

Answers for Whitman Select Board Member Mr. Kain:

All Questions are from the unofficial unaccepted draft version of the meeting minutes of the 2/7/24 Whitman-Hanson Regional School Committee.

Question 1: “I have a question regarding Document 1, at the bottom of the third page of document 1, the Total Programs with Other Districts which states there is a two million decrease to tuition to Massachusetts schools and a two million dollar decrease to tuition to collaboratives that would be a four million dollar decrease to both of those lines, is that accurate?”

Answer 1: No, that is inaccurate. I made a mistake in the Excel block in the FY24 column 9400 Total Tuition to Collaboratives. The amount in that column should be \$0, and not \$3,687,115.69 (that’s the sum of the function). The percentage increase should be 0, or none, as it is impossible to divide by the number 0. No other amounts in that section or in the budget document were affected by my mistake. Here is the corrected section that you referenced:

| | | | | | |
|--------------|-----------------------|------------------------|-----------------------|-----------------------|---------------|
| | TOTAL TUITION TO | | | | |
| 9100 | MASS. SCHOOLS | \$2,287,839.69 | \$284,603.00 | (\$2,003,236.69) | -87.56% |
| | TOTAL SCHOOL | | | | |
| 9110 | CHOICE TUITION | \$208,962.00 | \$282,661.00 | \$73,699.00 | 35.27% |
| | TOTAL TUITION TO | | | | |
| 9120 | OTHER SCHOOLS | \$1,190,314.00 | \$1,475,009.00 | \$284,695.00 | 23.92% |
| | TOTAL TUITION TO | | | | |
| 9400 | COLLABORATIVES | \$0.00 | \$1,577,000.00 | \$1,577,000.00 | 0.00% |
| | TOTAL PROGRAMS | | | | |
| 9000- | WITH OTHER | | | | |
| 9999 | DISTRICTS | \$3,687,115.69 | \$3,619,273.00 | (\$67,842.69) | -1.84% |
| | TOTAL GENERAL | | \$63,590,845.0 | | |
| 0001 | FUND | \$60,485,157.69 | 0 | \$3,105,687.31 | 5.13% |

I will correct this in the next iteration of the budget.

Question 2: “If you look at the second page on document 1 where it says budget by function and type, it says total administration it says 15.3 percent increase for next year, the difference between FY24 and FY25 it says that total administration is up about \$225,000 and it’s a 15.38 percent increase.”

Answer 2: The FY25 increase for the Administration function is explained more fully on Document 3 pages 1 and 2.

The dollar increases are as follows:

1110-School Committee - \$123

1210-Superintendent – \$25,253

1220-Assistant Superintendent – \$57,816

1230-District-wide Administration – \$8,408

1410-Business & Finance - \$111,267

1420-Human Resources & Benefits - \$3,669

1430-Legal Services for School Committee - \$20,000

Total Administration - \$226,536

The salaries in the budget are explained more fully on Document 30 and they are the expected or actual salaries of the people working for us as of 2/7/24. The expenses are based on actuals from FY23 or expected actuals from FY24. Two highlights of the expenses increase: Under 1410 Business & Finance expenses, payments for our payroll company are paid from this line item and are approximately \$38,000 per year. They were not budgeted in FY24. Payroll payments for the MUNIS accounting system in the past were paid from another line item in the 2000-2999 Instruction function. Also, under 1430 Legal Services for School Committee, Special Education (SPED) Legal Fees of \$20,000 were accounted for in the 2000-2999 Instruction function in the old MUNIS system, but I moved them to the proper function in the FY25 Budget as per the Department of Elementary and Secondary Education (DESE) chart of accounts.

Question 3: “Mr. Kain asked a similar question about the total instruction which says it’s up about 3.2 million dollars and that’s a 9.5 percent increase and I had a similar question about that and I’m assuming that’s connected to the slide you shared.”

Answer 3: The components of the 9.51% increase in Function 2000-2999 are summarized on Document 1 page 3 and more fully explained in line by line detail on Document 3. A quick overview: The large increases are as follows:

2304-SPED Classroom Teachers-\$1,035,546

2305-Classroom Teachers-\$926,697

2331-Non-Clerical SPED Paras/Instruct Assistants-\$915,834

The FY25 Budget reflects the actual salary or expected salary of everyone that teaches or performs paraprofessional services for us as of 2/7/24. Contract raises were negotiated after the budget was finalized for FY24 and those raises were not included in the FY24 Budget.

Question 4: "...number 1 on the first page says that Whitman assessment is at 20,500,000 instead of the 19,600,000 and just wondering if it's that hasn't been updated or if there is just a calculation that's not included there."

Answer 4: The Town Assessments are combined and summarized on Document Page 1. They are explained more fully on Document 2. For Whitman, the \$20,500,863.56 assessments amount is composed of the following:

Whitman Operating Assessment – \$19,695,552.94
Whitman Non-Mandated Busing Assessment - \$181,779.94
Whitman High School Bond Debt Assessment - \$383,530.67
Whitman Middle School Building Project Debt Assessment - \$240,000
Whitman Total Assessments: \$20,500,863.55

Excel rounding that will be corrected when final amounts are assessed: \$0.01.
