

**Hamilton-Wenham  
Regional School District**



# **FY23 Year-End Forecast**

**As of January 31, 2023**

**School Committee Meeting**

**Thursday, March 2, 2023**



# Budget Overview

- 58% of the fiscal year has passed while 95 of 180 school days have passed or 53%
- A line-by-line analysis of all payroll accounts was completed
- A complete line-by-line analysis of all non-payroll accounts was not completed, however a review of the major ones was completed



# FY23 Quarter 2 Major Budget Realities

- Prepaid tuitions in FY22 for FY23 in the amount of \$1.2M
- Student Services Q2 OOD year-end forecast shows a \$200,005 favorable budget. (change of \$(147)K from Q1)
- The district is scheduled to receive an additional \$272K in Circuit Breaker offsets
- This is another year riddled with vacant positions
- Health insurance reductions tied to the vacant positions combined with fewer new enrollees
- Favorable (to budget) transportation savings for General Transportation, and the opposite in OOD.



# Summary by DAC

Summary By Site & Support Program	FY23 Budget	FY23 Amend. Budget	FY23 YTD	FY23 Enc.	FY23 Current Balance	FY23 Projected Balance
Buker Elementary School	\$ 2,551,792	\$ 2,562,480	\$ 1,181,595	\$ 1,145,311	\$ 235,573	\$ 92,672
Cutler Elementary School	\$ 2,787,032	\$ 2,780,970	\$ 1,278,020	\$ 1,263,604	\$ 239,346	\$ 111,125
Winthrop Elementary School	\$ 3,810,998	\$ 3,801,436	\$ 1,738,204	\$ 1,736,707	\$ 326,524	\$ 203,053
Miles River Middle School	\$ 5,225,624	\$ 5,236,312	\$ 2,439,182	\$ 2,410,409	\$ 386,721	\$ 173,548
Regional High School	\$ 6,458,562	\$ 6,491,750	\$ 3,269,945	\$ 3,060,645	\$ 161,160	\$ 375,987
Athletics	\$ 529,967	\$ 529,967	\$ 153,530	\$ 78,952	\$ 297,484	\$ (704)
Central Office	\$ 3,749,943	\$ 3,937,641	\$ 1,350,696	\$ 1,606,314	\$ 980,631	\$ 413,984
District Operations & Maintenance	\$ 904,614	\$ 871,614	\$ 437,745	\$ 151,362	\$ 282,508	\$ 48,816
Benefits & Fixed Charges	\$ 8,146,280	\$ 7,852,642	\$ 4,564,373	\$ 1,018,165	\$ 2,270,105	\$ 484,113
Capital & Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education	\$ 5,468,511	\$ 5,468,511	\$ 2,143,331	\$ 2,761,563	\$ 563,617	\$ 296,841
Technology	\$ 1,032,926	\$ 1,132,926	\$ 592,450	\$ 348,565	\$ 191,910	\$ 15,938
<b>District Totals</b>	<b>\$ 40,666,248</b>	<b>\$ 40,666,248</b>	<b>\$ 19,149,070</b>	<b>\$ 15,581,598</b>	<b>\$ 5,935,580</b>	<b>\$ 2,215,373</b>



# Summary by DESE

Summary by DESE Category	FY23 Budget	FY23 Amend. Budget	FY23 YTD	FY23 Enc.	FY23 Current Balance	FY23 Projected Balance
Administration	\$ 1,462,438	\$ 1,462,438	\$ 731,422	\$ 420,798	\$ 310,217	\$ 33,996
Instructional Leadership	\$ 2,733,992	\$ 2,733,992	\$ 1,514,727	\$ 987,031	\$ 232,234	\$ 136,923
Teachers	\$ 13,377,567	\$ 13,377,567	\$ 6,446,116	\$ 7,116,312	\$ (184,861)	\$ 376,910
Other Teaching Services	\$ 2,771,087	\$ 2,771,087	\$ 1,065,441	\$ 982,370	\$ 723,276	\$ 472,094
Professional Development	\$ 640,177	\$ 640,177	\$ 239,301	\$ 199,219	\$ 201,657	\$ 41,585
Inst. Materials, Equip., & Technology	\$ 961,543	\$ 1,061,543	\$ 486,157	\$ 150,049	\$ 425,337	\$ 17
Guidance, Counseling, Testing	\$ 1,418,828	\$ 1,418,828	\$ 633,760	\$ 689,865	\$ 95,203	\$ 56,425
Pupil Services	\$ 3,035,501	\$ 3,229,139	\$ 808,609	\$ 1,861,091	\$ 559,439	\$ 59,874
Operations & Maintenance	\$ 2,898,639	\$ 2,898,639	\$ 1,501,858	\$ 587,703	\$ 809,078	\$ 57,814
Benefits & Fixed Charges	\$ 8,146,280	\$ 7,852,642	\$ 4,564,373	\$ 1,018,165	\$ 2,270,105	\$ 484,113
Capital & Fixed Assets Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Programs with Other School Districts	\$ 3,220,196	\$ 3,220,196	\$ 1,157,307	\$ 1,568,994	\$ 493,895	\$ 495,622
<b>Grand Total</b>	<b>\$ 40,666,248</b>	<b>\$ 40,666,248</b>	<b>\$ 19,149,070</b>	<b>\$ 15,581,598</b>	<b>\$ 5,935,580</b>	<b>\$ 2,215,373</b>



# Buker Elementary School - \$92,672

## Inst. Leadership - \$7,714

- \$7,714 Staff Turnover + Vacant Days

## Teachers - \$57,375

- \$40,409 Retirements
- \$21,652 Unpaid Leave
- \$8,926 Staff Turnover
- \$7,215 Senior Status to Longevity
- \$2,387 Reverse Salary Scale Advancement
- \$(23,213) Reverse Staff Turnover
- Recalculation

## Other Teaching Serv. - \$14,349

- \$8,167 TA Incorporated into a Grant
- \$5,712 Staff Turnover
- \$2,188 Unpaid TA Days
- \$(1,719) Literacy Stipends + Senior Status to Longevity Recalculation

## Prof. Dev. - \$1,795

- \$1,795 Salary Scale Advancement on day 92 instead of day 1

## Inst. Materials - \$(167)

- Forecast incorporates all current account balances will be depleted to \$0, and all overdrawn accounts will remain



## Buker Elementary School (Continued)

### Guid., Coun., Testing - \$0

- On Budget

### Op. & Maint. - \$5,213

- \$5,898 Net Result of Staff Turnover, CBA Overages, and Unpaid Days
- \$(685) Increased Cost for Clothing Reimbursement Required Through CBA

### Pupil Services - \$6,393

- \$7,111 Reverse Salary Scale Advancement
- \$(99) Minor Increase in Nurse PD
- \$(619) Increased Costs for Nurse Supplies



# Cutler Elementary School - \$111,125

## Inst. Leadership - \$(571)

- \$2,189 Staff Turnover
- \$(260) Minor Overage in Office Supplies
- \$(2,500) Reverse Staff Turnover

## Teachers - \$23,980

- \$44,984 Staff Turnover
- \$11,434 Unpaid Leave
- \$9,390 Reverse Salary Scale Advancement
- \$4,297 Senior Status to Longevity Recalculation
- \$(46,124) 1.0FTE Moderate Special Education Teacher Trade-in for (3.0)FTE TA's

## Other Teaching Serv. - \$82,921

- \$73,560 (3.0)FTE TA's Trade-in for 1.0FTE Moderate Special Education Teacher
- \$11,680 Net Result of Staff Turnover, Unpaid Days, and Vacancies
- \$(2,319) Literacy Stipends + Senior Status to Longevity Recalculation

## Prof. Dev. - \$(3,059)

- \$(3,059) Senior Status to Longevity Recalculation





## Cutler Elementary School (Continued)

### Inst. Materials - \$(160)

- Forecast incorporates all current account balances will be depleted to \$0, and all overdrawn accounts will remain

### Guid., Coun., Testing - \$0

- On Budget

### Pupil Services - \$(371)

- \$(371) Minor COLA Adjustment

### Op. & Maint. - \$8,385

- \$8,505 Net Result of Staff Turnover, CBA Overages, and Unpaid Days
- \$(120) Increased Cost for Clothing Reimbursement Required Through CBA



# Winthrop Elementary School - \$203,053

## Inst. Leadership - \$(2,528)

- \$(812) Reclassification of PreK Chair
- \$(1,716) Minor COLA Adjustment

## Teachers - \$(9,557)

- \$63,522 Reduction of PreK Classroom Teacher
- \$37,479 Staff Turnover
- \$4,684 Unpaid Leave
- \$3,903 Reverse Salary Scale Advancement
- \$509 Unpaid Days
- \$(152) Senior Status to Longevity Recalculation
- \$(49,860) PreK Offset Reduction
- \$(69,641) 1.0FTE Moderate Special Education Teacher Trade-in for (3.0)FTE TA's

## Other Teaching Serv. - \$202,750

- \$85,837 (3.0)FTE TA's Trade-in for 1.0FTE Moderate Special Education Teacher
- \$58,907 Vacant 0.7FTE SLP Teaching Position
- \$41,954 Leftover FY22 Grant Funds
- \$16,775 2-TA/Substitute Savings
- \$15,516 Staff Turnover
- \$6,321 Merrimack Fellow Savings
- \$5,398 Late Hires
- \$3,288 Unpaid Leave + Unpaid Days
- \$(2,349) Literacy Stipends + Senior Status to Longevity Recalculation
- \$(28,898) TA not transferred to HS

## Prof. Dev. - \$(1,946)

- \$(1,946) Senior Status to Longevity Recalculation



# Winthrop Elementary School (Continued)

## Inst. Materials - \$(97)

- Forecast incorporates all current account balances will be depleted to \$0, and all overdrawn accounts will remain

## Guid., Coun., Testing - \$0

- On Budget

## Pupil Services - \$5,400

- \$5,400 Vacant Lunch Monitor

## Op. & Maint. - \$9,030

- \$9,150 Net Result of Staff Turnover, CBA Overages
- \$(120) Increased Cost for Clothing Reimbursement Required Through CBA



# Miles River Middle School - \$173,548

## Inst. Leadership - \$(5,349)

- \$(5,349) Reverse Staff Turnover

## Teachers - \$75,401

- \$46,458 (0.6)FTE World Language Teacher Reduction
- \$32,875 Staff Turnover
- \$20,000 Unused Teaching 6<sup>th</sup> Class Stipends
- \$7,413 Senior Status to Longevity Recalculation
- \$5,964 Reverse Salary Scale Advancement
- \$(37,308) Retirement Loss

## Other Teaching Serv. - \$75,042

- \$24,520 (1.0)FTE Moderate Special Education TA Reduction
- \$22,974 Staff Turnover
- \$18,895 Leftover FY22 Grant Funds
- \$4,337 Staff Vacancies
- \$3,400 Literacy Stipends + Senior Status to Longevity Recalculation
- \$916 Reverse Salary Scale Advancement

## Prof. Dev. - \$0

- Forecast incorporates all current account balances will be depleted to \$0, and all overdrawn accounts will remain



## Miles River Middle School (Continued)

### Inst. Materials - \$(610)

- Forecast incorporates all current account balances will be depleted to \$0, and all overdrawn accounts will remain

### Guid., Coun., Testing - \$35,734

- \$43,121 Staff Turnover
- \$(7,387) Reverse Staff Turnover

### Pupil Services - \$(129)

- \$(129) Minor PD cost increase

### Op. & Maint. - \$(6,541)

- \$(885) Increased Cost for Clothing Reimbursement Required Through CBA
- \$(5,655) Net Result of Staff Turnover, CBA Overages



# Regional High School - \$375,987

## Inst. Leadership - \$32,336

- \$19,418 Staff Turnover
- \$15,000 NEASC Accreditation
- \$1,282 Unpaid Days
- \$(304) Minor Office Supplies Overages
- \$(3,060) Curriculum Leader FTE Formula Error

## Teachers - \$245,279

- \$101,796 Additional School Choice-in Offsets
- \$67,049 0.4FTE Fine Arts Teacher
- \$39,931 Unpaid Leave
- \$37,100 Staff Turnover
- \$3,946 Senior Status to Longevity Recalculation
- \$631 Salary Scale Advancement
- \$500 Jury Duty Payback
- \$(5,672) Teaching 6<sup>th</sup> Class Stipends

## Other Teaching Serv. - \$68,534

- \$30,500 Substitute Covering for TA
- \$24,520 (1.0)FTE Moderate Special Education TA Reduction
- \$9,300 Literacy Stipends + Senior Status to Longevity Recalculation
- \$3,298 Staff Turnover
- \$916 Salary Scale Advancement

## Prof. Dev. - \$0

- Forecast incorporates all current account balances will be depleted to \$0, and all overdrawn accounts will remain



# Regional High School (Continued)

## Inst. Materials - \$(2,271)

- Forecast incorporates all current account balances will be depleted to \$0, and all overdrawn accounts will remain

## Guid., Coun., Testing - \$26,254

- \$16,601 Unpaid Leave
- \$13,025 Unpaid Additional Days
- \$2,220 Senior Status to Longevity Recalculation
- \$1,795 Salary Scale Advancement
- \$(7,387) Staff Turnover

## Pupil Services - \$12,945

- \$13,173 Staff Turnover + Vacant Days
- \$(4) Additional PD Costs
- \$(224) Additional Interest Based Club Stipend

## Op. & Maint. - \$(7,089)

- \$(826) Increased Cost for Clothing Reimbursement Required Through CBA
- \$(6,264) Net Result of Staff Turnover, CBA Overages



# Athletics- \$(704)

## Pupil Services - \$(704)

- Salaries are on budget
- Contracted Services and supplies are on budget or may be slightly overdrawn by year-end
- The major open item is the user fee match
  - First year implementing the Tier'd approach
  - Too difficult to predict what the year-end will look like without prior year data





# Central Office - \$413,985

## Administration - \$33,996

- \$32,087 School Committee Contingency + Lower Total Legal Costs
- \$25,894 Administrative Salary Contingency
- \$18,060 Salaries (Mostly the Vacant Accountant)
- \$(1,846) Minor office Supplies Overages
- \$(40,200) New/Enhanced DW Technology - Panorama, Vector, JAMF, Budget Sense to Cloud, Website Upgrade

## Inst. Leadership - \$25,719

- \$17,652 Unused Stipends
- \$10,016 Additional FY23 Grant Funds
- \$(1,949) C&I Supplies Overages

## Teachers - \$47,860

- \$47,860 ELL Teacher Vacancy & Turnover

## Other Teaching Serv. - \$76,049

- \$40,296 Leftover Substitutes Salaries Due to Low Sub Pool
- \$35,753 Vacant ELL Tutor Positions as well as leftover ESSER III FY22 Grant Funds

## Prof. Dev. - \$44,796

- \$34,780 Substitutes Salaries for PD Due to Lack of PD
- \$10,016 Additional FY23 Grant Funds



## Central Office (Continued)

### Inst. Materials - \$0

- On Budget

### Guid., Coun., Testing - \$0

- On Budget

### Pupil Services - \$162,223

- \$116,850 Transportation Budget Balance
- \$44,060 Café Bailout not needed
- \$5,615 unused Student Transportation Coordinator Stipend
- \$(120) Additional Interpreter Services
- \$(4,182) SRO

### Tuitions- \$23,342

- \$23,342 Less School Choice-out



## Maintenance - \$48,816

### Op. & Maint. - \$48,816

- \$48,816 Staff Turnover + Vacancies



## Benefits & Fixed Charges - \$484,113

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- \$321,106 Health Insurance Premiums
- \$133,562 Unemployment Balance
- \$18,645 Essex Retirement Appropriation Balance
- \$10,800 Vacant Crossing Guard



# Capital Acquisition, Improvement and Replacement of Fixed Assets/Transfers - \$0

## Capital Acquisition - \$0

- No Budget currently set in FY23



# Special Education - \$296,841

## Administration - \$0

- On budget

## Inst. Leadership - \$71,126

- \$59,815 (0.6)FTE OOD Chair Reduction
- \$15,345 Staff Turnover + Vacancy
- \$(398) Increased Office Supply Costs
- \$(3,635) Increased Medicaid Claim Processing Charge

## Teachers - \$(61,484)

- \$(61,484) Staff Turnover

## Other Teaching Serv. - \$(47,551)

- \$1,715 Salary Scale Advancement
- \$(699) Grant Funded Less
- \$(1,390) Senior Status to Longevity Recalculation
- \$(11,670) Staff Turnover
- \$(35,507) Increased Contracted SLP due to Vacancy

## Inst. Materials - \$(6,086)

- \$(241) Minor Materials Overages
- \$(5,845) Instructional Software Costs

## Guid., Coun., Testing - \$(5,563)

- \$489 Unpaid Day
- \$(2,502) Longevity
- \$(3,550) Staff Turnover + Vacancy

## Pupil Services - \$(125,882)

- \$(125,882) Transportation Increase

## Tuitions - \$472,280

- \$272,275 Circuit Breaker Offset
- \$200,005 Change in Enrollment/Projected Enrollment



# Technology - \$15,938

## Inst. Leadership - \$8,476

- \$8,476 Staff Turnover

## Teachers - \$(1,946)

- \$(1,946) Senior Status to Longevity Recalculation

## Inst. Materials - \$9,408

- \$9,496 Remaining Balance in Hardware Account Reserved for Year-end
- \$(88) Minor Supplies Overage



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Note: This amount assumes we will prepay FY24 OOD Tuitions





# Recommended Spending before Year-End

## Transfer Requests as a Result of Q2 Year-End Forecast

Projected Year-End Forecast as of Q2 \$ 2,215,373

Projects for Consideration:

Project Name	Estimated Amount	Department
Districtwide Smartboard Replacement Project	\$ 250,000	Tech
High School Weight room	\$ 110,000	Facilities
Teacher Laptop Replacements	\$ 70,336	Tech
DW Red Cats	\$ 60,000	Instruct. Equip.
HS/MS Boiler Repairs	\$ 22,500	Facilities
Cutler Boiler Repairs	\$ 18,000	Facilities
Buker Classroom Furniture	\$ 15,000	Equipment
MRMS Multipurpose Sound System	\$ 11,000	Facilities
Cutler Kiln Relocation	\$ 8,000	Facilities
HS Pole Light Underground Electrical Repair	\$ 7,500	Facilities
<b>Total</b>	<b>\$ 572,336</b>	

Remaining Balance After Transfers \$ 1,643,037

Match E&D Offset (Q1) \$ (773,064)

Adjusted Balance **\$ 869,973**



# OOD Prepay Motion

Proposed Prepay Tuitions Motion for School Committee Vote:

**Motion:** The Hamilton-Wenham Regional School Committee authorizes the Assistant Superintendent of Finance & Administration to prepay FY24 OOD Tuitions with FY23 funds not to exceed the amounts established by MGL Chapter 40 § 4E & Chapter 71 § 71D.



## Transfers Requested Q2

1. Transfer \$250,000 from “Benefits & Fixed Charges” to “Capital & Fixed Assets Improvements” (Districtwide Smartboard Replacement Project - 7350)
2. Transfer \$110,000 from “Benefits & Fixed Charges” to “Capital & Fixed Assets Improvements” (High School Weight Room - 7300)
3. Transfer \$70,336 from “Programs with Other School Districts” to “Inst. Materials, Equip., & Technology” (Teacher Laptop Replacements - 2451)
4. Transfer \$60,000 from “Programs with Other School Districts” to “Inst. Materials, Equip., & Technology” (Districtwide Red Cats - 2453)
5. Transfer \$40,500 from “Other Teaching Services” to “Operations & Maintenance” (Boiler Repairs - 4220)
6. Transfer \$15,000 from “Other Teaching Services” to “Capital & Fixed Assets Improvements” (Buker Classroom Furniture - 7300)
7. Transfer \$11,000 from “Other Teaching Services” to “Operations & Maintenance” (MRMS Multipurpose Sound System - 4225)
8. Transfer \$8,000 from “Other Teaching Services” to “Operations & Maintenance” (Cutler Kiln Relocation - 4220)
9. Transfer \$7,500 from “Other Teaching Services” to “Operations & Maintenance” (HS Pole Light Underground Electrical Repair - 4220)



# Transfer Motion

Proposed Budget Transfer Motion for School Committee Vote:

**Motion:** The Hamilton-Wenham Regional School Committee approves the FY23 Operating Expense Budget Transfers as recommended here in by the Assistant Superintendent of Finance & Administration and as presented on the previous slide entitled “**Transfers Requested Q2**”.

