



Budget Update
March 15, 2022


Guiding Principles for FY 2022 Budget

The adopted budget of the School Committee will:

1. Provide for expanded Hingham's Tiered System of Support services (HTSS) necessary to remediate the loss of academic progress resulting from COVID 19.
2. Fund the process and development of a five-year Hingham Public Schools strategic plan.
3. Provide staffing and support for Special Education to ensure that the district is able to appropriately and adequately address the needs of students, staff and the community.
4. Fund resources required for year one (1) of the District's Equity and Inclusion plan.
5. Provide for needed personnel support for Central Office Administration, which includes the addition of a Payroll Clerk, and an Administrative Assistant to perform data analytics, and provide School Committee, Social Media and Communication support.

Budget Update

Summary of Changes

FY 22 Net Reductions/Increases From Original Preliminary Budget				Original Year over Year Preliminary Budget Comparison			
	Budget Impact of Changes	Amount	Adj % FY 22				
FY 22 Budget				FY 22 Prelim Bud	\$62,478,220	FY 21 Budget	\$56,730,985
Check	Total Budget Reductions	-\$1,116,201	8.16%	FY 22 Reg Ed	\$46,574,106	FY 21 Reg Ed	\$42,313,177
\$45,815,440	Regular Ed	-\$758,666	8.28%	FY 22 Sped	\$15,701,827	FY 21 Sped	\$14,244,334
\$15,320,192	Special Ed	-\$381,635	7.55%	FY 22 VoTech	\$202,287	FY 21 VoTech	\$173,474
\$226,387	VoTech	\$24,100	30.50%		Percent Change		
\$61,362,019	Preliminary Budget After Changes 	\$61,362,019	8.16%	FY 22 Prelim Bud	10.13%		
				FY 22 Reg Ed	10.07%		
Update Date	AdCom Recommended Appropriation - TBD		-100.00%	FY 22 Sped	10.23%		
8-Mar-21				FY 22 VoTech	16.61%		
	Budget GAP to Close	(\$61,362,019)					

Budget Overview

• Approved FY '21 Budget	\$56,730,985	
• Proposed FY '22 Increase	\$4,631,034	
• *Proposed Base FY '22 Budget	\$61,362,019	+8.16%

* Includes Revenue Losses

Actions Taken to Reduce Budget to 8.16%

- We used known ESSER II funding for Student Opportunity Act and HTSS positions in FY '22. This could create a funding gap in FY '23.
- Increased Full-Day Kindergarten Enrollment Assumptions from 225 to 275 Students
- We have accounted for known Leaves of Absence that have been extended for 2021-22.
- We had a reduction in student tuition due to a student move
- We increased the VoTech line due to a new enrollment acceptance/enrollment
- We assumed the use of federal monies for the July rent for Foster North.

Budget Update Details

Budget Changes from January 7, 2021

FY 22 Net Reductions/Increases From Original Preliminary Budget							
Account	Item	Old Rate	New Rate	Change	Note	Date Noted	Reg/Sped/VoTech
R2300	Elementary Writing Specialist	\$0	\$79,378	-\$79,378	Missed FTE	1/14/2021	REG
S9100	Circuit Breaker Offset - New Published Figure	-\$1,600,000	-\$1,796,301	\$196,301	Circuit Breaker	1/20/2021	SPED
R2300	Teacher Retirement not Reflected	\$115,066	\$79,378	\$35,688	Letter Received	1/29/2021	REG
R2300	Teacher Retirement not Reflected	\$116,366	\$79,378	\$36,988	Letter Received	1/29/2021	REG
R2300	Teacher Retirement not Reflected	\$111,706	\$79,378	\$32,328	Letter Received	1/29/2021	REG
R2300	Teacher Retirement not Reflected	\$115,066	\$79,378	\$35,688	Letter Received	1/29/2021	REG
R2500	Teacher Retirement not Reflected	\$115,066	\$79,378	\$35,688	Letter Received	1/29/2021	REG
R2300	Teacher LOA Return	\$0	\$0	\$0	Extended	3/1/2021	REG
R2300	Teacher LOA Return	\$0	\$0	\$0	Extended	3/1/2021	REG
R2300	Teacher LOA Return	\$0	\$0	\$0	Extended	3/1/2021	REG
R2300	Teacher LOA Return	\$95,097	\$91,953	\$3,144	Presumed Return	2/5/2021	REG
S2300	Teacher LOA Return	\$63,660	\$112,916	-\$49,256	Presumed Return	2/5/2021	SPED
R2300	Teacher LOA Return	\$0	\$0	\$0	Extended	3/1/2021	REG
R2300	Teacher LOA Return	\$0	\$0	\$0	Extended	3/1/2021	REG
R2300	Teacher LOA Return	\$0	\$0	\$0	Extended	3/1/2021	REG
R2300	Teacher LOA Return	\$82,522	\$79,378	\$3,144	Presumed Return	2/5/2021	REG
R4130	Water Rate Increase @ 10%	\$85,771	\$94,348	-\$8,577	WWWS Increase	2/5/2021	REG
R3510	Increase Athletic Revolving Fund Usage	-\$358,000	-\$378,000	\$20,000	FC Recommended	2/3/2021	REG
R4120	Increase Building Revolving Fund Usage	-\$13,957	-\$63,957	\$50,000	FC Recommended	2/3/2021	REG
S9100	Change in Tuitions	\$234,590	\$0	\$234,590	New Info	2/24/2021	Sped
R2300	Change FDK Enrollment Assumption to 275	-\$661,014	-\$807,907	\$146,893	Change K Assumptions	2/24/2021	REG
R2300	Presumed ESSERII	\$0	-\$430,060	\$430,060	Potential ERRER2 Usage	3/1/2021	Reg
V9100	New VoTech Acceptance	\$0	\$24,100	-\$24,100	New Student	3/1/2021	VoTech
R7000	St. Jeromes Overlap charged to CARES of Other Funding	\$17,000	\$0	\$17,000	Assume Fed\$ for Overlap	3/2/2021	Reg
			Total	\$1,116,201			

Budget Changes By Account

Row Labels	Budget Impact
R2300	\$644,555
Elementary Writing Specialist	-\$79,378
Teacher LOA Return	\$6,288
Teacher Retirement not Reflected	\$140,692
Change FDK Enrollment Assumption to 275	\$146,893
Presumed ESSERII	\$430,060
R2500	\$35,688
Teacher Retirement not Reflected	\$35,688
R3510	\$20,000
Increase Athletic Revolving Fund Usage	\$20,000
R4120	\$50,000
Increase Building Revolving Fund Usage	\$50,000
R4130	-\$8,577
Water Rate Increase @ 10%	-\$8,577
S2300	-\$49,256
Teacher LOA Return	-\$49,256
S9100	\$430,891
Circuit Breaker Offset - New Published Figure	\$196,301
Change in Tuitions	\$234,590
(blank)	
(blank)	
V9100	-\$24,100
New VoTech Acceptance	-\$24,100
R7000	\$17,000
St. Jerome's Overlap charged to CARES or Other Funding	\$17,000
Grand Total	\$1,116,201

Budget Update – COVID Recovery Budget Budget with Adjustments Post January 7, 2021

HINGHAM PUBLIC SCHOOLS										Budget Hearing		
School Committee FY 2022 Budget										COVID Recovery Budget		
Preliminary Regular Education, Special Education, Vo-Tech Budget Breakdown										Revisions Since Jan 7, 2021		
		Approved		Approved		Proposed				Revised		
ACCOUNT	ACCOUNT TITLE	Budget 2016-2017	Budget 2017-2018	Budget 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	Increase (Decrease)	% Change	Dec/(Increase) Adjustmts.	Proposed Budget	% Change
1100	School Committee	\$56,850	\$59,350	\$84,350	\$69,350	\$78,350	\$88,350	\$10,000			\$88,350	12.76%
1200	Administration	\$1,005,236	\$1,030,727	\$1,110,800	\$1,277,715	\$1,377,829	\$1,496,838	\$119,009			\$1,496,838	8.64%
2200	Principals	\$2,233,998	\$2,250,497	\$2,400,405	\$2,408,791	\$2,403,289	\$2,433,611	\$30,322			\$2,433,611	1.26%
2300	Teaching	\$21,913,645	\$23,136,768	\$24,038,561	\$25,065,471	\$25,942,356	\$28,796,255	\$2,853,900		\$644,555	\$28,151,700	8.52%
2350	Professional Development	\$236,002	\$248,054	\$252,676	\$270,319	\$278,007	\$308,622	\$30,615			\$308,622	11.01%
2400	Textbooks	\$581,036	\$383,490	\$440,249	\$436,891	\$448,145	\$499,857	\$51,712			\$499,857	11.54%
2410	Instructional Equipment	\$44,195	\$46,675	\$42,442	\$42,502	\$44,728	\$44,728	\$0			\$44,728	0.00%
2450	Instructional Technology	\$845,554	\$956,174	\$983,522	\$1,031,216	\$1,060,424	\$1,239,221	\$178,797			\$1,239,221	16.86%
2500	Library	\$683,483	\$732,587	\$754,610	\$793,711	\$822,688	\$844,401	\$21,713		\$35,688	\$808,713	(1.70%)
2700	Counseling	\$1,113,903	\$1,197,478	\$1,318,555	\$1,387,012	\$1,408,306	\$1,546,958	\$138,652			\$1,546,958	9.85%
2800	Psychological Services	\$530,834	\$548,348	\$639,524	\$738,447	\$721,626	\$971,694	\$250,068			\$971,694	34.65%
3200	Health Services	\$635,727	\$675,887	\$710,205	\$741,679	\$793,253	\$818,896	\$25,643			\$818,896	3.23%
3300	Transportation	\$1,206,542	\$1,199,803	\$1,256,306	\$1,280,852	\$1,263,279	\$1,289,264	\$25,985			\$1,289,264	2.06%
3510	Athletics	\$667,142	\$692,098	\$723,608	\$739,024	\$739,025	\$752,905	\$13,880		\$20,000	\$732,905	(0.83%)
3520	Other Student Activity	\$124,498	\$128,278	\$151,510	\$148,922	\$161,323	\$169,639	\$8,316			\$169,639	5.15%
4110	Custodial	\$1,668,519	\$1,650,798	\$1,714,058	\$1,787,303	\$1,808,080	\$1,821,416	\$13,336			\$1,821,416	0.74%
4120	Heating of Buildings	\$539,018	\$451,473	\$519,099	\$509,775	\$504,400	\$497,473	-\$6,927		\$50,000	\$447,473	(11.29%)
4130	Utilities	\$860,124	\$833,882	\$860,668	\$960,557	\$888,127	\$896,820	\$8,693		-\$8,577	\$905,397	1.94%
4210	Maintenance of Grounds	\$76,241	\$85,439	\$87,140	\$89,289	\$95,720	\$101,566	\$5,846			\$101,566	6.11%
4220	Plant Maintenance	\$892,838	\$914,174	\$979,917	\$1,033,656	\$1,126,451	\$1,248,789	\$122,339			\$1,248,789	10.86%
4230	Repairs of Equipment	\$115,505	\$122,405	\$129,125	\$138,365	\$140,058	\$141,099	\$1,040			\$141,099	0.74%
5100	Employee Retirement	\$32,216	\$57,115	\$57,073	\$64,023	\$61,713	\$100,153	\$38,440			\$100,153	62.29%
7000	Equipment	\$1	\$1	\$1	\$1	\$1	\$67,001	\$67,000		\$17,000	\$50,001	
	Allowance for increases	\$0	\$456,731	\$13,534	\$17,490	\$146,000	\$398,550	\$252,550			\$398,550	172.98%
	Total Regular Education	\$36,063,107	\$37,858,232	\$39,267,938	\$41,032,360	\$42,313,177	\$46,574,106	\$4,260,929	10.07%	\$758,666	\$45,815,440	8.28%
2100B	Sped Supervision	\$338,349	\$353,354	\$431,771	\$440,872	\$426,119	\$661,643	\$235,524			\$661,643	55.27%
2300B	Sped Instruction	\$6,563,706	\$6,876,169	\$7,685,648	\$8,060,103	\$8,524,503	\$9,747,688	\$1,223,185		-\$49,256	\$9,796,944	14.93%
2350B	Sped Prof. Development	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$10,340	\$440			\$10,340	4.44%
2400B	Sped Textbooks	\$900	\$900	\$1,550	\$1,550	\$1,550	\$1,550	\$0			\$1,550	0.00%
2700B	Sped Counseling	\$466,479	\$481,442	\$494,421	\$507,757	\$562,241	\$584,266	\$22,025			\$584,266	3.92%
	Sped Psychological											
2800B	Services	\$280,040	\$307,856	\$287,861	\$315,174	\$328,061	\$351,346	\$23,285			\$351,346	7.10%
3300B	Sped Transportation	\$667,274	\$680,156	\$819,621	\$867,937	\$936,916	\$1,034,008	\$97,091			\$1,034,008	10.36%
	Sped Prog w/other											
9100B	Districts	\$3,149,446	\$3,113,630	\$2,881,301	\$2,895,271	\$3,455,043	\$3,310,986	-\$144,057		\$430,891	\$2,880,095	(16.64%)
	Total Special Education	\$11,476,094	\$11,823,407	\$12,612,073	\$13,098,565	\$14,244,334	\$15,701,827	\$1,457,493	10.23%	\$381,635	\$15,320,192	7.55%
							\$0				0	
3300E	Vocational Transportation	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400	\$10,400	\$0			\$10,400	0.00%
9100E	Vocational Tuition	\$64,124	\$70,659	\$116,286	\$178,502	\$163,075	\$191,887	\$28,812		-\$24,100	\$215,987	32.45%
	Total Votech	\$74,524	\$81,058	\$126,685	\$188,902	\$173,474	\$202,287	\$28,813	16.61%	-\$24,100	\$226,387	30.50%
	Total Proposed Budget	\$47,613,724	\$49,762,697	\$52,006,697	\$54,319,826	\$56,730,985	\$62,478,220	\$5,747,235	10.13%	\$1,116,201	\$61,362,019	8.16%

Questions and Discussion