

**Hamilton-Wenham
Regional School District**



**Superintendent's FY23 Tentative
Budget Recommendation**

as of January 6, 2022

School Committee Meeting

Presented by Eric Tracy, Superintendent of Schools
Vincent Leone, Assist. Super. of F & A





Major YoY Changes to Central Office DAC

- 0.77FTE Family/Community Engage Liaison \$65,000
- Net 0.67FTE ESL Teacher \$61,000
- Substitute Rate Increase \$57,000
- 0.6FTE Payroll Clerk \$50,000
- 0.3FTE Increase to the DW Director of T&L \$48,000
- General Ed Transportation Rate Increase \$18,000
- Additional Technology Security \$12,000
- Increased Food Service Match \$10,000
- Increased School Committee Minutes \$7,000
- ELL Tutor Rate Increase \$7,000
- Reduction of 0.2FTE District Treasurer \$(9,000)
- Reduction of 1.0FTE Curriculum Admin Assistant \$(54,000)
- Reduction of 0.5FTE Secondary Director of T&L \$(76,128)

Total: 0.61FTE \$264,000 7.5%



Major YoY Changes Benefits & Fixed Charges DAC

• OPEB (E&D)	\$2,000,000
• OPEB (Funding Schedule)	\$50,000
• Health Insurance Rate & Enrollment Increase	\$203,000
• Anticipated ESSEX County Retirement Appropriation Increase	\$86,000
• Worker's Comp & Property/Liability Insurance	\$37,000
• 403b Match per Teachers' Contract Increasing 14%	\$7,000
• Reduction to Sick-Day-Buy-Back	\$(14,000)
• Reduction to Unemployment Costs	\$(18,000)

Total: 0.00FTE \$2,360,000 39.8%



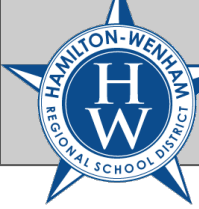
This budget allows us to:

- Maintain Level Service
- Incremental Investments
 - Address MS/HS Student Social & Emotional Needs
 - Reinstate/Maintain 6th-8th Grade World Language offerings
 - Meet increased need for small group math at Middle School
 - Improve EL Support Program
 - Reinstate OOD Chair Position
 - Reinstate part of the Payroll Position
 - Reinstate a full-time Curriculum Director
 - Reinstate District Athletics User Fee Contribution
 - Address Technology Issues
 - Invest in curriculum materials
 - Supply iPads to all 7th Graders
- One-Year robust maintenance program
- Address OPEB Liability head-on



Summary by DAC

Summary By Site & Support Program	FY19 Actual	FY20 Actuals	FY21 FTE	FY21 Budget	FY21 Actuals	FY22 FTE	FY22 Budget	FY23 FTE	FY23 Budget	Change FY22 \$	To FY23 %
Buker Elementary School	\$ 2,220,140	\$ 2,287,290	31.62	\$ 2,389,099	\$ 2,279,142	32.84	\$ 2,401,019	36.07	\$ 2,645,733	\$ 244,714	10.19%
Cutler Elementary School	\$ 2,730,842	\$ 2,759,824	38.67	\$ 2,831,852	\$ 2,711,678	41.39	\$ 2,890,214	41.54	\$ 2,906,665	\$ 16,451	0.57%
Winthrop Elementary School	\$ 3,434,478	\$ 3,628,235	56.91	\$ 3,737,685	\$ 3,558,534	60.13	\$ 3,866,855	62.84	\$ 4,204,907	\$ 338,052	8.74%
Miles River Middle School	\$ 4,384,171	\$ 4,413,413	50.97	\$ 4,460,423	\$ 4,304,894	54.48	\$ 4,800,861	58.58	\$ 5,298,337	\$ 497,476	10.36%
Regional High School	\$ 6,164,288	\$ 6,183,131	72.18	\$ 6,480,886	\$ 6,065,656	71.18	\$ 6,433,942	73.48	\$ 6,872,307	\$ 438,365	6.81%
Athletics	\$ 500,785	\$ 424,499	1.75	\$ 452,152	\$ 343,450	1.75	\$ 460,633	1.75	\$ 529,967	\$ 69,334	15.05%
Central Office	\$ 2,843,761	\$ 2,863,786	9.92	\$ 3,014,550	\$ 2,912,579	12.65	\$ 3,516,031	13.26	\$ 3,765,663	\$ 249,631	7.10%
District Maintenance	\$ 694,292	\$ 571,160	2.25	\$ 441,860	\$ 431,792	3.25	\$ 516,208	3.25	\$ 906,614	\$ 390,406	75.63%
Fringe Benefits	\$ 4,206,515	\$ 4,534,453	0.86	\$ 5,399,815	\$ 4,806,832	0.86	\$ 5,927,024	0.86	\$ 8,286,775	\$ 2,359,751	39.81%
Capital & Fixed Assets	\$ -	\$ -	-	\$ -	\$ 96,774	-	\$ -	-	\$ -	\$ -	#DIV/0!
Special Education	\$ 5,284,501	\$ 6,816,632	13.44	\$ 6,940,620	\$ 5,814,049	13.44	\$ 6,977,781	14.04	\$ 6,665,714	\$ (312,067)	-4.47%
Technology	\$ 866,264	\$ 889,864	6.00	\$ 874,629	\$ 855,794	7.00	\$ 948,408	7.00	\$ 1,032,926	\$ 84,518	8.91%
District Totals	\$ 33,330,038	\$ 35,372,286	284.56	\$ 37,023,572	\$ 34,181,172	298.98	\$ 38,738,975	312.67	\$ 43,115,606	\$ 4,376,632	11.30%



Summary by DESE Category

Summary by DESE Category	FY19 Actuals	FY20 Actuals	FY21 FTE	FY21 Budget	FY21 Actuals	FY22 FTE	FY22 Budget	FY23 FTE	FY23 Budget	Change FY22 \$	To FY23 %
Administration	\$ 1,097,981	\$ 992,140	6.94	\$ 1,229,833	\$ 1,063,926	7.47	\$ 1,383,565	7.84	\$ 1,448,158	\$ 64,592	4.67%
Capital, Operations, Maintenance	\$ 2,221,673	\$ 2,071,927	15.25	\$ 2,285,561	\$ 2,207,181	16.25	\$ 2,366,101	16.25	\$ 2,900,639	\$ 534,538	22.59%
Capital & Fixed Assets Improvements	\$ -	\$ -	-	\$ -	\$ 96,774	-	\$ -	-	\$ -	\$ -	#DIV/0!
Guidance, Counseling, Testing	\$ 1,118,011	\$ 1,126,908	13.78	\$ 1,141,839	\$ 1,095,612	13.78	\$ 1,147,345	16.78	\$ 1,481,901	\$ 334,555	29.16%
Inst. Materials	\$ 870,461	\$ 685,373	-	\$ 872,397	\$ 746,209	-	\$ 854,757	-	\$ 961,543	\$ 106,787	12.49%
Instructional Leadership	\$ 3,027,285	\$ 2,954,380	26.17	\$ 2,571,133	\$ 2,344,429	26.27	\$ 2,618,506	26.25	\$ 2,761,992	\$ 143,486	5.48%
Insurance, Retirement, Other	\$ 4,206,515	\$ 4,534,453	0.86	\$ 5,399,815	\$ 4,806,832	0.86	\$ 5,927,024	0.86	\$ 8,286,775	\$ 2,359,751	39.81%
Other Teaching Services	\$ 2,532,491	\$ 2,482,888	59.90	\$ 2,796,326	\$ 2,631,831	68.08	\$ 3,014,610	73.85	\$ 3,278,704	\$ 264,094	8.76%
Prof. Dev.	\$ 171,951	\$ 138,886	-	\$ 262,196	\$ 129,123	3.60	\$ 636,021	3.50	\$ 640,177	\$ 4,156	0.65%
Pupil Services	\$ 2,343,752	\$ 2,473,423	8.97	\$ 2,728,507	\$ 2,287,046	8.97	\$ 2,864,857	9.74	\$ 3,065,501	\$ 200,644	7.00%
Teachers	\$ 12,240,941	\$ 12,805,737	152.70	\$ 12,973,972	\$ 12,679,496	153.70	\$ 13,183,707	157.60	\$ 13,931,127	\$ 747,420	5.67%
Tuitions	\$ 3,498,978	\$ 5,106,171	-	\$ 4,761,992	\$ 4,092,713	-	\$ 4,742,482	-	\$ 4,359,090	\$ (383,392)	-8.08%
Grand Total	\$ 33,330,038	\$ 35,372,286	284.56	\$ 37,023,572	\$ 34,181,172	298.98	\$ 38,738,975	312.67	\$ 43,115,606	\$ 4,376,632	11.30%



Assessment Calculation

FY23 Tentative Operating Budget Calculation

General Fund Operating Overview

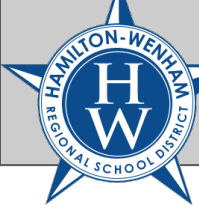
	FY19 ACT	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY23 BUD	\$ Difference	%
Operating Expense - Gross, before offsets & Overlays	\$ 33,330,038	\$ 35,372,286	\$ 37,023,572	\$ 34,181,172	\$ 38,738,975	\$ 43,115,606	\$ 4,376,632	11.30%

Operating Offsets

	FY19 ACT	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY23 BUD	\$ Difference	%
<i>Recurring Offsets</i>								
School Choice	\$ 265,000	\$ 385,000	\$ 476,360	\$ 350,819	\$ 399,500	\$ 385,000	\$ (14,500)	-3.63%
Preschool Tuition	\$ 84,407	\$ 94,445	\$ 95,607	\$ 6,716	\$ 75,740	\$ 84,407	\$ 8,667	11.44%
Facilities Rental	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
Special Ed Grants	\$ -	\$ 406,287	\$ 366,747	\$ 379,595	\$ 392,747	\$ 470,095	\$ 77,348	19.69%
ESSER Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,226	\$ 147,226	#DIV/0!
Title I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,522	\$ 65,522	#DIV/0!
Circuit Breaker Offset	\$ 1,094,160	\$ 1,102,223	\$ 776,000	\$ 377,745	\$ 934,096	\$ 1,038,894	\$ 104,798	11.22%
Total Offsets	\$ 1,445,567	\$ 1,987,955	\$ 1,716,714	\$ 1,114,875	\$ 1,804,083	\$ 2,193,144	\$ 389,061	21.57%

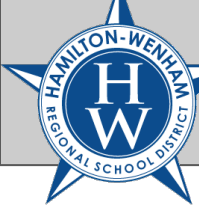
General Fund After Offsets

	FY19 ACT	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY23 BUD	\$ Difference	%
Operating Expense - Gross, after offsets & Overlays	\$ 31,884,471	\$ 33,384,331	\$ 35,306,858	\$ 33,066,297	\$ 36,934,892	\$ 40,922,462	\$ 3,987,570	10.80%



Assessment Calculation (continued)

General Fund After Offsets								
	FY19 ACT	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY23 BUD	\$ Difference	%
Operating Expense - Gross, after offsets & Overlays	\$ 31,884,471	\$ 33,384,331	\$ 35,306,858	\$ 33,066,297	\$ 36,934,892	\$ 40,922,462	\$ 3,987,570	10.80%
Operating Funding Sources								
	FY19 ACT	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY23 BUD	\$ Difference	%
<i>Revenues</i>								
Chapter 70-Base Aid	\$ 3,687,076	\$ 3,714,665	\$ 2,969,125	\$ 3,742,189	\$ 3,715,561	\$ 3,742,189	\$ 26,628	0.72%
State Transportation	\$ 330,837	\$ 385,868	\$ 332,124	\$ 332,124	\$ 372,065	\$ 382,323	\$ 10,258	2.76%
Charter School Reimbursement	\$ 13,726	\$ 1,542	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Medicaid Reimbursement	\$ 171,954	\$ 88,455	\$ 95,000	\$ 59,064	\$ 45,000	\$ 45,000	\$ -	0.00%
Interest Income	\$ 25,631	\$ 19,661	\$ 18,000	\$ 3,070	\$ 10,000	\$ 3,070	\$ (6,931)	-69.31%
Prior Year Unexpended Encumbrances	\$ 90,982	\$ 26,108	\$ -	\$ 144,178	\$ -	\$ -	\$ -	#DIV/0!
Other Income	\$ 6,167	\$ 3,372	\$ -	\$ 44,108	\$ -	\$ -	\$ -	#DIV/0!
Total Revenues	\$ 4,326,372	\$ 4,239,671	\$ 3,414,249	\$ 4,324,732	\$ 4,142,627	\$ 4,172,582	\$ 29,955	0.72%
<i>Transfers In From Other Funds</i>								
Excess and Deficiency	\$ 347,218	\$ 147,396	\$ 217,329	\$ 217,329	\$ -	\$ 3,099,620	\$ 3,099,620	#DIV/0!
Other Revolving Accounts	\$ 12,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Transfers	\$ 359,880	\$ 147,396	\$ 217,329	\$ 217,329	\$ -	\$ 3,099,620	\$ 3,099,620	#DIV/0!
Total Funding Sources	\$ 4,686,252	\$ 4,387,067	\$ 3,631,578	\$ 4,542,061	\$ 4,142,627	\$ 7,272,202	\$ 3,129,575	75.55%
NET OPERATING BUDGET	\$ 27,198,218	\$ 28,997,264	\$ 31,675,280	\$ 28,524,236	\$ 32,792,265	\$ 33,650,261	\$ 857,995	2.62%



Assessment Calculation (concluded)

NET OPERATING BUDGET	\$ 27,198,218	\$ 28,997,264	\$ 31,675,280	\$ 28,524,236	\$ 32,792,265	\$ 33,650,261	\$ 857,995	2.62%
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Calculation of Individual Town Assessments								
	FY19 ACT	FY20 ACT	FY21 BUD	FY21 ACT	FY22 BUD	FY23 BUD	\$ Difference	%
Town of Hamilton			\$ 20,227,834		\$ 21,131,336	\$ 22,007,270		
Capital Debt Assessment "Shift"			\$ -		\$ -	\$ -		
Net Operating Assessment	\$ 17,746,438 64.65%	\$ 18,686,426 64.05%	\$ 20,227,834 63.86%	\$ 20,227,834 63.86%	\$ 21,131,336 64.44%	\$ 22,007,270 65.40%	\$ 875,935	4.15%
Town of Wenham			\$ 11,447,446		\$ 11,660,930	\$ 11,642,990		
Capital Debt Assessment "Shift"			\$ -		\$ -	\$ -		
Net Operating Assessment	\$ 9,708,859 35.35%	\$ 10,488,321 35.95%	\$ 11,447,446 36.14%	\$ 11,447,446 36.14%	\$ 11,660,930 35.56%	\$ 11,642,990 34.60%	\$ (17,939)	-0.15%



Debt Service Assessment

Debt Service Assessment Summary					
				65.40%	34.60%
	Principal	Interest	Total	Hamilton Share	Wenham Share
Cutler Roof & Summer 2013 Projects	\$ 100,000	\$ 27,175	\$ 127,175	\$ 83,172	\$ 44,003
Buker Boiler & Winthrop Boiler/Glass	\$ 95,000	\$ 21,500	\$ 116,500	\$ 76,191	\$ 40,309
Winthrop Sprinkler System	\$ 125,000	\$ 9,440	\$ 134,440	\$ 87,924	\$ 46,516
FY21 Capital Projects	\$ 191,600	\$ 15,560	\$ 207,160	\$ 135,482	\$ 71,677
Net Assessment			\$ 585,275	\$ 382,770	\$ 202,505



Combined Operating & Debt Service Town Assessment



HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

Superintendent's Tentative FY23 Budget Recommendation
 Combined Operating & Debt Service Town Assessments
 As of January 6, 2022

	FY22	FY23	Increase \$	Increase %
<u>Hamilton</u>				
Operating Budget After Offsets and Revenue Sources	\$ 21,131,336	\$ 22,007,270	\$ 875,935	4.15%
Debt Service	\$ 370,848	\$ 382,770	\$ 11,922	3.21%
Hamilton Combined Total	\$ 21,502,184	\$ 22,390,040	\$ 887,856	4.13%
<u>Wenham</u>				
Operating Budget After Offsets and Revenue Sources	\$ 11,660,930	\$ 11,642,990	\$ (17,939)	-0.15%
Debt Service	\$ 204,646	\$ 202,505	\$ (2,141)	-1.05%
Wenham Combined Total	\$ 11,865,575	\$ 11,845,495	\$ (20,080)	-0.17%
<u>Total</u>				
Operating Budget After Offsets and Revenue Sources	\$ 32,792,265	\$ 33,650,261	\$ 857,995	2.62%
Debt Service	\$ 575,494	\$ 585,275	\$ 9,781	1.70%
Combined Assessment	\$ 33,367,759	\$ 34,235,536	\$ 867,776	2.60%



Tentative Budget Motion

I MOVE THAT THE HAMILTON WENHAM REGIONAL SCHOOL COMMITTEE APPROVE THE TENTATIVE FY23 GENERAL FUND EXPENDITURES BUDGET OF \$41,507,737, THIS AMOUNT INCLUDES GENERAL FUND OPERATING EXPENSES, AFTER OFFSETS, IN THE AMOUNT OF \$40,922,462 AND GENERAL FUND DEBT SERVICE EXPENSES IN THE AMOUNT OF \$585,275; FURTHERMORE THE GROSS OPERATING EXPENSES OF THE DISTRICT, BEFORE OFFSETS, HAVE BEEN ALLOCATED BY THE DESE DEFINED CHART OF ACCOUNTS ACCORDING TO THE “SUMMARY BY DESE CATEGORY” CHART INCLUDED IN THIS BUDGET PRESENTATION, AS DETAILED IN THE EXHIBIT.