



KING PHILIP REGIONAL SCHOOL DISTRICT

18 KING STREET, NORFOLK, MA 02056

PHONE: (508) 520-7991 FAX: (508) 520-2044

DATE: MARCH 9, 2021

TO: PAUL ZINNI, SUPERINTENDENT OF SCHOOLS
KING PHILIP REGIONAL SCHOOL COMMITTEE

FROM: LARRY AZER, DIRECTOR OF FINANCE & OPERATIONS

RE: FY 2022 BUDGET ADOPTION

The proposed FY 2022 budget is attached for your review and consideration for final adoption.

We recommend that the committee adopt an FY 2022 total budget (including debt service) of \$37,300,279 with the following member town assessments:

Norfolk:	\$9,598,046
Plainville:	\$7,214,644
Wrentham:	\$11,631,726

The member town operating assessments are as follows:

Norfolk	+ 1.92%
Plainville	+ 9.81%
<u>Wrentham</u>	<u>+ 3.91%</u>
GRAND TOTAL	+ 4.64%

Please let us know if you have any questions. Thank you for your consideration of this matter.

FY 2022 Budget 3-9-21
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	2,184,390	19,830	0.92%
Transportation Total		2,083,729	2,066,106	1,842,548	2,164,560	2,184,390	19,830	0.92%
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	37,300,279	1,122,600	3.10%

FY 2022 Budget 3-9-21
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 3-9-21
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	2,184,390	19,830	0.92%
6900	Private School Transportation				0	0	0	0.00%
SUB-TOTALS		2,083,729	2,066,106	1,842,548	2,164,560	2,184,390	19,830	0.92%

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 3-9-21
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	1,168,007	86,544	8.00%
5200	Insurance Programs	3,493,007	3,338,942	3,572,836	3,827,683	4,058,341	230,658	6.03%
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	2,184,390	19,830	0.92%	
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	37,300,279	1,122,600	3.10%	

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	35,619,279	1,191,100	3.46%

FY 2022 KP Assessments 3-9-21 Budget Adoption

**King Philip Regional School District
FY 2022 Member Town Assessments**

Total	Enrollments as of 10/1/20		
	Norfolk	Plainville	Wrentham
1,981	658	527	796
100.00%	33.22%	26.60%	40.18%

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
37,300,279
1,681,000
35,619,279
2,184,390
33,434,889
62,949
400,000
10,000
80,000
32,881,940
7,653,700
25,228,240

FY 2021 Total Budget	36,177,679
-----------------------------	-------------------

FY 2021 Operating Budget	34,428,179
---------------------------------	-------------------

Actual \$ Variance to FY 2022	1,191,100
--------------------------------------	------------------

Actual % Variance to FY 2022	3.46%
-------------------------------------	--------------

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
18,468,698	6,284,557	4,560,831	7,623,310
6,759,542	2,245,219	1,798,222	2,716,101
2,184,390			
649,214			
1,535,176	509,917	408,399	616,860
26,763,416	9,039,693	6,767,452	10,956,271
1,681,000	558,353	447,192	675,455
1,681,000	558,353	447,192	675,455
28,444,416	9,598,046	7,214,644	11,631,726

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
25,575,579	8,869,046	6,162,637	10,543,896
1,187,837	170,647	604,815	412,375
4.64%	1.92%	9.81%	3.91%