

**Hingham Public Schools
Budget Analysis**

School Committee Costs

Budget							FY 2023	
Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$ Variance	% Variance	FY 2023 Budget	Expended	
R11004	Legal Services	\$ 70,000	\$ 86,650	\$ (16,650)	-19%	\$ 70,000	\$ 61,275	
R11005	Other Supplies	350	350	-	0%	350	-	
R11006	Conference Travel & Dues	14,000	18,000	(4,000)	-22%		9,569	
Total		\$ 84,350	\$ 105,000	\$ (20,650)	-20%	\$ 70,350	\$ 70,844	

Central Office

Budget							FY 2023	
Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$Variance	% Variance	FY 2023 Budget	Expended	
R12001	Administrators	\$ 805,168	\$ 714,200	\$ 90,968	13%	\$ 709,504	\$ 732,212	
R12002	Admin Assistants	680,000	775,622	(95,622)	-12%	676,218	701,403	
R12004	Computer Service Agreements	75,500	80,500	(5,000)	-6%	65,564	64,177	
R12005	Supplies	13,000	15,000	(2,000)	-13%	7,620	10,811	
R12006	Other	108,524	113,524	(5,000)	-4%	81,291	100,429	
Total		\$ 1,682,192	\$ 1,698,846	\$ (16,654)	-1%	\$ 1,540,197	\$ 1,609,032	

Building Administration

Budget Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$Variance	% Variance	FY 2023 Budget	FY 2023 Expended
R22001	Principals	\$ 2,149,806	\$ 2,091,886	\$ 57,920	3%	\$ 2,003,103	\$ 2,093,521
R22002	Administrative Assistants	722,963	712,032	10,931	2%	492,587	884,463
R22005	Supplies	1,950	2,689	(739)	-27%	2,689	2,810
R22006	Conference Travel & Dues	8,134	8,134	-	0%	8,134	6,268
Total		\$ 2,882,853	\$ 2,814,741	\$ 68,112	2%	\$ 2,506,513	\$ 2,987,062

Teaching & Learning

Budget Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$Variance	% Variance	FY 2023 Budget	FY 2023 Expended
R23001	Teachers/ Substitutes & Tutors	\$ 31,194,345	\$ 28,385,714	\$ 2,808,631	10%	\$ 28,085,968	\$ 28,220,848
R23003	Admin Assts & Paraprofessionals	573,257	447,261	125,996	28%	142,115	1,018,030
R23004	Contracted Services	50,000	50,000	-	0%	169,730	38,866
R23005	Supplies	302,590	330,559	(27,969)	-8%	338,159	427,766
R24005	Textbooks	360,965	602,466	(241,501)	-40%	518,214	303,935
R24108	Equipment Rental	48,280	67,611	(19,331)	-29%	41,159	30,038
R24501	Technology Manager	160,290	154,057	6,233	4%	139,965	149,584
R24503	Computer Technicians	264,131	666,515	(402,384)	-60%	715,728	572,574
R24504	Computer Service Agreements	135,000	152,396	(17,396)	-11%	259,196	369,104
R24505	Computer Supplies	38,500	66,030	(27,530)	-42%	73,030	73,450
R25001	Librarians	798,015	775,030	22,985	3%	718,676	706,320
R25003	Librarian Assistants	67,875	59,149	8,726	15%	53,528	
R25004	Library Computer Service Agreement	27,254	11,569	15,685	136%	11,569	27,254
R25005	Library Books & Supplies	20,200	30,700	(10,500)	-34%	40,500	34,914
	Total	<u>\$ 34,040,702</u>	<u>\$ 31,799,057</u>	<u>\$ 2,241,645</u>	<u>7%</u>	<u>\$ 31,307,537</u>	<u>\$ 31,972,683</u>
	Full Day Kindergarten Tuitions	(900,000)					
	Cable Grant	(25,000)					
	Reductions	(560,000)					
	Total Revolving, Deductions & Other	<u>(1,485,000)</u>					
	Net Teaching & Learning	\$ 32,555,702					

Professional Development

Budget Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$ Variance	% Variance	FY 2023 Budget	FY 2023 Expended
R23501	Mentor Program & Substitutes	\$ 91,521	\$ 90,049	\$ 1,472	2%	\$ 90,049	\$ 28,871
R23504	Workshops & In-Service Programs	245,166	195,000	50,166	26%	77,050	144,677
R23506	Conferences & Course Reimbursements	158,520	158,520	-	0%	150,089	101,409
	Total	\$ 495,207	\$ 443,569	\$ 51,638	12%	\$ 317,188	\$ 274,957
	METCO	(50,166)					
	Net Professional Development	\$ 445,041					

Guidance & Nursing

Budget Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$ Variance	% Variance	FY 2023 Budget	FY 2023 Expended
R27001	School Guidance Counselors	\$ 1,874,385	\$ 1,321,001	\$ 553,384	42%	\$ 1,402,149	\$ 1,385,849
R27002	Admin Assistants Counseling	136,652	163,431	\$ (26,779)	-16%	155,828	160,045
R27004	Contracted Services	21,114	21,114	\$ -	0%	41,114	5,919
R27005	Supplies	11,200	11,200	\$ -	0%	13,200	5,415
R27006	Conference Travel & Dues	6,000	6,000	\$ -	0%	7,000	1,325
R32003	Nurses, Substitutes and Other Staff	944,430	910,870	\$ 33,560	4%	818,014	764,584
R32004	Physian	9,500	9,500	\$ -	0%	11,000	15,878
R32005	Supplies	13,786	13,786	\$ -	0%	13,786	10,443
R32006	Physical Examinations	400	400	\$ -	0%	400	180
	Total	\$ 3,017,467	\$ 2,457,302	\$ 560,165	23%	\$ 2,462,491	\$ 2,349,638

Transportation

Budget Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$Variance	% Variance	FY 2023 Budget	FY 2023 Expended
R33003	Transportation Supervisor	\$ 106,645	\$ 103,753	\$ 2,892	3%	\$ 97,903	\$ 99,284
R33002	Admin Asst Transportation	68,101	66,052	2,049	3%	64,160	65,043
R33003	Drivers	1,109,645	979,377	130,268	13%	807,453	803,849
R33004	Repairs & Maintenance	159,585	179,585	(20,000)	-11%	137,177	150,135
R33005	Fuel & Other Supplies	231,500	193,303	38,197	20%	138,575	226,357
R33006	Testing & Physical Examinations	32,800	31,600	1,200	4%	19,300	23,499
R33008	Equipment Leasing	324,147	324,147	-	0%	267,916	324,148
Total		\$ 2,032,423	\$ 1,877,817	\$ 151,714	8%	\$ 1,532,484	\$ 1,692,315

Athletics

Budget Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$Variance	% Variance	FY 2023 Budget	FY 2023 Expended
R35101	Athletics Administrator & Coaches	\$ 594,904	\$ 260,565	\$ 334,339	128%	\$ 105,630	\$ 163,638
R35103	Admin Asst/ Drivers & Field Maintenance	287,784	242,513	45,271	19%	187,401	189,479
R35104	Contracted fees	119,601	125,901	(6,300)	-5%	122,340	91,837
R35105	Supplies	82,500	99,647	(17,147)	-17%	99,647	114,894
R35106	Ice Rental/ Police & Officers	237,600	237,900	(300)	0%	233,141	246,962
R35201	Extracurricular Activities	166,846	223,433	(56,587)	-25%	143,661	66,020
R35205	Intramurals	7,411	10,914	(3,503)	-32%	10,914	-
R35206	Extracurricular Transportation	20,000	16,000	4,000	25%	13,242	13,420
	Total	\$ 1,516,646	\$ 1,216,873	\$ 299,773	25%	\$ 915,976	\$ 886,250
	Athletic Revolving	(455,000)					
	High School & Middle School Extracurricular	(135,000)					
	Total Revolving	(590,000)					
	Net Athletics and Other Extracurricular Activities	\$ 1,061,646					

Facilities

Budget Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$Variance	% Variance	FY 2023 Budget	FY 2023 Expended
R36004	Security	\$ 12,000	\$ 12,000	\$ -	0%	\$ 4,600	\$ 6,794
R41103	Custodians	1,908,382	1,562,862	345,520	22%	1,602,132	1,661,809
R41105	Custodial Supplies	177,500	160,062	17,438	11%	152,830	233,918
R41205	Heating	852,273	636,804	215,469	34%	546,535	415,933
R41305	Utilities	992,867	972,137	20,730	2%	970,735	942,615
R42104	Grounds	183,569	183,569	-	0%	183,569	47,206
R42203	Maintenance Management & Staff	915,239	888,516	26,723	3%	771,203	620,253
R42204	Contracted Services	732,663	683,749	48,914	7%	605,282	766,551
R42205	Hardware Supplies	111,100	131,140	(20,040)	-15%	119,220	83,092
R42305	Repairs & Maintenance	143,960	156,409	(12,449)	-8%	152,006	124,689
R73008	Rental	80,000	166,709	(86,709)	-52%	61,201	61,200
	Total	\$ 6,109,553	\$ 5,553,957	\$ 555,596	10%	\$ 5,169,313	\$ 4,964,060
	Kids In Action	(150,000)					
	Food Service	(50,000)					
	Driver's Education	(20,000)					
	Building Revolving	(60,000)					
	Parking & Other	(4,000)					
	Total Revolving & Other	(284,000)					
	Net Facilities Budget	\$ 5,825,553					

Special Education

Budget							FY 2023	
Code	Account Description	FY 2025 Budget	FY 2024 Budget	\$Variance	% Variance	FY 2023 Budget	Expended	
S21001	Administrators	\$ 611,676	\$ 597,540	\$ 14,136	2%	\$ 548,255	\$ 473,301	
S21002	Admin Assistants	311,210	340,582	(29,372)	-9%	111,478	144,603	
S21004	Legal Services	75,000	80,000	(5,000)	-6%	50,000	60,000	
S21006	Conference travel	2,000	2,000	-	0%	3,000	77	
S23001	Teaching Staff	8,505,325	7,258,602	1,246,723	17%	6,590,766	6,396,692	
S23003	Paraprofessionals and Others Staff	3,483,116	3,342,646	140,470	4%	3,215,184	1,775,336	
S23004	Specialized Services	1,287,601	706,882	580,719	82%	544,842	759,523	
S23005	Supplies	61,402	25,001	36,401	146%	25,001	103,901	
S23506	Special Ed Professional Development	32,336	13,582	18,754	138%	10,820	18,898	
S24005	Special Ed Books	4,000	5,000	(1,000)	-20%	1,500	3,750	
S27001	Special Ed Counseling	1,065,164	1,040,082	25,082	2%	615,836	1,018,803	
S27005	Special Ed testing Supplies	14,500	14,500	-	0%	18,324	42,374	
S28001	Special Ed Psychologists	934,189	1,277,792	(343,603)	-27%	323,594	973,747	
S28004	Neuro-Psycho Evaluations	50,000	35,000	15,000	43%	25,000	153,578	
S28005	Other Supplies	4,500	5,000	(500)	-10%	5,000	-	
S33003	Special Ed Drivers	688,084	598,084	90,000	15%	623,319	710,113	
S33004	Special Ed Contracted Services	419,516	353,045	66,471	19%	351,920	369,350	
S33005	Vehicle Fuel	50,000	62,775	(12,775)	-20%	62,775	-	
S33008	Special Ed Leasing Equipment	58,843	58,843	-	0%	58,843	32,562	
S91006	Tuitions Mass Public Schools	79,426	99,815	(20,389)	-20%	72,220	114,596	
S93006	Tuitions Private Schools	4,620,310	709,325	3,910,985	551%	315,346	681,492	
S94006	Tuitions Collabratives	1,319,083	964,080	355,003	37%	916,917	1,135,353	
V33004	Vocational Transportation	10,400	10,400	-	0%	10,400	-	
V91006	Vocational Tuition	90,000	90,000	-	0%	181,612	164,033	
Total		\$ 23,777,682	\$ 17,690,576	\$ 6,087,107	34%	\$ 14,681,952	\$ 15,132,082	
	IDEA Grant	(1,025,962)						
	Circuit Breaker Grant	(2,189,398)						
	Integrated Pre-K	(400,000)						
	Town MOU	(1,438,355)						
	Total Grants, Revolving Accounts & Other	(5,053,715)						
	Net Special Education Budget	\$ 18,723,967						