

Hamilton-Wenham Regional School District

School Committee Mtg.



FY21 Final Budget Decisions

Presented by:

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Wednesday, June 17, 2020



FY20 Year-End Forecast

FY20 Expense Budget Forecast

As of
June 5, 2020

Summary	FY17	FY18	FY19	FY20	FY20	FY20	FY20	FY20
by DESE Category	Actuals	Actuals	Actuals	Budget	YTD	Enc	Curt. Forec.	Proj. Bal.
Administration	\$ 1,160,947	\$ 1,107,495	\$ 1,097,981	\$ 1,208,488	\$ 873,097	\$ 84,927	\$ 1,075,629	\$ 28,858
Capital, Operations, Maintenance	\$ 2,272,715	\$ 2,288,962	\$ 2,221,673	\$ 2,187,834	\$ 1,897,731	\$ 128,785	\$ 2,095,912	\$ 91,922
Guidance, Counseling, Testing	\$ 1,050,124	\$ 1,067,619	\$ 1,118,011	\$ 1,132,103	\$ 959,995	\$ 162,046	\$ 1,129,468	\$ 2,635
Inst. Materials	\$ 810,389	\$ 831,931	\$ 870,461	\$ 901,817	\$ 565,870	\$ 51,305	\$ 730,160	\$ 171,657
Instructional Leadership	\$ 2,847,121	\$ 2,831,552	\$ 3,027,285	\$ 3,144,508	\$ 2,747,858	\$ 182,203	\$ 2,943,693	\$ 200,815
Insurance, Retirement, Other	\$ 3,563,191	\$ 3,933,325	\$ 4,206,515	\$ 4,486,189	\$ 4,234,543	\$ 3,000	\$ 4,569,663	\$ 20,525
Other Teaching Services	\$ 2,324,389	\$ 2,266,182	\$ 2,532,491	\$ 2,589,061	\$ 1,888,842	\$ 274,599	\$ 2,169,489	\$ 123,460
Prof. Dev.	\$ 151,617	\$ 181,488	\$ 171,951	\$ 233,944	\$ 120,729	\$ 4,061	\$ 164,825	\$ 69,118
Pupil Services	\$ 1,991,892	\$ 2,055,694	\$ 2,343,752	\$ 2,594,974	\$ 2,126,864	\$ 248,407	\$ 2,597,648	\$ (2,674)
Teachers	\$ 11,402,341	\$ 11,660,843	\$ 12,240,941	\$ 12,159,178	\$ 10,134,466	\$ 2,190,755	\$ 12,328,568	\$ 126,722
Tuitions	\$ 2,540,689	\$ 3,209,626	\$ 3,498,978	\$ 2,908,666	\$ 2,678,373	\$ 324,962	\$ 3,198,915	\$ (290,249)
Grand Total	\$ 30,115,415	\$ 31,434,715	\$ 33,330,038	\$ 33,546,760	\$ 28,228,368	\$ 3,655,049	\$ 33,003,971	\$ 542,790
Unrealized Medicaid Revenues								\$ (140,636)
Net Ending Balance								\$ 402,154



FY20 Year-End Forecast Drivers

Cost Saving Budget Drivers:

- Substitutes not required
- PD not made use of
- Resignations Left Unfilled
- Supplies and Materials Left Unpurchased
- Special Education Contracted Services reduction
- Transportation Reductions Based on Renegotiation and Unused Service
- Utilities unconsumed
- Utilization/Close out of FY19 & FY20 Grants
- Circuit Breaker Extraordinary Relief ~\$130,000



Funds Requested for COVID-19 Response

Current FY21 budget does not include any funds for unforeseen COVID-19 response.





Funds Requested for COVID-19 Response

With the closure of schools in FY20 combined with other factors, the District has managed to save an additional **\$540,000**

We are recommending prepaying FY21 OOD Tuitions with FY20 Funds

MGL Ch.71, Section 71D: Prepayment of tuition to private schools or program sources

A school committee of a regional school district may authorize the prepayment of tuition for a period not exceeding three months to any approved private school.

MGL Ch.40, Section 4E: Education collaboratives

(h) A school committee of a regional school district may authorize the prepayment of monies for an educational program or service of the education collaborative to the treasurer of an education collaborative.



Prepayment of Tuitions

This will allow the District to free up funds in FY21 to respond to any unforeseen expenses. Budget Transfers will need to be voted during the year.

If there aren't any additional COVID-19 expenses it will be returned to the town in E&D at the end of FY21.



FY21 Operating Budget Overview as of February 12, 2020

	FY19 Approved	FY20 Approved	FY21 Proposed	% Change from FY20
Operating Expenses	\$33,097,866	\$34,951,408	\$38,297,952	9.57%
Expense Offsets	\$1,203,808	\$1,404,648	\$1,911,322	36.07%
Revenues	\$4,438,761	\$4,372,013	\$4,711,351	7.76%
Net Operating Budget	\$27,455,297	\$29,174,747	\$31,675,279	8.57%



FY21 Financial Projections Due to COVID-19 Response

FY20 Local State Aid:

- Safe for FY20 year end - State will borrow \$3.0 billion

Projected FY21 State Revenue Shortfall:

- \$2.5 - \$5.0 billion
- \$3.5 billion in State's Rainy Day Reserve Fund

FY21 Local State Aid:

- Very concerned - plan for 20% reduction in all local State Aid including:
 - Chapter 70
 - Circuit Breaker
 - Transportation



What does this mean for our HWRSD community?

20% Reduction in FY21 Local State Aid:

- **Chapter 70: \$996,742**
 - The major program of state aid to public schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs
- **Circuit Breaker: \$194,606**
 - Put into effect in 2004 to help defray the expense to school districts for providing legally mandated special education supports and services to children with disabilities
- **Transportation: \$83,031**
 - Help defray the expense to regional school districts for providing transportation services to and from school
- **HWRSD Totals: \$1.274 million less** in State Aid projections



FY21 \$1.274 Reduction

On Wednesday, May 27th the Hamilton-Wenham Regional School Committee voted to reduce the FY21 Operating Budget by **\$1.274 M.**



FY21 Operating Budget Overview as of May 27, 2020

	FY19 Approved	FY20 Approved	FY20 Approved 2/12/20	FY21 Approved 5/27/20	Change from Feb. to May \$	Change from Feb. to May %
Operating Expenses	\$33,097,866	\$34,951,408	\$38,297,952	\$37,023,574	-\$1,274,378	-3.33%
Expense Offsets	\$1,203,808	\$1,404,648	\$1,911,322	\$1,716,716	-\$194,606	-10.18%
Revenues	\$4,438,761	\$4,372,013	\$4,711,351	\$3,631,578	-\$1,079,773	-22.92%
Net Operating Budget	\$27,455,297	\$29,174,747	\$31,675,279	\$31,675,279	\$0	0%



Guiding questions through this process:

1. What staffing supports will our students need most as we navigate the COVID-19 crisis and return to school (whatever that may look like) in the fall?
2. How can we protect and preserve the classroom? What resources have the most direct impact on students' emotional, physical, mental, and academic well-being?
3. How will we keep equity at the forefront of each decision?



COVID-19 Response Impact on School Resources

Return to School “Known Unknowns” That Will Impact the FY21 Budget:

- Safety Supplies (PPE) \$138,000 (12 week supply)
- 1:1 Technology = \$322,000-\$370,000
- Physical Barriers, Desk Shields, Waiting Rooms, etc.
- Lunch Supervision
- Additional Transportation Costs
- Additional Cleaning Supplies
- Signage and Floor Markings
- Additional Furniture to Accommodate Physical Distancing



**COVID-19
RESPONSE**



COVID-19 Response

Budget Estimate for Safety Supplies Based on [DESE Guidance](#):

12 Week Supply at 100% Attendance:

\$132,522

Districts are responsible for procuring their own supplies.



COVID-19 Response

Shared devices at school present a hygiene risk

As parents return to the workforce, students may not have the same access to devices

If we are in a fully remote model or a hybrid model, this would be an essential tool for students to access their education

Preliminary budget range for a pathway to 1:1 program:

- K-5: 874 students, based on estimated Chromebook pricing: \$325,000 - \$365,000
- Grades 6-8: 425 students; deploy all existing Chromebooks; cost neutral
- Grades 9-12: 550 students; maintain family funded iPad leasing program



DESE Category After \$1.274 M Reduction

Change in Operating Budget from
February 12, 2020 to May 27, 2020

Summary by DESE Category	FY20 FTE	FY20 Budget	As of 2.12.20		As of 5.27.20		Change in Budget From February to May		
			FY21 FTE	FY21 Budget	FY21 FTE	FY21 Budget	FTE	\$	%
Administration	8.61	\$ 1,208,488	7.94	\$ 1,268,083	6.94	\$ 1,229,833	(1.00)	\$ (38,250)	-3.02%
Capital, Operations, Maintenance	17.86	\$ 2,188,334	17.75	\$ 2,431,403	15.25	\$ 2,285,561	(2.50)	\$ (145,842)	-6.00%
Guidance, Counseling, Testing	13.78	\$ 1,132,103	13.78	\$ 1,141,839	13.78	\$ 1,141,839	-	\$ -	0.00%
Inst. Materials	-	\$ 901,817	-	\$ 885,936	-	\$ 872,397	-	\$ (13,539)	-1.53%
Instructional Leadership	31.23	\$ 3,144,508	31.42	\$ 3,036,447	26.17	\$ 2,571,133	(5.25)	\$ (465,314)	-15.32%
Insurance, Retirement, Other	-	\$ 4,486,189	0.86	\$ 5,133,166	0.86	\$ 5,399,815	-	\$ 266,649	5.19%
Other Teaching Services	63.56	\$ 2,589,061	67.03	\$ 3,029,561	59.60	\$ 2,796,326	(7.43)	\$ (233,235)	-7.70%
Prof. Dev.	-	\$ 233,944	-	\$ 262,321	-	\$ 262,196	-	\$ (125)	-0.05%
Pupil Services	7.25	\$ 2,596,474	8.97	\$ 2,868,614	8.97	\$ 2,728,507	-	\$ (140,107)	-4.88%
Teachers	157.08	\$ 12,616,826	159.40	\$ 13,478,589	152.70	\$ 12,973,972	(6.70)	\$ (504,618)	-3.74%
Tuitions	-	\$ 3,853,666	-	\$ 4,761,992	-	\$ 4,761,992	-	\$ -	0.00%
Grand Total	299.37	\$ 34,951,408	307.15	\$ 38,297,952	284.26	\$ 37,023,572	(22.88)	\$ (1,274,380)	5.93%



DESE Category: Administration

Change in Operating Budget from February 12, 2020 to June 17, 2020

Summary by DESE Category	FY20 FTE	FY20 Budget	As of 2.12.20		As of 6.17.20		Change in Budget From February to June		
			FY21 FTE	FY21 Budget	FY21 FTE	FY21 Budget	FTE	\$	%
Administration	8.61	\$ 1,208,488	7.94	\$ 1,268,083	7.44	\$ 1,229,833	(0.50)	\$ (38,250)	-3.02%



FY21 Reductions for Consideration:

Administration			Implications
Action	Description	Reduction*	
Eliminate	1.0 FTE Human Resources, Benefits and Payroll Administrator	\$71,264	<ul style="list-style-type: none">● Elimination of HR support for 300+ employees● Essential responsibilities will be distributed across remaining Central Office staff employees● School Leaders will have additional HR responsibilities● A 0.5 Payroll Clerk will be needed to support payroll
Hire	0.5 FTE Payroll Clerk	-\$38,250	

*Reduction includes salary, benefits, and unemployment if applicable



DESE Category: Capital, Operations, & Maintenance

Change in Operating Budget from February 12, 2020 to June 17, 2020

Summary by DESE Category	FY20 FTE	FY20 Budget	As of 2.12.20		As of 6.17.20		Change in Budget From February to June		
			FY21 FTE	FY21 Budget	FY21 FTE	FY21 Budget	FTE	\$	%
Capital, Operations, Maintenance	17.86	\$ 2,188,334	17.75	\$ 2,431,403	15.25	\$ 2,285,561	(2.50)	\$ (145,842)	-6.00%



FY21 Reductions for Consideration:

Capital, Maintenance, and Operations

Implications

Action	Description	Reduction*	
Eliminate	2.0 FTE Maintenance Workers	\$78,835	<ul style="list-style-type: none">● Could lead to increased costs in contracted services● Preventive maintenance and repair work order timelines to be extended
Eliminate	Maintenance Foreman Stipend	\$10,000	<ul style="list-style-type: none">● The Director of Facilities, Maintenance, and Operations will pick up additional responsibilities
Eliminate	0.5 FTE Maintenance Secretary	\$17,822	<ul style="list-style-type: none">● Responsibilities shifted to other office personnel

*Reduction includes salary, benefits, and unemployment if applicable



DESE Category: Instructional Leadership

Change in Operating Budget from February 12, 2020 to June 17, 2020

Summary by DESE Category	FY20 FTE	FY20 Budget	As of 2.12.20		As of 6.17.20		Change in Budget From February to June		
			FY21 FTE	FY21 Budget	FY21 FTE	FY21 Budget	FTE	\$	%
Instructional Leadership	31.23	\$ 3,144,508	31.42	\$ 3,036,447	25.92	\$ 2,557,594	(5.50)	\$ (478,853)	-15.77%



FY21 Reductions for Consideration:

Instructional Leadership

Implications

Action	Description	Reduction*	
Eliminate	<p>2.75 FTE Curriculum Administrators:</p> <ul style="list-style-type: none"> ➤ Eliminate PreK-12 Dir. of Curriculum, Instruction, & Assessment ➤ Eliminate Elementary Literacy Administrator ➤ Eliminate Elementary Mathematics Administrator 	\$256,498	<ul style="list-style-type: none"> ● Curriculum leadership would fall solely on elementary teachers and principals ● No district-level curriculum leadership and coordination ● Decreased oversight of curriculum development and data analysis ● Shifted responsibility of planning and executing district-wide professional development
Eliminate	1.0 FTE Vacant IT Technician	\$38,580	<ul style="list-style-type: none"> ● Currently vacant due to a retirement followed by a reassignment ● Other staff members have picked up additional responsibilities to offset the staffing reduction and will continue to in FY21

*Reduction includes salary, benefits, and unemployment if applicable



FY21 Reductions for Consideration:

Instructional Leadership <i>(continued)</i>			Implications
Action	Description	Reduction*	
Eliminate	1.0 FTE Vacant Out-of-District Chairperson	\$87,165	<ul style="list-style-type: none"> Increased workload for other special education administrators to manage out-of-district caseload (site visits monitoring, meeting attendance, paperwork requirements) and to oversee additional team meetings and case management at the middle and high school Decreased time available for special education staff supervision and support
Do not fill	Teacher-In-Charge Stipends - <i>All Schools</i>	\$10,248	<ul style="list-style-type: none"> Lack of building based support when Principals are out of the building at District meetings, professional development, or illness
Eliminate	0.5 FTE HS Office Personnel	\$33,967	<ul style="list-style-type: none"> Responsibilities shifted to other office personnel



DESE Category: Fringe Benefits

Change in Operating Budget from February 12, 2020 to June 17, 2020

Summary by DESE Category	FY20 FTE	FY20 Budget	As of 2.12.20		As of 6.17.20		Change in Budget From February to June		
			FY21 FTE	FY21 Budget	FY21 FTE	FY21 Budget	FTE	\$	%
Insurance, Retirement, Other	-	\$ 4,486,189	0.86	\$ 5,133,166	0.86	\$ 5,359,530	-	\$ 226,364	4.41%



FY21 Reductions for Consideration:

Insurance, Retirement, Other			Implications
Action	Description	Reduction*	
Reduce	Health Insurance Premium (Forecast to Actual)	\$27,135	<ul style="list-style-type: none">● Reduced rate due to negotiations with providers



DESE Category: Other Teaching Services

Change in Operating Budget from February 12, 2020 to June 17, 2020

Summary by DESE Category	FY20 FTE	FY20 Budget	As of 2.12.20		As of 6.17.20		Change in Budget From February to June		
			FY21 FTE	FY21 Budget	FY21 FTE	FY21 Budget	FTE	\$	%
Other Teaching Services	63.56	\$ 2,589,061	67.03	\$ 3,029,561	59.90	\$ 2,796,326	(7.13)	\$ (233,235)	-7.70%



FY21 Reductions for Consideration:

Other Teaching Services			Implications
Action	Description	Reduction*	
Eliminate	4.34 FTE Elementary Language Arts TAs	\$74,948	<ul style="list-style-type: none">● Decreased supplemental literacy support for students● Professional development will be needed to enhance Tier I (in classroom) evidence-based instructional practices and differentiated instructional approaches (UDL)
Eliminate	3.0 FTE of 6.0 FTE PreK TAs	\$44,003	<ul style="list-style-type: none">● Increased student to teacher ratio● Reduced flexibility and supervision constraints

*Reduction includes salary, benefits, and unemployment if applicable



FY21 Reductions for Consideration:

Other Teaching Services (<i>continued</i>)			Implications
Action	Description	Reduction*	
Exclude	New Investment 0.4 FTE Therapeutic TA	\$10,405	<ul style="list-style-type: none">● Maintain current level of therapeutic support for students
Reduce	Reduce 1.0 FTE Library Media Specialist at MS/HS replace with 1.0 FTE Teaching Assistant	\$38,825	<ul style="list-style-type: none">● Minimal student support in the Learning Commons● Focus on reshelving and maintaining physical needs of the Learning Commons● Potential NEASC finding or impact on accreditation

*Reduction includes salary, benefits, and unemployment if applicable



DESE Category: Pupil Services

Change in Operating Budget from February 12, 2020 to June 17, 2020

Summary by DESE Category	FY20 FTE	FY20 Budget	As of 2.12.20		As of 6.17.20		Change in Budget From February to June		
			FY21 FTE	FY21 Budget	FY21 FTE	FY21 Budget	FTE	\$	%
Pupil Services	7.25	\$ 2,596,474	8.97	\$ 2,868,614	8.97	\$ 2,728,507	-	\$ (140,107)	-4.88%



FY21 Reductions for Consideration:

Pupil Services

Implications

Action	Description	Reduction*	
Do not fill	22 Interest Club Advisor Stipends <i>- All Schools</i>	\$21,494	<ul style="list-style-type: none">● Eliminate extra-curricular interest-based clubs or move to a 100% user-based model
Reduce	District 25% match of Athletics User Fees	\$118,613	<ul style="list-style-type: none">● Families will be responsible for 75% of the cost run each athletic program



DESE Category: Teachers

Change in Operating Budget from February 12, 2020 to June 17, 2020

Summary by DESE Category	FY20 FTE	FY20 Budget	As of 2.12.20		As of 6.17.20		Change in Budget From February to June		
			FY21 FTE	FY21 Budget	FY21 FTE	FY21 Budget	FTE	\$	%
Teachers	157.08	\$ 12,616,826	159.40	\$ 13,478,589	152.80	\$ 13,014,134	(6.60)	\$ (464,455)	-3.45%



FY21 Reductions for Consideration:

Teachers			Implications
Action	Description	Reduction*	
Eliminate	4.0 FTE Teachers at MS/HS <ul style="list-style-type: none"> ● 1.0 FTE Humanities ● 1.0 FTE Science ● 1.0 FTE Social Studies ● 1.0 FTE Wellness 	\$233,642	<ul style="list-style-type: none"> ● All 6-12 curriculum leaders will teach 4 classes ● 7th and 8th grade shift from MS team model to Jr. High model, significantly impacting current structures that provide student social and emotional supports. ● Some High School electives will not be offered due to less staff flexibility ● Some High School class sizes will increase
Increase	0.4 FTE MS Special Education Teacher	+\$34,620	



FY21 Reductions for Consideration:

Teachers - <i>continued</i>			Implications
Action	Description	Reduction*	
Eliminate	0.5 FTE Vacant MS Reading Specialist	\$40,443	<ul style="list-style-type: none">● Case loads will increase for remaining staff● Small group student to teacher ratio will increase
Eliminate	1.6 FTE Grade 6 World Language Teachers <ul style="list-style-type: none">● 1.0 FTE Spanish● 0.6 FTE Mandarin	\$72,198	<ul style="list-style-type: none">● Zero exposure to World Language in grade 6



FY21 Reductions for Consideration:

Change in Operating Budget from
February 12, 2020 to May 27, 2020

Summary by DESE Category	FY20 FTE	FY20 Budget	As of 2.12.20		As of 5.27.20		Change in Budget From February to May		
			FY21 FTE	FY21 Budget	FY21 FTE	FY21 Budget	FTE	\$	%
Inst. Materials	-	\$ 901,817	-	\$ 885,936	-	\$ 872,397	-	\$ (13,539)	-1.53%



FY21 Reductions for Consideration:

Instructional Materials			Implications
Action	Description	Reduction*	
Reduce	Science Supplies	\$13,539	<ul style="list-style-type: none"> Delay purchasing consumable science supplies

Total Impact of FY21 Reductions if Approved		
	FTEs Lost	Reduction
Totals:	22.89 (7.22% of HWRSD employees)	\$1,274,382



FY21 Proposed Capital Budget

Hamilton-Wenham Regional School District
 Fiscal Year 2021 Capital Budget Request
 12/18/2019

Location	Project Name	Category	Class	Cost
District	Security Infrastructure Improvements	Safety	Building	\$350,000.00
District	Elementary School Facilities Study & Educational Plan	Learning Environment	Professional Services	\$250,000.00
District	Classroom Furniture & Equipment	Learning Environment	Equipment	\$120,000.00
MRMS	Replace Sidewalks at Middle School	Safety	Site	\$110,000.00
District	Athletic Campus Improvement Project - Design/Project Services	Learning Environment	Site	\$65,000.00
District	Network Infrastructure Improvement (Phase 1 of 4)	Critical Infrastructure	Equipment	\$63,000.00
FY21 Total Capital Investment				\$958,000.00

Total Investment
\$958,000

<i>By Category</i>	
Safety	\$460,000.00
Learning Environment	\$435,000.00
Critical Infrastructure	\$63,000.00

<i>By Account Classification</i>	
Building	\$350,000.00
Site	\$175,000.00
Professional Services	\$250,000.00
Equipment	\$183,000.00



FY21 Revised Summary by DESE Category

Summary	FY17	FY18	FY19	FY20	FY20	FY21	FY21	Change FY20	To FY21
by DESE Category	Actuals	Actuals	Actuals	FTE	Budget	FTE	Budget	\$	%
Administration	\$ 1,160,947	\$ 1,107,495	\$ 1,097,981	8.61	\$ 1,208,488	6.94	\$ 1,229,833	\$ 21,346	1.77%
Capital, Operations, Maintenance	\$ 2,272,715	\$ 2,288,962	\$ 2,221,673	17.86	\$ 2,188,334	15.25	\$ 2,285,561	\$ 97,227	4.44%
Guidance, Counseling, Testing	\$ 1,096,999	\$ 1,067,619	\$ 1,118,011	13.78	\$ 1,132,103	13.78	\$ 1,141,839	\$ 9,736	0.86%
Inst. Materials	\$ 814,330	\$ 831,931	\$ 870,461	-	\$ 901,817	-	\$ 872,397	\$ (29,420)	-3.26%
Instructional Leadership	\$ 2,847,121	\$ 2,831,552	\$ 3,027,285	31.23	\$ 3,144,508	26.17	\$ 2,571,133	\$ (573,375)	-18.23%
Insurance, Retirement, Other	\$ 3,563,191	\$ 3,933,325	\$ 4,206,515	-	\$ 4,486,189	0.86	\$ 5,399,815	\$ 913,627	20.37%
Other Teaching Services	\$ 2,324,389	\$ 2,266,182	\$ 2,532,491	63.56	\$ 2,589,061	59.60	\$ 2,796,326	\$ 207,265	8.01%
Prof. Dev.	\$ 151,617	\$ 181,488	\$ 171,951	-	\$ 233,944	-	\$ 262,196	\$ 28,253	12.08%
Pupil Services	\$ 1,991,892	\$ 2,055,694	\$ 2,343,752	7.25	\$ 2,596,474	8.97	\$ 2,728,507	\$ 132,033	5.09%
Teachers	\$ 11,390,466	\$ 11,692,876	\$ 12,240,941	157.08	\$ 12,616,826	152.70	\$ 12,973,972	\$ 357,146	2.83%
Tuitions	\$ 2,540,689	\$ 3,209,626	\$ 3,498,978	-	\$ 3,853,666	-	\$ 4,761,992	\$ 908,326	23.57%
Grand Total	\$ 30,154,356	\$ 31,466,748	\$ 33,330,038	299.37	\$ 34,951,408	284.26	\$ 37,023,572	\$ 2,072,163	5.93%



FY21 Net Assessment

FY21 Final Operating Budget Calculation

General Fund Operating Overview

	FY17 ACT	FY18 ACT	FY19 ACT	FY20 BUD	FY21 BUD	\$ Difference	%
Operating Expense - Gross, before offsets & Overlays	\$ 30,154,356	\$ 31,466,748	\$ 33,330,038	\$ 34,951,408	\$ 37,023,572	\$ 2,072,163	5.93%
Total Offsets	\$ 1,055,235	\$ 1,243,065	\$ 1,445,567	\$ 1,404,648	\$ 1,716,714	\$ 312,066	22.22%
Total Funding Sources	\$ 4,202,406	\$ 4,758,327	\$ 4,686,252	\$ 4,372,013	\$ 3,631,578	\$ (740,435)	-16.94%
NET OPERATING BUDGET	\$ 24,896,715	\$ 25,465,356	\$ 27,198,218	\$ 29,174,747	\$ 31,675,280	\$ 2,500,533	8.57%

Calculation of Individual Town Assessments

	FY17 ACT	FY18 ACT	FY19 ACT	FY20 BUD	FY21 BUD	\$ Difference	%
Town of Hamilton				\$ 18,686,426	\$ 20,227,834		
Capital Debt Assessment "Shift"				\$ -	\$ -		
Net Operating Assessment	\$ 16,837,974	\$ 16,776,063	\$ 17,746,438	\$ 18,686,426	\$ 20,227,834	\$ 1,541,408	8.25%
	66.60%	65.40%	64.65%	64.05%	63.86%		
Town of Wenham				\$ 10,488,322	\$ 11,447,446		
Capital Debt Assessment "Shift"				\$ -	\$ -		
Net Operating Assessment	\$ 8,433,233	\$ 8,870,590	\$ 9,708,859	\$ 10,488,322	\$ 11,447,446	\$ 959,125	9.14%
	33.40%	34.60%	35.35%	35.95%	36.14%		



FY21 Debt Service - No Change From Feb. 2020

Debt Service Assessment Summary					
				63.86%	36.14%
	Principal	Interest	Total	Hamilton Share	Wenham Share
Cutler Roof & Summer 2013 Projects	\$ 95,000	\$ 32,950	\$ 127,950	\$ 81,709	\$ 46,241
Buker Boiler & Winthrop Boiler/Glass Projects	\$ 95,000	\$ 25,300	\$ 120,300	\$ 76,824	\$ 43,476
Winthrop Sprinkler (BAN with Principal Paydown)	\$ 125,000	\$ 25,003	\$ 150,003	\$ 95,792	\$ 54,211
FY21 Capital Projects	\$ -	\$ 15,000	\$ 15,000	\$ 9,579	\$ 5,421
Net Assessment			\$ 413,253	\$ 263,903	\$ 149,349



FY21 Total Assessment



HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

FY21 Final
Operating & Debt Service
School Committee Budget
As of February 12, 2020

Calculation of Individual Town Assessments

	Hamilton Share				Wenham Share				Total			
	FY20	FY21	Increase \$	Increase %	FY20	FY21	Increase \$	Increase %	FY20	FY21	Increase \$	Increase %
Operating Budget After Offsets and Revenue Sources	\$18,686,426	\$20,227,833	\$1,541,408	8.25%	\$10,488,322	\$11,447,446	\$ 959,124	9.14%	\$29,174,747	\$31,675,279	\$2,500,532	8.57%
Debt Service	\$ 255,157	\$ 263,903	\$ 8,746	3.43%	\$ 143,215	\$ 149,349	\$ 6,135	4.28%	\$ 398,372	\$ 413,253	\$ 14,881	3.74%
Net Assessment	\$18,941,583	\$20,491,736	\$1,550,154	8.18%	\$10,631,536	\$11,596,795	\$ 965,259	9.08%	\$29,573,119	\$32,088,532	\$2,515,413	8.51%



Motion: Use of FY20 Fund Balance to Prepay Tuition

I MOVE THAT THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE VOTE TO AUTHORIZE THE ASSISTANT SUPERINTENDENT OF FINANCE AND ADMINISTRATION TO UTILIZE ANY REMAINING FY20 FUND BALANCE TO PREPAY FY21 OUT-OF-DISTRICT SPECIAL EDUCATION TUITIONS.



FY21 Revised Final Operating and Debt Budget Motion

I MOVE THAT THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE VOTE TO ADOPT THE FY21 TOTAL GENERAL FUND EXPENDITURES BUDGET OF \$35,720,110. THIS AMOUNT INCLUDES GENERAL FUND OPERATING EXPENSES (AFTER OFFSETS) IN THE AMOUNT OF \$35,306,858 AND GENERAL FUND DEBT SERVICE EXPENSES IN THE AMOUNT OF \$413,253. FURTHERMORE, THE GROSS OPERATING EXPENSES OF THE DISTRICT (BEFORE OFFSETS) IN THE AMOUNT OF \$37,023,572 HAVE BEEN ALLOCATED TO THE DESE DEFINED CHART OF ACCOUNTS ACCORDING TO THE “SUMMARY BY DESE CATEGORY” CHART INCLUDED IN THIS BUDGET PRESENTATION DATED 06/17/2020.



FY21 Revised Final Net Assessment by Town Motion

I MOVE THAT THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE VOTE TO ASSESS THE TOWNS OF HAMILTON AND WENHAM A COMBINED TOTAL OF \$32,088,532 AS THE AMOUNT NECESSARY TO OPERATE AND MAINTAIN THE DISTRICT, AS WELL AS PAY DEBT SERVICE, FOR FY21. THE DISTRICT'S ASSISTANT SUPERINTENDENT SHALL DETERMINE THE AMOUNT APPORTIONED TO EACH TOWN, AND THE DISTRICT'S TREASURER SHALL CERTIFY SUCH AMOUNTS TO THE RESPECTIVE TREASURERS OF EACH TOWN WITHIN 2 DAYS OF THIS DATE.



Motion: Elimination of Positions

I MOVE THAT THE HAMILTON-WENHAM REGIONAL SCHOOL COMMITTEE
VOTE TO ELIMINATE THE FOLLOWING POSITIONS:

- Director of Curriculum, Instruction, and Assessment
- Elementary Literacy Administrator
- Elementary Mathematics Administrator
- 2 Maintenance Positions
- Human Resource, Benefits, and Payroll Administrator