



HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

REVISED PROPOSAL *FY20 School Committee Budget* *April 10, 2019*

(Previously Adopted on March 27, 2019)

Adopted School Committee Budget

Prepared by:

Michael M. Harvey, Ed.D., Superintendent of Schools
Jeffrey D. Sands, Assistant Superintendent of Schools



FY20 Budget

School Committee's Recommendation

Level Service

What Does “Level Service” Mean?

Level Service is a continuation of the current services, activity, and programs of the District.

For FY20, Level Service translates into a spending increase in our Gross Operating Expenses (after Offsets) of \$1,652,703* or 5.18% versus the FY19 Budget.

* - Reduced by \$250,000 in expense associated with the OPEB Trust Fund which was previously approved on March 27, 2019.



FY20 Budget

School Committee's Recommendation

This request includes an increase of \$1,652,703 in Gross Operating Expenses (after Offsets) needed to maintain “Level Services” for the School District.

The majority of this increase (or 99.6%) can be attributed to the following four (4) cost categories:

- Total Salaries - +\$554,591 (a 2.7% increase)
- Special Education Tuition - +\$815,946 (a 40.5% increase)
- Employee Health Insurance - +\$198,159 (a 7.6% increase)
- Essex Retirement - +\$78,350 (a 8.6% increase)



FY20 Budget – District Totals

Level Service: Net Assessment Budget

Total Expenses						
	FY18 BUD	FY18 ACT	FY19 BUD	FY20 BUD	Difference	
General Operating Expense (Before Offsets)	\$ 31,403,624	\$ 31,434,715	\$ 33,097,866	\$ 34,951,408	\$ 1,853,543	5.60%
Expense Offsets	\$ 1,203,808	\$ 1,243,065	\$ 1,203,808	\$ 1,404,648	\$ 200,840	16.68%
General Operating Expenses (After Offsets)	\$ 30,199,816	\$ 30,191,650	\$ 31,894,058	\$ 33,546,760	\$ 1,652,703	5.18%
Debt Service Expense	\$ 2,092,860	\$ 2,092,860	\$ 2,115,275	\$ 398,372	\$ (1,716,903)	-81.17%
TOTAL EXPENDITURES	\$ 32,292,676	\$ 32,284,510	\$ 34,009,333	\$ 33,945,132	\$ (64,201)	-0.19%

Total Funding Sources						
	FY18 BUD	FY18 ACT	FY19 BUD	FY20 BUD	Difference	
<i>Revenues</i>						
Chapter 70-Base Aid	\$ 3,554,656	\$ 3,606,706	\$ 3,606,706	\$ 3,659,749	\$ 53,043	1.5%
MSBA Debt Service Reimbursement	\$ 1,132,065	\$ 1,132,065	\$ 1,132,065	\$ -	\$ (1,132,065)	-100.0%
State Transportation Reimbursement	\$ 340,686	\$ 340,686	\$ 330,837	\$ 385,868	\$ 55,031	16.6%
Medicaid Reimbursement	\$ 85,000	\$ 175,036	\$ 150,000	\$ 175,000	\$ 25,000	16.7%
Interest Income	\$ 4,000	\$ 13,675	\$ 4,000	\$ 4,000	\$ -	0.0%
Prior Year Unexpended Encumbrances	\$ -	\$ 15,473	\$ -	\$ -	\$ -	#DIV/0!
Other Non-recurring Income (Including Transp)	\$ -	\$ 37,931	\$ -	\$ -	\$ -	#DIV/0!
Total Revenues	\$ 5,116,407	\$ 5,321,571	\$ 5,223,608	\$ 4,224,617	\$ (998,991)	-19.1%
<i>Transfers In From Other Funds</i>						
Excess and Deficiency	\$ 568,821	\$ 568,821	\$ 347,218	\$ 147,396	\$ (199,822)	-57.5%
Total Transfers	\$ 568,821	\$ 568,821	\$ 347,218	\$ 147,396	\$ (199,822)	-57.5%
Total Funding Sources	\$ 5,685,228	\$ 5,890,392	\$ 5,570,826	\$ 4,372,013	\$ (1,198,813)	-21.5%
Total Expenditures	\$ 32,292,676	\$ 32,284,510	\$ 34,009,333	\$ 33,945,132	\$ (64,201)	-0.2%
Less Total Funding Sources	\$ 5,685,228	\$ 5,890,392	\$ 5,570,826	\$ 4,372,013	\$ (1,198,813)	-21.5%
NET ASSESSMENT including Debt Service	\$ 26,607,448	\$ 26,394,118	\$ 28,438,507	\$ 29,573,119	\$ 1,134,612	4.0%

Total Town Assessments						
	FY18 BUD	FY18 ACT	FY19 BUD	FY20 BUD	Difference	
Hamilton	\$ 17,401,271	\$ 17,401,271	\$ 18,385,495	\$ 18,941,583	\$ 556,088	3.0%
Wenham	\$ 9,206,177	\$ 9,206,177	\$ 10,053,012	\$ 10,631,536	\$ 578,524	5.8%
NET ASSESSMENT including Debt Service	\$ 26,607,448	\$ 26,607,448	\$ 28,438,507	\$ 29,573,119	\$ 1,134,612	4.0%



FY20 Budget – Summary by DESE Category

Level Service: Gross Operating Expense Budget (before Offsets)

Summary	FY18	FY19	FY20	Change FY19 to FY20	
by DESE Category	Budget	Budget	Budget	\$	%
Administration	\$ 1,135,489	\$ 1,180,028	\$ 1,208,488	\$ 28,460	2.41%
Capital, Operations, Maintenance	\$ 2,228,122	\$ 2,185,001	\$ 2,188,334	\$ 3,333	0.15%
Guidance, Counseling, Testing	\$ 1,065,718	\$ 1,110,803	\$ 1,132,103	\$ 21,301	1.92%
Inst. Materials	\$ 873,876	\$ 1,006,104	\$ 901,817	\$ (104,287)	-10.37%
Instructional Leadership	\$ 2,931,318	\$ 3,082,942	\$ 3,144,508	\$ 61,567	2.00%
Insurance, Retirement, Other	\$ 3,978,971	\$ 4,173,276	\$ 4,486,189	\$ 312,913	7.50%
Other Teaching Services	\$ 2,408,619	\$ 2,477,389	\$ 2,589,061	\$ 111,672	4.51%
Prof. Dev.	\$ 209,594	\$ 223,799	\$ 233,943	\$ 10,145	4.53%
Pupil Services	\$ 2,080,527	\$ 2,439,488	\$ 2,596,474	\$ 156,986	6.44%
Teachers	\$ 11,695,832	\$ 12,264,738	\$ 12,616,826	\$ 352,088	2.87%
Tuitions	\$ 2,795,559	\$ 2,954,300	\$ 3,853,666	\$ 899,366	30.44%
Grand Total	\$ 31,403,624	\$ 33,097,866	\$ 34,951,408	\$ 1,853,543	5.60%



FY20 Budget

Motions for School Committee Budget Vote

*Motion for the FY20 Operating Budget Vote:

Motion: The Hamilton-Wenham Regional School Committee approves an FY20 Total General Fund Expenditures Budget of \$33,945,132. This amount includes General Fund Operating Expenses (after Offsets) in the amount of \$33,546,760 and General Fund Debt Service Expenses in the amount of \$398,372. Furthermore, the Gross Operating Expenses of the District (before Offsets) have been allocated to the DESE-defined Accounts according to the “Summary by DESE Category” chart included in this Budget Presentation dated 4/10/2019. **APPROVED BY A VOTE OF 6-0-0**

*Motion for the FY20 Budget Assessment:

Motion: The Hamilton-Wenham Regional School Committee votes to assess the Towns of Hamilton and Wenham a combined total of \$29,573,119 as the amount necessary to operate and maintain the District, as well as pay debt service, for FY20. 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 7 days of this date. **APPROVED BY A VOTE OF 6-0-0**

* - The Motions above reduces the 3/27/19 SC Adopted Budget by \$250,000 associated with the OPEB Trust Fund.