top 30% ranking on Niche statewide list, including 7th best high school for athletes

- 95 students qualified for Adams Scholarship
- 7 graduates with STEM & Humanities distinction
- 96.3% graduation rate (compared to state average of 88%)



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High School Accomplishments

- One semi-finalist and 8 other students commended as National Merit Scholars


- Model UN delegation received six individual student awards


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- Member of National Consortium of Secondary STEM Schools


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- Student Council recognized as 5-star Council and Gold Council of Excellence


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High School Accomplishments

- KPSN recognized by Student Television Academy as one of the top 3 sports programs in the nation


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- DECA recognized as International Champions for 7 consecutive years


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- 17 teams were first-place winners in District 2 Conference, with 81 of 84 members attending State Conference
- Students earned one gold key & 4 silver key awards in Boston Globe Scholastic Art competition


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- KP recognized as Special Olympics Unified Champion School for basketball and track programs

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High School Accomplishments

- KP marching band was MICCA Gold Medalist for 33rd year in a row and was the NESBA Division V champion
- MICCA gold medals for marching band, concert band, symphony band & chorus
- 24 students selected for Southeastern District Senior Music Festival, with 19 of those receiving recommendations to audition for All-State ensembles
- Students are working with numerous prominent guest clinicians



- Created new alumni recital series with 5 KP graduates performing virtually thus far
- KP Music Association received “Music Advocacy Award” from MA Music Educators Association





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High School Accomplishments



- Fall 2020 Highlights:
 - Golf team won Hockomock Championships and league sportsmanship award
 - Mackenzie Manning (field hockey) was Boston Herald All-Scholastic
 - 13 student-athletes named as Hockomock League All-Stars
 - Molly O’Brien serving on MIAA Student Advisory Committee



- Honors and accolades from the 2019-2020 school year:
 - 14 different teams qualified for state tournaments
 - Boston Globe Polls: Girls soccer #2, Softball #8, Girls Girls Volleyball #10, Football #13
 - 5 student-athletes honored as Boston Globe All-Scholastics
 - 67 players selected as Hockomock League All-Stars (3 league MVP’s)
 - 74 players selected as Sun Chronicle All-Stars


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High School Accomplishments

- Boston Herald All-Decade Selections:
 - Jake Layman (basketball)
 - Mike Griffin (cross-country)
 - Cole Baker, Shane Frommer (football)
 - Tori Constantin, Olivia Godin, Meghan Gorman, Kali Magane, Maggie Quealy, Meghan Rico, Christa Wagner (softball)
 - Matts Keys (boys soccer)
 - Chloe Layne (girls soccer)
 - Aaron Gustafson, Patrick Myers (boys swimming)
 - Stephanie Nasson (girls swimming)



- KP ranked #5 in MaxPreps ranking for best Mass. high school football teams of the decade
- Softball (2011, 7th) and Football (2017, 10th) ranked among decade's best teams in Hockomock League

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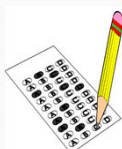
MCAS Performance 2019

(testing not conducted in 2020)

King Philip exceeded state averages in all grades and subjects

Percentage meeting or exceeding expectations (MS) / proficient or advanced (HS)

Grade	Subject	KP	State
7 th	ELA	55%	48%
7 th	Math	57%	48%
8 th	ELA	60%	52%
8 th	Math	53%	46%
8 th	Science	56%	46%
10 th	ELA	80%	61%
10 th	Math	70%	59%
10 th	Science	89%	74%

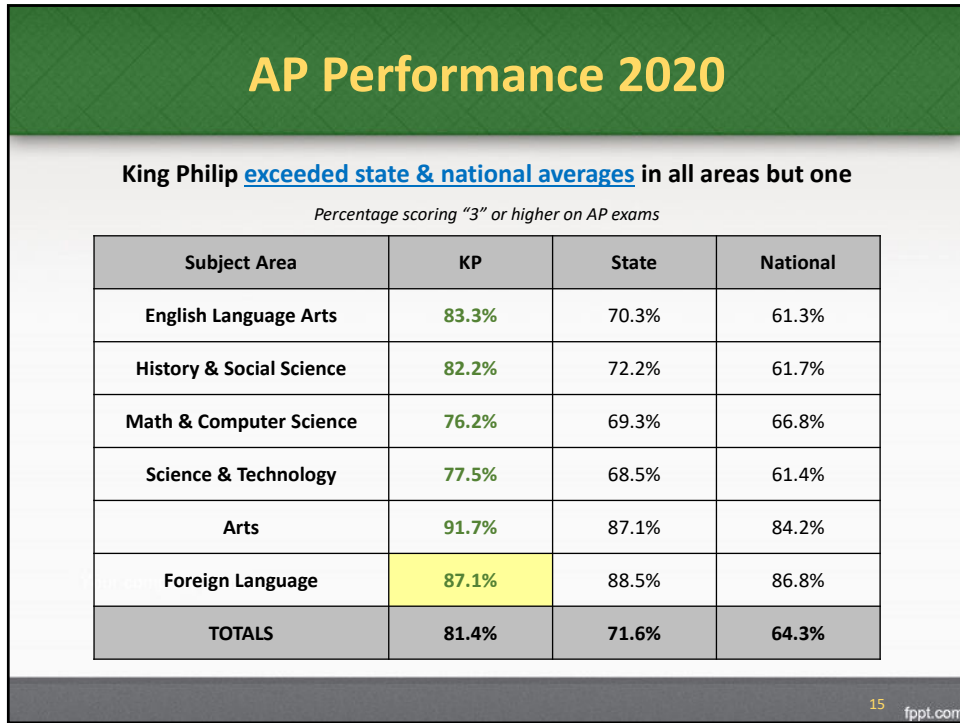


Five students received perfect scores on one of the MCAS exams

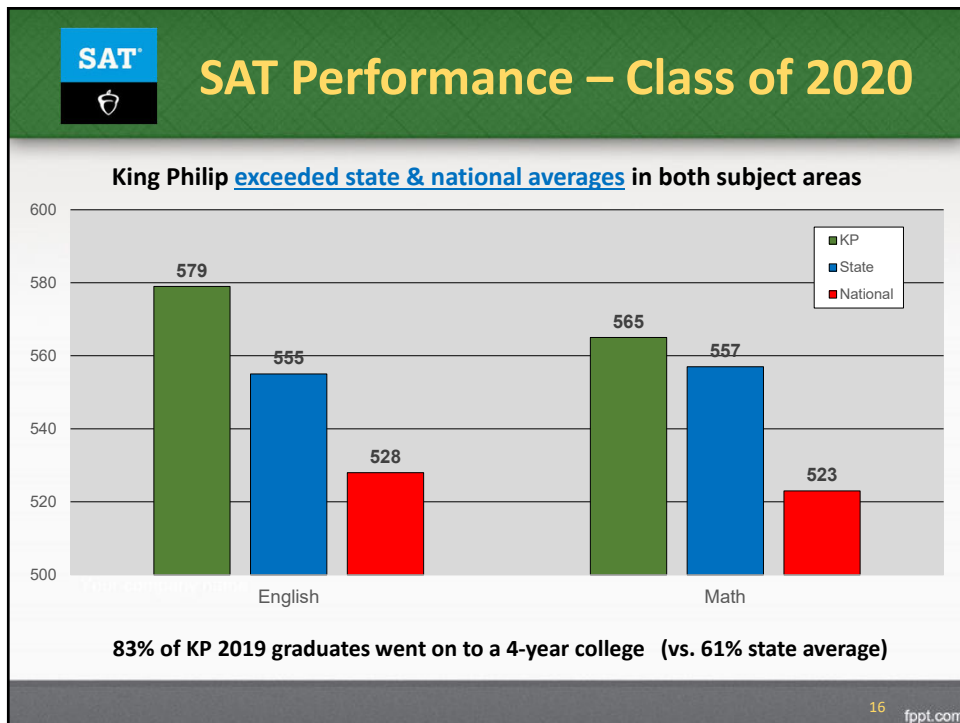
KP has exceeded state averages every year in every subject for the past decade!

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KP News

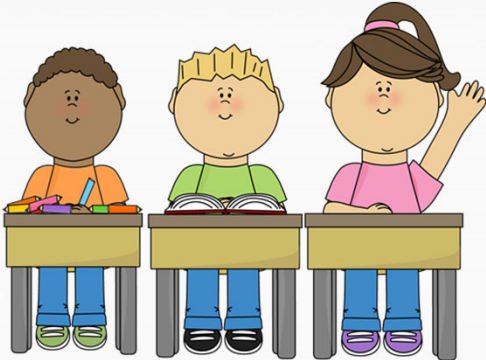
To stay updated on all of the KP news, follow us at:

	KingPhilipNews.org	
	@KPSchoolDist	
	KingPhilipRegionalSchoolDistrict	

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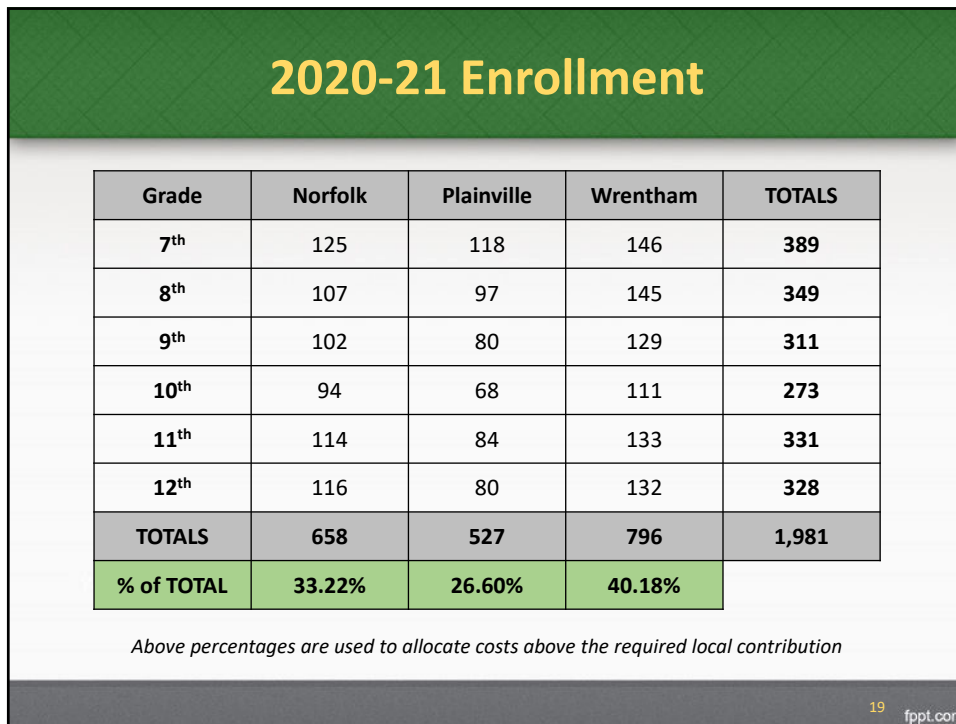
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Enrollment

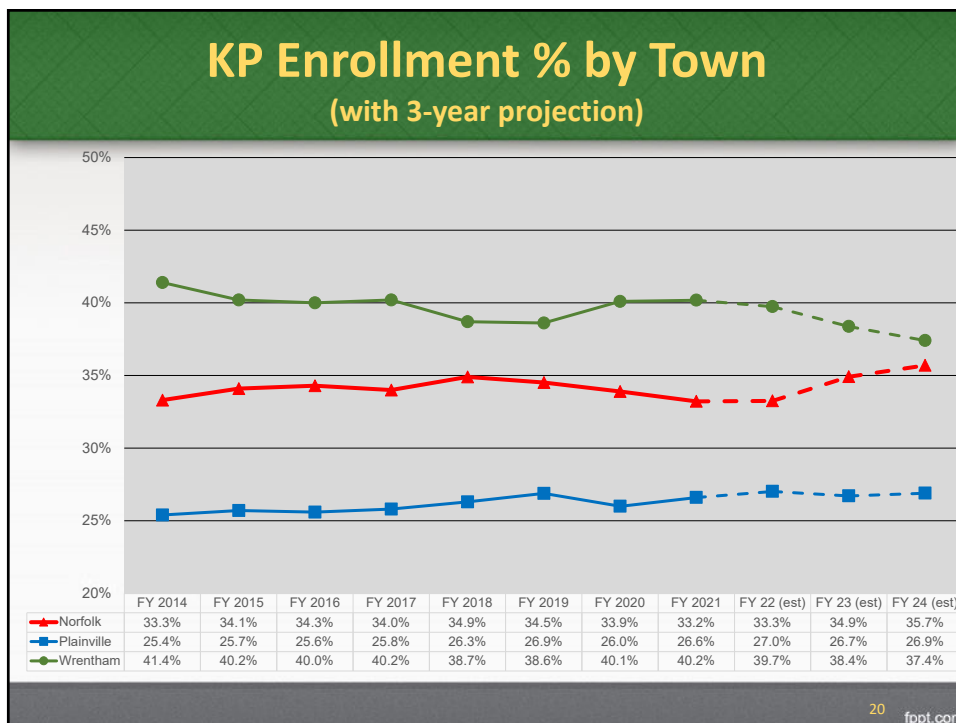


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Data Comparisons



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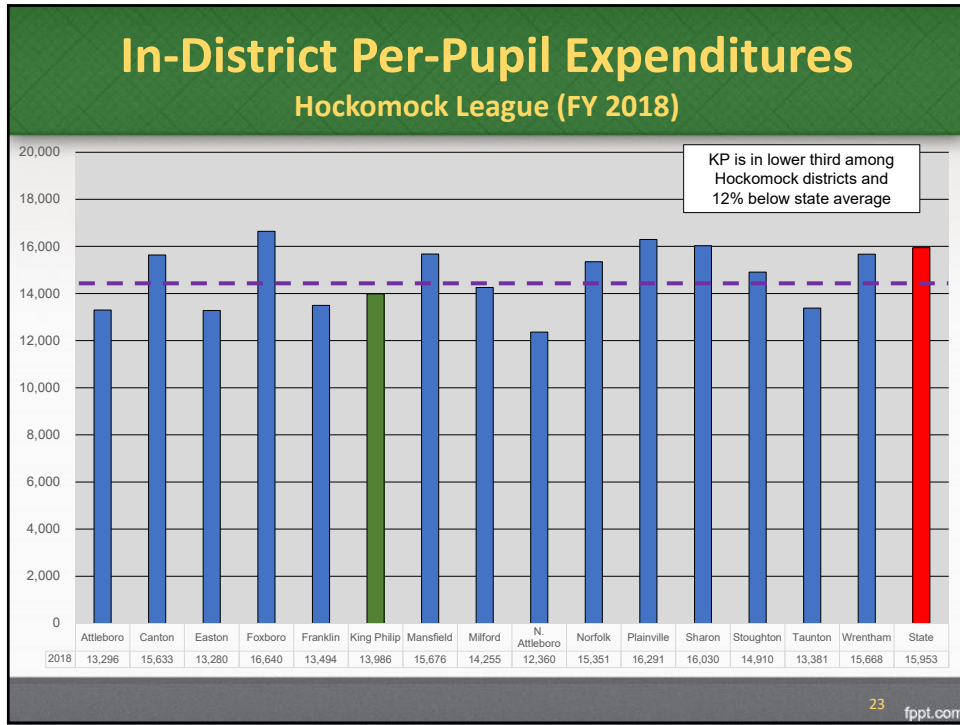
Comparison Groups (with FY 2020 enrollment)

Hockomock League		Regions with only MS & HS	
Attleboro	5,982	Amherst-Pelham	1,346
Canton	3,297	Dover-Sherborn	1,204
Easton	3,579	Frontier	655
Foxboro	2,554	Hampshire	734
Franklin	5,068	Masconomet	1,721
Mansfield	3,651	Nauset	1,480
Milford	4,407	Old Rochester	1,179
N. Attleboro	4,155	Ralph C. Mahar	628
Sharon	3,607	Silver Lake	1,741
Stoughton	3,492	Tantasqua	1,793
Taunton	8,036	King Philip	1,979
Norfolk (PK-6)	983	(All of the above districts have a Superintendent Union with their respective elementary districts)	
Plainville (PK-6)	709		
Wrentham (PK-6)	952		
King Philip	1,979		
} 4,623			

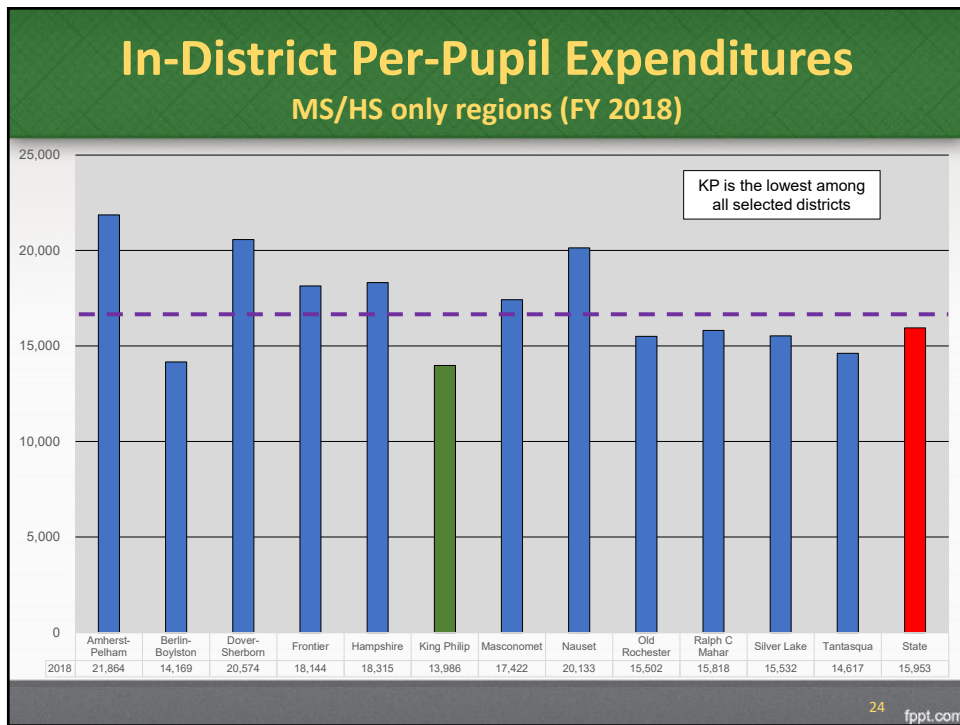
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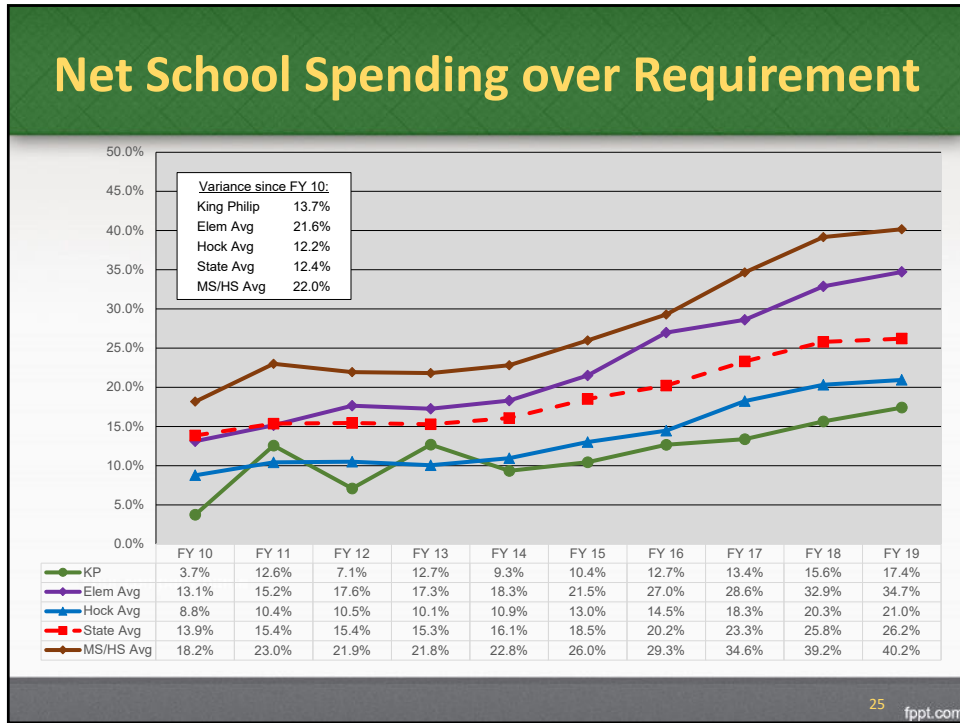
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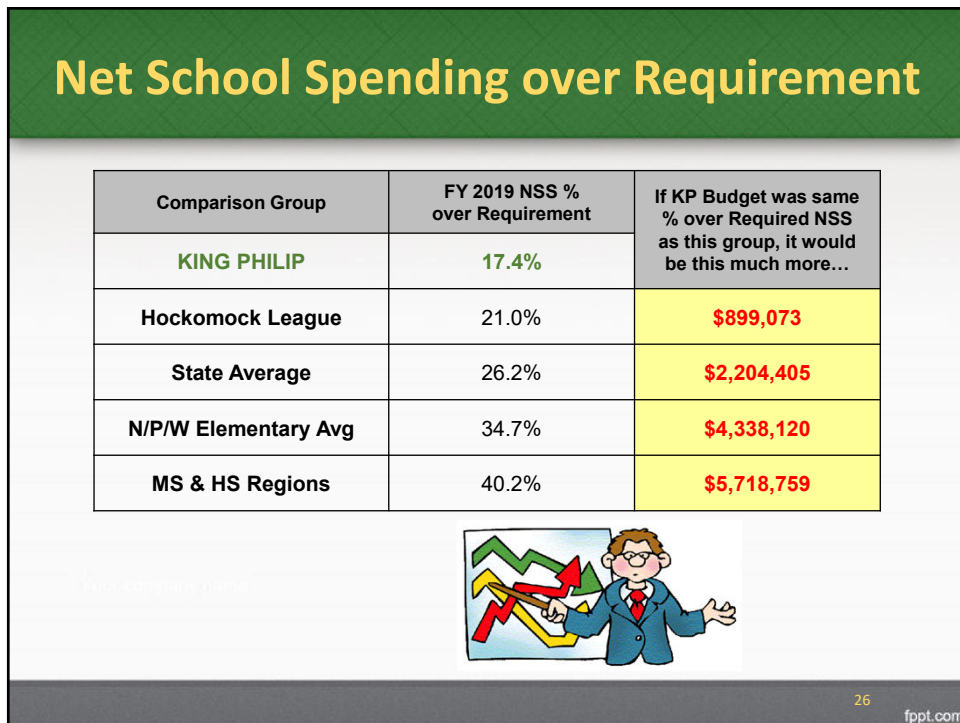
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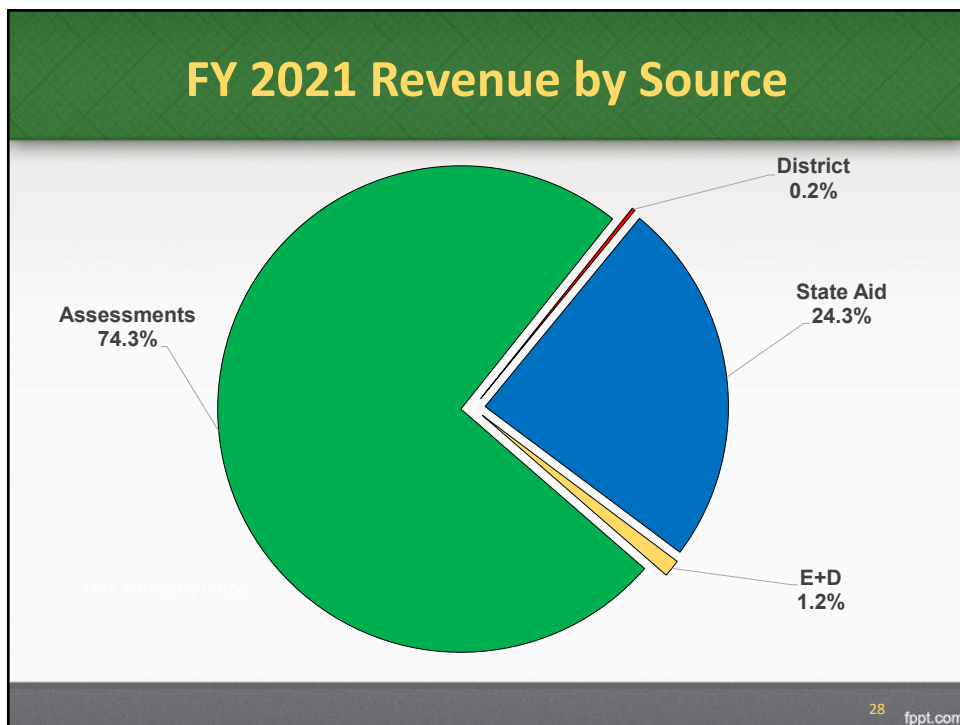
Revenue



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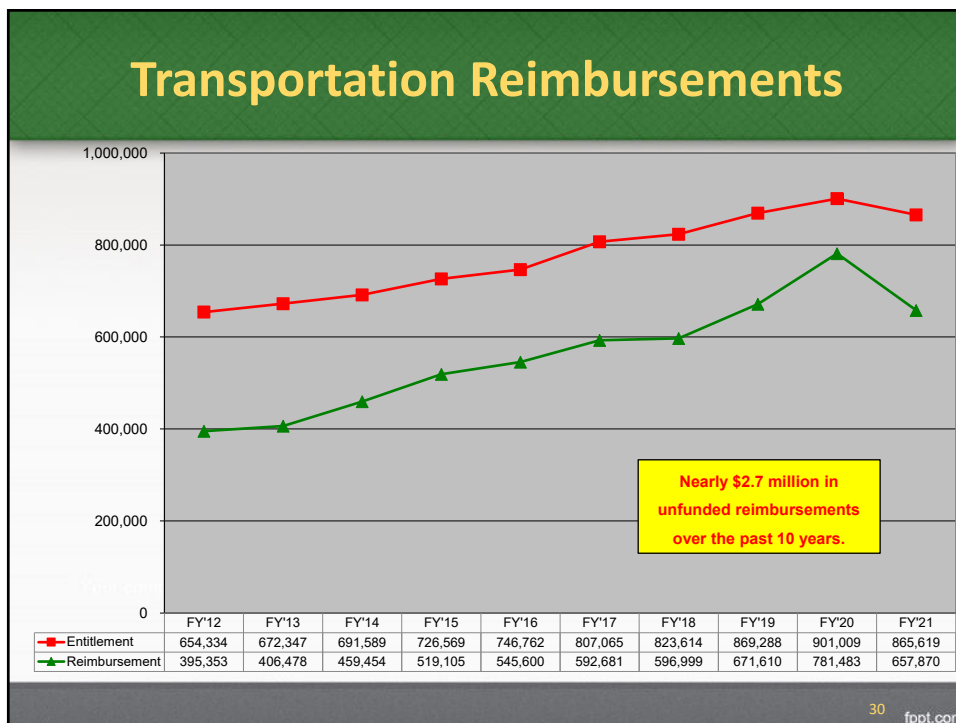
FY 2022 State Aid Projection

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget (KP)	FY 2021 Budget (State)	FY 2022 Governor's Proposal	Variance
Chapter 70	7,465,060	7,529,320	7,592,980	7,654,720	7,592,980	7,653,700	60,720
Transportation Reimbursement (incl. Homeless)	591,299	697,840	648,273	684,767	657,870	649,214	(8,656)
Charter Tuition Reimbursement	64,259	11,262	34,033	33,111	146,659	62,949	(83,710)
TOTALS	8,126,318	8,238,422	8,275,286	8,372,598	8,397,509	8,365,863	(31,646)

- Chapter 70 increase represents \$30 per pupil, as part of the Student Opportunity Act
- Transportation reimbursement reduced by 7.7% in the governor's proposed budget
- Charter reimbursement underfunded by \$58,876 despite 22% increase in governor's budget

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FY 2022 District Revenue Projection

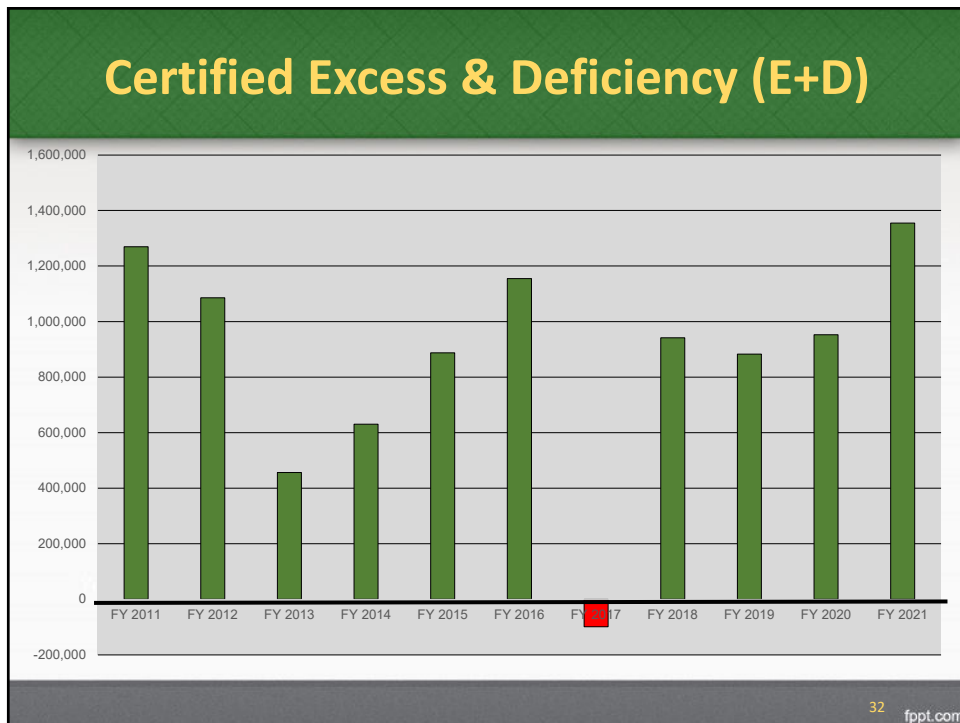
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Projection
Medicaid Reimburse	62,258	- 0 -	55,875	70,000	70,000
Interest Income	10,570	28,637	23,010	10,000	10,000
Other Revenue	78,484	101,410	174,835	- 0 -	- 0 -
TOTALS	151,312	130,047	253,721	80,000	80,000

Assumption: Level funding from FY 2021 to FY 2022




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Competitive Grant Awards

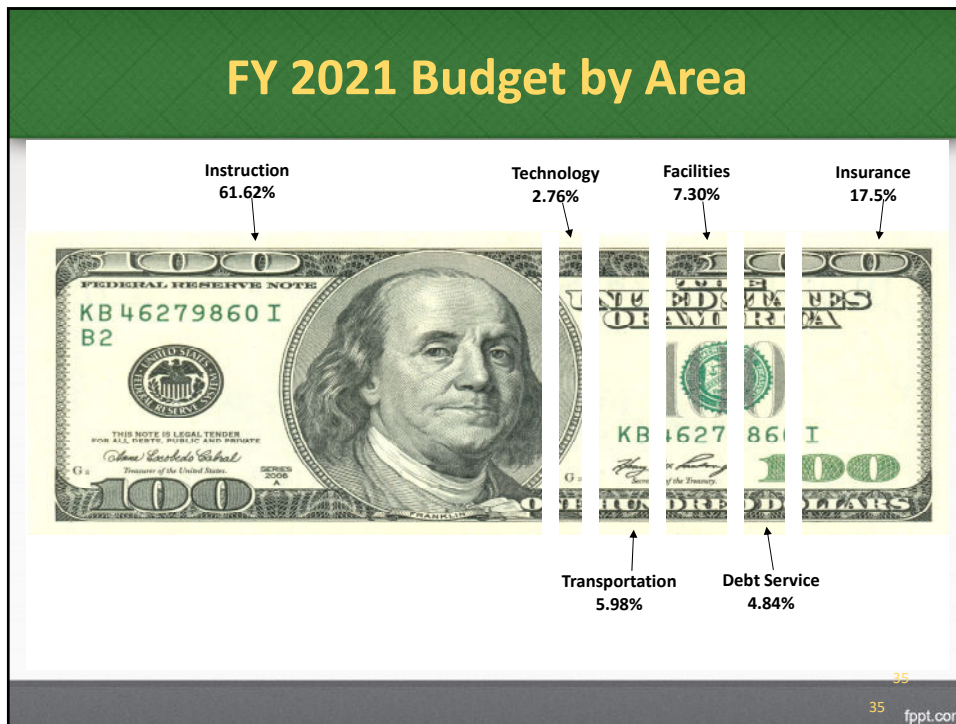
Description	FY 2020	FY 2021	FY 2022 and Beyond
Centers for Disease Control Drug-Free Communities		\$125,000 per year for 5 years = \$625,000	
DESE Supporting Students' Behavioral & Mental Health & Wellness	\$284,800	\$246,448	
DESE Systems for Student Success	\$40,000	\$35,000	
DESE Remote Learning Technology Essentials		\$182,796	
DESE Digital Literacy Now	\$26,328		
DESE Summer / Vacation Learning		\$12,000	
TOTALS	\$1.45 million		

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- ## Budget Mitigation Efforts
- **Health insurance premium increases:**
 - Cumulative 13.9% increase over 4 years
 - FY 2019: 2.60% FY 2020: 3.00%
 - FY 2021: 5.00% FY 2022: 3.33%
 - **Fees for legal service:**
 - 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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Budget Requests

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

- *Wayne Gretzky*
(the second-greatest hockey player of all-time)

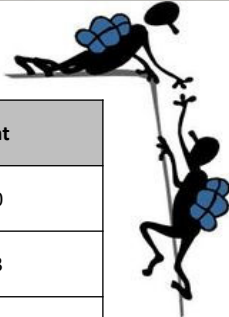


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Unbudgeted Needs

Description	FTE	Amount
MS World Language Teacher	1.0	60,000
MS Media Arts technology		66,083
Music equipment		26,080
Various other items		31,012
TOTALS	1.0	183,175




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Level Service Budget

- **Employee Salaries**
 - Based on collective bargaining agreements
- **Contracted Services**
 - Actual cost for continuing contracts
 - Projected cost for expiring contracts
- **Supplies & Other Materials**
 - Projections based on prior trends
- **Employee Health Insurance**
 - Estimated 10% increase for FY 2022
- **Out-of-District Special Education**
 - Adds incoming 7th graders & removes graduating students
- **Debt Service / Capital Expenses**
 - Actual cost based on payment schedule



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FY 2022 Level Service “Plus” Budget

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed	\$ Variance	% Variance
Instruction	20,280,208	20,869,381	21,623,367	22,291,311	22,928,597	637,286	+2.86%
Technology	869,491	1,026,911	1,163,746	999,544	1,088,461	88,917	+8.90%
Transportation	2,083,729	2,066,106	1,842,548	2,164,560	2,225,430	60,870	+2.81%
Facilities	2,287,191	2,593,302	2,809,536	2,642,231	2,694,289	52,058	+1.97%
Insurance & Benefits	5,633,938	5,589,521	5,926,475	6,330,533	6,723,542	393,009	+6.21%
Debt Service	2,189,813	2,118,393	1,853,750	1,749,500	1,681,000	(68,500)	-3.92%
TOTAL BUDGET	33,344,371	34,263,614	35,219,423	36,177,679	37,341,319	1,163,640	+3.22%
OPERATING BUDGET ONLY	31,154,558	32,145,221	33,365,673	34,428,179	35,660,319	1,232,140	+3.58%

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Instruction Budget

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed	\$ Variance	% Variance
Salaries	14,664,074	15,157,510	16,213,909	17,378,995	18,854,893	1,475,898	+8.49%
Supplies & Services	957,341	809,714	909,019	1,040,062	1,175,515	135,453	+13.02%
Athletics & Student Activities	476,074	524,144	696,646	595,470	636,182	40,712	+6.84%
Security	60,874	79,220	110,148	120,000	140,000	20,000	+16.7%
Professional Development	64,919	86,664	110,610	178,900	180,900	2,000	+1.12%
Out-of-District Tuition	4,056,927	4,212,129	3,583,034	2,977,884	1,941,108	(1,036,776)	-34.8%
TOTALS	20,280,208	20,869,381	21,623,367	22,291,311	22,928,597	637,286	+2.86%

- Includes restoration of HS Science/Engineering teacher & new MS Adjustment Counselor
- Portion of Salaries increase (and OOD Tuition decrease) is due to shifting of IDEA grant (\$447k) from TA salary to OOD tuition (thus saving ~\$30k in MTRS cost)


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Out-of-District Tuition

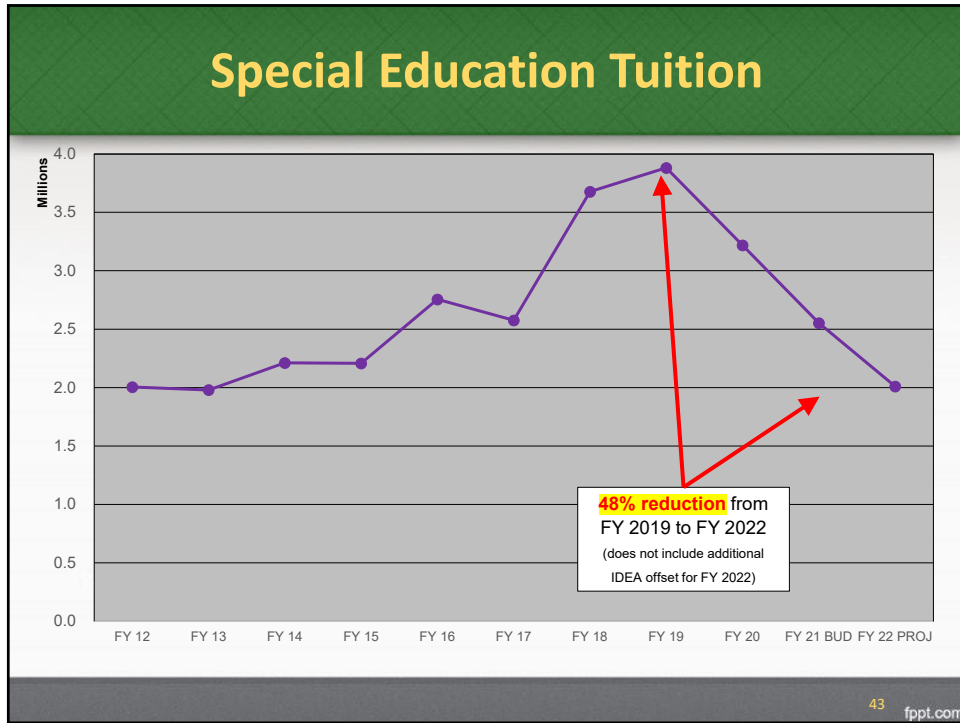
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed	\$ Variance	% Variance
Special Education	3,677,740	3,881,471	3,218,802	2,552,884	1,512,856	(1,040,028)	-40.7%
School Choice	137,499	150,100	156,491	200,000	91,443	(108,557)	-54.3%
Charter School	241,688	180,588	207,741	225,000	336,809	111,809	+49.7%
TOTALS	4,056,927	4,212,129	3,583,034	2,977,884	1,941,108	(1,036,776)	-34.8%

- SpEd Tuition in FY 2022 reflects IDEA grant as offset (\$447,887) formerly used for TA salary, as well as \$1.6 million from Circuit Breaker
- SpEd Tuitions decreased by \$542k before the additional IDEA offset



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Technology Budget

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed	\$ Variance	% Variance
Salaries	288,447	306,708	308,772	329,644	339,311	9,667	+2.93%
Network	65,064	158,587	189,075	221,000	210,500	(10,500)	-4.75%
Software	85,175	80,030	68,620	69,800	70,900	1,100	+1.58%
Equipment	275,959	274,944	424,737	233,300	248,500	15,200	+6.52%
Supplies & Services	154,845	206,643	172,543	145,800	219,250	73,450	+50.4%
TOTALS	869,491	1,026,911	1,163,746	999,544	1,088,461	88,917	+8.90%

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Technology Purchases

Description	Quantity	Cost	Notes / Funding Source
Teacher laptops	185	\$156,575	Replaced devices that were 3-4 years old <i>Paid for with FY 2020 funds</i>
Student Chromebooks	1,200	\$343,200	Achieves 1:1 device ratio for all students <i>Paid for with CARES funds from towns</i>
Zoom subscription	1	\$10,000	Needed for remote learning <i>Paid for from FY 2021 budget</i>
Desktop speakers	100	\$12,200	Improves audio for remote learners <i>Paid for from FY 2021 budget</i>
Clear Touch monitors	121	\$85,000	1 st payment of 5-year financing plan <i>Paid for from FY 2021 budget</i>
TOTALS		\$606,975	(Almost \$1 million worth of equipment counting all 5 years of Clear Touch)


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Transportation Budget

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed	\$ Variance	% Variance
Regular Education	939,420	976,320	936,478	1,036,600	1,088,430	51,830	+5.00%
Special Education	1,069,159	1,025,226	890,759	1,052,960	1,062,000	9,040	+0.86%
Homeless	75,150	64,560	15,310	75,000	75,000	- 0 -	- 0 -
TOTALS	2,083,729	2,066,106	1,842,548	2,164,560	2,225,430	60,870	+2.81%

- Both regular education and special education contracts expire at end of FY 2021





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Facilities Budget

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed	\$ Variance	% Variance
Custodial Services	726,565	849,170	930,713	815,688	834,700	19,012	+2.33%
Utilities	983,483	1,070,037	856,513	1,049,500	1,030,500	(19,000)	-1.81%
Grounds	151,833	251,522	286,323	211,843	216,266	4,423	+2.09%
Buildings	353,410	365,692	532,864	493,000	535,122	42,122	+8.54%
Equipment	71,900	56,880	203,123	72,200	77,700	5,500	+7.62%
TOTALS	2,287,191	2,593,302	2,809,536	2,642,231	2,694,289	52,058	+1.97%


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Insurance & Benefits Budget

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed	\$ Variance	% Variance
Active Employees	3,493,007	3,338,942	3,572,836	3,827,683	4,090,912	263,229	+6.88%
Retired Employees	1,057,463	1,086,254	1,165,571	1,274,412	1,337,870	63,458	+4.98%
Retirement Contributions	963,330	1,034,756	1,049,636	1,081,463	1,135,436	53,973	+4.99%
Non-Employee Insurance	120,138	129,570	138,432	146,975	159,324	12,349	+8.40%
TOTALS	5,633,938	5,589,521	5,926,475	6,330,533	6,723,542	393,009	+6.21%

- Actual **3.33%** increase to premiums from FY 2021
- Increase of 12 employees on district insurance
 - Accounts for about 63% of budget increase
- Increase of 4% to dental insurance premiums




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Debt Service Budget

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Proposed	\$ Variance	% Variance
Principal	1,597,000	1,597,000	1,405,000	1,370,000	1,370,000	- 0 -	- 0 -
Interest	592,813	521,393	448,750	379,500	311,000	(68,500)	-22%
TOTALS	2,189,813	2,118,393	1,853,750	1,749,500	1,681,000	(68,500)	-3.92%


Last debt service payments are in FY 2026



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Assessment Calculations



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Statutory Assessment Method

DESE CMR 41.02

The calculation of members' assessments pursuant to the provisions of M.G.L. c. 70 s6
Each such assessment shall be the sum of the following amounts:

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

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Student Opportunity Act

- New, higher foundation budget rates in 5 areas, phased in over 6 (not 7) years:
 - Benefits & Fixed Charges
 - Guidance & Psychological Services
 - Special Education Out-of-District Tuition
 - English Language Learners
 - Low Income Students
- Rates increased by $\frac{1}{7}$ of the gap between FY 2020 rates and final target rates for the first four of the above categories
- Low income increment rate increases set at $\frac{4}{100}$ of the gap
 - Number of tiers increased from ten to twelve
- Reinstates definition of "low income" used prior to FY 2017
- Increases assumed in-district special education enrollment to 4% phased in over the next seven years, with FY 2021 factor of 3.82%
- Aggregate wealth model used since FY 2007 remains in place
- **About 35 districts are receiving approx. 85% of new Chapter 70 funds**

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Funding Formula Factors

FOUNDATION BUDGET

Enrollment

- Includes school choice and charter school students

Wage Adjustment

- King Philip = **102.7%**
 - Applied to underlying rates in all functions except instructional equipment, benefits and SpEd tuition

Inflation

- FY 2022 foundation budgets increased by factor of **1.41%**
- Benefits & Fixed Charges category increased by **2.78%**

LOCAL CONTRIBUTION

Aggregate Wealth

- Property Value
- Total Income

Municipal Revenue Growth Factor

Effort Reduction

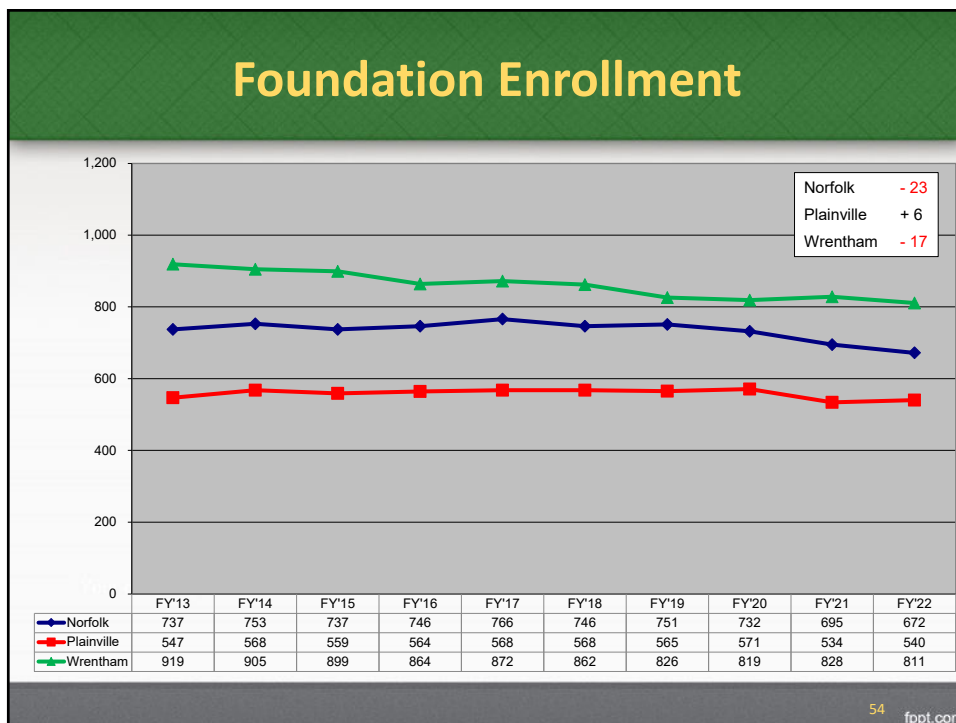
- Total state target local contribution of **59%**
- Gap between target & RLC reduced by **100%**

Minimum Aid

- All districts receive at least **\$30** per pupil more over prior year

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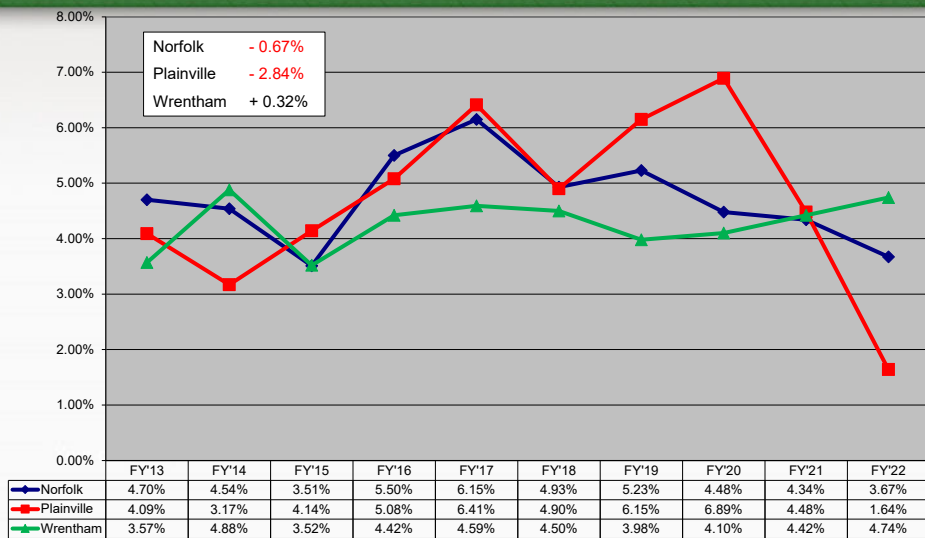
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Municipal Revenue Growth Factor

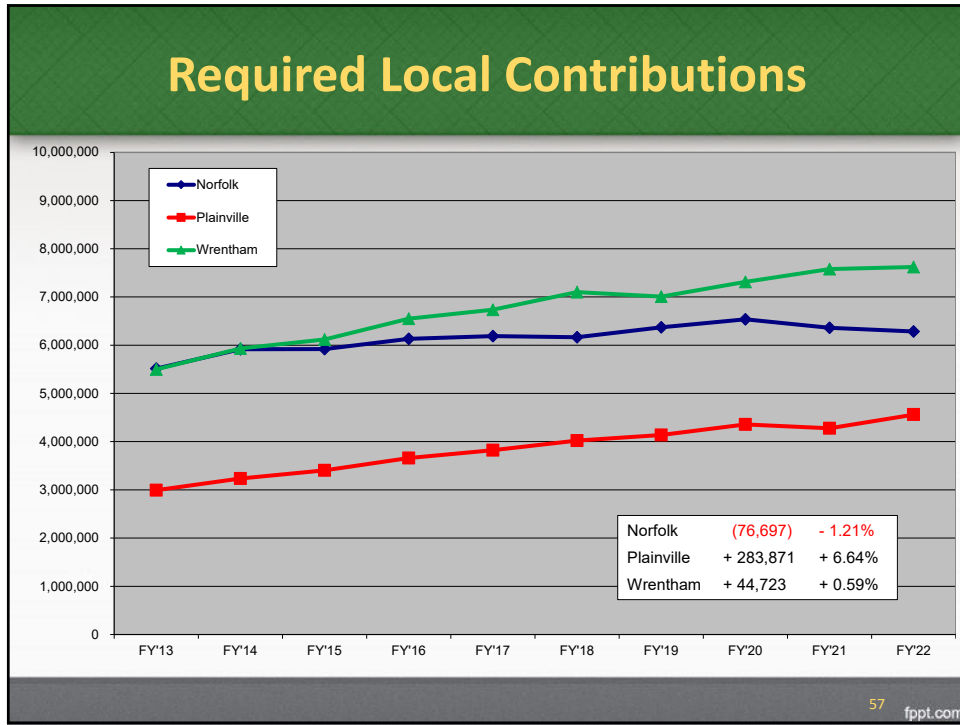
- Calculated annually by Department of Revenue (DOR)
- Quantifies most recent annual percentage change in each community’s local revenues, such as the annual increase in Proposition 2½ levy limit, that should be available for schools
- Also includes new growth as percentage of prior year’s levy limit,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

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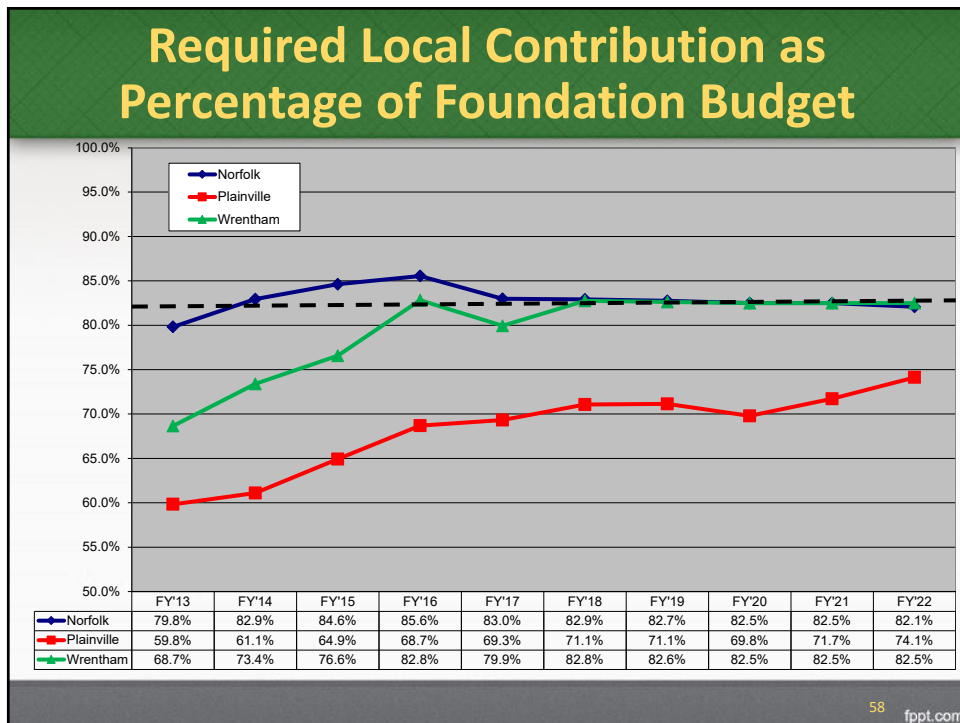
Municipal Revenue Growth Factors



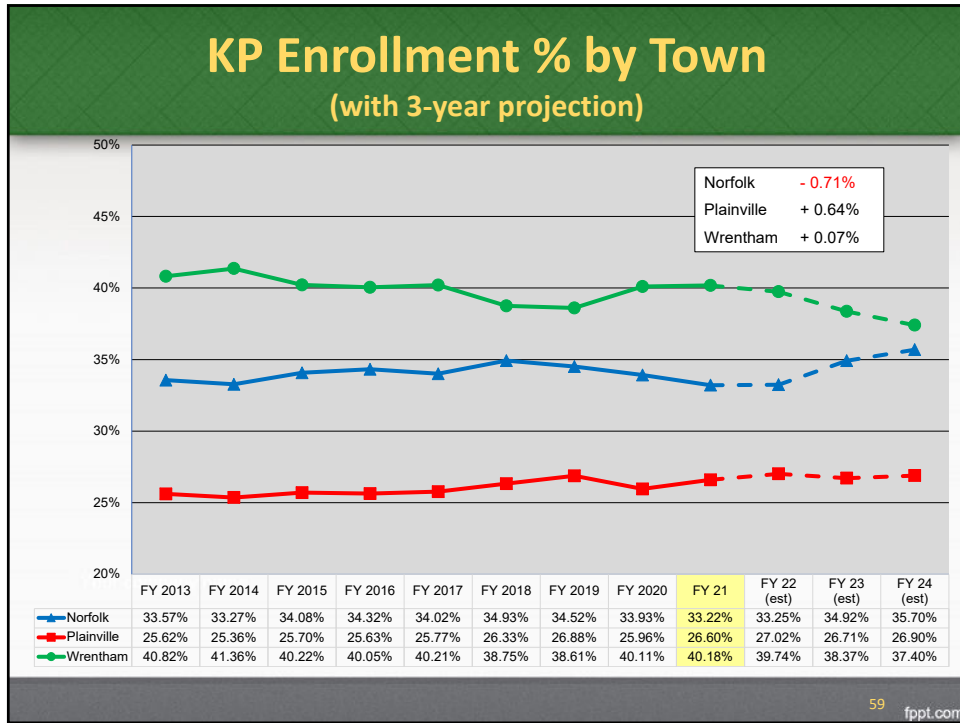
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Summary of Factors

Category	Norfolk	Plainville	Wrentham
Foundation Enrollment	(23)	+ 6	(17)
Municipal Revenue Growth Factor	- 0.67%	- 2.84%	+ 0.32%
Required Local Contribution	(76,697)	+ 283,871	+ 44,723
KP Enrollment <i>(for amount over RLC)</i>	- 0.71%	+ 0.64%	+ 0.07%

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Operating Assessments

Row	Description	Amount
1	FY 2022 Total Budget	37,341,319
2	Less debt service & capital items	1,681,000
3	FY 2022 Operating Budget (1 - 2)	35,660,19
4	Less transportation (excluding reimbursement)	2,225,430
5	Subtotal (3 - 4)	33,434,889

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Operating Assessments

Row	Description	Amount
5	Subtotal from previous page	33,434,889
6	Subtract General Fund Revenues	
	Charter tuition reimbursement	62,949
	Excess & Deficiency (E+D)	400,000
	Medicaid reimbursement	80,000
	Interest Income	<u>10,000</u>
	Subtotal	552,949
7	Subtotal (5 - 6)	32,881,940
8	Subtract Chapter 70 state aid	7,653,700
9	Net Budget Balance to Fund (7 - 8)	25,228,240

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Operating Assessments

Row	Description	Norfolk	Plainville	Wrentham	TOTALS
9	Net Budget Balance to Fund <i>(from previous page)</i>				25,228,240
10	Required Local Contribution (RLC) <i>Data provided by DESE</i>	6,284,557	4,560,831	7,623,310	18,468,698
11	Difference between RLC & Net Budget Balance to Fund (9 - 10) <i>Apportion amount between towns by enrollment %</i>	2,245,219	1,798,222	2,716,101	6,759,542
12	Transportation budget Less transportation reimbursement <i>Apportion amount between towns by enrollment %</i>	523,549	419,316	633,351	2,225,430 <u>- 649,214</u> 1,576,216
13	Total operating assessment (10 + 11 + 12)	9,053,325	6,778,369	10,972,762	26,804,456

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Operating Assessments

Row	Description	Norfolk	Plainville	Wrentham	TOTALS
13	Total operating assessment (10 + 11 + 12)	9,053,325	6,778,369	10,972,762	26,804,456
16	FY 2021 operating assessment	8,869,046	6,162,637	10,543,896	25,575,579
17	\$ Variance from FY 2021 (13 - 16)	184,279	615,732	428,866	1,228,877
18	% Variance from FY 2021 (17 + 16)	2.08%	9.99%	4.07%	4.80%

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Summary of Factors (Reprise)


Category	Norfolk	Plainville	Wrentham
Foundation Enrollment	(23)	+ 6	(17)
Municipal Revenue Growth Factor	- 0.67%	- 2.84%	+ 0.32%
Required Local Contribution	(76,697)	+ 283,871	+ 44,723
KP Enrollment <i>(for amount over RLC)</i>	- 0.71%	+ 0.64%	+ 0.07%
FY 2022 Assessment Increase	2.08%	9.99%	4.07%

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Capital Assessments

Description	Norfolk	Plainville	Wrentham	TOTALS
FY 2021 Capital budget				
Debt service: Prop 2½ excluded	593,549	454,247	701,704	1,749,500
<i>Apportion amount between towns by enrollment %</i>				
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>				
Reduction from FY 2021 to FY 2022	35,196	7,055	26,249	68,500



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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%
Average FY 19 – FY 22	2.53%	5.06%	3.79%	3.64%	2.99%
Average FY 19 – FY 21	2.68%	3.42%	3.70%	3.25%	2.79%

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FY 2022 Budget 2-5-21
Area

Area	Category	Sum of FY'18 Actual	Sum of FY'19 Actual	Sum of FY'20 Actual	Sum of FY'21 Budget	Sum of FY'22 Proposed	Sum of Level Svc variance	% Variance
Instruction	Salary	14,664,074	15,157,510	16,213,909	17,378,995	18,854,893	1,475,898	8.49%
	Expense	5,616,134	5,711,871	5,409,458	4,912,316	4,073,705	(838,611)	-17.07%
Instruction Total		20,280,208	20,869,381	21,623,367	22,291,311	22,928,597	637,286	2.86%
Technology	Salary	288,447	306,708	308,772	329,644	339,311	9,667	2.93%
	Expense	581,044	720,203	854,974	669,900	749,150	79,250	11.83%
Technology Total		869,491	1,026,911	1,163,746	999,544	1,088,461	88,917	8.90%
Transportation	Expense	2,083,729	2,066,106	1,842,548	2,164,560	2,225,430	60,870	2.81%
Transportation Total		2,083,729	2,066,106	1,842,548	2,164,560	2,225,430	60,870	2.81%
Facilities	Salary	729,829	928,423	1,007,269	911,081	934,289	23,208	2.55%
	Expense	1,557,362	1,664,879	1,802,267	1,731,150	1,760,000	28,850	1.67%
Facilities Total		2,287,191	2,593,302	2,809,536	2,642,231	2,694,289	52,058	1.97%
Insurance	Expense	5,633,938	5,589,521	5,926,475	6,330,533	6,723,542	393,009	6.21%
Insurance Total		5,633,938	5,589,521	5,926,475	6,330,533	6,723,542	393,009	6.21%
Debt Service	Expense	2,189,813	2,118,393	1,853,750	1,749,500	1,681,000	(68,500)	-3.92%
Debt Service Total		2,189,813	2,118,393	1,853,750	1,749,500	1,681,000	(68,500)	-3.92%
Grand Total		33,344,371	34,263,614	35,219,423	36,177,679	37,341,319	1,163,640	3.22%

FY 2022 Budget 2-5-21
Budget by Area

INSTRUCTION								
Function	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request	\$ Variance	% Variance
1110	School Committee Expenses	107,904	67,864	67,137	81,132	84,245	3,113	3.84%
1210	Superintendent's Office	213,659	228,851	241,994	240,431	251,146	10,715	4.46%
1220	Assistant Superintendent	68,650	71,581	153,668	151,315	158,100	6,785	4.48%
1410	Finance & Business	222,257	225,143	235,078	247,089	253,036	5,947	2.41%
1420	Human Resources, Benefits & Personnel	162,820	201,846	159,868	142,395	162,649	20,254	14.22%
1430	Legal Services for School Committee	103,140	77,991	25,026	55,000	55,000	0	0.00%
1435	Legal Settlements	0	0	0	0	0	0	0.00%
2110	Curriculum Directors, Supervisory	857,269	912,111	982,180	1,023,788	1,139,008	115,220	11.25%
2120	Department Heads, Non-Supervisory	72,881	67,207	69,715	72,107	78,763	6,656	9.23%
2210	School Building Leadership, Principal	913,778	982,904	1,069,093	1,143,383	1,198,825	55,442	4.85%
2305	Classroom Teachers	9,535,045	9,879,293	10,530,517	11,346,953	11,802,510	455,557	4.01%
2320	Medical & Therapeutic Services	325,536	306,484	313,366	407,219	432,387	25,168	6.18%
2324	Substitutes, Long Term	202,844	177,708	222,703	0	0	0	0.00%
2325	Substitutes, Short Term	161,356	130,083	89,609	235,000	235,000	0	0.00%
2330	Paraprofessionals & Instructional Assistants	621,972	511,293	571,954	636,705	1,295,402	658,697	103.45%
2340	Librarians & Media Center	30,361	32,072	37,194	38,953	60,000	21,047	54.03%
2354	Professional Development, Teacher Stipends	1,470	12,373	23,069	52,276	52,276	0	0.00%
2356	Professional Development, General Expenses	57,907	69,855	98,180	140,400	140,900	500	0.36%
2410	Textbooks, Software, Media & Materials	55,917	57,407	144,318	63,095	77,442	14,347	22.74%
2415	Other Instructional Materials	7,148	5,744	6,618	18,766	13,519	(5,247)	-27.96%
2420	Instructional Equipment	11,797	25,534	5,058	24,730	31,097	6,367	25.75%
2430	General Supplies	303,555	176,826	234,213	201,718	212,114	10,396	5.15%
2440	Other Instructional Services	15,139	43,027	79,831	138,004	150,764	12,760	9.25%
2453	Instructional Hardware - Other	96,484	101,092	102,789	107,893	111,132	3,239	3.00%
2710	Guidance Counselors	941,651	1,028,595	994,041	1,195,427	1,287,811	92,384	7.73%
2720	Testing & Assessment	0	0	0	0	0	0	0.00%
2800	Psychological Services	222,275	242,015	277,365	361,745	392,776	31,031	8.58%
3200	Health Services	132,521	214,605	216,382	224,433	287,145	62,712	27.94%
3510	Athletics	321,096	386,619	534,804	385,178	445,890	60,712	15.76%
3520	Other Student Activities	338,570	325,911	343,762	418,292	393,552	(24,740)	-5.91%
3600	School Security	60,525	79,220	110,148	120,000	140,000	20,000	16.67%
5150	Employee Separation Costs	27,712	0	86,016	25,000	25,000	0	0.00%
5550	Crossing Guards	9,249	0	0	0	0	0	0.00%
9100	Programs with Other Mass. Districts	20,793	29,809	14,636	15,000	20,000	5,000	33.33%
9110	School Choice Tuition	137,499	150,100	156,491	200,000	91,443	(108,557)	-54.28%
9120	Charter School Tuition	241,688	180,558	207,741	225,000	336,809	111,809	49.69%
9200	Tuition to Out-of-State Schools	0	0	0	0	0	0	0.00%
9300	Tuition to Non-Public Schools	3,632,800	3,801,673	3,510,821	2,997,259	2,412,617	(584,642)	-19.51%
9400	Tuition to Collaboratives	1,322,940	1,383,987	1,135,963	1,160,101	1,152,602	(7,499)	-0.65%
9600	Circuit Breaker & IDEA Offsets	(1,278,000)	(1,318,000)	(1,427,982)	(1,604,476)	(2,052,363)	(447,887)	27.91%
SUB-TOTALS		20,280,208	20,869,381	21,623,367	22,291,311	22,928,597	637,286	2.86%

FY 2022 Budget 2-5-21
Budget by Area

TECHNOLOGY								
Function	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request	\$ Variance	% Variance
1450	District-Wide Technology	84,643	147,428	111,453	77,400	135,750	58,350	75.39%
2250	Building Technology	240,616	226,737	162,279	186,600	154,500	(32,100)	-17.20%
2451	Technology: Instructional Hardware - Devices	176,595	184,929	383,271	173,300	236,500	63,200	36.47%
2455	Technology: Instructional Software	14,125	2,522	8,897	11,600	11,900	300	2.59%
4400	Technology Salaries	288,447	306,708	308,772	329,644	339,311	9,667	2.93%
4450	Technology Expenses	65,064	158,587	189,075	221,000	210,500	(10,500)	-4.75%
5300	Rental/Lease of Equipment	0	0	0	0	0	0	0.00%
SUB-TOTALS		869,491	1,026,911	1,163,746	999,544	1,088,461	88,917	8.90%

TRANSPORTATION								
Function	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request	\$ Variance	% Variance
3300	Student Transportation	2,083,729	2,066,106	1,842,548	2,164,560	2,225,430	60,870	2.81%
6900	Private School Transportation				0	0	0	0.00%
SUB-TOTALS		2,083,729	2,066,106	1,842,548	2,164,560	2,225,430	60,870	2.81%

FACILITIES								
Function	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request	\$ Variance	% Variance
4110	Custodial Services	726,565	849,170	930,713	815,688	834,700	19,012	2.33%
4120	Heating	240,539	275,852	229,605	260,000	260,000	0	0.00%
4130	Utilities	742,944	794,184	626,908	789,500	770,500	(19,000)	-2.41%
4210	Maintenance of Grounds	151,833	251,522	286,323	211,843	216,266	4,423	2.09%
4220	Maintenance of Buildings	341,440	352,018	505,213	475,500	515,122	39,622	8.33%
4225	Building Security Systems	11,970	13,674	27,651	17,500	20,000	2,500	14.29%
4230	Maintenance of Equipment	43,819	52,945	72,154	66,200	71,700	5,500	8.31%
4300	Capital Plan	0	0	52,320	0	0	0	0.00%
7300	Acquisition of Equipment	0	0	0	0	0	0	0.00%
7390	Acquisition of Equipment	28,081	3,935	49,160	6,000	6,000	0	0.00%
7400	Replacement of Equipment	0	0	0	0	0	0	0.00%
7500	Acquisition of Vehicles	0	0	29,490	0	0	0	0.00%
7600	Replacement of Vehicles	0	0	0	0	0	0	0.00%
SUB-TOTALS		2,287,191	2,593,302	2,809,536	2,642,231	2,694,289	52,058	1.97%

FY 2022 Budget 2-5-21
Budget by Area

INSURANCE & BENEFITS								
Function	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request	\$ Variance	% Variance
5100	Retirement Contributions	963,330	1,034,756	1,049,636	1,081,463	1,135,436	53,973	4.99%
5200	Insurance Programs	3,493,007	3,338,942	3,572,836	3,827,683	4,090,912	263,229	6.88%
5250	Insurance - Retired Employees	1,057,463	1,086,254	1,165,571	1,274,412	1,337,870	63,458	4.98%
5260	Non-Employee Insurance	0	0	989	0	5,000	5,000	0.00%
5500	Fixed Costs	120,138	129,570	137,443	146,975	154,324	7,349	5.00%
SUB-TOTALS		5,633,938	5,589,521	5,926,475	6,330,533	6,723,542	393,009	6.21%

DEBT SERVICE								
Function	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request	\$ Variance	% Variance
8100	Debt Service, Principal	1,597,000	1,597,000	1,405,000	1,370,000	1,370,000	0	0.00%
8200	Debt Service, Interest	592,813	521,393	448,750	379,500	311,000	(68,500)	-18.05%
SUB-TOTALS		2,189,813	2,118,393	1,853,750	1,749,500	1,681,000	(68,500)	-3.92%

GRAND TOTALS (including debt service)								
Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request	\$ Variance	% Variance	
INSTRUCTION	20,280,208	20,869,381	21,623,367	22,291,311	22,928,597	637,286	2.86%	
TECHNOLOGY	869,491	1,026,911	1,163,746	999,544	1,088,461	88,917	8.90%	
TRANSPORTATION	2,083,729	2,066,106	1,842,548	2,164,560	2,225,430	60,870	2.81%	
FACILITIES	2,287,191	2,593,302	2,809,536	2,642,231	2,694,289	52,058	1.97%	
INSURANCE & BENEFITS	5,633,938	5,589,521	5,926,475	6,330,533	6,723,542	393,009	6.21%	
DEBT SERVICE	2,189,813	2,118,393	1,853,750	1,749,500	1,681,000	(68,500)	-3.92%	
SUB-TOTALS	33,344,371	34,263,614	35,219,423	36,177,679	37,341,319	1,163,640	3.22%	

GRAND TOTALS (Operating Budget only)	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Request	\$ Variance	% Variance
	31,154,558	32,145,221	33,365,673	34,428,179	35,660,319	1,232,140	3.58%