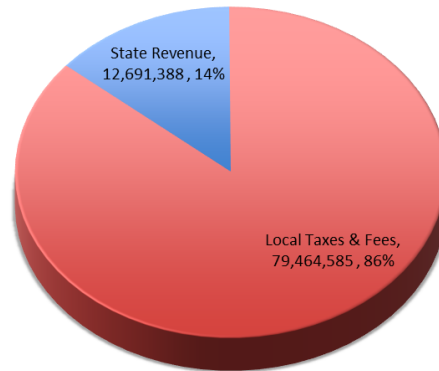


School Operating Budget Revenue & Expenditure Summary

FY 2023/24
School Committee Operating Budget
Revenues by Type
\$92,155,973



Revenue Summary:

| <u>School Revenue</u> | <u>FY20 Actuals</u> | <u>FY21 Actuals</u> | <u>FY22 Actuals</u> | <u>FY23 Budget</u> | <u>FY24 Request</u> | <u>FY24 SC Approved</u> | <u>\$ Inc/(Dec) Over FY23</u> | <u>% Inc/ (Dec)</u> | <u>% FY24 TL</u> |
|--|---------------------|---------------------|---------------------|--------------------|---------------------|-------------------------|-------------------------------|---------------------|------------------|
| Local Revenue: | | | | | | | | | |
| Property Taxes & Fees (5) | 65,238,224 | 68,789,905 | 70,680,181 | 76,013,244 | 80,996,814 | 79,464,585 | 3,451,341 | 4.54% | 86.2% |
| School-Related State Revenue / Assessments: | | | | | | | | | |
| School Choice (1) | (42,860) | (52,446) | (65,768) | (79,767) | (77,376) | (77,376) | 2,391 | -3.00% | -0.1% |
| Charter School (2) | (97,379) | (78,029) | (150,813) | (102,255) | (64,431) | (64,431) | 37,824 | -36.99% | -0.1% |
| Special Education (3) | - | (36,984) | (27,390) | (48,238) | (32,972) | (32,972) | 15,266 | -31.65% | 0.0% |
| Homeless Transportation (4) | 3,927 | - | - | - | - | - | - | 0.00% | 0.0% |
| Chapter 70 Formula Aid (5) | 10,451,715 | 11,025,783 | 11,192,613 | 11,494,814 | 12,866,167 | 12,866,167 | 1,371,353 | 11.93% | 13.96% |
| Subtotal State | 10,315,403 | 10,858,324 | 10,948,642 | 11,264,554 | 12,691,388 | 12,691,388 | 1,426,834 | 12.67% | 13.8% |
| Totals | 75,553,627 | 79,648,229 | 81,628,823 | 87,277,798 | 93,688,202 | 92,155,973 | 4,878,175 | 5.59% | 100.0% |

- (1) School Choice. Source: School Business Office (actuals), Town Manager & Department of Revenue Cherry Sheet Estimates (budget)
- (2) Charter School. Source: School Business Office (actuals), Town Manager & Department of Revenue Cherry Sheet Estimates (budget)
- (3) SpEd Mass Hospital School. Source: School Business Office (actuals), Town Manager & Department of Revenue Cherry Sheet Estimates (budget)
- (5) School Based Homeless Reimbursements. Source: School Business Office (actuals), Town Manager & Department of Revenue Cherry Sheet Estimates (budget)
- (4) Chapter 70 excludes School Construction Chapter 645; Chapter 511; METCO & School Lunch Reimbursement. Excludes Circuit Breaker. Source: School Business Office (actuals), Department of Revenue Cherry Sheet Estimates
- (5) FY24 Town Manager Proposed Budget, January 2023

Anticipated revenue for School Department operations in FY 2023/24 are shown above. This revenue, which consists of education-related “Cherry Sheet” aid from the state, as well as other state and local revenue, are based on January 2023 Town-wide revenue projections and the Governor's FY24 Budget (House 2.) Although the above chart attributes all of the Chapter 70 and education-related aid to the School Department, the Town considers Chapter 70 funds to be a General Fund receipt, which are apportioned with other local funds to both school and general government operations during the budget

process. Based on this analysis, approximately \$12,866,167 of the school operating budget is funded by state revenue. Property taxes and other local receipts make up the difference.

Chapter 70 School Formula Aid

The largest component of school revenue is Chapter 70 formula aid. The Education Reform Act of 1993 established the framework for providing public education in Massachusetts. The corresponding education funding formula was laid out in M.G.L. Chapter 70 and contains several key components. The most important of these components is the **Foundation Budget**, which represents the minimum spending level needed to provide an “adequate education” under the law. The goal of the Chapter 70 formula is to ensure that every district has sufficient resources to meet its Foundation Budget spending level, through an equitable combination of local property taxes and state aid.

The Foundation Budget is the most important factor used in calculating a district's Chapter 70 education aid amount. A district's foundation budget is updated each year and is influenced by three factors: foundation enrollment, inflation, and the wage adjustment factor (WAF). **Foundation enrollment** is the count of the students for whom a district is financially responsible as of October 1st^t of any given year. The **Foundation Budget** is derived by multiplying the number of students in a number of foundation enrollment categories by cost rates in several different functional areas. The Foundation Budget is adjusted each year by a statutorily defined **inflationary factor**, affecting all districts in the same way, as well as a wage adjustment factor. The **wage adjustment factor (WAF)** gives a district credit for having higher school costs if it is located in a geographic area where average wages are higher than in other areas of the state.

Once the foundation budget is established, the state calculates each district's state aid amount in the following manner. First, the state calculates each district's **Required Local Contribution**, or the amount of local revenue each community must contribute towards the operation of its schools. The required local contribution is based on the municipality's wealth, as measured by aggregated property values and aggregate personal income, with each given equal weight, and is recalculated annually. The **Chapter 70 Aid Calculation** is simply the difference between a district's required local contribution and its Foundation Budget. In this way, the formula is designed to have an equalizing effect by distributing less state aid to wealthy districts, and more state aid to less wealthy districts.

Districts may opt to contribute more local funds toward school operations than the required local contribution amount. The required local contribution is only a minimum amount that cities and towns must contribute toward their school districts, and many wealthier communities opt to contribute



Daniel Burdan, "Hands," Pollard Middle School, 2-D Design

significantly more. In FY22, school expenditures totaled \$140,555,183, for which the Town spent \$44,431,387 on behalf of the schools. This exceeded the net school spending requirement by \$77,587,248.

In addition, since FY07, local contribution requirements have been based on progress toward a ‘target’ local contribution amount. The target local contribution amount establishes an ‘ideal’ goal for how much each city and town should contribute toward its foundation budget, based on the municipality’s wealth, with a maximum local share of 82.5% and a minimum state aid share of 17.5%, thus ensuring that all communities will receive some minimum amount of state funding. The state has been phasing in the target shares for more than a decade, finally reaching its full funding goal in FY19. Needham, as a relatively wealthy community, has a target local share of 82.5% and a state aid share of 17.5%.

Foundation Budget Review Commission

The FY15 state budget established the **Foundation Budget Review Commission (FBRC)** to “determine the educational programs and services necessary to achieve the commonwealth’s educational goals” and to “review the way foundation budgets are calculated and to make recommendations for potential changes in those calculations as the Commission deems appropriate.” The Commission noted that several aspects of the Chapter 70 funding formula have become outdated. In particular, the Commission noted that the actual costs of health insurance and special education have far surpassed the assumptions built into the formula for calculating the foundation budget, thereby reducing the resources available to support other categories of school spending. In addition, the Commission noted that the amounts intended to provide services to ELL and low-income students are less than needed to fully provide the level of intervention and support needed to ensure the academic and social-emotional success of these populations, or to allow the school districts serving them to fund the best practices that have been found successful.



*Malin Limaj, Needham High School,
Introduction to Ceramics*

Student Opportunity Act

In November 2019, the State Legislature passed An Act Relative to Educational Opportunity for Students, commonly known as the Student Opportunity Act (the Act.) The Act culminated a multi-year bipartisan effort to advance Chapter 70 education reform and implement a number of other education improvements.

The Chapter 70 reforms contained in the Act were intended to implement the funding recommendations of the FBRC. The Act established new, higher foundation budget rates in five areas: benefits and fixed charges, guidance and psychological services, special education, English learners and low-income students, all to be phased in over a seven-year period. In addition to these targeted rate increases, all foundation budget categories have been adjusted upward to account for inflation. (A separate inflation index was created for the employee benefits and fixed charges category, based on the enrollment-weighted, three-year average premium increase for all Group Insurance Commission plans.) Importantly, the Act also replaced the current definition of low income enrollment with a measure based on 185% of the federal poverty level, a change designed to increase the number of students identified as low-income in the formula. (The current "EcoDis" measure is based on 133% of the federal poverty level.) Finally, the Act updated other aspects of the Chapter 70 formula to codify formula changes that had previously been implemented through annual provisions in the state budget and added a new, minimum aid adjustment to the formula, for the purpose of providing 'hold harmless' aid to districts that otherwise would have lost aid due to the new foundation budget factors.

In addition to the Chapter 70 formula changes, the Act contained a number of other education improvements. The most significant of these improvements directed the Department of Elementary and Secondary Education (DESE) to establish statewide targets for addressing persistent disparities in student achievement. School districts are expected to establish targets for eliminating achievement gaps by subgroup, consistent with the state targets, and to develop three-year, evidence-based plans for meeting their targets. The first set of district plans were submitted to DESE by January 15, 2021. Another improvement required DESE to collect and publish district and high school level-data on student preparedness for workforce and post-graduate success and to recommend statewide and regional targets for student preparedness for workforce and post-secondary education. Two other significant improvements expanded the State's Special Education Circuit Breaker Program to include reimbursement for out of district transportation expenditures, and lifted the annual cap on Massachusetts School Building Authority spending for construction and renovation projects from \$600 million to \$800 million, effective in FY21.

Chapter 70 and the FY24 State Budget

The FY24 Chapter 70 formula aid estimate for Needham (summarized below) reflects Governor Baker's proposed state budget for the coming fiscal year, which implemented the recommendations of the Student Opportunity Act. These are preliminary estimates, which are subject to change as the House and Senate deliberate on the budget. The Commissioner will issue the final, official school spending requirements as soon as the Governor and Legislature approve either the FY24 state budget or an earlier local aid resolution. The preliminary Chapter 70 amount of \$13,312,456 exceeds the Town's projection of \$12,866,167.

FY24 Chapter 70 Summary

199 Needham

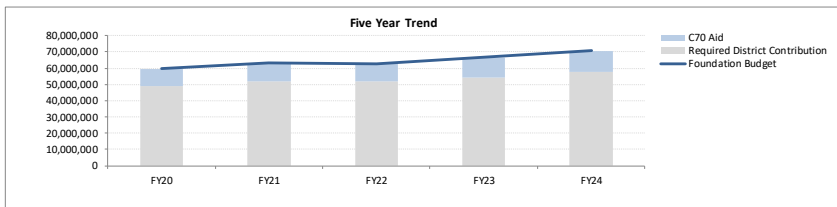


Aid Calculation FY24

| | | |
|--|------------|-------------------|
| Prior Year Aid | | |
| 1 Chapter 70 FY23 | | 12,371,314 |
| Foundation Aid | | |
| 2 Foundation budget FY24 | 70,773,643 | |
| 3 Required district contribution FY24 | 57,461,187 | |
| 4 Foundation aid (2 -3) | 13,312,456 | |
| 5 Increase over FY23 (4 - 1) | | 941,142 |
| Minimum Aid | | |
| 6 Minimum \$30 per pupil increase | 166,740 | |
| 7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0) | | 0 |
| Subtotal | | |
| 8 Sum of 1,5,7 | | 13,312,456 |
| Minimum Aid Adjustment | | |
| 9 Minimum aid adjustment | 12,538,054 | |
| 10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0) | | 0 |
| Non-Operating District Reduction to Foundation | | |
| 11 Reduction to foundation | | 0 |
| FY24 Chapter 70 Aid | | |
| 12 Sum of 1,5,7,10 minus 11 | | 13,312,456 |

Comparison to FY23

| | FY23 | FY24 | Change | Pct Chg |
|------------------------------------|-------------------|-------------------|-----------|---------|
| Enrollment | 5,565 | 5,558 | -7 | -0.13% |
| Foundation budget | 66,681,600 | 70,773,643 | 4,092,043 | 6.14% |
| Required district contribution | 54,310,286 | 57,461,187 | 3,150,901 | 5.80% |
| Chapter 70 aid | 12,371,314 | 13,312,456 | 941,142 | 7.61% |
| Required net school spending (NSS) | 66,681,600 | 70,773,643 | 4,092,043 | 6.14% |
| Target aid share | 17.50% | 17.50% | | |
| C70 % of foundation | 18.55% | 18.81% | | |
| Required NSS % of foundation | 100.00% | 100.00% | | |



Note on Minimum Aid Adjustment on lines 9 and 10:
 The minimum aid adjustment is the sum of (a) the greater of foundation aid or base aid determined based on the FY21 base and incremental rates, inflated to FY24, and (b) foundation enrollment multiplied by \$30. The aid adjustment increment (line 10) is the line 9 amount less the line 8 amount if the difference is positive. Otherwise, the increment is zero.

Grants and Fees

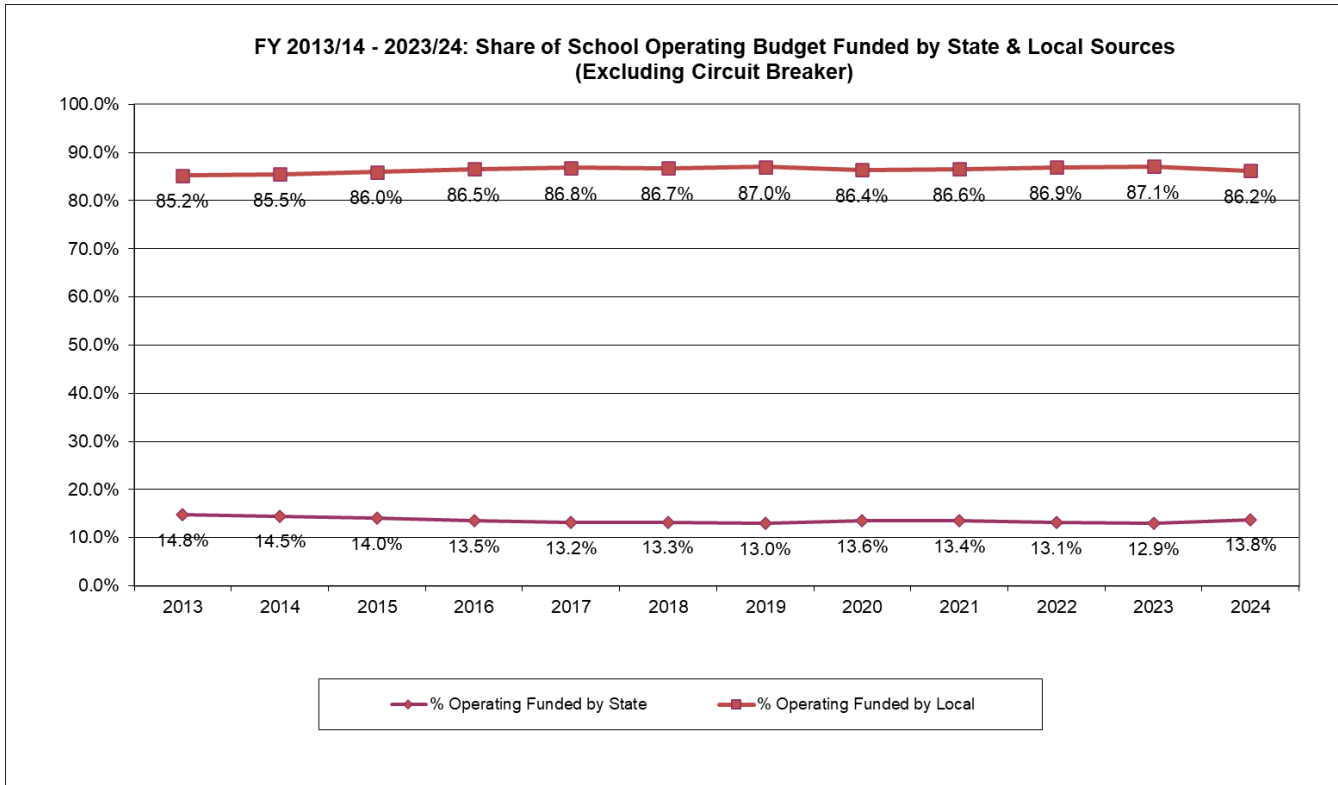
Grants and fees are received outside of the regular school operating budget, and are not appropriated by Town Meeting (with the exception of the school transportation revolving fund.) These revenues are highlighted on subsequent pages.

Trends in School Budget Revenue:

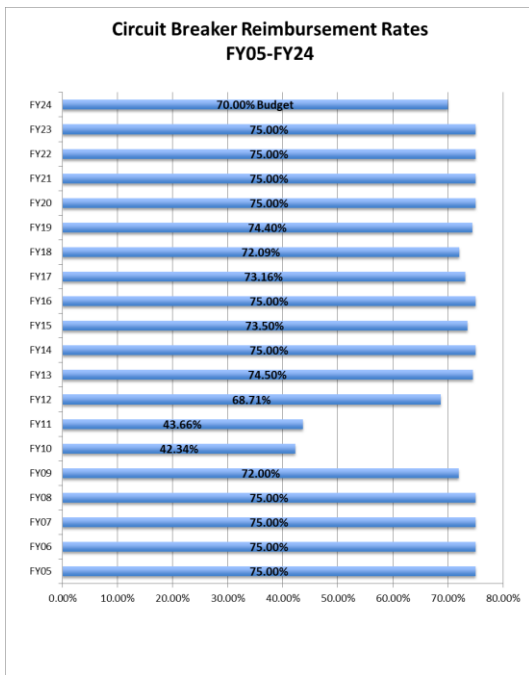
Trend: Predominately Local Funding for Education:

Local taxpayers provide the majority of funding for school operations.

The chart on the next page depicts the trend in state and local funding for school operations. Based on the Town’s revenue projections for FY 2023/24, the state-funded portion of the school’s traditional operating budget is projected to be 13.8% and locally-funded component at 86.2%. These shares are consistent with prior experience.



Trend: Continued Recovery of State Support for Special Education Tuition Expenses:



The State also is expected to continue its program of providing financial support for volatile special education out-of-district tuition expenses. In FY 2003/04, the “Circuit Breaker” Program was created by the State Legislature to replace the former “50/50” program, which reimbursed districts for 50% of the cost of special education students placed in residential settings. The purpose of Circuit Breaker was to help districts pay for unexpected expenditures, during the year in which the increase occurred and provide more state funding for special education expenses. The formula voted by the State Legislature called for districts to receive 75% of their in-district and out-of-district special education costs exceeding an amount equal to four times the state Foundation Budget per pupil. However, because Circuit Breaker reimbursements are subject to appropriation, the actual reimbursement percentage has varied. In FY04, the State reimbursed districts at 35%. Between FY 2004/05 – FY 2007/08, the program was fully-funded at 75%. Due to state budget constraints, however, the reimbursement rate dropped to 42.34% in FY 2009/10 and 43.66% in FY 2010/11. (Federal stimulus funds were used

cover the budget shortfall during this period.) Since then, the State has allocated more funding to Circuit Breaker, in an attempt to restore the reimbursement rate to the 75% level.

The Student Opportunity Act will expand the Circuit Breaker program to additionally reimburse districts for the cost of special education transportation, starting in FY21. Given the larger “pool” of reimbursable expenditures in FY24, the school budget anticipates a 70% reimbursement rate of special education instructional and a 75% reimbursement rate for transportation expenses in excess of the state's FY23 cost threshold of \$49,494.

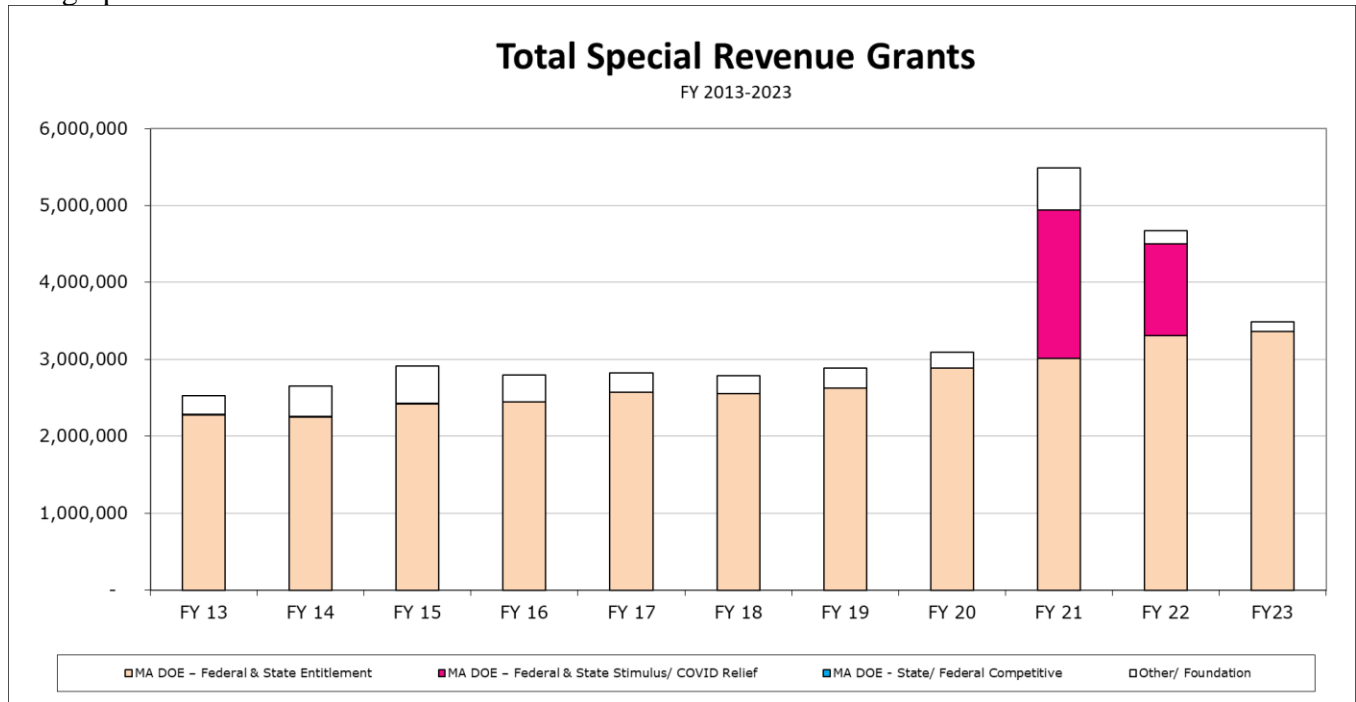
Trend: Grant Funding and Fee-Based Programs to Support Operations:

Whenever possible, the School Department seeks to enhance its programs and services through outside funding. Grant and fee-based programs are received outside of the regular school operating budget.

Current year grant funds (excluding Circuit Breaker funds) total \$3,491,711, which is \$1,184,682 (25%) less than last year. Additional foundation grants are expected to be received later this Spring.

The decrease in grants in FY22 and FY23 was the result of the significant spike in federal and state funding in FY21 due to COVID-19. These funds have since been exhausted.

See graph below for breakdown:



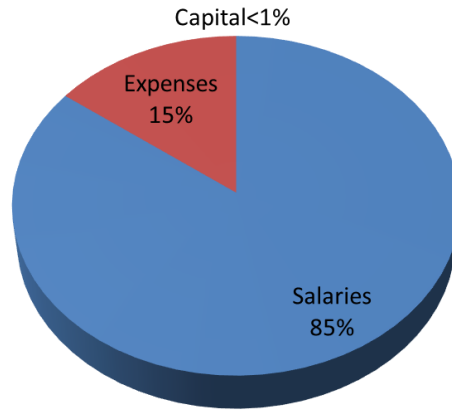
Fees continue to play a major role in funding critical school programs. As operating budgets have been squeezed, parents have been asked to provide more support for extra-curricular programs or non-mandated services, such as transportation, athletics, and after school programs. In FY22, the School

Department collected \$5,665,508 in fee revenues from approximately 50 different fee-based programs. Some of the largest fee based programs are described in the chart on the next page.

| Program | FY22 Revenues | FY22 Fee |
|-----------------------------|----------------------|--|
| School Food Services | \$3,747,308 | \$3.25/meal ES \$3.50/meal MS & HS |
| Athletics | \$733,689 | \$300/Interscholastic Sport Athlete with Surcharges of: \$330 Hockey & Ski; \$100 Swim & Dive. \$235/Club Sport Athlete with Surcharges of: \$250 Snowboarding; \$175 JV2 Hockey; \$190 for Sailing, Squash & Fencing; \$100 Water Polo. Family Cap of \$1,140. Event Tickets \$7 Adults/ \$5 Students/Seniors |
| Transportation | \$619,251 | \$415/rider; \$840 Family Cap |
| Summer School | \$236,811 | Fees range from \$164 - \$665, across 133 course offerings |
| Adult Education | \$319,264 | Fees range from \$15 - \$665, across 270 course offerings |
| Preschool | \$306,766 | \$4,620/year (4 Day/ Half-Day Session); \$3,465 (3-Day/ Half-Day Session); \$11,435/year (4 Day/ Full-Day Session); \$8,580 (3-Day/ Full-Day Session) |
| Fee-Based Music Instruction | \$83,655 | \$100/student group lessons; \$890/32 weeks private lessons |

School Operating Budget Revenue & Expenditure Summary

FY 2024
 School Committee Recommended Operating
 Budget Expenditures by Line Item Category
 \$92,155,973



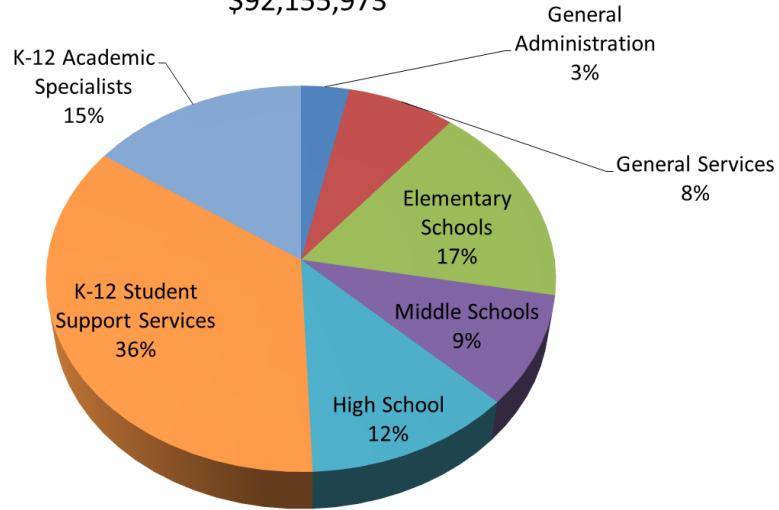
Expenditure Summary:

| <u>Category/ Line Item</u> | <u>FY20 Actuals</u> | <u>FY21 Actuals</u> | <u>FY22 Actuals</u> | <u>FY23 Budget</u> | <u>FY24 Req</u> | <u>FY24 Rec</u> | <u>\$ Inc/(Dec) Over FY23</u> | <u>% Inc/(Dec)</u> | <u>% FY24 TL</u> |
|----------------------------|---------------------|---------------------|---------------------|--------------------|-------------------|-------------------|-------------------------------|--------------------|------------------|
| Salaries | 64,007,889 | 68,046,138 | 70,219,803 | 74,493,899 | 79,544,187 | 78,553,740 | 4,059,841 | 5.4% | 85.2% |
| Expenses | 11,464,361 | 11,583,285 | 11,283,155 | 12,783,897 | 14,144,015 | 13,602,233 | 818,336 | 6.4% | 14.8% |
| Capital Outlay | 81,378 | 18,805 | 125,865 | - | - | - | - | 0.0% | 0.0% |
| GRAND TOTAL | 75,553,627 | 79,648,229 | 81,628,823 | 87,277,798 | 93,688,202 | 92,155,973 | 4,878,175 | 5.6% | 100.0% |

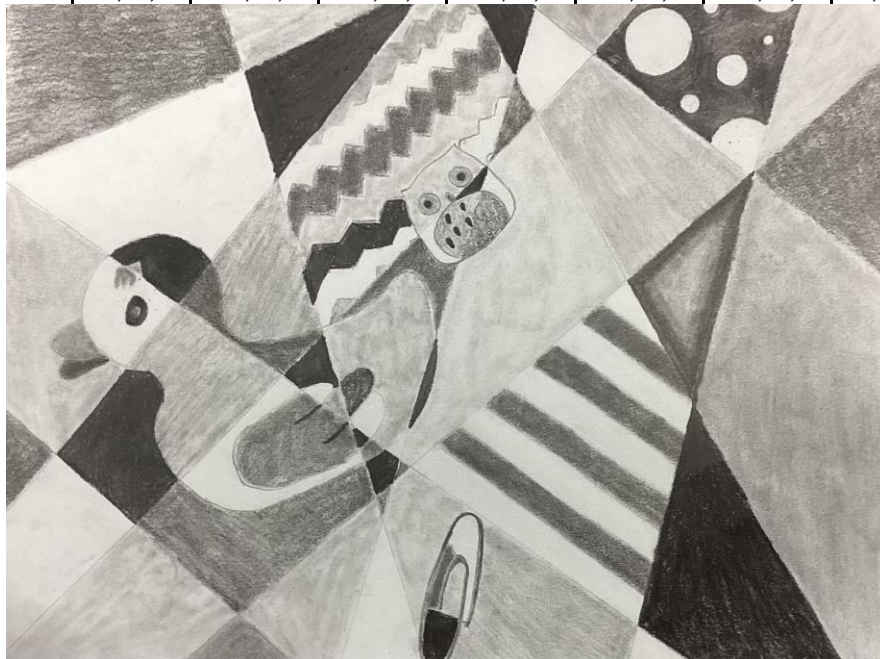
The School Committee’s FY 2023/24 traditional budget request totals \$92,155,973. This budget represents a 5.6%, \$4,878,175 increase from the current year budget of \$87,277,798. Salaries account for 85.2% of the total budget request, while purchase of service and expense accounts total 14.8%. Salary expenses increase by \$4,059,841 (5.4%), reflecting contractual salary adjustments for staff members, whereas purchase of service and expense accounts increase by 6.4% (or \$818,336), reflecting increased spending on technology and software.

Expenditures by Functional Area & Department:

FY 24
 School Committee Recommended Operating Budget:
 Expenditures by Program Area
 \$92,155,973



| <u>Program Area/Department</u> | <u>FY20 Actuals</u> | <u>FY21 Actual</u> | <u>FY22 Actual</u> | <u>FY23 Budget</u> | <u>FY24 Req</u> | <u>FY24 Rec</u> | <u>\$ Inc/(Dec) Over FY23</u> | <u>% Inc/ (Dec)</u> | <u>% FY24 TL</u> |
|--------------------------------|---------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------------------|---------------------|------------------|
| General Administration | 2,790,789 | 2,753,189 | 3,170,079 | 2,975,151 | 3,174,819 | 3,108,347 | 133,196 | 4.5% | 3.4% |
| General Services | 5,211,051 | 6,290,991 | 5,904,006 | 6,585,719 | 7,064,560 | 6,952,990 | 367,271 | 5.6% | 7.5% |
| Elementary Schools | 13,722,849 | 14,402,537 | 15,014,355 | 15,458,786 | 15,776,455 | 15,674,243 | 215,457 | 1.4% | 16.8% |
| Middle Schools | 7,260,905 | 7,717,398 | 8,053,408 | 8,324,054 | 8,553,932 | 8,538,380 | 214,326 | 2.6% | 9.1% |
| High School | 9,250,339 | 9,542,582 | 10,170,307 | 10,680,830 | 11,225,419 | 11,190,501 | 509,671 | 4.8% | 12.0% |
| K-12 Student Support Services | 25,849,033 | 27,260,782 | 26,450,981 | 29,886,359 | 33,331,030 | 32,617,887 | 2,731,528 | 9.1% | 35.6% |
| K-12 Academic Specialists | 11,468,660 | 11,680,750 | 12,865,688 | 13,366,899 | 14,561,988 | 14,073,626 | 706,727 | 5.3% | 15.5% |
| GRAND TOTAL | 75,553,627 | 79,648,229 | 81,628,823 | 87,277,798 | 93,688,202 | 92,155,973 | 4,878,175 | 5.6% | 100.0% |



Maya Porter, *Fractured Values* Drawing, High Rock Middle School, Art 6

Expenditures by Functional Area & Department:

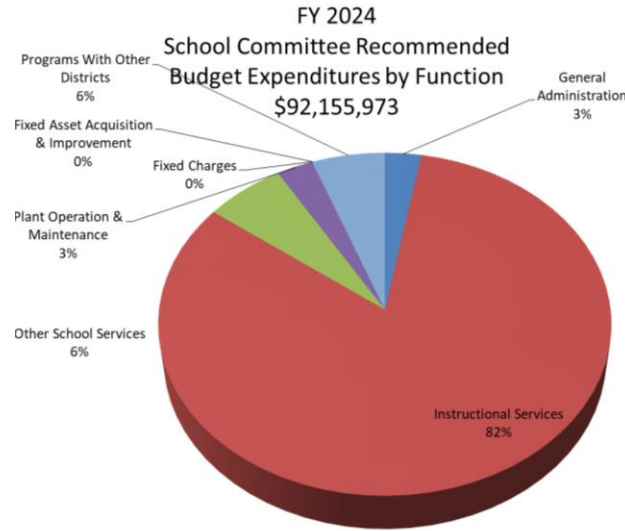
| <i>Program/Department</i> | FY20 Actuals | FY21 Actual | FY22 Actual | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/(Dec) | % FY24 TL |
|--------------------------------------|-------------------------|------------------------|------------------------|------------------------|---------------------|---------------------|-----------------------------------|------------------------|----------------------|
| <u>General Administration</u> | | | | | | | | | |
| School Committee | 327,012 | 388,930 | 514,325 | 123,071 | 123,071 | 123,071 | - | 0.0% | 0.1% |
| Superintendent | 411,253 | 475,070 | 536,606 | 600,690 | 631,193 | 631,193 | 30,503 | 5.1% | 0.7% |
| Personnel Resources | 715,376 | 662,741 | 727,093 | 775,809 | 833,843 | 798,843 | 23,034 | 3.0% | 0.9% |
| Student Development | 437,861 | 301,986 | 321,395 | 336,291 | 353,497 | 353,497 | 17,206 | 5.1% | 0.4% |
| Student Learning | 279,381 | 277,633 | 341,866 | 305,168 | 274,011 | 274,011 | (31,157) | -10.2% | 0.3% |
| Financial Operations | 619,906 | 646,829 | 728,792 | 834,122 | 959,203 | 927,731 | 93,609 | 11.2% | 1.0% |
| <u>External Funding</u> | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Subtotal | 2,790,789 | 2,753,189 | 3,170,079 | 2,975,151 | 3,174,819 | 3,108,347 | 133,196 | 4.5% | 3.4% |
| <u>General Services</u> | | | | | | | | | |
| Professional Development | 278,360 | 225,629 | 296,180 | 381,381 | 416,935 | 386,935 | 5,554 | 1.5% | 0.4% |
| Employee Assistance Program | 10,500 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | - | 0.0% | 0.0% |
| Staff 504 Accomodations | 688 | 35 | - | 1,000 | 1,000 | 1,000 | - | 0.0% | 0.0% |
| Lane Changes/Sick Buy Back | - | - | - | 341,102 | 375,752 | 375,752 | 34,650 | 10.2% | 0.4% |
| Substitutes | 297,525 | 250,967 | 376,841 | 575,875 | 641,705 | 605,761 | 29,886 | 5.2% | 0.7% |
| Curriculum Development | 83,964 | 136,914 | 163,039 | 210,541 | 226,648 | 226,648 | 16,107 | 7.7% | 0.2% |
| General Supplies, Services & Equip. | 504,782 | 1,794,009 | 740,079 | 400,218 | 136,965 | 105,965 | (294,253) | -73.5% | 0.1% |
| Remote Learning | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Production Center/Mail Room | 119,432 | 140,872 | 151,040 | 123,212 | 156,630 | 156,630 | 33,418 | 27.1% | 0.2% |
| Administrative Technology | 1,542,559 | 1,606,932 | 1,608,429 | 1,854,256 | 1,928,263 | 1,928,263 | 74,007 | 4.0% | 2.1% |
| <u>Transportation</u> | 2,373,241 | 2,117,633 | 2,550,399 | 2,680,134 | 3,162,662 | 3,148,036 | 467,902 | 17.5% | 3.4% |
| Subtotal | 5,211,051 | 6,290,991 | 5,904,006 | 6,585,719 | 7,064,560 | 6,952,990 | 367,271 | 5.6% | 7.5% |
| <u>Elementary Schools</u> | | | | | | | | | |
| Broadmeadow Elementary | 3,036,313 | 3,086,813 | 3,151,054 | 3,232,582 | 3,234,917 | 3,219,200 | (13,382) | -0.4% | 3.5% |
| Eliot Elementary | 2,187,181 | 2,430,873 | 2,553,159 | 2,677,536 | 2,670,021 | 2,655,644 | (21,892) | -0.8% | 2.8% |
| Sunita Williams Elementary | 2,711,908 | 2,903,461 | 3,037,527 | 3,099,740 | 3,121,621 | 3,080,601 | (19,139) | -0.6% | 3.3% |
| Mitchell Elementary | 2,456,904 | 2,679,484 | 2,718,701 | 2,754,850 | 2,926,384 | 2,909,663 | 154,813 | 5.6% | 3.1% |
| Newman Elementary | 3,330,543 | 3,301,906 | 3,553,914 | 3,694,078 | 3,823,512 | 3,809,135 | 115,057 | 3.1% | 4.1% |
| Subtotal Elementary | 13,722,849 | 14,402,537 | 15,014,355 | 15,458,786 | 15,776,455 | 15,674,243 | 215,457 | 1.4% | 16.8% |
| <u>Middle Schools</u> | | | | | | | | | |
| High Rock School | 2,520,745 | 2,626,191 | 2,765,068 | 2,826,314 | 2,846,284 | 2,844,363 | 18,049 | 0.6% | 3.0% |
| Pollard Middle School | 4,740,160 | 5,091,207 | 5,288,340 | 5,497,740 | 5,707,648 | 5,694,017 | 196,277 | 3.6% | 6.1% |
| Subtotal Middle | 7,260,905 | 7,717,398 | 8,053,408 | 8,324,054 | 8,553,932 | 8,538,380 | 214,326 | 2.6% | 9.1% |
| <u>High School</u> | | | | | | | | | |
| High School | 8,734,938 | 8,992,341 | 9,481,318 | 9,939,555 | 10,417,070 | 10,382,152 | 442,597 | 4.5% | 11.1% |
| High School Athletics | 515,401 | 550,241 | 688,989 | 741,275 | 808,349 | 808,349 | 67,074 | 9.0% | 0.9% |
| Subtotal High School | 9,250,339 | 9,542,582 | 10,170,307 | 10,680,830 | 11,225,419 | 11,190,501 | 509,671 | 4.8% | 12.0% |

| <u>Program/Department</u> | <u>FY20 Actuals</u> | <u>FY21 Actual</u> | <u>FY22 Actual</u> | <u>FY23 Budget</u> | <u>FY24 Req</u> | <u>FY24 Rec</u> | <u>\$ Inc/(Dec) Over FY23</u> | <u>% Inc/(Dec)</u> | <u>% FY24 TL</u> |
|---|---------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------------------|--------------------|------------------|
| <u>K-12 Student Support Services</u> | | | | | | | | | |
| Guidance | 3,162,426 | 3,244,271 | 3,418,356 | 3,675,017 | 3,987,955 | 3,957,288 | 282,271 | 7.7% | 4.3% |
| Psychology | 489,057 | 524,743 | 573,455 | 584,023 | 660,992 | 660,992 | 76,969 | 13.2% | 0.7% |
| Health/Nursing | 1,026,368 | 1,081,680 | 1,245,382 | 1,218,976 | 1,557,298 | 1,473,104 | 254,128 | 20.8% | 1.7% |
| Special Education | 12,346,315 | 13,532,215 | 13,283,389 | 14,765,665 | 16,495,705 | 16,251,193 | 1,485,528 | 10.1% | 17.6% |
| SPED Out of District Tuition | 5,203,141 | 5,306,611 | 3,645,695 | 4,998,773 | 5,193,735 | 5,193,735 | 194,962 | 3.9% | 5.5% |
| SPED Extended School Year | 260,337 | 228,814 | 292,707 | 244,365 | 313,229 | 290,233 | 45,868 | 18.8% | 0.3% |
| SPED Professional Services | 722,671 | 630,372 | 825,182 | 808,184 | 868,184 | 868,184 | 60,000 | 7.4% | 0.9% |
| SPED Home Hospital Tutoring | - | - | 38,973 | 15,000 | 30,893 | 30,893 | 15,893 | 106.0% | 0.0% |
| Vocational Education | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Regular Education Tuition | 1,946 | 4,000 | 5,488 | 18,270 | 18,270 | 18,270 | - | 0.0% | 0.0% |
| Regular Education Home Hospital | - | - | 12,725 | 15,000 | 23,500 | 23,500 | 8,500 | 56.7% | 0.0% |
| English Language Learners (ELL) | 601,126 | 626,036 | 701,210 | 744,972 | 903,548 | 830,710 | 85,738 | 11.5% | 1.0% |
| Translation & Interpretation Svcs. | 31,696 | 32,905 | 59,180 | 38,800 | 40,300 | 40,300 | 1,500 | 3.9% | 0.0% |
| Reading Special Instruction | 1,413,331 | 1,368,200 | 1,607,261 | 1,684,247 | 1,891,362 | 1,796,513 | 112,266 | 6.7% | 2.0% |
| Math Special Instruction | 558,736 | 647,702 | 708,948 | 995,549 | 1,145,731 | 1,037,899 | 42,350 | 4.3% | 1.2% |
| Summer Bridge Program | 2,953 | - | 575 | 37,740 | 127,946 | 103,250 | 65,510 | 173.6% | 0.1% |
| Student 504 Compliance | 25,243 | 31,609 | 30,697 | 38,000 | 68,558 | 38,000 | - | 0.0% | 0.1% |
| <u>K-12 Attendance</u> | 3,687 | 1,624 | 1,759 | 3,778 | 3,824 | 3,824 | 46 | 1.2% | 0.0% |
| Subtotal | 25,849,033 | 27,260,782 | 26,450,981 | 29,886,359 | 33,331,030 | 32,617,887 | 2,731,528 | 9.1% | 35.6% |
| <u>K-12 Academic Specialists</u> | | | | | | | | | |
| Science Center | 413,947 | 428,347 | 465,927 | 479,362 | 504,247 | 487,902 | 8,540 | 1.8% | 0.5% |
| Computer Education | 935,310 | 527,051 | 950,222 | 1,182,419 | 1,532,419 | 1,282,419 | 100,000 | 8.5% | 1.6% |
| Media and Digital Learning | 2,201,547 | 2,370,138 | 2,544,395 | 2,688,984 | 2,833,226 | 2,833,226 | 144,242 | 5.4% | 3.0% |
| Physical Education | 1,905,210 | 1,933,559 | 2,092,201 | 2,144,696 | 2,300,781 | 2,258,955 | 114,259 | 5.3% | 2.5% |
| Health Education | 65,405 | 67,515 | 78,095 | 84,724 | 90,447 | 90,447 | 5,723 | 6.8% | 0.1% |
| K-12 Health & Phys Education | 138,591 | 155,422 | 109,813 | 113,866 | 119,780 | 119,780 | 5,914 | 5.2% | 0.1% |
| Fine Arts (Art) | 1,571,707 | 1,612,329 | 1,744,805 | 1,612,969 | 1,755,402 | 1,746,913 | 133,944 | 8.3% | 1.9% |
| Performing Arts (Music) | 1,371,201 | 1,457,723 | 1,498,315 | 1,586,752 | 1,754,863 | 1,634,826 | 48,074 | 3.0% | 1.9% |
| K-12 Fine & Performing Arts | 183,989 | 188,990 | 194,274 | 250,372 | 251,665 | 251,665 | 1,293 | 0.5% | 0.3% |
| World Languages | 2,544,636 | 2,797,281 | 3,041,894 | 3,044,772 | 3,265,279 | 3,213,613 | 168,841 | 5.5% | 3.5% |
| <u>6-12 World Language Director</u> | 137,117 | 142,395 | 145,748 | 177,983 | 153,879 | 153,879 | (24,104) | -13.5% | 0.2% |
| Subtotal | 11,468,660 | 11,680,750 | 12,865,688 | 13,366,899 | 14,561,988 | 14,073,626 | 706,727 | 5.3% | 15.5% |
| GRAND TOTAL | 75,553,627 | 79,648,229 | 81,628,823 | 87,277,798 | 93,688,202 | 92,155,973 | 4,878,175 | 5.6% | 100.0% |



George Hofer, Newman Elementary School, Grade 1

Expenditures by Department of Education Functional Area:



| Program/Department | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/(Dec) | % FY24 TL |
|---|------------------|------------------|------------------|------------------|----------------|----------------|------------------------|---------------|-------------|
| General Administration (1000) | | | | | | | | | |
| School Committee (1110) | 9,309 | 8,807 | 9,652 | 12,750 | 12,750 | 12,750 | - | 0.0% | 0.0% |
| District Administration (1200) | 1,669,788 | 1,616,164 | 1,774,724 | 1,890,762 | 1,892,360 | 1,892,360 | 1,598 | 0.1% | 2.1% |
| <u>Finance & Administrative Services (1400)</u> | <u>2,313,892</u> | <u>2,406,853</u> | <u>1,745,530</u> | <u>1,525,166</u> | <u>751,761</u> | <u>685,289</u> | <u>(839,877)</u> | <u>-55.1%</u> | <u>0.7%</u> |
| Subtotal | 3,992,989 | 4,031,824 | 3,529,906 | 3,428,678 | 2,656,872 | 2,590,400 | (838,278) | -24.4% | 2.8% |
| Instructional Services (2000) | | | | | | | | | |
| District-Wide Academic Leadership (2100) | 3,457,275 | 3,780,301 | 3,822,063 | 3,992,208 | 4,346,525 | 4,330,180 | 337,972 | 8.5% | 4.7% |
| School Building Leadership (2200) | 4,110,482 | 4,309,576 | 4,449,752 | 4,575,419 | 4,751,187 | 4,776,761 | 201,342 | 4.4% | 5.2% |
| Instruction - Teaching Services (2300) | 48,202,530 | 50,821,001 | 52,823,901 | 56,146,942 | 59,884,673 | 59,007,316 | 2,860,374 | 5.1% | 64.0% |
| Instructional Materials & Equipment (2400) | 2,325,391 | 2,727,918 | 3,278,349 | 3,298,470 | 4,065,843 | 3,607,051 | 308,581 | 9.4% | 3.9% |
| Guidance, Counseling & Testing Services (2700) | 2,975,315 | 3,048,877 | 3,212,628 | 3,497,478 | 3,664,841 | 3,634,174 | 136,696 | 3.9% | 3.9% |
| <u>Psychological Services (2800)</u> | <u>488,354</u> | <u>523,402</u> | <u>570,737</u> | <u>584,023</u> | <u>660,992</u> | <u>660,992</u> | <u>76,969</u> | <u>13.2%</u> | <u>0.7%</u> |
| Subtotal | 61,559,347 | 65,211,075 | 68,157,430 | 72,094,540 | 77,374,061 | 76,016,474 | 3,921,934 | 5.4% | 82.5% |
| Other School Services (3000) | | | | | | | | | |
| Attendance & Parent Liaison Services (3100) | 3,687 | 1,624 | 1,759 | 32,578 | 32,624 | 32,624 | 46 | 0.1% | 0.0% |
| Health Services (3200) | 1,044,174 | 1,086,081 | 1,260,432 | 1,327,550 | 1,387,500 | 1,303,306 | (24,244) | -1.8% | 1.4% |
| Student Transportation Services (3300) | 2,373,241 | 2,117,633 | 2,550,399 | 2,680,134 | 3,162,662 | 3,148,036 | 467,902 | 17.5% | 3.4% |
| Food Services (3400) | - | 605,082 | - | - | - | - | - | 0.0% | 0.0% |
| Athletic Services (3510) | 515,401 | 550,241 | 688,989 | 741,275 | 808,349 | 808,349 | 67,074 | 9.0% | 0.9% |
| <u>Other Student Activities (3520)</u> | <u>283,814</u> | <u>297,850</u> | <u>322,132</u> | <u>379,259</u> | <u>443,490</u> | <u>434,140</u> | <u>54,881</u> | <u>14.5%</u> | <u>0.5%</u> |
| Subtotal Middle | 4,220,317 | 4,658,511 | 4,823,711 | 5,160,796 | 5,834,625 | 5,726,455 | 565,659 | 11.0% | 6.2% |
| Operation & Maintenance of Plant (4000) | | | | | | | | | |
| Custodial Services (4110) | - | - | - | 80,000 | 80,000 | 80,000 | - | 0.0% | 0.1% |
| Heating of Buildings (4120) | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Utility Services (4130) | - | 5,000 | 300 | 5,000 | 5,000 | 5,000 | - | 100.0% | 0.0% |
| Maintenance of Grounds (4210) | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Maintenance of Buildings (4220) | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Maintenance of Equipment (4230) | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Extraordinary Maintenance (4300) | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Networking & Telecommunications (4400) | 212,294 | 216,723 | 1,152,777 | 1,208,879 | 2,244,528 | 2,244,528 | 1,035,649 | 85.7% | 2.4% |
| <u>Technology Maintenance (4450)</u> | <u>197,717</u> | <u>181,177</u> | <u>173,152</u> | <u>280,862</u> | <u>281,112</u> | <u>281,112</u> | <u>250</u> | <u>0.1%</u> | <u>0.3%</u> |
| Subtotal | 410,011 | 402,900 | 1,326,229 | 1,574,741 | 2,610,640 | 2,610,640 | 1,035,899 | 65.8% | 2.8% |

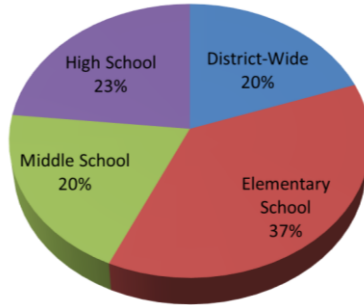
| Program/Department | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/(Dec) | % FY24 TL |
|--|-------------------------|-------------------------|-------------------------|------------------------|---------------------|---------------------|-----------------------------------|------------------------|----------------------|
| Fixed Charges (5000) | | | | | | | | | |
| Employer Retirement (5100) | 14,500 | 14,500 | 14,500 | 2,000 | - | - | (2,000) | -100.0% | 0.0% |
| Subtotal | 14,500 | 14,500 | 14,500 | 2,000 | - | - | (2,000) | -100.0% | 0.0% |
| Community Services (6000) | | | | | | | | | |
| <u>Civic Activities (6200)</u> | 70,000 | - | - | - | - | - | - | 0.0% | 0.0% |
| Subtotal | 70,000 | - | - | - | - | - | - | 0.0% | 0.0% |
| Acquisition, Improvement & Replacement of Fixed Assets (7000) | | | | | | | | | |
| Acquisition & Improvement of Sites (7100) | - | - | 2,967 | - | - | - | - | 0.0% | 0.0% |
| Acquisition & Improvement of Buildings (7200) | - | - | 80,000 | - | - | - | - | 0.0% | 0.0% |
| Acquisition & Improvement of Equipment (7300) | 64,518 | 14,403 | 18,079 | - | - | - | - | 0.0% | 0.0% |
| Replacement of Equipment (7400) | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Acquisition of Motor Vehicles (7500) | 16,860 | 4,402 | 24,820 | - | - | - | - | 0.0% | 0.0% |
| Replacement of Motor Vehicles (7600) | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Subtotal | 81,378 | 18,805 | 125,865 | - | - | - | - | 0.0% | 0.0% |
| Programs With Other School Districts (9000) | | | | | | | | | |
| Programs with Other Districts in Mass (9100) | 47,386 | 54,731 | 71,545 | 23,270 | 219,877 | 219,877 | 196,607 | 844.9% | 0.2% |
| Tuition to Out-of-State Schools (9200) | 314,508 | 133,676 | 17,469 | 61,282 | - | - | (61,282) | -100.0% | 0.0% |
| Tuition to Non-Public Schools (9300) | 3,537,760 | 4,247,761 | 3,167,186 | 4,063,125 | 3,591,318 | 3,591,318 | (471,807) | -11.6% | 3.9% |
| Tuition to Collaboratives (9400) | 1,305,434 | 874,443 | 394,983 | 869,366 | 1,400,810 | 1,400,810 | 531,444 | 61.1% | 1.5% |
| Subtotal | 5,205,088 | 5,310,611 | 3,651,183 | 5,017,043 | 5,212,005 | 5,212,005 | 194,962 | 3.9% | 5.7% |
| GRAND TOTAL | 75,553,627 | 79,648,229 | 81,628,823 | 87,277,798 | 93,688,202 | 92,155,973 | 4,878,175 | 5.6% | 100.0% |

Expenditures by Line Item Detail:

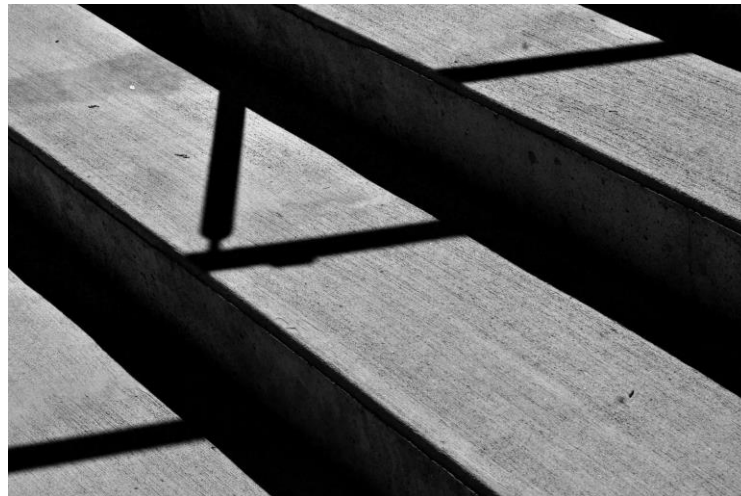
| Code | Category/ Line Item | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/(Dec) | % FY24 TL |
|--------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|------------------|----------------|
| Salaries: | | | | | | | | | | |
| 51** | Salaries | 64,007,889 | 68,046,138 | 70,219,803 | 74,493,901 | 79,544,187 | 78,553,740 | 4,059,839 | 5.4% | 85.2% |
| | Subtotal | 64,007,889 | 68,046,138 | 70,219,803 | 74,493,899 | 79,544,187 | 78,553,740 | 4,059,841 | 5.4% | 85.2% |
| Purch Svc/Expense | | | | | | | | | | |
| 524*, 525* | Repairs & Maintenance | 66,711 | 55,560 | 70,755 | 109,645 | 188,395 | 145,145 | 35,500 | 32.4% | 0.2% |
| 527* | Rentals & Leases | 11,224 | - | 5,303 | 7,100 | 7,100 | 7,100 | - | 0.0% | 0.0% |
| 5300 | Professional & Technical Svcs. | 706,324 | 658,986 | 855,351 | 543,106 | 567,499 | 567,499 | 24,393 | 4.5% | 0.6% |
| 5303 | P&T - Seminars & Training | 104,511 | 47,634 | 90,104 | 108,899 | 134,700 | 120,750 | 11,851 | 10.9% | 0.1% |
| 5305 | P&T - Software & License Fees | 514,806 | 472,591 | 610,294 | 603,974 | 842,961 | 842,961 | 238,987 | 39.6% | 0.9% |
| 5309 | P&T - Licensed Professionals | - | - | - | - | - | - | - | 0.0% | 0.0% |
| 5311 | Advertising | 15,118 | 16,100 | 3,485 | 15,000 | 5,000 | 5,000 | (10,000) | -66.7% | 0.0% |
| 5320 | Tuition | 5,305,087 | 5,412,942 | 3,791,861 | 5,117,043 | 5,318,005 | 5,312,005 | 194,962 | 3.8% | 5.8% |
| 533* | Transportation | 2,034,405 | 1,826,387 | 2,134,084 | 2,204,434 | 2,629,892 | 2,629,892 | 425,458 | 19.3% | 2.9% |
| 5340 | Communication | - | - | 22,946 | 2,000 | 16,000 | 16,000 | 14,000 | 700.0% | 0.0% |
| 5341 | Mail/Postage | 46,934 | 45,068 | 46,237 | 21,000 | 46,500 | 46,500 | 25,500 | 121.4% | 0.1% |
| 5342 | Landline | 39,449 | 38,045 | 4,300 | 5,000 | 5,000 | 5,000 | - | 100.0% | 0.0% |
| 5343&5344 | Wireless Communications | 64,205 | 47,990 | 40,171 | 78,583 | 78,583 | 78,583 | - | 0.0% | 0.1% |
| 5345 | Printing & Binding | 3,245 | 180 | 5,483 | 10,146 | 10,146 | 10,146 | - | 0.0% | 0.0% |
| 5380 | Other Services | 752,242 | 710,587 | 1,106,654 | 972,603 | 1,058,819 | 992,079 | 19,476 | 2.0% | 1.1% |
| 5381 | Other Purchased Services - COVID | - | 302,313 | 164,779 | - | - | - | - | 0.0% | 0.0% |
| 5382 | Other Purchased Services - Unit B | - | - | - | 6,750 | 6,250 | 6,250 | (500) | 100.0% | 0.0% |
| 542* | Office Supplies | 40,414 | 53,036 | 38,545 | 61,613 | 46,284 | 46,034 | (15,579) | -25.3% | 0.0% |
| 5490 | Food & Food Service Supplies | - | - | - | - | - | - | - | 0.0% | 0.0% |
| 5500 | Medical & Surgical Supplies | 4,594 | 631 | 13,808 | 107,029 | (172,019) | (172,019) | (279,048) | -260.7% | -0.2% |
| 5510 | Educational Supplies | 456,861 | 652,552 | 517,349 | 549,274 | 563,605 | 558,605 | 9,331 | 1.7% | 0.6% |
| 5511 | Testing Supplies | 16,993 | 24,636 | 39,345 | 22,396 | 22,396 | 22,396 | - | 0.0% | 0.0% |
| 5512 | Instructional Classroom Reference | 156,452 | 56,127 | 177,327 | 220,941 | 229,441 | 229,441 | 8,500 | 3.8% | 0.2% |
| | | FY20 | FY21 | FY22 | FY23 | FY24 | FY24 | \$ Inc/(Dec) | % | % |
| Code | Category/ Line Item | Actuals | Actuals | Actuals | Budget | Req | Rec | Over FY23 | Inc/(Dec) | FY24 TL |
| 5517 | Textbooks/ Workbooks | 42,122 | 15,115 | 15,231 | 128,312 | 226,312 | 136,312 | 8,000 | 6.2% | 0.1% |
| 5522 | Instructional Equipment | 36,675 | 20,553 | 45,741 | 89,316 | 94,416 | 89,316 | - | 0.0% | 0.1% |
| 5523 | Instructional Hardware | - | - | - | - | - | - | - | 0.0% | 0.0% |
| 5524 | Instructional Software | 97,476 | 99,747 | 121,260 | 135,912 | 135,912 | 135,912 | - | 0.0% | 0.1% |
| 5525 | Instructional Technology | 699,948 | 419,949 | 927,627 | 1,139,938 | 1,460,488 | 1,227,438 | 87,500 | 7.7% | 1.3% |
| 5526 | Instructional Tech Supplies/Toner | 46,369 | 17,633 | 47,928 | 108,135 | 108,135 | 108,135 | - | 0.0% | 0.1% |
| 5580 | All Other Supplies | 1,114 | 144 | - | 83,000 | 83,000 | 83,000 | - | 0.0% | 0.1% |
| 5590 | All Other Supplies - COVID | - | 340,436 | 7,210 | - | - | - | - | 0.0% | 0.0% |
| 5710 | In-State Travel/Conferences | 20,971 | 24,561 | 16,285 | 44,219 | 37,419 | 37,419 | (6,800) | -15.4% | 0.0% |
| 5720 | Out-State Travel/Conferences | 4,879 | - | 8,153 | 12,969 | 12,969 | 12,969 | - | 0.0% | 0.0% |
| 5730 | Dues/Memberships | 64,505 | 97,582 | 76,403 | 91,364 | 92,364 | 92,364 | 1,000 | 1.1% | 0.1% |
| 5740 | Insurance Premiums | 2,000 | 1,042 | - | 2,000 | 2,000 | 2,000 | - | 0.0% | 0.0% |
| 5780 | Other Expenses | 108,727 | 101,671 | 155,305 | 114,841 | 218,588 | 140,146 | 25,305 | 22.0% | 0.2% |
| 5783 | Other Expenses - School COVID | - | 23,487 | 123,634 | - | - | - | - | 0.0% | 0.0% |
| 5784 | Other Expenses - Unit B | - | - | 198 | 67,355 | 67,855 | 67,855 | 500 | 100.0% | 0.1% |
| | Subtotal | 11,464,361 | 11,583,285 | 11,283,155 | 12,783,897 | 14,144,015 | 13,602,233 | 818,336 | 6.4% | 14.8% |
| Capital Outlay | | | | | | | | | | |
| 5820 | Buildings | - | - | 82,967 | - | - | - | - | 0.0% | 0.0% |
| 5850,5870 | Equipment | 64,518 | 14,403 | 18,079 | - | - | - | - | 0.0% | 0.0% |
| 5851 | Motor Vehicles | 16,860 | 4,402 | 24,820 | - | - | - | - | 0.0% | 0.0% |
| 5856 | Capital Technology | - | - | - | - | - | - | - | 0.0% | 0.0% |
| | Subtotal | 81,378 | 18,805 | 125,865 | - | - | - | - | 0.0% | 0.0% |
| GRAND TOTAL | | 75,553,627 | 79,648,229 | 81,628,823 | 87,277,798 | 93,688,202 | 92,155,973 | 4,878,175 | 5.6% | 100.0% |

Expenditures by Program Level:

FY 2024
 School Committee Recommended Operating Budget
 Expenditures by Level
 \$92,155,973



| Expenditures by Level | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/(Dec) | % FY24 TL |
|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|--------------|---------------|
| District-Wide | 14,435,707 | 15,169,003 | 14,038,993 | 17,066,895 | 18,365,582 | 18,067,974 | 1,001,079 | 5.9% | 19.6% |
| <u>PreK- Elementary</u> | | | | | | | | | |
| Broadmeadow | 5,624,500 | 5,947,036 | 6,100,724 | 6,244,827 | 6,728,433 | 6,555,219 | 310,392 | 5.0% | 7.1% |
| Eliot | 4,450,344 | 4,831,134 | 5,118,816 | 5,407,336 | 5,674,135 | 5,575,657 | 168,321 | 3.1% | 6.1% |
| Hillside | 5,934,532 | 6,371,176 | 6,787,150 | 6,957,965 | 7,286,369 | 7,057,068 | 99,103 | 1.4% | 7.7% |
| Mitchell | 4,660,573 | 4,892,687 | 5,266,732 | 5,210,998 | 5,810,853 | 5,694,109 | 483,111 | 9.3% | 6.2% |
| Newman | 6,548,855 | 6,817,558 | 7,170,991 | 7,310,279 | 7,912,473 | 7,774,459 | 464,180 | 6.3% | 8.4% |
| <u>Preschool</u> | <u>1,275,701</u> | <u>1,497,053</u> | <u>1,300,994</u> | <u>1,365,810</u> | <u>1,606,001</u> | <u>1,597,101</u> | <u>231,291</u> | <u>16.9%</u> | <u>1.7%</u> |
| Totals | 28,494,505 | 30,356,644 | 31,745,407 | 32,497,215 | 35,018,264 | 34,253,613 | 1,756,398 | 5.4% | 37.2% |
| <u>Middle School</u> | | | | | | | | | |
| High Rock | 5,534,835 | 5,403,346 | 5,891,510 | 6,117,478 | 6,363,658 | 6,301,456 | 183,978 | 3.0% | 6.8% |
| <u>Pollard</u> | <u>9,529,614</u> | <u>10,360,983</u> | <u>10,822,218</u> | <u>11,197,430</u> | <u>12,136,787</u> | <u>12,000,175</u> | <u>802,745</u> | <u>7.2%</u> | <u>13.0%</u> |
| Totals | 15,064,449 | 15,764,329 | 16,713,728 | 17,314,908 | 18,500,445 | 18,301,631 | 986,723 | 5.7% | 19.9% |
| <u>High School</u> | <u>17,558,966</u> | <u>18,358,254</u> | <u>19,130,696</u> | <u>20,398,780</u> | <u>21,803,911</u> | <u>21,532,755</u> | <u>1,133,975</u> | <u>5.6%</u> | <u>23.4%</u> |
| GRAND TOTAL | 75,553,627 | 79,648,229 | 81,628,823 | 87,277,798 | 93,688,202 | 92,155,973 | 4,878,175 | 5.6% | 100.0% |



Sam Villa, Light & Shadow, Needham High School, Intermediate Photography

Expenditures by Program Level:

District-Wide Expenditures

| <u>District Expenditures</u> | <u>FY20 Actuals</u> | <u>FY21 Actuals</u> | <u>FY22 Actuals</u> | <u>FY23 Budget</u> | <u>FY24 Req</u> | <u>FY24 Rec</u> | <u>\$ Inc/(Dec) Over FY23</u> | <u>% Inc/(Dec)</u> | <u>% FY24 TL</u> |
|------------------------------|---------------------|---------------------|---------------------|--------------------|-------------------|-------------------|-------------------------------|--------------------|------------------|
| Salaries | 5,705,409 | 6,565,817 | 6,425,375 | 7,256,677 | 7,836,267 | 7,687,871 | 431,194 | 5.9% | 8.3% |
| Purchase of Service | 8,648,920 | 8,584,380 | 7,505,831 | 9,810,217 | 10,529,315 | 10,380,103 | 569,886 | 5.8% | 11.3% |
| Capital Outlay | 81,378 | 18,805 | 107,786 | - | - | - | - | 0.0% | 0.0% |
| Totals | 14,435,707 | 15,169,003 | 14,038,993 | 17,066,894 | 18,365,582 | 18,067,974 | 1,001,080 | 5.9% | 19.6% |

Elementary Expenditures

| <u>Broadmeadow Expenditures</u> | <u>FY20 Actuals</u> | <u>FY21 Actuals</u> | <u>FY22 Actuals</u> | <u>FY23 Budget</u> | <u>FY24 Req</u> | <u>FY24 Rec</u> | <u>\$ Inc/(Dec) Over FY23</u> | <u>% Inc/(Dec)</u> | <u>% FY24 TL</u> |
|---------------------------------|---------------------|---------------------|---------------------|--------------------|------------------|------------------|-------------------------------|--------------------|------------------|
| Salaries | 5,364,658 | 5,721,722 | 5,687,296 | 5,928,981 | 6,334,130 | 6,210,666 | 281,685 | 4.8% | 6.7% |
| Purch of Svc/ Expense | 259,842 | 225,313 | 413,428 | 317,346 | 394,303 | 344,553 | 27,207 | 8.6% | 0.4% |
| Capital Outlay | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Totals | 5,624,500 | 5,947,036 | 6,100,724 | 6,246,327 | 6,728,433 | 6,555,219 | 308,892 | 4.9% | 7.1% |
| <u>Eliot Expenditures</u> | <u>FY20 Actuals</u> | <u>FY21 Actuals</u> | <u>FY22 Actuals</u> | <u>FY23 Budget</u> | <u>FY24 Req</u> | <u>FY24 Rec</u> | <u>\$ Inc/(Dec) Over FY23</u> | <u>% Inc/(Dec)</u> | <u>% FY24 TL</u> |
| Salaries | 4,234,083 | 4,582,355 | 4,810,711 | 5,157,561 | 5,349,451 | 5,302,023 | 144,462 | 2.8% | 5.8% |
| Purch of Svc/ Expense | 216,261 | 248,779 | 308,106 | 248,277 | 324,684 | 273,634 | 25,357 | 10.2% | 0.3% |
| Capital Outlay | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Totals | 4,450,344 | 4,831,134 | 5,118,816 | 5,405,838 | 5,674,135 | 5,575,657 | 169,819 | 3.1% | 6.1% |
| <u>Williams Expenditures</u> | <u>FY20 Actuals</u> | <u>FY21 Actuals</u> | <u>FY22 Actuals</u> | <u>FY23 Budget</u> | <u>FY24 Req</u> | <u>FY24 Rec</u> | <u>\$ Inc/(Dec) Over FY23</u> | <u>% Inc/(Dec)</u> | <u>% FY24 TL</u> |
| Salaries | 5,750,589 | 6,091,340 | 6,407,748 | 6,703,769 | 6,939,495 | 6,776,314 | 72,545 | 1.1% | 7.4% |
| Purch of Svc/ Expense | 183,943 | 279,837 | 379,402 | 254,196 | 346,874 | 280,754 | 26,558 | 10.4% | 0.3% |
| Capital Outlay | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Totals | 5,934,532 | 6,371,176 | 6,787,150 | 6,957,965 | 7,286,369 | 7,057,068 | 99,103 | 1.4% | 7.7% |

Expenditures by Program Level (cont.):

| Mitchell Expenditures | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/ (Dec) | % FY24 TL |
|----------------------------------|-------------------------|-------------------------|-------------------------|------------------------|---------------------|---------------------|-----------------------------------|-------------------------|----------------------|
| Salaries | 4,422,986 | 4,652,992 | 4,929,102 | 4,968,156 | 5,491,348 | 5,424,354 | 456,198 | 9.2% | 5.9% |
| Purch of Svc/ Expense | 237,587 | 239,694 | 337,629 | 242,842 | 319,505 | 269,755 | 26,913 | 11.1% | 0.3% |
| Capital Outlay | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Totals | 4,660,573 | 4,892,687 | 5,266,732 | 5,210,998 | 5,810,853 | 5,694,109 | 483,111 | 9.3% | 6.2% |
| Newman Expenditures | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/ (Dec) | % FY24 TL |
| Salaries | 7,452,402 | 7,954,449 | 8,000,443 | 8,356,172 | 9,117,730 | 9,029,466 | 673,294 | 8.1% | 9.8% |
| Purch of Svc/ Expense | 372,154 | 360,162 | 471,542 | 318,912 | 400,744 | 342,094 | 23,182 | 7.3% | 0.4% |
| Capital Outlay | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Totals | 7,824,556 | 8,314,611 | 8,471,985 | 8,675,084 | 9,518,474 | 9,371,560 | 696,476 | 8.0% | 10.2% |

| Subtotal Elementary Expenditures | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/ (Dec) | % FY24 TL |
|---|-------------------------|-------------------------|-------------------------|------------------------|---------------------|---------------------|-----------------------------------|-------------------------|----------------------|
| Salaries | 27,224,718 | 29,002,858 | 29,835,300 | 31,114,639 | 33,232,154 | 32,742,823 | 1,628,184 | 5.2% | 35.5% |
| Purch of Svc/ Expense | 1,269,787 | 1,353,786 | 1,910,106 | 1,381,573 | 1,786,110 | 1,510,790 | 129,217 | 9.4% | 1.6% |
| Capital Outlay | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Totals | 28,494,505 | 30,356,644 | 31,745,407 | 32,496,212 | 35,018,264 | 34,253,613 | 1,757,401 | 5.4% | 37.2% |

Middle School Expenditures

| High Rock Expenditures | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/ (Dec) | % FY24 TL |
|-----------------------------------|-------------------------|-------------------------|-------------------------|------------------------|---------------------|---------------------|-----------------------------------|-------------------------|----------------------|
| Salaries | 5,038,102 | 5,171,207 | 5,443,756 | 5,626,453 | 5,828,112 | 5,797,160 | 170,707 | 3.0% | 6.3% |
| Purch of Svc/ Expense | 496,733 | 232,139 | 447,754 | 491,025 | 535,546 | 504,296 | 13,271 | 2.7% | 0.5% |
| Capital Outlay | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Totals | 5,534,835 | 5,403,346 | 5,891,510 | 6,117,478 | 6,363,658 | 6,301,456 | 183,978 | 3.0% | 6.8% |

Expenditures by Program Level (cont.):

| Pollard Expenditures | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/(Dec) | % FY24 TL |
|-----------------------------|---------------------|---------------------|---------------------|--------------------|-------------------|-------------------|-------------------------------|--------------------|------------------|
| Salaries | 9,220,303 | 9,966,371 | 10,340,333 | 10,844,077 | 11,699,605 | 11,615,143 | 771,066 | 7.1% | 12.6% |
| Purch of Svc/ Expense | 309,311 | 394,613 | 481,885 | 354,358 | 437,182 | 385,032 | 30,674 | 8.7% | 0.4% |
| Capital Outlay | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Totals | 9,529,614 | 10,360,983 | 10,822,218 | 11,198,435 | 12,136,787 | 12,000,175 | 801,740 | 7.2% | 13.0% |

| Subtotal Middle School Expenditures | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/(Dec) | % FY24 TL |
|--|---------------------|---------------------|---------------------|--------------------|-------------------|-------------------|-------------------------------|--------------------|------------------|
| Salaries | 14,258,405 | 15,137,577 | 15,784,089 | 16,470,530 | 17,527,717 | 17,412,303 | 941,773 | 5.7% | 18.9% |
| Purch of Svc/ Expense | 806,044 | 626,752 | 929,639 | 845,383 | 972,728 | 889,328 | 43,945 | 5.2% | 1.0% |
| Capital Outlay | - | - | - | - | - | - | - | 0.0% | 0.0% |
| Totals | 15,064,449 | 15,764,329 | 16,713,728 | 17,315,913 | 18,500,445 | 18,301,631 | 985,718 | 5.7% | 19.9% |

High School Expenditures

| High School Expenditures | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/(Dec) | % FY24 TL |
|---------------------------------|---------------------|---------------------|---------------------|--------------------|-------------------|-------------------|-------------------------------|--------------------|------------------|
| Salaries | 16,819,356 | 17,339,886 | 18,175,039 | 19,652,055 | 20,948,049 | 20,710,743 | 1,058,688 | 5.4% | 22.5% |
| Purch of Svc/ Expense | 739,610 | 1,018,368 | 937,578 | 746,724 | 855,862 | 822,012 | 75,288 | 10.1% | 0.9% |
| Capital Outlay | - | - | 18,079 | - | - | - | - | 0.0% | 0.0% |
| Totals | 17,558,966 | 18,358,254 | 19,130,696 | 20,398,779 | 21,803,911 | 21,532,755 | 1,133,976 | 5.6% | 23.4% |

| Total Expenditures | FY20 Actuals | FY21 Actuals | FY22 Actuals | FY23 Budget | FY24 Req | FY24 Rec | \$ Inc/(Dec) Over FY23 | % Inc/(Dec) | % FY24 TL |
|---------------------------|---------------------|---------------------|---------------------|--------------------|-------------------|-------------------|-------------------------------|--------------------|------------------|
| Salaries | 64,007,888 | 68,046,138 | 70,219,803 | 74,493,901 | 79,544,187 | 78,553,740 | 4,059,839 | 5.4% | 85.2% |
| Purch of Svc/ Expense | 11,464,361 | 11,583,286 | 11,283,155 | 12,783,897 | 14,144,015 | 13,602,233 | 818,336 | 6.4% | 14.8% |
| Capital Outlay | 81,378 | 18,805 | 125,865 | - | - | - | - | 0.0% | 0.0% |
| Totals | 75,553,627 | 79,648,229 | 81,628,823 | 87,277,798 | 93,688,202 | 92,155,973 | 4,878,175 | 5.6% | 100.0% |

Summary of FY 2023/24 Budget Highlights:

| Request TL FTE | Supt Rec TL FTE | SC Rec TL FTE | Cost Center | PONG Priority | Description of Budgetary Increase | Department/ School | Total Request | Superintendent Chg | Total Recomm | School Cttee Chg | School Cttee Approved |
|---|-----------------|---------------|-------------|---------------|---|------------------------------------|---------------------|--------------------|---------------------|------------------|-----------------------|
| 842.12 | 842.12 | 842.12 | | | | Approved FY23 Budget | \$87,277,798 | | \$87,277,798 | | \$87,277,798 |
| Level Service Requests | | | | | | | | | | | |
| Level Service Contractual Salary Increases | | | | | | | | | | | |
| - | - | - | | 4.A | Contractual Salary Increase (Preliminary) | | \$2,751,117 | | \$2,751,117 | | \$2,751,117 |
| 0.50 | - | - | | | Subtotal: Contractual Salary Increases | | \$2,847,358 | -\$46,697 | \$2,800,661 | -\$3,873 | \$2,796,788 |
| Level Service Requests: Elementary School | | | | | | | | | | | |
| - | - | - | 3131 | 4.A | Substitute Teacher Wage | Substitutes | \$12,350 | | \$12,350 | | \$12,350 |
| - | - | - | 3210 | 4.A | Expand School Bookkeeper from 11 to 12 Months | Broadmeadow Elementary | \$2,236 | | \$2,236 | | \$2,236 |
| (0.08) | (0.08) | (0.08) | 3210 | 4.A | Reduce Unfilled Part-Time Office Aide Position | Eliot Elementary | -\$2,236 | | -\$2,236 | | -\$2,236 |
| (0.30) | (0.30) | (0.30) | 3220 | 4.A | Expansion of Part-Time Assistant Principal to Full-Time | Eliot Elementary | \$4,452 | | \$4,452 | | \$4,452 |
| (2.00) | (2.00) | (2.00) | 3220 | 4.A | Reduce Class Sections to Match FY24 Enrollment | Eliot Elementary | -\$143,774 | | -\$143,774 | | -\$143,774 |
| - | - | - | 3220 | 4.A | Expand School Bookkeeper from 11 to 12 Months | Eliot Elementary | \$2,391 | | \$2,391 | | \$2,391 |
| 1.00 | 1.00 | 1.00 | 3230 | 4.A | Regular Education Kindergarten Teaching Assistant | Sunita Williams Elementary | \$29,258 | | \$29,258 | | \$29,258 |
| 1.00 | 1.00 | 1.00 | 3230 | 4.A | Full-Time Classroom Teacher for Enrollment | Sunita Williams Elementary | \$71,887 | | \$71,887 | | \$71,887 |
| 0.20 | 0.20 | 0.20 | 3240 | 4.A | Expansion of Part-Time Assistant Principal to Full-Time | Mitchell Elementary | \$27,897 | | \$27,897 | | \$27,897 |
| 1.00 | 1.00 | 1.00 | 3250 | 4.A | Regular Education Kindergarten Teaching Assistant | Newman Elementary | \$29,258 | | \$29,258 | | \$29,258 |
| 0.20 | 0.20 | 0.20 | 3510 | 1.C | Part-Time Guidance Counselor Sunita Williams | Guidance | \$23,092 | | \$23,092 | | \$23,092 |
| 0.20 | - | - | 3510 | 4.A | Part-Time Guidance Counselor Broadmeadow | Guidance | \$23,478 | -\$23,478 | \$0 | | \$0 |
| 0.30 | 0.30 | 0.30 | 3510 | 4.A | Part-Time Guidance Counselor Eliot | Guidance | \$18,741 | | \$18,741 | | \$18,741 |
| (0.50) | (0.50) | (0.50) | 3511 | 4.A | Convert Part-Time Sunita Williams Psychologist to Team Chair | Psychology | -\$55,260 | | -\$55,260 | | -\$55,260 |
| - | - | - | 3520 | 4.A | Additional Funding for Medical Supplies | Health/Nursing: School Health Serv | \$473 | | \$473 | | \$473 |
| 1.00 | 1.00 | 1.00 | 3530 | 1.C | Full-Time Speech and Language Pathologist Assistant for Mitchell, Newman, and Broadmeadow | Special Education | \$44,506 | -\$1,300 | \$43,206 | | \$43,206 |
| 1.00 | 1.00 | 1.00 | 3530 | 4.A | Full-Time Broadmeadow SPED Program Specialist | Special Education | \$43,207 | | \$43,207 | | \$43,207 |
| (0.20) | (0.20) | (0.20) | 3530 | 1.C | Convert Part-Time Broadmeadow Teaching Assistant to Part-Time Special Education Liaison | Special Education | \$4,981 | | \$4,981 | | \$4,981 |
| (1.50) | (1.50) | (1.50) | 3530 | 1.C | Convert Eliot Teaching Assistant to Full-Time Special Education Liaison | Special Education | -\$1,258 | | -\$1,258 | | -\$1,258 |
| 0.30 | 0.30 | 0.30 | 3530 | 1.C | Part-Time Newman Board Certified Behavior Analyst (BCBA) | Special Education | \$21,529 | | \$21,529 | | \$21,529 |
| 0.20 | 0.20 | 0.20 | 3530 | 4.A | Part-Time Newman Speech and Language Pathologist | Special Education | \$20,668 | | \$20,668 | | \$20,668 |
| 1.00 | - | - | 3530 | 4.A | Full-Time Inclusion Facilitator - Williams/Newman | Special Education | \$98,934 | -\$98,934 | \$0 | | \$0 |
| 1.00 | 1.00 | 1.00 | 3530 | 2.B | Full-Time Broadmeadow Connections Program Specialist | Special Education | \$49,680 | | \$49,680 | | \$49,680 |
| 0.06 | - | - | 3530 | 4.A | Expand a Part-Time Broadmeadow Special Education Teaching Assistant to Full-Time | Special Education | \$1,808 | -\$1,808 | \$0 | | \$0 |
| 1.00 | 1.00 | 1.00 | 3530 | 4.A | Full-Time Mitchell Special Education Liaison | Special Education | \$71,887 | | \$71,887 | | \$71,887 |
| 0.50 | 0.50 | 0.50 | 3530 | 4.A | Convert a Part-Time School Psychologist to IEP Team Chair and Add Per Diem Days | Special Education | \$56,837 | | \$56,837 | | \$56,837 |
| 0.30 | - | - | 3550 | 4.A | Part-Time ELL Teacher Broadmeadow Elementary School | ELL | \$32,189 | -\$32,189 | \$0 | | \$0 |
| 0.10 | - | - | 3550 | 4.A | Part-Time ELL Teacher Newman Elementary School | ELL | \$10,091 | -\$10,091 | \$0 | | \$0 |
| 0.05 | - | - | 3560 | 4.A | Part-Time Literacy Specialist/ Coach at Eliot | K-8 Reading Instruction | \$4,849 | -\$4,849 | \$0 | | \$0 |
| - | - | - | 3560 | 4.A | Reading Screener for 1st and 2nd grade | K-8 Reading Instruction | \$11,000 | | \$11,000 | | \$11,000 |
| 1.50 | - | - | 3561 | 4.A | Part-Time Math Specialist/Coaches at Sunita Williams, Mitchell, and Broadmeadow | Elementary Math Instruction | \$107,832 | -\$107,832 | \$0 | | \$0 |
| 0.45 | - | - | 3620 | 4.A | Part-Time Program Assistant | Elementary Science Center | \$16,345 | -\$16,345 | \$0 | | \$0 |
| - | - | - | 3620 | 4.A | Digital Licenses | Elementary Science Center | \$4,500 | | \$4,500 | | \$4,500 |
| - | - | - | 3630 | 4.A | Replacement Digital Learning Devices (Year 2 of 3) | Educational Technology | \$218,750 | -\$156,250 | \$62,500 | | \$62,500 |

Summary of FY 2023/24 Budget Highlights (continued):

| Request | Supt Rec | SC Rec | Cost | PONG | | | Total | Superintendent | Total | School Cttee | School Cttee |
|--|-------------|-------------|--------|----------|--|------------------------------------|------------------|-------------------|------------------|--------------|------------------|
| TL | TL | TL | Center | Priority | Description of Budgetary Increase | Department/ School | Request | Chg | Recomm | Chg | Approved |
| FTE | FTE | FTE | | | | | | | | | |
| 0.33 | 0.33 | 0.33 | 3640 | 4.A | Adjust Elementary Wellness Teacher FTE for Enrollment | Physical Education | \$20,211 | | \$20,211 | | \$20,211 |
| 0.10 | 0.10 | 0.10 | 3650 | 1.C | Continue Funding for Elementary Specialist Staffing to Support Enrollment | Fine Arts | \$6,247 | | \$6,247 | | \$6,247 |
| 0.50 | 0.25 | 0.25 | 3651 | 4.A | Part-Time Elementary String Teacher | Performing Arts | \$35,944 | -\$17,972 | \$17,972 | | \$17,972 |
| - | - | - | 3651 | 4.A | Third Grade Recorders | Performing Arts | \$2,500 | -\$2,500 | \$0 | | \$0 |
| - | - | - | 3651 | 4.A | Accompanist Rate Increase | Performing Arts | \$3,420 | | \$3,420 | | \$3,420 |
| (0.21) | (0.21) | (0.21) | 3651 | 4.A | Continue Funding for Elementary Specialist Staff to Support Enrollment | Performing Arts | -\$15,096 | | -\$15,096 | | -\$15,096 |
| 0.09 | 0.09 | 0.09 | 3660 | 4.A | Adjust World Language Teacher Staffing for Enrollment | World Languages | \$5,222 | | \$5,222 | | \$5,222 |
| 8.59 | 4.68 | 4.68 | | | Subtotal: Level Service Elementary | | \$921,026 | -\$473,548 | \$447,478 | \$0 | \$447,478 |
| Level Service Requests: Middle School | | | | | | | | | | | |
| - | - | - | 3131 | 4.A | Part-Time Lunch Monitors | Substitutes | \$15,985 | | \$15,985 | | \$15,985 |
| - | - | - | 3131 | 4.A | Substitute Teacher Wage | Substitutes | \$6,238 | | \$6,238 | | \$6,238 |
| (0.20) | (0.20) | (0.20) | 3260 | 4.A | Reduce Vacant 0.2 FTE Classroom Teacher | High Rock Middle School | -\$14,377 | | -\$14,377 | | -\$14,377 |
| 0.10 | - | - | 3300 | 4.A | Part-Time Engineering Teacher | Pollard Middle School | \$8,489 | -\$8,489 | \$0 | | \$0 |
| 0.10 | 0.10 | 0.10 | 3300 | 4.A | Part-Time Math Teacher | Pollard Middle School | \$8,489 | -\$1,300 | \$7,189 | | \$7,189 |
| 0.10 | - | - | 3510 | 4.A | Part-Time Guidance Counselor High Rock | Guidance | \$7,189 | -\$7,189 | \$0 | | \$0 |
| 0.30 | 0.30 | 0.30 | 3520 | 4.A | Part-Time Pollard Nurse | Health/Nursing: School Health Serv | \$23,943 | | \$23,943 | | \$23,943 |
| - | - | - | 3520 | 4.A | Additional Funding for Medical Supplies and Audiometer Service | Health/Nursing: School Health Serv | \$295 | | \$295 | | \$295 |
| 4.00 | 3.00 | 3.00 | 3530 | 3.B | New Pollard ILC Classroom | Special Education | \$165,523 | -\$32,879 | \$132,644 | | \$132,644 |
| 0.60 | 0.60 | 0.60 | 3560 | 4.A | Continue High Rock Literacy Specialist | K-8 Reading Instruction | \$37,482 | | \$37,482 | | \$37,482 |
| - | - | - | 3630 | 4.A | Replacement Digital Learning Devices (Year 2 of 3) | Educational Technology | \$87,500 | -\$62,500 | \$25,000 | | \$25,000 |
| 0.40 | 0.40 | 0.40 | 3650 | 4.A | Part-Time Visual Art Pollard Middle School | Fine Arts | \$23,209 | | \$23,209 | | \$23,209 |
| - | - | - | 3651 | 4.A | Pollard Auditorium Curtain | Performing Arts | \$12,000 | -\$12,000 | \$0 | | \$0 |
| 0.20 | - | - | 3651 | 4.A | Part-Time High Rock Strings | Performing Arts | \$14,377 | -\$14,377 | \$0 | | \$0 |
| - | - | - | 3651 | 4.A | Accompanist Rate Increase | Performing Arts | \$1,368 | | \$1,368 | | \$1,368 |
| 0.20 | - | - | 3660 | 4.A | Part-Time ASL Teacher at Pollard | World Languages | \$19,396 | -\$19,396 | \$0 | | \$0 |
| 5.80 | 4.20 | 4.20 | | | Subtotal: Level Service Middle | | \$417,106 | -\$158,130 | \$258,976 | \$0 | \$258,976 |
| Level Service Requests: High School | | | | | | | | | | | |
| - | - | - | 3131 | 4.A | Substitute Teacher Wage | Substitutes | \$2,467 | -\$35,944 | -\$33,477 | | -\$33,477 |
| 0.35 | 0.35 | 0.35 | 3400 | 2.B | Part-Time English Teacher | Needham High School | \$25,160 | | \$25,160 | | \$25,160 |
| 0.40 | 0.40 | 0.40 | 3400 | 4.A | Part-Time Social Studies Teacher | Needham High School | \$27,398 | | \$27,398 | | \$27,398 |
| 0.20 | 0.20 | 0.20 | 3400 | 4.A | Part-Time Science Teacher | Needham High School | \$13,074 | | \$13,074 | | \$13,074 |
| - | - | - | 3400 | 4.A | Digital Science Textbook Increase | Needham High School | \$30,000 | | \$30,000 | | \$30,000 |
| - | - | - | 3400 | 4.A | MCAS Science Preparatory Course | Needham High School | \$3,000 | -\$3,000 | \$0 | | \$0 |
| - | - | - | 3400 | 3.C | Lab Aide Increase | Needham High School | \$1,242 | -\$1,242 | \$0 | | \$0 |
| - | - | - | 3400 | 4.A | Students Acting to Make A Difference Stipend Restructure | Needham High School | \$17,286 | | \$17,286 | | \$17,286 |
| - | - | - | 3400 | 4.A | Expand 10-Month Department Secretary to 11-Month | Needham High School | \$3,873 | -\$3,873 | \$0 | \$3,873 | \$3,873 |
| - | - | - | 3410 | 4.A | Increase in Athletics Subsidy for Fiscal Sustainability | Needham High School Athletics | \$50,000 | | \$50,000 | | \$50,000 |
| - | - | - | 3410 | 4.A | Convert Full-Time Athletics Bookkeeper to Part-Time Bookkeeper and Part-Time Secretary | Needham High School Athletics | -\$10,317 | | -\$10,317 | | -\$10,317 |
| - | - | - | 3410 | 4.A | Eliminate Snowboard Coach Stipend | Needham High School Athletics | -\$1,727 | | -\$1,727 | | -\$1,727 |
| - | - | - | 3410 | 4.A | Convert Trainer and Assistant Trainer from Salary to Contractual | Needham High School Athletics | \$0 | | \$0 | | \$0 |
| 0.20 | 0.20 | 0.20 | 3511 | 4.A | Part-Time NHS School Psychologist | Psychology | \$16,296 | | \$16,296 | | \$16,296 |
| - | - | - | 3520 | 4.A | Additional Funding for Medical Supplies and Audiometer Service | Health/Nursing: School Health Serv | \$314 | | \$314 | | \$314 |
| (0.90) | (0.90) | (0.90) | 3530 | 4.A | Convert NHS Teaching Assistants to Part-Time Post Graduate Special Education Liaison | Special Education | \$4,305 | | \$4,305 | | \$4,305 |
| (1.00) | (1.00) | (1.00) | 3530 | 4.A | Convert NHS Teaching Assistants to Part-Time Special Education Teacher | Special Education | \$21,134 | | \$21,134 | | \$21,134 |
| (0.51) | (0.51) | (0.51) | 3530 | 4.A | Convert a NHS Teaching Assistant to Part-Time Occupational Therapist (OT) | Special Education | \$8,057 | | \$8,057 | | \$8,057 |
| - | - | - | 3530 | 4.A | Convert a Part-Time School Psychologist to IEP Team Chair and Add Per Diem Days | Special Education | -\$2,271 | | -\$2,271 | | -\$2,271 |
| 0.30 | 0.30 | 0.30 | 3550 | 2.B | Part-Time ELL Teacher High School | ELL | \$34,638 | | \$34,638 | | \$34,638 |
| - | - | - | 3630 | 4.A | Replacement Digital Learning Devices (Year 2 of 3) | Educational Technology | \$43,750 | -\$31,250 | \$12,500 | | \$12,500 |

| Request TL | Supt Rec TL | SC Rec TL | Cost Center | PONG Priority | Description of Budgetary Increase | Department/ School | Total Request | Superintendent Chg | Total Recomm | School Cttee Chg | School Cttee Approved |
|---|---------------|---------------|-------------|---------------|---|--------------------------------------|--------------------|--------------------|--------------------|------------------|-----------------------|
| - | - | - | 3651 | 4.A | A Cappella Sunday NHS Permit Fee | Performing Arts | \$8,840 | | \$8,840 | | \$8,840 |
| - | - | - | 3651 | 4.A | Accompanist Rate Increase | Performing Arts | \$684 | | \$684 | | \$684 |
| 0.10 | 0.10 | 0.10 | 3651 | 4.A | Part-Time High School Theater Teacher | Performing Arts | \$8,922 | | \$8,922 | | \$8,922 |
| - | - | - | 3660 | 4.A | Increase in Cost for STAMP 11th Grade | World Languages | \$1,027 | | \$1,027 | | \$1,027 |
| - | - | - | 3660 | 4.A | Extempore | World Languages | \$2,200 | | \$2,200 | | \$2,200 |
| 0.20 | - | - | 3660 | 4.A | Part-Time Mandarin Teacher | World Languages | \$15,677 | -\$15,677 | \$0 | | \$0 |
| (0.66) | (0.86) | (0.86) | | | Subtotal: Level Service High | | \$325,029 | -\$90,986 | \$234,043 | \$3,873 | \$237,916 |
| Level Service Requests: District | | | | | | | | | | | |
| - | - | - | 3020 | 2.3 | Survey Tool Subscription | Superintendent | \$22,000 | | \$22,000 | | \$22,000 |
| (0.27) | (0.27) | (0.27) | 3020 | 4.A | Reallocate NCE Marketing Resources | Superintendent | -\$17,769 | | -\$17,769 | | -\$17,769 |
| 0.06 | 0.06 | 0.06 | 3031 | 4.A | Expand Part-Time Bookkeeper | Student Support Services | \$3,428 | | \$3,428 | | \$3,428 |
| 0.57 | - | - | 3040 | 4.A | Part-Time Accounts Payable/Receivable Clerk | Financial Operations | \$31,474 | -\$31,474 | \$0 | | \$0 |
| - | - | - | 3131 | 4.A | Substitute Teacher Wage | Substitutes | \$5,606 | | \$5,606 | | \$5,606 |
| - | - | - | 3133 | 4.A | Unpaid Student Meal Debt | General Supplies, Services & Equipm | \$31,000 | -\$31,000 | \$0 | | \$0 |
| - | - | - | 3133 | 4.A | Reallocate Funding for COVID-19 PPE and Cleaning/ Sanitizing Supplies | General Supplies, Services & Equipm | -\$180,000 | | -\$180,000 | | -\$180,000 |
| - | - | - | 3150 | 4.A | Software as a Service Rate Increase: PowerSchool, et al | Administrative Technology | \$17,887 | | \$17,887 | | \$17,887 |
| - | - | - | 3150 | 4.A | Contractual Professional Development Funds for ITS Staff | Administrative Technology | \$500 | | \$500 | | \$500 |
| - | - | - | 3160 | 4.A | Additional Connolly Bus | Transportation | \$71,820 | | \$71,820 | | \$71,820 |
| - | - | - | 3160 | 4.A | Pupil Transportation Radio Service Contract | Transportation | \$14,000 | | \$14,000 | | \$14,000 |
| - | - | - | 3160 | 4.A | Special Education Out-of-District Transportation Funding Increase | Transportation | \$327,000 | | \$327,000 | | \$327,000 |
| 0.60 | 0.60 | 0.60 | 3511 | 4.A | Part-Time Preschool Psychologist | Psychology | \$68,118 | | \$68,118 | | \$68,118 |
| 1.20 | 0.60 | 0.60 | 3520 | 4.A | Part-Time Float Nurse Positions | Health/Nursing: School Health Serv | \$87,553 | -\$45,402 | \$42,151 | | \$42,151 |
| - | - | - | 3520 | 4.A | Required CLIA Waiver | Health/Nursing: School Health Serv | \$180 | | \$180 | | \$180 |
| - | - | - | 3520 | 4.A | Convert Two Transportation Nurses from Hourly to Unit A | Health/Nursing: School Health Serv | \$48,101 | | \$48,101 | | \$48,101 |
| - | - | - | 3520 | 4.A | Increase Nurse Sub Rate for Recruitment and Retention | Health/Nursing: School Health Serv | \$4,952 | | \$4,952 | | \$4,952 |
| 0.09 | 0.09 | 0.09 | 3530 | 1.C | Part-Time District Physical Therapist | Special Education | \$10,565 | | \$10,565 | | \$10,565 |
| (1.82) | (1.82) | (1.82) | 3530 | 4.A | Adjust Cost Share with Preschool Revolving and Recalibrate Preschool Fees | Special Education | -\$157,232 | | -\$157,232 | | -\$157,232 |
| 0.45 | 0.45 | 0.45 | 3530 | 4.A | Full-Time Certified Occupational Therapist Assistant (COTA) | Special Education | \$8,114 | | \$8,114 | | \$8,114 |
| 0.92 | 0.92 | 0.92 | 3530 | 4.A | Expand Part-Time Preschool Program Specialist to Full-Time | Special Education | \$45,705 | | \$45,705 | | \$45,705 |
| 0.40 | 0.40 | 0.40 | 3530 | 2.B | Part-Time Speech and Language Pathologist | Special Education | \$41,911 | | \$41,911 | | \$41,911 |
| 1.60 | 1.60 | 1.60 | 3530 | 4.A | Preschool Teaching Assistants for Schedule | Special Education | \$46,813 | | \$46,813 | | \$46,813 |
| 1.00 | 1.00 | 1.00 | 3530 | 4.A | Preschool Special Education Classroom for New Preschool Class | Special Education | \$83,187 | -\$6,300 | \$76,887 | | \$76,887 |
| 1.60 | 1.60 | 1.60 | 3530 | 4.A | Two Full-Time Special Education Preschool Teaching Assistants For New Preschool Classroom | Special Education | \$48,045 | -\$2,600 | \$45,445 | | \$45,445 |
| 0.08 | 0.08 | 0.08 | 3530 | 4.A | Expand Part-Time Preschool Program Specialist to Full-Time | Special Education | \$3,974 | | \$3,974 | | \$3,974 |
| - | - | - | 3531 | 1.C | Increase in Special Education Out of District Tuition | Special Education Out-of-District Tu | \$194,962 | | \$194,962 | | \$194,962 |
| - | - | - | 3532 | 4.A | Extended School Year (ESY) Salaries | Special Education Summer Services | \$32,000 | | \$32,000 | | \$32,000 |
| - | - | - | 3532 | 4.A | Increase Summer ESY Teaching Assistant Wage for Recruitment and Retention | Special Education Summer Services | \$5,238 | | \$5,238 | | \$5,238 |
| - | - | - | 3534 | 4.A | Special Education Professional Services | Special Education Professional Servi | \$60,000 | | \$60,000 | | \$60,000 |
| - | - | - | 3535 | 4.A | Special Education Home Hospital Services | Special Education Home Hospital Tu | \$15,893 | | \$15,893 | | \$15,893 |
| - | - | - | 3543 | 4.A | Regular Education Home Hospital Tutoring | Regular Education Home Hospital Tu | \$8,500 | | \$8,500 | | \$8,500 |
| - | - | - | 3551 | 2.2 | Translation/Interpretation Services | Translation & Interpreting Services | \$1,500 | | \$1,500 | | \$1,500 |
| - | - | - | 3562 | 2.2 | Summer Bridge Program Staff | Summer Bridge Program | \$37,740 | | \$37,740 | | \$37,740 |
| 1.00 | - | - | 3570 | 2.2 | Full-Time 504 Accommodation Teaching Assistant | Student 504 Compliance | \$30,558 | -\$30,558 | \$0 | | \$0 |
| 7.48 | 5.31 | 5.31 | | | Subtotal: Level Service District | | \$1,053,323 | -\$147,334 | \$905,989 | \$0 | \$905,989 |
| 21.71 | 13.33 | 13.33 | | | SUBTOTAL LEVEL SERVICE | | \$5,563,842 | -\$916,695 | \$4,647,147 | \$3,873 | \$4,651,020 |

Summary of FY 2023/24 Budget Highlights (continued):

| Request TL FTE | Supt Rec TL FTE | SC Rec TL FTE | Cost Center | PONG Priority | Description of Budgetary Increase | Department/ School | Total Request | Superintendent Chg | Total Recomm | School Cttee Chg | School Cttee Approved |
|--|-----------------|---------------|-------------|---------------|--|------------------------------------|------------------|--------------------|-----------------|------------------|-----------------------|
| Program Improvement Requests | | | | | | | | | | | |
| Program Improvement Requests: Elementary School | | | | | | | | | | | |
| - | - | - | 3132 | 1.C | K-5 Social Studies Curriculum | Curriculum Development | \$13,000 | | \$13,000 | | \$13,000 |
| 0.14 | - | - | 3210 | 4.A | Convert Part-Time Office Aide to Full-Time General Education Teaching Assistant | Broadmeadow Elementary | \$1,339 | -\$1,339 | \$0 | | \$0 |
| - | - | - | 3210 | 4.C | Dismissal Management System | Broadmeadow Elementary | \$2,000 | | \$2,000 | | \$2,000 |
| 0.20 | - | - | 3210 | 4.C | Part-Time Elementary Family Support and Engagement Coordinator | Broadmeadow Elementary | \$14,377 | -\$14,377 | \$0 | | \$0 |
| 0.20 | - | - | 3220 | 4.C | Part-Time Elementary Family Support and Engagement Coordinator | Eliot Elementary | \$14,377 | -\$14,377 | \$0 | | \$0 |
| - | - | - | 3230 | 4.A | Dismissal Management System | Sunita Williams Elementary | \$2,000 | | \$2,000 | | \$2,000 |
| 0.20 | - | - | 3230 | 4.A | Part-Time Elementary Family Support and Engagement Coordinator | Sunita Williams Elementary | \$14,377 | -\$14,377 | \$0 | | \$0 |
| - | - | - | 3230 | 4.A | Restorative Justice Professional Development | Sunita Williams Elementary | \$24,977 | -\$24,977 | \$0 | | \$0 |
| - | - | - | 3230 | 4.A | Teacher Leader Stipend Request | Sunita Williams Elementary | \$1,666 | -\$1,666 | \$0 | | \$0 |
| 0.20 | - | - | 3240 | 4.A | Part-Time Elementary Family Support and Engagement Coordinator | Mitchell Elementary | \$14,377 | -\$14,377 | \$0 | | \$0 |
| - | - | - | 3240 | 4.A | Expand School Bookkeeper from 11 to 12 Months | Mitchell Elementary | \$2,344 | -\$2,344 | \$0 | | \$0 |
| 0.20 | - | - | 3250 | 3.A | Part-Time Elementary Family Support and Engagement Coordinator | Newman Elementary | \$14,377 | -\$14,377 | \$0 | | \$0 |
| 0.50 | - | - | 3520 | 3.A | Part-Time Sunita Williams Nurse | Health/Nursing: School Health Serv | \$38,792 | -\$38,792 | \$0 | | \$0 |
| (0.40) | - | - | 3530 | 4.A | Convert Full-Time Eliot SPED Teaching Assistant to Part-Time Special Education Teacher | Special Education | \$15,174 | -\$15,174 | \$0 | | \$0 |
| 0.13 | - | - | 3530 | 1.C | Part-Time Assistive Technology Specialist (Unit A) | Special Education | \$8,985 | -\$8,985 | \$0 | | \$0 |
| - | - | - | 3560 | 4.A | Science of Reading Aligned Curriculum | K-8 Reading Instruction | \$90,000 | -\$90,000 | \$0 | | \$0 |
| 0.25 | - | - | 3640 | 4.C | Part-Time Instructional Coach | Physical Education | \$17,970 | -\$17,970 | \$0 | | \$0 |
| 0.13 | - | - | 3660 | 2.2 | Part-Time Instructional Coach | World Languages | \$10,370 | -\$10,370 | \$0 | | \$0 |
| 1.75 | - | - | | | Subtotal: Program Improvement Elementary | | \$300,502 | -\$283,502 | \$17,000 | \$0 | \$17,000 |
| Program Improvement Requests: Middle | | | | | | | | | | | |
| - | - | - | 3260 | 2.A | GSA, Genders & Sexuality Alliance Stipend | High Rock | \$1,921 | | \$1,921 | | \$1,921 |
| - | - | - | 3260 | 2.A | Game & Card Club Stipend | High Rock | \$1,921 | -\$1,921 | \$0 | | \$0 |
| - | - | - | 3300 | 2.C | Pollard TV News Show Stipend | Pollard Middle School | \$1,921 | -\$1,921 | \$0 | | \$0 |
| - | - | - | 3300 | 4.C | Pollard Best Buddies Stipend Increase to Level II | Pollard Middle School | \$959 | | \$959 | | \$959 |
| - | - | - | 3300 | 4.C | Pollard Sk Club Stipend | Pollard Middle School | \$1,921 | -\$1,921 | \$0 | | \$0 |
| 0.05 | - | - | 3530 | 1.C | Part-Time Assistive Technology Specialist (Unit A) | Special Education | \$3,594 | -\$3,594 | \$0 | | \$0 |
| 0.10 | - | - | 3640 | 4.C | Part-Time Instructional Coach | Physical Education | \$7,188 | -\$7,188 | \$0 | | \$0 |
| 0.10 | - | - | 3650 | 2.A | Part-Time Arts Integration at Pollard | Fine Arts | \$8,489 | -\$8,489 | \$0 | | \$0 |
| 0.16 | - | - | 3651 | 4.A | Part-Time Technical Theater Director (Middle and High School) | Performing Arts | \$11,502 | -\$11,502 | \$0 | | \$0 |
| - | - | - | 3660 | 2.C | STAMP Assessment for 8th Grade | World Languages | \$10,129 | | \$10,129 | | \$10,129 |
| 0.05 | - | - | 3660 | 2.2 | Part-Time Instructional Coach | World Languages | \$4,148 | -\$4,148 | \$0 | | \$0 |
| 0.46 | - | - | | | Subtotal: Program Improvement Middle | | \$53,693 | -\$40,684 | \$13,009 | \$0 | \$13,009 |
| Program Improvement Requests: High | | | | | | | | | | | |
| 0.40 | - | - | 3400 | 1.B | Part-Time NHS Restorative Practices Coach | Needham High School | \$28,755 | -\$28,755 | \$0 | | \$0 |
| - | - | - | 3400 | 3.C | NHS Ambassadors Advisor Stipend Increase | Needham High School | \$1,921 | | \$1,921 | | \$1,921 |
| - | - | - | 3400 | 2.2 | NHS Robotics Assistant Stipend (Cat III) | Needham High School | \$1,921 | | \$1,921 | | \$1,921 |
| - | - | - | 3400 | 4.A | Food Security Club Advisor Stipend | Needham High School | \$1,921 | -\$1,921 | \$0 | | \$0 |
| 0.50 | - | - | 3400 | 4.A | Expand Part-Time Inclusive Practices Coach to Full-Time | Special Education | \$56,764 | -\$56,764 | \$0 | | \$0 |
| - | - | - | 3400 | 4.A | A Cappella Advisor Stipend | Needham High School | \$5,763 | | \$5,763 | | \$5,763 |
| - | - | - | 3410 | 4.A | Scale Adjustment to Varsity Coaching Stipends | Needham High School Athletics | \$6,093 | | \$6,093 | | \$6,093 |
| 1.00 | 1.00 | 1.00 | 3510 | 4.A | High School Guidance Department Chair | Guidance | \$139,095 | | \$139,095 | | \$139,095 |

Summary of FY 2023/24 Budget Highlights (continued):

| | | | | | | | | | | | |
|---|---------------|---------------|------|-----|---|------------------------------------|---------------------|---------------------|---------------------|------------|---------------------|
| 0.20 | - | - | 3530 | 4.A | Part-Time NHS Pathways Science Teacher | Special Education | \$14,377 | -\$14,377 | \$0 | \$0 | |
| 0.03 | - | - | 3530 | 1.C | Part-Time Assistive Technology Specialist (Unit A) | Special Education | \$1,797 | -\$1,797 | \$0 | \$0 | |
| 0.05 | - | - | 3640 | 4.C | Part-Time Instructional Coach | Physical Education | \$3,594 | -\$3,594 | \$0 | \$0 | |
| 0.20 | - | - | 3640 | 4.A | Part-Time Wellness Teacher for Pathways and Connections Program | Physical Education | \$13,074 | -\$13,074 | \$0 | \$0 | |
| 0.34 | - | - | 3651 | 4.A | Part-Time Technical Theater Director (Middle and High School) | Performing Arts | \$25,742 | -\$25,742 | \$0 | \$0 | |
| 0.03 | - | - | 3660 | 2.2 | Part-Time Instructional Coach | World Languages | \$2,074 | -\$2,074 | \$0 | \$0 | |
| 2.75 | 1.00 | 1.00 | | | Subtotal: Program Improvement High | | \$302,891 | -\$148,098 | \$154,793 | \$0 | \$154,793 |
| Program Improvement Requests: District | | | | | | | | | | | |
| - | - | - | 3030 | 4.A | Implementation Cost of Time Keeping System | Human Resources | \$35,000 | -\$35,000 | \$0 | \$0 | |
| - | - | - | 3031 | 4.A | Special Education and 504 Management System Implementation | Student Support Services | \$7,500 | | \$7,500 | \$7,500 | |
| - | - | - | 3110 | 4.A | Professional Development for the District Leadership Team | Professional Development | \$30,000 | -\$30,000 | \$0 | \$0 | |
| - | - | - | 3150 | 4.A | Convert Computer Technician to Lead Technician | Administrative Technology | \$8,570 | | \$8,570 | \$8,570 | |
| - | - | - | 3520 | 4.A | Increased District Health Office Supply Budget | Health/Nursing: School Health Serv | \$468 | | \$468 | \$468 | |
| - | - | - | 3532 | 4.A | Increase Summer Nurse Rate for ESY | Special Education Summer Services | \$1,300 | | \$1,300 | \$1,300 | |
| - | - | - | 3532 | 4.A | Summer Breakfasts and Lunches for Summer ESY Program | Special Education Summer Services | \$22,996 | -\$22,996 | \$0 | \$0 | |
| 1.00 | - | - | 3550 | 4.A | Full-Time Districtwide ELL Teaching Assistant | ELL | \$30,558 | -\$30,558 | \$0 | \$0 | |
| - | - | - | 3562 | 1.C | Summer Breakfasts and Lunches for Summer Bridges | Summer Bridge Program | \$18,696 | -\$18,696 | \$0 | \$0 | |
| - | - | - | 3562 | 1.C | Parks & Recreation Summer Bridges Tuition | Summer Bridge Program | \$6,000 | -\$6,000 | \$0 | \$0 | |
| - | - | - | 3562 | 1.C | Transportation for Summer Bridges | Summer Bridge Program | \$26,638 | | \$26,638 | \$26,638 | |
| - | - | - | 3660 | 1.C | Professional Development: Interculturality, Hispanohablante culture(s) and Francophone culture(s) | World Languages | \$1,750 | | \$1,750 | \$1,750 | |
| 1.00 | - | - | | | Subtotal: Program Improvement District | | \$189,476 | -\$143,250 | \$46,226 | \$0 | \$46,226 |
| 5.96 | 1.00 | 1.00 | | | SUBTOTAL PROGRAM IMPROVEMENT | | \$846,562 | -\$615,534 | \$231,028 | \$0 | \$231,028 |
| 869.76 | 856.45 | 856.45 | | | TOTAL FY24 SCHOOL BUDGET | | \$93,688,202 | -\$1,532,229 | \$92,155,973 | \$0 | \$92,155,973 |
| 27.64 | 14.33 | 14.33 | | | \$ / FTE INCREASE FROM FY23 | | \$6,410,404 | | \$4,878,175 | | \$4,878,175 |
| 3.28% | 1.70% | 1.70% | | | % INCREASE FROM FY23 | | 7.34% | | 5.59% | | 5.59% |



Sophia Agranovich, "Alphabeastie," Needham High School, Design & Production 1

Per Pupil Expenditures:

Per pupil expenditures show the overall cost per pupil, and provide detail about how much a school district spends in specific functional areas, such as administration, teaching and maintenance.

Per pupil expenditures are calculated by dividing a district's operating costs by its average pupil membership (FTE's), including in-district expenditures per pupil and total expenditures per pupil, which includes in-district and out-of-district spending and enrollment. A district's operating costs include general fund expenditures, as well as expenditures from grants, private donations, and revolving accounts. They also include payments for local resident pupils who are being educated in schools outside the district. Needham's per pupil expenditures for the FY 2020/21 school year are displayed on the following pages.

Select a Fiscal Year:

2021

| | | |
|---------------|----------------------------|---------|
| FTEIn | In-District FTE Pupils | 5,531.0 |
| FTEOut | Out-of-District FTE Pupils | 102.4 |
| FTEs | Total FTE Pupils | 5,633.4 |

In-District Expenditures Per Pupil

| Function | Description | General Fund A | Grants and Revolving | Total Expenditures C = A + B | \$ Per Pupil D = C/FTEIn |
|-------------|--|---------------------|-------------------------|---------------------------------|-----------------------------|
| 1110 | School Committee | \$8,807 | \$0 | \$8,807 | \$1.59 |
| 1210 | Superintendent | \$375,514 | \$0 | \$375,514 | \$67.89 |
| 1220 | Assistant Superintendents | \$1,088,755 | \$0 | \$1,088,755 | \$196.85 |
| 1230 | Other District-Wide Administration | \$148,453 | \$71,129 | \$219,582 | \$39.70 |
| 1410 | Business and Finance | \$1,884,324 | \$0 | \$1,884,324 | \$340.68 |
| 1420 | Human Resources | \$553,949 | \$0 | \$553,949 | \$100.15 |
| 1430 | Legal Service for School Committee | \$78,014 | \$0 | \$78,014 | \$14.10 |
| 1435 | Legal Settlements | \$306,110 | \$0 | \$306,110 | \$55.34 |
| 1450 | Districtwide Administrative Technology* | \$249,421 | \$0 | \$249,421 | \$45.10 |
| ADMN | Administration (sub-total) | \$4,693,349 | \$71,129 | \$4,764,477 | \$861.41 |
| 2110 | Curriculum Directors and Department Heads (Supervisory) | \$3,513,043 | \$523,743 | \$4,036,786 | \$729.85 |
| 2120 | Curriculum Directors and Department Heads (Non-Supervisory) | \$257,358 | \$137,250 | \$394,608 | \$71.34 |
| 2130 | Instructional Technology Leadership* | \$0 | \$0 | \$0 | \$0.00 |
| 2210 | School Leadership | \$4,287,940 | \$1,416 | \$4,289,356 | \$775.51 |
| 2220 | Curriculum Leaders and Department Heads (School Level)* | \$0 | \$0 | \$0 | \$0.00 |
| 2250 | Administrative Technology (School Level) | \$451,046 | \$0 | \$451,046 | \$81.55 |
| 2315 | Instructional Coordinators* | \$0 | \$0 | \$0 | \$0.00 |
| LDRS | Instructional Leadership (sub-total) | \$8,509,388 | \$662,409 | \$9,171,797 | \$1,658.25 |
| 2305 | Teachers, Classroom | \$40,528,217 | \$855,544 | \$41,383,761 | \$7,482.15 |
| 2310 | Teachers, Specialists* | \$0 | \$0 | \$0 | \$0.00 |
| TCHR | Teachers (sub-total) | \$40,528,217 | \$855,544 | \$41,383,761 | \$7,482.15 |
| 2320 | Medical/Therapeutic Services | \$1,156,212 | \$9,557 | \$1,165,769 | \$210.77 |
| 2324 | Substitutes, Long-Term | \$2,455,543 | \$770,186 | \$3,225,729 | \$583.21 |
| 2325 | Substitutes, Short-Term | \$243,110 | \$0 | \$243,110 | \$43.95 |
| 2330 | Paraprofessionals | \$3,948,479 | \$962,047 | \$4,910,526 | \$887.82 |
| 2340 | Librarians/Media Center Directors | \$1,093,042 | \$0 | \$1,093,042 | \$197.62 |
| 2345 | Distance Learning/Online Coursework* | \$146,900 | \$25,682 | \$172,582 | \$31.20 |
| TSER | Other Teaching Services (sub-total) | \$9,043,286 | \$1,767,472 | \$10,810,758 | \$1,954.58 |
| 2351 | Professional Development Leaders | \$1,003 | \$0 | \$1,003 | \$0.18 |
| 2352 | Instructional Coaches | \$996,712 | \$0 | \$996,712 | \$180.20 |
| 2353 | Professional Days* | \$0 | \$0 | \$0 | \$0.00 |
| 2354 | Stipends for Teachers Providing Instructional Coaching | \$76,838 | \$0 | \$76,838 | \$13.89 |
| 2355 | Substitutes for Professional Development* | \$0 | \$0 | \$0 | \$0.00 |
| 2356 | Costs for Instructional Staff to Attend Professional Development | \$152,686 | \$1,499 | \$154,185 | \$27.88 |
| 2357 | Professional Development Costs* | \$0 | \$0 | \$0 | \$0.00 |
| 2358 | Outside Professional Development Providers for Instructional Staff | \$86,953 | \$93,787 | \$180,740 | \$32.68 |
| PDEV | Professional Development (sub-total) | \$1,314,192 | \$95,286 | \$1,409,478 | \$254.83 |

(Continued on the next page.)

Per Pupil Expenditures (continued):

| | | | | | |
|-------------|--|----------------------|--------------------|----------------------|--------------------|
| 2410 | Textbooks, Software, Media, and Materials | \$15,115 | \$3,456 | \$18,571 | \$3.36 |
| 2415 | Instructional Materials (Libraries) | \$56,127 | \$33,928 | \$90,055 | \$16.28 |
| 2420 | Instructional Equipment | \$109,888 | \$7,724 | \$117,612 | \$21.26 |
| 2430 | General Classroom Supplies | \$850,894 | \$268,510 | \$1,119,403 | \$202.39 |
| 2440 | Other Instructional Services | \$763,911 | \$940,075 | \$1,703,986 | \$308.08 |
| 2451 | Instructional Hardware (Student and Staff Devices)* | \$535,990 | \$194,831 | \$730,821 | \$132.13 |
| 2453 | Instructional Hardware (All Other)* | \$405,450 | \$51,533 | \$456,983 | \$82.62 |
| 2455 | Instructional Software and Other Instructional Materials* | \$285,908 | \$25,274 | \$311,182 | \$56.26 |
| MATL | Instructional Materials, Equipment, and Technology (sub-t | \$3,023,283 | \$1,525,330 | \$4,548,614 | \$822.39 |
| 2710 | Guidance/Adjustment Counselors | \$2,780,091 | \$244,935 | \$3,025,026 | \$546.92 |
| 2720 | Testing and Assessment | \$270,722 | \$0 | \$270,722 | \$48.95 |
| 2800 | Psychological Services | \$531,738 | \$53,562 | \$585,300 | \$105.82 |
| GUID | Guidance, Counseling, and Testing (sub-total) | \$3,582,551 | \$298,497 | \$3,881,048 | \$701.69 |
| 3100 | Attendance and Parent Liaisons | \$3,624 | \$0 | \$3,624 | \$0.66 |
| 3200 | Medical/Health Services | \$1,086,081 | \$41,524 | \$1,127,605 | \$203.87 |
| 3300 | Transportation Services | \$961,508 | \$969,470 | \$1,930,978 | \$349.12 |
| 3400 | Food Services | \$605,082 | \$1,522,496 | \$2,127,577 | \$384.66 |
| 3510 | Athletics | \$550,241 | \$481,595 | \$1,031,836 | \$186.56 |
| 3520 | Other Student Activities | \$296,291 | \$0 | \$296,291 | \$53.57 |
| 3600 | School Security | \$0 | \$0 | \$0 | \$0.00 |
| SERV | Pupil Services (sub-total) | \$3,502,826 | \$3,015,084 | \$6,517,911 | \$1,178.43 |
| 4110 | Custodial Services | \$3,159,951 | \$32,029 | \$3,191,980 | \$577.11 |
| 4120 | Heating of Buildings | \$619,250 | \$0 | \$619,250 | \$111.96 |
| 4130 | Utility Services | \$1,678,175 | \$0 | \$1,678,175 | \$303.41 |
| 4210 | Maintenance of Grounds | \$566,123 | \$0 | \$566,123 | \$102.35 |
| 4220 | Maintenance of Buildings | \$1,889,794 | \$3,000 | \$1,892,794 | \$342.22 |
| 4225 | Building Security System | \$0 | \$0 | \$0 | \$0.00 |
| 4230 | Maintenance of Equipment | \$400,213 | \$0 | \$400,213 | \$72.36 |
| 4300 | Extraordinary Maintenance | \$0 | \$0 | \$0 | \$0.00 |
| 4400 | Technology Maintenance/Support (Salaries)* | \$733,427 | \$0 | \$733,427 | \$132.60 |
| 4450 | Technology Maintenance/Support (All Other)* | \$292,242 | \$0 | \$292,242 | \$52.84 |
| OPMN | Operations and Maintenance (sub-total) | \$9,339,176 | \$35,029 | \$9,374,204 | \$1,694.85 |
| 5100 | Employer Retirement Contributions | \$5,959,060 | \$59,710 | \$6,018,770 | \$1,088.19 |
| 5150 | Employee Separation Costs | \$95,539 | \$0 | \$95,539 | \$17.27 |
| 5200 | Insurance for Active Employees | \$11,167,652 | \$30,795 | \$11,198,448 | \$2,024.67 |
| 5250 | Insurance for Retired Employees | \$2,106,527 | \$0 | \$2,106,527 | \$380.86 |
| 5260 | Other Non-Employee Insurance | \$247,955 | \$0 | \$247,955 | \$44.83 |
| 5300 | Rental Lease of Equipment | \$0 | \$0 | \$0 | \$0.00 |
| 5350 | Rental Lease of Buildings | \$0 | \$18,405 | \$18,405 | \$3.33 |
| 5400 | Short Term Interest RANs | \$0 | \$0 | \$0 | \$0.00 |
| 5500 | Other Fixed Charges | \$13,939 | \$0 | \$13,939 | \$2.52 |
| 5550 | School Crossing Guards | \$117,856 | \$0 | \$117,856 | \$21.31 |
| BENE | Benefits and Fixed Charges (sub-total) | \$19,708,529 | \$108,910 | \$19,817,439 | \$3,582.98 |
| IIII | Total In-District Expenditures | \$103,244,797 | \$8,434,690 | \$111,679,487 | \$20,191.55 |

Out-of-District Expenditures

| Function Description | General Fund A | Grants and Revolving B | Total Expenditures C = A + B |
|--|--------------------|---------------------------|---------------------------------|
| 9100 Tuition to Massachusetts Public Schools | \$81,068 | \$34,340 | \$115,408 |
| 9110 Tuition for School Choice | \$73,653 | \$0 | \$73,653 |
| 9120 Tuition to Commonwealth Charter Schools | \$102,200 | \$0 | \$102,200 |
| 9125 Tuition to Horace Mann Charter Schools | \$0 | \$0 | \$0 |
| 9130 Charter Transportation Tuition^ | \$0 | \$0 | \$0 |
| 9200 Tuition to Out-of-State Schools | \$133,676 | \$67,331 | \$201,007 |
| 9300 Tuition to Non-Public Schools | \$3,732,170 | \$938,263 | \$4,670,434 |
| 9400 Tuition to Collaboratives | \$603,042 | \$557,513 | \$1,160,555 |
| ODTR Transportation | \$1,124,268 | \$0 | \$1,124,268 |
| OIDD Total Out-of-District Expenditures | \$5,850,078 | \$1,597,448 | \$7,447,525 |

Total Expenditures Per Pupil

| Function Description | General Fund A | Grants and Revolving B | Total Expenditures C = A + B | \$ Per Pupil D = C/FTEs |
|--------------------------------|----------------------|---------------------------|---------------------------------|----------------------------|
| TTPP Total Expenditures | \$109,094,875 | \$10,032,138 | \$119,127,013 | \$21,146.56 |

Trends in School Operating Budget Expenditures:

Trend: Needham Offers “Good Value” in Education

Looking at DESE per pupil expenditure data, we see that per pupil expenditures in Needham have remained comparable to the average of the twenty communities with whom we typically compare ourselves, and have exceeded the state-wide average over time. Needham’s FY 2020/21 per pupil expenditure of \$21,147 is slightly more than the comparison community average of \$21,286 and more than the state average of \$19,062.

| FY 2008/09 - 2020/21 Comparative Per Pupil Expenditures | | | | | | | | | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Community | FY 08 | FY 09 | FY 10 | FY 11 | FY 12 | FY 13 | FY 14 | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 | FY 20 | FY21 |
| Holliston | \$11,217 | \$11,413 | \$12,186 | \$12,089 | \$12,198 | \$12,548 | \$12,986 | \$13,446 | \$13,211 | \$13,652 | \$14,146 | \$14,762 | \$15,049 | \$15,822 |
| Hopkinton | \$11,338 | \$11,555 | \$11,921 | \$12,298 | \$12,472 | \$13,004 | \$13,106 | \$13,535 | \$14,127 | \$14,919 | \$15,017 | \$15,086 | \$14,818 | \$15,870 |
| Winchester | \$10,865 | \$11,373 | \$11,363 | \$11,822 | \$11,954 | \$12,380 | \$12,579 | \$12,801 | \$13,312 | \$13,547 | \$14,122 | \$14,710 | \$15,271 | \$16,818 |
| Walpole | \$11,232 | \$11,812 | \$11,971 | \$11,691 | \$12,021 | \$12,768 | \$13,501 | \$14,078 | \$14,244 | \$15,049 | \$15,820 | \$16,472 | \$16,649 | \$17,396 |
| Natick | \$12,279 | \$12,926 | \$12,910 | \$12,649 | \$13,146 | \$13,526 | \$13,550 | \$14,044 | \$14,291 | \$16,523 | \$16,393 | \$16,195 | \$16,745 | \$17,397 |
| Medfield | \$9,957 | \$10,542 | \$10,741 | \$11,298 | \$11,830 | \$12,321 | \$13,075 | \$13,849 | \$14,325 | \$15,205 | \$15,890 | \$16,829 | \$16,870 | \$18,435 |
| State | \$12,448 | \$13,006 | \$13,047 | \$13,354 | \$13,636 | \$13,999 | \$14,520 | \$14,941 | \$15,488 | \$15,918 | \$16,506 | \$17,149 | \$17,575 | \$19,062 |
| Norwood | \$12,226 | \$12,993 | \$12,778 | \$13,558 | \$13,497 | \$13,897 | \$15,038 | \$15,480 | \$16,302 | \$16,611 | \$17,224 | \$17,293 | \$18,124 | \$20,402 |
| Westwood | \$13,305 | \$13,839 | \$13,814 | \$13,999 | \$14,197 | \$14,827 | \$15,337 | \$15,853 | \$16,713 | \$17,595 | \$18,310 | \$19,378 | \$19,859 | \$20,500 |
| Wayland | \$14,033 | \$14,342 | \$15,219 | \$15,156 | \$15,902 | \$16,269 | \$16,445 | \$17,652 | \$17,713 | \$18,470 | \$18,751 | \$19,443 | \$19,497 | \$20,614 |
| Needham | \$12,552 | \$12,955 | \$13,248 | \$13,602 | \$13,742 | \$14,320 | \$15,020 | \$15,900 | \$16,547 | \$17,307 | \$18,149 | \$18,827 | \$19,193 | \$21,147 |
| Framingham | \$14,621 | \$15,373 | \$15,675 | \$15,769 | \$15,995 | \$16,484 | \$17,100 | \$17,448 | \$18,088 | \$18,579 | \$19,188 | \$19,544 | \$19,607 | \$21,394 |
| Lexington | \$14,469 | \$15,368 | \$15,862 | \$16,552 | \$16,726 | \$16,812 | \$17,413 | \$17,867 | \$18,003 | \$18,289 | \$18,747 | \$18,687 | \$19,481 | \$21,429 |
| Sherborn | \$12,700 | \$14,121 | \$15,784 | \$15,129 | \$15,720 | \$19,317 | \$18,378 | \$19,534 | \$19,135 | \$18,476 | \$19,463 | \$21,224 | \$21,731 | \$21,627 |
| Concord | \$15,928 | \$16,342 | \$16,438 | \$16,637 | \$16,893 | \$16,274 | \$16,457 | \$17,517 | \$18,857 | \$19,173 | \$19,916 | \$21,180 | \$21,498 | \$23,269 |
| Newton | \$15,498 | \$16,243 | \$16,597 | \$16,397 | \$16,400 | \$17,149 | \$17,581 | \$18,096 | \$18,779 | \$18,899 | \$19,396 | \$20,220 | \$20,786 | \$23,431 |
| Dedham | \$13,893 | \$14,837 | \$14,852 | \$15,459 | \$16,040 | \$16,434 | \$16,906 | \$17,780 | \$18,724 | \$19,639 | \$20,291 | \$20,821 | \$21,269 | \$24,011 |
| Wellesley | \$13,916 | \$14,330 | \$15,392 | \$15,421 | \$15,085 | \$17,231 | \$17,108 | \$18,185 | \$18,636 | \$19,823 | \$20,381 | \$21,016 | \$21,516 | \$24,183 |
| Brookline | \$15,431 | \$16,847 | \$17,090 | \$16,556 | \$16,626 | \$16,898 | \$17,291 | \$17,652 | \$18,866 | \$19,528 | \$19,922 | \$20,543 | \$21,256 | \$25,690 |
| Dover | \$15,084 | \$16,591 | \$15,646 | \$17,607 | \$18,313 | \$19,323 | \$21,336 | \$24,263 | \$23,233 | \$23,065 | \$24,039 | \$23,107 | \$24,311 | \$25,842 |
| Weston | \$17,017 | \$18,023 | \$18,591 | \$19,352 | \$19,915 | \$20,579 | \$21,653 | \$22,768 | \$23,899 | \$24,226 | \$25,367 | \$25,846 | \$27,039 | \$30,296 |
| Average Comparison | \$13,421 | \$14,151 | \$14,465 | \$14,707 | \$14,996 | \$15,686 | \$16,149 | \$16,939 | \$17,392 | \$17,961 | \$18,547 | \$19,071 | \$19,546 | \$21,286 |

The chart below compares Needham's per pupil spending by major functional category to the state average, for the last three years. As evident from the data below, Needham's spending patterns are similar to those of other communities in the state. Out-of-district tuition expenditures are excluded from this chart. Source: DESE.



Aimee Enejo, Clay Functional Object, High Rock School, Art 6

Massachusetts Department of Elementary and Secondary Education

Per Pupil Expenditure Summary, FY19-FY21

Last updated October 2022

This report shows per pupil expenditures by major functional categories for the last three years, including total in-district expenditures, and total expenditures for all districts. Total expenditures per pupil average across all expenditures and pupils, both in-district and out-of-district. The out-of-district expenditure functions (9000 series) are not included on this report because we are not able to calculate per pupil expenditures consistently for all of these functional categories. FTEs that are less than 6 are suppressed.

Needham

| | 2019 | 2020 | 2021 | |
|--------|----------------------------|---------|---------|---------|
| FTEIn | In-District FTE Pupils | 5,736.2 | 5,728.4 | 5,531.0 |
| FTEOut | Out-of-District FTE Pupils | 96.0 | 98.4 | 102.4 |
| FTEs | Total FTE Pupils | 5,832.2 | 5,826.8 | 5,633.4 |

| FunctionDescription | 2019 | | | | 2020 | | | | 2021 | | | |
|--|-------------------------------|--|--------------------|----------------------------------|-------------------------------|--|--------------------|----------------------------------|-------------------------------|--|--------------------|----------------------------------|
| | \$ Per In-District Pupil A | % Share of In-District B = A / IIII | State Average B | % Share of State C = B / IIII | \$ Per In-District Pupil A | % Share of In-District B = A / IIII | State Average B | % Share of State C = B / IIII | \$ Per In-District Pupil A | % Share of In-District B = A / IIII | State Average B | % Share of State C = B / IIII |
| ADMN Administration | \$839.65 | 4.7% | \$537.79 | 3.2% | \$813.01 | 4.5% | \$561.45 | 3.3% | \$861.41 | 4.3% | \$632.37 | 3.4% |
| LDRS Instructional Leadership | \$1,375.00 | 7.7% | \$1,094.75 | 6.6% | \$1,532.56 | 8.4% | \$1,141.65 | 6.7% | \$1,658.25 | 8.2% | \$1,232.42 | 6.6% |
| TCHR Teachers | \$6,744.19 | 37.7% | \$6,426.16 | 38.8% | \$6,852.43 | 37.7% | \$6,666.06 | 39.3% | \$7,482.15 | 37.1% | \$7,185.22 | 38.7% |
| TSER Other Teaching Services | \$1,530.64 | 8.6% | \$1,400.14 | 8.4% | \$1,673.49 | 9.2% | \$1,435.00 | 8.5% | \$1,954.58 | 9.7% | \$1,555.49 | 8.4% |
| PDEV Professional Development | \$261.63 | 1.5% | \$161.62 | 1.0% | \$258.14 | 1.4% | \$166.85 | 1.0% | \$254.83 | 1.3% | \$181.33 | 1.0% |
| MATL Instructional Materials, Equipment and Technology | \$635.99 | 3.6% | \$481.01 | 2.9% | \$662.98 | 3.6% | \$504.38 | 3.0% | \$822.39 | 4.1% | \$762.50 | 4.1% |
| GUID Guidance, Counseling and Testing | \$607.28 | 3.4% | \$536.33 | 3.2% | \$651.60 | 3.6% | \$566.18 | 3.3% | \$701.69 | 3.5% | \$626.06 | 3.4% |
| SERV Pupil Services | \$1,255.87 | 7.0% | \$1,727.27 | 10.4% | \$1,148.83 | 6.3% | \$1,620.80 | 9.6% | \$1,178.43 | 5.8% | \$1,619.14 | 8.7% |
| OPMN Operations and Maintenance | \$1,550.39 | 8.7% | \$1,290.08 | 7.8% | \$1,317.65 | 7.3% | \$1,264.64 | 7.5% | \$1,694.85 | 8.4% | \$1,500.25 | 8.1% |
| BENE Insurance, Retirement Programs and Other | \$3,082.14 | 17.2% | \$2,921.75 | 17.6% | \$3,254.28 | 17.9% | \$3,030.59 | 17.9% | \$3,582.98 | 17.7% | \$3,261.39 | 17.6% |
| IIII In-District Per Pupil Expenditure | \$17,882.77 | | \$16,576.90 | | \$18,164.97 | | \$16,957.59 | | \$20,191.55 | | \$18,556.15 | |
| TTPP Total Per Pupil Expenditures | \$18,826.61 | | \$17,141.30 | | \$19,192.90 | | \$17,572.21 | | \$21,146.56 | | \$19,113.39 | |



Matthew Hebert, Visual Find, Needham High School, Introduction to Photography

FY 2023/24 Budgeted School Department Enrollment

In the budget request, PreK-12 enrollment (excluding students attending out-of-District placements) is projected to be 5,601 in FY 2023/24, up 68 students from the FY 2022/2023 enrollment of 5,533. Elementary enrollment is projected to increase by 35 students (from 2,531 to 2,566); middle school enrollment is expected to increase by 50 students (from 1,264 to 1,314) and high school enrollment is expected to decrease by 27 students (from 1,653 to 1,636). Pre-Kindergarten enrollment is expected to increase to 85 students.

The chart below displays projected FY 2024 enrollment by school and grade level:

| Needham Public Schools Projected Enrollment: 2023/24 | | | | | | | | | | | | | | | | |
|--|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|--------------|
| | Pre-K | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | SP* | Total |
| Preschool | 85 | | | | | | | | | | | | | | | 85 |
| Broadmeadow | | 77 | 82 | 83 | 93 | 88 | 100 | | | | | | | | | 523 |
| Eliot | | 68 | 68 | 75 | 67 | 70 | 74 | | | | | | | | | 422 |
| Williams | | 90 | 92 | 81 | 102 | 92 | 86 | | | | | | | | | 543 |
| Mitchell | | 83 | 89 | 65 | 80 | 75 | 80 | | | | | | | | | 472 |
| Newman | | 99 | 105 | 95 | 101 | 104 | 102 | | | | | | | | | 606 |
| High Rock | | | | | | | | 438 | | | | | | | | 438 |
| Pollard | | | | | | | | | 442 | 434 | | | | | | 876 |
| High School | | | | | | | | | | | 368 | 415 | 426 | 419 | 8 | 1,636 |
| TOTAL | 85 | 417 | 436 | 399 | 443 | 429 | 442 | 438 | 442 | 434 | 368 | 415 | 426 | 419 | 8 | 5,601 |

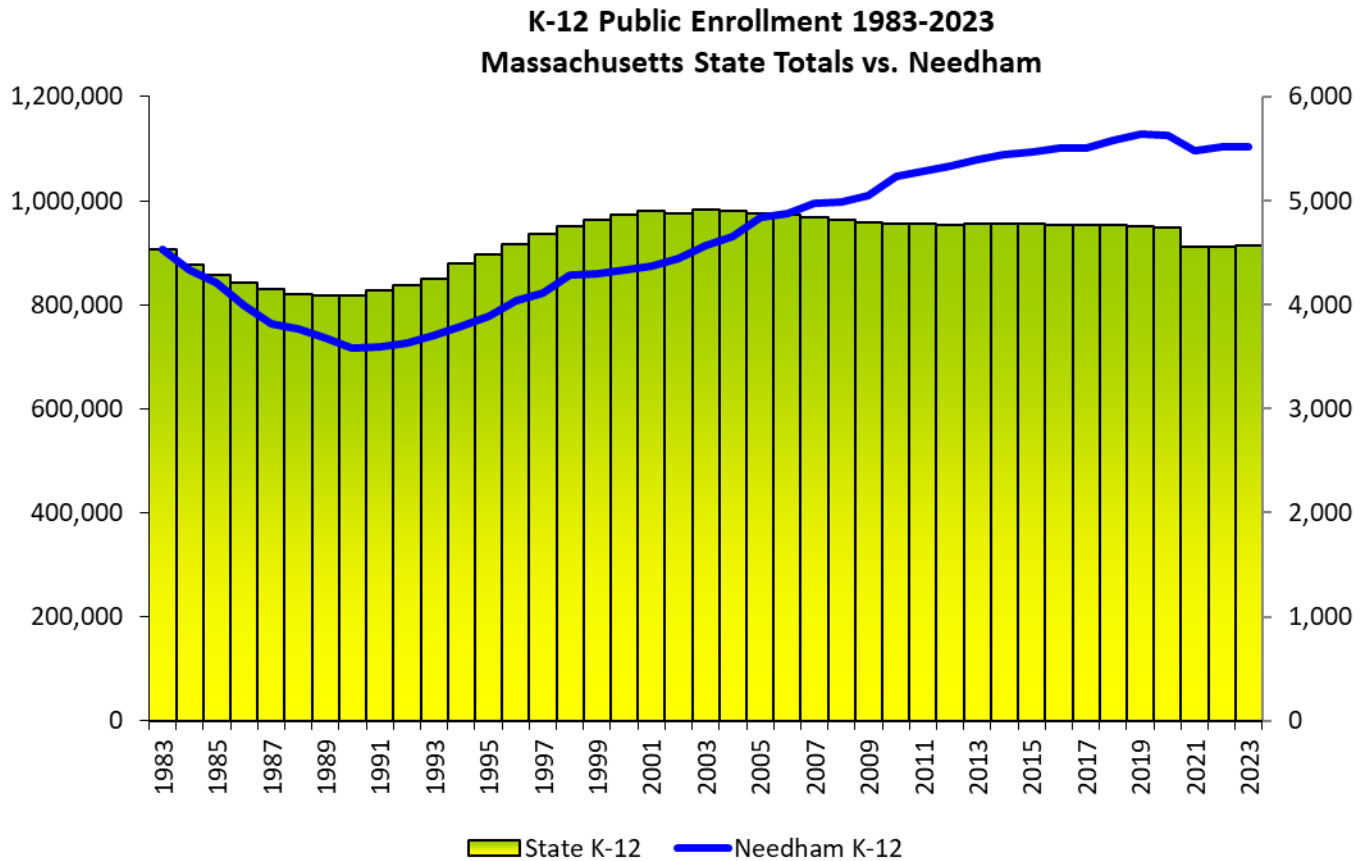
Trends in School Enrollment

Enrollment in the Needham Public Schools, like many school districts around the country, is slowly returning to Pre-Pandemic levels. As evident from the chart on the next page, Needham lost 221 students during the 2020/21 school year, primarily at the elementary level. The largest losses occurred at Preschool and Kindergarten, where parents opted to keep children home, send students to private school or homeschool. The High School enrollment remained relatively stable and consistent with prior year expectations.

Since FY21, enrollment has increased by only 47 students overall, to the current October 1, 2022 enrollment of 5,533 students. We estimate that only about 45% of the students who demitted in FY21 for COVID-related reasons returned to the District in FY22. (This statistic is based on the number of students who returned in (58) as a percentage of the 130 incremental FY21 demits over the 238 historical average annual number of demits.) McKibben Demographics notes that return rates of 50-99% have been typical across the nation, with lower return rates experienced in communities that have, or have had, mask or vaccine mandates.

Although Needham’s total enrollment is rebounding slowly overall, the increases are not uniformly distributed across the grade levels. Preschool and elementary enrollment have generally returned to Pre-Pandemic levels, while secondary enrollment remains more significantly depressed. As evident from the chart below, FY23 Preschool enrollment (of 85 students) now exceeds the October 1, 2019 enrollment of 72 students, while the K5 current enrollment of 2,531 represents 97.9% of the October 1, 2019 enrollment of 2,586. By contrast, the secondary enrollment of 2,917 is a more modest 95.7% of the

FY20 enrollment of 3,049. As such, Needham has returned to seeing fully-enrolled class sections and the need for additional elementary classroom staff. These increases have been exacerbated by the social and emotional impact of the Pandemic, which has created the need for academic and student support services and interventions. This trend will continue in the FY24 projection year, as described in additional detail below.



Projected Enrollment – FY 2023/2024 and Beyond

Going forward, McKibben projects that District-wide enrollment will return to pre-Pandemic levels (of approximately 5,700 students) by the 2030/31 School Year. This projection is similar to past forecasts, however, the return to ‘normal’ is expected to happen more quickly than previously anticipated. The prior year forecast had predicted that Needham would not return to 5,700 students until closer to the end of the fifteen year projection period, or 2035/36.

The major reason for the accelerated population growth is the fact that sales of existing, single-family homes are up and are expected to remain high over the fifteen-year forecast period. The updated assumption is for an average of 300 existing single-family home sales (SFHS) per year through 2030, and then 250 per year after that. This represents a significant increase from the previous assumption of 210 SFHS per year until 2030, and then rising to 240 by 2036. The updated assumption is based on extremely high 2022 home sales activity of 340 units. It also models what McKibben sees as an emerging pattern of families leaving the Boston urban center for the suburbs, an expectation for

generational turnover to occur in the Newman and Broadmeadow districts during the next 10-15 years and a prediction that home prices will come down in the future, all of which are expected to bolster demand for Needham housing. The projection for strong future SFHS may be tempered somewhat, by the expectation that mortgage interest rates will remain high throughout the projection period. The heavy prior year sales activity has resulted in large elementary class sizes in FY23, which the expectation that class sizes remain throughout the projection period. Kindergarten class sizes are expected to remain at or over 400 students for most of the next fifteen years, with large class sizes rippling through the system to the upper grades. This compares to prior projections, which were for declining elementary enrollment over time.

FY24 Operating Budget Staffing Summary by Department:

| | Total FY20 Actual | Total FY21 Actual | Total FY22 Actual | Total FY23 Approved | Total FY24 Request | Total FY24 Supt Rec | Admin FY24 SC Approved | Teacher FY24 SC Approved | Aide FY24 SC Approved | Non Instr FY24 SC Approved | Total FY24 SC Approved |
|--|-------------------------|-------------------------|-------------------------|---------------------------|--------------------------|---------------------------|------------------------------|--------------------------------|-----------------------------|----------------------------------|------------------------------|
| Administration | | | | | | | | | | | |
| School Committee | - | - | - | - | - | - | - | - | - | - | - |
| Superintendent | 2.00 | 2.81 | 2.74 | 4.01 | 3.74 | 3.74 | 1.44 | - | - | 2.30 | 3.74 |
| Human Resources | 6.85 | 6.85 | 6.85 | 6.85 | 6.85 | 6.85 | 1.00 | - | - | 5.85 | 6.85 |
| Student Support Services | 3.81 | 2.80 | 2.80 | 2.80 | 2.86 | 2.86 | 1.00 | - | - | 1.86 | 2.86 |
| Student Learning | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | - | - | 1.00 | 2.00 |
| Financial Operations | 6.94 | 5.94 | 6.94 | 6.94 | 7.51 | 6.94 | 1.00 | - | - | 5.94 | 6.94 |
| External Funding | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Administration | 21.60 | 20.40 | 21.33 | 22.60 | 22.96 | 22.39 | 5.44 | - | - | 16.95 | 22.39 |
| General Supplies & Services | | | | | | | | | | | |
| Professional Development | | | | | | | | | | | |
| District | - | - | - | - | - | - | - | - | - | - | - |
| Broadmeadow | - | - | - | - | - | - | - | - | - | - | - |
| Eliot | - | - | - | - | - | - | - | - | - | - | - |
| Williams | - | - | - | - | - | - | - | - | - | - | - |
| Mitchell | - | - | - | - | - | - | - | - | - | - | - |
| Newman | - | - | - | - | - | - | - | - | - | - | - |
| High Rock | - | - | - | - | - | - | - | - | - | - | - |
| Pollard | - | - | - | - | - | - | - | - | - | - | - |
| Employee Assistance Program | - | - | - | - | - | - | - | - | - | - | - |
| Staff 504 Accommodations | - | - | - | - | - | - | - | - | - | - | - |
| Lane Changes & Sick Buy Back | - | - | - | - | - | - | - | - | - | - | - |
| Sub Callers | - | - | - | - | - | - | - | - | - | - | - |
| Substitutes | 3.04 | 2.34 | 0.97 | 2.11 | 2.11 | 2.11 | - | 1.00 | - | 1.11 | 2.11 |
| Curriculum Development | - | - | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | - | - | - | 0.20 |
| General Supplies, Services & E | - | - | - | - | - | - | - | - | - | - | - |
| Remote Learning | - | - | - | - | - | - | - | - | - | - | - |
| Production Center/Mail Room | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | 1.00 | 1.00 |
| Administrative Technology | 12.76 | 12.96 | 12.96 | 12.96 | 12.96 | 12.96 | - | - | - | 12.96 | 12.96 |
| Transportation | 10.02 | 9.09 | 10.46 | 10.75 | 10.75 | 10.75 | - | - | - | 10.68 | 10.68 |
| Subtotal Gen. Supply & Svc. | 26.82 | 25.39 | 25.59 | 27.02 | 27.02 | 27.02 | 0.20 | 1.00 | - | 25.75 | 26.95 |
| Elementary | | | | | | | | | | | |
| Broadmeadow | 35.43 | 35.43 | 37.43 | 36.43 | 36.77 | 36.43 | 2.00 | 25.00 | 5.00 | 4.43 | 36.43 |
| Eliot | 27.09 | 29.59 | 33.49 | 31.59 | 29.41 | 29.21 | 2.00 | 20.00 | 3.50 | 3.71 | 29.21 |
| Williams | 33.74 | 37.54 | 37.13 | 36.13 | 38.34 | 38.14 | 2.00 | 26.00 | 6.00 | 4.14 | 38.14 |
| Mitchell | 33.46 | 34.76 | 35.66 | 33.66 | 34.06 | 33.86 | 2.00 | 23.00 | 5.00 | 3.86 | 33.86 |
| Newman | 41.66 | 39.79 | 44.18 | 41.86 | 43.06 | 42.86 | 2.00 | 30.00 | 6.00 | 4.86 | 42.86 |
| Subtotal Elementary | 171.38 | 177.10 | 187.88 | 179.67 | 181.64 | 180.50 | 10.00 | 124.00 | 25.50 | 21.00 | 180.50 |
| Middle | | | | | | | | | | | |
| High Rock | 26.44 | 26.84 | 28.44 | 26.64 | 26.44 | 26.44 | 3.10 | 20.20 | - | 3.14 | 26.44 |
| Pollard Middle School | 52.50 | 55.10 | 55.30 | 53.70 | 53.90 | 53.80 | 5.10 | 43.70 | - | 5.00 | 53.80 |
| Subtotal Middle School | 78.94 | 81.94 | 83.74 | 80.34 | 80.34 | 80.24 | 8.20 | 63.90 | - | 8.14 | 80.24 |
| High School | | | | | | | | | | | |
| Needham High School | 90.67 | 92.03 | 92.42 | 94.15 | 95.50 | 95.10 | 7.20 | 79.50 | 0.57 | 7.83 | 95.10 |
| High School Athletics | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 1.00 | - | - | 1.50 | 2.50 |
| Subtotal High School | 93.17 | 94.53 | 94.92 | 96.65 | 98.00 | 97.60 | 8.20 | 79.50 | 0.57 | 9.33 | 97.60 |

FY24 Operating Budget Staffing Summary by Department:

| | Total FY20 Actual | Total FY21 Actual | Total FY22 Actual | Total FY23 Approved | Total FY24 Request | Total FY24 Supt Rec | Admin FY24 SC Approved | Teacher FY24 SC Approved | Aide FY24 SC Approved | Non Instr FY24 SC Approved | Total FY24 SC Approved |
|----------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|-----------------------------------|------------------------------------|---------------------------------------|---|--------------------------------------|---|---------------------------------------|
| Student Services | | | | | | | | | | | |
| Guidance | 32.60 | 34.00 | 34.10 | 36.50 | 38.30 | 38.00 | 2.00 | 34.00 | - | 2.00 | 38.00 |
| District | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | - | - | 1.00 | 2.00 |
| Broadmeadow | 2.30 | 2.70 | 2.80 | 2.80 | 3.00 | 2.80 | - | 2.80 | - | - | 2.80 |
| Eliot | 1.40 | 1.40 | 1.40 | 1.70 | 2.00 | 2.00 | - | 2.00 | - | - | 2.00 |
| Williams | 1.70 | 1.70 | 1.70 | 1.80 | 2.00 | 2.00 | - | 2.00 | - | - | 2.00 |
| Mitchell | 1.40 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | - | 1.60 | - | - | 1.60 |
| Newman | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | - | 2.40 | - | - | 2.40 |
| High Rock | 2.70 | 2.70 | 2.70 | 2.70 | 2.80 | 2.70 | - | 2.70 | - | - | 2.70 |
| Pollard | 3.70 | 4.10 | 4.10 | 5.10 | 5.10 | 5.10 | - | 5.10 | - | - | 5.10 |
| HS | 14.60 | 15.00 | 15.00 | 16.00 | 17.00 | 17.00 | 1.00 | 15.00 | - | 1.00 | 17.00 |
| Preschool | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | - | 0.40 | - | - | 0.40 |
| | Total FY20 Actual | Total FY21 Actual | Total FY22 Actual | Total FY23 Approved | Total FY24 Request | Total FY24 Supt Rec | Admin FY24 Supt Rec | Teacher FY24 Supt Rec | Aide FY24 Supt Rec | Non Instr FY24 Supt Rec | Total FY24 Supt Rec |
| Psychology | 5.20 | 5.30 | 5.30 | 5.80 | 6.10 | 6.10 | - | 6.10 | - | - | 6.10 |
| Broadmeadow | 0.50 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | - | 0.60 | - | - | 0.60 |
| Eliot | - | - | - | - | - | - | - | - | - | - | - |
| Williams | 0.50 | 0.50 | 0.50 | 1.00 | 0.50 | 0.50 | - | 0.50 | - | - | 0.50 |
| Mitchell | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | - | 0.50 | - | - | 0.50 |
| Newman | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | - | 0.60 | - | - | 0.60 |
| High Rock | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | - | 0.30 | - | - | 0.30 |
| Pollard | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| HS | 1.80 | 1.80 | 1.80 | 1.80 | 2.00 | 2.00 | - | 2.00 | - | - | 2.00 |
| Preschool | - | - | - | - | 0.60 | 0.60 | - | 0.60 | - | - | 0.60 |
| | Total FY20 Actual | Total FY21 Actual | Total FY22 Actual | Total FY23 Approved | Total FY24 Request | Total FY24 Supt Rec | Admin FY24 SC Approved | Teacher FY24 SC Approved | Aide FY24 SC Approved | Non Instr FY24 SC Approved | Total FY24 SC Approved |
| Nursing | 13.05 | 14.05 | 14.46 | 14.05 | 16.05 | 14.95 | 1.00 | 13.95 | - | - | 14.95 |
| District | 3.00 | 4.00 | 3.71 | 3.00 | 4.20 | 3.60 | 1.00 | 2.60 | - | - | 3.60 |
| Broadmeadow | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| Eliot | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| Williams | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 1.00 | - | 1.00 | - | - | 1.00 |
| Mitchell | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| Newman | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| High Rock | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| Pollard | 1.50 | 1.50 | 2.00 | 1.70 | 1.80 | 1.80 | - | 1.80 | - | - | 1.80 |
| HS | 2.40 | 2.40 | 2.60 | 3.20 | 3.40 | 3.40 | - | 3.40 | - | - | 3.40 |
| Preschool | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 | - | 0.15 | - | - | 0.15 |
| Special Education | 209.65 | 211.91 | 215.45 | 225.00 | 235.77 | 233.21 | 9.17 | 104.54 | 118.44 | 1.06 | 233.21 |
| District | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 | 3.86 | 3.00 | - | - | 0.86 | 3.86 |
| Broadmeadow | 13.08 | 15.97 | 17.75 | 16.83 | 19.02 | 18.93 | 0.70 | 7.84 | 10.39 | - | 18.93 |
| Eliot | 15.47 | 16.82 | 15.87 | 16.26 | 14.28 | 14.65 | 1.00 | 7.75 | 5.90 | - | 14.65 |
| Williams | 35.04 | 35.46 | 37.39 | 37.27 | 38.08 | 37.55 | 1.00 | 10.86 | 25.69 | - | 37.55 |
| Mitchell | 12.20 | 11.79 | 14.14 | 12.88 | 14.73 | 14.70 | 0.70 | 6.07 | 7.93 | - | 14.70 |
| Newman | 19.01 | 21.20 | 19.14 | 18.91 | 20.55 | 20.02 | 0.80 | 10.09 | 9.13 | - | 20.02 |
| High Rock | 19.00 | 15.00 | 16.03 | 16.00 | 16.16 | 16.13 | 1.00 | 8.13 | 7.00 | - | 16.13 |
| Pollard | 32.84 | 36.14 | 35.37 | 36.74 | 40.97 | 39.94 | 0.47 | 19.47 | 20.00 | - | 39.94 |
| HS | 41.69 | 38.89 | 37.61 | 47.54 | 45.63 | 44.90 | - | 25.95 | 18.95 | - | 44.90 |
| Preschool | 17.46 | 16.78 | 18.29 | 18.71 | 22.53 | 22.53 | 0.50 | 8.38 | 13.45 | 0.20 | 22.53 |
| Summer Special Education | - | - | - | - | - | - | - | - | - | - | - |
| Special Education Tuitions | - | - | - | - | - | - | - | - | - | - | - |
| Vocational Education | - | - | - | - | - | - | - | - | - | - | - |

FY24 Operating Budget Staffing Summary by Department:

| | Total FY20 Actual | Total FY21 Actual | Total FY22 Actual | Total FY23 Approved | Total FY24 Request | Total FY24 Supt Rec | Admin FY24 SC Approved | Teacher FY24 SC Approved | Aide FY24 SC Approved | Non Instr FY24 SC Approved | Total FY24 SC Approved |
|---|-------------------------|-------------------------|-------------------------|---------------------------|--------------------------|---------------------------|------------------------------|--------------------------------|-----------------------------|----------------------------------|------------------------------|
| English Language Learners (ELL) | 7.00 | 7.10 | 7.30 | 7.30 | 9.00 | 7.60 | 0.80 | 6.80 | - | - | 7.60 |
| <i>District</i> | 0.80 | 0.80 | 0.80 | 0.80 | 1.80 | 0.80 | 0.80 | - | - | - | 0.80 |
| <i>Broadmeadow</i> | 0.70 | 0.70 | 0.70 | 0.70 | 1.00 | 0.70 | - | 0.70 | - | - | 0.70 |
| <i>Eliot</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>Williams</i> | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | - | 1.20 | - | - | 1.20 |
| <i>Mitchell</i> | 0.50 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | - | 0.60 | - | - | 0.60 |
| <i>Newman</i> | 1.30 | 1.30 | 1.30 | 1.30 | 1.40 | 1.30 | - | 1.30 | - | - | 1.30 |
| <i>High Rock</i> | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | - | 0.30 | - | - | 0.30 |
| <i>Pollard</i> | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 | - | 0.70 | - | - | 0.70 |
| <i>HS</i> | 0.50 | 0.50 | 0.70 | 0.70 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| Reading | 12.75 | 12.14 | 13.40 | 13.80 | 14.44 | 14.39 | 1.00 | 13.39 | - | - | 14.39 |
| <i>District</i> | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | 1.00 |
| <i>Broadmeadow</i> | 2.18 | 2.18 | 2.00 | 2.00 | 2.00 | 2.00 | - | 2.00 | - | - | 2.00 |
| <i>Eliot</i> | 1.54 | 1.54 | 1.70 | 1.70 | 1.74 | 1.69 | - | 1.69 | - | - | 1.69 |
| <i>Williams</i> | 2.18 | 2.18 | 2.00 | 2.00 | 2.00 | 2.00 | - | 2.00 | - | - | 2.00 |
| <i>Mitchell</i> | 1.69 | 1.68 | 1.70 | 1.70 | 1.70 | 1.70 | - | 1.70 | - | - | 1.70 |
| <i>Newman</i> | 2.58 | 2.58 | 2.40 | 2.40 | 2.40 | 2.40 | - | 2.40 | - | - | 2.40 |
| <i>High Rock</i> | 2.00 | 2.00 | 1.60 | 1.60 | 2.20 | 2.20 | - | 2.20 | - | - | 2.20 |
| <i>Pollard</i> | 0.60 | - | 1.00 | 1.40 | 1.40 | 1.40 | - | 1.40 | - | - | 1.40 |
| Math Instruction | 5.50 | 6.00 | 6.00 | 8.00 | 9.50 | 8.00 | 1.00 | 7.00 | - | - | 8.00 |
| <i>District</i> | - | 0.50 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | 1.00 |
| <i>Broadmeadow</i> | 1.50 | 1.00 | 1.00 | 1.00 | 1.50 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>Eliot</i> | 1.00 | 1.00 | 1.00 | 1.50 | 1.50 | 1.50 | - | 1.50 | - | - | 1.50 |
| <i>Williams</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>Mitchell</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.50 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>Newman</i> | 1.00 | 1.50 | 1.50 | 2.00 | 2.00 | 2.00 | - | 2.00 | - | - | 2.00 |
| <i>High Rock</i> | - | - | - | 0.50 | 0.50 | 0.50 | - | 0.50 | - | - | 0.50 |
| <i>Pollard</i> | - | - | - | - | - | - | - | - | - | - | - |
| Student 504 Compliance | - | - | - | - | 1.00 | - | - | - | - | - | - |
| <u>K-12 Attendance</u> | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal Student Services | 285.74 | 290.49 | 296.01 | 310.44 | 330.15 | 322.24 | 14.97 | 185.78 | 118.44 | 3.05 | 322.24 |
| <u>K-12 Specialist Instruction</u> | | | | | | | | | | | |
| Science Center | 5.46 | 5.75 | 8.99 | 5.45 | 5.90 | 5.45 | 0.60 | 1.50 | 2.80 | 0.55 | 5.45 |
| <i>District</i> | 0.21 | 0.21 | 1.50 | 1.10 | 0.81 | 0.81 | 0.60 | - | 0.21 | - | 0.81 |
| <i>Broadmeadow</i> | 0.79 | 0.85 | 1.38 | 0.67 | 0.76 | 0.67 | - | 0.16 | 0.40 | 0.11 | 0.67 |
| <i>Eliot</i> | 0.79 | 0.85 | 1.38 | 0.67 | 0.76 | 0.67 | - | 0.16 | 0.40 | 0.11 | 0.67 |
| <i>Williams</i> | 0.79 | 0.85 | 1.38 | 0.67 | 0.76 | 0.67 | - | 0.16 | 0.40 | 0.11 | 0.67 |
| <i>Mitchell</i> | 0.79 | 0.85 | 1.38 | 0.67 | 0.76 | 0.67 | - | 0.16 | 0.40 | 0.11 | 0.67 |
| <i>Newman</i> | 2.09 | 2.13 | 1.95 | 1.67 | 2.05 | 1.96 | - | 0.86 | 0.99 | 0.11 | 1.96 |
| Educational Technology | - | - | - | - | - | - | - | - | - | - | - |
| <i>District</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>Broadmeadow</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>Eliot</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>Williams</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>Mitchell</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>Newman</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>High Rock</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>Pollard</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>HS</i> | - | - | - | - | - | - | - | - | - | - | - |

FY24 Operating Budget Staffing Summary by Department:

| | Total FY20 Actual | Total FY21 Actual | Total FY22 Actual | Total FY23 Approved | Total FY24 Request | Total FY24 Supt Rec | Admin FY24 SC Approved | Teacher FY24 SC Approved | Aide FY24 SC Approved | Non Instr FY24 SC Approved | Total FY24 SC Approved |
|--|-------------------------|-------------------------|-------------------------|---------------------------|--------------------------|---------------------------|------------------------------|--------------------------------|-----------------------------|----------------------------------|------------------------------|
| Media & Digital Learning | 24.00 | 24.00 | 24.00 | 24.20 | 24.20 | 24.20 | - | 19.60 | 3.00 | 1.60 | 24.20 |
| <i>District</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>Broadmeadow</i> | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | - | 2.00 | - | 0.20 | 2.20 |
| <i>Eliot</i> | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | - | 2.00 | - | 0.20 | 2.20 |
| <i>Williams</i> | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | - | 2.00 | - | 0.20 | 2.20 |
| <i>Mitchell</i> | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | - | 2.00 | - | 0.20 | 2.20 |
| <i>Newman</i> | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | - | 2.30 | - | 0.20 | 2.50 |
| <i>High Rock</i> | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | - | 2.50 | - | - | 2.50 |
| <i>Pollard</i> | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | - | 2.80 | - | 0.60 | 3.40 |
| <i>HS</i> | 6.80 | 6.80 | 6.80 | 7.00 | 7.00 | 7.00 | - | 4.00 | 3.00 | - | 7.00 |
| K-12 Dir. Media & Tech Services | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | - | - | 1.00 | 2.00 |
| Physical Education | 21.60 | 22.10 | 23.40 | 22.64 | 23.57 | 22.97 | - | 22.97 | - | - | 22.97 |
| <i>Broadmeadow</i> | 1.60 | 1.60 | 1.60 | 1.67 | 1.72 | 1.67 | - | 1.67 | - | - | 1.67 |
| <i>Eliot</i> | 1.20 | 1.20 | 1.60 | 1.47 | 1.52 | 1.47 | - | 1.47 | - | - | 1.47 |
| <i>Williams</i> | 1.50 | 1.50 | 1.60 | 1.67 | 1.05 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>Mitchell</i> | 1.50 | 1.50 | 1.80 | 1.53 | 2.26 | 2.21 | - | 2.21 | - | - | 2.21 |
| <i>Newman</i> | 2.00 | 2.00 | 2.30 | 2.00 | 2.37 | 2.32 | - | 2.32 | - | - | 2.32 |
| <i>High Rock</i> | 2.00 | 2.00 | 2.00 | 2.00 | 2.05 | 2.00 | - | 2.00 | - | - | 2.00 |
| <i>Pollard</i> | 4.20 | 4.70 | 4.70 | 4.70 | 4.75 | 4.70 | - | 4.70 | - | - | 4.70 |
| <i>HS</i> | 7.60 | 7.60 | 7.80 | 7.60 | 7.85 | 7.60 | - | 7.60 | - | - | 7.60 |
| Health Education | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>High Rock</i> | - | - | - | - | - | - | - | - | - | - | - |
| <i>Pollard</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>HS</i> | - | - | - | - | - | - | - | - | - | - | - |
| K-12 Dir. Health & Phys. Ed. | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - | 1.00 |
| Fine Arts | 17.00 | 17.10 | 17.46 | 16.76 | 17.36 | 17.26 | - | 17.26 | - | - | 17.26 |
| <i>Broadmeadow</i> | 1.00 | 1.00 | 1.00 | 0.93 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>Eliot</i> | 0.70 | 0.70 | 0.83 | 0.83 | 0.83 | 0.83 | - | 0.83 | - | - | 0.83 |
| <i>Williams</i> | 1.00 | 1.00 | 0.93 | 0.93 | 0.93 | 0.93 | - | 0.93 | - | - | 0.93 |
| <i>Mitchell</i> | 1.00 | 1.00 | 1.00 | 0.87 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>Newman</i> | 1.30 | 1.30 | 1.20 | 1.10 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>High Rock</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>Pollard</i> | 3.00 | 3.10 | 3.50 | 3.10 | 3.60 | 3.50 | - | 3.50 | - | - | 3.50 |
| <i>HS</i> | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | - | 8.00 | - | - | 8.00 |
| Performing Arts | 15.27 | 14.90 | 16.36 | 16.72 | 18.29 | 16.84 | - | 16.41 | 0.43 | - | 16.84 |
| <i>Broadmeadow</i> | 1.58 | 1.40 | 1.50 | 1.68 | 1.53 | 1.48 | - | 1.48 | - | - | 1.48 |
| <i>Eliot</i> | 1.08 | 1.00 | 1.38 | 1.38 | 1.48 | 1.43 | - | 1.35 | 0.08 | - | 1.43 |
| <i>Williams</i> | 1.40 | 1.26 | 1.57 | 1.54 | 1.64 | 1.59 | - | 1.45 | 0.14 | - | 1.59 |
| <i>Mitchell</i> | 1.44 | 1.30 | 1.54 | 1.47 | 1.57 | 1.52 | - | 1.38 | 0.14 | - | 1.52 |
| <i>Newman</i> | 1.78 | 1.64 | 1.70 | 1.66 | 1.80 | 1.75 | - | 1.75 | - | - | 1.75 |
| <i>High Rock</i> | 2.03 | 2.00 | 2.03 | 2.03 | 2.23 | 2.03 | - | 2.00 | 0.03 | - | 2.03 |
| <i>Pollard</i> | 2.76 | 3.10 | 3.16 | 3.46 | 3.60 | 3.44 | - | 3.40 | 0.04 | - | 3.44 |
| <i>HS</i> | 3.20 | 3.20 | 3.50 | 3.50 | 4.44 | 3.60 | - | 3.60 | - | - | 3.60 |
| K-12 Dir. Fine & Perf. Arts | 2.15 | 2.15 | 2.15 | 2.75 | 2.75 | 2.75 | 1.00 | - | - | 1.82 | 2.82 |
| World Languages | 29.50 | 31.69 | 32.20 | 31.47 | 32.55 | 31.95 | - | 31.95 | - | - | 31.95 |
| <i>Broadmeadow</i> | 1.20 | 2.20 | 2.00 | 1.65 | 1.40 | 1.37 | - | 1.37 | - | - | 1.37 |
| <i>Eliot</i> | 1.00 | 1.00 | 1.00 | 1.23 | 1.33 | 1.30 | - | 1.30 | - | - | 1.30 |
| <i>Williams</i> | 1.20 | 1.00 | 1.53 | 1.40 | 1.03 | 1.00 | - | 1.00 | - | - | 1.00 |
| <i>Mitchell</i> | 1.20 | 1.15 | 1.47 | 1.03 | 1.73 | 1.70 | - | 1.70 | - | - | 1.70 |
| <i>Newman</i> | 1.50 | 1.50 | 2.00 | 1.70 | 1.76 | 1.73 | - | 1.73 | - | - | 1.73 |
| <i>High Rock</i> | 1.80 | 2.00 | 2.00 | 2.00 | 2.03 | 2.00 | - | 2.00 | - | - | 2.00 |
| <i>Pollard</i> | 6.30 | 8.04 | 7.00 | 7.25 | 7.48 | 7.25 | - | 7.25 | - | - | 7.25 |
| <i>HS</i> | 15.30 | 14.80 | 15.20 | 15.20 | 15.83 | 15.60 | - | 15.60 | - | - | 15.60 |
| K-12 Dir. World Languages | 1.00 | 1.00 | 1.00 | 1.40 | 1.00 | 1.00 | 1.00 | - | - | - | 1.00 |
| Subtotal K-12 Specialists | 119.97 | 122.68 | 129.56 | 125.38 | 129.61 | 126.41 | 4.60 | 110.69 | 6.23 | 4.97 | 126.48 |
| GRAND TOTAL | 797.62 | 812.53 | 839.03 | 842.12 | 869.76 | 856.44 | 51.61 | 564.88 | 150.74 | 89.21 | 856.44 |

Average Class Size:

The high value per dollar expended of Needham education also is demonstrated by the following staffing ratio chart, which shows that, in 2021/2022, there are more students assigned to each teacher in Needham, on average, than in most surrounding communities and in the state, overall. Needham's average class sizes were slightly higher than many comparison communities and the statewide average (17.2). Source: DESE Class Size Report

| District Name | Average Class Size |
|-----------------------|--------------------|
| Brookline | 16.3 |
| Concord | 18.0 |
| Dedham | 15.9 |
| Dover | 18.6 |
| Dover-Sherborn | 17.2 |
| Framingham | 15.0 |
| Holliston | 16.3 |
| Hopkinton | 19.6 |
| Lexington | 18.1 |
| Medfield | 17.1 |
| Natick | 18.2 |
| <i>Needham</i> | <i>17.8</i> |
| Newton | 16.6 |
| Norwell | 16.5 |
| Sherborn | 19.8 |
| Walpole | 17.5 |
| Wayland | 16.8 |
| Wellesley | 15.9 |
| Weston | 15.8 |
| Westwood | 17.5 |
| Winchester | 17.7 |
| <i>State Totals</i> | <i>17.2</i> |