

Hingham Public Schools

# **FY 25 Budget Presentation**



**Presented by:**

**Dr. Margaret Adams, Superintendent of Schools**

**Aisha Oppong, Director of Finance and Operations**

**Kathryn Roberts, Asst Superintendent**

**Interim Executive Director of Student Services - Dr. Barbara Cataldo**



# Agenda

- Introduction Budget Process
  - Budget Priorities
  - Current Budget Drivers
- Financial and Enrollment Data
- Impact of Collective Bargaining Agreements on Budget
- Memorandum of Agreement with the Town
- Budget Considerations

Hingham Public Schools

# **FY 25 Budget Presentation**



## **Budget Process and Priorities**



# Budget Process

- Meetings were held with department heads from September through November to evaluate the prior year's budget, evaluate staffing and communicate expectations for the year ahead.
- 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 cut and or reallocated. This information was then communicated to the leadership team.



# Leadership Team's Budget Priorities

## **Student Services**

- Provide systems, structures, and programs in the Student Services Department in collaboration with efforts to strengthen MTSS which address diverse social-emotional, behavioral health, and academic needs.

## **Multi-Tiered System of Social Emotional and Academic Supports**

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



# Leadership Team's Budget Priorities

## **Professional Development**

- Promote and support strategic initiatives through aligned, relevant professional development. Continue to advance educator capacity to employ best practices, including Universal Design for Learning and implementation of high-quality tiered curriculum and wellness supports.

## **Facilities & Technology**

- Provide access to safe, welcoming and well-maintained facilities, with reliable, high-quality technology, to create a learning environment that is 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

## Implement Strategic Plan

### Meet Contractual Obligations

- Several union contractual agreements have expired in August 2023.
- Meet contractual obligations to provide for increased tuition reimbursement.

### Increased Substitute Costs

### Increased Fuel Costs

- Natural gas costs have doubled.
- HMLP is increasing rates 6% as of June 2023 and an additional 6% as of June 2024.

### Increased Fees

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





# Current Budget Drivers

## Increased Student Needs

- The estimated cost for increase special education including out of district tuitions and contracted services is expected to be \$1.6 million.
- Operational Service Division provides every year an estimated rate of inflation for planning Approved Private Special Education program. The increase for FY25 has been set at 4.69%.
- For the Fiscal Year 2024, their analysis resulted in an estimate rate of 14%. For further 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 Student Needs

- Budget for three Speech and Language Pathologists into district budget. These were previously funded via contracted services. In addition, the district currently still has two other contracted services providers.
- Two Team Chairs-currently funded via IDEA. In FY25, the positions need to be moved into district budget.
- Increased need for contracted services for psychologists for testing for initial referrals.
- Increased need for BCBA support to meet SEL needs of students.

Hingham Public Schools

# **FY 25 Budget Presentation**

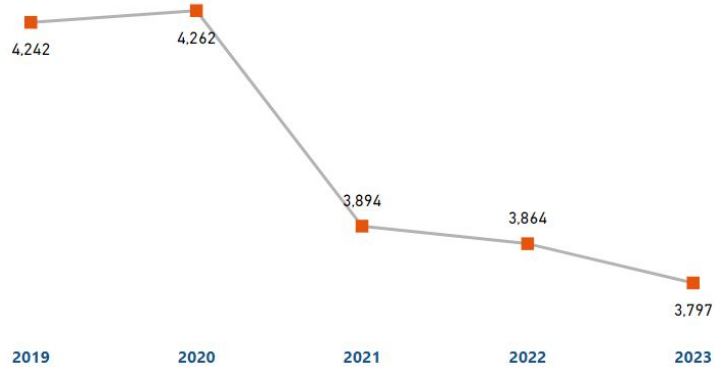


**Financial & Enrollment Data**



# Change Over 5 Years Enrollment

## All Students Enrollment



-10%

-4%

### % Students with disabilities



14%

3%

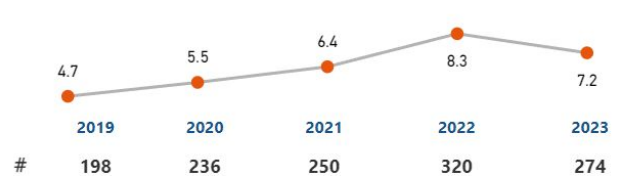
### % English Learners



75%

11%

### % Economically Disadvantaged/Low Income



38%

30%

District Change Over 5 Years

State Change Over 5 Years



# FY23 FTE Per 100 Students Comparable Districts

| District Name    | Teachers | Paraprofessional | Leadership | Student Support | Clerical | Tech |
|------------------|----------|------------------|------------|-----------------|----------|------|
| Cohasset         | 8.6      | 2.9              | 1.1        | 0.8             | 0.7      | 0.3  |
| Duxbury          | 7.7      | 2.2              | 0.9        | 0.7             | 0.8      | 0.1  |
| Groton-Dunstable | 7.8      | 2.7              | 1.2        | 0.6             | 0.7      | 0.2  |
| Hingham          | 8.3      | 3.0              | 0.8        | 0.7             | 0.9      | 0.1  |
| Medfield         | 8.3      | 2.8              | 1.0        | 0.6             | 0.8      | 0.2  |
| Norwell          | 7.6      | 2.1              | 0.8        | 0.6             | 0.8      | 0.2  |
| Reading          | 8.3      | 2.7              | 1.1        | 0.8             | 0.5      | 0.3  |
| Scituate         | 8.5      | 2.7              | 1.2        | 0.8             | 0.8      | 0.0  |
| Sharon           | 7.6      | 1.2              | 0.7        | 0.5             | 0.6      | 0.1  |
| State            | 8.4      | 2.6              | 1.1        | 0.8             | 1.0      | 0.2  |
| Wellesley        | 9.0      | 5.7              | 1.1        | 1.1             | 1.1      | 0.4  |
| Westford         | 7.9      | 2.6              | 0.9        | 0.8             | 1.7      | 0.2  |



# FY23 Per Pupil Expenditure

Spending per in-district pupil per category as percent of total spending by comparable districts.

| Organization     | Total  | Admin | Instr'l Leaders | Teachers | Other Teaching Services | Professional Development | Instr'l Materials | Guidance & Psychology | Pupil Services | Operations & Maintenance | Benefits & Fixed Costs |
|------------------|--------|-------|-----------------|----------|-------------------------|--------------------------|-------------------|-----------------------|----------------|--------------------------|------------------------|
| Cohasset         | 20,330 | 4%    | 6%              | 40%      | 8%                      | 0%                       | 2%                | 4%                    | 8%             | 9%                       | 18%                    |
| Duxbury          | 17,963 | 4%    | 7%              | 40%      | 6%                      | 1%                       | 3%                | 3%                    | 13%            | 8%                       | 16%                    |
| Groton-Dunstable | 18,668 | 3%    | 8%              | 37%      | 10%                     | 1%                       | 1%                | 3%                    | 9%             | 8%                       | 21%                    |
| Hingham          | 18,625 | 3%    | 6%              | 46%      | 9%                      | 1%                       | 4%                | 5%                    | 8%             | 9%                       | 11%                    |
| Medfield         | 18,018 | 3%    | 7%              | 45%      | 9%                      | 0%                       | 3%                | 4%                    | 10%            | 9%                       | 11%                    |
| Norwell          | 17,537 | 3%    | 7%              | 41%      | 7%                      | 0%                       | 3%                | 3%                    | 10%            | 8%                       | 17%                    |
| Reading          | 16,663 | 4%    | 7%              | 42%      | 9%                      | 1%                       | 4%                | 3%                    | 7%             | 8%                       | 14%                    |
| Scituate         | 18,105 | 4%    | 7%              | 47%      | 5%                      | 0%                       | 2%                | 4%                    | 7%             | 7%                       | 16%                    |
| Sharon           | 18,293 | 3%    | 6%              | 38%      | 8%                      | 0%                       | 4%                | 4%                    | 11%            | 6%                       | 21%                    |
| Wellesley        | 23,732 | 3%    | 9%              | 41%      | 11%                     | 2%                       | 4%                | 4%                    | 7%             | 7%                       | 12%                    |
| Westford         | 20,246 | 2%    | 6%              | 34%      | 7%                      | 0%                       | 1%                | 3%                    | 28%            | 6%                       | 13%                    |



# FY23 Per Pupil Expenditure

Spending per in-district pupil by category, spending in dollars, by comparable districts.

| Organization     | Total  | Admin | Instr'l Leaders | Teachers | Other Teaching Services | Professional Development | Instr'l Materials | Guidance & Psychology | Pupil Services | Operations & Maintenance | Benefits & Fixed Costs |
|------------------|--------|-------|-----------------|----------|-------------------------|--------------------------|-------------------|-----------------------|----------------|--------------------------|------------------------|
| Cohasset         | 20,330 | \$785 | \$1,300         | \$8,066  | \$1,623                 | \$96                     | \$437             | \$911                 | \$1,679        | \$1,809                  | \$3,625                |
| Duxbury          | 17,963 | \$665 | \$1,209         | \$7,200  | \$1,011                 | \$93                     | \$470             | \$619                 | \$2,368        | \$1,397                  | \$2,930                |
| Groton-Dunstable | 18,668 | \$495 | \$1,485         | \$6,823  | \$1,845                 | \$152                    | \$273             | \$574                 | \$1,675        | \$1,429                  | \$3,917                |
| Hingham          | 18,625 | \$625 | \$1,119         | \$8,494  | \$1,588                 | \$116                    | \$705             | \$863                 | \$1,447        | \$1,621                  | \$2,046                |
| Medfield         | 18,018 | \$485 | \$1,267         | \$8,092  | \$1,558                 | \$52                     | \$499             | \$730                 | \$1,810        | \$1,540                  | \$1,984                |
| Norwell          | 17,537 | \$567 | \$1,181         | \$7,240  | \$1,303                 | \$47                     | \$440             | \$585                 | \$1,750        | \$1,366                  | \$3,059                |
| Reading          | 16,663 | \$586 | \$1,223         | \$7,041  | \$1,493                 | \$146                    | \$701             | \$550                 | \$1,166        | \$1,374                  | \$2,385                |
| Scituate         | 18,105 | \$714 | \$1,317         | \$8,594  | \$918                   | \$42                     | \$291             | \$715                 | \$1,335        | \$1,304                  | \$2,875                |
| Sharon           | 18,293 | \$466 | \$1,017         | \$7,012  | \$1,545                 | \$51                     | \$687             | \$696                 | \$1,931        | \$1,020                  | \$3,867                |
| Wellesley        | 23,732 | \$603 | \$2,129         | \$9,699  | \$2,627                 | \$486                    | \$935             | \$1,018               | \$1,731        | \$1,629                  | \$2,876                |
| Westford         | 20,246 | \$379 | \$1,188         | \$6,880  | \$1,436                 | \$29                     | \$196             | \$663                 | \$5,645        | \$1,283                  | \$2,545                |



# FY24 Student to Staff Ratios

| Grade        | East      | Foster    | PRS       | South     | Total      |
|--------------|-----------|-----------|-----------|-----------|------------|
| Kindergarten | 21 (3)    | 21 (3)    | 14.66 (3) | 18 (4)    | 18.67 (13) |
| Grade One    | 21.25 (4) | 22 (3)    | 17.5 (4)  | 21 (4)    | 20.43 (15) |
| Grade Two    | 19.75 (4) | 18 (3)    | 19 (3)    | 23.25 (4) | 20 (14)    |
| Grade Three  | 23.33 (3) | 22 (3)    | 19.6 (3)  | 19.5 (4)  | 21.11 (13) |
| Grade Four   | 19.25 (4) | 19.25 (4) | 22 (3)    | 19.75 (4) | 20.06 (15) |
| Grade Five   | 18 (4)    | 21.67 (3) | 20.67 (3) | 17.4 (4)  | 19.44 (14) |
| Total        | 20.9 (22) | 21.1 (19) | 18.5 (19) | 19.6 (24) | 19.9 (84)  |





# FY24 Student to Staff Ratios

| Department                      | Hingham Middle School                           | Hingham High School |
|---------------------------------|---|---------------------|
| ELA                             | 18.2 (45 sections-includes 4 STEM/Lit sections) | 18.9 (71 sections)  |
| Family and Consumer Science     | 16.1 (34 sections)                              | 14.9 (18 sections)  |
| Health                          | 13.9 (40 sections)                              | 19.6 (14 sections)  |
| History                         | 18.6 (32 sections)                              | 16.9 (80 sections)  |
| Math                            | 15.1 (44 sections)                              | 17.0 (72 sections)  |
| Math Lab                        | 6.1 (14 sections)                               | NA                  |
| Physical Education              | 17.0 ( 48 sections)                             | 19.2 (18 sections)  |
| Reading Lab/Specialized Reading | 11.8 (27 sections)                              | 4 (2 sections)      |
| Science                         | 19.3 (32 sections)                              | 19.8 (60 sections)  |
| Science Lab                     | NA  | 15.9 (9 sections)   |
| Technology                      | 15.9 (34 sections)                              | 7.2 (29 sections)   |
| World Language                  | 14.5 (51 sections)                              | 15.2 (65 sections)  |
| Visual and Performing Arts      | 16.8 (75 sections)                              | 15.3 (24 sections)  |



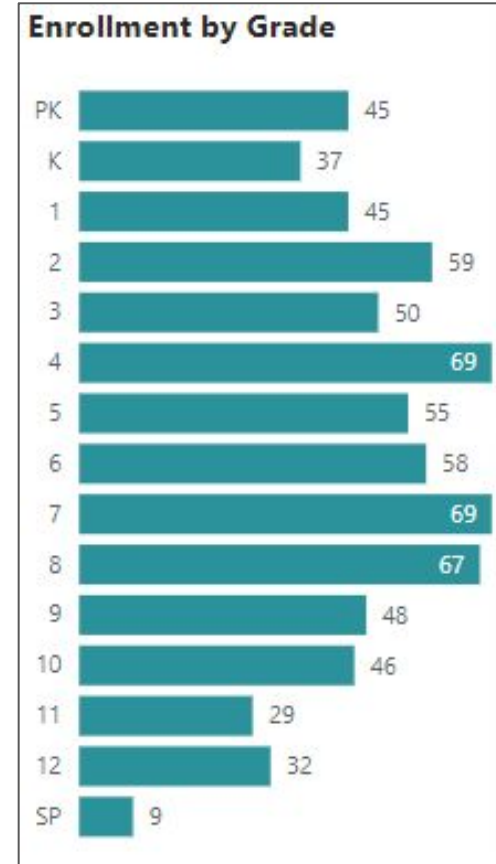
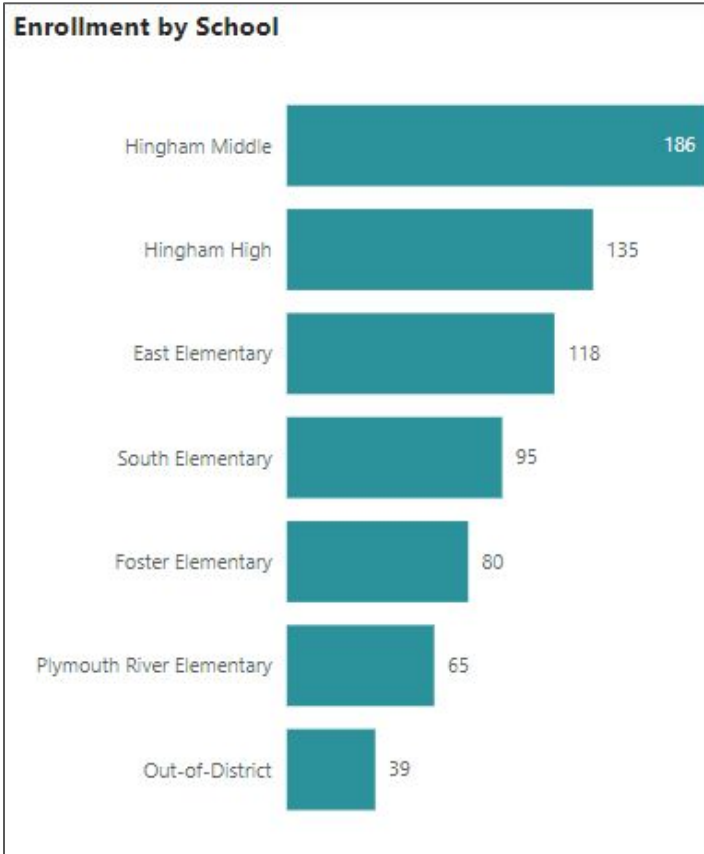
# Special Education Enrollment Data

| School | IEPs | % of Total | # of 504s |
|--------|------|------------|-----------|
| East   | 118  | 22%        | 31        |
| Foster | 80   | 20.4%      | 19        |
| PRS    | 65   | 18.2%      | 23        |
| South  | 95   | 19.2%      | 38        |
| HMS    | 186  | 21.8%      | 120       |
| HHS    | 135  | 12.3%      | 183       |
| Total  | 679  | 18%*       | 414       |

\*Includes 39 Out of District  
Date: As of January 12, 2024



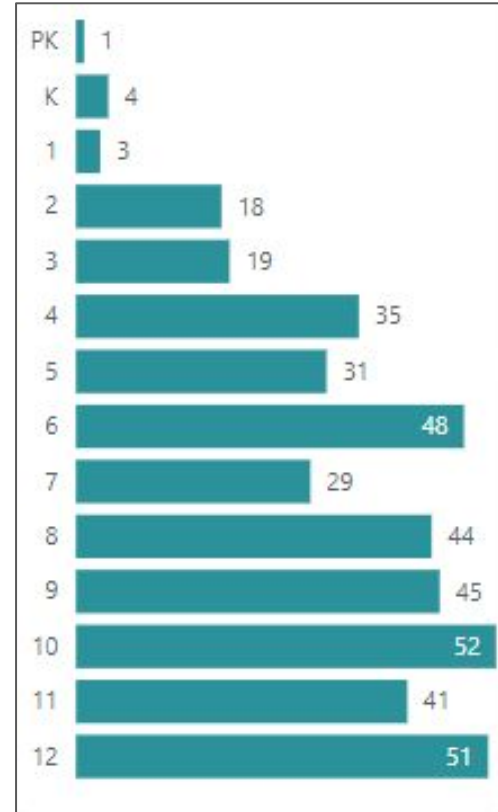
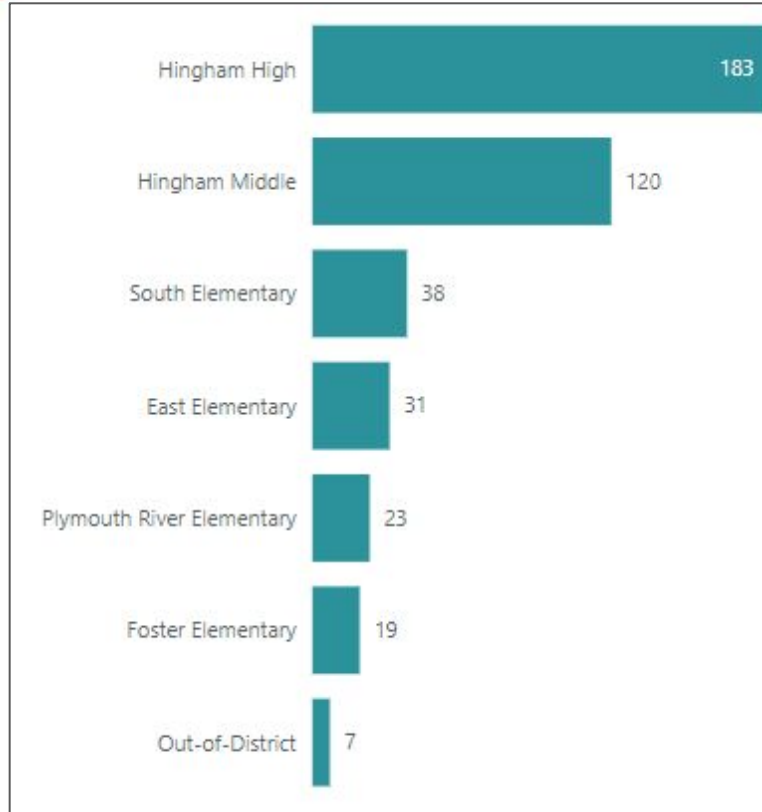
# Special Education Enrollment Data



Updated: January 12, 2024



# 504s Enrollment Data



Updated: January 12, 2024



# Special Education Enrollment Data

| Years | Students with Disabilities | % of Total |
|-------|----------------------------|------------|
| 2019  | 558                        | 13.2%      |
| 2020  | 604                        | 14.2%      |
| 2021  | 536                        | 13.8%      |
| 2022  | 604                        | 15.6%      |
| 2023  | 635                        | 16.7%      |
| 2024  | 718                        | 18.3%      |

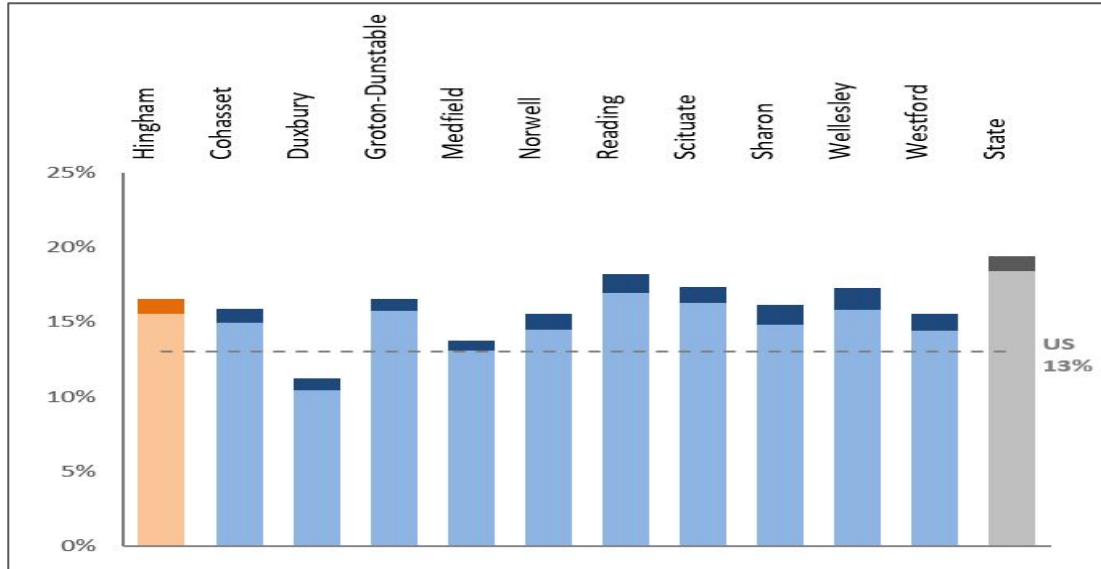


# Out of District Tuition Costs

| Years | Out of District Tuition Costs | Number of Students |
|-------|-------------------------------|--------------------|
| 2019  | \$4,044,235                   | 47                 |
| 2020  | \$2,615,821                   | 45                 |
| 2021  | \$3,758,007                   | 46                 |
| 2022  | \$4,292,080                   | 51                 |
| 2023  | \$4,480,706                   | 51                 |
| 2024  | \$4,600,727                   | 45                 |



# 2022-2023 Special Education Enrollment Data



|                                  | Hingham | Cohasset | Duxbury | Groton-Dunstable | Medfield | Norwell | Reading | Scituate | Sharon | Wellesley | Westford | State   |
|----------------------------------|---------|----------|---------|------------------|----------|---------|---------|----------|--------|-----------|----------|---------|
| <b>Enrollment</b>                |         |          |         |                  |          |         |         |          |        |           |          |         |
| All students*                    | 3,837   | 1,420    | 2,834   | 2,371            | 2,531    | 2,177   | 3,899   | 2,789    | 3,591  | 4,219     | 4,762    | 923,349 |
| SWDs                             |         |          |         |                  |          |         |         |          |        |           |          |         |
| In-district                      | 597     | 212      | 296     | 373              | 332      | 315     | 660     | 454      | 531    | 667       | 688      | 169,699 |
| Out-of-district                  | 38      | 14       | 22      | 20               | 17       | 24      | 50      | 30       | 48     | 61        | 52       | 9,396   |
| <b>SWDs as % of all students</b> |         |          |         |                  |          |         |         |          |        |           |          |         |
| In-district                      | 15.6%   | 14.9%    | 10.4%   | 15.7%            | 13.1%    | 14.5%   | 16.9%   | 16.3%    | 14.8%  | 15.8%     | 14.4%    | 18.4%   |
| Out-of-district                  | 1.0%    | 1.0%     | 0.8%    | 0.8%             | 0.7%     | 1.1%    | 1.3%    | 1.1%     | 1.3%   | 1.4%      | 1.1%     | 1.0%    |



# Students with Disabilities (Comparable Districts)

| SELECT COMPARISON DISTRICTS  |           |                            |            |      |      |         |  |             |      |                    |       |                   |      |                                     |      |   |      |                                     |      |
|--|-----------|----------------------------|------------|------|------|---------|--|-------------|------|--------------------|-------|-------------------|------|-------------------------------------|------|---|------|-------------------------------------|------|
| Select up to ten comparison districts in the blue cells (use drop-down or type district name)<br><br>Delete and re-select comparison district names if you select a new target district above. |           | 2022-2023 Students         |            |      |      |         | 2022-2023 Disabilities Summary           |             |      |                    |       |                   |      | 2022 NextGen MCAS - SWDs            |      |   |      |                                     |      |
|  |           | <i>in/out-of-district*</i> |            |      |      |         | <a href="#">List of Disability Types</a> |             |      |                    |       |                   |      | Grades 3-8                          |      |   |      | Gr 10                               |      |
|  |           | Enrolled                   | Low Income | EL   | SWD  | SWD     | # of Disability Types                    | Most Common |      | Second Most Common |       | Third Most Common |      | % Meeting or Exceeding Expectations |      | Average Student Growth Percentile (SGP) |      | % Meeting or Exceeding Expectations |      |
|  | Region    | #                          | %          | %    | %    | #       |  |             |      |                    |       |                   |      | ELA                                 | Math | ELA                                     | Math | ELA                                 | Math |
| Hingham  | Southeast | 3,797                      | 7.2        | 0.6  | 16.5 | 635     | 11                                       | 26%         | LD   | 22%                | Comm  | 16%               | Neur | 30%                                 | 32%  | 48.9                                    | 51.1 | 38%                                 | 29%  |
| Cohasset   | Southeast | 1,406                      | 6.8        | --   | 15.9 | 226     | 9  | 25%         | LD   | 22%                | Hlth  | 15%               | Comm | 27%                                 | 14%  | 50.0                                    | 56.0 | 37%                                 | 26%  |
| Duxbury  | Southeast | 2,810                      | 7.8        | 0.6  | 11.2 | 318     | 11                                       | 30%         | LD   | 20%                | Comm  | 16%               | Hlth | 24%                                 | 24%  | 47.5                                    | 43.5 | 31%                                 | 40%  |
| Groton-Dunstable   | Northeast | 2,351                      | 10.1       | 1.9  | 16.6 | 393     | 10                                       | 23%         | LD   | 21%                | Hlth  | 18%               | Aut  | 25%                                 | 30%  | 46.0                                    | 42.5 | 30%                                 | 41%  |
| Medfield   | Gr Boston | 2,513                      | 8.0        | 1.2  | 13.8 | 349     | 10                                       | 29%         | LD   | 18%                | Hlth  | 12%               | Aut  | 19%                                 | 23%  | 41.6                                    | 47.4 | 35%                                 | 45%  |
| Norwell  | Southeast | 2,153                      | 5.9        | 0.4  | 15.6 | 339     | 11                                       | 31%         | LD   | 18%                | Delay | 16%               | Hlth | 19%                                 | 19%  | 41.7                                    | 48.9 | 42%                                 | 38%  |
| Reading  | Northeast | 3,847                      | 10.3       | 1.4  | 18.2 | 710     | 10                                       | 25%         | LD   | 17%                | Delay | 15%               | Hlth | 23%                                 | 18%  | 52.9                                    | 53.1 | 42%                                 | 18%  |
| Scituate   | Southeast | 2,759                      | 12.1       | 0.5  | 17.4 | 484     | 10                                       | 29%         | LD   | 17%                | Delay | 16%               | Hlth | 18%                                 | 21%  | 42.5                                    | 39.8 | 35%                                 | 26%  |
| Sharon   | Southeast | 3,542                      | 11.9       | 3.2  | 16.1 | 579     | 11                                       | 20%         | Hlth | 18%                | LD    | 17%               | Aut  | 21%                                 | 24%  | 38.0                                    | 43.7 | 27%                                 | 23%  |
| Wellesley  | Gr Boston | 4,158                      | 7.6        | 2.5  | 17.3 | 728     | 10                                       | 19%         | Hlth | 18%                | LD    | 16%               | Aut  | 30%                                 | 28%  | 45.8                                    | 47.2 | 58%                                 | 44%  |
| Westford   | Northeast | 4,710                      | 8.0        | 3.2  | 15.5 | 740     | 11                                       | 18%         | Aut  | 16%                | Hlth  | 16%               | Neur | 20%                                 | 28%  | 45.2                                    | 51.8 | 53%                                 | 38%  |
| State  |           | 913,735                    | 42.3       | 12.1 | 19.6 | 179,095 | 11                                       | 24%         | LD   | 16%                | Aut   | 15%               | Hlth | 11%                                 | 12%  | 41.8                                    | 43.3 | 20%                                 | 15%  |

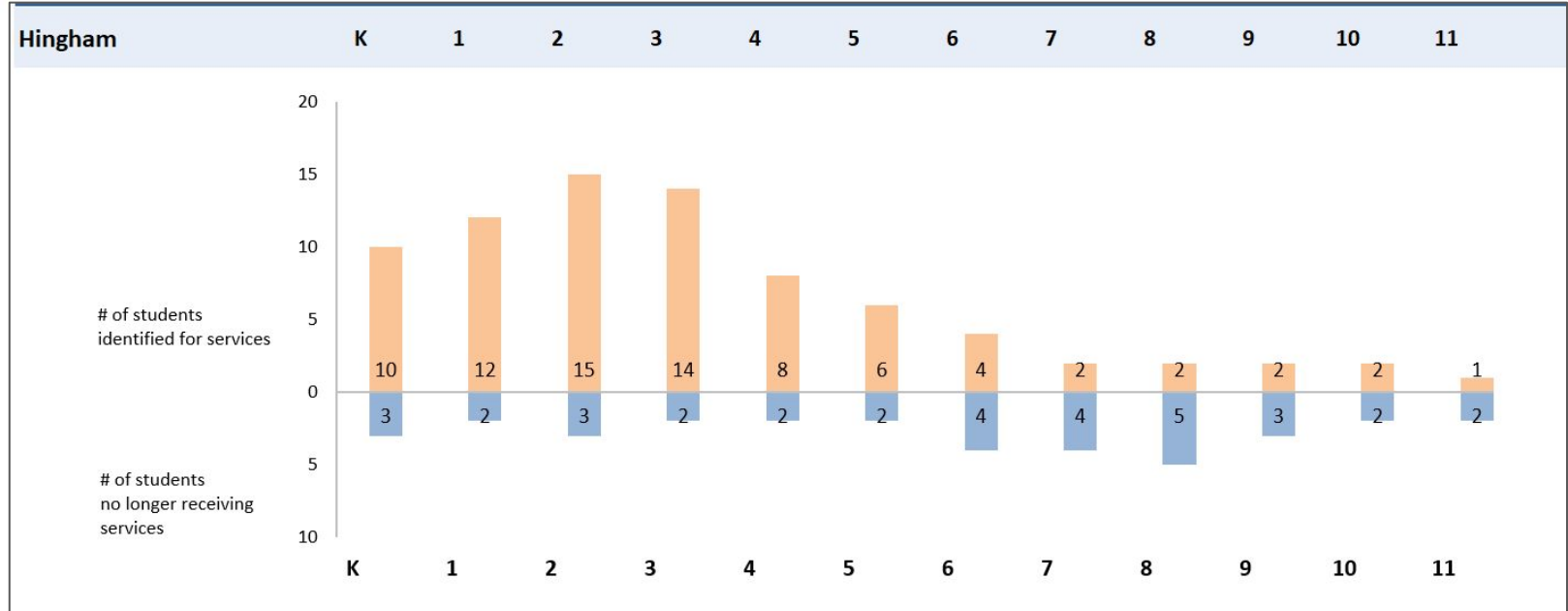
\* In RADAR Special Education, "All students" refers to the students enrolled in-district *plus* out-of-district SWDs. "Enrolled" or "in-district" does not include out-of-district SWDs. The Department generally reports enrollment as students enrolled in the district only, but for SWDs it includes SWDs out-of-district when it reports district SWD enrollment and performance.

Source: [DESE Radar](#)





## SWDs Identified/No Longer Receiving Services (2019-2022 Average)



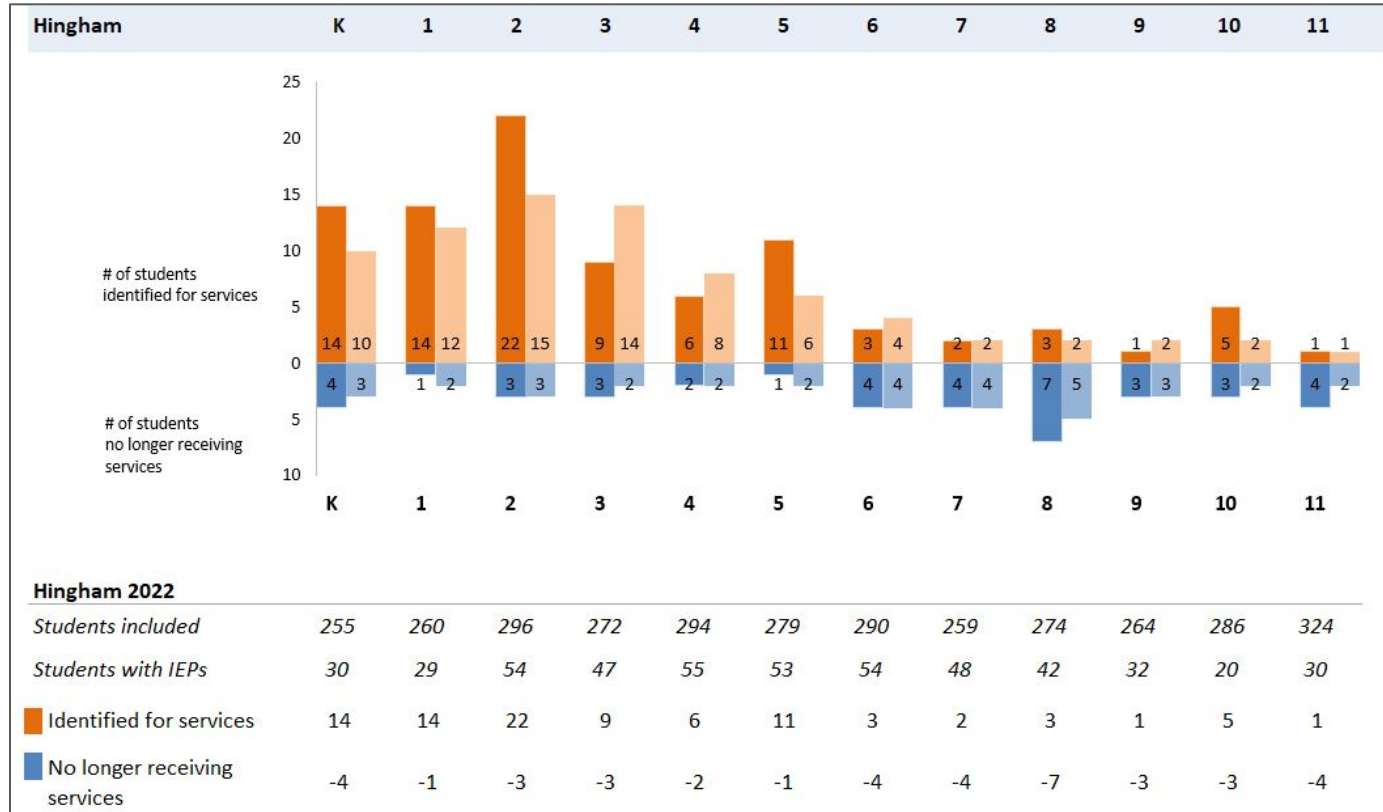
### Hingham 4 Year Average

|                              |    |    |    |    |    |    |    |    |    |    |    |    |
|------------------------------|----|----|----|----|----|----|----|----|----|----|----|----|
| Identified for services      | 10 | 12 | 15 | 14 | 8  | 6  | 4  | 2  | 2  | 2  | 2  | 1  |
| No longer receiving services | -3 | -2 | -3 | -2 | -2 | -2 | -4 | -4 | -5 | -3 | -2 | -2 |

Source: [DESE Radar](#)



# SWDs Identified/No Longer Receiving Services (2022 Compared to 2019-2022 Average)

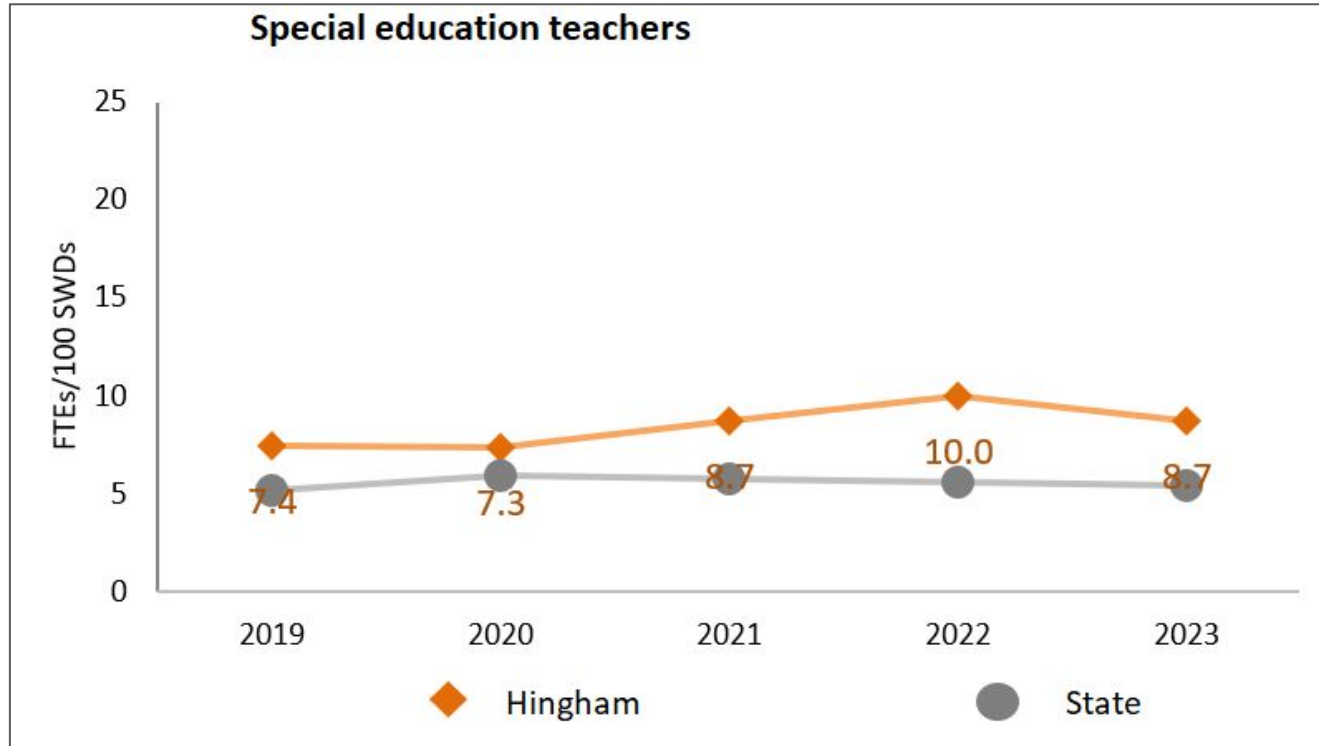


Source: [DESE Radar](#)



# Special Education Staffing

2019-2023 Trends in Special Education Staffing per 100 SWDs

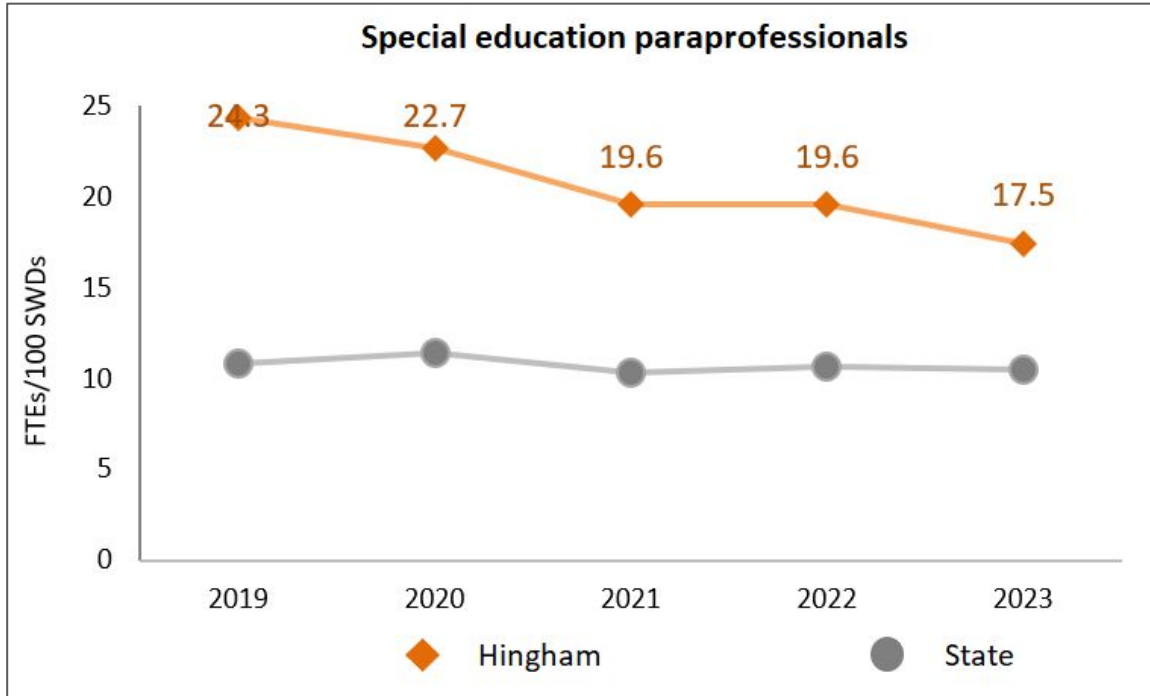


Source: [DESE Radar](#)



# Special Education Staffing

2019-2023 Trends in Special Education Staffing per 100 SWDs

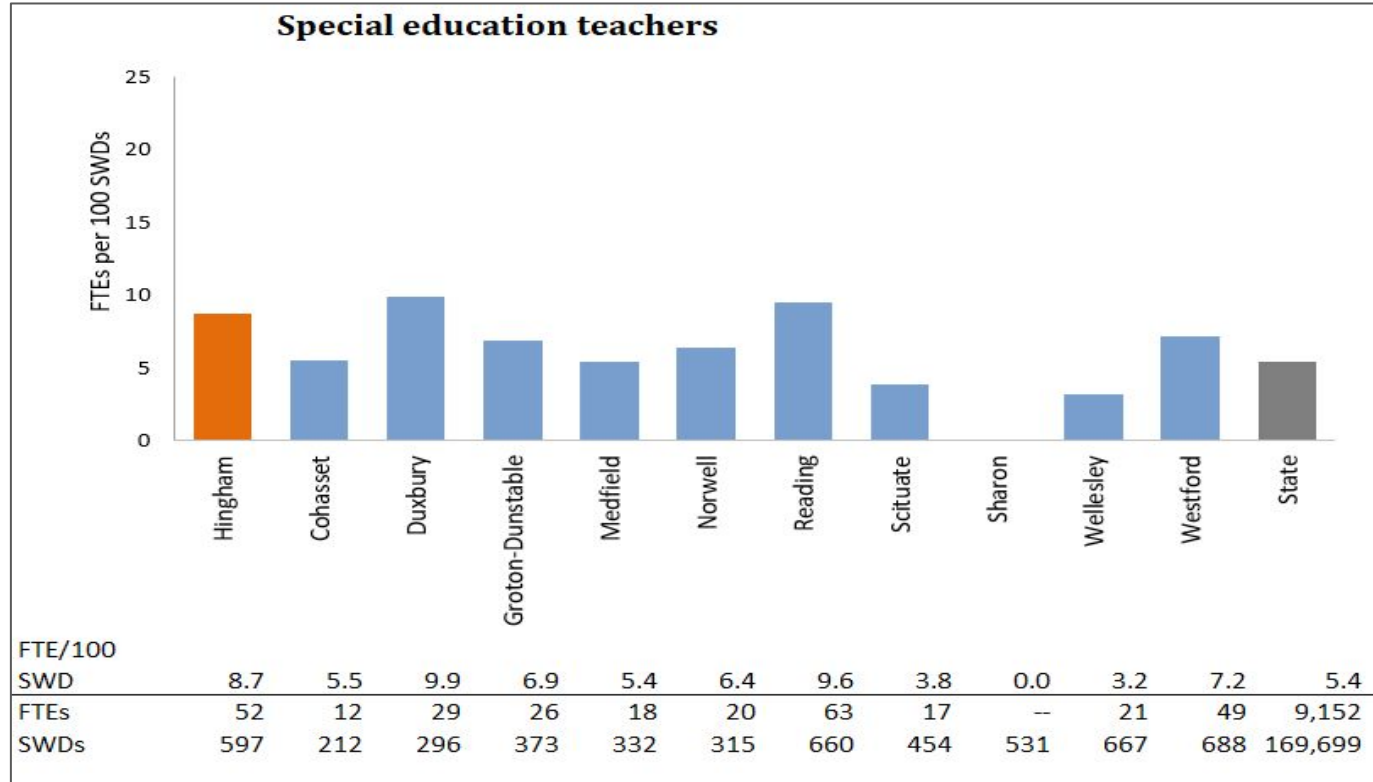


Source: [DESE Radar](#)



# Special Education Staffing

## 2020-2023 District Staffing Comparison by District per 100 SWDs

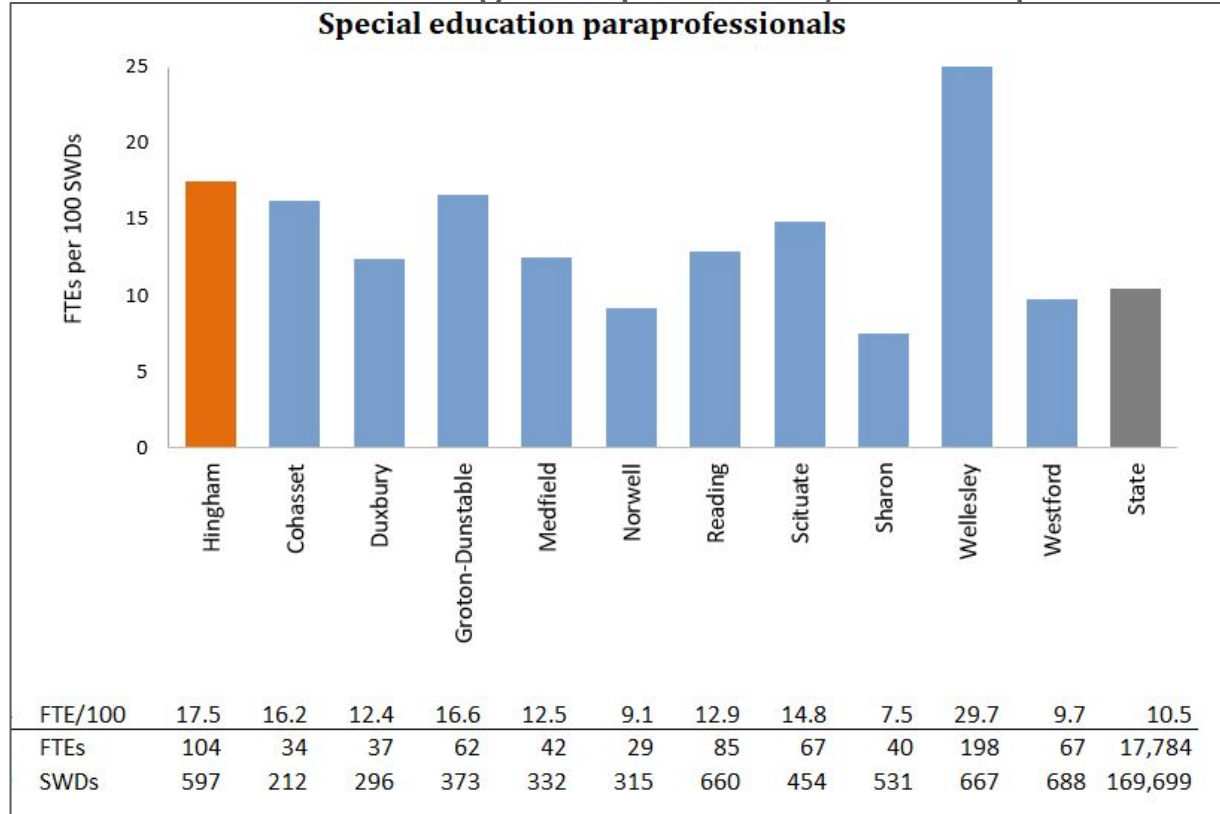


Source: [DESE Radar](#)



# Special Education Staffing

## 2020-2023 District Staffing Comparison by District per 100 SWDs



Source: [DESE Radar](#)

Hingham Public Schools

# **FY 25 Budget Presentation**



**Memorandum Of Understanding (MOU) with the Town**



# Memorandum of Understanding - History

- As stated in the Select Board's Report in the 2021 Town Meeting Warrant, the Town lacked the means to fully fund the budget beyond FY22. The FY22 budget was balanced by using approximately \$5 million in one-time funds, including COVID-related federal funds, that would not be available to the Town in the long term.
- Municipal and school leaders worked together to assess future needs, explore additional revenue opportunities (including consideration of a Proposition 2½ operational override), and together identified ways to sustainably fund the budget going forward.





# Memorandum of Understanding - History

- The Town Administrator established a six-member Sustainable Budget Task Force to develop options to facilitate a sustainable five-year Financial Forecast for FY23 through FY27 for the Town.
- “Sustainable” means a financial forecast that uses realistic assumptions for revenue and expenditure growth that allows the Town to 1) provide services that meet residents’ expectations, and 2) meet ongoing expenditure obligations through regularly occurring revenues.
- The Task Force reported progress to the Town Administrator and Select Board on a monthly basis and presented its findings in January 2022.



# Memorandum of Understanding History

- One of the recommendations of the Sustainable Budget Task Force was a 3.5% budget increase for the Town's budget. This was the impetus of the MOU signed between the Schools and the Town Departments as part of the Override.
- 3.5% was determined based on an analysis of the Town's budget over time and the revenue which the Town has been able to raise .
- **Excerpt from the Sustainable Task Force Executive Summary:** “Both municipal and school departments should target a 3.5% expenditure growth rate in future years to better align expenses with available revenue. The Task Force outlines its recommendation on measures to address personnel costs, which represent 80% of the Town's budget, in Section VI. See Section IX for their summary, along with all of our recommendations. “



# Preliminary Town Forecast

## FIVE-YEAR PRELIMINARY FORECAST

|   | ACTUALS<br>FY2023 | ESTIMATE<br>FY2024 | FORECAST<br>FY2025 | FORECAST<br>FY2026 | FORECAST<br>FY2027 | FORECAST<br>FY2028 | FORECAST<br>FY2029 |
|---|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>SOURCES</b>                            |                   |                    |                    |                    |                    |                    |                    |
| Tax Levy                                  |                   |                    |                    |                    |                    |                    |                    |
| Prior Year Levy (before excluded debt)    | 89,363,478        | 92,360,198         | 103,368,500        | 106,692,712        | 110,140,030        | 113,543,531        | 117,032,119        |
| 2.5% increase                             | 2,234,087         | 2,309,005          | 2,584,212          | 2,667,318          | 2,753,501          | 2,838,588          | 2,925,803          |
| New growth                                | 762,633           | 808,830            | 740,000            | 780,000            | 650,000            | 650,000            | 650,000            |
| Override                                  | 0                 | 7,890,467          | 0                  |                    |                    |                    |                    |
| Debt exclusions (net of Stab + CPCDS)     | 3,506,882         | 5,910,437          | 7,879,316          | 9,931,609          | 10,653,831         | 11,306,533         | 11,156,606         |
| Total Tax Levy                            | 95,867,080        | 109,278,937        | 114,572,028        | 120,071,639        | 124,197,362        | 128,338,652        | 131,764,528        |
| <b>Other Revenue</b>                      |                   |                    |                    |                    |                    |                    |                    |
| State Aid (1.5% FY25-29)                  | 10,475,993        | 10,699,148         | 10,859,635         | 11,022,530         | 11,187,868         | 11,355,686         | 11,526,021         |
| Local Receipts (2.5% FY25-29)             | 13,643,507        | 11,963,849         | 12,367,480         | 12,676,668         | 12,993,584         | 13,318,424         | 13,651,384         |
| Fund Balance/Federal Funds                | 3,785,882         | 404,000            | 0                  |                    |                    |                    |                    |
| SSCC                                      | 2,011,444         | 2,754,998          | 2,629,188          | 2,629,188          | 2,629,188          | 2,629,188          | 2,629,188          |
| Weir River Water System                   | 12,886,913        | 14,154,255         | 14,185,293         | 14,185,293         | 14,185,293         | 14,185,293         | 14,185,293         |
| Sewer                                     | 4,199,982         | 4,084,483          | 3,728,694          | 3,915,129          | 4,110,885          | 4,316,429          | 4,532,251          |
| Light Plant (\$450K Min.)                 | 476,957           | 500,000            | 500,000            | 500,000            | 500,000            | 500,000            | 500,000            |
| Stabilization Fund                        | 178,836           | 178,836            | 178,836            | 178,836            | 178,836            | 178,836            | 178,836            |
| CPCDS Stabilization Fund (for Foster/PSF) | 0                 | 0                  | 1,000,000          | 3,000,000          | 2,000,000          | 1,000,000          |                    |
| Capital Stabilization Fund                | 0                 | 0                  | 0                  |                    |                    |                    |                    |
| Tax Mitigation Stabilization Fund         | 0                 | 0                  | 0                  |                    |                    |                    |                    |
| Opioid Settlement Funds                   | 0                 | 250,577            | 192,401            |                    |                    |                    |                    |
| Excess Overlay                            | 620,000           | 150,000            | 0                  |                    |                    |                    |                    |
| Municipal Waterways Fund                  | 125,000           | 144,000            | 0                  |                    |                    |                    |                    |
| Total Other Revenue                       | 48,404,514        | 45,284,146         | 45,641,528         | 48,107,643         | 47,785,654         | 47,483,856         | 47,202,973         |
| Total Sources                             | 144,271,594       | 154,563,083        | 160,213,556        | 168,179,282        | 171,983,016        | 175,822,508        | 178,967,501        |
| <b>USES</b>                               |                   |                    |                    |                    |                    |                    |                    |
| State Assessments (5% FY25-29)            | 1,209,365         | 1,170,095          | 1,228,600          | 1,290,030          | 1,354,531          | 1,422,258          | 1,493,371          |
| Overlay                                   | 850,000           | 850,000            | 850,000            | 850,000            | 850,000            | 850,000            | 850,000            |
| Other expenses / deficits                 | 0                 | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            |
| Total                                     | 2,059,365         | 2,120,095          | 2,178,600          | 2,240,030          | 2,304,531          | 2,372,258          | 2,443,371          |
| <b>Appropriations</b>                     |                   |                    |                    |                    |                    |                    |                    |
| Capital Outlay (+\$100k FY25-29)          | 117,015,706       |                    |                    |                    |                    |                    |                    |
| Article 6                                 | 3,308,498         | 4,282,477          | 3,400,000          | 3,500,000          | 3,600,000          | 3,700,000          | 3,800,000          |
| Article 4 (3.5% FY25-29)                  | 131,539,189       | 147,534,365        | 155,373,963        | 164,971,473        | 170,137,297        | 175,443,902        | 179,870,586        |
| Total appropriation                       | 0                 | 302,497            | 313,084            | 324,042            | 335,384            | 347,122            | 359,272            |
| Total Uses                                | 134,847,687       | 152,119,339        | 159,087,047        | 168,795,516        | 174,072,681        | 179,491,024        | 184,029,857        |
| EXCESS (Shortfall)                        | 136,907,052       | 154,239,434        | 161,265,647        | 171,035,545        | 176,377,212        | 181,863,282        | 186,473,228        |
|   | 7,364,542         | 323,650            | (1,052,091)        | (2,856,263)        | (4,394,196)        | (6,040,774)        | (7,505,726)        |



# Review of the MOU

- MOU or 4 year commitment to maintain cost increases at a specific rate.
- Annual operating budget growth for the School Department will be capped at 3.5% after FY24.
- If the projected annual increase for OOD tuition and special education contracts is at or below 2.0% for a given fiscal year, then the budget for those line items will increase to match the anticipated growth.
- If the projected annual increase for OOD tuition and special education contracts is above 2.0%, those line items will be budgeted at 2.0% within the School budget and any variance in costs above that amount will be paid through the Reserve Fund process if the School operating budget or any applicable grants are insufficient to cover these expenses.



# Student Services Areas Impacted by the MOU

## Summary

### FY 2025 - Summary of Costs to Apply to the Town Based on the MOU

|  |             |                           |
|--|-------------|---------------------------|
| Special Education Tuitions                       | 6,018,819   |                           |
| Specialized Services                             | 1,287,601   |                           |
| Transportation                                   | 395,891     |                           |
| <b>Total Cost</b>                                |             | <u>\$7,702,311</u>        |
| Application of grants to Tuition                 | (3,005,360) |                           |
| 24 Budgeted Cost per MOU                         | (3,194,702) |                           |
| 2% Rate threshold for the Increase of the Budget | (63,894)    |                           |
|  |             | <u>(6,263,956)</u>        |
| <b>Net amount applied to the Town</b>            |             | <u><u>\$1,438,355</u></u> |



# Student Services Areas Impacted by the MOU

## Tuitions

| ORG  | OBJ    | ACCOUNT DESCRIPTION            | FY 25<br>Budgeted ODD<br>Tuition | FY 2024<br>Budgeted ODD<br>Tuition | Actual 22-23 |
|--|--------|--------------------------------|----------------------------------|------------------------------------|--------------|
| S91006   | 5651   | TUITIONS MASS PUBLIC SCHOOLS   | 73,760                           | 95,615                             | 91,752       |
| S91006   | 565149 | SUMMER TUITIONS MA PUBLIC SCH  | 5,666                            | 4,200                              | 22,844       |
| S93006   | 5296   | TUITIONS NON-PUBLIC SCHOOLS    | 4,547,033                        | 3,452,507                          | 3,142,495    |
| S93006   | 565149 | SUMMER TUITIONS PRIVATE SCHOOL | 73,278                           | 84,325                             | 88,067       |
| S94006   | 5651   | TUITIONS MASS PUBLIC SCHOOLS   | 1,204,083                        | 850,000                            | 1,113,805    |
| S94006   | 565149 | SUMMER TUITIONS COLLABORATIVES | 115,000                          | 114,080                            | 21,548       |
| <b>Total Tuitions</b>                                |        |                                | 6,018,819                        | 4,600,727                          | 4,480,706    |
| <b>IDEA grant</b>                                    |        |                                | (815,962)                        | (744,126)                          | (668,134)    |
| <b>Circuit Breaker</b>                               |        |                                | (2,189,398)                      | (2,083,381)                        | (1,881,131)  |
| <b>24 Budget per MOU/ Paid from Operating Budget</b> |        |                                | (2,171,267)                      | 1,773,220                          | 1,931,441    |
| <b>2% Rate of increase per MOU</b>                   |        |                                | (35,464)                         |                                    |              |
| <b>Town's Share of Tuitions per MOU</b>              |        |                                | 806,728                          |                                    |              |





# Student Services Areas Impacted by the MOU

## Specialized Services

| ORG                                       | OBJ  | ACCOUNT DESCRIPTION         | FY 25<br>Budgeted ODD<br>Tuition | FY 2024<br>Budgeted ODD<br>Tuition | Actual 22-23 |
|---|------|-----------------------------|----------------------------------|------------------------------------|--------------|
| <b>Specialized Services</b>               |      |                             |                                  |                                    |              |
| S23004                                    | 5290 | SPECIALIZED SERVICES        | 675,000                          | 275,362                            | 412,145      |
| S23004                                    | 5291 | PHYSICAL THERAPY SERVICES   | 150,000                          | 80,000                             | 145,821      |
| S23004                                    | 5292 | LANGUAGE SERVICES           | 60,000                           | 20,000                             | 54,879       |
| S23004                                    | 5293 | SPECIALIZED EQUIP CONTRACTS | 5,000                            | 500                                | 2,173        |
| S23004                                    | 5298 | HOME & HOSPITAL TUTORS      | 100,000                          | 145,000                            | 26,803       |
| S23004                                    | 5299 | ABA SPECIALISTS             | 297,601                          | 186,020                            | 117,701      |
| <b>Total</b>                              |      |                             | 1,287,601                        |                                    |              |
| <b>24 Budget</b>                          |      |                             | (694,015)                        |                                    |              |
| <b>2% Rate of increase for Special ED</b> |      |                             | (13,880)                         |                                    |              |
| <b>Town's Share of Tuition</b>            |      |                             | 579,706                          |                                    |              |



# Student Services Areas Impacted by the MOU

## Transportation

| ORG                            | OBJ  | ACCOUNT DESCRIPTION | FY 25<br>Budgeted ODD<br>Tuition | FY 2024<br>Budgeted ODD<br>Tuition | Actual 22-23 |
|--------------------------------|------|---------------------|----------------------------------|------------------------------------|--------------|
| Transportation                 |      |                     |                                  |                                    |              |
| S33004                         | 5279 | TRANSPORTATION      | 395,891                          | 329,420                            | 334,269      |
| 24 Budget per MOU              |      |                     | (329,420)                        |                                    |              |
| 2% Rate of increase per MOU    |      |                     | (6,588)                          |                                    |              |
| Town's Share of Transportation |      |                     | 59,883                           |                                    |              |



Hingham Public Schools

# FY 25 Budget Presentation



## Impact of Collective Bargaining on the Budget



# Current Proposals

## Teachers and Paraprofessional Pay Consists of the following:

Base Pay - which consists of:

- **Steps** which are years of service (each year there is an increase of pay of 0% - 5% based on where teachers/paras fall on 1-13 step schedule, Paraeducators 1-6 steps schedule - current SC proposal.)
- **Lanes** reflect the level of education for teachers (there are different pay rates from Bachelor's degrees to Doctorate degrees - there is a 4%-5% increase in pay rates as education increases.
- **COLA** - cost of living adjustments. This is an additional increase which is paid on top of any steps and lane adjustments paid each year.

**Longevity** - The current proposal for teachers includes an additional \$2,650 - \$3,950 per year that teachers are paid based on years of service above 15 years. For paraprofessionals an additional \$300 - \$1,500 is agreed to for years of service above 5 years.



# Current Budget Drivers

## FY 24 Placements by Degree

| Step        | B  | B15 | M   | M15 | M30 | M60 | D  | Grand Total |      |
|-------------|----|-----|-----|-----|-----|-----|----|-------------|------|
| 1           | 5  | 0   | 5   | 0   | 0   | 0   | 0  | 10          | 3%   |
| 2           | 0  | 0   | 4   | 0   | 0   | 1   | 1  | 6           | 2%   |
| 3           | 1  | 1   | 10  | 4   | 0   | 0   | 0  | 16          | 4%   |
| 4           | 2  | 2   | 8   | 2   | 1   | 0   | 0  | 15          | 4%   |
| 5           | 0  | 1   | 2   | 5   | 1   | 0   | 0  | 9           | 2%   |
| 6           | 1  | 0   | 6   | 1   | 1   | 1   | 0  | 10          | 3%   |
| 7           | 1  | 0   | 5   | 7   | 2   | 2   | 0  | 17          | 4%   |
| 8           | 0  | 0   | 5   | 1   | 3   | 1   | 1  | 11          | 3%   |
| 9           | 1  | 1   | 7   | 4   | 7   | 1   | 0  | 21          | 6%   |
| 10          | 0  | 0   | 6   | 2   | 11  | 5   | 0  | 24          | 6%   |
| 11          | 0  | 0   | 6   | 4   | 9   | 2   | 1  | 22          | 6%   |
| 12          | 1  | 0   | 6   | 2   | 10  | 5   | 0  | 24          | 6%   |
| 13          | 3  | 1   | 17  | 23  | 46  | 98  | 8  | 196         | 51%  |
|             |    |     |     |     |     |     |    | 0           | 0%   |
| Grand Total | 15 | 6   | 87  | 55  | 91  | 116 | 11 | 381         | 100% |
|             | 4% | 2%  | 23% | 14% | 24% | 30% | 3% | 100%        |      |



# Current Budget Drivers

| FY 25 Placements by Degree @ 3% School Committee's last Proposal |      |  |     |          |    |           |     |           |     |           |     |           |    |           |
|--|------|--|-----|----------|----|-----------|-----|-----------|-----|-----------|-----|-----------|----|-----------|
|  | #    | Rate   | #   | Rate     | #  | Rate      | #   | Rate      | #   | Rate      | #   | Rate      | #  | Rate      |
| Lanes  |      |  |     |          |    |           |     |           |     |           |     |           |    |           |
| Steps  | B    | B  | B15 | B15      | M  | M         | M15 | M15       | M30 | M30       | M60 | M60       | D  | D         |
| 1  | -    | \$62,772   | -   | \$65,296 | -  | \$68,553  | -   | \$71,454  | -   | \$74,356  | -   | \$77,583  | -  | \$80,805  |
| 2  | 5    | \$65,733   | -   | \$68,286 | 5  | \$71,939  | -   | \$75,066  | -   | \$78,195  | -   | \$81,584  | -  | \$84,969  |
| 3  | -    | \$68,696   | -   | \$71,277 | 4  | \$75,325  | -   | \$78,679  | -   | \$82,033  | 1   | \$85,585  | 1  | \$89,133  |
| 4  | 1    | \$71,657   | 1   | \$74,268 | 10 | \$78,709  | 4   | \$82,288  | -   | \$85,872  | -   | \$89,586  | -  | \$93,297  |
| 5  | 2    | \$74,619   | 2   | \$77,259 | 8  | \$82,096  | 2   | \$85,900  | 1   | \$89,708  | -   | \$93,587  | -  | \$97,462  |
| 6  | -    | \$77,582   | 1   | \$80,250 | 2  | \$85,480  | 5   | \$89,513  | 1   | \$93,547  | -   | \$97,588  | -  | \$101,623 |
| 7  | 1    | \$80,543   | -   | \$83,241 | 6  | \$88,865  | 1   | \$93,125  | 1   | \$97,386  | 1   | \$101,591 | -  | \$105,788 |
| 8  | 1    | \$83,505   | -   | \$86,232 | 5  | \$92,250  | 7   | \$96,736  | 2   | \$101,224 | 2   | \$105,591 | -  | \$109,953 |
| 9  | -    | \$86,467   | -   | \$89,222 | 5  | \$95,635  | 1   | \$100,348 | 3   | \$105,063 | 1   | \$109,590 | 1  | \$114,116 |
| 10   | 1    | \$89,427   | 1   | \$92,213 | 7  | \$99,021  | 4   | \$103,960 | 7   | \$108,902 | 1   | \$113,593 | -  | \$118,281 |
| 11   | -    | \$92,390   | -   | \$95,204 | 6  | \$102,407 | 2   | \$107,571 | 11  | \$112,739 | 5   | \$117,594 | -  | \$122,445 |
| 12   | -    | \$95,352   | -   | \$98,195 | 6  | \$105,791 | 4   | \$111,183 | 9   | \$116,577 | 2   | \$121,595 | 1  | \$126,608 |
| 13   | 4    | \$95,352   | 1   | \$98,195 | 23 | \$105,791 | 25  | \$111,183 | 56  | \$116,577 | 103 | \$121,595 | 8  | \$126,608 |
| Grand Total  | 15   |  | 6   |          | 87 |           | 55  |           | 91  |           | 116 |           | 11 |           |
|  | #    | Projected Number of teachers at step/lane for 24-25 based on current steps and lanes |     |          |    |           |     |           |     |           |     |           |    |           |
|  | Rate | Annual salary at step & lane   |     |          |    |           |     |           |     |           |     |           |    |           |

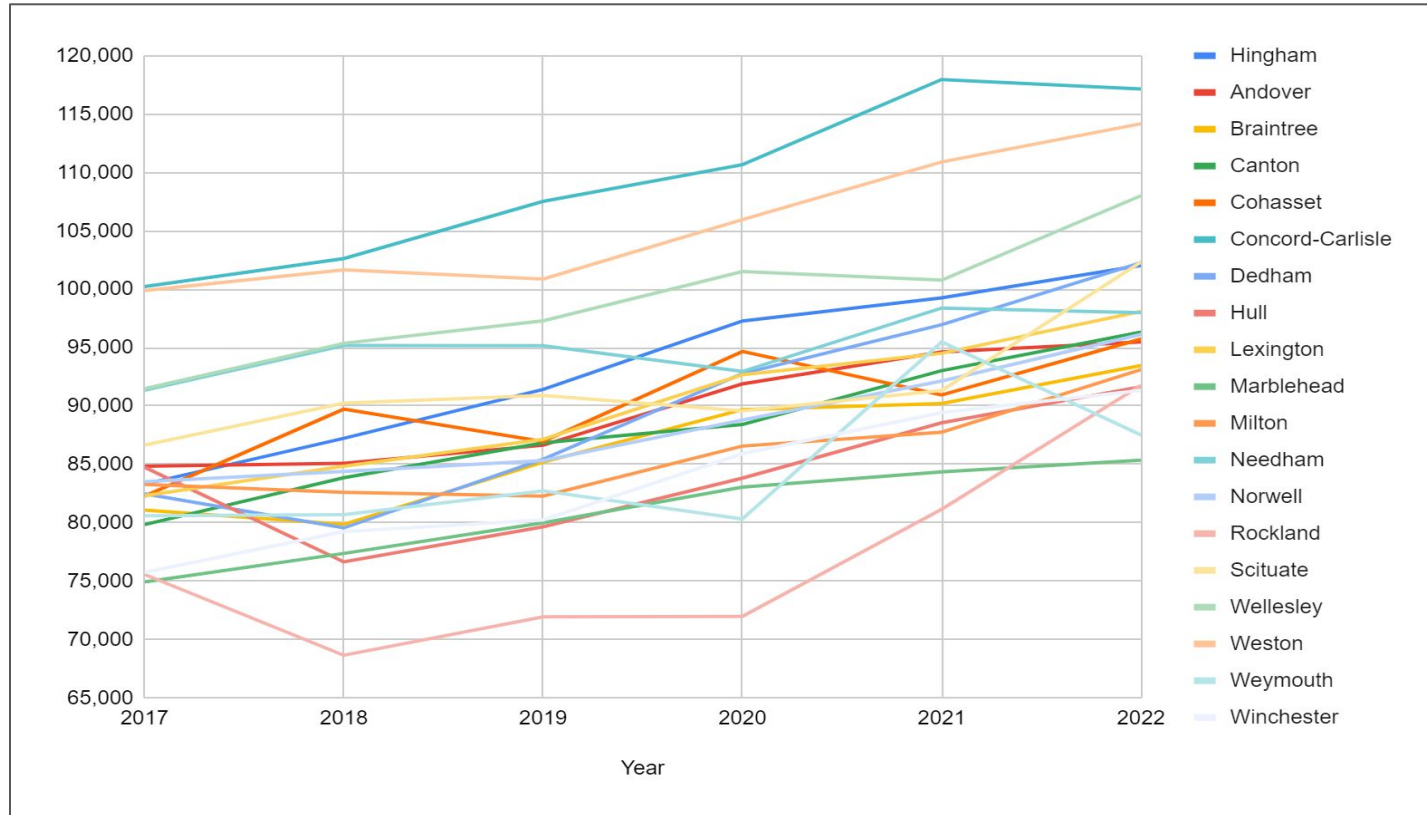


# Current Budget Drivers

| FY 25 Total Costs of Placements by Degree |             |           |             |             |              |              |             |              |
|---|-------------|-----------|-------------|-------------|--------------|--------------|-------------|--------------|
|   | Lanes       |           |             |             |              |              |             |              |
| Steps                                     | B           | B15       | M           | M15         | M30          | M60          | D           | Total        |
| 1   | -           | -         | -           | -           | -            | -            | -           | -            |
| 2   | \$328,666   | -         | \$359,694   | -           | -            | -            | -           | \$688,360    |
| 3   | -           | -         | \$301,298   | -           | -            | \$85,585     | \$89,133    | \$476,017    |
| 4   | \$71,657    | \$74,268  | \$787,093   | \$329,153   | -            | -            | -           | \$1,262,171  |
| 5   | \$149,239   | \$154,517 | \$656,769   | \$171,800   | \$89,708     | -            | -           | \$1,222,034  |
| 6   | -           | \$80,250  | \$170,960   | \$447,564   | \$93,547     | -            | -           | \$792,320    |
| 7   | \$80,543    | -         | \$533,188   | \$93,125    | \$97,386     | \$101,591    | -           | \$905,831    |
| 8   | \$83,505    | -         | \$461,252   | \$677,154   | \$202,449    | \$211,182    | -           | \$1,635,540  |
| 9   | -           | -         | \$478,176   | \$100,348   | \$315,189    | \$109,590    | \$114,116   | \$1,117,418  |
| 10  | \$89,427    | \$92,213  | \$693,146   | \$415,839   | \$762,312    | \$113,593    | -           | \$2,166,531  |
| 11  | -           | -         | \$614,440   | \$215,143   | \$1,240,133  | \$587,968    | -           | \$2,657,684  |
| 12  | -           | -         | \$634,749   | \$444,733   | \$1,049,193  | \$243,190    | \$126,608   | \$2,498,471  |
| 13  | \$381,409   | \$98,195  | \$2,433,203 | \$2,779,579 | \$6,528,310  | \$12,524,280 | \$1,012,861 | \$25,757,837 |
| Total                                     | \$1,184,445 | \$499,444 | \$8,123,968 | \$5,674,437 | \$10,378,225 | \$13,976,979 | \$1,342,718 | \$41,180,215 |



# Average Teacher Salary







# Current Proposals

## Parental Leave for all Employees

### **2023-2024 - School Year**

The School Committee has offered all employees access to 12 weeks out of their sick time for the year 2023-2024. This includes 60 days of accrued paid sick leave. On average most employees receive 15 sick days per year of employment and this is allowed to accumulate from year to year. This benefit is available regardless of gender, parenting status or whether there are multiple parents in the district.

### **2024-2025 - School Year - 12 weeks/ 60 days of paid sick time.**

The School Committee has offered 2 weeks/ 10 days of paid leave outside of the regular sick time and 50 days of paid leave through the use of the accrued paid sick leave.

### **2025-2026 - School Year - 12 weeks/ 60 days of paid sick time.**

The School Committee has offered 4 weeks/ 20 days of paid leave outside of the regular sick time and 40 days of paid leave through the use of the accrued paid sick leave.



# Current Proposals

## Parental Leave for all Employees

### **2026-2027 - School Year - 12 weeks/ 60 days of paid sick time.**

The School Committee has offered 8 weeks/ 40 days of paid leave outside of the regular sick time and 20 days of paid leave through the use of the accrued paid sick leave.

The Cost of this benefit is equivalent to the substitute rate of \$306.23 x 60 days x average of 27 persons who go out on leave for the district = **\$ 496,093.** The amount budgeted in any one year may go above or below this threshold depending on how many parental leaves or adoptions there are in any one year.





# Cost of Current Proposals FY 24 - FY 25

| Proposals                           | Amount \$           |
|-------------------------------------|---------------------|
| <b>Unit A - Teachers</b>            |                     |
| Hingham School Committee @ 3%       | \$41,180,215        |
| Hingham Education Association@ 6.5% | \$43,615,953        |
| <b>Difference</b>                   | (\$2,435,738)       |
| Cost of current proposed longevity  | \$414,400           |
| <b>Total School Committee Cost</b>  | <b>\$41,594,615</b> |



# Cost of Current Proposals FY 24 - FY 25

| Proposals  | Amount \$     |
|--|---------------|
| <b>Unit B - Paraeducators</b>                    |               |
| Hingham School Committee @ (2024 -19%) 4%        | \$3,839,633   |
| Hingham Education Association@ (2024-43%)<br>43% | \$5,782,126   |
| <b>Difference</b>                                | (\$1,942,493) |



# Cost of Current Proposals FY 24 - FY 25

| Proposals                                 | Amount \$   |
|---|-------------|
| <b>Unit D - Administrative Assistants</b> |             |
| Hingham School Committee @ 3%             | \$1,420,768 |
| Hingham Education Association@ 5%         | \$1,747,700 |
| <b>Difference</b>                         | (\$326,932) |



# Cost of Current Proposals FY 24 - FY 25

| Proposals   | Amount \$          |
|---|--------------------|
| Unit A - Teachers                                       | \$2,435,738        |
| Unit B - Paraprofessionals                              | \$1,942,493        |
| Unit D - Administrative Assistants                      | \$326,932          |
| <b>Total Differences</b>                                | <b>\$4,705,163</b> |
| Average teacher salaries - FY 2025 (\$41,180,215 / 381) | <b>\$108,085</b>   |



# Cost of Current Agreements FY 24 - FY 25

| Proposals   | Amount \$          |
|---|--------------------|
| <b>Unit C - Custodian &amp; Maintenance Employees</b> |                    |
| Hingham School Committee                              | \$2,200,996        |
| Cost of current proposed longevity                    | \$6,425            |
| <b>Total School Committee Cost</b>                    | <b>\$2,207,421</b> |



## Cost of Current Agreements FY 24 - FY 25

| Proposals                          | Amount \$          |
|------------------------------------|--------------------|
| <b>Bus and Van Drivers</b>         |                    |
| Hingham School Committee           | \$1,593,036        |
| Cost of current proposed longevity | \$6,075            |
| <b>Total School Committee Cost</b> | <b>\$1,599,111</b> |



## Cost of Current Proposals FY 24 - FY 25

|                                    | Total Cost \$       |
|------------------------------------|---------------------|
| Unit A                             | \$41,594,615        |
| Unit B                             | \$3,839,633         |
| Unit C - Finalized                 | \$2,207,421         |
| Unit D                             | \$1,420,768         |
| Bus and Van Drivers- Finalized     | \$1,599,111         |
| <b>Total School Committee Cost</b> | <b>\$50,661,548</b> |

Hingham Public Schools

# **FY 25 Budget Presentation**



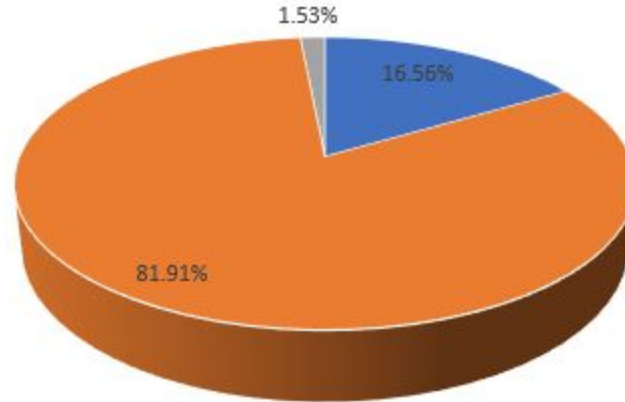
## **Budget Considerations**





# Composition of FY25 Budget


Composition of the Hingham Public Schools Budget



■ Contracted ■ Personnel ■ Non-Contractual



# Overall FY25 Budget

|  | Hingham Public Schools - FY 2025 Budget Summary |                    |                    |                     |
|---|---|--------------------|--------------------|---------------------|
|   | Account Description                             | Budget FY2024-2025 | BUDGET FY2023-2024 | Actual FY2022- 2023 |
|   | School Committee                                | 84,350             | 105,000            | 70,844              |
|   | Administration                                  | 1,682,192          | 1,698,846          | 1,609,032           |
|   | School Building Administration                  | 2,882,853          | 2,814,741          | 2,987,062           |
|   | Teaching  | 32,125,481         | 29,218,823         | 29,717,304          |
|   | Professional Development                        | 489,918            | 438,280            | 263,163             |
|   | Textbooks                                       | 410,965            | 602,466            | 301,086             |
|   | Instructional Equipment                         | 48,280             | 67,611             | 32,887              |
|   | Instructional Technology                        | 547,921            | 1,038,998          | 1,164,712           |
|   | Library   | 913,344            | 876,448            | 768,488             |
|   | Counseling                                      | 2,047,851          | 1,521,246          | 1,558,553           |
|   | Psychological Services                          | 1,500              | 1,500              | 0                   |
|   | Health Services                                 | 968,116            | 934,556            | 791,085             |
|   | Transportation                                  | 1,925,778          | 1,774,064          | 1,593,031           |
|   | Food Service                                    | 0                  | 0                  | 224                 |
|   | Athletics                                       | 1,322,389          | 966,526            | 806,810             |
|   | Other Student Activity                          | 194,257            | 250,347            | 79,440              |
|   | Security  | 12,000             | 12,000             | 6,794               |
|   | Custodial                                       | 2,085,882          | 1,722,924          | 2,041,151           |
|   | Heating of Buildings                            | 852,273            | 636,804            | 415,933             |
|   | Utilities                                       | 992,867            | 972,137            | 942,615             |
|   | Maintenance of Grounds                          | 183,569            | 183,569            | 47,206              |
|   | Plant Maintenance                               | 1,759,002          | 1,703,405          | 1,324,472           |
|   | Repairs of Equipment                            | 143,960            | 156,409            | 124,689             |
|   | Employee Retirement                             | 70,000             | 150,000            | 31,040              |
|   | Rents and building costs                        | 80,000             | 166,709            | 61,200              |
|   | Sped Supervision                                | 999,886            | 1,020,122          | 677,981             |
|   | Sped Instruction                                | 13,339,444         | 11,335,131         | 9,035,452           |
|   | Sped Prof. Development                          | 30,336             | 11,582             | 18,898              |
|   | Sped Textbooks                                  | 4,000              | 5,000              | 3,750               |
|   | Sped Counseling                                 | 1,079,664          | 1,266,099          | 1,061,177           |
|   | Sped Psychological Services                     | 988,689            | 1,106,275          | 1,127,325           |
|   | Sped Transportation                             | 1,216,443          | 1,072,747          | 1,112,025           |
|   | Sped Programs w/ other Districts                | 79,426             | 99,815             | 114,596             |
|   | Tuitions to Non-Public Schools                  | 4,620,310          | 709,325            | 681,492             |
|   | Tuitions to Collaboratives                      | 1,319,083          | 964,080            | 1,135,353           |
|   | Vocational Transportation                       | 10,400             | 10,400             | 0                   |
|   | Vocational Tuition                              | 90,000             | 90,000             | 164,033             |
|   | Grand Total                                     | \$75,602,429       | \$65,703,985       | \$61,870,903        |
|   | Grants & Revolving                              | (5,482,032)        |                    |                     |
|   | Town MOU  | (1,438,355)        |                    |                     |
|   | Deficit   | (678,417)          |                    |                     |
|   | Approved Town Increase of 3.5%                  | \$68,003,625       |                    |                     |



# Overall FY25 Budget - Revolving Funds

| Hingham Public Schools<br>Fund Balances Roll-Forward      |                       |                         |                        |                          |                         |                        |                          |
|---|-----------------------|-------------------------|------------------------|--------------------------|-------------------------|------------------------|--------------------------|
| Fund  | Balance June 30, 2023 | Budgeted Receipts FY 24 | Budgeted Expense FY 24 | Proj. Bal. June 30, 2024 | Budgeted Receipts FY 25 | Budgeted Expense FY 25 | Proj. Bal. June 30, 2025 |
| 1 Athletic Fees   | \$208,159             | 335,698                 | 455,000                | \$88,857                 | 373,320                 | 455,000                | \$7,177                  |
| 2 Building Rental Fees                                    | \$56,195              | 60,000                  | 60,000                 | \$56,195                 | 65,000                  | 60,000                 | \$61,195                 |
| 3 Field Use Fees - To be preserved for the new Turf Field | \$252,668             | -                       | -                      | \$252,668                |                         |                        | \$252,668                |
| 4 MS Co-Curricular Activity Account                       | \$68,949              | 25,000                  | 40,000                 | \$53,949                 | 30,000                  | 35,000                 | \$48,949                 |
| 5 Pre-School Tuitions                                     | \$394,280             | 39,000                  | 300,000                | \$133,280                | 294,720                 | 400,000                | \$28,000                 |
| 6 Community Ed  | \$393                 | -                       | -                      | \$393                    |                         |                        | \$393                    |
| 7 Drivers Ed  | \$63,556              | 160,000                 | 150,000                | \$73,556                 | 175,000                 | 160,000                | \$88,556                 |
| 8 Kids in Action  | \$321,889             | 1,480,000               | 1,514,000              | \$287,889                | 1,500,000               | 1,600,000              | \$187,889                |
| 9 School Lunch  | \$1,018,681           | 1,400,000               | 1,500,000              | \$918,681                | 1,500,000               | 1,545,000              | \$873,681                |
| 10 FDK  | \$1,130,217           | 428,340                 | 900,000                | \$658,557                | 428,340                 | 900,000                | \$186,897                |
| 11 Lost Book  | \$39,149              | 1,300                   | -                      | \$40,449                 | 1,300                   | -                      | \$41,749                 |
| 12 Other Tuitions   | \$2,925               | -                       | -                      | \$2,925                  | -                       | -                      | \$2,925                  |
|   | <b>\$3,557,061</b>    |                         |                        | <b>\$2,567,399</b>       |                         |                        | <b>\$1,780,079</b>       |



# Overall FY25 Budget - Grants

| Grants & Revolving Accounts          | Budget<br>2014-2015<br>\$ | Budget<br>2015-2016<br>\$ | Budget<br>2016-2017<br>\$ | Budget<br>2017-2018<br>\$ | Budget<br>2018-2019<br>\$ | Budget<br>2019-2020<br>\$ | Budget<br>2020-2021<br>\$ | Budget<br>2021-2022<br>\$ | Budget<br>2022-2023<br>\$ | Budget<br>2023-2024<br>\$ | Budget<br>2024-2025<br>\$ |
|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>Gross Special Ed Spending</b>     | 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                | 23,558,864                |
| <b>Grants</b>                        |                           |                           |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| IDEA                                 | (853,263)                 | (915,085)                 | (934,634)                 | (947,817)                 | (823,033)                 | (771,842)                 | (857,913)                 | (830,000)                 | (988,440)                 | (984,126)                 | (1,025,962)               |
| 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)                  | (17,506)                  |
| Circuit Breaker                      | (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)               | (2,189,398)               |
| Tuition Revolving                    | (220,000)                 | (370,000)                 | (220,000)                 | (220,000)                 | (220,000)                 | (220,000)                 | (320,000)                 | (220,000)                 | (220,000)                 | (220,000)                 | (400,000)                 |
| Other Revolving SSEC/FDK SPED        | (4,500)                   | (79,025)                  | (56,000)                  | (70,000)                  | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| Town MOU Deductions                  | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | (1,438,355)               |
| <b>Total Offsets</b>                 | (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)               | (5,071,221)               |
| <b>Net Spending - Special Ed</b>     | 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                | 18,487,643                |
| <b>Gross Regular Ed Spending</b>     | 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                | 51,925,148                |
| <b>Revenue Offsets</b>               |                           |                           |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Athletics                            | (294,000)                 | (312,661)                 | (312,600)                 | (323,600)                 | (323,600)                 | (323,600)                 | (358,308)                 | (378,308)                 | (425,034)                 | (455,000)                 | (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)                  | (35,000)                  |
| 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)                  | (60,000)                  |
| Kids In Action                       | -                         | -                         | (112,900)                 | (167,000)                 | (167,000)                 | (167,000)                 | (157,500)                 | (50,000)                  | (50,000)                  | (80,000)                  | (150,000)                 |
| Food Service                         | -                         | -                         | -                         | (18,003)                  | (18,003)                  | (38,714)                  | (41,452)                  | -                         | -                         | (50,000)                  | (50,000)                  |
| Drivers Ed                           | (5,000)                   | (5,000)                   | (5,000)                   | (5,000)                   | (5,000)                   | (5,000)                   | -                         | -                         | -                         | (15,000)                  | (20,000)                  |
| Continuing Ed                        | (5,000)                   | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| Other (Drama, Student Parking)       | (9,000)                   | (9,000)                   | (9,000)                   | (9,000)                   | (9,000)                   | (9,000)                   | (4,000)                   | -                         | -                         | (4,000)                   | (4,000)                   |
| Cable Grant                          | (18,104)                  | (18,104)                  | (18,466)                  | (18,466)                  | (18,466)                  | (18,466)                  | (18,466)                  | (18,466)                  | -                         | (25,000)                  | (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)                  | (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)                 | (900,000)                 |
| <b>Potential New HS Activity Fee</b> | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | (100,000)                 |
| <b>Total Offsets</b>                 | (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)               | (1,849,166)               |
| <b>Net Spending Regular Ed</b>       | 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                | 50,075,982                |
| <b>Total Offsets</b>                 | (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)               | (6,920,387)               |
| <b>24-25 Deficit</b>                 | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | (560,000)                 |
| <b>Total School Spending Budget</b>  | 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                | 75,484,012                |
| <b>Net School Spending</b>           | 43,395,775                | 45,365,810                | 47,539,201                | 49,681,639                | 51,880,011                | 54,130,925                | 56,557,111                | 60,058,223                | 61,826,503                | 65,002,111                | 68,003,625                |



# Fees in FY25 Budget

- Athletic Fee proposed increases from \$375 to \$425. Hockey additional fee remains a \$200 differential. The family cap increases from \$950 to \$1,100. For Hockey families, the cap is raised from \$1,000 to \$1,300.
- Kindergarten full-day fee remains \$2,950.
- Increase in facilities fees to ensure coverage of costs incurred by community use of the schools (increase in revolving under facilities to account for increases).
- Increase in other fees for example: Kids in Action and Pre-Kindergarten.
- Keep fee for middle school activities and clubs at \$100. Request a new fee for high school activities and clubs of \$100.
- 5% increase in facility rental fees



# Hingham Middle - Proposed Reductions

| Position                 | Amount           |
|--------------------------|------------------|
| Library Paraprofessional | \$28,000         |
| Math Tutors              | \$100,000        |
| World Language Teacher   | \$78,537         |
| 0.5 Librarian            | \$39,417         |
| <b>Total</b>             | <b>\$245,954</b> |



# Hingham High - Proposed Reductions

| Reduction                 | Amount           |
|---------------------------|------------------|
| Math Teacher (Retirement) | \$124,499        |
| ELA Teacher (Retirement)  | \$109,064        |
| .6 Music Teacher          | \$40,363         |
| World Language Teacher    | \$78,537         |
| History Teacher           | \$80,000         |
| <b>Total</b>              | <b>\$432,463</b> |



# Proposed Reductions

| Reduction             | Amount           |
|-----------------------|------------------|
| Hingham Middle School | \$245,954        |
| Hingham High School   | \$432,463        |
| Curriculum            | \$150,000        |
| Technology            | \$93,253         |
| <b>Total</b>          | <b>\$921,670</b> |



Hingham Public Schools

# **FY 25 Budget Presentation**



## **Important Dates**



# Important Dates

| Important Dates                       | Meeting Details                                     |
|---------------------------------------|---|
| Wednesday February 7 PM               | Meeting with Select Board & Advisory                |
| Tuesday February 13 <sup>th</sup> 7PM | Advisory Meeting – Possible Advisory Vote on Budget |
| Thursday February 29th 7PM            | Joint Session - All boards                          |
| March 12th 6:30 PM                    | School Committee Vote on Budget                     |
| April 24th                            | Town Meeting  |
| April 27th                            | Vote  |