

**WHITMAN-HANSON REGIONAL SCHOOL DISTRICT FY25 GENERAL FUND BUDGET SCENARIOS FOR 4/8/24 SCHOOL COMMITTEE MEETING**

<b>Scenario 1: FY25 Budget as Voted 3/20/24</b>		
<b>Ref. Letter</b>	<b>General Fund Budget Description</b>	<b>Amount or %</b>
1A:	FY25 General Fund Budget as Voted:	\$63,590,845
1B:	FY24 General Fund Budget as Voted:	\$60,485,158
1C:	FY25-FY24 Budget \$ Increase:	\$3,105,687
1D:	% Increase:	5.13%
1E:	FY24 Whitman Operating Assessment as voted: (\$)	\$17,739,450
1F:	FY25 Whitman Operating Assessment as voted: (\$)	\$19,695,553
1G:	FY24-FY25 Whitman Operating Assessment Increase: (\$)	\$1,956,103
1H:	FY24-FY25 Whitman Operating Assessment Increase: (%)	11.03%
1I:	FY24 Hanson Operating Assessment as voted: (\$)	\$13,907,233
1J:	FY25 Hanson Operating Assessment as voted: (\$)	\$15,325,369
1K:	FY24-FY25 Hanson Operating Assessment Increase: (\$)	\$1,418,136
1L:	FY24-FY25 Hanson Operating Assessment Increase: (%)	10.20%

<b>Scenario 2: Use \$250K of E&amp;D, \$100K of Add'l CB, and 5 Retires/Nons (\$560,500) in FY25 Budget</b>		
<b>Ref. Letter</b>	<b>General Fund Budget Description</b>	<b>Amount or %</b>
2A:	FY25 General Fund Budget with E&D, CB Use, & 5 Retirements/Non-Renewals:	\$62,930,345
2B:	FY24 General Fund Budget as Voted:	\$60,485,158
2C:	FY25-FY24 Budget \$ Increase:	\$2,445,187
2D:	% Increase:	4.04%
2E:	FY24 Whitman Operating Assessment as voted: (\$)	\$17,739,450
2F:	FY25 Whitman Operating Assessment with E&D, CB, and 5 Retires/Nons: (\$)	\$19,135,687
2G:	FY24-FY25 Whitman Operating Assessment Increase: (\$)	\$1,396,237
2H:	FY24-FY25 Whitman Operating Assessment Increase: (%)	7.87%
2I:	FY24 Hanson Operating Assessment as voted: (\$)	\$13,907,233
2J:	FY25 Hanson Operating Assessment with E&D, CB, and 5 Retires/Nons: (\$)	\$14,974,735
2K:	FY24-FY25 Hanson Operating Assessment Increase: (\$)	\$1,067,502
2L:	FY24-FY25 Hanson Operating Assessment Increase: (%)	7.68%

<b>Scenario 3: FY25 Budget as in Scenario 2 with 7 Additional Staff Reductions (\$71K*7 = \$497K) and 40% Unemployment added (\$198,800) = \$298,200 Incremental Reduction</b>		
<b>Ref. Letter</b>	<b>General Fund Budget Description</b>	<b>Amount or %</b>
3A:	FY25 General Fund Budget as in Scenario 2 with 7 Staff Cuts & Unemployment:	\$62,632,145
3B:	FY24 General Fund Budget as Voted:	\$60,485,158
3C:	FY25-FY24 Budget \$ Increase:	\$2,146,987
3D:	% Increase:	3.55%
3E:	FY24 Whitman Operating Assessment as voted: (\$)	\$17,739,450
3F:	FY25 Whitman Operating Assessment as in 3A: (\$)	\$18,952,324
3G:	FY24-FY25 Whitman Operating Assessment Increase: (\$)	\$1,212,874
3H:	FY24-FY25 Whitman Operating Assessment Increase: (%)	6.84%
3I:	FY24 Hanson Operating Assessment as voted: (\$)	\$13,907,233
3J:	FY25 Hanson Operating Assessment as in 3A: (\$)	\$14,859,899
3K:	FY24-FY25 Hanson Operating Assessment Increase: (\$)	\$952,666
3L:	FY24-FY25 Hanson Operating Assessment Increase: (%)	6.85%

<b>Scenario 4: FY25 Budget as in Scenario 3 with 8.5 Additional Staff Reductions (\$71K*8.5 = \$603.5K) and 40% Unemployment added (\$241,400) = \$362,100 Incremental Reduction</b>		
<b>Ref. Letter</b>	<b>General Fund Budget Description</b>	<b>Amount or %</b>
4A:	FY25 General Fund Budget as in Scenario 3 with 8.5 Staff Cuts & Unemployment:	\$62,270,045
4B:	FY24 General Fund Budget as Voted:	\$60,485,158
4C:	FY25-FY24 Budget \$ Increase:	\$1,784,887
4D:	% Increase:	2.95%
4E:	FY24 Whitman Operating Assessment as voted: (\$)	\$17,739,450
4F:	FY25 Whitman Operating Assessment as in 4A: (\$)	\$18,729,669
4G:	FY24-FY25 Whitman Operating Assessment Increase: (\$)	\$990,219
4H:	FY24-FY25 Whitman Operating Assessment Increase: (%)	5.58%
4I:	FY24 Hanson Operating Assessment as voted: (\$)	\$13,907,233
4J:	FY25 Hanson Operating Assessment as in 4A: (\$)	\$14,720,454
4K:	FY24-FY25 Hanson Operating Assessment Increase: (\$)	\$813,221
4L:	FY24-FY25 Hanson Operating Assessment Increase: (%)	5.85%

<b>Scenario Reductions</b>	<b>Assessment</b>	<b>Budget</b>	<b>Total</b>
Scenario 1 Reductions	\$0	\$0	\$0
Scenario 2 Reductions	\$250,000	\$660,500	\$910,500
Scenario 3 Reductions	\$250,000	\$958,700	\$1,208,700
Scenario 4 Reductions	\$250,000	\$1,320,800	\$1,570,800

WHITMAN-HANSON REGIONAL SCHOOL DISTRICT FY25 GENERAL FUND BUDGET SCENARIOS FOR 4/8/24 SCHOOL COMMITTEE MEETING

**Notes:**

- 1) Use of E&D is a reduction to the FY25 Operating Assessments only, and is not a cut to the FY25 General Fund Budget.
- 2) Scenarios 3 and 4 factor in unemployment at 40% of the \$ amount of the cuts.
- 3) We could see a savings if staff members that are on long-term leave do not return and the replacements are paid less than the long-term leave staff members. Whether this will happen is unknown at this time.
- 4) In Scenario 3, a reduction of 5 additional staff members will have to be increased to 7 due to the inclusion of unemployment costs.
- 5) In Scenario 4, a reduction of 6 additional staff members will have to be increased to 8.5 due to the inclusion of unemployment costs.
- 6) In order to achieve the Operating assessment increases outlined in Scenario 4, 20.5 professional positions will have to be cut.
- 7) The Scenario 4 projected 20.5 cuts would be as follows as of today:
  - Conley - 4 cuts across Grades 2,3,4, and 5
  - Duval - 4 cuts across Grades 2,3,4, and 5
  - Indian Head - 3 cuts across Grades 2,3, and 4
  - Hanson Middle - 4 cuts
  - Whitman Middle - 0.5 cuts
  - Retirements/Non-Renewals - 5 cuts
  - Total Position cuts and Retirements/Non-Renewals = 20.5
- 8) No interventionists, no EL staff, and no Special Education positions will be cut.
- 9) The cuts outlined in Note 7 above are not final or permanent. They merely create a framework to understand the potential of what might happen.
- 10) We need to assess enrollment numbers for next year and staff mobility before making the final decisions on where to cut.
- 11) The bottom line takeaway from this exercise is that we will need deep cuts to get to the Scenario 4 levels of Operating assessments for both Towns.