

Hingham Public Schools

FY 24 Budget Presentation



**Presented by: Margaret Adams, Superintendent of Schools
Aisha Oppong, Director of Finance and Operations
Katie Roberts, Interim Assistant Superintendent**



Agenda

- Introduction to the Budget Process
 - Budget Priorities
 - Current Budget Drivers
- Update on MTSS Academics & SEL
- Financial and Enrollment Data
- Level Services Budget
- Balanced Budget/Reduced Services Budget
- Unmet Needs

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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%. Tuitions can range from \$50k to \$410k.
- 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 few districts that still charges tuition for full-day kindergarten.
- Begin to reduce tuition or fully eliminate the tuition.



Current Budget Drivers

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. Many of the curriculum adoptions were put on hold due to the pandemic.

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.



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.

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 the strategic plan.

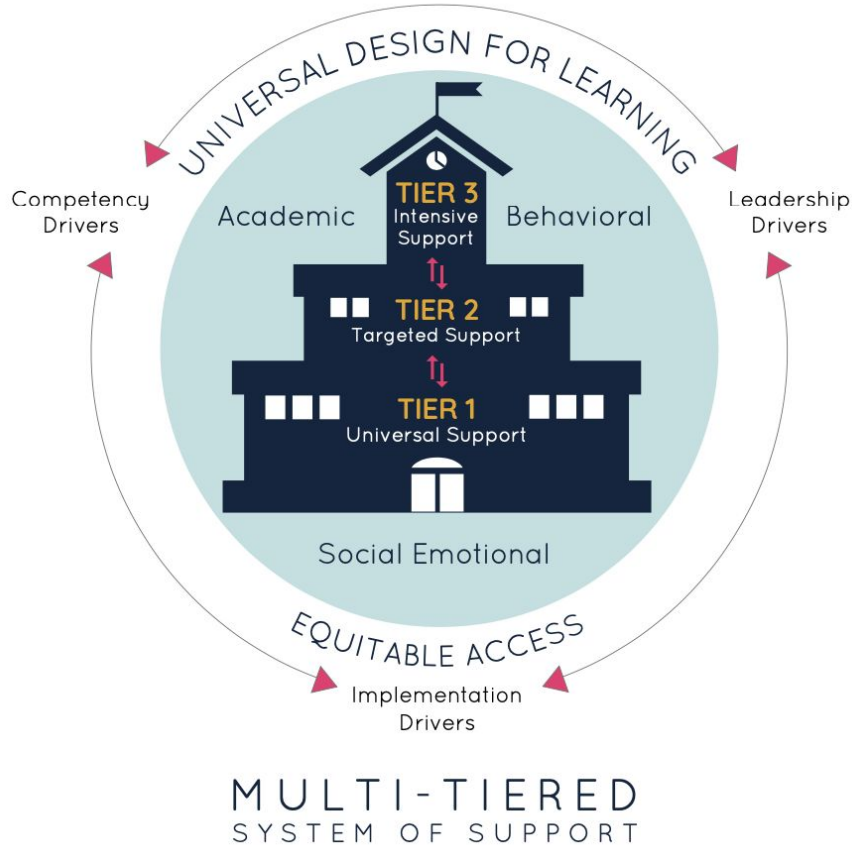
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Update on MTSS Academic & SEL

Multi-Tiered System of Support (MTSS)



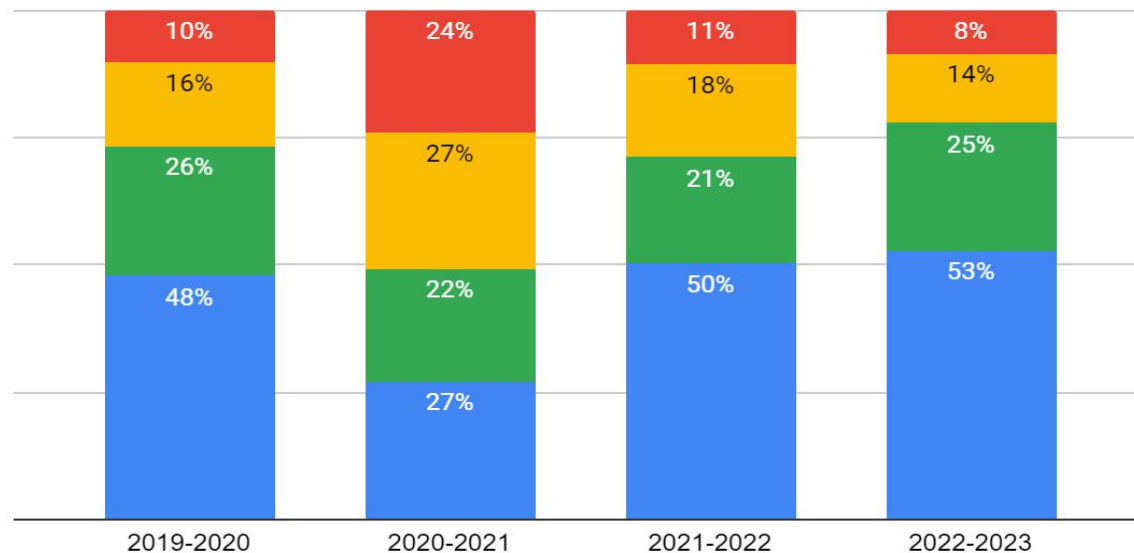
Through MTSS, we will proactively identify and address the strengths and needs of all students by optimizing:

- data-driven decision-making
- progress monitoring
- evidence-based supports and strategies

Acadience/DIBELS (Early Literacy Skills)

Kindergarten MOY Composite Scores: 2020-2023

Well Below Benchmark Below Benchmark At Benchmark Above Benchmark

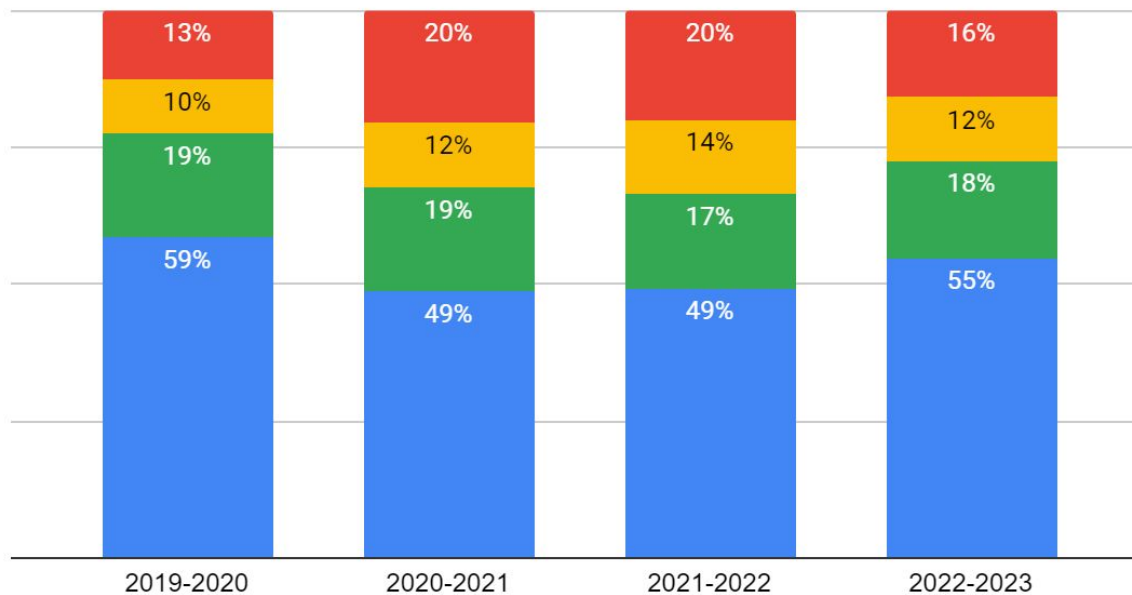


	2019 - 2020	2020-2021	2021 - 2022	2022-2023
At or Above Benchmark	74%	49%	71%	78%
Below Benchmark	26%	51%	29%	22%

Acadience/DIBELS (Early Literacy Skills)

1st Grade MOY Composite Scores: 2019 - 2023

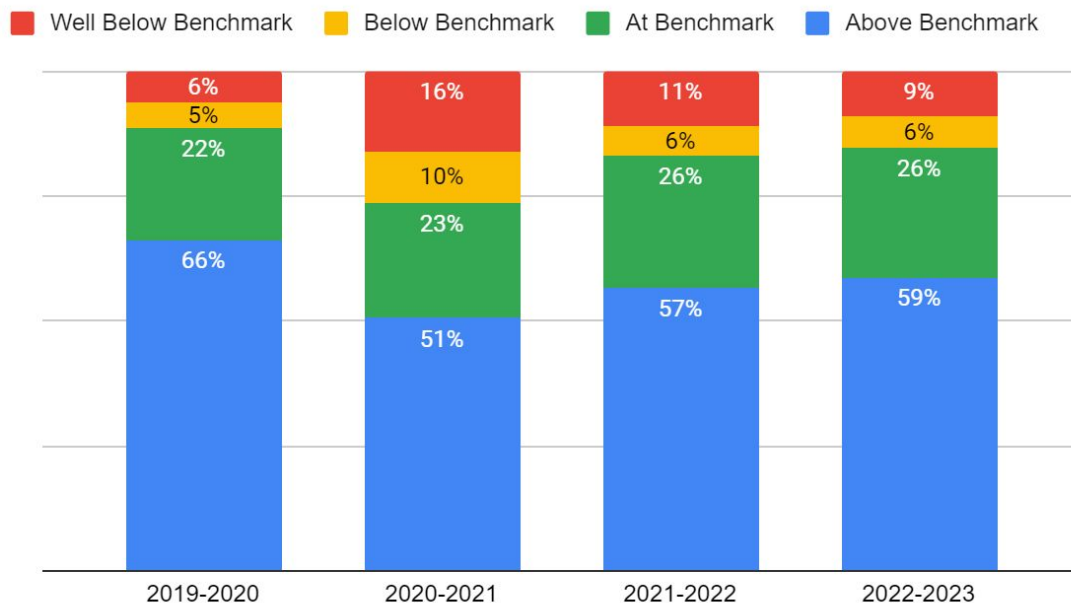
Well Below Benchmark Below Benchmark At Benchmark Above Benchmark



	2019 - 2020	2020-2021	2021 - 2022	2022-2023
At or Above Benchmark	78%	68%	66%	73%
Below Benchmark	23%	32%	34%	28%

Acadience/DIBELS (Early Literacy Skills)

Grade 2 MOY Composite Scores: 2019 - 2023

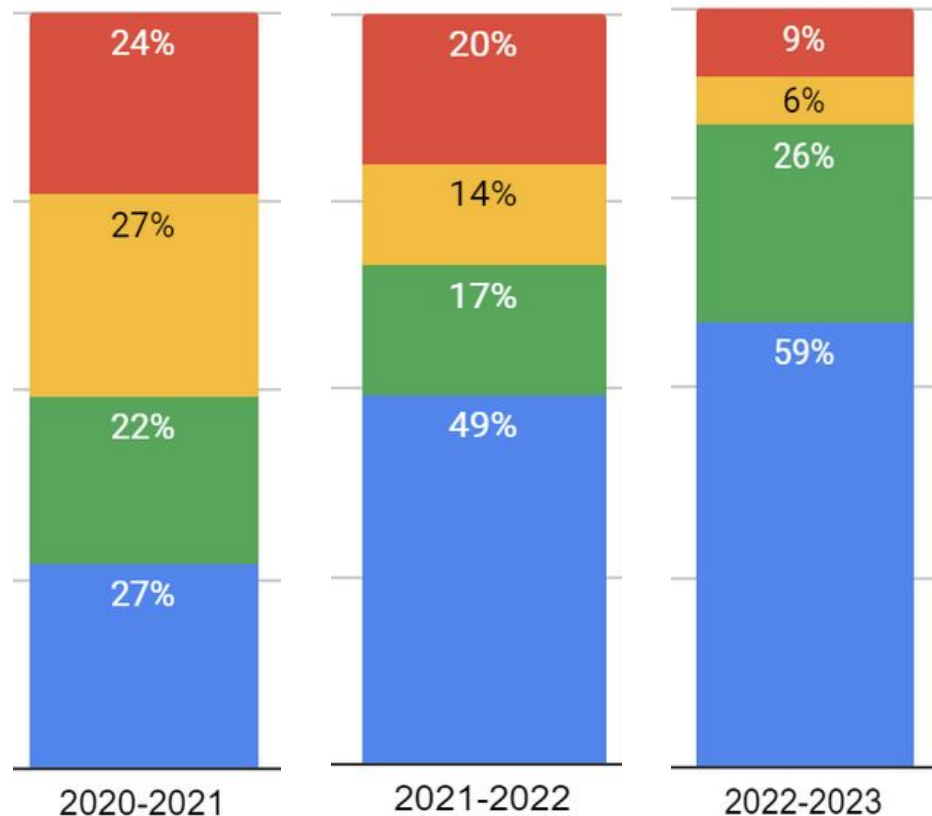


	2019 - 2020*	2020-2021*	2021 - 2022	2022-2023
At or Above Benchmark	88%	74%	83%	85%
Below Benchmark	11%	26%	17%	15%

*the composite score only comes from three schools

Tracing Acadience/DIBELS Cohort Progress for the Class of 2033
(Kindergarteners during 2020-2021 COVID year)

	2020-2021	2021-2022	2022-2023
At or Above Benchmark	49%	66%	85%
Below Benchmark	51%	34%	15%





iReady **Reading** (Gr. 3-5)

Placement Distribution

Grade 3



Grade 4



Grade 5



		On or Above Grade Level	One Grade Level Below	Two+ Grade Levels Below
Grade 3	BOY	73%	20%	7%
	MOY	89%	7%	4%
Grade 4	BOY	63%	28%	9%
	MOY	77%	21%	2%
Grade 5	BOY	66%	24%	10%
	MOY	77%	17%	6%



iReady Math (Gr. K-2)

Placement Distribution

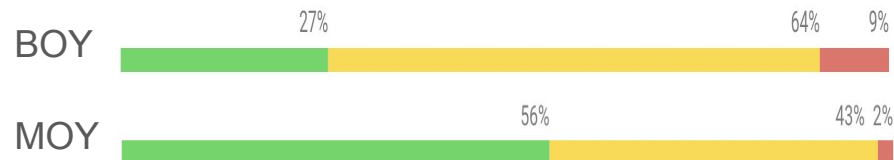
Kindergarten



Grade 1



Grade 2



		On or Above Grade Level	One Grade Level Below	Two+ Grade Levels Below
Kindergarten	BOY	28%	72%	N/A
	MOY	60%	39%	N/A
Grade 1	BOY	20%	74%	6%
	MOY	54%	44%	2%
Grade 2	BOY	27%	64%	9%
	MOY	56%	43%	2%



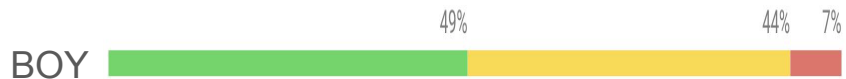
iReady **Math** (Gr. 3-5)

Placement Distribution

Grade 3



Grade 4



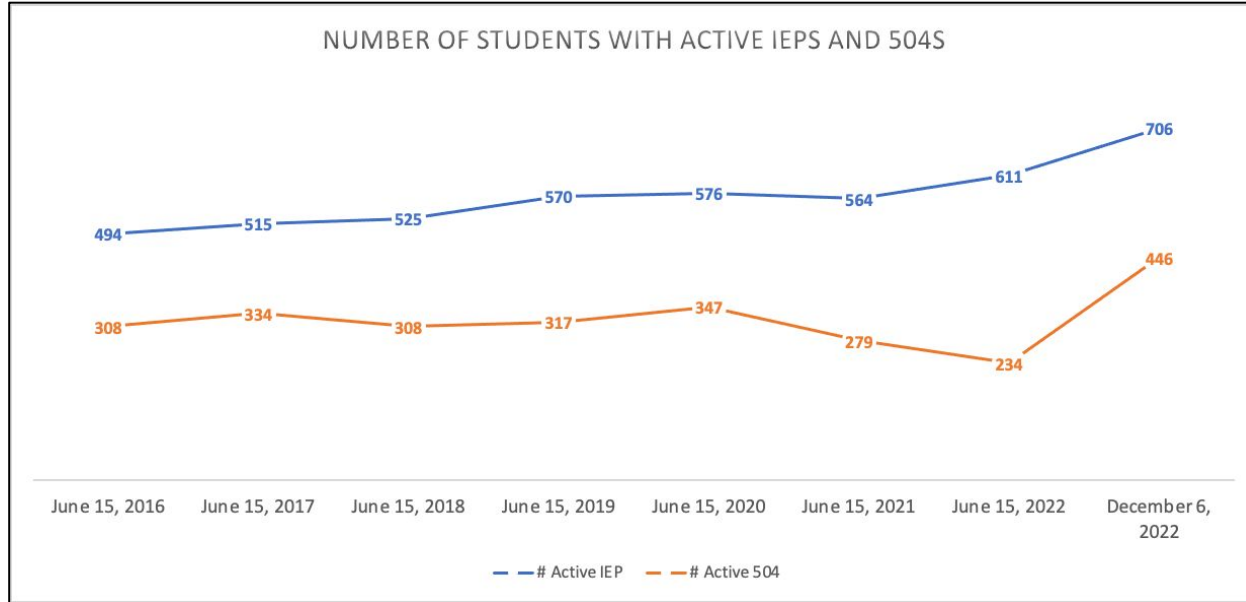
Grade 5



		On or Above Grade Level	One Grade Level Below	Two+ Grade Levels Below
Grade 3	BOY	27%	64%	9%
	MOY	60%	38%	2%
Grade 4	BOY	49%	44%	7%
	MOY	76%	21%	3%
Grade 5	BOY	65%	30%	6%
	MOY	81%	16%	3%

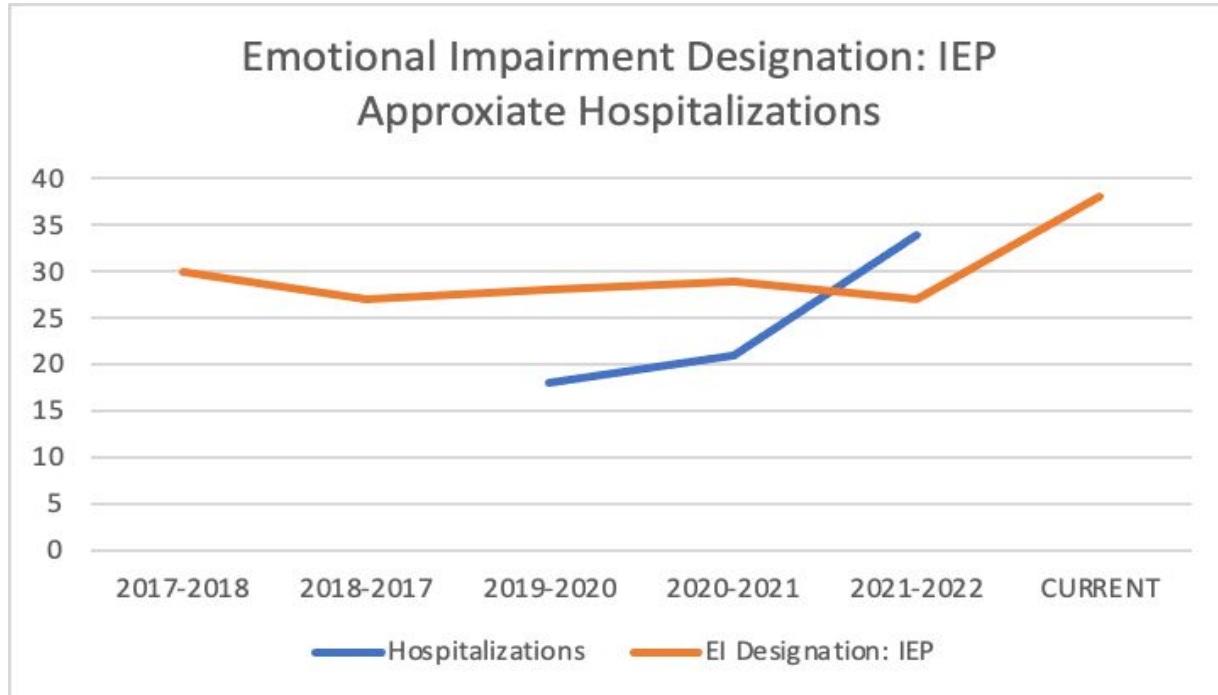


Special Education Enrollment Trends





Social Emotional Trends



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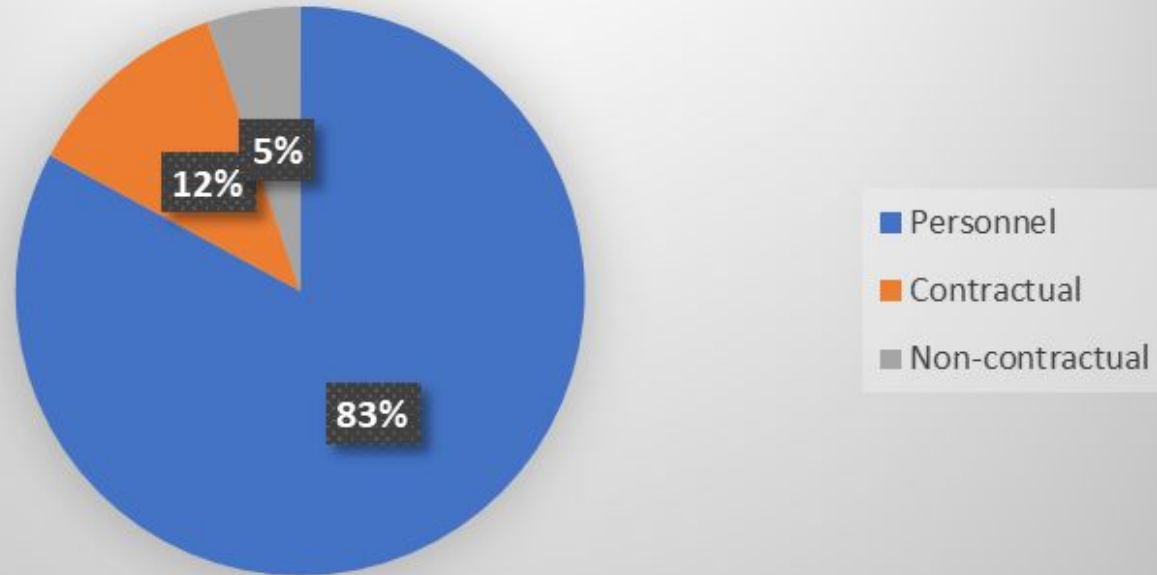


Financial and Enrollment Data



Budget Composition

A Significant part of the Budget consists of Personnel costs.





Enrollment Data

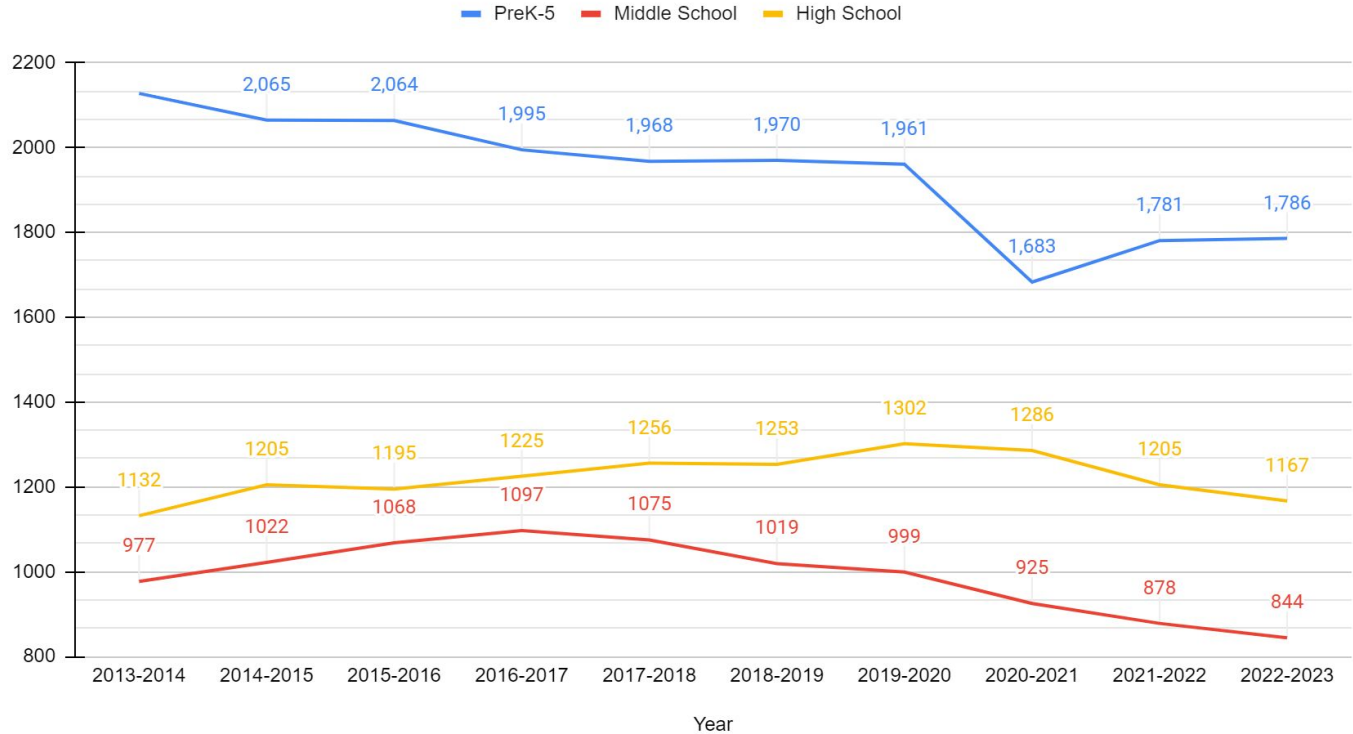
Total Student Enrollment by School Year





Enrollment Data

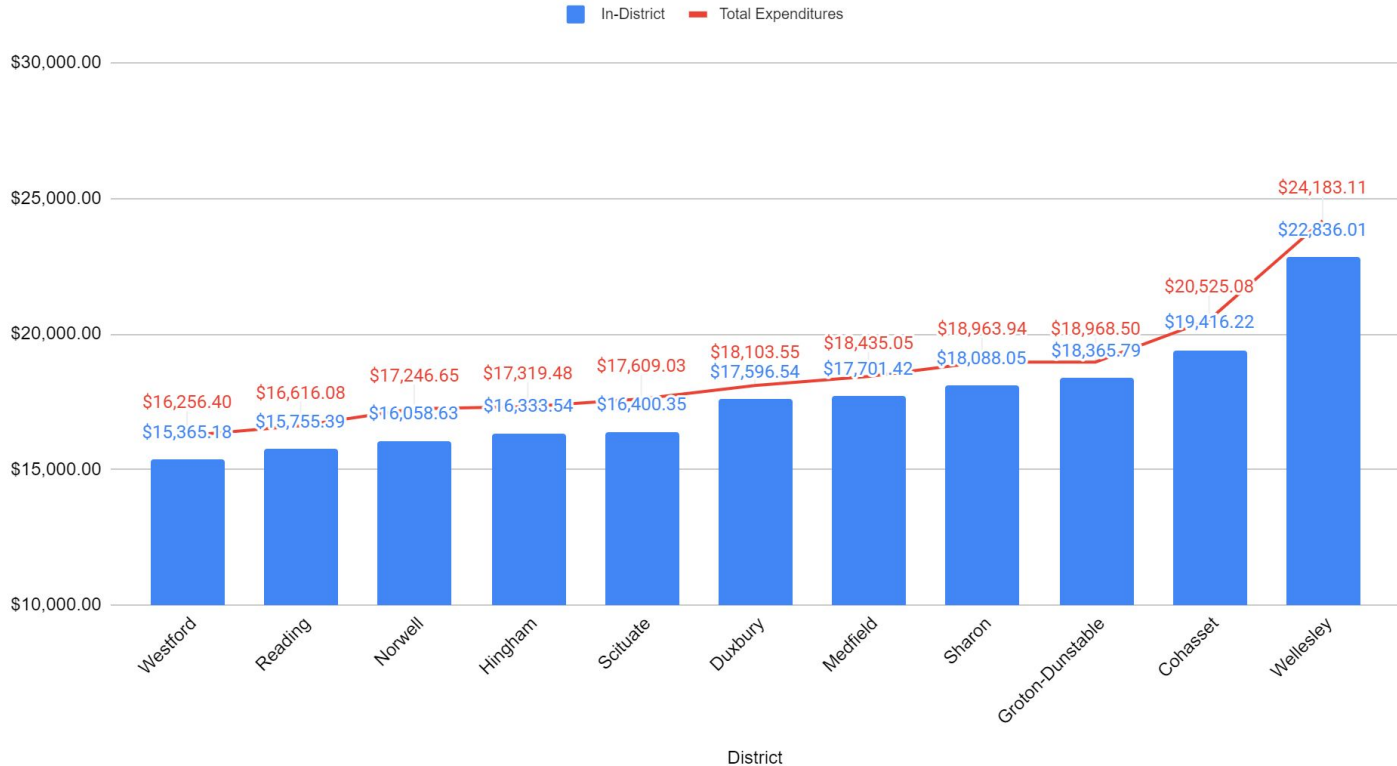
Enrollment by Grade Span





FY21 Per Pupil In District & Total Expenditure

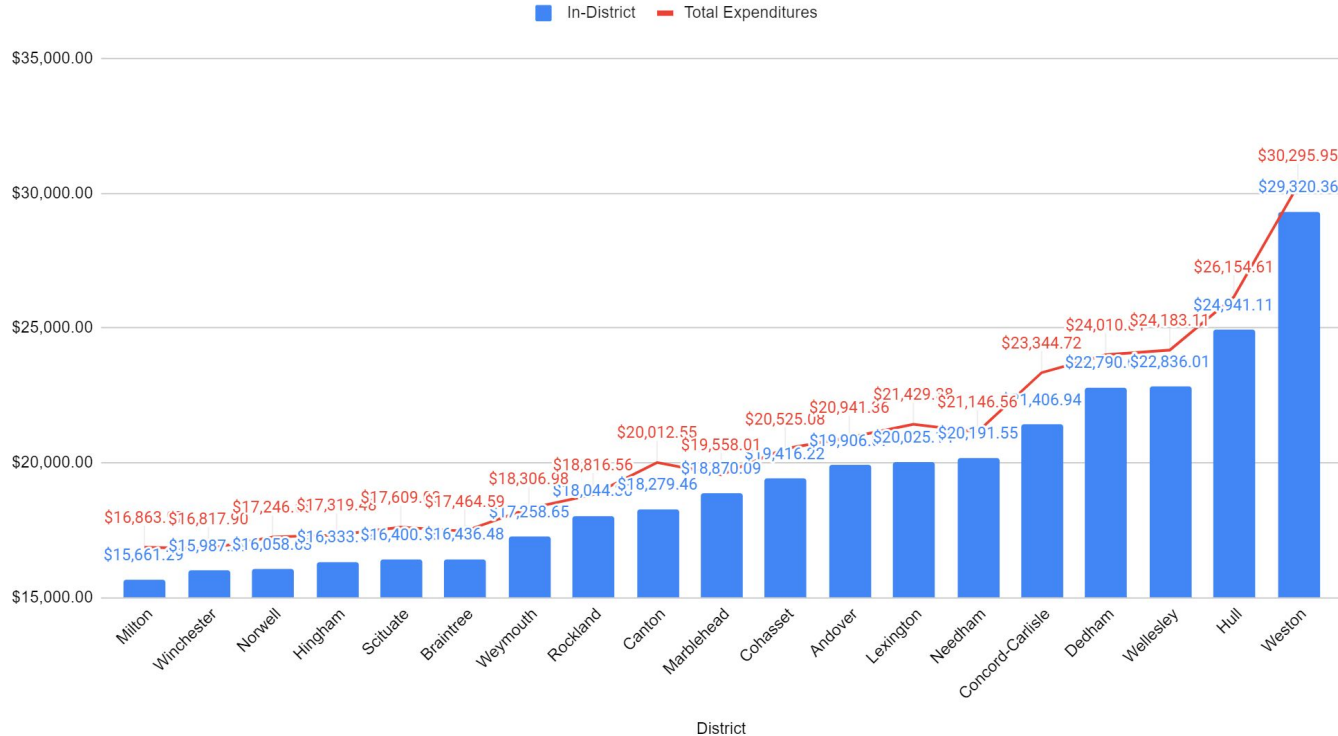
FY21 Per Pupil In District and Total Expenditure (Comparable Districts)





FY21 Per Pupil In District & Total Expenditure

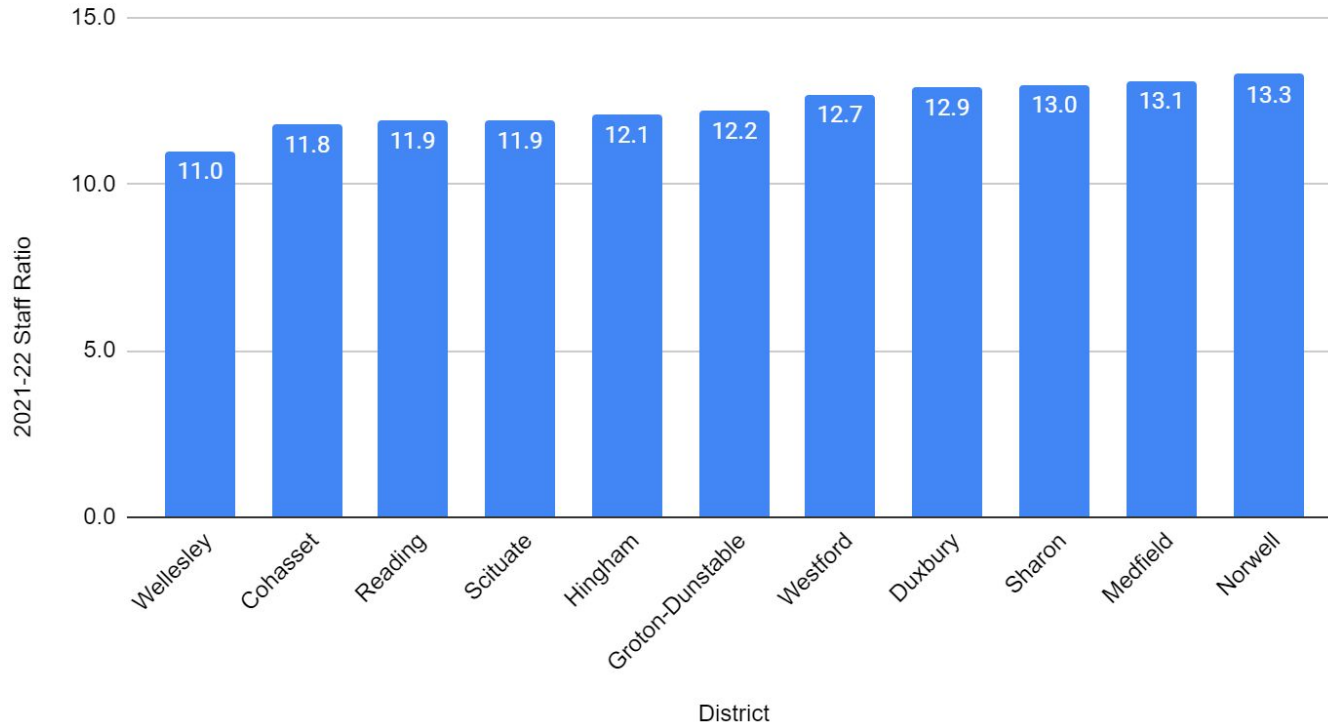
FY21 Per Pupil In District and Total Expenditure (Benchmark Districts)





Student to Staff Ratios

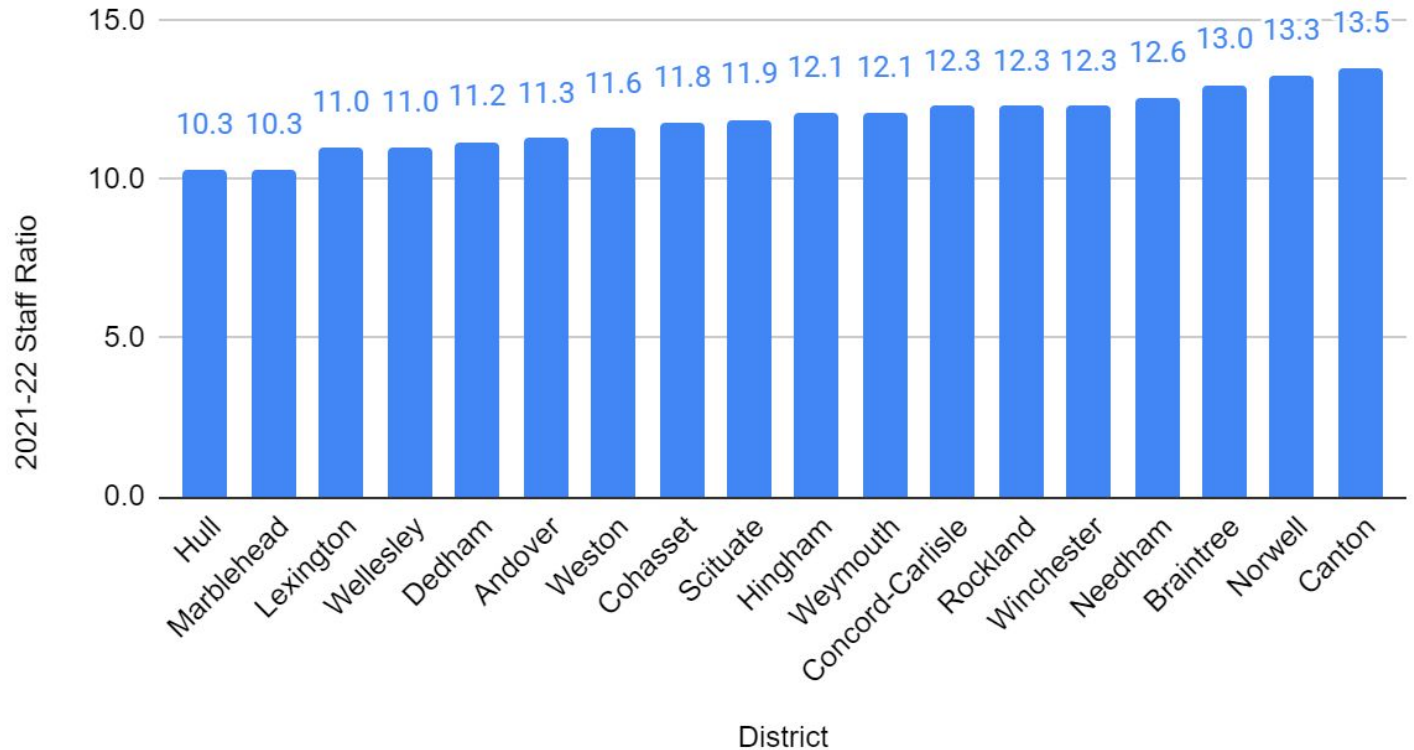
2021-22 Student/Teacher Ratio (Comparable Districts)





Student to Staff Ratios

2021-22 Student/Teacher Ratio (Benchmark Districts)





Revolving Funds

	Fund	Bal. June 30, 2021	Receipts FY 22	Expenses FY 22	Balance June 30, 2022	Budgeted Receipts FY 23	Budget Expense FY 23	Proj. Bal. June 30, 2023	Budgeted Receipts FY 24	Budget Expense FY 24	Proj. Bal. June 30, 2024
1	Athletic Fees 2615	\$647,476	\$298,279	\$412,800	\$532,955	270,000	685,034	\$117,921	337,500	455,000	\$421
2	Building Rental Fees 2621	\$317,953	\$7,675		\$325,628	45,000	303,000	\$67,628	65,000	60,000	\$72,628
3	Field Use Fees	\$253,269	\$7,929	\$8,530	\$252,668		40,000	\$212,668			\$212,668
4	MS Co-Curricular Activity Account	\$43,649	\$30,230		\$73,879	30,000	30,000	\$73,879	30,000	30,000	\$73,879
5	Pre-School Tuitions	\$707,013	\$78,650	\$220,000	\$565,663	75,000	220,000	\$420,663	75,000	220,000	\$275,663
6	Community Ed	\$393			\$393	-	-	\$393			\$393
7	Drivers Ed	-\$1,262	\$133,455	\$85,401	\$46,792	100,000	90,000	\$56,792	130,000	110,000	\$76,792
8	Kids in Action	\$361,453	\$687,984	\$717,796	\$331,641	703,000	720,000	\$314,641	725,000	750,000	\$289,641
9	School Lunch	\$227,934	\$1,841,240	\$1,456,078	\$613,096	1,300,000	1,450,000	\$463,096	1,300,000	1,493,500	\$269,596
10	FDK	\$299,151	\$958,210	\$778,145	\$479,216	734,460	750,000	\$463,676	932,750	900,000	\$496,426
11	Lost Book	\$30,653	\$2,957		\$33,610	1,000		\$34,610	1,000		\$35,610
12	Other Tuitions	\$26,806	\$2,500	\$144	\$29,162	2,600		\$31,762	2,600		\$34,362
		\$2,914,487			\$3,284,703			\$2,257,729			\$1,838,079



Grants & Revolving Funds

Grants & Revolving Accounts	Budget 2014-2015 \$	Budget 2015-2016 \$	Budget 2016-2017 \$	Budget 2017-2018 \$	Budget 2018-2019 \$	Budget 2019-2020 \$	Budget 2020-2021 \$	Budget 2021-2022 \$	Budget 2022-2023 \$	Budget 2023-2024 \$
Gross Special Ed Spending	12,266,576	13,009,162	13,713,755	14,271,313	15,101,228	15,885,316	17,087,847	18,472,992	17,070,271	19,771,332
Grants										
IDEA	(853,263)	(915,085)	(934,634)	(947,817)	(823,033)	(771,842)	(857,913)	(830,000)	(988,440)	(984,126)
IDEA ARP								(236,727)		
ECC	(13,490)	(13,490)	(13,490)	(13,490)	(13,490)	(13,490)	(13,490)	(13,490)	(13,490)	(16,942)
CB	(1,160,184)	(942,740)	(1,013,537)	(1,196,599)	(1,432,632)	(1,781,419)	(1,652,110)	(1,796,301)	(1,881,131)	(2,083,381)
Tuition Revolving	(220,000)	(370,000)	(220,000)	(220,000)	(220,000)	(220,000)	(320,000)	(220,000)	(220,000)	(220,000)
Other Revolving SSEC/FDK SPI	(4,500)	(79,025)	(56,000)	(70,000)	-	-	-	-	-	
Total Offsets	(2,251,437)	(2,320,340)	(2,237,661)	(2,447,906)	(2,489,155)	(2,786,751)	(2,843,513)	(3,096,518)	(3,103,061)	(3,304,449)
Net Spending - Special Ed	10,015,139	10,688,822	11,476,094	11,823,407	12,612,073	13,098,565	14,244,334	15,376,474	13,967,210	16,466,883
Gross Regular Ed Spending	33,803,356	36,031,679	37,429,513	39,363,885	40,892,996	42,784,979	44,229,628	47,662,630	50,184,044	50,204,394
Revenue Offsets										
Athletics	(294,000)	(312,661)	(312,600)	(323,600)	(323,600)	(323,600)	(358,308)	(378,308)	(425,034)	(455,000)
Middle School Activity	(74,116)	(78,139)	(79,440)	(81,240)	(40,000)	(50,000)	(50,000)	(50,000)	(30,000)	(30,000)
Field Revolving Account	(10,000)	(50,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	-	-	-
Building Revolving Account	(7,500)	(100,812)	(55,000)	(55,000)	(55,000)	(55,000)	(28,957)	(78,957)	(55,000)	(60,000)
Kids In Action	-	-	(112,900)	(167,000)	(167,000)	(167,000)	(157,500)	(50,000)	(50,000)	(80,000)
Food Service				(18,003)	(18,003)	(38,714)	(41,452)	-	-	(50,000)
Drivers Ed	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	-	-	(15,000)
Continuing Ed	(5,000)	-	-	-	-	-	-	-	-	-
Other (Drama, Student Parking)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(4,000)	-	-	(4,000)
Cable Grant	(18,104)	(18,104)	(18,466)	(18,466)	(18,466)	(18,466)	(18,466)	(18,466)	-	(25,000)
ESSER Grant							(128,449)	(1,521,650)	(950,002)	
METCO GRANT				(68,344)	(119,719)	(115,839)	(119,719)	(116,500)	(45,000)	(50,166)
Other Offsets (Full Day K)		(780,975)	(744,000)	(730,000)	(839,270)	(940,000)	(980,000)	(767,000)	(769,715)	(900,000)
Total Offsets	(422,720)	(1,354,691)	(1,366,406)	(1,505,653)	(1,625,058)	(1,752,619)	(1,916,851)	(2,980,881)	(2,324,751)	(1,669,166)
Net Spending Regular Ed	33,380,636	34,676,988	36,063,107	37,858,232	39,267,938	41,032,360	42,312,777	44,681,749	47,859,293	48,535,228
Total Offsets	(2,674,157)	(3,675,031)	(3,604,067)	(3,953,559)	(4,114,213)	(4,539,370)	(4,760,364)	(6,077,399)	(5,427,812)	(4,973,615)
Total School Spending Budget	46,069,932	49,040,841	51,143,268	53,635,198	55,994,224	58,670,295	61,317,475	66,135,622	67,254,315	69,975,726

Hingham Public Schools

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Efficiencies & Reallocations



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.



Budget with Reductions and Allocations

Account Description	Total		FY 2024 Budget		FY 2024 Budget with		FY 2024 Budget with		FY 2024 Budget with	
	FY 2024 Budget	Efficiency Reductions	FY 2024 Budget	with Efficiencies	Total Reallocations	Efficiency Reductions &	Budget Reductions	Budget Reductions	Budget/ Budget with Reductions	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	



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.



Summary: Reallocation for Elementary

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.



Proposed Reallocation

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

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Level Service Budget



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.



Complete Level Services Budget

Account Description	FY 2024 Budget with Efficiency Reductions & Reallocations	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
Building Administration	2,624,562	2,506,513	118,049	5%	2,463,464	2,676,416
Teaching	29,650,307	28,228,083	1,422,224	5%	29,924,675	28,849,767
Professional Development	443,569	317,188	126,381	40%	317,707	435,133
Textbooks and Supplies	866,225	1,015,653	(149,428)	-15%	1,117,229	1,335,276
Instructional Equipment	67,612	51,609	16,003	31%	44,728	42,565
Instructional Technology	1,177,398	1,187,919	(10,521)	-1%	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	1,279,789	1,173,193	106,596	9%	742,677	736,223
Other Student Activity	237,249	167,817	69,432	41%	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	11,256,504	10,376,093	880,411	8%	10,304,089	9,888,188
Sped Prof. Development	18,582	12,020	6,562	55%	12,190	31,727
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			
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503				
P/Y's Operating	61,826,503					
\$ Variance	3,175,608					
% Variance	5.14%					



Complete Level Services Budget

Account Description	FY 2024 Budget with Efficiency Reductions & Reallocations	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
Building Administration	2,624,562	2,506,513	118,049	5%	2,463,464	2,676,416
Teaching	29,650,307	28,228,083	1,422,224	5%	29,924,675	28,849,767
Professional Development	443,569	317,188	126,381	40%	317,707	435,133
Textbooks and Supplies	866,225	1,015,653	(149,428)	-15%	1,117,229	1,335,276
Instructional Equipment	67,612	51,609	16,003	31%	44,728	42,565
Instructional Technology	1,177,398	1,187,919	(10,521)	-1%	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	1,279,789	1,173,193	106,596	9%	742,677	736,223
Other Student Activity	237,249	167,817	69,432	41%	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	11,256,504	10,376,093	880,411	8%	10,304,089	9,888,188
Sped Prof. Development	18,582	12,020	6,562	55%	12,190	31,727
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			
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503				
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

Account Description	FY 2024 Budget with Efficiency Reductions & Reallocations	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
Building Administration	2,624,562	2,506,513	118,049	5%	2,463,464	2,676,416
Teaching	29,650,307	28,228,083	1,422,224	5%	29,924,675	28,849,767
Professional Development	443,569	317,188	126,381	40%	317,707	435,133
Textbooks and Supplies	866,225	1,015,653	(149,428)	-15%	1,117,229	1,335,276
Instructional Equipment	67,612	51,609	16,003	31%	44,728	42,565
Instructional Technology	1,177,398	1,187,919	(10,521)	-1%	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	1,279,789	1,173,193	106,596	9%	742,677	736,223
Other Student Activity	237,249	167,817	69,432	41%	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	11,256,504	10,376,093	880,411	8%	10,304,089	9,888,188
Sped Prof. Development	18,582	12,020	6,562	55%	12,190	31,727
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			
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503				
P/Y's Operating	61,826,503					
\$ Variance	3,175,608					
% Variance	5.14%					

The increase in the Student Activity line reflects a gross expenditure not reflecting the reduction in MS fees collected.



Complete Level Services Budget

FY 2024 Budget with Efficiency Reductions & Reallocations						
Account Description		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
Building Administration	2,624,562	2,506,513	118,049	5%	2,463,464	2,676,416
Teaching	29,650,307	28,228,083	1,422,224	5%	29,924,675	28,849,767
Professional Development	443,569	317,188	126,381	40%	317,707	435,133
Textbooks and Supplies	866,225	1,015,653	(149,428)	-15%	1,117,229	1,335,276
Instructional Equipment	67,612	51,609	16,003	31%	44,728	42,565
Instructional Technology	1,177,398	1,187,919	(10,521)	-1%	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	1,279,789	1,173,193	106,596	9%	742,677	736,223
Other Student Activity	237,249	167,817	69,432	41%	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	11,256,504	10,376,093	880,411	8%	10,304,089	9,888,188
Sped Prof. Development	18,582	12,020	6,562	55%	12,190	31,727
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			
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503				
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

FY 2024 Budget with Efficiency Reductions & Reallocations		FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
Account Description						
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
Building Administration	2,624,562	2,506,513	118,049	5%	2,463,464	2,676,416
Teaching	29,650,307	28,228,083	1,422,224	5%	29,924,675	28,849,767
Professional Development	443,569	317,188	126,381	40%	317,707	435,133
Textbooks and Supplies	866,225	1,015,653	(149,428)	-15%	1,117,229	1,335,276
Instructional Equipment	67,612	51,609	16,003	31%	44,728	42,565
Instructional Technology	1,177,398	1,187,919	(10,521)	-1%	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	1,279,789	1,173,193	106,596	9%	742,677	736,223
Other Student Activity	237,249	167,817	69,432	41%	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	11,256,504	10,376,093	880,411	8%	10,304,089	9,888,188
Sped Prof. Development	18,582	12,020	6,562	55%	12,190	31,727
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			
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503				
P/Y's Operating	61,826,503					
\$ Variance	3,175,608					
% Variance	5.14%					

The increase in Employee Benefits reflects retirement costs and other employee benefits borne by the department.



Complete Level Services Budget

FY 2024 Budget with Efficiency Reductions & Reallocations						
Account Description		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
Building Administration	2,624,562	2,506,513	118,049	5%	2,463,464	2,676,416
Teaching	29,650,307	28,228,083	1,422,224	5%	29,924,675	28,849,767
Professional Development	443,569	317,188	126,381	40%	317,707	435,133
Textbooks and Supplies	866,225	1,015,653	(149,428)	-15%	1,117,229	1,335,276
Instructional Equipment	67,612	51,609	16,003	31%	44,728	42,565
Instructional Technology	1,177,398	1,187,919	(10,521)	-1%	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	1,279,789	1,173,193	106,596	9%	742,677	736,223
Other Student Activity	237,249	167,817	69,432	41%	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	11,256,504	10,376,093	880,411	8%	10,304,089	9,888,188
Sped Prof. Development	18,582	12,020	6,562	55%	12,190	31,727
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			
Revolving Accounts	(1,906,108)	(423,439)				
Net Budget of Revolving Accounts	65,002,111	61,826,503				
P/Y's Operating	61,826,503					
\$ Variance	3,175,608					
% Variance	5.14%					

The increase in the line items for Tuitions reflects the proposed potential increases of 14% and less grant funds available to be used against out of district tuitions.

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.
- **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.



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
<ul style="list-style-type: none">• Reduction of Technology Costs in Capital Outlay	\$300,000
<ul style="list-style-type: none">• Nursing Coordinator	\$115,174
<ul style="list-style-type: none">• Increased Professional Development to reflect needs and support strategic plan	\$200,000
<ul style="list-style-type: none">• Elimination of Full-Day Kindergarten Fee	\$932,000
Total	\$1,547,174