

**Hamilton-Wenham
Regional School District**



FY23 Year-End Expenditures

As of June 30, 2023

School Committee Meeting

Thursday, August 17, 2023

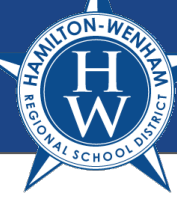


Summary by DAC

Summary By Site & Support Program	FY23 Budget	FY23 Amend. Budget	FY23 YTD	FY23 Enc.	FY23 Current Balance
Buker Elementary School	\$ 2,551,792	\$ 2,562,480	\$ 2,165,054	\$ 261,219	\$ 136,207
Cutler Elementary School	\$ 2,787,032	\$ 2,798,970	\$ 2,386,618	\$ 263,036	\$ 149,316
Winthrop Elementary School	\$ 3,810,998	\$ 3,801,436	\$ 3,252,612	\$ 308,825	\$ 239,998
Miles River Middle School	\$ 5,225,624	\$ 5,236,312	\$ 4,521,651	\$ 476,970	\$ 237,691
Regional High School	\$ 6,458,562	\$ 6,514,250	\$ 5,494,015	\$ 579,201	\$ 441,034
Athletics	\$ 529,967	\$ 529,967	\$ 481,522	\$ 740	\$ 47,705
Central Office	\$ 3,749,943	\$ 3,882,141	\$ 3,325,583	\$ 127,701	\$ 428,856
District Operations & Maintenance	\$ 904,614	\$ 871,614	\$ 666,893	\$ 99,309	\$ 105,413
Benefits & Fixed Charges	\$ 8,146,280	\$ 7,492,642	\$ 7,189,282	\$ 67,184	\$ 236,176
Capital & Fixed Assets	\$ -	\$ 375,000	\$ 286,197	\$ 88,895	\$ (92)
Special Education	\$ 5,468,511	\$ 5,338,175	\$ 4,734,269	\$ 115,445	\$ 488,461
Technology	\$ 1,032,926	\$ 1,263,262	\$ 1,225,577	\$ 59,714	\$ (22,029)
District Totals	\$ 40,666,248	\$ 40,666,248	\$ 35,729,274	\$ 2,448,238	\$ 2,488,736

Payroll Balance - \$1,365,089

Non-Payroll Balance - \$1,123,646²



Summary by DESE

Summary by DESE Category	FY23 Budget	FY23 Amend. Budget	FY23 YTD	FY23 Enc.	FY23 Current Balance
Administration	\$ 1,462,438	\$ 1,462,438	\$ 1,269,317	\$ 46,073	\$ 147,048
Instructional Leadership	\$ 2,733,992	\$ 2,733,992	\$ 2,521,072	\$ 43,967	\$ 168,953
Teachers	\$ 13,377,567	\$ 13,377,567	\$ 11,483,327	\$ 1,504,368	\$ 389,873
Other Teaching Services	\$ 2,771,087	\$ 2,689,087	\$ 2,146,185	\$ 128,053	\$ 414,848
Professional Development	\$ 640,177	\$ 640,177	\$ 421,226	\$ 78,174	\$ 140,777
Inst. Materials, Equip., & Technology	\$ 961,543	\$ 1,191,879	\$ 1,095,873	\$ 30,497	\$ 65,510
Guidance, Counseling, Testing	\$ 1,418,828	\$ 1,418,828	\$ 1,237,983	\$ 121,310	\$ 59,534
Pupil Services	\$ 3,035,501	\$ 3,229,139	\$ 2,906,537	\$ 71,073	\$ 251,529
Operations & Maintenance	\$ 2,898,639	\$ 2,965,639	\$ 2,547,210	\$ 258,911	\$ 159,517
Benefits & Fixed Charges	\$ 8,146,280	\$ 7,492,642	\$ 7,189,282	\$ 67,184	\$ 236,176
Capital & Fixed Assets Improvements	\$ -	\$ 375,000	\$ 286,197	\$ 88,895	\$ (92)
Programs with Other School Districts	\$ 3,220,196	\$ 3,089,860	\$ 2,625,065	\$ 9,733	\$ 455,061
Grand Total	\$ 40,666,248	\$ 40,666,248	\$ 35,729,274	\$ 2,448,238	\$ 2,488,736



Buker Elementary School - \$136,207

Inst. Leadership - \$12,368

- \$4,368 Vacancy
- \$4,317 Staff Turnover
- \$3,398 Unspent Stipends
- \$1,263 Principal Affiliations
- \$(7) S&M
- \$(971) Vacation Day Payout

Teachers - \$57,865

- \$40,409 Retirements
- \$22,141 Unpaid Leave
- \$8,926 Staff Turnover
- \$7,215 Senior Status to Longevity Recalculation
- \$2,387 Reverse Salary Scale Advancement
- \$(23,213) Reverse Staff Turnover

Other Teaching Serv. - \$26,337

- \$14,753 TA Incorporated into a Grant
- \$7,063 Staff Turnover
- \$6,240 Unpaid Leave
- \$(1,719) Literacy Stipends + Senior Status to Longevity Recalculation

Prof. Dev. - \$3,452

- \$1,794 Salary Scale Advancement on day 92 instead of day 1
- \$1,657 Unused Discretionary PD



Inst. Materials - \$10,001

- \$7,314 Unused Discretionary S&M
- \$2,687 Unused Technology and/or Software

Guid., Coun., Testing - \$0

- On Budget

Pupil Services - \$20,022

- \$13,125 Vacant Lunch Monitors
- \$7,175 Reverse Salary Scale Advancement
- \$3,051 Unused Interest Club Stipends
- \$452 Other Student Activities Expenses
- \$(565) Nurse PD, Contract Services, and S&M
- \$(3,216) Teacher Step Correction

Op. & Maint. - \$6,162

- \$11,484 Net Result of Staff Turnover, CBA Overages, and Unpaid Days
- \$6,698 Unspent Contracted Maintenance & S&M
- \$(963) Increased Cost for Clothing Reimbursement Required Through CBA
- \$(11,057) Utilities



Cutler Elementary School - \$149,316

Inst. Leadership - \$2,596

- \$2,370 Unspent Stipends
- \$2,189 Staff Turnover
- \$797 Principal Affiliations
- \$(260) S&M
- \$(2,500) Reverse Staff Turnover

Teachers - \$26,177

- \$45,280 Staff Turnover
- \$13,333 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. - \$86,553

- \$73,560 (3.0)FTE TA's Trade-in for 1.0FTE Moderate Special Education Teacher
- \$23,312 Net Result of Staff Turnover, Unpaid Days, and Vacancies
- \$(2,319) Literacy Stipends + Senior Status to Longevity Recalculation
- \$(8,000) Q2 Transfer

Prof. Dev. - \$8,443

- \$7,585 Vacancy
- \$3,917 Unused Discretionary PD
- \$(3,059) Senior Status to Longevity Recalculation



Cutler Elementary School (Continued)

Inst. Materials - \$30,298

- \$29,238 Unused Discretionary S&M
- \$1,060 Unused Technology and/or Software

Guid., Coun., Testing - \$0

- On Budget

Pupil Services - \$10,100

- \$10,440 Vacant Lunch Monitors
- \$1,907 Unused Interest Club Stipends
- \$334 Nurse PD, Contract Services, and S&M
- \$(371) COLA Adjustment
- \$(2,210) Other Student Activities Expenses

Op. & Maint. - \$(14,851)

- \$26,000 Q2 Transfers
- \$7,505 Net Result of Staff Turnover, CBA Overages, and Unpaid Days
- \$(603) Increased Cost for Clothing Reimbursement Required Through CBA
- \$(18,108) Utilities
- \$(29,645) Increased Contracted Maintenance & S&M



Winthrop Elementary School - \$239,998

Inst. Leadership - \$2,079

- \$2,370 Unspent Stipends
- \$1,098 PreK Chair
- \$744 Principal Affiliations
- \$83 S&M
- \$(2,216) Minor COLA Adjustment

Teachers - \$(42,831)

- \$63,522 Reduction of 1.0FTE PreK Classroom Teacher
- \$37,479 Staff Turnover
- \$6,465 Unpaid Leave
- \$3,903 Reverse Salary Scale Advancement
- \$(152) Senior Status to Longevity Recalculation
- \$(84,407) PreK Offset Reduction
- \$(69,641) 1.0FTE Moderate Special Education Teacher Trade-in for (3.0)FTE TA's

Other Teaching Serv. - \$206,733

- \$85,837 (3.0)FTE TA's Trade-in for 1.0FTE Moderate Special Education Teacher
- \$58,907 Vacant 0.7FTE SLP Teaching Position
- \$45,269 Incorporated into Grant Funds
- \$32,238 Staff Turnover
- \$13,907 Unpaid Leave, Unpaid Days, & Vacancies
- \$6,321 Merrimack Fellow Savings
- \$(2,349) Senior Status to Longevity Recalculation
- \$(4,500) Additional TA work
- \$(28,898) Additional 1.0FTE TA that never transferred to HS

Prof. Dev. - \$2,562

- \$(1,946) Senior Status to Longevity Recalculation
- \$4,508 Unused Discretionary PD



Inst. Materials - \$39,501

- \$41,944 Unused Discretionary S&M
- \$(2,443) Technology and/or Software

Guid., Coun., Testing - \$0

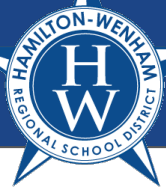
- On Budget

Pupil Services - \$15,545

- \$16,560 Vacant Lunch Monitors
- \$714 Nurse PD, Contract Services, and S&M
- \$(25) Other Student Activities Expenses
- \$(1,704) Additional Club Stipends

Op. & Maint. - \$16,409

- \$10,993 Net Result of Staff Turnover, CBA Overages
- \$3,785 Utilities
- \$1,927 Contracted Maintenance & S&M
- \$(295) Increased Cost for Clothing Reimbursement Required Through CBA



Miles River Middle School - \$237,691

Inst. Leadership - \$2,290

- \$6,953 Unspent Stipends
- \$495 S&M & Contracted Services
- \$91 Principal Affiliations
- \$(5,249) Reverse Staff Turnover

Teachers - \$85,910

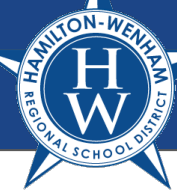
- \$46,458 (0.6)FTE World Language Teacher Reduction
- \$32,875 Staff Turnover
- \$20,000 Unused Teaching 6th Class Stipends
- \$12,519 FMLA
- \$7,413 Senior Status to Longevity Recalculation
- \$3,954 Reverse Salary Scale Advancement
- \$(37,308) Retirement Loss

Other Teaching Serv. - \$74,682

- \$37,575 Net Result of Staff Turnover, Unpaid Days, and Vacancies
- \$24,520 (1.0)FTE Moderate Special Education TA Reduction
- \$19,271 Leftover FY22 Grant Funds
- \$3,400 Literacy Stipends + Senior Status to Longevity Recalculation
- \$916 Salary Scale Advancement
- \$(11,000) Q2 Transfer

Prof. Dev. - \$10,741

- \$10,741 Unused Discretionary PD



Miles River Middle School (Continued)

Inst. Materials - \$19,858

- \$20,022 Unused Discretionary S&M
- \$(164) Technology and/or Software

Guid., Coun., Testing - \$38,051

- \$37,901 Staff Turnover
- \$150 S&M

Pupil Services - \$5,486

- \$3,781 Unused Stipends
- \$1,250 Other Student Activities Expenses
- \$455 Nurse PD, Contract Services, and S&M

Op. & Maint. - \$672

- \$11,000 Q2 Transfer
- \$8,144 Utilities
- \$(1,394) Increased Cost for Clothing Reimbursement Required Through CBA
- \$(7,848) Net Result of Staff Turnover, CBA Overages
- \$(9,229) Increased Contracted Maintenance & S&M



Regional High School - \$441,034

Inst. Leadership - \$38,429

- \$19,418 Staff Turnover
- \$15,000 NEASC Accreditation
- \$2,991 Unspent Stipends
- \$2,124 Principal Affiliations
- \$1,282 Unpaid Days
- \$174 S&M & Contracted Services
- \$(2,560) Curriculum Leader FTE Formula Error

Teachers - \$266,004

- \$101,796 Additional School Choice-in Offset
- \$67,049 (0.4)FTE Fine Arts Teacher Reduction
- \$57,610 Unpaid Leave
- \$43,207 Staff Turnover
- \$3,946 Senior Status to Longevity Recalculation
- \$500 Jury Duty Payback
- \$457 Unpaid Days
- \$84 Salary Scale Advancement
- \$(8,647) Teaching 6th Class Stipends



Regional High School (Continued)

Other Teaching Serv. - \$66,726

- \$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
- \$6,490 Staff Turnover
- \$2,501 Online Courses
- \$916 Reverse Salary Scale Advancement
- \$(7,500) Q2 Transfer

Prof. Dev. - \$14,479

- \$14,479 Unused Discretionary PD

Inst. Materials - \$15,582

- \$8,585 Technology and/or Software
- \$5,490 After School Academic Support
- \$3,643 Textbooks
- \$(2,136) Discretionary S&M

Guid., Coun., Testing - \$26,536

- \$16,601 Unpaid Leave
- \$13,542 Unpaid Additional Days
- \$2,220 Senior Status to Longevity Recalculation
- \$1,794 Reverse Salary Scale Advancement
- \$(236) S&M & Contracted Services
- \$(7,387) Reverse Staff Turnover



Pupil Services - \$5,008

- \$13,046 Staff Turnover + Vacant Days
- \$1,377 Nurse PD, Contract Services, and S&M
- \$(733) Additional Stipends
- \$(8,683) Other Student Activities Expenses

Op. & Maint. - \$8,271

- \$30,000 Q2 Transfer
- \$10,058 Utilities
- \$(1,347) Increased Cost for Clothing Reimbursement Required Through CBA
- \$(9,264) Net Result of Staff Turnover, CBA Overages
- \$(21,176) Contracted Maintenance & S&M



Athletics- \$47,705

Pupil Services - \$47,705

- \$27,587 Additional User Fees Collected
- \$22,510 Unspent Sport Expenditures
- \$3,130 Scholarships
- \$(5,522) Administrative Contracted Services and S&M



Central Office - \$428,856

Administration - \$97,659

- \$70,268 Super/Assistant Super Office Supplies, Contracted Services, and Contingency Funds
- \$27,349 School Committee Contingency + Lower Legal/Minutes Costs
- \$25,894 Administrative Salary Contingency
- \$12,435 Office Personnel CBA PD
- \$10,297 Vacancies
- \$(48,584) New/Enhanced DW Technology - Panorama, Vector, JAMF, Budget Sense to Cloud, Website Upgrade

Inst. Leadership - \$26,092

- \$15,110 Unused Stipends
- \$10,016 Additional FY23 Grant Funds
- \$967 C&I Supplies

Teachers - \$47,860

- \$47,860 ELL Teacher Vacancy & Turnover

Other Teaching Serv. - \$(25,487)

- \$35,753 Vacant ELL Tutor Positions as well as leftover ESSER III FY22 Grant Funds
- \$13,901 – 504 Expenditures
- \$(19,640) High Substitute Usage
- \$(55,500) Q2 Transfers



Central Office (Continued)

Prof. Dev. - \$88,741

- \$34,560 Substitutes Salaries for PD Due to Lack of PD
- \$30,408 PD Contracted Services
- \$13,757 Summer Curriculum & TA PD
- \$10,016 Additional FY23 Grant Funds

Inst. Materials - \$1,216

- \$682 ELL Supplies
- \$500 – 504 Supplies
- \$34 C&I Books

Guid., Coun., Testing - \$0

- On Budget

Pupil Services - \$173,262

- \$193,638 Q1 Transfer
- \$44,060 Café Bailout
- \$8,205 Additional ESSER II Funds
- \$5,615 Unused Student Transportation Coordinator Stipend
- \$2,714 Interpreter Services & Physician
- \$(4,182) SRO
- \$(76,787) Transportation Original Budget Balance

Tuitions- \$19,513

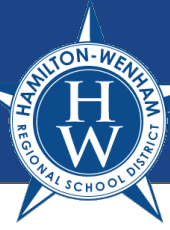
- \$19,513 Less School Choice-out



Maintenance - \$105,413

Op. & Maint. - \$105,413

- \$48,202 Maintenance Vacancy
- \$20,630 Office Personnel & Overtime
- \$10,257 Extraordinary Maintenance
- \$8,347 Leftover Contracted Services & S&M
- \$5,522 Student Summer Help
- \$5,471 Building Security
- \$4,600 Admin Building's Utilities
- \$2,383 Affiliations/Memberships/Supplies



Benefits & Fixed Charges - \$236,176

Benefits & Fixed Charges - \$236,176

- \$432,930 Health & Life Insurance Premiums & Deductible
- \$415,601 Payroll Taxes, Unemployment, Worker's Comp, & Property/Liability Insurances
- \$18,645 Essex Retirement Appropriation
- \$16,905 Vacant Crossing Guard
- \$7,332 Leased Office Equipment
- \$(1,599) 403b Match & Sick Day Buy-Back
- \$(653,638) Q1 & Q2 Transfers



Capital Acquisition, Improvement and Replacement of Fixed Assets/Transfers - \$(92)

Capital Acquisition - \$(92)

- \$375,000 Q2 & Q3 Transfers
- \$(220,819) SMART Boards
- \$(12,479) Desks
- \$(141,794) Weight Room



Special Education - \$488,461

Administration - \$49,389

- \$49,389 Legal Fees

Inst. Leadership - \$83,401

- \$59,815 (0.6)FTE OOD Chair Reduction
- \$11,500 Collaborative Memberships
- \$7,387 Staff Turnover + Vacancy
- \$2,763 Director Affiliations
- \$1,936 Contracted Services & S&M

Teachers - \$(49,165)

- \$11,000 Extended Day Tutoring
- \$1,318 Summer School Staffing
- \$(61,484) Reverse Turnover

Other Teaching Serv. - \$(20,696)

- \$50,000 Tutoring Services
- \$24,175 Summer School Contracted Services
- \$1,715 Reverse Salary Scale Advancement
- \$(465) Grant Funded Less
- \$(1,390) Senior Status to Longevity Recalculation
- \$(11,670) Reverse Staff Turnover
- \$(83,061) Increased Contracted Service Partially due to SLP Vacancy

Prof. Dev. - \$12,360

- \$12,360 Unused Discretionary PD



Special Education (Continued)

Inst. Materials - \$7,591

- \$7,490 Discretionary S&M
- \$101 Travel

Pupil Services - \$(25,598)

- \$(25,598) Transportation Increases

Guid., Coun., Testing - \$(5,053)

- \$8,809 Vacancy
- \$510 Testing S&M
- \$489 Unpaid Day
- \$(2,502) Longevity
- \$(12,359) Reverse Staff Turnover

Op. & Maint. - \$684

- \$684 Telephone Utility

Tuitions - \$435,548

- \$305,024 Change in Enrollment/Projected Enrollment
- \$272,275 Circuit Breaker Offset
- \$(11,415) Additional Prepayments
- \$(130,336) Q2 Transfers



Technology - \$(22,029)

Inst. Leadership - \$1,698

- \$8,476 Staff Turnover
- \$237 Travel
- \$(7,014) Additional Contracted Services

Teachers - \$(1,946)

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

Inst. Materials - \$(58,538)

- \$130,336 Q2 Transfers
- \$43,962 Reclassified Software
- \$2,128 Training
- \$(88) Minor Supplies Overage
- \$(60,000) Additional Audio Devices
- \$(70,336) Additional Laptops
- \$(104,541) Hardware

Op. & Maint. - \$36,757

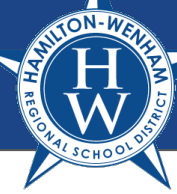
- \$36,757 Technology Infrastructure



Debt - \$(7,005)

Debt - \$(7,005)

- \$(7,005) Additional Interest on our Short-term BANS



Summary by DAC

Summary By Site & Support Program	FY23 Budget	FY23 Amend. Budget	FY23 YTD	FY23 Enc.	FY23 Current Balance
Buker Elementary School	\$ 2,551,792	\$ 2,562,480	\$ 2,165,054	\$ 261,219	\$ 136,207
Cutler Elementary School	\$ 2,787,032	\$ 2,798,970	\$ 2,386,618	\$ 263,036	\$ 149,316
Winthrop Elementary School	\$ 3,810,998	\$ 3,801,436	\$ 3,252,612	\$ 308,825	\$ 239,998
Miles River Middle School	\$ 5,225,624	\$ 5,236,312	\$ 4,521,651	\$ 476,970	\$ 237,691
Regional High School	\$ 6,458,562	\$ 6,514,250	\$ 5,494,015	\$ 579,201	\$ 441,034
Athletics	\$ 529,967	\$ 529,967	\$ 481,522	\$ 740	\$ 47,705
Central Office	\$ 3,749,943	\$ 3,882,141	\$ 3,325,583	\$ 127,701	\$ 428,856
District Operations & Maintenance	\$ 904,614	\$ 871,614	\$ 666,893	\$ 99,309	\$ 105,413
Benefits & Fixed Charges	\$ 8,146,280	\$ 7,492,642	\$ 7,189,282	\$ 67,184	\$ 236,176
Capital & Fixed Assets	\$ -	\$ 375,000	\$ 286,197	\$ 88,895	\$ (92)
Special Education	\$ 5,468,511	\$ 5,338,175	\$ 4,734,269	\$ 115,445	\$ 488,461
Technology	\$ 1,032,926	\$ 1,263,262	\$ 1,225,577	\$ 59,714	\$ (22,029)
District Totals	\$ 40,666,248	\$ 40,666,248	\$ 35,729,274	\$ 2,448,238	\$ 2,488,736

Payroll Balance - \$1,365,089

Non-Payroll Balance - \$1,123,646⁶⁵



Year-End Transfer Requests

1. Transfer \$100 from “Administration” to “Capital & Fixed Assets Improvements”
2. Transfer \$7,005 from “Administration” to “Debt”



Transfer Motion

Proposed Budget Transfer Motion for School Committee Vote:

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

