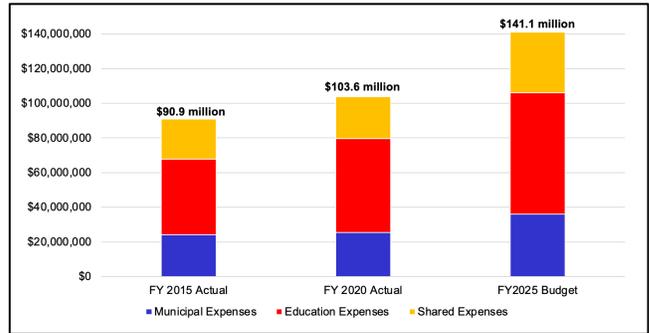


# Inside Town Finances Volume 7: Expenses

## Total expenses and expense categories

The chart to the right shows the amount and composition of Hingham operating expenses for Fiscal Years 2015, 2020, and 2025. It excludes self-supporting entities (South Shore Country Club, Sewer, Weir River Water System); expenses for these entities are entirely funded from user-fee-generated revenue.

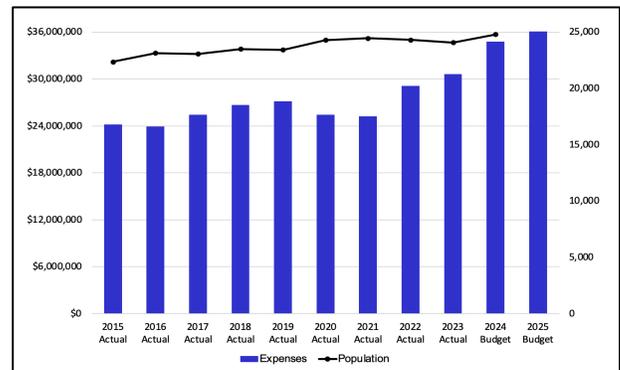
For Fiscal Year 2025, Municipal services represent 25% of the total budget, Education services represent 50% of the budget, and Shared expenses represent 25% of the total budget. Allocating Shared expenses to their respective Municipal and Education departments results in apportionment of the Town's total budget to be roughly 37% for Municipal and 63% for Education. Between Fiscal Years 2105 and 2025, Hingham operating expenses increased by a total of \$50.2 million, or 55%.



## Municipal expense and population trends

The chart to the right shows Municipal expenses (bars) and population (the line) for Fiscal Years 2015-2025. The left axis displays expense amounts; the right axis displays Town population.

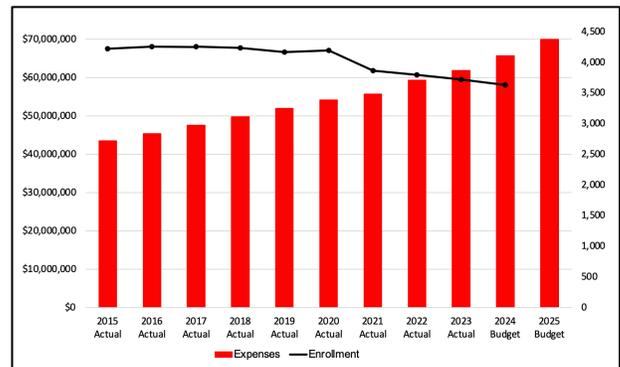
Between 2015 and 2024, Hingham's population increased by 2,426, or 11%. Between Fiscal Years 2015 and 2025, Municipal expenses increased by \$12.0 million, or 49%. Public Safety accounted for over half of this increase.



## Education expense and enrollment trends

The chart to the right shows Education expenses (bars) and K-12 enrollment (the line) for Fiscal Years 2015-2025. The left axis displays expense amounts; the right axis displays school enrollment (Source: MA Dept of Education and Secondary Education).

Between 2015 and 2024, Hingham Public School enrollment declined by 592 students, or 14%. Between Fiscal Years 2015 and 2025, Education expenses increased by \$26.5 million, or 61%.



## Shared expense trends

The chart to the right shows Shared expenses for Fiscal Years 2015-2025. Shared expenses include Debt Service, Capital Outlay, Property and Liability Insurance, and Benefits for active and retired employees (Group Insurance, Other Post Employment Benefits, Retirement, Medicare, Worker's Compensation, Unemployment).

Between Fiscal Years 2015 and 2025, Shared expenses increased by \$11.7 million, or 50%. The largest increase was in Benefits (\$5.3 million).

