

Hingham Public Schools

FY 24 Budget Presentation



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



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

Hingham Public Schools

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Introduction



Budget Process

- Meetings were held with department heads from September through early October to evaluate the prior year's budget, evaluate staffing and communicate expectations for the year ahead.
- The results of those communications produced the staffing audit report.
- Department leaders and principals then met to determine the budget vision based on the strategic plan.
- Department leaders evaluated their needs given level services and areas that could be reduced and or reallocated. This information was then communicated to the leadership team.
- For the balanced/reduced services budget, principals and Central Office leaders developed prioritized list of reductions.



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

Remove Technology Costs from Capital Outlay

- Current facilities needs require increased funding. By removing technology from Capital, we can begin to address long term capital needs of our buildings.

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.

Pause of MSBA Accelerated Repairs Program

- South, Plymouth River and High School are in need of new roofs. Pause of this program eliminates this source of funding.



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.

Unfunded Mandates

- The state continues to add mandates that often are not accompanied with increased funding.



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.



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.

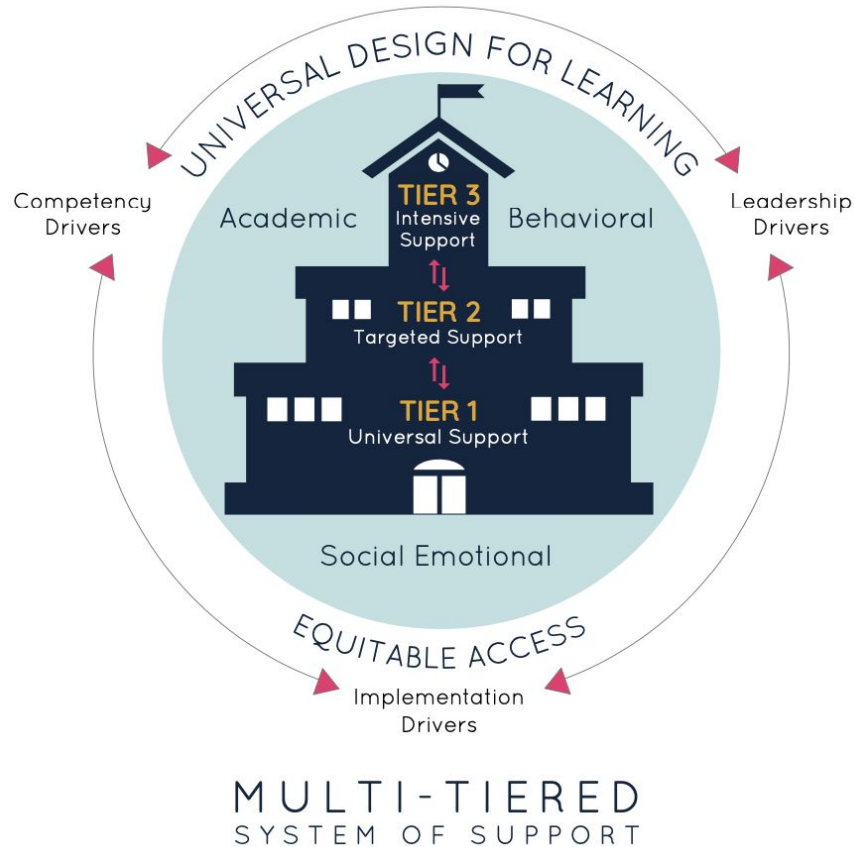
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Update on MTSS Academic & SEL

Multi-Tiered System of Support (MTSS)



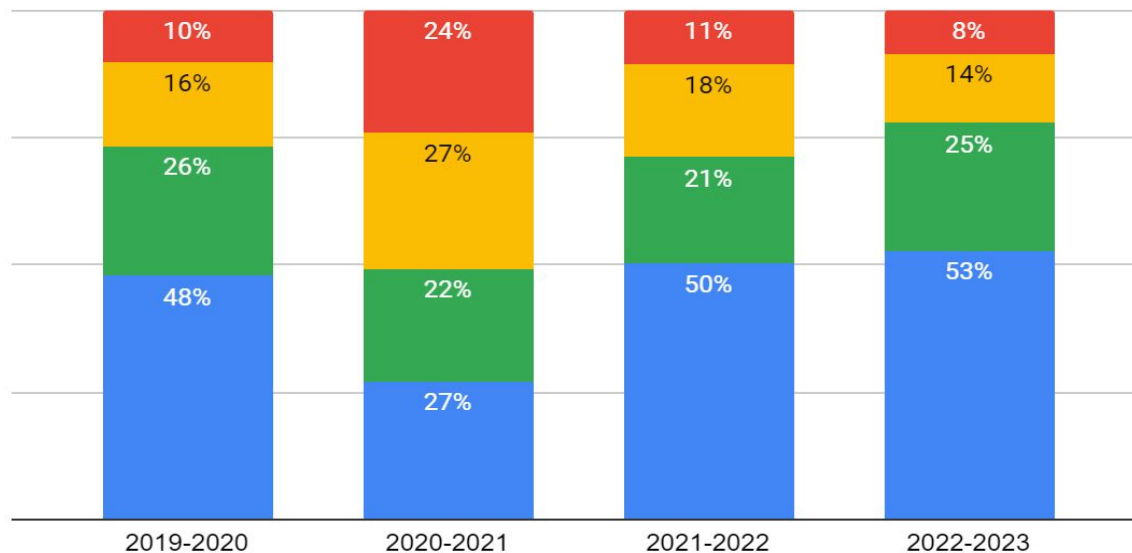
Through MTSS, we will proactively identify and address the strengths and needs of all students by optimizing:

- 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

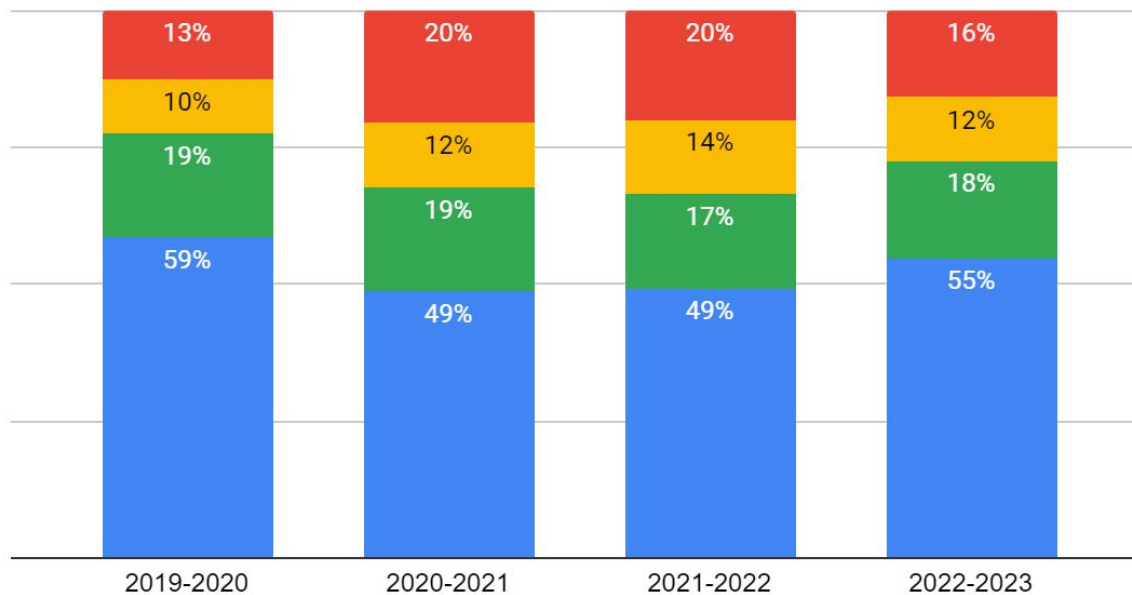


	2019 - 2020	2020-2021	2021 - 2022	2022-2023
At or Above Benchmark	74%	49%	71%	78%
Below Benchmark	26%	51%	29%	22%

Acadience/DIBELS (Early Literacy Skills)

1st Grade MOY Composite Scores: 2019 - 2023

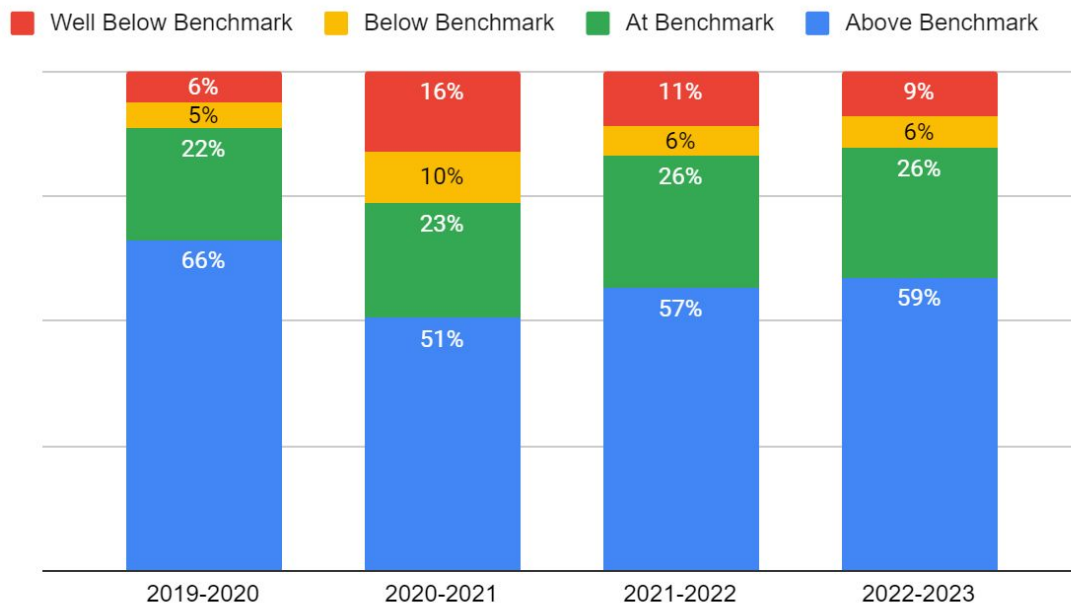
Well Below Benchmark Below Benchmark At Benchmark Above Benchmark



	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

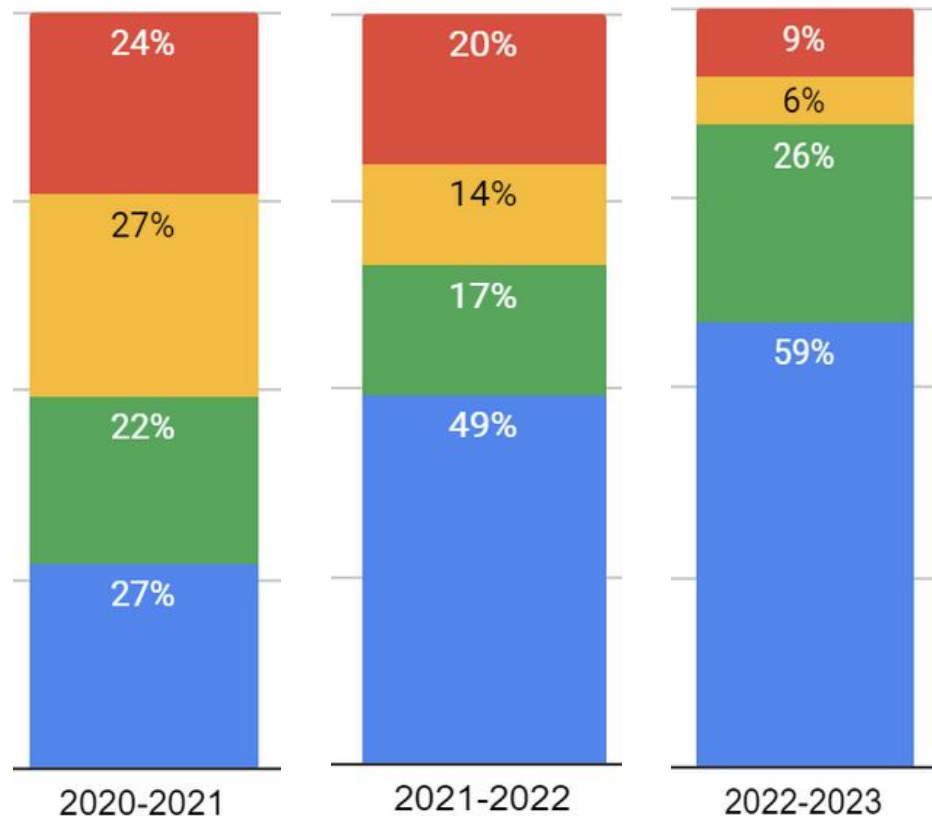


	2019 - 2020*	2020-2021*	2021 - 2022	2022-2023
At or Above Benchmark	88%	74%	83%	85%
Below Benchmark	11%	26%	17%	15%

*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

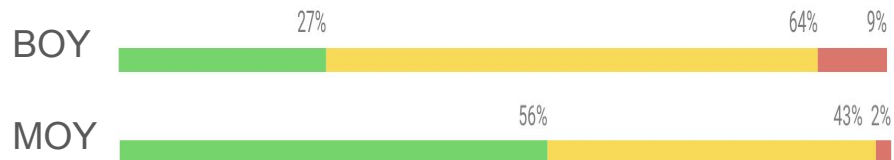
Kindergarten



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%



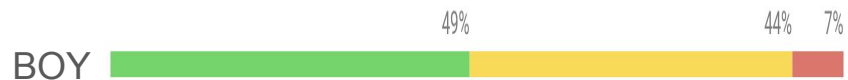
iReady **Math** (Gr. 3-5)

Placement Distribution

Grade 3



Grade 4



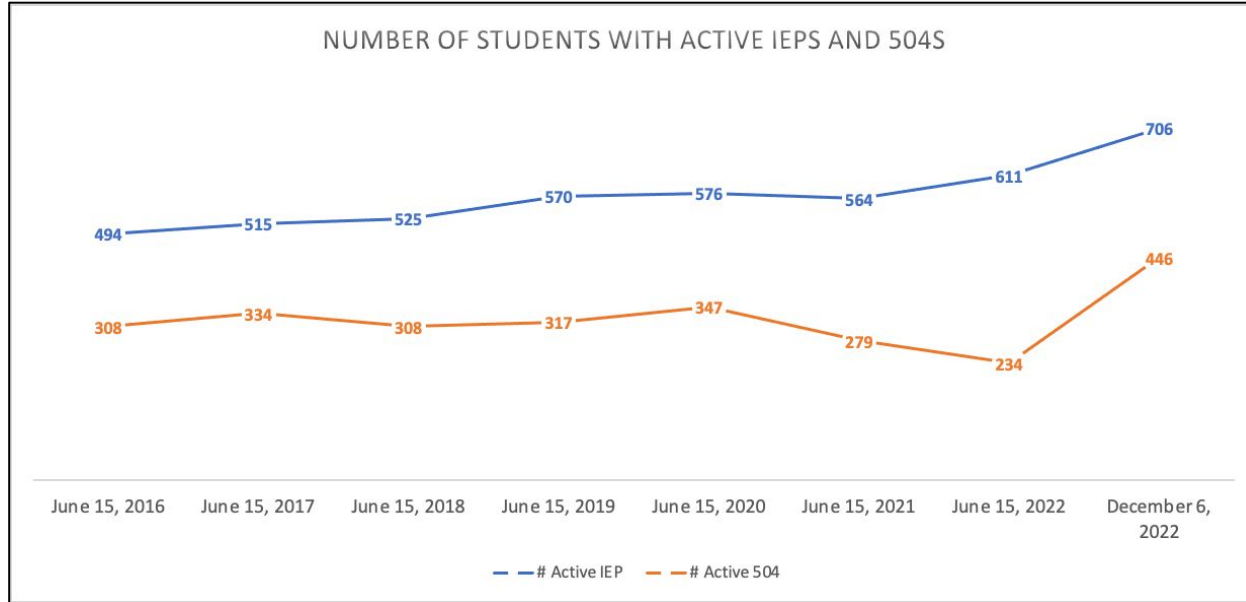
Grade 5



		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%

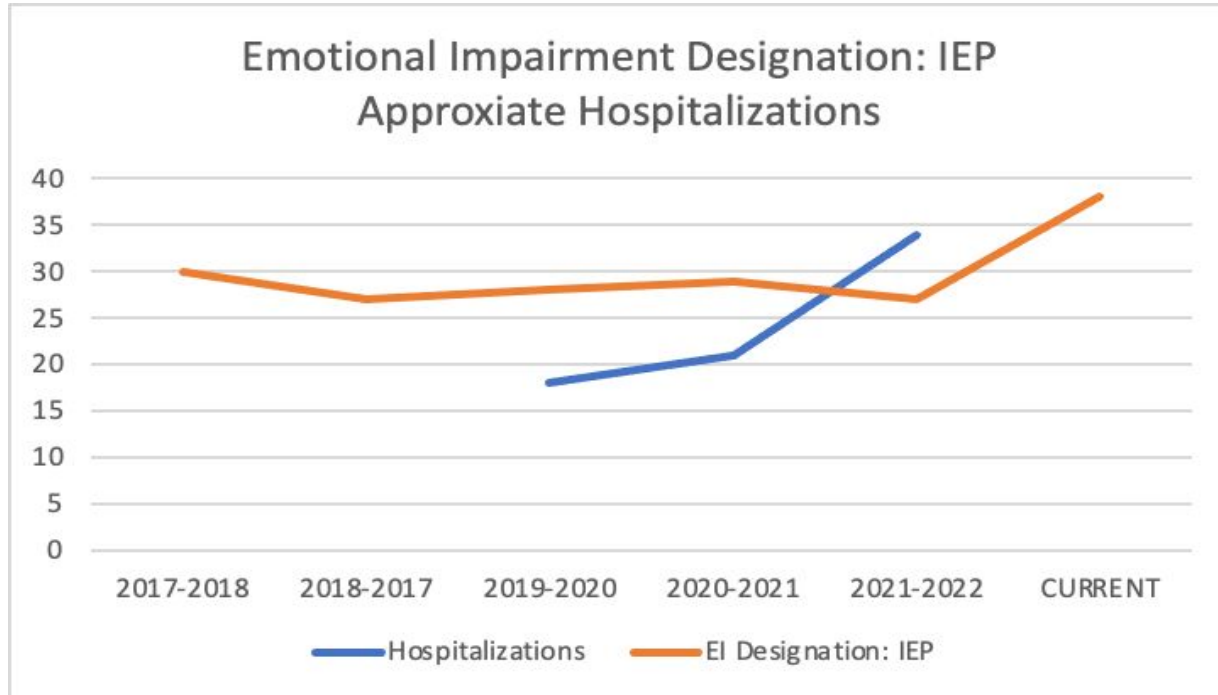


Special Education Enrollment Trends



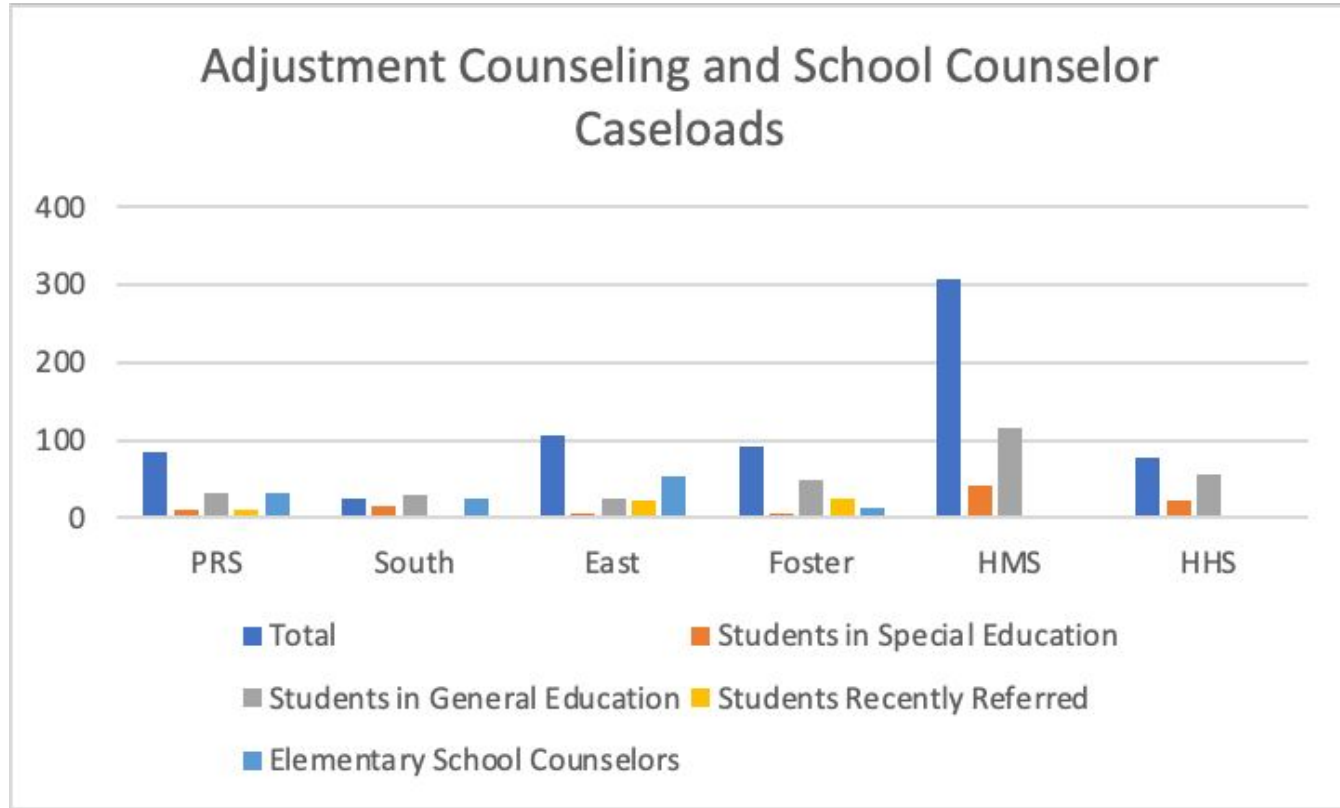


Social Emotional Trends



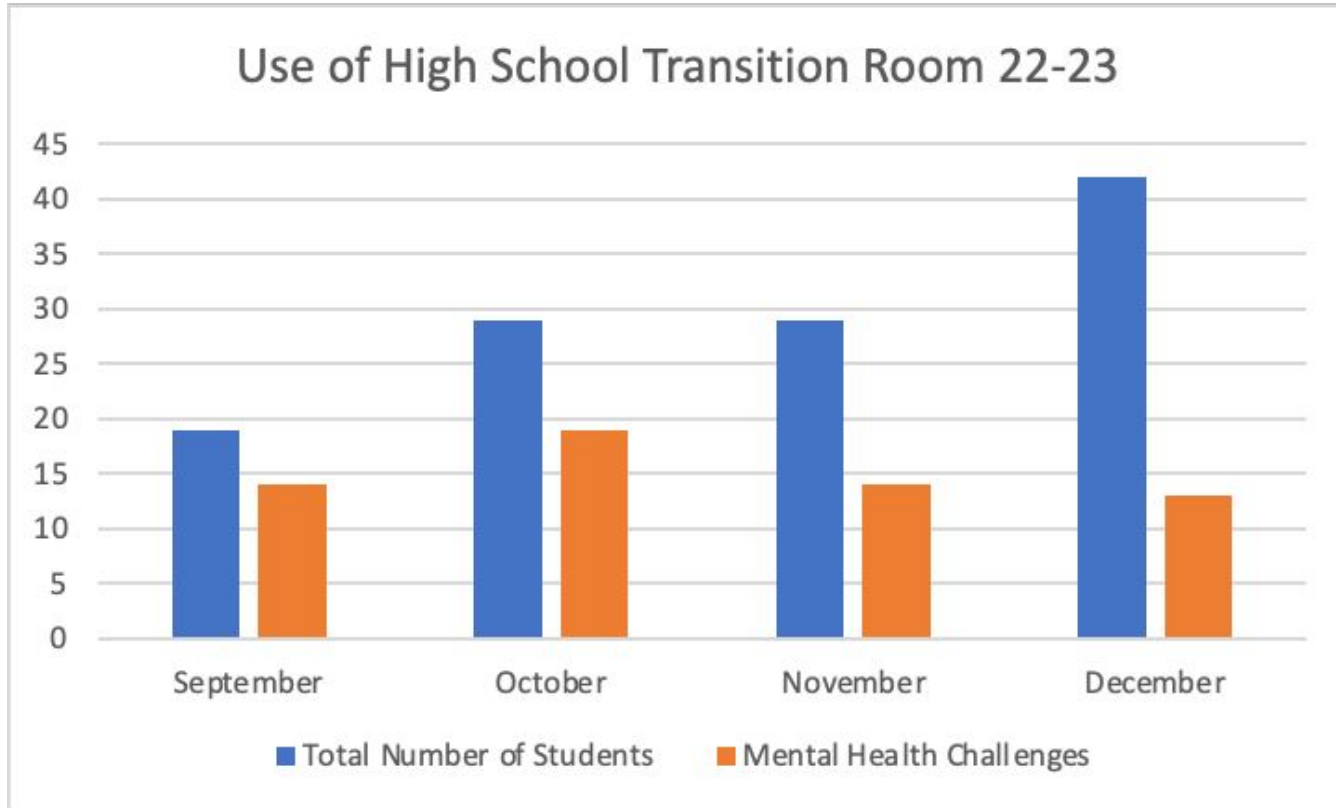


Social Emotional Trends Contd.





Social Emotional Trends Contd.





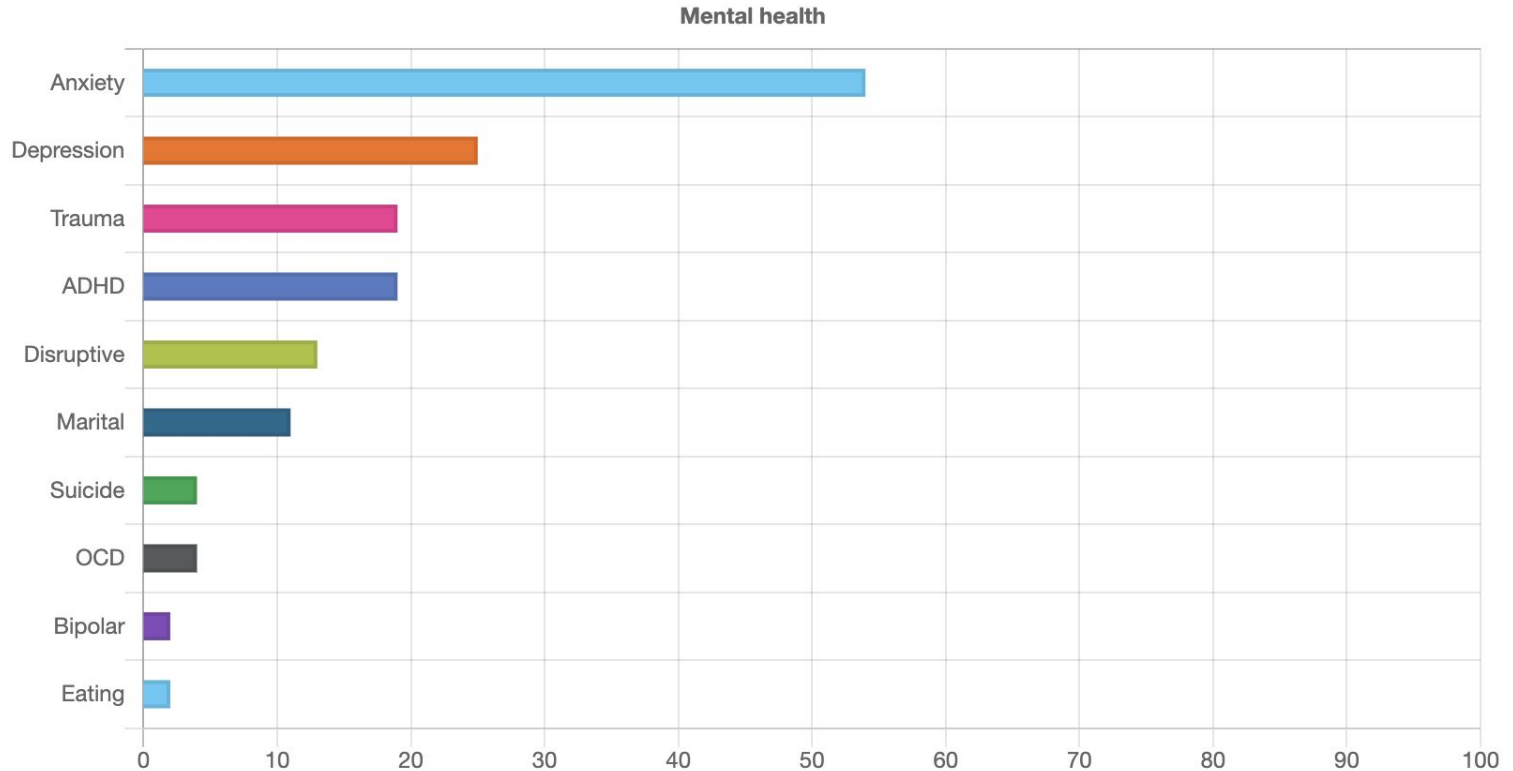
Social Emotional Trends: CareSolace

Key Performance Indicators (KPIs)

	Nov	Dec	Jan	Total
Inbound interactions ? ?	0	112	162	274
Communications saved ?	0	699	1,140	1,839
Warm Handoffs® ?	0	14	25	39
Family-initiated cases ?	0	6	5	11
Total appointments into care ?	0	4	5	9
Anonymous searches ?	1	51	24	76



Social Emotional Trends: CareSolace contd.



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Financial and Enrollment Data



Enrollment Data

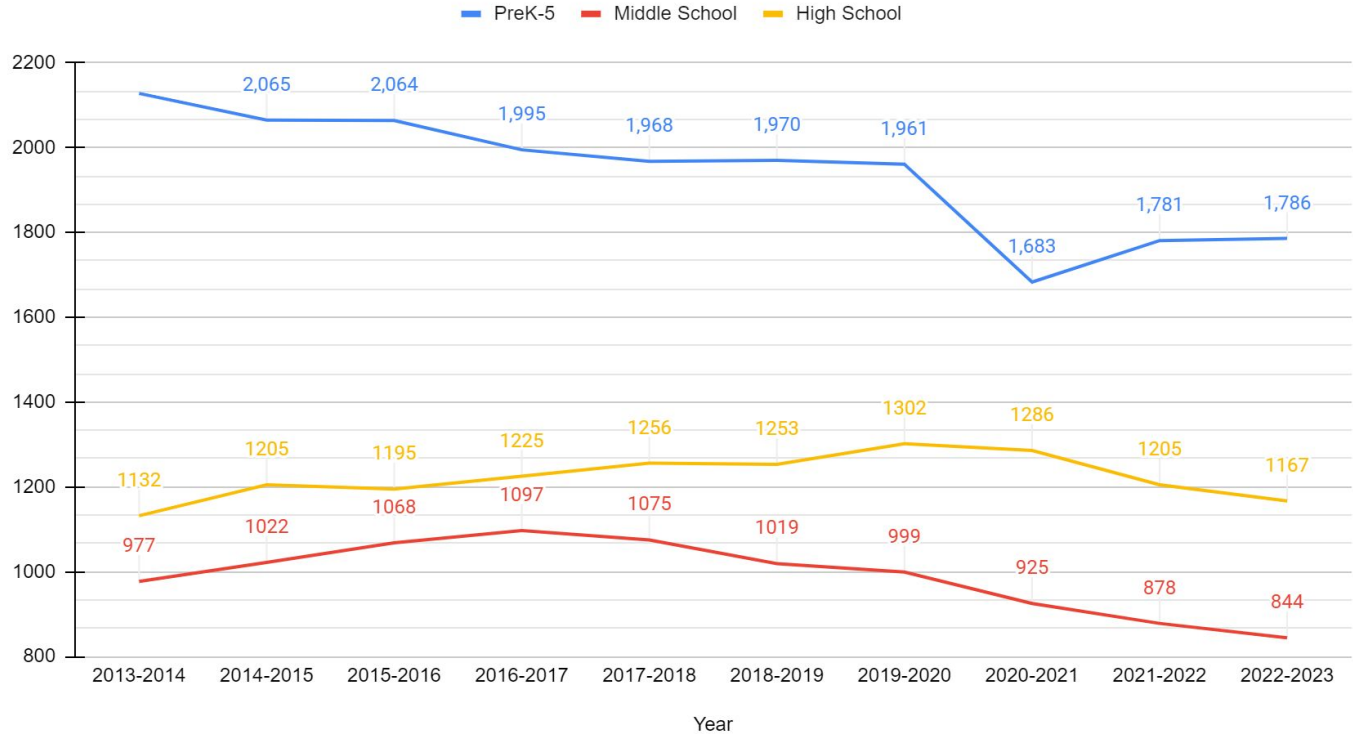
Total Student Enrollment by School Year





Enrollment Data

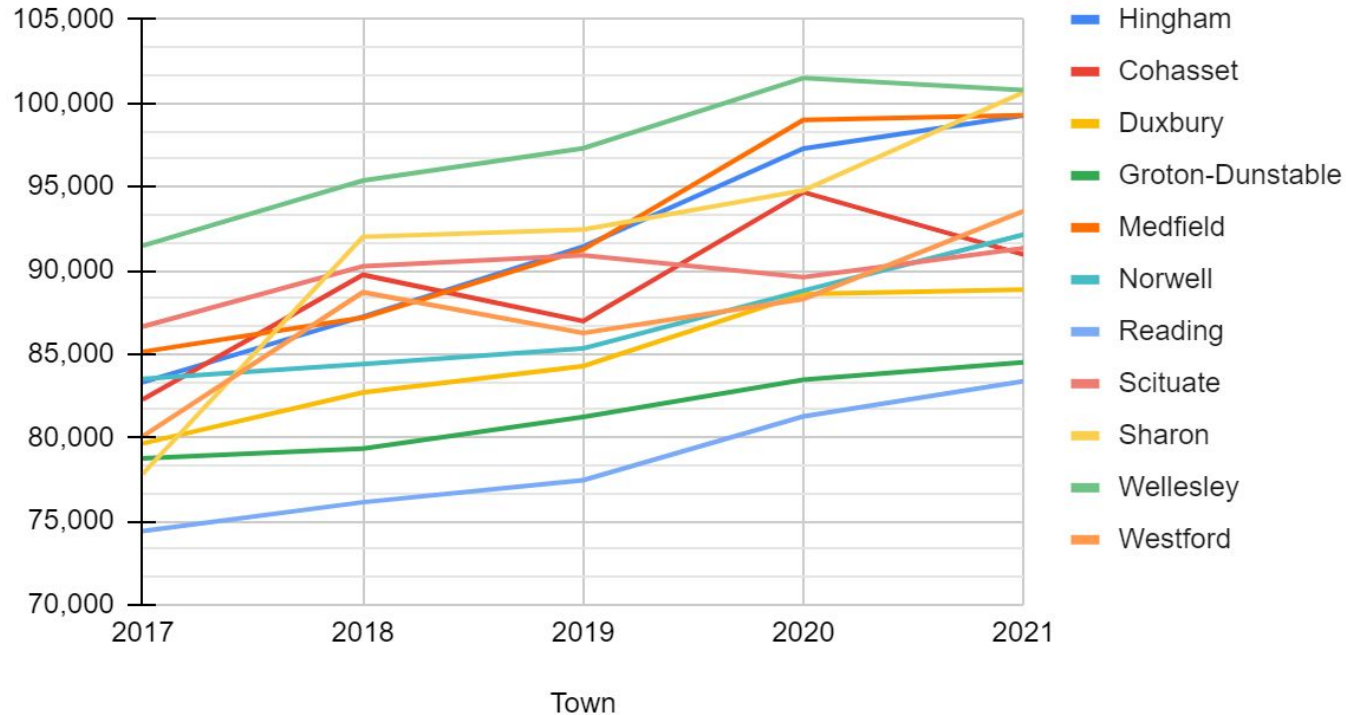
Enrollment by Grade Span





FY17-FY21 Average Teacher Salaries

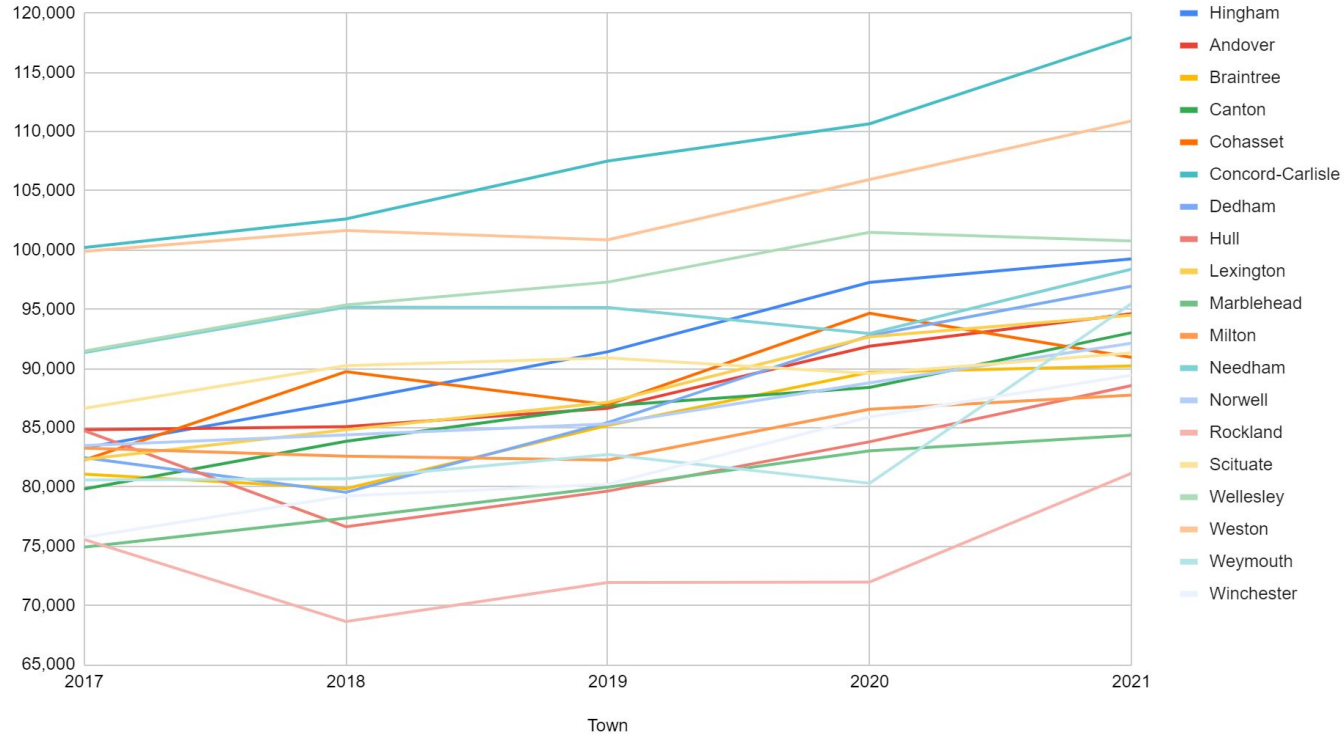
FY17-FY21 Average Teacher Salaries (Comparable Districts)





FY17-FY21 Average Teacher Salaries

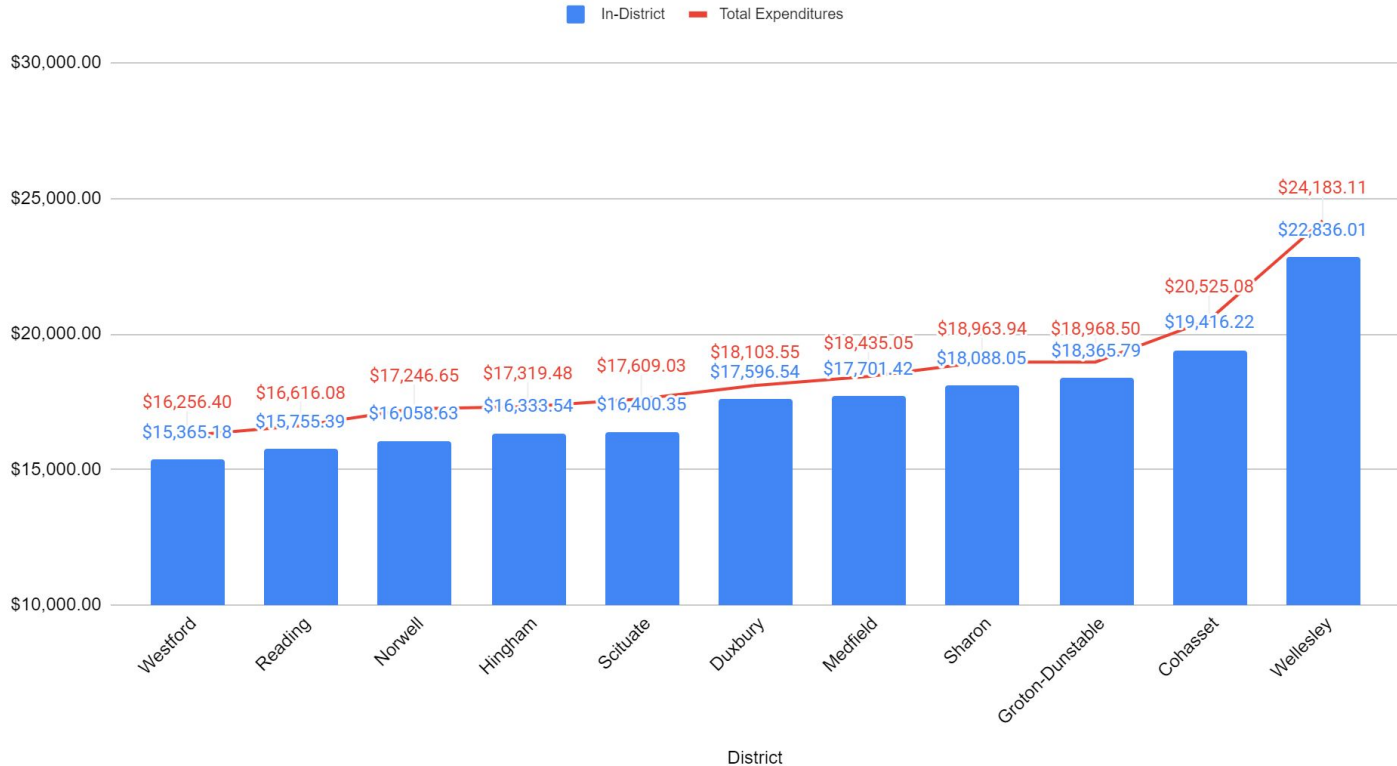
FY17-FY21 Average Teacher Salaries (Benchmark Districts)





FY21 Per Pupil In District & Total Expenditure

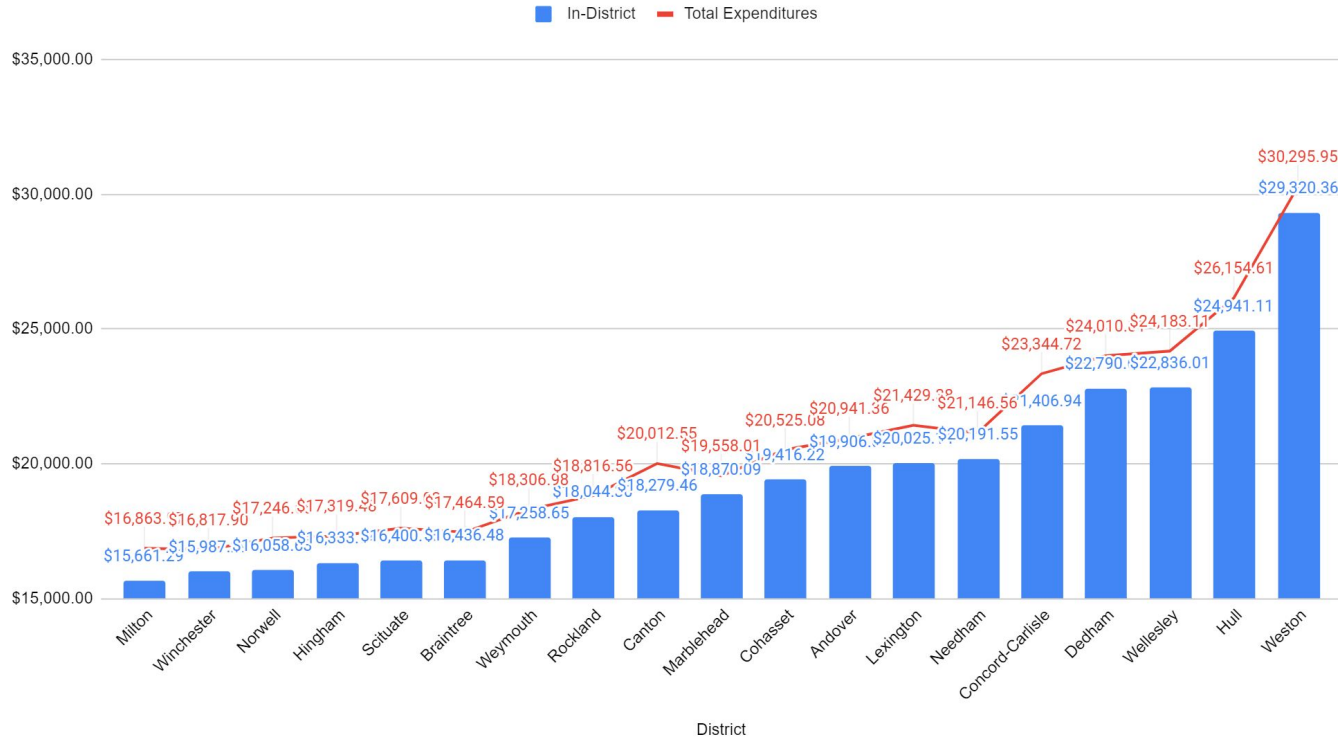
FY21 Per Pupil In District and Total Expenditure (Comparable Districts)





FY21 Per Pupil In District & Total Expenditure

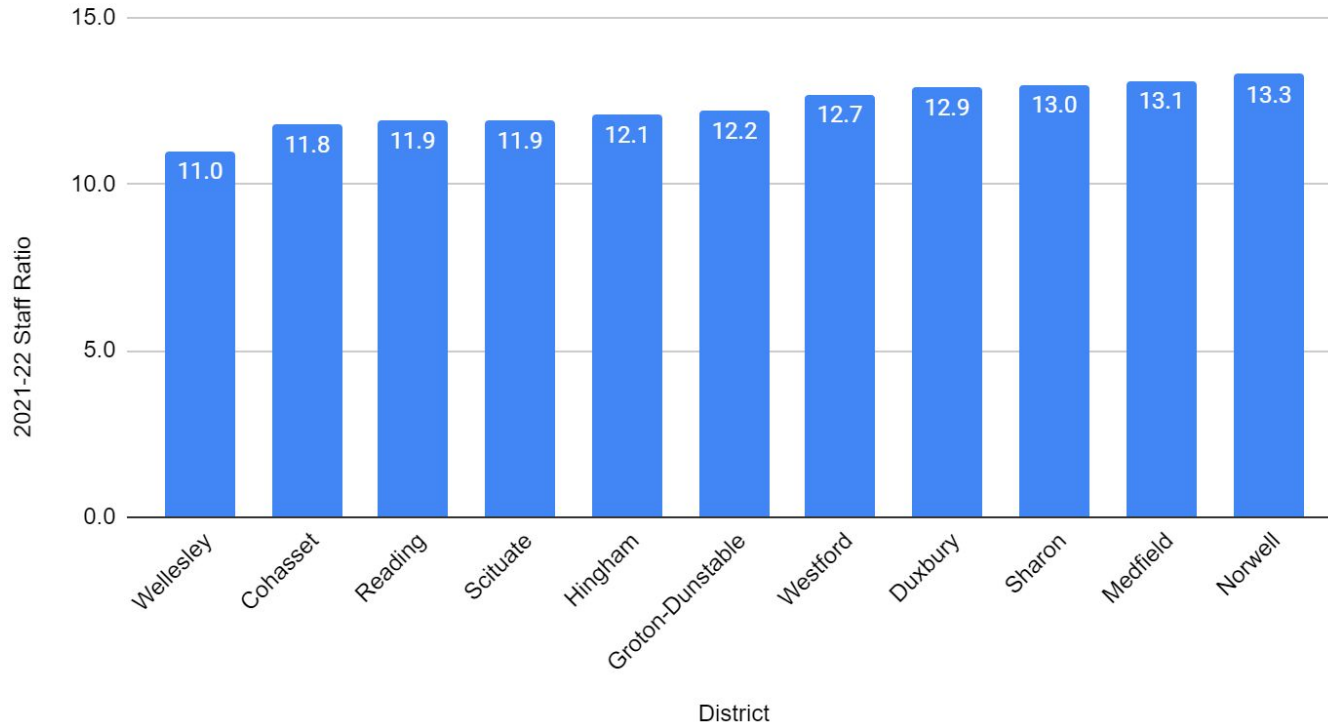
FY21 Per Pupil In District and Total Expenditure (Benchmark Districts)





Student to Staff Ratios

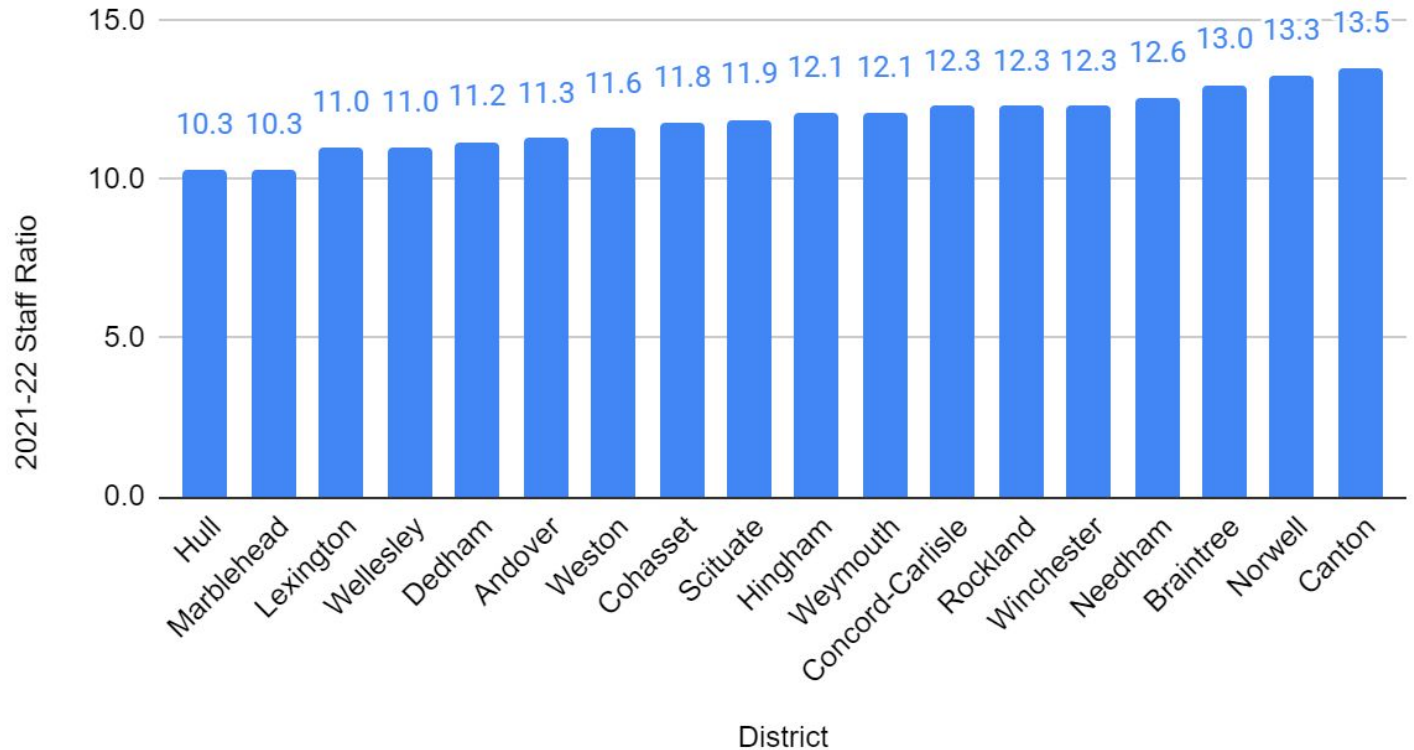
2021-22 Student/Teacher Ratio (Comparable Districts)





Student to Staff Ratios

2021-22 Student/Teacher Ratio (Benchmark Districts)





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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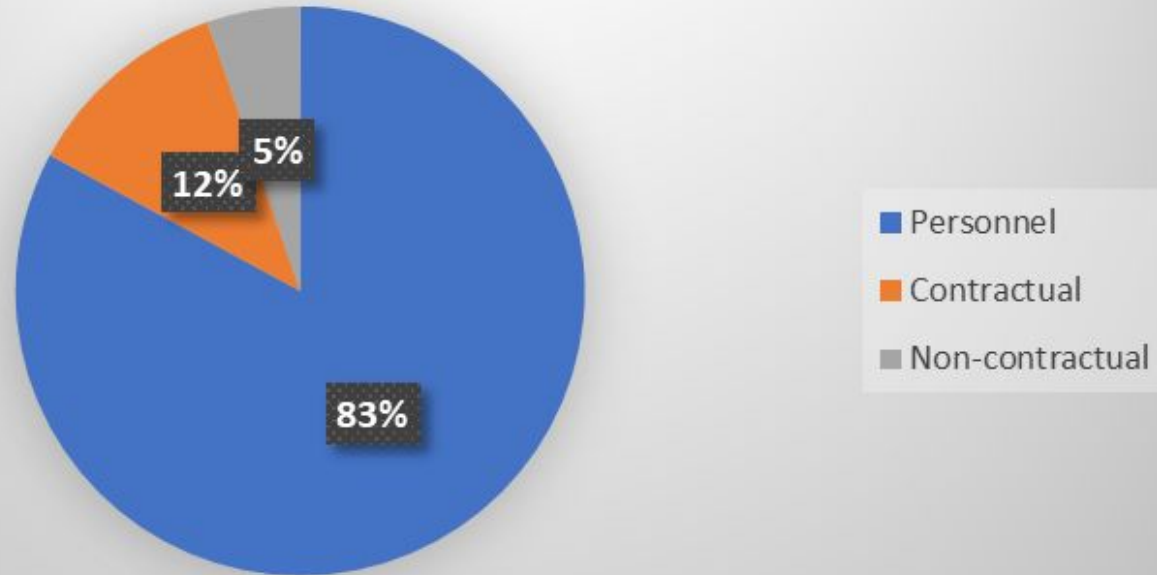


Level Service Budget



Budget Composition

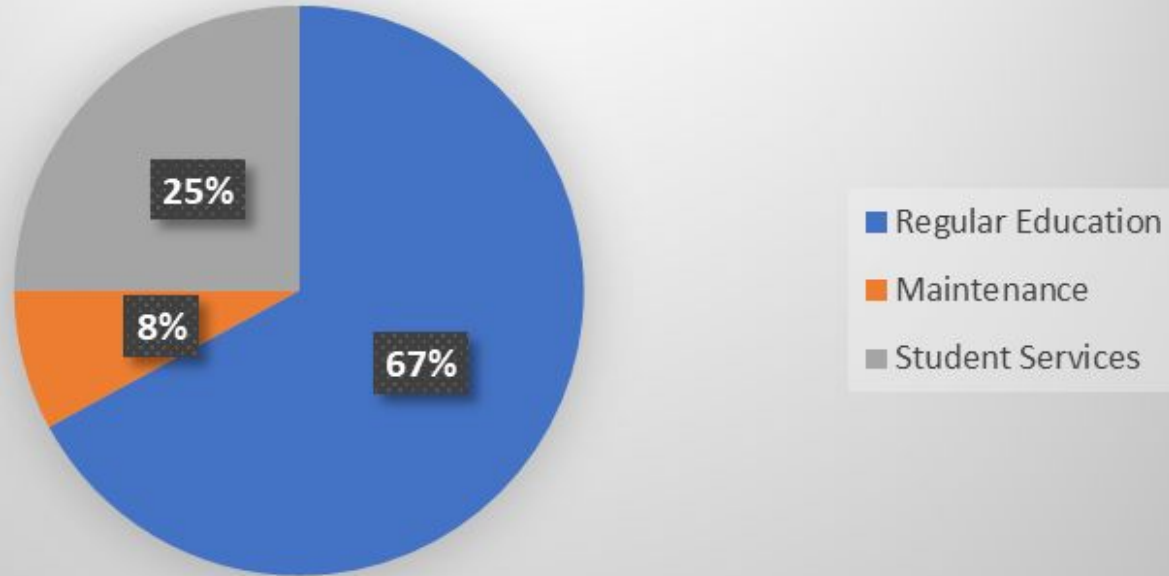
A Significant part of the Budget consists of Personnel costs.





Budget Composition

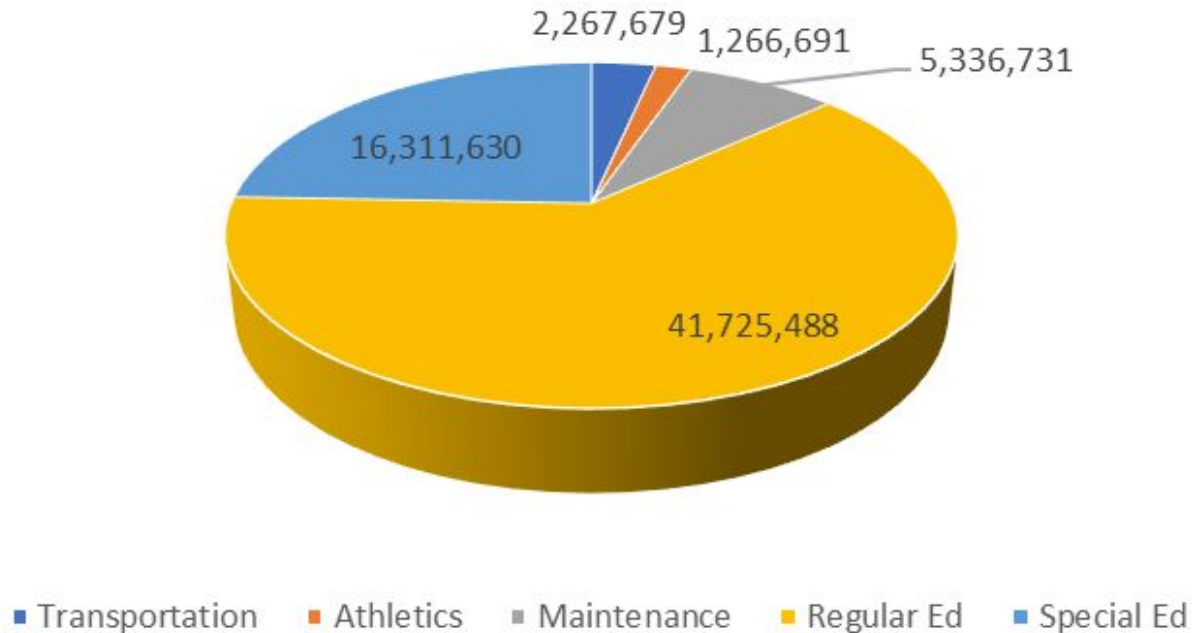
Budget Split - Regular Ed, Student Services and Maintenance





Budget Composition

Composition of the Hingham Public Schools
Budget





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%					



School Committee Costs

ACCOUNT DESCRIPTION	FY 2024 with Efficiencies & Reallocations	REVISED BUDGET 2023	\$ Variance	% Variance	REVISED BUDGET 2022	YTD EXPENDED 2022
LEGAL SERVICES	\$ 86,650	\$ 70,000	\$ 16,650	24%	\$ 70,000	\$ 111,612
OTHER SUPPLIES ADMINIST	350	350	-	0%	350	2,960
CONFERENCE TRAVEL & DU	18,000	18,000	-	0%	18,000	7,838
Total	\$ 105,000	\$ 88,350	\$ 16,650	24%	\$ 88,350	\$ 122,410

Includes the following:

- Legal Services are contracted services, relating mostly to negotiations and other legal services required by the district.
- Supplies for the School Committee in 2022 related mostly to the superintendent searches and NEASC expenditures.
- Conference Travel and Dues includes conferences attended by the school committee, training received, dues paid to the Massachusetts Association of School Committees.



Changes in Costs from Prior Year

ACCOUNT DESCRIPTION	Budget 2024	FY 2024 with Efficiencies & Reallocations	REVISED BUDGET 2023	\$ Variance	% Variance	FY 2024 Budget with Reductions	REVISED BUDGET 2022	YTD EXPENDED 2022
LEGAL SERVICES	\$ 85,000	\$ 86,650	\$ 70,000	\$ 16,650	24%	\$ 85,000	\$ 70,000	\$ 111,612
OTHER SUPPLIES ADMINISTRATION	2,000	350	350	-	0%	2,000	350	2,960
CONFERENCE TRAVEL & DUES ADMIN	18,000	18,000	18,000	-	0%	18,000	18,000	7,838
Total	\$ 105,000	\$ 105,000	\$ 88,350	\$ 16,650	24%	\$ 105,000	\$ 88,350	\$ 122,410

Description of Account Increases and Decreases:

- The main change from prior year are in legal fees. The increase is consistent with expenditures in 2022.
- Conferences were lower in 2022 but not reduced because many conferences were not fully scheduled because of COVID. These learning opportunities provide new board members and others required training.



Central Office

Account Description	FY 2024 Budget with Efficiencies & Reallocations					
		FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
Administrators	728,700	728,700	-	0%	709,504	764,014
Admin Assistants	854,202	817,100	37,102	5%	676,218	628,947
Computer Service Agreements	80,500	65,500	15,000	23%	65,564	80,765
Supplies	15,000	7,978	7,022	88%	7,620	23,714
Other	113,524	92,524	21,000	23%	81,291	93,716
Total	1,791,926	1,711,802	80,124	5%	1,540,197	1,591,155

Includes the following:

- Administrators and Administrative Assistants are salaries based on contractual agreements.
- Computer Service Agreements includes school department's share of MUNIS costs, the accounting software. In addition includes some other agreements such as the communication tool SMORES and fees for Medicaid contractor.
- Supplies for the Administrative Offices also subsidize school needs for supplies.
- The Other line includes advertising costs, materials, conference/travel and dues for administrators, postage, employee assistance program, temporary staffing agencies and audit fees.



Changes in Costs from Prior Year

Account Description	FY 2024 Budget with Efficiencies & Reallocations					
	FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual	
Administrators	728,700	728,700	-	0%	709,504	764,014
Admin Assistants	854,202	817,100	37,102	5%	676,218	628,947
Computer Service Agreements	80,500	65,500	15,000	23%	65,564	80,765
Supplies	15,000	7,978	7,022	88%	7,620	23,714
Other	113,524	92,524	21,000	23%	81,291	93,716
Total	1,791,926	1,711,802	80,124	5%	1,540,197	1,591,155

Description of Account Increases and Decreases

- Administrators and Administrative Assistant includes increases in salaries for both step increases and COLA adjustments.
- Computer service agreements reflect changes for changes in pricing and changes for the time and reporting system
- Supplies reflect increases in ink and toner price changes.



Building Administration Costs

FY 2024 Budget with Efficiencies & Reallocations							
Account Description	Row Labels		FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
Principals	R22001	\$ 2,059,650	\$ 2,003,103	\$ 56,547	3%	\$ 1,969,910	\$ 2,042,073
Admin Assistants	R22002	554,089	492,587	61,502	12%	473,517	625,187
Supplies	R22005	2,689	2,689	-	0%	3,998	4,001
Conference Travel & Dues	R22006	8,134	8,134	-	0%	16,039	5,155
Total	Grand Total	\$ 2,624,562	\$ 2,506,513	\$ 118,049	5%	\$ 2,463,464	\$ 2,676,416

Includes the following:

- Principals includes salaries for both assistant principals and principals for all schools.
- Admin assistants includes all administrative assistants at all schools.
- Supplies includes office supplies for schools.
- Conference Travel and Dues includes contractual professional development for principals.



Changes in Costs from Prior Year

FY 2024 Budget with Efficiencies & Reallocations							
Account Description	Row Labels		FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
Principals	R22001	\$ 2,059,650	\$ 2,003,103	\$ 56,547	3%	\$ 1,969,910	\$ 2,042,073
Admin Assistants	R22002	554,089	492,587	61,502	12%	473,517	625,187
Supplies	R22005	2,689	2,689	-	0%	3,998	4,001
Conference Travel & Dues	R22006	8,134	8,134	-	0%	16,039	5,155
Total	Grand Total	\$ 2,624,562	\$ 2,506,513	\$ 118,049	5%	\$ 2,463,464	\$ 2,676,416

Description of Account Increases and Decreases

- The Principal and Administrative Assistants increases & COLA Salary adjustments
- At the High School one position in the technology lab was not replaced upon retirement and converted to an administrative assistant position accounting for the 12% increase from previous year.



Professional Development Costs

Account Description	FY 2024 Budget					
	with Efficiencies & Reallocations	FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
Conferences/ Travel & Dues	\$ 32,389	\$ 23,958	\$ 8,431	35%	\$ 26,950	\$ 35,719
Mentor Program & Substitues	90,049	90,049	-	0%	90,049	133,007
Workshops & In Service Programs	195,000	77,050	117,950	153%	77,050	199,181
Course Reimbursements	126,131	126,131	-	0%	123,658	67,226
Total	\$ 443,569	\$ 317,188	\$ 126,381	188%	\$ 317,707	\$ 435,133

Includes the following:

- *Course Reimbursements* line item reflects graduate course reimbursements as required by contractual agreements.
- *Mentor Program* line funds the state-mandated, multi-year mentoring program for new educators. Rates reflect current collective bargaining agreement.
- *Substitues* line reflects coverage needed for professional development occurring during the school day.
- *Workshop and In Service Programs* includes on-site courses, workshops, book studies. These are hosted by both internal presenters and/or contracted outside presenters. In addition, the line provides for summer workshop time for curriculum development as required by contractual agreements.
- *Conferences/Travel & Dues* provide opportunities to connect with peers across the state and region to share best practices and also includes membership in professional organizations.



Changes in Costs from Prior Year

Description of Account Increases and Decreases

- An identified budget priority was to ensure that professional development funds are right-sized to current level of need and expenditures; investment in HPS educators to support collaboration & innovation, and promote positive academic and social emotional outcomes for all students.
- The district's strategic plan outlines several initiatives that are professional-development intensive. A reduced budget will slow progress towards these initiatives with a reduced scope and robustness of professional development offerings:
 - *Universally Designed Learning (UDL)*
 - *Multi-Tiered Systems of Supports (MTSS)*
 - *K-5 Math Program Pilot; Gr. 6-8 Math Adoption*
 - *Social Studies Standards Alignment*
 - *HMS Open Sci Ed*
 - *SEL PD; Restorative Justice; Culturally Responsive Practices*
 - *Innovative Pathways; Portrait of a Graduate*
- Graduate course reimbursement and mentoring are contractual.
- Reduced entitlement funds (Title II & IV), which were a previously reliable source of professional development funding.



Teaching Costs

FY 2024 Budget with Efficiencies & Reallocations						
Account Description	FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual	
Teachers/Substitutes & Tutors	\$ 29,212,386	\$ 28,092,718	\$ 1,119,668	4%	\$ 29,591,640	\$ 28,447,048
Admin Assts & Paraprofessionals	437,921	135,365	302,556	224%	323,145	392,289
Contracted Services	50,000	169,730	(119,730)	-71%	148,092	23,625
Supplies	349,159	431,440	(82,281)	-19%	348,053	331,742
Textbooks	467,066	518,214	(51,148)	-10%	640,474	991,959
Equipment Rental	67,612	41,159	26,453	64%	35,228	40,945
Technology Manager	152,657	139,965	12,692	9%	139,215	140,040
Computer Specialists Teachers	721,315	715,728	5,587	1%	749,296	705,048
Computer Service Agreements	230,396	259,196	(28,800)	-11%	260,194	283,440
Computer Supplies	73,030	73,030	-	0%	93,059	52,222
Librarians	757,363	718,676	38,687	5%	701,495	671,915
Librarian Assistants	74,337	53,528	20,809	39%	51,314	-
Library Computer Service Agreement	11,569	11,569	-	0%	12,314	16,897
Library Books & Supplies	40,500	40,500	-	0%	38,000	38,188
Total	\$ 32,645,312	\$ 31,400,818	\$ 1,244,494	4%	\$ 33,131,519	\$ 32,135,359



Teaching Costs

Includes the following:

- Teachers/Substitutes and Tutors include the salaries of teachers, tutors paraprofessionals, administrative assistants and substitute teachers.
- Contracted Services includes printing supplies and consultants.
- Supplies includes teaching materials and copier supplies.
- Textbooks included instructional texts.
- Equipment Rental reflects contracts for copiers
- Technology Manager is the salary of the Director of Technology.
- Computer Specialist Teachers includes the salaries for computer specialists.
- Computer Service Agreements includes instructional technology and other required technology contractual agreements.
- Computer supplies includes the costs of ink, toner, and computer replacement parts.
- Librarians, Librarian Assistants, Library Computer Service Agreement, and Library Books and Supplies reflect costs of school libraries.



Changes in Costs from Prior Year

Description of Account Increases and Decreases

- The increase in the Teacher's line represents the step adjustments & 2% COLA. This line also includes a substitute adjustment. We have seen many winters absences and the need for substitutes has increased by about 5%.
- The paraprofessional line in 2024 does not reflect the FDK adjustment for revolving funds which was reflected in the prior years number. We've shown the revolving funds as a total number at the end rather than netting against individual line items.
- The reductions reflected in supplies, textbooks, contracted services and computer service agreements show additional efficiency adjustments and reductions from the actuals in 2022 where there has been reduced spending.
- The library increases are mostly step increases and COLA adjustments.
- For the library paraprofessional this increase was an add-on of an additional paraprofessional for the library that was reflected in a different line in past years.



Counseling and Health

Account Description	FY 2024 Budget with Efficiencies & Reallocations					
	FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual	
School Guidance Counselors	\$ 1,367,922	\$ 1,402,149	\$ (34,227)	-2%	\$ 1,315,784	\$ 1,384,152
Admin Assistants Counseling	165,107	155,828	9,279	6%	151,769	128,226
Contracted Services	41,114	41,114	-	0%	39,903	7,789
Supplies	13,200	13,200	-	0%	9,500	4,116
Counseling Conference/Travel & Dues	4,500	4,500	-	0%	3,800	923
School Adjustment Counselors	1,110,300	1,075,200	35,100	3%	746,305	653,172
Conference travel & Dues	1,500	2,500	(1,000)	-40%	225,389	297
Nurses	827,219	818,014	9,205	1%	794,329	928,108
Physician	9,500	11,000	(1,500)	-14%	11,000	9,100
Supplies	13,786	13,786	-	0%	13,167	43,405
Physical Examinations	400	400	-	0%	400	-
Total	\$ 3,554,548	\$ 3,537,691	\$ 16,857	0%	\$ 3,311,346	\$ 3,159,289

Includes the following:

- Salaries lines include School Guidance, Administrative Assistants, School Adjustment Counselors, and Nurses.
- Contracted services include support services such as Naviance and Care Solace.
- Supplies includes testing materials and other supplies for counselors.
- Conference Travel and Dues includes professional development for counselors.



Changes in Costs from Prior Year

Account Description	FY 2024 Budget with Efficiencies & Reallocations		FY 2023 Budget		% Variance	FY 2022 Budget		FY 2022 Actual
				\$ Variance				
School Guidance Counselors	\$ 1,367,922	\$ 1,402,149	\$ (34,227)	-2%		\$ 1,315,784	\$ 1,384,152	
Admin Assistants Counseling	165,107	155,828	9,279	6%		151,769	128,226	
Contracted Services	41,114	41,114	-	0%		39,903	7,789	
Supplies	13,200	13,200	-	0%		9,500	4,116	
Counseling Conference/Travel & Dues	4,500	4,500	-	0%		3,800	923	
School Adjustment Counselors	1,110,300	1,075,200	35,100	3%		746,305	653,172	
Conference travel & Dues	1,500	2,500	(1,000)	-40%		225,389	297	
Nurses	827,219	818,014	9,205	1%		794,329	928,108	
Physician	9,500	11,000	(1,500)	-14%		11,000	9,100	
Supplies	13,786	13,786	-	0%		13,167	43,405	
Physical Examinations	400	400	-	0%		400	-	
Total	\$ 3,554,548	\$ 3,537,691	\$ 16,857	0%		\$ 3,311,346	\$ 3,159,289	

Description of Account Increases and Decreases

- Salary adjustments were made to reflect the increase in steps and cost of living adjustments.
- Reductions because of changes in staffing were made.
- Adjustments have been made to bring spending in line with previous year.



Transportation Costs

FY 2024 Budget with Efficiencies & Reallocations						
Account Description	FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual	
Transportation Supervisor	\$ 99,753	\$ 97,903	\$ 1,850	2%	\$ 90,778	\$ 93,784
Transportation Admin Assistant	65,443	64,160	1,283	2%	62,823	65,373
Drivers	730,300	709,550	20,750	3%	808,224	801,551
Repairs & Maintenance	179,585	137,177	42,408	31%	126,242	105,033
Fuel & Other supplies	193,303	138,575	54,728	39%	119,793	103,551
Testing & Physical Examinations	29,600	19,300	10,300	53%	17,976	21,856
Equipment Leasing	324,147	267,916	56,231	21%	262,263	314,664
Total	\$ 1,622,131	\$ 1,434,581	\$ 187,550	13%	\$ 1,488,099	\$ 1,505,813

Lines Include the following:

- Salaries lines include the Transportation Supervisor, Administrative Assistant and Drivers.
- Repairs and Maintenance includes needed repairs and upkeep of equipment including vehicles, radios, and tank testing.
- Fuel and Other Supplies include costs for fuel and other supplies specifically tires.
- Testing and Physical Examinations includes required drug and alcohol testing, physical examinations, and uniform allowance that is required by contractual agreements.
- Equipment Leasing includes cost of current bus leases.



Changes in Costs from Prior Year

Account Description	FY 2024 Budget with		FY 2023		FY 2022	
	Efficiencies & Reallocations	Budget	\$ Variance	% Variance	Budget	FY 2022 Actual
Transportation Supervisor	\$ 99,753	\$ 97,903	\$ 1,850	2%	\$ 90,778	\$ 93,784
Transportation Admin Assistant	65,443	64,160	1,283	2%	62,823	65,373
Drivers	730,300	709,550	20,750	3%	808,224	801,551
Repairs & Maintenance	179,585	137,177	42,408	31%	126,242	105,033
Fuel & Other supplies	193,303	138,575	54,728	39%	119,793	103,551
Testing & Physical Examinations	29,600	19,300	10,300	53%	17,976	21,856
Equipment Leasing	324,147	267,916	56,231	21%	262,263	314,664
Total	\$ 1,622,131	\$ 1,434,581	\$ 187,550	13%	\$ 1,488,099	\$ 1,505,813

Description of Account Increases and Decreases

- The salaries lines include step and cost of living adjustments.
- Repairs and Maintenance reflect increased costs for repairs.
- Fuel and Other Supplies reflects expected and known increased costs of fuel.
- The Testing and Physical Examinations reflects Increased contract for spot testing for alcohol and drugs.
- The Equipment Leasing reflects increased cost for contractual lease.



Athletics

Account Description	FY 2024 Budget with Efficiencies & Reallocations				FY 2022 Budget	FY 2022 Actual
	FY 2023 Budget	\$ Variance	% Variance			
Athletics Administrator & Coaches	\$ 563,073	\$ 530,664	\$ 32,409	6%	\$ 136,976	\$ 138,053
Admin Asst/Drivers & Field Maintenance	240,170	187,401	52,769	28%	176,170	135,764
Contracted fees	125,901	122,340	3,561	3%	120,717	119,993
Supplies	99,647	99,647	-	0%	79,338	94,409
Ice Rentals/ Police & Officers	237,900	233,141	4,759	2%	229,476	248,004
Extracurricular Activities	223,432	143,661	79,771	56%	146,201	183,007
Intramurals	10,914	10,914	-	0%	10,611	-
Extracurricular Transportation	16,000	13,242	2,758	21%	12,827	27,517
Total	\$ 1,517,038	\$ 1,341,010	\$ 176,028	13%	\$ 912,316	\$ 946,748

Includes the following:

- Salaries line items include Administrator, Coaches, Admin Asst, and Drivers.
- Contracted Fees include contracted services such as Athletic trainer, Medical fees, Insurance, External contracted Transportation, R&M, dues, film service.
- Supplies include the cost of student awards and equipment.
- Extracurricular Activities include Intramurals and Extracurricular Transportation.



Changes in Costs from Prior Year

Account Description	FY 2024 Budget with Efficiencies & Reallocations				FY 2022 Budget	FY 2022 Actual
		FY 2023 Budget	\$ Variance	% Variance		
Athletics Administrator & Coaches	\$ 563,073	\$ 530,664	\$ 32,409	6%	\$ 136,976	\$ 138,053
Admin Asst/Drivers & Field Maintenance	240,170	187,401	52,769	28%	176,170	135,764
Contracted fees	125,901	122,340	3,561	3%	120,717	119,993
Supplies	99,647	99,647	-	0%	79,338	94,409
Ice Rentals/ Police & Officers	237,900	233,141	4,759	2%	229,476	248,004
Extracurricular Activities	223,432	143,661	79,771	56%	146,201	183,007
Intramurals	10,914	10,914	-	0%	10,611	-
Extracurricular Transportation	16,000	13,242	2,758	21%	12,827	27,517
Total	\$ 1,517,038	\$ 1,341,010	\$ 176,028	13%	\$ 912,316	\$ 946,748

Description of Account Increases and Decreases

- Salaries include the required steps and cost of living adjustments.
- Contracted Fees includes increase in fees for athletic trainer.
- Ice Rental includes increase fees.
- The increase in extracurricular activities reflects the gross fees. Activities fees of \$30k to be applied. This also reflects an increase to bring the costs closer to actual.



Facilities Costs

Account Description	FY 2024 Budget with					
	Efficiencies & Reallocations	FY 2023 Budget	\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
Security	12,000	4,600	7,400	161%	-	-
Custodians	1,667,255	1,588,692	78,563	5%	1,571,411	1,663,537
Custodial Supplies	160,062	152,830	7,232	5%	147,498	161,243
Heating & Gas	711,804	546,535	165,269	30%	444,972	554,834
Utilities	972,137	970,735	1,402	0%	917,185	831,444
Grounds	148,383	148,383	-	0%	152,121	51,095
Supplies Playgrounds	35,186	35,186	-	0%	32,445	66,362
Facilities Administrator & Admin Asst	193,378	189,316	4,062	2%	188,955	182,357
Maintenance Salaries	696,637	595,327	101,310	17%	582,417	527,677
Contracted Services	608,747	559,287	49,460	9%	518,490	677,512
Hardware Supplies	131,142	119,220	11,922	10%	121,779	80,993
Repairs & Maintenance	156,409	152,006	4,403	3%	141,100	131,543
Rentals	66,709	61,201	5,508	9%	58,801	17,631
Totals	5,559,849	5,123,318	436,531	9%	4,877,174	4,946,228



Facilities Costs

Includes the following:

- Security includes supplies to upgrade school security needs and provide for needed ongoing training of all staff.
- Salaries line items include Facilities Administrators, Custodians, Maintenance Employees and Administrative Assistant.
- Costs reflected here include Heating and Gas for all buildings. Utilities include electricity, water and sewer.
- Grounds and playground supplies maintenance and safety checks
- Contracted Services include HVAC, elevators, and alarm services. Other preventative maintenance contracts include electric, plumbing, insects and rodents, fire extinguishers, and trash removal.
- Hardware Supplies includes electrical supplies, plumbing supplies and paint.



Changes in Costs from Prior Year

Description of Account Increases and Decreases

- Salary increases include step and cost of living adjustments.
- The increase in security costs relates to costs related to ongoing security training and supplies.
- Heating costs have doubled for FY 2024. The district's previous contract ended. Other inflationary pressures have increased the prices for gas and fuel.
- Increases in electricity prices have also risen.
- Contractor prices as well as supplies are showing large increases primarily from supply shortages and inflationary pressures.



Student Services Costs

Account Description	Row Labels	FY 2024 Budget with Efficiencies		\$ Variance	% Variance	FY 2022 Budget	FY 2022 Actual
		& Reallocations	FY 2023 Budget				
Administrators	S21001	\$ 576,119	\$ 548,255	\$ 27,864	5%	\$ 501,973	\$ 439,409
Admin Assts	S21002	114,426	111,478	2,948	3%	106,061	82,776
Legal Services	S21004	80,000	50,000	30,000	60%	50,000	80,000
Conference travel	S21006	2,000	3,000	(1,000)	-33%	3,000	-
Teaching & Other Staff	S23001	7,192,742	7,334,369	(141,626)	-2%	7,041,040	6,841,588
SPED Admins	S23002	427,915	259,592	168,323	65%		
Paraprofessionals	S23003	2,921,468	3,215,184	(293,716)	-9%	2,700,268	2,477,386
Specialized Services	S23004	689,377	544,842	144,535	27%	537,781	515,435
Supplies	S23005	25,001	25,001	-	0%	25,000	53,779
SPEd Professional developer	S23506	13,582	10,820	2,762	26%	10,640	15,152
SPED Books	S24005	5,000	1,500	3,500	233%	1,550	16,575
SPED Counseling	S27001	619,717	615,836	3,881	1%	565,942	675,202
SPED Testing Supplies	S27005	14,500	18,324	(3,824)	-21%	18,324	13,946
SPED Psychologists	S28001	318,889	323,594	(4,705)	-1%	321,346	323,571
NEURO-Psycho Evaluations	S28004	35,000	25,000	10,000	40%	25,000	11,568
Other Supplies	S28005	5,000	5,000	-	0%	5,000	-
SPED Drivers	S33003	645,148	623,319	21,829	4%	432,800	566,864
SPED Contracted Services	S33004	353,045	351,920	1,125	0%	564,735	291,795
Vehicle Fuel	S33005	62,775	62,775	-	0%	36,655	55,476
SPEd Equipment Leasing	S33008	58,843	58,843	-	0%	32,560	32,562
Tuitions Mass Public Schools	S91006	99,815	72,220	27,595	38%	132,662	198,924
Tuitions Private Schools	S93006	1,107,372	315,346	792,026	251%	1,567,685	888,188
Tuitions Collabratives	S94006	964,080	916,917	47,163	5%	969,338	895,310
Vocational Transportation	V33004	10,400	10,400	-	0%	10,400	-
Vocational Tuition	V91006	338,079	181,612	156,467	86%	201,785	196,786
Total	Grand Total	\$ 16,680,293	\$ 15,685,147	\$ 995,146	6%	\$ 15,861,545	\$ 14,672,293



Student Services Costs

Lines Include the following:

- Salaries are included in the following lines: Administrators, Administrative Assistants, Teaching & Other Staff, Special Education Administrative assistants for each building, Paraprofessionals, SPED Counseling, SPED Psychologists and SPED Drivers.
- Conference travel relates to Contractual Services related to Administrator Contracts.
- Legal Services are contracted services and these costs relate directly to Special Education.
- SPED Professional Development is professional development specific for special education.
- SPED Teaching includes personnel costs for OT, speech, teachers and substitute costs.
- Specialized Services include Applied Behavior Therapists, Home and Hospital Tutors, Language Services, Physical Therapy Services and Occupational Therapy Services.
- SPED Supplies relate to Teaching Supplies and Testing Supplies
- SPED Counseling includes guidance and adjustment counseling personnel.
- SPED Psychologists includes personnel costs for school psychologists.
- SPED Transportation includes both in-district and out of district special education costs.
- Tuitions to Non-Public Schools includes tuition for residential and day schools.
- Tuitions and Collaboratives includes tuitions for collaboratives.
- Vocational Tuition includes tuitions for students attending vocational schools.
- Vocational Transportation includes the cost for students attending vocational schools.



Changes in Costs from Prior Year

Description of Account Increases and Decreases

- SPED Administrator and Admin Assistants increases are due to contractual agreements
- Legal Services increases relate to increased costs and right sizing based on 2022 expenditure.
- Conference travel decreases relate directly to contractual obligations.
- SPED teaching decreases relate to reductions from prior year retirements or changes in personnel. There is also some reallocation of budget lines
- The increase in SPED Admins reflects a reallocation from the Paraprofessional line to the SPED Administrative Assistant line.
- The further reduction in SPED Paraprofessionals reflects the reallocation from the Paraprofessional line to the Teacher line.
- Specialized Services reflect and increase because of the increased needs of students identified.
- SPED Professional Development increase is a relatively small amount but reflects an increase in the need for substitutes to provide coverage for professional development.
- SPED Counseling & Psychologists reflect reflect contractual changes.
- SPED Transportation has changed due to increases in personnel costs.



Changes in Costs from Prior Year

Description of Account Increases and Decreases

- Tuition amounts budgeted reflect a review of the tuition for each student which is placed out of district. Out Of District tuitions reflected a 14% increase this year. This impacted students placed in private residential and private day programs. For students attending public schools or collaboratives a 5% increase was budgeted.
- Grant funding is also available to be applied to tuitions. The Circuit Breaker & IDEA grants are used and applied against tuition costs and other SPED Costs.
- As these grants are used for spending on other SPED costs less is available for tuition. For the FY 2024 budget of the \$900k available for IDEA, \$472k is committed to other SPED Costs leaving \$428k available to be applied to tuitions.
- The overall increase in SPED Tuitions are attributed to the following:
 - Increases in tuitions identified above
 - Increases in the number of students requiring coverage (By only 1 student for residential coverage)
 - Reductions in grant funding for FY 2024. In previous years an additional IDEA grant was available IDEA ARP.
 - Increases in Other Grant related Expenses



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	1,700,624
Principals	2,624,562		2,624,562		2,624,562	2,569,562
Teaching	30,356,963	(690,188)	29,666,775	23,532	29,690,307	27,413,884
Professional Development	443,569		443,569		443,569	349,069
Textbooks and Supplies	826,225		826,225		826,225	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	986,120
Library	883,769		883,769		883,769	635,112
Counseling	1,591,843		1,591,843		1,591,843	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	1,387,453
Athletics	1,279,789		1,279,789		1,279,789	1,013,789
Other Student Activity	237,249		237,249		237,249	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	1,574,904
Repairs of Equipment	156,409		156,409		156,409	151,409
Employee Retirement & Benefits	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	512,544
Sped Instruction	11,280,036		11,280,036	(23,532)	11,256,504	10,702,319
Sped Prof. Development	18,582		18,582		18,582	18,582
Sped Counseling	634,217		634,217		634,217	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 Districts	99,815		99,815		99,815	99,815
Tuitions to Non-Public Schools	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	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	\$ 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.



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

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
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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

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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