

## **Hingham Public Schools**

### **Assumptions Underlying Development of the FY'18 Budget**

1. The overall goal is to provide and maintain high quality programs and services that support learning and well-being, fulfillment of individual potential, and the other core values that underlie the District Mission.
2. The proposed budget will be a level services budget which will reflect growth in inflation, enrollment, contractual commitments, state and federal mandates, change in graduation requirements, and maintaining the health and social emotional needs of students. Responses to other needs will be itemized for the committee but not included in the base budget. Additionally, the district will prepare a memorandum that outlines the impact of a level funded budget on personnel, facilities, potential class sizes and reductions in other programs and services.
3. Priority also will be given to a Foster Elementary School Assessment, ADA compliant playgrounds, High School roof repairs, and HAWC design dollars and other capital repairs and replacements. In the short term, enrollment is anticipated to increase slightly at grades 6-12 and decrease some at the elementary level; we will continue to monitor kindergarten enrollment and the grade K to 1 growth factor to detect and respond to trends.
4. Most state and federal grants are likely to remain level. The Circuit Breaker reimbursement anticipated is \$1,196,599 that will be used as an offset to the 9100B tuitions function.-
5. Special education costs, especially tuitions, will likely continue to fluctuate greatly from year to year. We will continue to budget for known tuitions and those that we anticipate as “likely.”
6. Professional development costs continue to grow, especially with respect to technology training, new adoptions, and DESE-mandated training for ELL and other licensure requirements Extra funds for sub coverage may be required.
7. The text book budget will be reduced from what had been projected last year for FY 18 as second year funds for the. new elementary reading program. The entire adoption was purchased in FY 2017. There still will be need for additional texts as the largest classes move through the middle school and high school. Expiring licenses for technology components of curriculum materials across the district will continue to impact instructional costs.
8. A zero-based budgeting approach will be used for personnel costs, contractual obligations and SPED tuitions and transportation. Other costs will be projected based on past usage, enrollment change or inflation, and anticipated market prices; revolving fund revenues will be allocated prudently to offset some expenses in functions that relate to the source of that revenue.
9. Regular Transportation, operating costs, aside from payroll, will be kept flat for the FY 18 budget since actual results of the new operations will not be known during the budget process. During FY 2017, actual regular education transportation costs will be tracked and evaluated against the assumptions that were used for the new five year lease structure that the District entered into for the 2016-2017 school year, and successive four years.

10. The new transportation lease structure will allow Hingham the flexibility to expand bus driver hours through the use of subs should enrollment growth at the Middle School cause overcrowding of buses. Additionally, the new bus lease may allow a shift of some athletic transportation expenses from contractor to “in-house” services.
11. FDK will remain a tuition subsidized program. The FY’18 budget will include an offset for parent paid tuitions for FDK
12. An additional section of Kindergarten may be required based on projected enrollment. However, tuition collected will provide a sizable offset.
13. Additional capital funding will be needed to support facilities planning including ADA compliant playgrounds, the HAWC design dollars, a Foster School assessment and technology needs including Chrome Book funding and continued development of the technology infrastructure needed for mandated testing, as well as equipment replacement needs and maintenance requirements as our newer buildings age and fields and outdoor facilities require attention.
14. An allowance amount will be included in the budget to cover the cost of anticipated collective bargaining with all bargaining units and other personnel.

Approved by SC

Numbers are for reference only and do not represent a priority order.