Hamilton-Wenham Regional School District

Superintendent's Initial FY25 Budget Recommendation

Wednesday, November 29, 2023

First Quintuple-Board Meeting

What do we look at when building our budget?

- Enrollment Shift
- Revenue Projections
- Expenses
  - Collective Bargaining Agreements
    - COLA Adjustment
    - STEP Increases
    - Column or Lane Changes
    - 1 out of 5 are settled for FY25
  - Retirements
  - Staff Turnover
  - Transportation costs
  - Out-of-District Tuitions Costs
  - Condition of the buildings and grounds
  - Health Insurance enrollment changes and premium rate increases
  - Requests for new instructional staff or student services

Hamilton's Enrollment Shift

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT
ENROLLMENT BY GRADE, BY TOWN
HAMILTON
October 1, 2023

	Buker	Cutler	Winthrop	MRMS	HWRHS	Special Ed	Total
PreK	-	-	9	-	-	-	9
Kindergarten	5	42	34	-	-	-	81
Grade 1	11	31	56	-	-	-	98
Grade 2	22	36	38	-	-	-	96
Grade 3	7	31	48	-	-	-	86
Grade 4	9	33	41	-	-	-	83
Grade 5	15	39	35	-	-	-	89
Grade 6	-	-	-	94	-	-	94
Grade 7	-	-	-	77	-	-	77
Grade 8	-	-	-	79	-	-	79
Grade 9	-	-	-	-	74	-	74
Grade 10	-	-	-	-	50	-	50
Grade 11	-	-	-	-	60	-	60
Grade 12	-	-	-	-	65	-	65
SP	-	-	-	-	-	27	27
TOTAL	69	212	261	250	249	27	1,068

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT
ENROLLMENT BY GRADE, BY TOWN
HAMILTON
October 1, 2022

	Buker	Cutler	Winthrop	MRMS	HWRHS	Special Ed	Total
PreK	-	-	6	-	-	-	6
Kindergarten	11	32	55	-	-	-	98
Grade 1	24	33	37	-	-	-	94
Grade 2	5	32	49	-	-	-	86
Grade 3	10	33	43	-	-	-	86
Grade 4	15	34	34	-	-	-	83
Grade 5	14	50	32	-	-	-	96
Grade 6	-	-	-	74	-	-	74
Grade 7	-	-	-	78	-	-	78
Grade 8	-	-	-	89	-	-	89
Grade 9	-	-	-	-	52	-	52
Grade 10	-	-	-	-	61	-	61
Grade 11	-	-	-	-	67	-	67
Grade 12	-	-	-	-	66	-	66
SP	-	-	-	-	-	27	27
TOTAL	79	214	256	241	246	27	1,063

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT
ENROLLMENT BY GRADE, BY TOWN
HAMILTON
CHANGE YR. over YR.

	Buker	Cutler	Winthrop	MRMS	HWRHS	Special Ed	Total
PreK	-	-	3	-	-	-	3
Kindergarten	(6)	10	(21)	-	-	-	(17)
Grade 1	(13)	(2)	19	-	-	-	4
Grade 2	17	4	(11)	-	-	-	10
Grade 3	(3)	(2)	5	-	-	-	-
Grade 4	(6)	(1)	7	-	-	-	-
Grade 5	1	(11)	3	-	-	-	(7)
Grade 6	-	-	-	20	-	-	20
Grade 7	-	-	-	(1)	-	-	(1)
Grade 8	-	-	-	(10)	-	-	(10)
Grade 9	-	-	-	-	22	-	22
Grade 10	-	-	-	-	(11)	-	(11)
Grade 11	-	-	-	-	(7)	-	(7)
Grade 12	-	-	-	-	(1)	-	(1)
SP	-	-	-	-	-	-	-
TOTAL	(10)	(2)	5	9	3	-	5

Wenham's Enrollment Shift

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT
ENROLLMENT BY GRADE, BY TOWN
WENHAM
October 1, 2023

	Buker	Cutler	Winthrop	MRMS	HWRHS	Special Ed	Total
PreK	-	-	3	-	-	-	3
Kindergarten	31	13	6	-	-	-	50
Grade 1	27	8	4	-	-	-	39
Grade 2	43	7	8	-	-	-	58
Grade 3	32	4	8	-	-	-	44
Grade 4	27	3	9	-	-	-	39
Grade 5	30	8	8	-	-	-	46
Grade 6	-	-	-	41	-	-	41
Grade 7	-	-	-	36	-	-	36
Grade 8	-	-	-	40	-	-	40
Grade 9	-	-	-	-	35	-	35
Grade 10	-	-	-	-	40	-	40
Grade 11	-	-	-	-	33	-	33
Grade 12	-	-	-	-	33	-	33
SP	-	-	-	-	-	14	14
TOTAL	190	43	46	117	141	14	551

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT
ENROLLMENT BY GRADE, BY TOWN
WENHAM
October 1, 2022

	Buker	Cutler	Winthrop	MRMS	HWRHS	Special Ed	Total
PreK	-	-	-	-	-	-	-
Kindergarten	27	8	3	-	-	-	38
Grade 1	39	9	7	-	-	-	55
Grade 2	35	2	6	-	-	-	43
Grade 3	28	3	8	-	-	-	39
Grade 4	31	7	7	-	-	-	45
Grade 5	26	11	7	-	-	-	44
Grade 6	-	-	-	34	-	-	34
Grade 7	-	-	-	44	-	-	44
Grade 8	-	-	-	41	-	-	41
Grade 9	-	-	-	-	41	-	41
Grade 10	-	-	-	-	34	-	34
Grade 11	-	-	-	-	33	-	33
Grade 12	-	-	-	-	34	-	34
SP	-	-	-	-	-	14	14
TOTAL	186	40	38	119	142	14	539

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT
ENROLLMENT BY GRADE, BY TOWN
WENHAM
CHANGE YR. over YR.

	Buker	Cutler	Winthrop	MRMS	HWRHS	Special Ed	Total
PreK	-	-	3	-	-	-	3
Kindergarten	4	5	3	-	-	-	12
Grade 1	(12)	(1)	(3)	-	-	-	(16)
Grade 2	8	5	2	-	-	-	15
Grade 3	4	1	-	-	-	-	5
Grade 4	(4)	(4)	2	-	-	-	(6)
Grade 5	4	(3)	1	-	-	-	2
Grade 6	-	-	-	7	-	-	7
Grade 7	-	-	-	(8)	-	-	(8)
Grade 8	-	-	-	(1)	-	-	(1)
Grade 9	-	-	-	-	(6)	-	(6)
Grade 10	-	-	-	-	6	-	6
Grade 11	-	-	-	-	-	-	-
Grade 12	-	-	-	-	(1)	-	(1)
SP	-	-	-	-	-	-	-
TOTAL	4	3	8	(2)	(1)	-	12

Combined Enrollment Shift with Tuition-In & School Choice

Combined Enrollment
October 1, 2023

	Buker	Cutler	Winthrop	MRMS	HWRHS	Special Ed	Total	Tuition-In	SC-In	Sub-Total
PreK	-	-	12	-	-	-	12	23	-	35
Kindergarten	36	55	40	-	-	-	131	-	-	131
Grade 1	38	39	60	-	-	-	137	-	-	137
Grade 2	65	43	46	-	-	-	154	-	-	154
Grade 3	39	35	56	-	-	-	130	1	-	131
Grade 4	36	36	50	-	-	-	122	-	-	122
Grade 5	45	47	43	-	-	-	135	-	-	135
Grade 6	-	-	-	135	-	-	135	-	-	135
Grade 7	-	-	-	113	-	-	113	-	3	116
Grade 8	-	-	-	119	-	-	119	-	8	127
Grade 9	-	-	-	-	109	-	109	-	8	117
Grade 10	-	-	-	-	90	-	90	-	14	104
Grade 11	-	-	-	-	93	-	93	-	11	104
Grade 12	-	-	-	-	98	-	98	-	19	117
SP OOD	-	-	-	-	-	41	41	-	-	41

GRAND TOTAL	259	255	307	367	390	41	1,619	24	63	1,706
HAMILTON	69	212	261	250	249	27	1,068			
WENHAM	190	43	46	117	141	14	551			

Combined Enrollment
October 1, 2022

	Buker	Cutler	Winthrop	MRMS	HWRHS	Special Ed	Total	Tuition-In	SC-In	Sub-Total
PreK	-	-	6	-	-	-	6	19	-	25
Kindergarten	38	40	58	-	-	-	136	-	-	136
Grade 1	63	42	44	-	-	-	149	-	-	149
Grade 2	40	34	55	-	-	-	129	-	-	129
Grade 3	38	36	51	-	-	-	125	-	-	125
Grade 4	46	41	41	-	-	-	128	-	-	128
Grade 5	40	61	39	-	-	-	140	-	-	140
Grade 6	-	-	-	108	-	-	108	-	1	109
Grade 7	-	-	-	122	-	-	122	-	6	128
Grade 8	-	-	-	130	-	-	130	-	4	134
Grade 9	-	-	-	-	93	-	93	-	13	106
Grade 10	-	-	-	-	95	-	95	-	13	108
Grade 11	-	-	-	-	100	-	100	-	19	119
Grade 12	-	-	-	-	100	-	100	-	17	117
SP OOD	-	-	-	-	-	41	41	-	-	41

GRAND TOTAL	265	254	294	360	388	41	1,602	19	73	1,694
HAMILTON	79	214	256	241	246	27	1,063			
WENHAM	186	40	38	119	142	14	539			

Combined Enrollment
CHANGE YR. over YR.

	Buker	Cutler	Winthrop	MRMS	HWRHS	Special Ed	Total	Tuition-In	SC-In	Sub-Total
PreK	-	-	6	-	-	-	6	4	-	10
Kindergarten	(2)	15	(18)	-	-	-	(5)	-	-	(5)
Grade 1	(25)	(3)	16	-	-	-	(12)	-	-	(12)
Grade 2	25	9	(9)	-	-	-	25	-	-	25
Grade 3	1	(1)	5	-	-	-	5	1	-	6
Grade 4	(10)	(5)	9	-	-	-	(6)	-	-	(6)
Grade 5	5	(14)	4	-	-	-	(5)	-	-	(5)
Grade 6	-	-	-	27	-	-	27	-	(1)	26
Grade 7	-	-	-	(9)	-	-	(9)	-	(3)	(12)
Grade 8	-	-	-	(11)	-	-	(11)	-	4	(7)
Grade 9	-	-	-	-	16	-	16	-	(5)	11
Grade 10	-	-	-	-	(5)	-	(5)	-	1	(4)
Grade 11	-	-	-	-	(7)	-	(7)	-	(8)	(15)
Grade 12	-	-	-	-	(2)	-	(2)	-	2	-
SP OOD	-	-	-	-	-	-	-	-	-	-

GRAND TOTAL	(6)	1	13	7	2	-	17	5	(10)	12
HAMILTON	(10)	(2)	5	9	3	-	5			
WENHAM	4	3	8	(2)	(1)	-	12			

Consequences of Enrollment Shift

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT
APPORTIONMENT CALCULATION FOR FY25 BUDGET
CHANGE YR. over YR.

	Hamilton	Wenham	Total
October 1, 2021	1,078	542	1,620
October 1, 2022	1,063	539	1,602
October 1, 2023	1,068	551	1,619
	3,209	1,632	4,841
New 3 Year AVG:	66.29%	33.71%	
Prior 3 Year AVG:	66.22%	33.78%	
Assessment Shift:	0.07%	-0.07%	
FY24 Operating Assesment (Current)	$ 22,694,537	$ 11,576,887	$ 34,271,424
FY25 Operating "Level" Funded Assesment	$ 22,718,527	$ 11,552,897	$ 34,271,424
FY24 to FY25 Shift Increase/(Decrease)	$ 23,990	$ (23,990)	$ -
If "Level" Funded	0.11%	-0.21%	0.00%

Revenues

FY25 Summary of Operating Offsets & Revenues				
	FY24 Budget	FY25 Budget	Change YoY $	Change YoY %
School Choice	$ 365,000	$ 335,000	$ (30,000)	-8.22%
Preschool Tuition	$ 87,960	$ 147,000	$ 59,040	67.12%
Special Education Tuition In	$ -	$ 40,000	$ 40,000	#DIV/0!
Facilities Rental	$ 2,000	$ 2,000	$ -	0.00%
Special Ed Grants	$ 470,095	$ 480,095	$ 10,000	2.13%
Title I	$ 65,522	$ 64,190	$ (1,332)	-2.03%
Circuit Breaker Offset	$ 1,224,339	$ 1,352,357	$ 128,018	10.46%
Regional Transportation Revolving Fund	$ 425,000	$ 455,198	$ 30,198	7.11%
Chapter 70-Base Aid	$ 3,889,489	$ 4,019,168	$ 129,679	3.33%
Medicaid Reimbursement	$ 95,000	$ 105,000	$ 10,000	10.53%
Interest Income	$ 3,070	$ 33,070	$ 30,000	977.36%
Excess and Deficiency Returned	$ 773,064	$ 773,064	$ -	0.00%
Excess and Deficiency Offset by Expenses	$ 2,399,382	$ 1,480,189	$ (919,193)	-38.31%
Total	**$ 9,799,920**	**$ 9,286,331**	**$ (513,590)**	**-5.24%**

Revenues without E&D

FY25 Summary of Operating Offsets & Revenues				
	FY24 Budget	FY25 Budget	Change YoY $	Change YoY %
School Choice	$ 365,000	$ 335,000	$ (30,000)	-8.22%
Preschool Tuition	$ 87,960	$ 147,000	$ 59,040	67.12%
Special Education Tuition In	$ -	$ 40,000	$ 40,000	#DIV/0!
Facilities Rental	$ 2,000	$ 2,000	$ -	0.00%
Special Ed Grants	$ 470,095	$ 480,095	$ 10,000	2.13%
Title I	$ 65,522	$ 64,190	$ (1,332)	-2.03%
Circuit Breaker Offset	$ 1,224,339	$ 1,352,357	$ 128,018	10.46%
Regional Transportation Revolving Fund	$ 425,000	$ 455,198	$ 30,198	7.11%
Chapter 70-Base Aid	$ 3,889,489	$ 4,019,168	$ 129,679	3.33%
Medicaid Reimbursement	$ 95,000	$ 105,000	$ 10,000	10.53%
Interest Income	$ 3,070	$ 33,070	$ 30,000	977.36%
Total	**$ 6,627,474**	**$ 7,033,078**	**$ 405,603**	**6.12%**

Gross Operating Budget

	FY24 Budget	FY25 Budget	Change YoY $	Change YoY %
Administration	$ 1,564,488	$ 1,651,062	$ 86,573	5.53%
Instructional Leadership	$ 2,721,311	$ 3,003,930	$ 282,619	10.39%
Teachers	$ 14,065,389	$ 14,364,414	$ 299,025	2.13%
Other Teaching Services	$ 3,175,103	$ 3,444,057	$ 268,954	8.47%
Professional Development	$ 629,362	$ 608,038	$ (21,324)	-3.39%
Inst. Materials, Equip., & Technology	$ 847,106	$ 1,027,930	$ 180,824	21.35%
Guidance, Counseling, Testing	$ 1,459,404	$ 1,470,795	$ 11,391	0.78%
Pupil Services	$ 3,609,330	$ 3,579,091	$ (30,239)	-0.84%
Operations & Maintenance	$ 2,848,878	$ 2,766,408	$ (82,470)	-2.89%
Benefits & Fixed Charges	$ 6,282,809	$ 7,174,619	$ 891,810	14.19%
Capital & Fixed Assets Improvements	$ 2,273,287	$ 1,010,095	$ (1,263,193)	-55.57%
Programs with Other School Districts	$ 4,594,877	$ 4,698,804	$ 103,927	2.26%
Total	**$ 44,071,344**	**$ 44,799,242**	**$ 727,897**	**1.65%**

Debt Service (Inside the Levy Limit)

Debt Service Assessment									
	FY24 Total Debt Service			FY25 Total Debt Service			Change YoY		
	Hamilton	Wenham	Total	Hamilton	Wenham	Total	Hamilton	Wenham	Total
Cutler Roof & Summer 2013 Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Buker Boiler & Winthrop Boiler/Glass	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Winthrop Sprinkler System	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FY21 Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cutler Feasibility Study	$ -	$ -	$ -	$ 33,145	$ -	$ 33,145	$ 33,145	$ -	$ 33,145
Athletic Complex	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Assessment	**$ -**	**$ -**	**$ -**	**$ 33,145**	**$ -**	**$ 33,145**	**$ 33,145**	**$ -**	**$ 33,145**

Final Assessment (Inside Levy Limit)

	Hamilton	Wenham	Total
FY24 Operating & Debt After Offsets & Revenues	$22,694,537	$11,576,887	$ 34,271,424
+ Step 1 - FY25 Enrollment Shift	$ 23,990	$ (23,990)	$ 0
= Shift Adjusted Apportionment	$22,718,527	$11,552,897	$ 34,271,424
- Step 2 - FY25 Changes in Offsets & Revenues	$ 340,459	$ 173,131	$ 513,590
= Adjusted Assessment	$23,058,986	$11,726,028	$ 34,785,014
+ Step 3 - FY25 Changes in Expenses	$ 515,668	$ 245,374	$ 761,042
Final Assessment - Inside the Levy Limit	$23,574,654	$11,971,402	$ 35,546,056
	3.88%	3.41%	3.72%

Combined Operating & Debt Service After Offsets and Revenue Sources (Inside the Levy Limit)

Superintendent's Initial FY25 Budget Request
Combined Operating & Debt Service Town Assessments
Inside the Levy Limit
As of November 16, 2023

	FY24	FY25	Increase $	Increase %
Hamilton				
Operating Budget After Offsets and Revenue Sources	$ 22,694,537	$ 23,541,509	$ 846,972	3.73%
Debt Service	$ -	$ 33,145	$ 33,145	#DIV/0!
Hamilton Combined Total	$ 22,694,537	$ 23,574,654	$ 880,117	3.88%
Wenham				
Operating Budget After Offsets and Revenue Sources	$ 11,576,887	$ 11,971,402	$ 394,515	3.41%
Debt Service	$ -	$ -	$ -	#DIV/0!
Wenham Combined Total	$ 11,576,887	$ 11,971,402	$ 394,515	3.41%
Total				
Operating Budget After Offsets and Revenue Sources	$ 34,271,424	$ 35,512,911	$ 1,241,487	3.62%
Debt Service	$ -	$ 33,145	$ 33,145	#DIV/0!
Combined Assessment	**$ 34,271,424**	**$ 35,546,056**	**$ 1,274,632**	**3.72%**

Debt – Outside of the Levy Limit

Debt Service Assessment									
	FY24 Total Debt Service			FY25 Total Debt Service			Change YoY		
	Hamilton	Wenham	Total	Hamilton	Wenham	Total	Hamilton	Wenham	Total
Cutler Roof & Summer 2013 Projects	$ 82,229	$ 41,946	$ 124,175	$ 83,592	$ 42,508	$ 126,100	$ 1,363	$ 562	$ 1,925
Buker Boiler & Winthrop Boiler/Glass	$ 75,888	$ 38,712	$ 114,600	$ 81,272	$ 41,328	$ 122,600	$ 5,383	$ 2,617	$ 8,000
Winthrop Sprinkler System	$ 92,879	$ 47,379	$ 140,258	$ 89,989	$ 45,761	$ 135,750	$ (2,890)	$ (1,618)	$ (4,508)
FY21 Capital Projects	$ 143,959	$ 73,436	$ 217,394	$ 139,713	$ 71,047	$ 210,760	$ (4,246)	$ (2,389)	$ (6,634)
Cutler Feasibility Study	$ -	$ -	$ -	$ -	$ 16,855	$ 16,855	$ -	$ 16,855	$ 16,855
Athletic Complex	$ -	$ -	$ -	$ 1,010,979	$ 514,106	$ 1,525,086	$ 1,010,979	$ 514,106	$ 1,525,086
Net Assessment	**$ 394,954**	**$ 201,473**	**$ 596,427**	**$ 1,405,544**	**$ 731,607**	**$ 2,137,151**	**$ 1,010,590**	**$ 530,134**	**$ 1,540,724**
							255.88%	**263.13%**	**258.33%**

Final Assessment (Total In and Outside Levy Limit)

Superintendent's Initial FY25 Budget Request
Combined Operating & Debt Service Town Assessments
Both in and Outside the Levy Limit
As of November 16, 2023

	FY24	FY25	Increase $	Increase %
Hamilton				
Operating Budget After Offsets and Revenue Sources	$ 22,694,537	$ 23,541,509	$ 846,972	3.73%
Debt Service	$ 394,954	$ 1,438,689	$ 1,043,735	264.27%
Hamilton Combined Total	$ 23,089,491	$ 24,980,198	$ 1,890,707	8.19%
Wenham				
Operating Budget After Offsets and Revenue Sources	$ 11,576,887	$ 11,971,402	$ 394,515	3.41%
Debt Service	$ 201,473	$ 731,607	$ 530,134	263.13%
Wenham Combined Total	$ 11,778,360	$ 12,703,009	$ 924,649	7.85%
Total				
Operating Budget After Offsets and Revenue Sources	$ 34,271,424	$ 35,512,911	$ 1,241,487	3.62%
Debt Service	$ 596,427	$ 2,170,296	$ 1,573,869	263.88%
Combined Assessment	**$ 34,867,851**	**$ 37,683,207**	**$ 2,815,356**	**8.07%**

Summary of Changes to Gross Operating Budget

Summary of Changes Over +/- $10,000					
COLA Increases to Base Salaries	691,037	1.57%	Crossing Guard Reductions (-0.34CXG)	(10,012)	-0.02%
Insurances, Taxes, & 403b Match	318,069	0.72%	Professional Development $250/Teacher FTE	(11,258)	-0.03%
Step Increases	250,579	0.57%	Salary Scale Advancement	(15,937)	-0.04%
New ESP Contract	205,099	0.47%	Elementary Specialists Reorganization/Turnover	(24,353)	-0.06%
3rd PreK Classroom (+1.0 Teacher +2.4 ESP)	143,003	0.32%	English as a Second Language Reorganization)	(34,593)	-0.08%
OOD Tuitions	103,927	0.24%	Net All Other Changes	(35,606)	-0.08%
Technology	100,880	0.23%	ESP Elementary Reorganization (-1.5 ESP)	(40,047)	-0.09%
FY25 LBLD New Investment (+1.0 Teacher)	99,826	0.23%	Café Bailout	(50,000)	-0.11%
Cost of FY24 1$/1% Split	85,217	0.19%	Contracted Service Reductions	(51,953)	-0.12%
Supplies, Testing, & Assessment Materials	71,983	0.16%	Teacher to ESP Trade In (-1.0 Teacher)	(91,401)	-0.21%
Athletics Department	71,127	0.16%	Transportation Changes	(102,838)	-0.23%
Essex County Pension Appropriation	68,328	0.16%	Turnover of Staff Members	(107,195)	-0.24%
OPEB Trust Fund	50,000	0.11%	FY24 Planned Reductions/Change	(183,815)	-0.42%
Library Staff Changes (+1.0 Teacher -0.61ESP)	33,851	0.08%	Excess & Deficiency Offsets	(919,193)	-2.09%
Utilities	29,774	0.07%		(1,678,201)	-3.81%
Substitute Usage Increase	27,323	0.06%			
COLA Increases to Stipends	20,398	0.05%			
Custodian S&M, Clothing, & Personnel	11,083	0.03%			
New Stipends Funded through Budget	10,420	0.02%			
New Scholarship Pool (Outside of Athletics)	10,000	0.02%			
Net All Other Changes Under +/- $10,000	4,164	0.01%			
	2,406,088	5.46%			
		Total	$ 727,887	1.65%	

Summary of Staffing Changes

Summary of Changes to Staffing By DAC			
Buker Elementary School		**Cutler Elementary School**	
ESL Teacher Reorganization	1.00	Elementary Specialist Teacher Reorganization	(0.30)
Elementary Specialist Teacher Reorganization	0.20	Library Teacher	1.00
ESP Elementary Reorganization	1.00	Teacher Trade in for ESPs	(1.00)
	2.20	LBLD Teacher	1.00
		Library ESP	(0.61)
		ESP Elementary Reorganization	(3.00)
			(2.91)
Winthrop Elementary School		**Miles River Middle School**	
PreK Teacher	1.00	Curriculum Leader Reorganization	1.40
Elementary Specialist Teacher Reorganization	0.10	ESL Teacher Reorganization	0.25
PreK ESP	2.40	Curriculum Leader Reorganization	(0.80)
ESP Elementary Reorganization	0.50	FY24 Planned Teacher Reduction	0.40
	4.00	Guidance Counselor Reduction	(0.50)
			0.75
Regional High School & Athletics		**Central Office**	
Curriculum Leader Reorganization	1.40	ESL Teacher Reorganization	(1.00)
ESL Teacher Reorganization	0.25	Error in FTE (To be Corrected)	(0.10)
FY24 Planned Teacher Reduction	1.00	ESL Teacher Reorganization (Tutors)	(0.95)
Curriculum Leader Reorganization	(2.00)		(2.05)
Guidance Counselor Reduction	(0.50)		
ESP	(1.00)		
OP Realignment	0.25		
	(0.60)		
Benefits & Fixed Charges		**Special Education**	
Crossing Guards	(0.34)	OP Addition Days	0.02
	(0.34)		0.02
Total			1.06

E&D Overview

Change to E&D Offsets YoY - $(919,193)

FY24 E&D - $(3,172,446)

- $(1,698,287) Capital Stabilization Fund Transfer
- $(300,000) High School Theatre Lighting Upgrades
- $(275,000) District-Wide SMART Board Replacement
- $(126,095) Buker Gym Upgrades

- $(773,064) Excess and Deficiency returned to Towns in the form of a reduced FY24 Assessment

FY25 E&D Offsets - $2,253,253

- $470,095 OPEB Trust Additional Contribution
- $470,095 Capital Stabilization Fund Transfer
- $315,000 District-Wide SMART Board Replacement (Last Phase of the 4-Year Project)
- $225,000 Replacement of Ageing Equipment

- $773,064 Excess and Deficiency returned to Towns in the form of a reduced FY25 Assessment

Budget Timeline

- December – HW School Committee and Leadership Team work to refine the budget request
- **January 4, 2024 - School Committee votes on Superintendent's TENTATIVE FY25 Budget Request**
- January 10, 2024 - Third Quintuple-Board Chairs Only Meeting
- January 18, 2024 - FY25 Public Budget Hearing #1
- January 30, 2024 - Second Quintuple-Board Meeting (All Members)
- **February 8, 2024 -** FY25 Public Budget Hearing #2 & **SC Votes Final FY25 Budget**



For more detail or to view our full GL account listing, please visit hwschools.net - District Departments - Business Office – Budget Documents.