

Hingham Public Schools

FY 24 Budget Presentation



**Presented by: Margaret Adams, Superintendent of Schools
Aisha Oppong, Director of Finance and Operations
Katie Roberts, Assistant Superintendent
Suzanne Vinnes - Executive Director of Student Services**



Agenda

- Introduction Budget Process
 - Budget Priorities
 - Current Budget Drivers
- How did we get here?
- Financial and Enrollment Data
- Level Services Budget
- Balanced Budget/Reduced Services Budget
- Unmet Needs

Hingham Public Schools

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Introduction



Leadership Team's Budget Priorities

Sustain Current Comprehensive Programming

- Ensure all schools have appropriate levels of highly qualified diverse staff and secure high quality curriculum resources to sustain and improve the current comprehensive programming offered that supports all students' academic and social emotional development.

Multi-Tiered System of Social Emotional and Academic Supports

- Strengthen tiered system of supports for social emotional learning and academics through staffing, structures, professional development, high quality instruction and curriculum to support the wellness, mental health, and academic needs of all students and staff.



Leadership Team's Budget Priorities

Professional Development

- Invest in HPS educators and staff by providing high quality professional development that supports collaboration, promotes equity, and ensures positive academic and social emotional outcomes for all students.

Facilities & Technology

- Provide access to safe, modern, and well-maintained facilities, with reliable access to high quality technology, to create a learning environment supportive of students' academic and social emotional development.

Hingham Together

Navigating Our Future

Our Mission

Together with students, staff, families and community, we cultivate an equitable, inclusive, innovative learning environment that empowers all students to contribute to their local and global community

Our Vision

All students will embark on a lifelong learning journey to flourish with empathy and confidence

Our Core Values

Strategic Objectives



Spoke #1: Culture of Collaboration and Community



Spoke #2: Culturally Responsive Teaching and Learning



Spoke #3: Healthy, Equitable, and Inclusive Communities



Spoke #4: Capital and Finance



Spoke #5: Human Resources and Leadership



**Community
Well-being**



**Student
Centered**



**Innovative
Learning**



**Inclusivity
and
Belonging**



**Lifelong
Learning**



**Personal
Excellence**



**Civic
and Global
Responsibility**



Current Budget Drivers

Increased Out of District Special Education Tuitions

- Operational Service Division provides every year an estimated rate of inflation for planning Approved Private Special Education program.
- For the Fiscal Year 2024, their analysis results in an estimate rate of inflation of 14%. This would account for an estimated \$500,000 increase to those costs.
- For context, from FY11 through FY23, the average tuition increase was 1.87% with a low of 0.75% to a high of 2.72%.



Current Budget Drivers

Increased Contractual Obligations

- Several union contractual agreements will expire in August 2023.

Increased Fuel Costs

- Current fuel contract ends October 2023. Current estimates double the amount for fuel for FY24.

Reduce/Eliminate Full-Day Kindergarten Tuition

- Hingham is one of a handful of districts that still charges tuition for full-day kindergarten.
- Begin to reduce tuition or fully eliminate the tuition.



Current Budget Drivers

Increased Transportation Costs

- Difficulty recruiting bus and van drivers.
- Difficulty procuring vans.
- Increased costs for contracting with transportation companies that we are currently not able to support using in-district resources.
- Increased costs for fuel.

Professional Development

- Not funded to reflect current contractual agreements specifically for mentoring of new teachers.
- Funding PD is an area of need to support the implementation of strategic plan.



Current Budget Drivers

Increased Fees

- District will increase athletics, rentals, activities fees, Kids In Action (after-school and PreK) fees.

Commitments to Community Use of Schools

- School facilities fees have not increased and do not always cover our own costs for utilities and staff time.

Update of Curriculum Materials

- Use one time funds through ESSER to fund new reading curriculum K-5. Current reading program has a copyright of 2014. The following year consider new elementary math programs. Much of the curriculum adoptions were put on hold due to the pandemic.

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How Did We Get Here?



How Did We Get Here?

- Town Revenue has not been growing at the same rate as our increase in expenses.
- From 2022 to 2023 there were budget shortfalls which were filled by one time funds:
 - ESSER grants
 - America Rescue Plan (ARP) funds and
 - Unassigned Fund Balance
- These sources are no longer as available as they were during that period.
- An override is now needed to fund the shortfall.



How Did We Get Here?

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%



How Did We Get Here?

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.



How Did We Get Here?

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%



How Did We Get Here?

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



Alternate Update Being Considered By Town Government

- The Town's total budget shortfall is approximately \$6.2 million. (This is a revision from the previous \$7.5 million.)
- The schools portion of the budget deficit is 65% or approximately \$4 million. (This is a change from the previous \$4.8 million.)
- We have received further guidance from Town Government that an alternate proposition is being considered that will have the unemployment costs for staff absorbed by the Town as part of the Unassigned Fund Balance. This will be a one-time payment of approximately \$900,000. This reduction will allow the school department to release some of the previous reductions.



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)



Alternate Update Being Considered By Town Government

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	\$4,044,102

Hingham Public Schools

FY 24 Budget Presentation

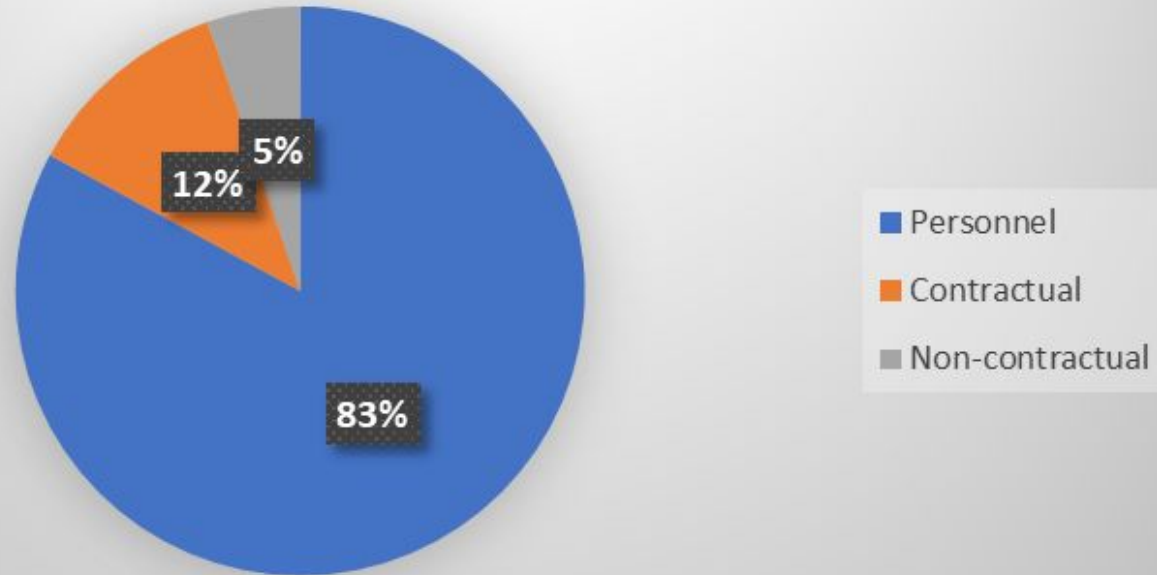


Financial and Enrollment Data



Budget Composition

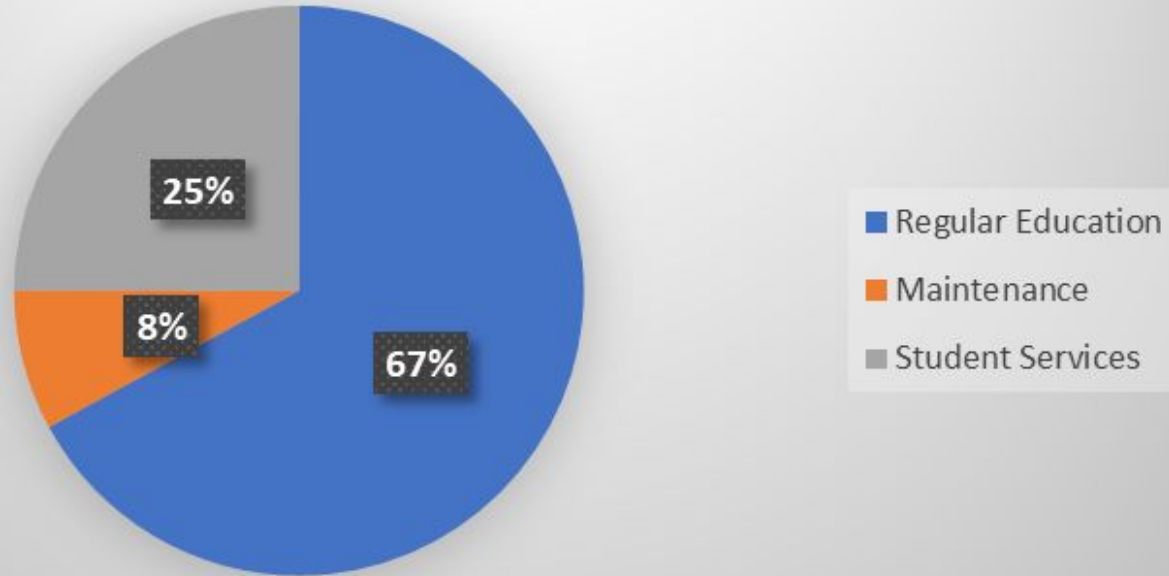
A Significant part of the Budget consists of Personnel costs.





Budget Composition

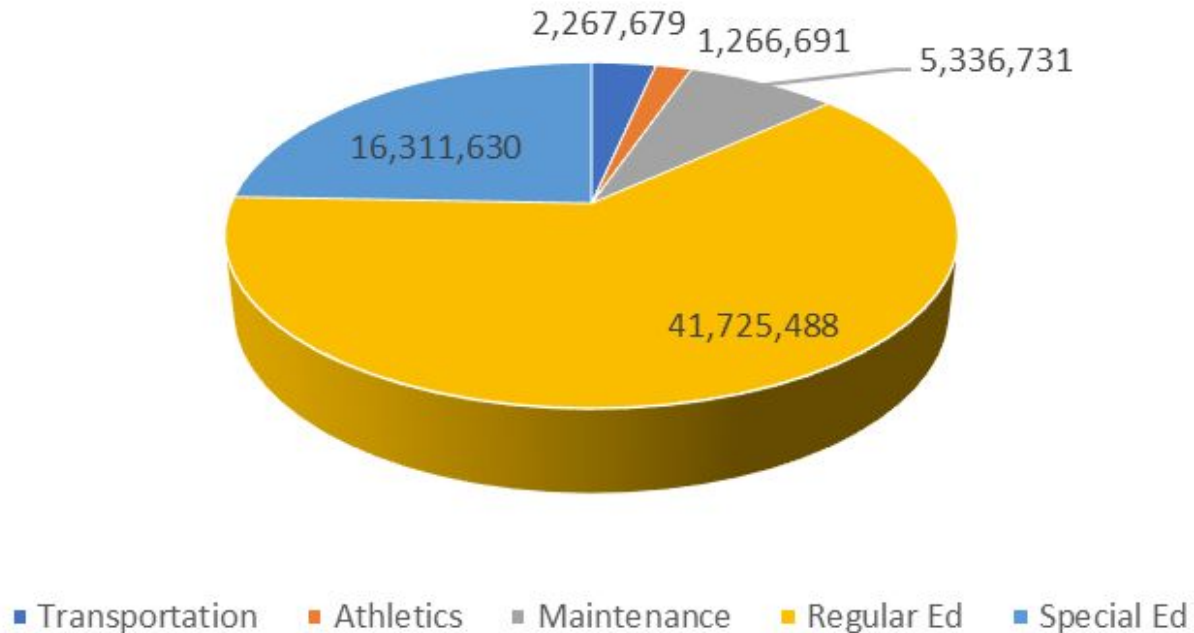
Budget Split - Regular Ed, Student Services and Maintenance





Budget Composition

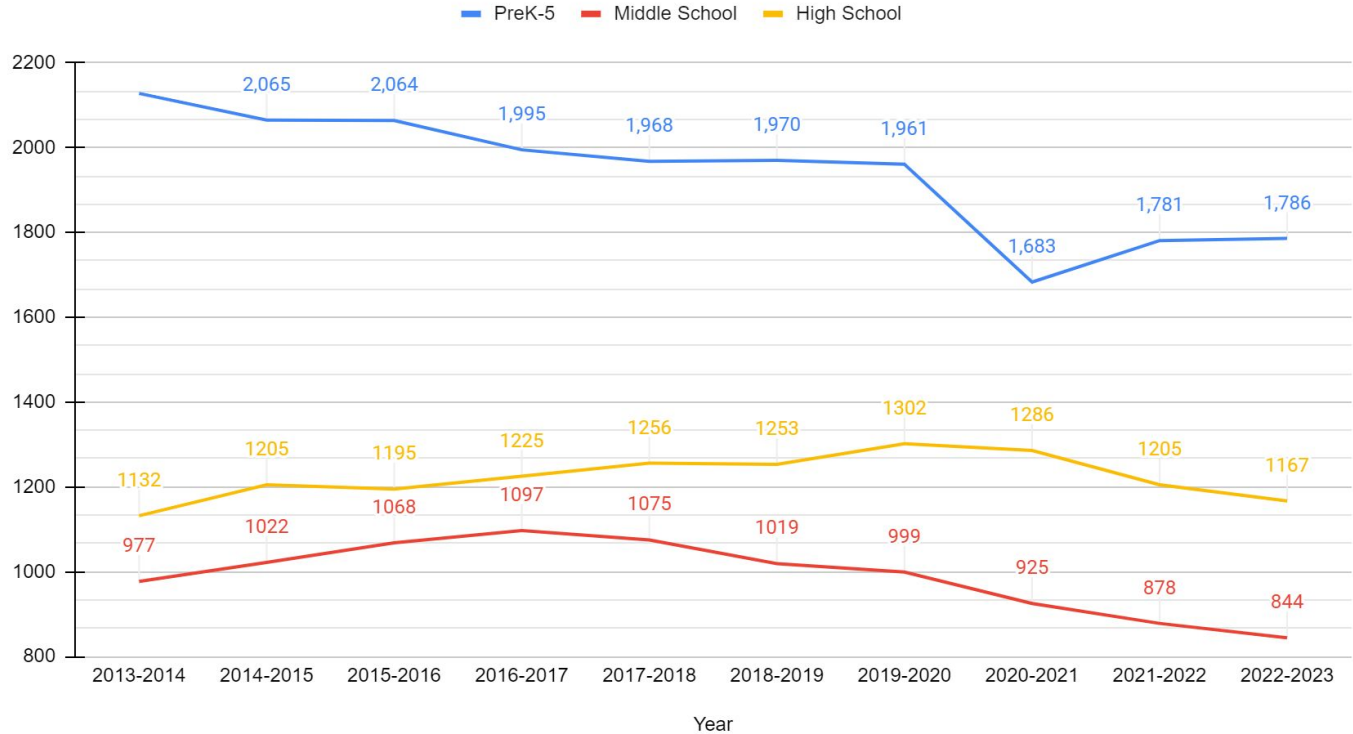
Composition of the Hingham Public Schools Budget





Enrollment Data

Enrollment by Grade Span





Enrollment Data

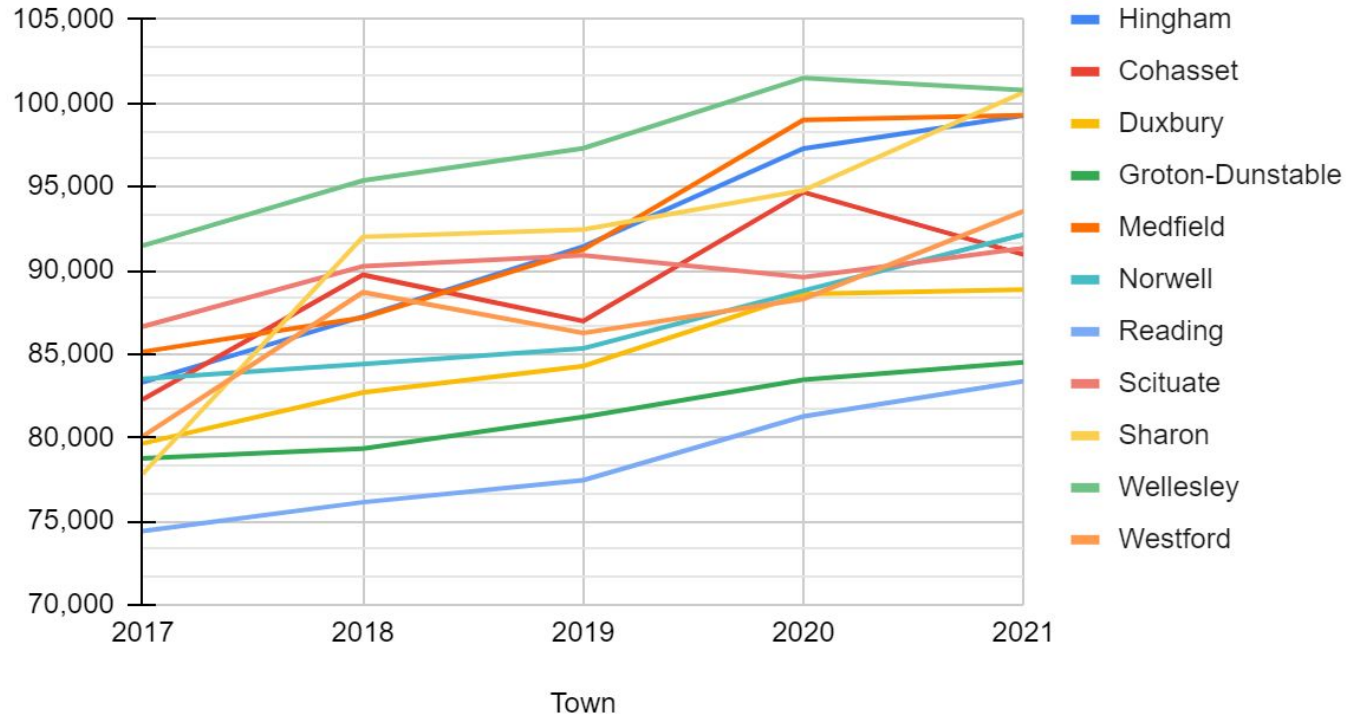
Total Student Enrollment by School Year





FY17-FY21 Average Teacher Salaries

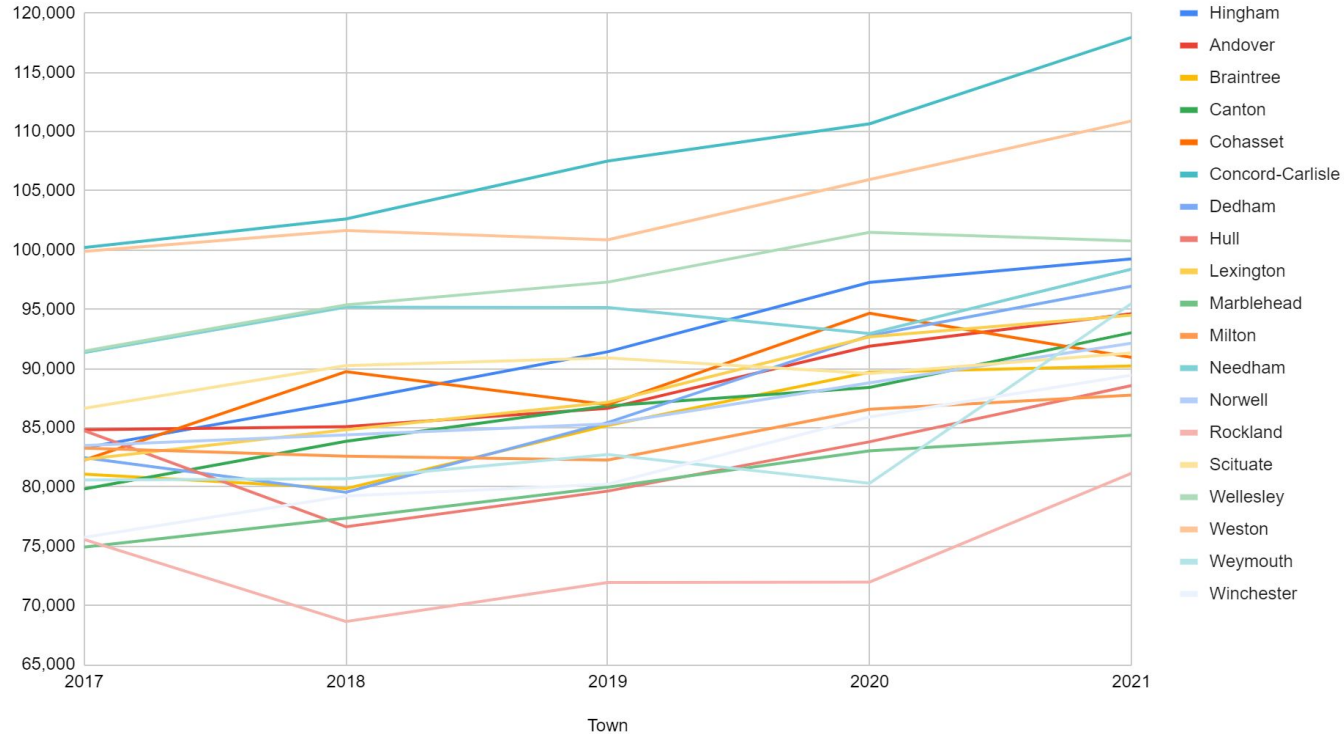
FY17-FY21 Average Teacher Salaries (Comparable Districts)





FY17-FY21 Average Teacher Salaries

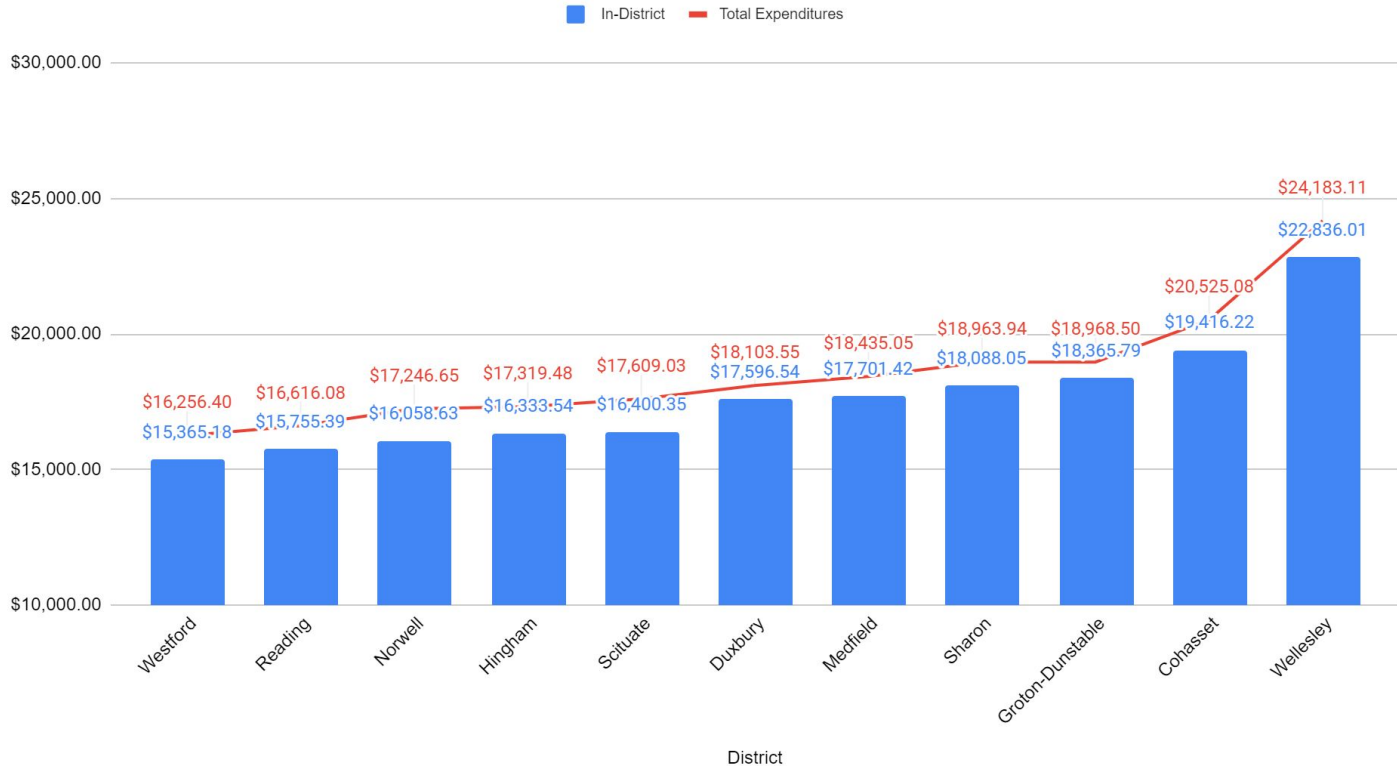
FY17-FY21 Average Teacher Salaries (Benchmark Districts)





FY21 Per Pupil In District & Total Expenditure

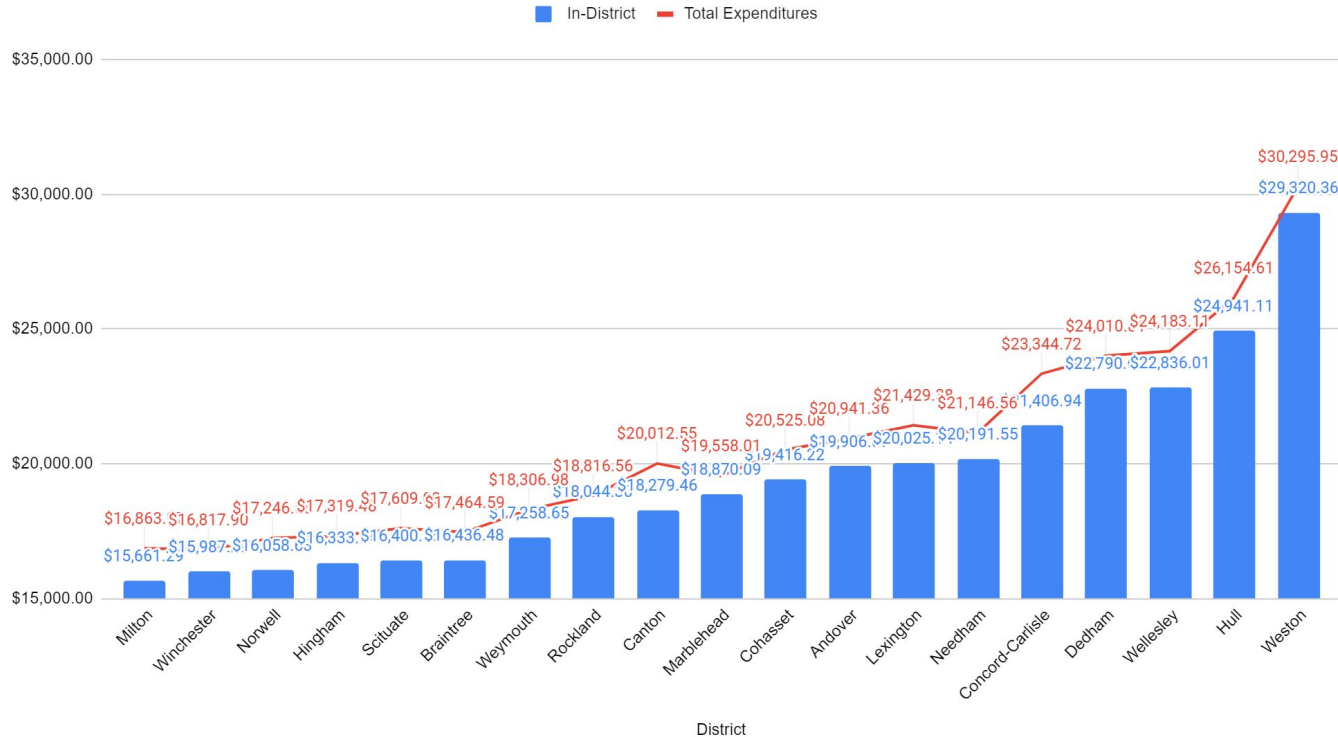
FY21 Per Pupil In District and Total Expenditure (Comparable Districts)





FY21 Per Pupil In District & Total Expenditure

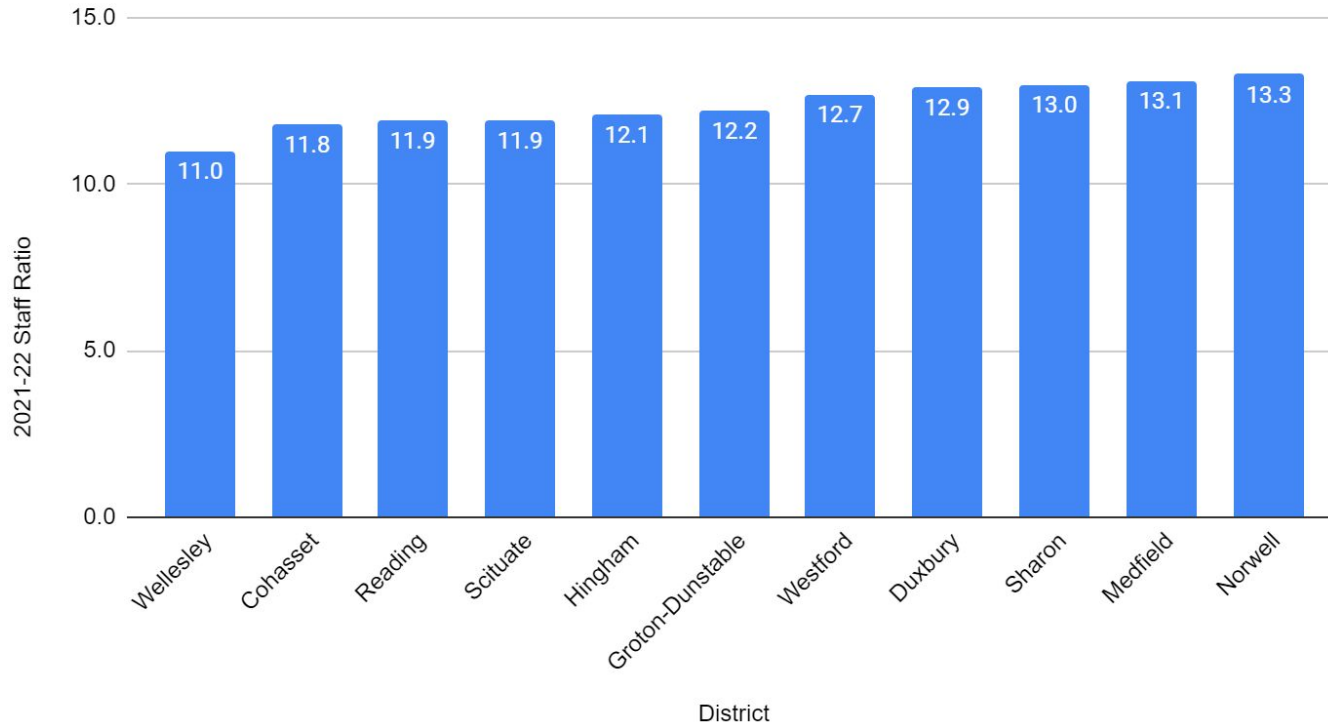
FY21 Per Pupil In District and Total Expenditure (Benchmark Districts)





Student to Staff Ratios

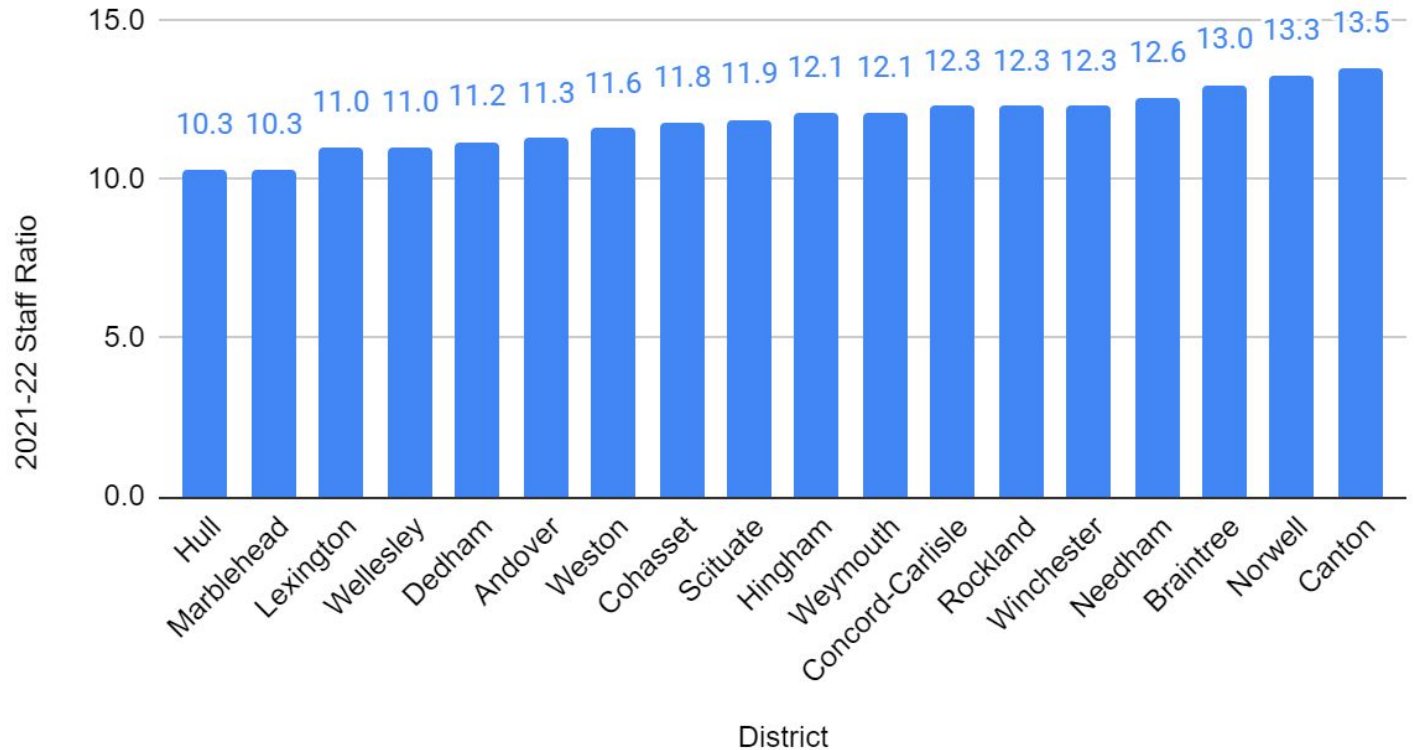
2021-22 Student/Teacher Ratio (Comparable Districts)





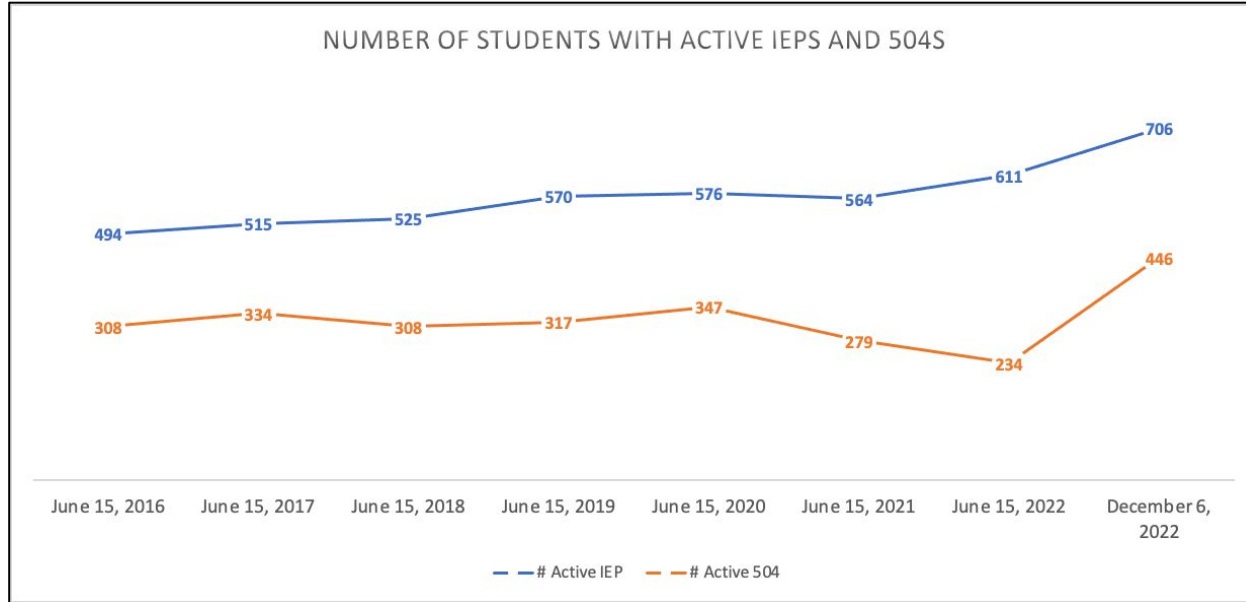
Student to Staff Ratios

2021-22 Student/Teacher Ratio (Benchmark Districts)



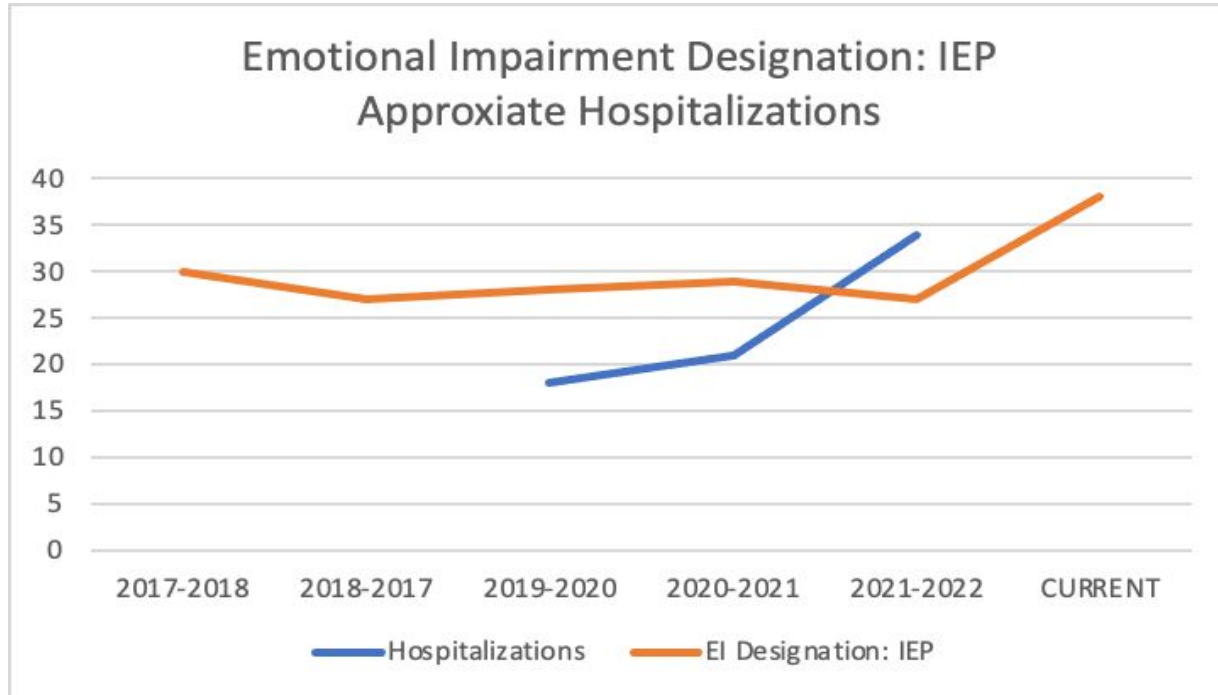


Special Education Enrollment Trends





Social Emotional Trends





Three Budgets

Level Services Budget

- Requires an operational override.
- Provides for continuation of most investments made in the past two years.
- Supports increased costs due to fuel, personnel, and special education tuition.
- Does not add additional unmet needs.

Balanced Budget or Reduced Services Budgets

- The town is required to have a balanced budget that complies with current funding levels.
- This budget will require reductions due to deficit created through the use of one-time funds and increased costs.

Unmet Needs

- These are additional request not reflected in either of the two other budgets.

Hingham Public Schools

FY 24 Budget Presentation



Level Service Budget



Complete Level Services Budget

Account Description	FY 2024 Budget w/ Efficiency Reductions	FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
School Committee	105,000	88,350	16,650	19%	88,350	122,410
Administration	1,791,926	1,711,802	80,124	5%	1,540,197	1,591,155
Principals	2,624,562	2,506,513	118,049	5%	2,463,464	2,676,416
Teaching	29,986,224	28,741,261	1,244,963	4%	28,614,996	27,410,791
Professional Development	438,280	311,899	126,381	41%	308,621	414,027
Textbooks	467,066	507,764	(40,698)	-8%	630,974	990,339
Instructional Equipment	67,612	51,609	16,003	31%	44,728	42,565
Instructional Technology	1,222,398	1,187,919	34,479	3%	1,241,764	1,180,750
Library	883,769	824,273	59,496	7%	803,123	727,000
Counseling	1,591,843	1,616,791	(24,948)	-2%	1,520,756	1,525,206
Psychological Services	1,111,800	1,077,700	34,100	3%	971,694	653,469
Health Services	850,905	843,200	7,705	1%	818,896	980,613
Transportation	1,622,131	1,434,581	187,550	13%	1,397,321	1,412,029
Athletics	1,266,691	1,173,193	93,498	8%	742,677	736,223
Other Student Activity	250,346	167,817	82,529	49%	169,639	210,525
Security	12,000	4,600	7,400	161%		
Custodial	1,827,317	1,741,522	85,795	5%	1,718,909	1,824,780
Heating of Buildings	711,804	546,535	165,269	30%	444,972	554,834
Utilities	972,137	970,735	1,402	0%	917,185	831,444
Maintenance of Grounds	183,569	183,569	-	0%	184,566	117,456
Plant Maintenance	1,629,904	1,463,150	166,754	11%	1,411,641	1,468,540
Repairs of Equipment	156,409	152,006	4,403	3%	141,100	131,543
Employee Retirement & Benefits	363,993	200,000	163,993	82%	100,163	138,130
Rentals	66,709	61,201	5,508	9%	58,801	17,631
Sped Supervision	772,544	712,733	59,811	8%	661,034	602,185
Sped Instruction	11,282,036	10,376,093	905,943	9%	10,031,503	9,617,678
Sped Prof. Development	16,582	12,020	4,562	38%	11,890	29,351
Sped Counseling	634,217	634,160	57	0%	584,266	689,148
Sped Psychological Services	358,889	353,594	5,295	1%	351,346	335,139
Sped Transportation	1,119,811	1,096,857	22,954	2%	1,066,750	946,698
Sped Programs w/ other Districts	99,815	72,220	27,595	38%	132,662	198,924
Tuitions to Non-Public Schools	1,107,372	315,346	792,026	251%	1,567,685	888,188
Tuitions to Collaboratives	964,080	916,917	47,163	5%	969,338	895,310
Vocational Transportation	10,400	10,400	-	0%	10,400	-
Vocational Tuition	338,079	181,612	156,467	86%	201,785	196,786
Total	66,908,219	62,249,942	4,658,277		61,923,196	60,157,284
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503	4,658,277			
P/Y's Operating	61,826,503					
\$ Variance	3,175,608					
% Variance	5.14%					

The increase in the line for Professional Development is to reflect actual expenditures. The line also needed to reflect contractual obligations specifically new teacher and mentoring program.



Complete Level Services Budget

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Vocational Tuition	338,079	181,612	156,467	86%	201,785	196,786
Total	66,908,219	62,249,942	4,658,277		61,923,196	60,157,284
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503	4,658,277			
P/Y's Operating	61,826,503					
\$ Variance	3,175,608					
% Variance	5.14%					

The increase in the line item for Tuition to Non-Public Schools reflects the proposed potential increases of 14%.



Complete Level Services Budget

Account Description	FY 2024 Budget w/ Efficiency Reductions	FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
School Committee	105,000	88,350	16,650	19%	88,350	122,410
Administration	1,791,926	1,711,802	80,124	5%	1,540,197	1,591,155
Principals	2,624,562	2,506,513	118,049	5%	2,463,464	2,676,416
Teaching	29,986,224	28,741,261	1,244,963	4%	28,614,996	27,410,791
Professional Development	438,280	311,899	126,381	41%	308,621	414,027
Textbooks	467,066	507,764	(40,698)	-8%	630,974	990,339
Instructional Equipment	67,612	51,609	16,003	31%	44,728	42,565
Instructional Technology	1,222,398	1,187,919	34,479	3%	1,241,764	1,180,750
Library	883,769	824,273	59,496	7%	803,123	727,000
Counseling	1,591,843	1,616,791	(24,948)	-2%	1,520,756	1,525,206
Psychological Services	1,111,800	1,077,700	34,100	3%	971,694	653,469
Health Services	850,905	843,200	7,705	1%	818,896	980,613
Transportation	1,622,131	1,434,581	187,550	13%	1,397,321	1,412,029
Athletics	1,266,691	1,173,193	93,498	8%	742,677	736,223
Other Student Activity	250,346	167,817	82,529	49%	169,639	210,525
Security	12,000	4,600	7,400	161%		
Custodial	1,827,317	1,741,522	85,795	5%	1,718,909	1,824,780
Heating of Buildings	711,804	546,535	165,269	30%	444,972	554,834
Utilities	972,137	970,735	1,402	0%	917,185	831,444
Maintenance of Grounds	183,569	183,569	-	0%	184,566	117,456
Plant Maintenance	1,629,904	1,463,150	166,754	11%	1,411,641	1,468,540
Repairs of Equipment	156,409	152,006	4,403	3%	141,100	131,543
Employee Retirement & Benefits	363,993	200,000	163,993	82%	100,163	138,130
Rentals	66,709	61,201	5,508	9%	58,801	17,631
Sped Supervision	772,544	712,733	59,811	8%	661,034	602,185
Sped Instruction	11,282,036	10,376,093	905,943	9%	10,031,503	9,617,678
Sped Prof. Development	16,582	12,020	4,562	38%	11,890	29,351
Sped Counseling	634,217	634,160	57	0%	584,266	689,148
Sped Psychological Services	358,889	353,594	5,295	1%	351,346	335,139
Sped Transportation	1,119,811	1,096,857	22,954	2%	1,066,750	946,698
Sped Programs w/ other Districts	99,815	72,220	27,595	38%	132,662	198,924
Tuitions to Non-Public Schools	1,107,372	315,346	792,026	251%	1,567,685	888,188
Tuitions to Collaboratives	964,080	916,917	47,163	5%	969,338	895,310
Vocational Transportation	10,400	10,400	-	0%	10,400	-
Vocational Tuition	338,079	181,612	156,467	86%	201,785	196,786
Total	66,908,219	62,249,942	4,658,277		61,923,196	60,157,284
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503	4,658,277			
P/Y's Operating	61,826,503					
\$ Variance	3,175,608					
% Variance	5.14%					

The increase in the Heating and Utilities reflects costs for natural gas and oil for heating of the building.



Complete Level Services Budget

Account Description	FY 2024 Budget w/ Efficiency Reductions	FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
School Committee	105,000	88,350	16,650	19%	88,350	122,410
Administration	1,791,926	1,711,802	80,124	5%	1,540,197	1,591,155
Principals	2,624,562	2,506,513	118,049	5%	2,463,464	2,676,416
Teaching	29,986,224	28,741,261	1,244,963	4%	28,614,996	27,410,791
Professional Development	438,280	311,899	126,381	41%	308,621	414,027
Textbooks	467,066	507,764	(40,698)	-8%	630,974	990,339
Instructional Equipment	67,612	51,609	16,003	31%	44,728	42,565
Instructional Technology	1,222,398	1,187,919	34,479	3%	1,241,764	1,180,750
Library	883,769	824,273	59,496	7%	803,123	727,000
Counseling	1,591,843	1,616,791	(24,948)	-2%	1,520,756	1,525,206
Psychological Services	1,111,800	1,077,700	34,100	3%	971,694	653,469
Health Services	850,905	843,200	7,705	1%	818,896	980,613
Transportation	1,622,131	1,434,581	187,550	13%	1,397,321	1,412,029
Athletics	1,266,691	1,173,193	93,498	8%	742,677	736,223
Other Student Activity	250,346	167,817	82,529	49%	169,639	210,525
Security	12,000	4,600	7,400	161%		
Custodial	1,827,317	1,741,522	85,795	5%	1,718,909	1,824,780
Heating of Buildings	711,804	546,535	165,269	30%	444,972	554,834
Utilities	972,137	970,735	1,402	0%	917,185	831,444
Maintenance of Grounds	183,569	183,569	-	0%	184,566	117,456
Plant Maintenance	1,629,904	1,463,150	166,754	11%	1,411,641	1,468,540
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Employee Retirement & Benefits	363,993	200,000	163,993	82%	100,163	138,130
Rentals	66,709	61,201	5,508	9%	58,801	17,631
Sped Supervision	772,544	712,733	59,811	8%	661,034	602,185
Sped Instruction	11,282,036	10,376,093	905,943	9%	10,031,503	9,617,678
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Sped Counseling	634,217	634,160	57	0%	584,266	689,148
Sped Psychological Services	358,889	353,594	5,295	1%	351,346	335,139
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Sped Programs w/ other Districts	99,815	72,220	27,595	38%	132,662	198,924
Tuitions to Non-Public Schools	1,107,372	315,346	792,026	251%	1,567,685	888,188
Tuitions to Collaboratives	964,080	916,917	47,163	5%	969,338	895,310
Vocational Transportation	10,400	10,400	-	0%	10,400	-
Vocational Tuition	338,079	181,612	156,467	86%	201,785	196,786
Total	66,908,219	62,249,942	4,658,277		61,923,196	60,157,284
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503	4,658,277			
P/Y's Operating	61,826,503					
\$ Variance	3,175,608					
% Variance	5.14%					

The increase in the line item for Teaching is due to step increases and reflects a 2% increase based on the current existing contract.



Budget with reductions & reallocations

Account Description	FY 2024 Budget	Total Efficiency Reductions	FY 2024 Budget with Efficiencies	Total Reallocations	FY 2024 Budget with Efficiency Reductions &	Budget Reductions	FY 2024 Balanced Budget/ Budget with Reductions
School Committee	\$ 105,000		\$ 105,000		\$ 105,000		\$ 105,000
Administration	1,911,926	(120,000)	1,791,926		1,791,926	(91,302)	1,700,624
Principals	2,624,562		2,624,562		2,624,562	(55,000)	2,569,562
Teaching	30,356,963	(690,188)	29,666,775	23,532	29,690,307	(2,276,423)	27,413,884
Professional Development	443,569		443,569		443,569	(94,500)	349,069
Textbooks and Supplies	826,225		826,225		826,225	(242,181)	584,044
Instructional Equipment	67,612		67,612		67,612		67,612
Instructional Technology	1,207,398	(30,000)	1,177,398		1,177,398	(191,278)	986,120
Library	883,769		883,769		883,769	(248,657)	635,112
Counseling	1,591,843		1,591,843		1,591,843	(149,106)	1,442,737
Psychological Services	1,111,800		1,111,800		1,111,800		1,111,800
Health Services	850,905		850,905		850,905		850,905
Transportation	1,622,131		1,622,131		1,622,131	(234,678)	1,387,453
Athletics	1,279,789		1,279,789		1,279,789	(266,000)	1,013,789
Other Student Activity	237,249		237,249		237,249	(131,690)	105,559
Security	12,000		12,000		12,000		12,000
Custodial	1,827,317		1,827,317		1,827,317		1,827,317
Heating of Buildings	711,804		711,804		711,804		711,804
Utilities	972,137		972,137		972,137		972,137
Maintenance of Grounds	183,569		183,569		183,569		183,569
Plant Maintenance	1,629,904		1,629,904		1,629,904	(55,000)	1,574,904
Repairs of Equipment	156,409		156,409		156,409	(5,000)	151,409
Employee Retirement & Ben	363,993		363,993		363,993		363,993
Rentals	66,709		66,709		66,709		66,709
Spec Supervision	772,544		772,544		772,544	(260,000)	512,544
Spec Instruction	11,280,036		11,280,036	(23,532)	11,256,504	(554,185)	10,702,319
Spec Prof. Development	18,582		18,582		18,582		18,582
Spec Counseling	634,217		634,217		634,217	(20,000)	614,217
Spec Psychological Services	373,889	(15,000)	358,889		358,889		358,889
Spec Transportation	1,119,811		1,119,811		1,119,811		1,119,811
Spec Programs w/ other Dis	99,815		99,815		99,815		99,815
Tuitions to Non-Public Scho	1,107,372		1,107,372		1,107,372		1,107,372
Tuitions to Collaboratives	964,080		964,080		964,080		964,080
Vocational Transportation	10,400		10,400		10,400		10,400
Vocational Tuition	338,079		338,079		338,079		338,079
Totals	67,763,407	(855,188)	66,908,219		66,908,219	(4,875,000)	62,033,219
Grants & Revolving	(1,906,108)		(1,906,108)		(1,906,108)		(1,906,108)
Net Spending	\$ 65,857,299		\$ 65,002,111	\$ -	\$ 65,002,111	\$ (4,875,000)	\$ 60,127,111



Assumptions

- **Efficiencies**=Budget items that are reductions regardless of the operational override. Impact on student is limited.
- **Reallocations**=Uses an existing resource and applies funding to another purpose. A reallocation happens regardless of the operational override. Impact on students is limited.
- **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: Total of Efficiencies

School/Departments	Total
Elementary	\$206,003
Middle	\$175,174
High School	\$309,011
Department	\$165,000
Total	\$855,188

Efficiencies=Budget items that are reductions regardless of the operational override. Impact on student is limited.



Reallocations

Position Reductions	Amount
8 Paraprofessionals	\$168,000
Speech and Language Contracted Services	\$119,638
Total	\$287,638
Positions Added	Amount
Music Teacher (.2) at PRS	\$23,532
Special Education Teacher at PRS	\$74,553
Special Education Teacher at East	\$74,553
Speech and Language Pathologist	\$115,000
Total	\$287,638

Reallocations=Uses an existing resource and applies funding to another purpose. They happen regardless of the operational override. Impact on students is limited.



Reallocations contd.

Facilities Reallocations

Reduction	Amount
Facilities Salary Savings	\$55,000
Reallocation	Amount
Licensed Tradesperson	\$55,000

Reallocations=Uses an existing resource and applies funding to another purpose. They happen regardless of the operational override. Impact on students is limited.

Hingham Public Schools

FY 24 Budget Presentation



Reduced Services Budget or Balanced Budget



Budget with Reductions and Allocations

Account Description	FY 2024 Budget	Total Efficiency Reductions	FY 2024 Budget with Efficiencies	Total Reallocations	FY 2024 Budget with Efficiency Reductions &	Budget Reductions	FY 2024 Balanced Budget/ Budget with Reductions
School Committee	\$ 105,000		\$ 105,000		\$ 105,000		\$ 105,000
Administration	1,911,926	(120,000)	1,791,926		1,791,926	(91,302)	1,700,624
Principals	2,624,562		2,624,562		2,624,562	(55,000)	2,569,562
Teaching	30,356,963	(690,188)	29,666,775	23,532	29,690,307	(2,276,423)	27,413,884
Professional Development	443,569		443,569		443,569	(94,500)	349,069
Textbooks and Supplies	826,225		826,225		826,225	(242,181)	584,044
Instructional Equipment	67,612		67,612		67,612		67,612
Instructional Technology	1,207,398	(30,000)	1,177,398		1,177,398	(191,278)	986,120
Library	883,769		883,769		883,769	(248,657)	635,112
Counseling	1,591,843		1,591,843		1,591,843	(149,106)	1,442,737
Psychological Services	1,111,800		1,111,800		1,111,800		1,111,800
Health Services	850,905		850,905		850,905		850,905
Transportation	1,622,131		1,622,131		1,622,131	(234,678)	1,387,453
Athletics	1,279,789		1,279,789		1,279,789	(266,000)	1,013,789
Other Student Activity	237,249		237,249		237,249	(131,690)	105,559
Security	12,000		12,000		12,000		12,000
Custodial	1,827,317		1,827,317		1,827,317		1,827,317
Heating of Buildings	711,804		711,804		711,804		711,804
Utilities	972,137		972,137		972,137		972,137
Maintenance of Grounds	183,569		183,569		183,569		183,569
Plant Maintenance	1,629,904		1,629,904		1,629,904	(55,000)	1,574,904
Repairs of Equipment	156,409		156,409		156,409	(5,000)	151,409
Employee Retirement & Ben	363,993		363,993		363,993		363,993
Rentals	66,709		66,709		66,709		66,709
Sped Supervision	772,544		772,544		772,544	(260,000)	512,544
Sped Instruction	11,280,036		11,280,036	(23,532)	11,256,504	(554,185)	10,702,319
Sped Prof. Development	18,582		18,582		18,582		18,582
Sped Counseling	634,217		634,217		634,217	(20,000)	614,217
Sped Psychological Services	373,889	(15,000)	358,889		358,889		358,889
Sped Transportation	1,119,811		1,119,811		1,119,811		1,119,811
Sped Programs w/ other Dis	99,815		99,815		99,815		99,815
Tuitions to Non-Public Scho	1,107,372		1,107,372		1,107,372		1,107,372
Tuitions to Collaboratives	964,080		964,080		964,080		964,080
Vocational Transportation	10,400		10,400		10,400		10,400
Vocational Tuition	338,079		338,079		338,079		338,079
Totals	67,763,407	(855,188)	66,908,219		66,908,219	(4,875,000)	62,033,219
Grants & Revolving	(1,906,108)		(1,906,108)		(1,906,108)		(1,906,108)
Net Spending	\$ 65,857,299		\$ 65,002,111		\$ 65,002,111	\$ (4,875,000)	\$ 60,127,111



Assumptions

- **Efficiencies**=Budget items that are reductions regardless of the operational override. Impact on student is limited.
- **Reallocations**=Uses an existing resource and applies funding to another purpose. They happen regardless of the operational override. Impact on students is limited.
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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

Hingham Public Schools

FY 24 Budget Presentation



Additional Needs Budget

Hingham Together

Navigating Our Future

Our Mission

Together with students, staff, families and community, we cultivate an equitable, inclusive, innovative learning environment that empowers all students to contribute to their local and global community

Our Vision

All students will embark on a lifelong learning journey to flourish with empathy and confidence

Our Core Values

Strategic Objectives



Spoke #1: Culture of Collaboration and Community



Spoke #2: Culturally Responsive Teaching and Learning



Spoke #3: Healthy, Equitable, and Inclusive Communities



Spoke #4: Capital and Finance



Spoke #5: Human Resources and Leadership



**Community
Well-being**



**Student
Centered**



**Innovative
Learning**



**Inclusivity
and
Belonging**



**Lifelong
Learning**



**Personal
Excellence**



**Civic
and Global
Responsibility**



Unmet Needs by Level Service Budget

Need	Amount
• Reduction of Technology Costs in Capital Outlay	\$300,000
• Nursing Coordinator	\$115,174
• Increased Professional Development to reflect needs and support strategic plan	\$200,000
• Elimination of Full-Day Kindergarten Fee	\$932,000
Total	\$1,547,174