

Hingham Public Schools

FY 24 Budget Presentation



**February 1st - Budget Presentation
Second Reductions
Elementary, Middle & High Schools**



Agenda

- Guiding Principles for Budget reductions
- Updated Level Service & Reduction Budget
- Updated Reductions by Schools
 - Elementary Schools
 - East Elementary School
 - Foster Elementary School
 - Plymouth River Elementary School
 - South Elementary School
 - Hingham Middle School
 - Hingham High School
- Summary of Reductions

Hingham Public Schools

FY 24 Budget Presentation



Reduced Services Budget or Balanced Budget

Hingham Public Schools

FY 24 Budget Presentation



How Did We Get Here?



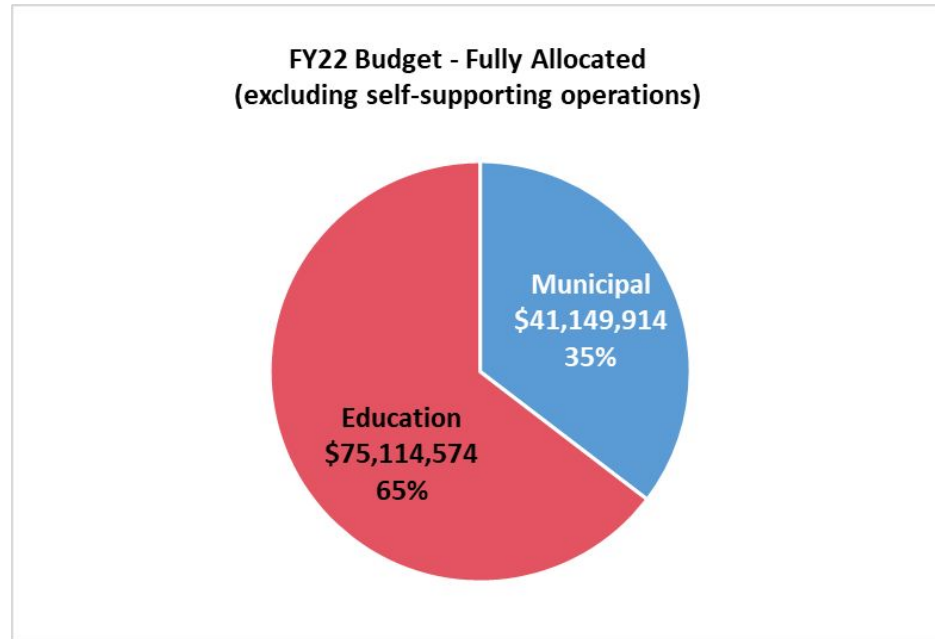
Updates from Town Government

- The town's total budget shortfall is approximately 6.2 million dollars. (This is a revision from the previous 7.5 million)
- The schools portion of the budget deficit is 65% or approximately 4 million dollars. (This is a change from the previous 4.8 million.)
- However, we are required to consider unemployment costs for staff reductions, which is \$26,000 per employee. Until we receive further guidance from the town on how unemployment may be funded, we are estimating if 50% of employees apply for unemployment we would allocate an additional \$800,000.
- The town's shortfall was funded by using grants and unassigned Fund Balance in both FY22 and FY23.



Updates from Town Government

- The schools portion of the budget deficit is 65%
- Represents the split between the municipal budget and Schools.





Updates from Town Government

The FY22 budgets differ from the FY21 budgets as listed in the table below. This includes Articles 4, 5, and 6 (excluding the Sewer, Water, and South Shore Country Club budgets, which are funded by user rates/charges).

	<u>FY 2021</u>	<u>FY 2022</u>	<u>% CHANGE</u>
Municipal Departments:	\$27,818,654	\$29,211,057	5.01%
School Department:	\$56,730,985	\$61,792,079	8.92%
Capital Outlay:	\$3,175,686	\$2,500,168	-21.27%
Employee Benefits:	\$14,395,178	\$15,320,416	6.43%
Debt Service:	\$7,932,128	\$5,707,376	-28.05%
Insurance and Incidentals:	<u>\$767,183</u>	<u>\$1,028,087</u>	34.01%
TOTAL	\$110,819,814	\$115,559,183	4.28%



Updates from Town Government

Budget Development for FY2022

Budget development for FY22 saw concerns related both to the pandemic and to structural deficits in both the municipal and the school budgets. The American Rescue Plan (ARP) Act and the Elementary and Secondary School Emergency Relief (ESSER) Fund are expected to provide additional substantial aid. The details of how these funds may be applied to Hingham's finances are in development. As of March 25, 2021 the forecast for FY22 showed that the expenditure of \$4,959,009 of one-time money would be necessary to balance the FY22 budget. This one-time money would consist of expected ESSER funds in the amount of \$1.4 million and \$1.2 million of American Rescue Plan funds. The balance would come from excess Unassigned Fund Balance to address one-time revenue and expense losses and the needs of the Town for funding permitted by the Financial Policy relating to the use of excess unassigned Fund Balance, including capital investment, retirement of debt and tax relief.

The Advisory Committee's detailed review of municipal budgets revealed that municipal departments had lean operations and did have advisable additional needs. The most important of those needs were addressed by additional requests identified by the Town Administrator totaling \$784,203. Including those additional requests the municipal budgets increased from \$27,818,654 in FY21 to \$29,211,057 in FY22, an increase of 5.1%. Without the additional requests the municipal budgets would have increased by 2.18%.

A year of remote learning posed significant difficulties for the school community. In the face of demonstrated learning deficits the School Administration proposed a recovery budget which increased education spending by \$5,061,094 from \$56,730,985 in FY21 to \$61,792,079 in FY22, an increase of 8.92%. This was the major factor in the creation of the need to use one-time money to balance the budget.



Updates from Town Government

The FY23 budgets differ from the FY22 budgets as listed in the table below. This includes Articles 4, 5, and 6 (excluding the Sewer, Weir River Water System, and South Shore Country Club budgets, which are funded by user rates/charges).

	<u>FY22</u>	<u>FY23</u>	<u>% CHANGE</u>
Municipal Departments:	\$29,916,363	\$32,491,592	8.61%
School Department:	\$61,792,079	\$61,826,503	0.06%
Capital Outlay:	\$2,500,168	\$2,698,498	7.93%
Employee Benefits:	\$15,320,416	\$15,619,743	1.95%
Debt Service:	\$5,707,376	\$5,835,331	2.24%
Insurance and Incidentals:	<u>\$1,028,087</u>	<u>\$1,114,464</u>	8.40%
TOTAL	\$116,264,489	\$119,586,131	2.86%



Updates from Town Government

Budget Development for FY23

Budget development for FY23 saw concerns related both to ongoing effects of the pandemic (student learning loss) and to structural deficits in the municipal and the school budgets. The additional positions and services added to the FY22 budget remain critical to maintaining a level of services to continue addressing learning loss and necessary Town services. Therefore, it was not recommended that any of the additional positions and services added in FY22 be removed from the FY23 budget, and that the budget process begin with a level services recommendation. However, since the FY22 budget relied on one-time funding sources, the FY23 level services budget process began with a sizable deficit.

Remaining federal relief funds from the American Rescue Plan Act (ARPA) were budgeted to provide additional aid, and the balance would come from excess Unassigned Fund Balance to address one-time revenue and expense losses and the needs of the Town for funding permitted by the Financial Policy relating to the use of excess Unassigned Fund Balance, including capital investment, retirement of debt, and tax relief. The Town's FY23 budget is a level services budget that seeks to address the ongoing effects of COVID-19 within the confines of the Town's current financial resources. The budget is balanced with \$3,785,882 in one-time sources: \$1,856,617 in federal stimulus funds and \$1,929,265 from Unassigned Fund Balance, with the possible additional use of \$400,000 in federal Elementary and Secondary School Emergency Relief (ESSER) funds in the control of the School Committee.

Hingham Public Schools

FY 24 Budget Presentation



Updated Forecasted Revenue & Shortfall



Forecast from Town Government

FIVE-YEAR PRELIMINARY FORECAST

	ACTUAL FY2022	ESTIMATE FY2023	FORECAST FY2024	FORECAST FY2025	FORECAST FY2026	FORECAST FY2027	FORECAST FY2028
SOURCES							
Tax Levy							
Levy	86,504,950	89,359,591	92,356,214	95,315,119	98,347,997	101,456,697	104,643,114
2 1/2 % increase	2,162,624	2,233,990	2,308,905	2,382,878	2,458,700	2,536,417	2,616,078
New growth	692,017	762,633	650,000	650,000	650,000	650,000	650,000
Override							
Debt exclusions	3,627,941	3,506,882	5,307,311	5,197,922	5,096,338	4,988,473	4,811,088
Unused Levy Capacity	0	0	0	0	0	0	0
Uncollected Tax Levy	0	0	0	0	0	0	0
Total Tax Levy	92,987,532	95,863,096	100,622,430	103,545,919	106,553,035	109,631,587	112,720,280
Other Revenue							
State Aid (2.5% FY24-28)	10,139,491	10,475,993	10,737,892	11,006,339	11,281,498	11,563,535	11,852,624
Local Receipts (2.5% FY24-28)	11,993,417	10,584,426	11,991,757	12,291,551	12,598,840	12,913,811	13,236,656
Fund Balance/Federal Funds	6,759,009	3,785,882	0	0	0	0	0
SSCC	1,788,518	2,011,444	2,299,998	2,299,998	2,299,998	2,299,998	2,299,998
Weir River Water System	12,214,353	12,886,913	14,059,255	14,059,255	14,059,255	14,059,255	14,059,255
Sewer	3,311,191	4,199,982	3,619,576	3,893,823	4,192,863	4,519,097	4,875,163
Light Plant (\$450K Min.)	480,272	500,000	500,000	500,000	500,000	500,000	500,000
Stabilization Fund	178,836	178,836	178,836	178,836	178,836	178,836	178,836
Excess Overlay	225,000	620,000	0	0	0	0	0
Waterways Fund	40,750	125,000	0	0	0	0	0
Total Other Revenue	47,130,837	45,368,476	43,387,314	44,229,802	45,111,290	46,034,532	47,002,532
Total Sources	140,118,369	141,231,572	144,009,744	147,775,721	151,664,325	155,666,119	159,722,812
USES							
State Assessments (5% FY24-28)	1,078,185	1,209,365	1,269,833	1,333,325	1,399,991	1,469,990	1,543,490
Overlay	703,409	850,000	850,000	850,000	850,000	850,000	850,000
Other expenses / deficits	0	100,000	100,000	100,000	100,000	100,000	100,000
Total	1,781,594	2,159,365	2,219,833	2,283,325	2,349,991	2,419,990	2,493,490
Appropriations							
Capital Outlay	1,893,514	3,308,498	2,800,000	2,900,000	3,000,000	3,100,000	3,200,000
Article 6	127,748,564	135,436,337	144,819,803	148,788,165	153,241,164	157,962,787	162,650,993
Article 4&5 (3% FY24-28)	0	47,632	391,804	1,141,373	1,913,429	2,708,646	3,527,720
Other articles	1,800,000	0	0	0	0	0	0
Total appropriation	131,442,079	138,792,467	148,011,607	152,829,537	158,154,592	163,771,433	169,378,713
Total Uses	133,223,673	140,951,832	150,231,440	155,112,862	160,504,583	166,191,423	171,872,203
EXCESS (Shortfall)	6,894,696	279,740	(6,221,696)	(7,337,141)	(8,840,258)	(10,525,304)	(12,149,392)



Article 6 Forecast- from Town Government

ARTICLE 6 - DETAIL

FORECAST V 1.2 1/30/23

	ACTUAL FY2022	ESTIMATE FY2023	FORECAST FY2024	FORECAST FY2025	FORECAST FY2026	FORECAST FY2027	FORECAST FY2028
SALARIES & WAGES - TOWN							
General Government	3,013,468	3,362,858	3,444,807	3,444,807	3,444,807	3,444,807	3,444,807
Police	6,120,852	6,719,939	6,887,921	6,887,921	6,887,921	6,887,921	6,887,921
Fire	5,612,304	6,571,003	7,053,376	7,053,376	7,053,376	7,053,376	7,053,376
Other Public Safety	502,323	581,837	603,197	603,197	603,197	603,197	603,197
Public Works	3,163,740	3,641,805	3,699,869	3,699,869	3,699,869	3,699,869	3,699,869
Human Services	686,753	792,768	790,123	790,123	790,123	790,123	790,123
Culture & Recreation	1,852,358	2,089,264	2,114,527	2,114,527	2,114,527	2,114,527	2,114,527
Salaries & Wages	20,951,798	23,759,474	24,593,820	24,593,820	24,593,820	24,593,820	24,593,820
Other Expenses (3% FY25-28)	9,127,465	9,918,868	10,168,224	10,473,271	10,787,469	11,111,093	11,444,426
TOTAL TOWN BUDGET	30,079,263	33,678,342	34,762,044	35,067,091	35,381,289	35,704,913	36,038,246
EDUCATION BUDGET							
Salaries & Wages (3.5% FY25-28)	50,701,239	53,713,423	55,251,794	57,185,607	59,187,103	61,258,652	63,402,705
Other Expenses (3.5% FY25-28)	8,684,585	8,113,080	9,750,317	10,091,578	10,444,783	10,810,351	11,188,713
TOTAL EDUCATION BUDGET	59,385,824	61,826,503	65,002,111	67,277,185	69,631,887	72,069,003	74,591,418
EMPLOYEE BENEFITS							
Health Insurance (10% FY24-28)	6,700,499	7,071,062	7,778,168	8,555,985	9,411,583	10,352,742	11,388,016
Other Post-employment Benefits (OP)	1,267,567	1,289,173	1,313,773	1,412,523	1,498,660	1,554,162	1,644,641
Retirement	5,443,559	5,837,513	6,303,180	6,702,245	7,183,491	7,696,925	8,246,864
Other (Medicare/WC/Unempl)	1,797,072	1,421,995	1,528,195	1,681,015	1,849,116	2,034,028	2,237,430
DEBT SERVICE:							
Excluded Debt	3,627,941	3,506,882	5,486,147	5,197,922	5,096,338	4,988,473	4,811,088
Non Excluded Debt	2,354,188	2,352,288	2,694,457	2,583,224	2,482,652	2,421,705	2,074,295
UNCLASSIFIED							
	1,028,087	1,114,464	1,225,910	1,348,501	1,483,351	1,631,686	1,794,855
SOUTH SHORE COUNTRY CLUB							
	1,788,517	2,011,444	2,299,998	2,299,998	2,299,998	2,299,998	2,299,998
WEIR RIVER WATER SYSTEM							
	12,214,353	12,886,913	14,059,255	14,059,255	14,059,255	14,059,255	14,059,255
MWRA							
	2,061,694	2,439,758	2,366,565	2,603,222	2,863,544	3,149,898	3,464,888
TOTAL APPROPRIATIONS	127,748,564	135,436,337	144,819,803	148,786,165	153,241,164	157,962,787	162,650,993



Revenue Projections - from Town Government

REVENUE PROJECTION FY2024

FORECAST v	ACTUAL	FORECAST		\$ Inc/(Dec)	% Inc/(Dec)	FORECAST	\$ Inc/(Dec)	% Inc/(Dec)
	FY2022	FY2023	FY2023 vs FY2022	FY2023 vs FY2022	FY2023 vs FY2022	FY2024	FY2024 vs FY2023	FY2024 vs FY2023
TAX LEVY								
Levy	86,504,950	89,359,591	2,854,641	3.30%		92,356,214	2,996,623	3.35%
2 1/2 % Increase	2,162,624	2,233,990	71,366	3.30%		2,308,905	74,916	3.25%
New Growth	692,017	762,633	70,616	10.20%		650,000	(112,633)	-14.77%
Debt Exclusions	3,627,941	3,506,882	(121,059)	-3.34%		5,307,311	1,800,429	51.34%
Unused Levy Capacity		0	0	N/A		0	0	N/A
Uncollected Tax Levy		0	0			0		
TOTAL TAX LEVY	92,987,532	95,863,096	2,875,564	3.09%		100,622,430	4,759,334	4.96%
STATE AID								
School Aid	8,074,033	8,306,773	232,740	2.88%		8,514,442	207,669	2.50%
Additional Assistance		0	0	N/A		0	0	N/A
Lottery	1,734,514	1,828,178	93,664	5.40%		1,873,882	45,704	2.50%
School Building Assistance	0	0	0	N/A		0	0	N/A
Other Reimbursements	330,944	341,042	0	0.00%		349,568	8,526	2.50%
TOTAL STATE AID	10,139,491	10,475,993	326,404	3.22%		10,737,692	261,699	2.50%
LOCAL RECEIPTS								
Motor Vehicle Excise	5,093,311	5,020,950	(72,361)	-1.42%		5,300,000	279,050	5.56%
Other Excise (Boat)	0	35,000	35,000	N/A		35,000	0	0.00%
Meals Tax	902,834	900,000	(2,834)	0.00%		950,000	50,000	5.56%
Penalties and Interest	554,787	400,000	(154,787)	-27.90%		425,000	25,000	6.25%
Charges for Services	772,261	473,080	(299,181)	-38.74%		550,000	76,920	16.26%
Licenses & Permits	1,526,656	1,200,000	(326,656)	-21.40%		1,500,000	300,000	25.00%
Ambulance Fees	1,818,188	1,414,000	(404,188)	-22.23%		1,600,000	186,000	13.15%
Special Assessments	112,218	75,000	(37,218)	-33.17%		75,000	0	0.00%
Fines and Forfeits	45,248	60,000	14,752	32.60%		60,000	0	0.00%
Investment Income	146,405	112,000	(34,405)	-23.50%		600,000	488,000	435.71%
Payments In Lieu of Taxes	684,437	706,202	21,765	3.18%		696,757	(9,445)	-1.34%
Departmental	337,071	188,194	(148,877)	-44.17%		200,000	11,806	6.27%
Other	0					0	0	100%
TOTAL LOCAL RECEIPTS	11,993,417	10,584,426	(1,408,991)	-11.75%		11,991,757	1,407,331	13.30%
INTERDEPARTMENTAL								
SSCC	1,788,518	2,011,444	222,926	12.46%		2,299,998	288,554	14.35%
Weir River Water System	12,214,353	12,886,913	672,560	5.51%		14,059,255	1,172,342	9.10%
Sewer	3,311,191	4,199,982	888,791	26.84%		3,619,576	(580,406)	-13.82%
Light Plant	480,272	500,000	19,728	4.11%		500,000	0	0.00%
Stabilization	178,836	178,836	0	0.00%		178,836	0	0.00%
Excess Overlay	225,000	620,000	395,000	175.56%		0	(620,000)	-100.00%
Waterways Fund	40,750	125,000	84,250	206.75%		0	(125,000)	-100.00%
TOTAL INTERDEPARTMENTAL	18,238,920	20,522,175	1,804,005	9.89%		20,657,665	135,490	0.66%
EXCESS FREE CASH-(Not Oper. Rev.)	6,759,009	3,785,882	(2,973,127)	-43.99%		0	(3,785,882)	-100.00%
TOTAL REVENUE	140,118,369	141,231,572	863,480	0.62%		144,009,744	2,778,173	1.97%



Revenue Projections - from Town Government

REVENUE PROJECTION FY2024

FORECAST v	ACTUAL FY2022	\$ Inc/(Dec)		% Inc/(Dec)		FORECAST FY2024	\$ Inc/(Dec) FY2024 vs FY2023	% Inc/(Dec) FY2024 vs FY2023
		FORECAST FY2023	FY2023 vs FY2022	FY2023 vs FY2022	FY2023 vs FY2022			
TAX LEVY								
Levy	86,504,950	89,359,591	2,854,641	3.30%		92,356,214	2,996,623	3.35%
2 1/2 % Increase	2,162,624	2,233,990	71,366	3.30%		2,308,905	74,916	3.35%
New Growth	692,017	762,633	70,616	10.20%		650,000	(112,633)	-14.77%
Debt Exclusions	3,627,941	3,506,882	(121,059)	-3.34%		5,307,311	1,800,429	51.34%
Unused Levy Capacity	0	0	0	N/A		0	0	N/A
Uncollected Tax Levy	0	0	0	N/A		0	0	N/A
TOTAL TAX LEVY	92,987,532	95,863,096	2,875,564	3.09%		100,622,430	4,759,334	4.96%
STATE AID								
School Aid	8,074,033	8,306,773	232,740	2.88%		8,514,442	207,669	2.50%
Additional Assistance	0	0	0	N/A		0	0	N/A
Lottery	1,734,514	1,828,178	93,664	5.40%		1,873,882	45,704	2.50%
School Building Assistance	0	0	0	N/A		0	0	N/A
Other Reimbursements	330,944	341,042	10,098	3.05%		349,568	8,526	2.50%
TOTAL STATE AID	10,139,491	10,475,993	326,404	3.22%		10,737,892	261,899	2.50%
LOCAL RECEIPTS								
Motor Vehicle Excise	5,093,311	5,020,950	(72,361)	-1.42%		5,300,000	279,050	5.56%
Other Excise (Boat)	0	35,000	35,000	N/A		35,000	0	0.00%
Meals Tax	902,834	900,000	(2,834)	-0.31%		950,000	50,000	5.56%
Penalties and Interest	554,787	400,000	(154,787)	-27.90%		425,000	(25,000)	-6.25%
Charges for Services	772,261	473,080	(299,181)	-38.74%		550,000	76,920	16.26%
Licenses & Permits	1,526,656	1,200,000	(326,656)	-21.40%		1,500,000	(26,656)	-1.75%
Ambulance Fees	1,818,188	1,414,000	(404,188)	-22.23%		1,600,000	186,000	13.15%
Special Assessments	112,218	75,000	(37,218)	-33.17%		75,000	0	0.00%
Fines and Forfeits	45,248	60,000	14,752	32.60%		60,000	0	0.00%
Investment Income	146,405	112,000	(34,405)	-23.50%		600,000	488,000	435.71%
Payments in Lieu of Taxes	684,437	706,202	21,765	3.18%		696,757	(9,445)	-1.34%
Departmental	337,071	188,194	(148,877)	-44.17%		200,000	11,806	6.27%
Other	0	0	0	0.00%		0	0	100%
TOTAL LOCAL RECEIPTS	11,993,417	10,584,426	(1,408,991)	-11.75%		11,991,757	1,407,331	13.30%
INTERDEPARTMENTAL								
SSCC	1,788,518	2,011,444	222,926	12.46%		2,299,998	288,554	14.35%
Weir River Water System	12,214,353	12,886,913	672,560	5.51%		14,059,255	1,172,342	9.10%
Sewer	3,311,191	4,199,982	888,791	26.84%		3,619,576	(580,406)	-13.82%
Light Plant	480,272	500,000	19,728	4.11%		500,000	0	0.00%
Stabilization	178,836	178,836	0	0.00%		178,836	0	0.00%
Excess Overlay	225,000	620,000	395,000	175.56%		0	(620,000)	-100.00%
Waterways Fund	40,750	125,000	84,250	206.75%		0	(125,000)	-100.00%
TOTAL INTERDEPARTMENTAL	18,238,920	20,522,175	1,804,005	9.89%		20,657,665	135,490	0.66%
EXCESS FREE CASH-(Not Oper. Rev.)	6,759,009	3,785,882	(2,973,127)	-43.99%		0	(3,785,882)	-100.00%
TOTAL REVENUE	140,118,369	141,231,572	863,480	0.62%		144,009,744	2,778,173	1.97%

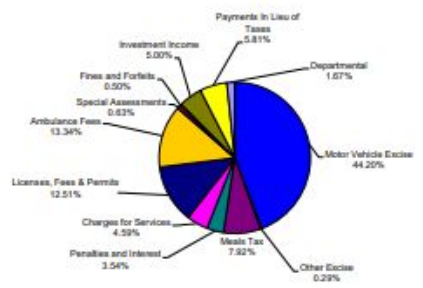


Forecast of Local Receipts - Town Gov't

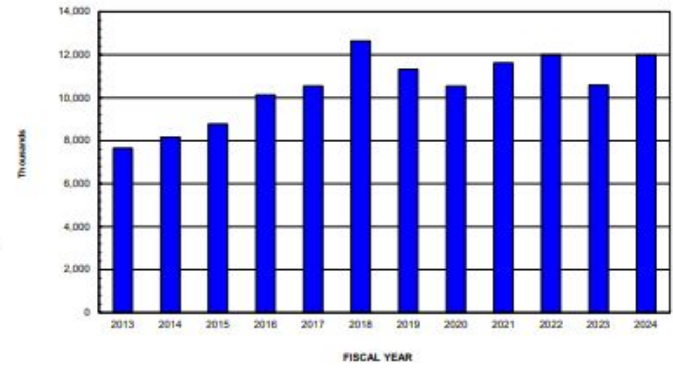
TEN YEAR HISTORY OF LOCAL RECEIPTS

	ACTUAL RECEIPTS 2013	ACTUAL RECEIPTS 2014	ACTUAL RECEIPTS 2015	ACTUAL RECEIPTS 2016	ACTUAL RECEIPTS 2017	ACTUAL RECEIPTS 2018	ACTUAL RECEIPTS 2019	ACTUAL RECEIPTS 2020	ACTUAL RECEIPTS 2021	ACTUAL RECEIPTS 2022	FORECAST RECEIPTS 2023	FORECAST RECEIPTS 2024	FY2024 Forecast as a % of FY2022 Actuals
Motor Vehicle Excise	3,467,454	3,816,877	4,014,923	4,361,983	4,404,868	4,754,565	4,757,501	4,659,499	4,770,538	5,093,311	5,020,950	5,300,000	104.1%
Other Excise	30,238	26,489	34,005	33,042	35,331	34,745	34,288	33,327	0	0	35,000	35,000	N/A
Meals Tax	0	0	724,151	774,469	805,272	815,598	843,864	462,039	617,896	902,834	900,000	950,000	105.2%
Penalties and Interest	252,485	398,882	269,222	339,622	331,201	319,948	469,252	265,089	428,063	554,787	400,000	425,000	76.6%
Charges for Services	396,203	393,383	406,709	452,532	442,907	383,077	391,171	414,977	422,150	772,261	473,080	550,000	71.2%
Licenses, Fees & Permits	1,354,520	1,401,962	1,364,444	1,377,363	1,634,481	3,026,429	1,171,935	1,319,538	1,282,345	1,526,656	1,200,000	1,500,000	98.3%
Ambulance Fees	961,865	929,150	797,174	1,375,728	1,415,287	1,411,913	1,489,087	1,526,588	1,492,277	1,818,188	1,414,000	1,600,000	88.0%
Special Assessments	224,208	243,150	239,386	298,341	275,051	229,567	157,184	157,897	97,293	112,218	75,000	75,000	66.8%
Fines and Forfeits	141,919	111,677	92,034	75,417	85,130	64,137	60,363	51,043	26,629	45,248	60,000	60,000	132.6%
Investment Income	89,964	82,097	89,237	154,277	294,748	693,630	1,121,787	835,443	122,364	146,405	112,000	600,000	409.8%
Payments in Lieu of Taxes	595,192	600,522	600,405	609,845	613,443	622,522	638,085	659,142	693,715	684,437	706,202	696,757	101.8%
Departmental	135,293	155,208	144,781	272,285	202,524	252,060	182,577	153,565	1,663,476	337,071	188,194	200,000	59.3%
TOTAL	7,649,341	8,159,397	8,776,471	10,124,903	10,540,243	12,638,191	11,317,094	10,538,147	11,616,746	11,993,417	10,584,426	11,991,757	99.99%
	5 year Average(2018-2022) - 11,620,719					10 Year Average (2013-2022) - 10,335,395					FY24 Forecast as a % of FY22		99.99%

CATEGORIES FY2024



TOTALS PER FISCAL YEAR





Updated Shortfall from Town Gov't

Description	Amount
Updated Town- Wide Shortfall (was \$7,500,000)	\$6,221,696
School's Allocated Portion of Shortfall (65% x Shortfall) (was \$4,875,000)	\$4,044,102
Estimated Unemployment to be Paid as a Result of Reductions	\$902,898
Estimated Savings from Benefits as a Result of Reductions	(\$72,000)
Total School's Shortfall	\$4,875,000

Hingham Public Schools

FY 24 Budget Presentation



Second Round of Reductions



Guiding Principles for Reductions

- All staff members are valued and important. This was an extremely challenging task for school and district leaders.
- Considerations for reductions included:
 - Meet contractual obligations such as preparation periods for teachers and other personnel contracts.
 - Meet legal requirements for services to special populations including students with special needs.
 - Ensure in middle and high school that there is a full schedule for students in order to ensure safety and security of all students.
 - Ensure that there are general education teachers to meet class size guidelines at all levels.
 - Consider where we can institute fees to offset further personnel reductions.



Level Service Budget and Budget with Reductions

Account Description	FY 2024 Level Services Budget	FY 2024 Reductions	FY 2024 Balanced Budget
School Committee	105,000		105,000
Administration	1,791,926	(91,302)	1,700,624
Building Administration	2,624,562	(55,000)	2,569,562
Teaching	29,690,307	(2,276,423)	27,413,884
Professional Development	443,569	(94,500)	349,069
Textbooks and Supplies	826,225	(242,181)	584,044
Instructional Equipment	67,612		67,612
Instructional Technology	1,177,398	(191,278)	986,120
Library	883,769	(248,657)	635,112
Counseling	1,591,843	(149,106)	1,442,737
Psychological Services	1,111,800		1,111,800
Health Services	850,905		850,905
Transportation	1,622,131	(234,678)	1,387,453
Athletics	1,279,789	(266,000)	1,013,789
Other Student Activity	237,249	(131,690)	105,559
Security	12,000		12,000
Custodial	1,827,317		1,827,317
Heating of Buildings	711,804		711,804
Utilities	972,137		972,137
Maintenance of Grounds	183,569		183,569
Plant Maintenance	1,629,904	(55,000)	1,574,904
Repairs of Equipment	156,409	(5,000)	151,409
Employee Retirement & Benefits	363,993		363,993
Rentals	66,709		66,709
Sped Supervision	772,544	(260,000)	512,544
Sped Instruction	11,258,504	(554,185)	10,704,319
Sped Prof. Development	16,582		16,582
Sped Counseling	634,217	(20,000)	614,217
Sped Psychological Services	358,889		358,889
Sped Transportation	1,119,811		1,119,811
Sped Programs w/ other Districts	99,815		99,815
Tuitions to Non-Public Schools	1,107,372		1,107,372
Tuitions to Collaboratives	964,080		964,080
Vocational Transportation	10,400		10,400
Vocational Tuition	338,079		338,079
Totals	66,908,219	(4,875,000)	62,033,219
Grants & Revolving	(1,906,108)		(1,906,108)
Net Spending	65,002,111	(4,875,000)	60,127,111
FY 2023 Budget	61,826,503		61,826,503
Variance \$	3,175,608		(1,699,392)
Variance %	5.14%		-2.75%

Hingham Public Schools

FY 24 Budget Presentation



Elementary Level



Elementary First Round: Level 1 & 2 Reductions

Position	Amount
MTSS Coordinator (.6)	\$50,000
Writing Specialist (1 FTEs)	\$74,553
Kindergarten Paraprofessionals (4 FTEs)	\$89,996
Reading and Math Interventionists (8 FTEs)	\$319,100
K-5 Science Specialist (1 FTEs)	\$74,553
Special Education Admin Asst. (4 FTEs)	\$84,368
Early Childhood Coordinator (.2 FTEs)	\$20,000
Total (18.8 FTEs)	\$712,570
Non-Personnel (Textbooks and Supplies)	\$92,180

Reductions=Eliminates position or resource in order to balance the budget. Reductions are necessary for balanced budget and go into effect if operational override fails. Impact on students is greater.



Elementary Second Round: Level 3 Reductions

Position	Amount
Specialists (Art, Music, PE, Spanish, Computer Science, Library) (6 FTEs)	\$447,318
Literacy Specialists (2 FTEs)	\$149,066
Total (8 FTEs)	\$596,384
Non-Personnel (Textbooks and Supplies)	\$40,000
Strings & Orchestra 5th grade fee	\$69,020
Full Day Kindergarten Fee Increase to \$4,000	\$215,250
Total Level 3 Reductions (8 FTEs)	\$920,654

Institute a fee of \$425 for fifth graders to participate in strings and orchestra instrumental program.



Elementary Summary Reductions

Position	Amount
First & Second Level Reductions (18.8 FTEs)	\$804,750
Third Level Reductions (8 FTEs)	\$920,654
Total (26.8 FTEs)	\$1,725,404

Reductions=Eliminates position or resource in order to balance the budget. Reductions are necessary for balanced budget and go into effect if operational override fails. Impact on students is greater.



Impact of Third Level Reductions: Elementary

- **Specialists Reductions** (One in each area: Art, Computer Science, Library, Music, Physical Education and Spanish) in each school would necessitate sharing specialists across buildings.
 - Specialists in each discipline will have to travel between buildings.
 - Children will not have the experience of getting to know these professionals as “home” school staff who are seen everywhere: at arrival, lunch, dismissal etc. There will be more duties for other staff and likely not enough staff to cover all duties.
 - Additional impacts to the programming in Music, Spanish, Art, Physical Education, Computer Science and Library will occur due to Reduction in Force (“RIF”) and then the ability of people to bump others.
 - The change and makeup of teams across the specialist’s disciplines will also have an effect on how these teams do cross curricular teaching as they are learning each other’s teaching styles.
 - Impacts the ability to run a well-organized and safe school as the specialists are integral to building management (assembly contributions, arrival, dismissal, various coverage) not to mention overall building culture and care of students.



Impact of Third Level Reductions: Elementary (Continued)

- **Literacy Specialists Reductions (grades 3-5)**
 - Further impacts the scope and efficacy of our MTSS program as these professionals have been quite effective in the management of this program in grades 3-5.
 - Diminish our capacity to accelerate post-pandemic learning through targeted interventions.
 - Affects the other Reading Specialist as they will have to take on more responsibilities and some may move from 3-5 to K-2 dependent on Reduction in Force.
 - Reduction also means less support for the district-wide implementation of the new K-5 reading program in 2023-2024 and beyond as the remaining Reading Specialist staff will be stretched too thin.
- **Addition of Fee for Band and Strings:**
 - Many students may elect to take Chorus which meets simultaneously.
 - Chorus being so large would cause student to teacher ratio to be extremely large.
 - Middle and High School Band and Strings Programs could shrink as a result.
 - Students will have less exposure to musical instruments.

Hingham Public Schools

FY 24 Budget Presentation



Middle School



HMS First Round Reductions - Level 1 & 2

Position	Amount
Math Tutors (2 FTEs)	\$86,423
Paraprofessional (1 FTE)	\$22,499
Library Paraprofessional (1 FTE)	\$22,499
Science Teacher (.4 FTE)	\$29,812
Art Teacher (.8 FTE)	\$59,642
Total (5.2 FTEs)	\$220,875
Non-Personnel (Textbooks and Supplies)	\$10,000

Reductions=Eliminates position or resource in order to balance the budget. Reductions are necessary for balanced budget and go into effect if operational override fails. Impact on students is greater.



HMS Second Round: Level 3 Reductions

Position	Amount
Inclusion Facilitator (1 FTE)	\$74,553
Math Interventionist (1 FTE)	\$43,211
Guidance Counselor (1 FTE)	\$74,553
Total (3 FTEs)	\$192,317
Additional Non-Personnel (Textbooks and Supplies)	\$10,000



HMS Second Round: Level 4 Reductions

Position	Amount
After School Clubs	\$50,000
Librarian (1 FTE)	\$54,553
Reading Tutor (1 FTE)	\$43,211
Literacy Specialist (1 FTE)	\$74,553
World Language Teacher (1 FTE)	\$74,553
Reading Teacher (1 FTE)	\$74,553
Total (5 FTEs)	\$371,423
Non-Personnel (Textbooks and Supplies)	\$27,120

Reductions=Eliminates position or resource in order to balance the budget. Reductions are necessary for balanced budget and go into effect if operational override fails. Impact on students is greater.



Summary Reduced Service Budget HMS

Position	Amount
First & Second Level Reductions (5.2 FTEs)	\$230,875
Third Level Reductions (3 FTEs)	\$202,317
Fourth Level Reductions (5 FTEs)	\$398,543
Total (13.2 FTEs)	\$831,735

Reductions=Eliminates position or resource in order to balance the budget. Reductions are necessary for balanced budget and go into effect if operational override fails. Impact on students is greater.



Impact of Third & Fourth Level Reductions: HMS

- Reductions of the math interventionists, reading specialist, literacy specialist and reading interventionist impact our ability to develop the MTSS model at the middle school. The implementation of MTSS allows the district to address the strengthening of Tier II supports.
- Reduction of a 1.0 FTE in the guidance department will mean less support for students social emotional learning needs and will impact the implementation of the Second Step curriculum at all grade levels. Elimination of after school activities also impacts the social emotional learning needs of students and will negatively impact our students connections with peers and adults in our school community.
- Reduced breadth of academic programming (e.g. World Language/Grade Seven and Eight STEM) and reduction of elective course offerings will impact students both during the middle school years and into high school. The resulting reduction of choices for students at the middle school in electives and World Language for some students will lead to some student schedules with only academic components.

Hingham Public Schools

FY 24 Budget Presentation



High School



HHS First Round: Level 1 & 2 Reductions

Position	Amount
Library Paraprofessional (1)	\$22,499
Health Teacher (.5)	\$44,731
Total (1.5 FTEs)	\$67,230
Non-Personnel (Textbooks and Supplies)	\$10,000

Reductions=Eliminates position or resource in order to balance the budget. Reductions are necessary for balanced budget and go into effect if operational override fails. Impact on students is greater.



HHS Second Round: Level 3 Reductions

Position	Amount
Inclusion Facilitator (1 FTE)	\$74,553
Guidance Counselor (1 FTEs)	\$74,553
World Language Teachers (2 FTEs)	\$149,106
Total (4 FTEs)	\$298,212

Reductions=Eliminates position or resource in order to balance the budget. Reductions are necessary for balanced budget and go into effect if operational override fails. Impact on students is greater.



HHS Second Round: Level 4 Reductions

Position	Amount
World Language Lab Support (1 FTEs)	\$35,000
Core/Elective Teachers (4 FTEs)	\$298,212
Administrative Assistant (1 FTEs)	\$55,000
Directed Study Teacher (1 FTEs)	\$74,553
Librarian (1 FTEs)	\$74,553
Music Elective (.6)	\$44,732
Activities Fee	\$81,690
Total (8.6 FTEs)	\$663,740
Non-Personnel (Textbooks and Supplies)	\$52,921

New fee added for participation in activities at the high school of \$100 yearly.



Summary Reduced Service Budget HHS

Position	Amount
First & Second Level Reductions (1.5 FTEs)	\$77,230
Third Level Reductions (4 FTEs)	\$298,212
Fourth Level Reductions (8.6 FTEs)	\$716,661
Total (14.1 FTEs)	\$1,092,103



Impact of Third & Fourth Level Reductions: HHS

- Reduced breadth of academic programming, including both core and elective course offerings; less choice and flexibility in student schedules.
- Increased class sizes and elimination of multiple courses.
- Higher caseloads for school counselors and reduced services to meet social emotional learning needs of students.
- Elimination of the high school's primary Tier 2 academic support (i.e., Directed Study) for students who are struggling in the classroom.
- Reduced capacity to meet demands of required special education testing.
- Fee-based extracurricular activities will likely lead to reduced participation and a negative impact on the social emotional wellbeing of students.
- Reduced access to (and services in) both the school library and the language lab.
- Reduced ability to meet administrative demands (e.g., attendance, discipline, communications, etc.) in the school office.
- In sum: A school that is significantly less equipped to meet the needs of its students.



Summary of Reductions

School/Departments	Total
Elementary (26.8 FTEs)	\$1,725,404
Middle (13.2 FTEs)	\$831,735
High School (14.1 FTEs)	\$1,092,103
Department (Technology)	\$35,000
Total (54.1 FTEs)	\$3,684,242

Reductions=Eliminates position or resource in order to balance the budget. Reductions are necessary for balanced budget and go into effect if operational override fails. Impact on students is greater.

Hingham Public Schools

FY 24 Budget Presentation



Summary



Totals: Reduced Service Budget

Position	Amount
Elementary (26.8 FTEs)	\$1,725,404
Middle School (13.2 FTEs)	\$831,735
High School (14.1 FTEs)	\$1,092,103
Athletics	\$266,000
Central Office (3.5 FTEs)	\$228,855
Curriculum & Professional Development	\$94,500
Maintenance (1 FTE)	\$55,000
Student Services (2 FTEs)	\$260,000
Technology	\$86,725
Transportation	\$234,678
Total (60.6 FTEs)	\$4,875,000