

## **Introduction**

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The Needham School Committee is responsible for establishing budget priorities and subsequently voting a budget that reflects applicable state and federal mandates, as well as the priorities and needs of the Needham Public Schools. Once adopted by the School Committee, the budget must ultimately be approved at the Annual Town Meeting. The purpose of this document is to outline the roles and responsibilities associated with the budget process, to identify a timeline for budget development and to outline assumptions and priorities that will guide the School Committee in its deliberations and interactions with other Town boards during the budget process. The budget for Fiscal Year 2024/25 (FY25) will begin on July 1, 2024.

## **Budget Roles & Responsibilities**

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The School Committee, Finance Committee, School department's administrative staff, Town Manager's office, and others have various roles and responsibilities in the budget development process:

- a) The Future School Needs Committee – Assists with identifying criteria for development of enrollment estimates and projections by professional demographer; reviews draft enrollment projections and provides guidance and feedback to demographer.
- b) Town Meeting – Town legislative body responsible for approving the annual Town-wide operating budget.
- c) The Town Manager – Provides guidelines for developing Town-wide budget requests, develops revenue projections, reviews the budget requests of Town Departments and makes a balanced budget recommendation to the Finance Committee.
- d) The Finance Committee (FinCom) - Reviews departmental spending requests, the Town Manager's recommended budget and the School Committee's budget proposal and makes budget recommendations to Town Meeting.
- e) The School Committee (SC) – Establishes School Department budget policy and priorities, reviews the Superintendent's initial budget request and presents the School Committee's final budget recommendation to the Town Manager, FinCom and Town Meeting.
- f) The School Department's Central Administration (CA) – Utilizes Town Manager's budget guidelines and School Committee priorities to guide budget development; develops the District-wide salary budget; reviews and evaluates building and department-based budget requests; develops the Superintendent's system-wide budget request and develops enrollment projections with the assistance of a professional demographer.
- g) Principals and Directors - Generate detailed cost-center budgets for non-salary line items, within budget guidelines.

## Budget Process & Calendar

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| Date           | Activity   |
|----------------|--|
| July 1, 2023   | <ul style="list-style-type: none"> <li>Start of Fiscal Year 2023/24</li> </ul>   |
| Aug 15 (Tues)  | <ul style="list-style-type: none"> <li>October 30, 2023 STM Warrant Opens</li> </ul>   |
| Aug 22 (Tues)  | <ul style="list-style-type: none"> <li>School Committee Reviews Draft FY 2024-25 Budget Guidelines</li> </ul>  |
| Sept 5 (Tues)  | <ul style="list-style-type: none"> <li>School Committee Votes FY 2024-25 Budget Guidelines</li> <li>School Committee Discussion of Master Plan &amp; SOI Status</li> </ul>   |
| Sept 6 (Wed)   | <ul style="list-style-type: none"> <li>Town Manager Budget Consultation with Finance Committee</li> </ul>  |
| Sept 12 (Tues) | <ul style="list-style-type: none"> <li>Town Manager Budget Consultation with Select Board</li> </ul>   |
| Sept 19 (Tues) | <ul style="list-style-type: none"> <li>School Committee Reviews FY25-29 School Capital Requests (Alternate Date is 10/3/23)</li> </ul>   |
| Sept 26 (Tues) | <ul style="list-style-type: none"> <li>Select Board Closes October 30, 2023 STM Warrant</li> <li>School Committee Meets with Future School Needs Committee to Identify Criteria for Development of School Enrollment Projections (5:00 pm, Zoom)</li> </ul>  |
| Oct 3 (Tues)   | <ul style="list-style-type: none"> <li>School Committee Prioritizes and Votes FY25-29 School Capital Requests (Alternate Date is 10/17)</li> </ul>   |
| Oct 17 (Tues)  | <ul style="list-style-type: none"> <li>School Committee Prioritizes and Votes FY25-29 School Capital Requests (Alternate Date is 10/3)</li> <li>School Committee Engages in October 2023 Special Town Meeting Prep</li> </ul>  |
| Oct 30 (Mon)   | <ul style="list-style-type: none"> <li>Special Town Meeting</li> </ul>   |
| Nov TBD        | <ul style="list-style-type: none"> <li>School Capital Request Review with Town Manager</li> </ul>  |
| TBD (DEC/JAN)  | <ul style="list-style-type: none"> <li>School Department Reviews Enrollment Projections with FSNC</li> </ul>   |
| Nov 28 (Tues)  | <ul style="list-style-type: none"> <li>Town Manager Reviews Preliminary FY25-29 CIP Plan with Select Board</li> </ul>  |
| Dec 12 (Tues)  | <ul style="list-style-type: none"> <li>School Committee Receives Superintendent's FY25 Budget Request</li> <li>School Committee Budget Discussion – Summary Overview &amp; Highlights</li> </ul>   |
| Dec 13 (Wed)   | <ul style="list-style-type: none"> <li>School Committee/FinCom Budget Workshop (5:30 pm)</li> <li>Departmental Spending Requests Due to FinCom from the Town Manager and School Superintendent [Due by Second Wed in Dec]</li> </ul>   |
| Dec 19 (Tues)  | <ul style="list-style-type: none"> <li>Select Board Votes FY25-29 CIP Recommendations</li> <li>School Committee Budget Discussion – Student Support Services</li> <li>Future School Needs Committee Reviews Preliminary Enrollment Projections (5:00 pm. Alternate Date is Jan 2)</li> <li>School Committee Reviews and Discusses FY25-39 Enrollment Projections</li> </ul>  |
| Jan 2 (Tues)   | <ul style="list-style-type: none"> <li>School Committee Budget Discussion – Secondary, Technology &amp; Other Program Improvement Requests</li> <li>School Committee Budget Discussion – Revolving Budget Requests (Transportation, Athletics, Preschool &amp; Community Education)</li> <li>Town Manager Budget Consultation with School Committee</li> <li>Town Manager Releases FY25-29 Capital Improvement Plan</li> <li>Future School Needs Committee Reviews Preliminary Enrollment Projections (5:00 pm. Alternate Date is Dec 19)</li> </ul> |
| Jan 16 (Tues)  | <ul style="list-style-type: none"> <li>School Committee Budget Discussion</li> <li>School Committee Budget Public Hearing</li> <li>School Committee Budget Discussion – Revolving Budget Requests (Transportation, Athletics, Preschool &amp; Community Education) - Alternate</li> </ul>  |

|                 |  |
|-----------------|--|
|                 | Date <ul style="list-style-type: none"> <li>School Committee Reviews 2024 ATM Warrant Article Requests, if Applicable</li> </ul>   |
| Jan TBD         | <ul style="list-style-type: none"> <li>Finance Committee Budget Hearing (Operating &amp; Capital)</li> </ul>   |
| Jan 23 (Tues)   | <ul style="list-style-type: none"> <li>School Committee Votes FY25 Budget Request</li> <li>School Committee Votes Selected Revolving Fees (Transportation, Athletics, Preschool &amp; Community Education)</li> <li>School Committee Votes 2024 ATM Warrant Article Requests, if Applicable</li> </ul> |
| Jan 24 (Wed)    | <ul style="list-style-type: none"> <li>Summary of School Committee Budget Vote Sent to Town Manager</li> <li>FY25 Governor's Budget Recommendation Due (4<sup>th</sup> Wed in January)</li> </ul>  |
| Jan 31 (Wed)    | <ul style="list-style-type: none"> <li>Town Manager's Balanced Budget Recommendation (Including Voted School Committee Request) Due to FinCom</li> </ul>   |
| Feb 5 (Mon)     | <ul style="list-style-type: none"> <li>2024 ATM Warrant Articles Due to Select Board</li> </ul>  |
| Feb 6 (Tues)    | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> </ul>   |
| Feb 22 (Wed)    | <ul style="list-style-type: none"> <li>FinCom's FY25 Draft Budget Due to Town Manager</li> </ul>   |
| Feb 27 (Tues)   | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> </ul>   |
| Mar 5 (Tues)    | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> </ul>   |
| Mar 15 (Fri)    | <ul style="list-style-type: none"> <li>FinCom's FY25 Budget Recommendation Due to Town Manager for Inclusion in ATM Warrant</li> </ul>   |
| Mar 19 (Tues)   | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> </ul>   |
| April 2 (Tues)  | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> </ul>   |
| April 9 (Tues)  | <ul style="list-style-type: none"> <li>Annual Town Election</li> </ul>   |
| April 23 (Tues) | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> <li>School Committee 2024 Annual Town Meeting Preparation</li> </ul>  |
| TBD             | <ul style="list-style-type: none"> <li>League of Women Voters' Warrant Meetings</li> </ul>   |
| May 6 (Mon)     | <ul style="list-style-type: none"> <li>2024 Annual Town Meeting Begins</li> </ul>  |
| May 13 (Mon)    | <ul style="list-style-type: none"> <li>2024 Special Town Meeting Begins</li> </ul>   |
| May 7 (Tues)    | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> </ul>   |
| May 21 (Tues)   | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> </ul>   |
| June 4 (Tues)   | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> </ul>   |
| June 18 (Tues)  | <ul style="list-style-type: none"> <li>School Committee Reviews FY25 Revolving Fund Budgets (as Needed)</li> <li>School Committee Votes FY25 Revolving Fund Budgets &amp; Fees</li> <li>School Committee Votes FY25 COLA Adjustments (Non-Union Contracts)</li> </ul>                                  |
| July 1, 2024    | <ul style="list-style-type: none"> <li>Start of FY 2024/25</li> </ul>  |

### **State and Local Budget Requirements and Applicable Laws**

The school budget process is governed by State law, the Town's By-Laws and School Committee policy. Needham's By-Laws require that the Town Manager issue budget guidelines and instructions for all departments to use in preparing their spending requests for the ensuing fiscal year. The Town Manager must consult with the Finance Committee prior to issuing the guidelines and throughout the budget process. The Town Manager and School Superintendent must provide the Finance Committee with copies of their respective departmental spending requests on or before the second Wednesday in December. After receiving these spending requests, the Finance Committee begins its consideration of the budget, including holding budget hearings. After consultation with

the Select Board and School Committee, the Town Manager then presents a balanced budget proposal to the FinCom no later than January 31, which includes the spending priorities of all Town departments, and in addition thereto, the voted School Committee budget, if different from that contained in the balanced budget proposal. The Town Manager's executive budget recommendation is not binding on the Finance Committee. (*Town By-Laws, Section 2.2.1*) The Commonwealth of Massachusetts further requires that the final, recommended budget be submitted to the Finance Committee not less than 10 days before the end of the calendar year, or not less than 90 days prior to the date of the start of Annual Town Meeting, whichever is later. (*MGL Ch 41, s. 59*). (In Needham, the Annual Town Meeting is held during the first week in May.) The Finance Committee's recommendation on the operating budget is considered the Main Motion to be acted upon by Town Meeting. The Finance Committee's draft budget is due to the Town Manager by February 22, and a final recommendation for inclusion in the Annual Town Meeting warrant is due by March 15 under Section 1.11.3 of the Town's By-Laws. The budget is adopted by the voters of the Town of Needham at the Annual Town Meeting, prior to June 30. The fiscal year for all towns in the Commonwealth begins on July 1st and ends the following June 30th. (*MGL Ch 44, Sect. 56*)

The School Committee in each city and town is required to review and approve the budget for public education in the district. (*MGL Ch 71 Sect. 37*). A public hearing on the proposed school budget is required, and must be advertised at least one week prior in a newspaper of general circulation. A copy of the proposed budget also must be made available to the public at least 48 hours prior to the scheduled public hearing. (*MGL Ch 71, Sect. 38N*) Additionally, School Committee policy requires the public hearing to be held in January or earlier and to be conducted by a quorum of the School Committee. After a review of the proposed budget, the School Committee shall approve its final budget request for presentation to the Annual Town Meeting on or before January 31, so that the voted budget request may be included in the Town Manager's Budget Recommendation. (*School Committee Policy #DB*.)

School Committee Policy #DB further specifies that the School Committee shall issue budget guidelines on or before its first meeting in November that articulate the general framework to be used in developing the budget. The guidelines shall be consistent with state law, the Town's By-Laws and the Town Manager's guidelines, and must include a budget calendar, assumptions and priorities for the ensuing fiscal year. Principals and department heads must use these guidelines to develop their budget requests. These departmental requests and a preliminary budget recommendation are to be presented to the School Committee and the Finance Committee on or before the second Wednesday in December. In addition, following approval, the School Committee will make a copy of its proposed budget available to all Town Meeting members at least seven days prior to Annual Town Meeting.

The budget is adopted by Town voters at the Annual Town meeting before June 30 for the fiscal year beginning July 1. Subsequent to Town meeting approval, the School Committee votes to adopt the corresponding budget detail by category of expenditure for implementation purposes. If the budget adopted by Town Meeting is less than or more than that requested by the School Committee, the budget shall be appropriately adjusted and voted by the School Committee. The Superintendent shall prepare an annual budget document, which represents the completed financial plan for the ensuing fiscal year. (*School Committee Policy #DB*) The adopted budget of the School Department, in combination with the expenditures from other municipal departments on behalf of the School

District, shall meet anticipated Chapter 70 Net School Spending Requirements (*School Committee Policy #DB, MGL Ch70 s. 6.*)

School Committees may receive grants or gifts for educational purposes, which are held in separate accounts, and, once accepted, may be expended without further appropriation. (*MGL Ch 71 Sect. 37A, MGL Ch. 44 s. 53A.*) The School Committee also may charge fees or receive monies in connection with certain other school activities, the receipts of which also are held separately (in revolving funds) and may be spent without further appropriation. (*MGL C44 s53, C44 s53e1/2, C71 s26a, C71 s26c, C71 s47, C71 s71e, C71 s71f, C548 of Acts of 1948*)

## Guidelines for Budget Requests

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There are two levels of funding requests within the School Committee’s budget: Level Service budget requests and Program Improvement budget requests.

The **Level Service Budget** assumes the same level of service to the schools from the FY24 budget to the FY25 budget, including the current school programs, staffing levels, class sizes, and services. This budget includes the total FY24 budget appropriation (net of turnover savings), plus the following “level service increases:”

- i. Statutory or regulatory mandates;
- ii. Contractual personnel step, longevity and collective bargaining increases (including cost of living);
- iii. Other contractual increases;
- iv. Significant inflationary or enrollment increases (inflationary increase in the cost of student supplies, additional teachers needed to maintain student-teacher ratios, etc.)  
These requests should include:
  - Specific dollar increase by line item; and
  - Purpose of the requested increase; and
- v. Other items considered necessary and recommended by the Superintendent.

The **Program Improvement Budget** includes additional funds for new or expanded programs of the Needham Public Schools. The Program Improvement Budget is the budget mechanism the School Committee will use to invest in service and program improvements for the Needham Public Schools. The Program Improvement Budget is not a wish list; rather it reflects the need to grow and improve the schools in a way consistent with the mission, values, and goals of the Needham Public Schools and the high expectations of the Needham community. Program Improvement Budget requests must be listed in order of priority and include:

- i. Specific dollar amount;
- ii. Purpose of request;
- iii. Projected impact of request on service delivery;
- iv. Identification of grants or other outside sources of revenues.
- v. Reflect the district’s values and goals.

## School Committee Budget Assumptions

The budget is developed with certain assumptions and priorities established by the School Committee. For example, the budget reflects the assumption that the School District will meet all federal, state, and local mandated programs and requirements.

Thus, the budget should include sufficient resources and funding to meet contractual obligations and mandated programs. These mandated programs include, but are not limited to:

### (a) Education Reform Act

- a. *The Education Reform Act* of 1993 (MERA, St. 1993, c. 71) required the state to develop academic standards in core subjects, setting forth the "skills, competencies and knowledge" to be possessed by all students, with high expectations for student performance, otherwise known as the 'curriculum frameworks.' To help districts meet these standards, the Act also established a school finance system designed to make available an adequate level of resources to each school district, irrespective of each community's fiscal capacity.
- b. "Common Core" competency standards have been developed state-wide for ELA/Literacy (2017), Mathematics (2017), Science and Technology/Engineering (2016), Digital Literacy and Computer Science (2016) and History and Social Science (2018.)
- c. In implementing the Common Core requirements, Needham will:
  - i. Provide MCAS support and continue to close the achievement gap for minority, English Language Learners, economically challenged, and special education students, as well as for the group of lowest performing students.
  - ii. Comply with state financial, pupil and student reporting requirements, including providing the financial resources need to meet minimum state per student funding requirements under M.G.L. Ch. 70.
  - iii. Continue to implement MCAS 2.0, the next generation of student assessments that measure the critical skills students need for success in the 21st Century. Changes in the content and format of the assessments have been made in ELA and Math for Grades 3-8 and 10, and reflect a curriculum that is aligned to the MA Common Core.
    1. The format of the MCAS test includes assessments in ELA and Math that must be administered online in Grades 3-8 and Grade 10. It also includes Science in Grades 5 and 8, as well as Biology and Introductory Physics tests for students in the Class of 2023. It is essential that the technology infrastructure is in place, sufficient up-to-date computers are available, and adequate staffing is available to support and administer the assessments.

### (b) Massachusetts School and District Accountability System

- a. On December 10, 2015, President Obama signed the *Every Student Succeeds Act (ESSA)* into law, reauthorizing the federal *Elementary and Secondary Education Act of 1965 (ESEA)* and replacing the most recent reauthorization of ESEA, the *No Child Left Behind Act of 2001 (NCLB)*. With a few exceptions, ESSA took effect at the beginning of the 2017-18 school year. The law includes provisions to help ensure

improved outcomes for all students receiving an elementary and secondary education.

- b. Meet Massachusetts Department of Elementary and Secondary Education regulations related to accountability and assistance for school districts and schools. 603 CMR 30 established the Massachusetts Comprehensive Assessment System (MCAS) and standards for competency determination. 603 CMR 2 holds districts accountable for the educational services they provide: it governs the overview of public school programs and the assistance provided to districts to improve them; identifies the circumstances under which a school may be declared underperforming.
- c. While the Massachusetts School and District Accountability System (2012) currently meets most of the ESSA requirements, some modifications will be required. Indicators used to determine accountability ratings for Grades 3-8 will continue to be academic achievement and academic progress for all students as a whole, and for all previously determined subgroups. Starting in 2018, the indicators also included: progress made by students in attaining English language proficiency (percentage of students meeting annual targets required in order to attain English proficiency in six years), and chronic absenteeism (percentage of students missing 10% or more of the school year.) For high schools, in addition to all of the above, accountability indicators include: four-year cohort graduation rate, extended engagement rate (five-year cohort graduation rate), annual dropout rate, and percentage of 11<sup>th</sup> & 12<sup>th</sup> graders completing advanced coursework. A new indicator introduced in 2018 at all grade levels in the ELA and Math assessments was the performance of the lowest performing 25% of the students in each school and the district as a whole.
- d. The goal of reducing proficiency gaps is a cornerstone of the Massachusetts School and District Accountability System and will continue. All districts, schools, and subgroups will be expected to make progress toward reducing the proficiency gap in ELA and Math. Each year, targets are reviewed and reset. Due to COVID interruption, DESE did not perform new accountability calculations in Fall 2021. The most recent accountability results (from 2019) remained in place. Updated accountability results will be calculated in Fall 2022.

(c) Student Learning Time

- a. Meet Massachusetts Department of Elementary and Secondary Education (DESE) regulations, which establish the minimum length for a school day and the minimum number of days in a school year for Massachusetts public schools (603 CMR 27.)

(d) Non-Discrimination

- a. Meet various federal civil rights laws, which prohibit discrimination in programs or activities that receive federal financial assistance from the U.S. Department of Education:
  - i. Title VI of the Civil Rights Act of 1964, which prohibits discrimination on the basis of race, color, and national origin.
  - ii. Title IX of the Education Amendments of 1972, which prohibits sex discrimination. The US Department of Education recently released new rules on sexual harassment under this law on May 6, 2020.
  - iii. Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of disability.

- iv. Title II of the Americans with Disabilities Act of 1990 (ADA), which prohibits discrimination on the basis of disability by public entities, whether or not they receive federal financial assistance.
  - v. Age Discrimination Act of 1975, which prohibits age discrimination.
  - b. Meet DESE regulations around non-discrimination against students, which ensure that public schools do not discriminate against students on the basis of race, color, sex, homeless status, gender identity, religion, national origin, sexual orientation, or disability, and ensure that all students have 'equal rights of access' to the opportunities, privileges, advantages, and courses of study (603 CMR 26, as amended June 26, 2012.)
- (e) Chapter 766: Special Education (SpEd)
- a. Meet the federal requirement under the *Individuals with Disabilities Education Act (IDEA)* and state statutes under (M.G.L. c71B) to provide a free and appropriate public education to students with disabilities in the least restrictive environment. (34 CFR s.300.24(b)(15.)) This often means creating programs to retain students 'in-district,' whenever possible;
    - i. Priority is given, whenever possible, to providing in-district special education programs to students;
    - ii. Where out-of district programming is required,
      - 1. Provide for special education out-of-district tuition costs;
      - 2. Provide for special education transportation; and
      - 3. Implement and maintain systems for complying with monitoring, procedural review and paperwork requirements.
    - iii. Developing in-district programs for special education will include a cost benefit analysis.
  - b. Meet DESE regulations related to special education (603 CMR 28, amended March 27, 2018, with recent amendments July 1, 2018.)
  - c. Meet DESE regulations related to program and safety standards for approved public or private day and residential special education school programs (603 CMR 18, effective January 1, 2016.)
- (f) English Language Learners (ELL)
- a. Meet the federal (Title VI, Civil Rights Act) and state (M.G.L. c71A) bilingual statutes that require districts to provide limited English Proficient (LEP) students with support services until they are proficient enough to participate meaningfully in the regular educational program. The DESE has developed regulations pertaining to the education of English learners under 603 CMR 14. These requirements:
    - i. Provide academic support and English language instruction for all LEP students;
    - ii. Implement, coordinate and maintain systems for student identification, assessment, support and student data reporting; and
    - iii. Provide training in sheltered English immersion practices to teachers with LEP students in their classrooms.
  - a. Recently, Massachusetts implemented the Rethinking Equity and Teaching for English Language Learners (RETELL) initiative. This initiative implemented Massachusetts Department of Elementary and Secondary Education regulations (603



CMR 14.07 and 603 CMR 7.15 (9)(b)), related to teacher and supervising administrators of English Language Learners. Both teachers and administrators are required to hold the Sheltered English Endorsement (SEI.) (These regulations were most recently amended June 26, 2018.)

(g) Section 504 and Americans with Disabilities Act (34 CFR s104.37)

- a. Meet the federal requirement to provide reasonable accommodations so that all people (students, faculty and community) can participate in activities in our schools, regardless of disability. These accommodations can include building modifications, specialized equipment, instructional or testing changes, or care from a nurse or other staff member.

(h) McKinney Vento Homeless Education Act (as amended by the *Every Student Succeeds Act (ESSA) of 2015*)

- a. This law allows homeless students to continue their education in their schools of origin (the school in which they were enrolled at the time of homelessness) for the remainder of the academic year in which they become permanently housed. Districts must provide transportation to students for the duration of their homelessness and through June of the year they become permanently housed.

(i) Prevention of Physical Restraint

- a. Meet DESE regulations (603 CMR 46.00,) effective January 1, 2016, which require that physical restraint of students be used only in emergency situations of last resort, after other lawful and less intrusive alternatives have failed or been deemed inappropriate, and with extreme caution. This regulation also requires the development and implementation of a written policy, staff training, student data review and reporting.

(j) Bullying Prevention

- a. Meet Massachusetts requirements related to bullying prevention and intervention. (Chapter 86 of the Acts of 2014, which amended M.G.L. Ch. 71 s370, the ‘anti-bullying statute.’) This law requires each school district to develop and implement a plan to address bullying prevention and intervention. The DESE has developed regulations under 603 CMR 49.00 addressing a principal’s duties under the ten required elements of the prevention and intervention plan, namely notification to parents or guardians of the target and the aggressor of bullying or retaliation and the action taken to prevent further bullying, and notification to law enforcement that the aggressor’s conduct may result in criminal charges.

(k) Student Discipline

- a. Meet Massachusetts requirements related to student discipline (603 CMR 53, effective July 1, 2014.) These regulations limit the use of long-term suspension as a consequence for student misconduct, promote the engagement of parents in the discussion of student misconduct, assure that expelled or suspended students have an opportunity to receive education services to make academic progress during the period of suspension or expulsion, and keep school safe and supportive for students while ensuring fair and effective disciplinary practices.

(l) Educator Licensure & Evaluation

- a. Promote the growth and development of District administrators and teachers, using multiple measures of student learning.
- b. Meet state law (MGL Ch. 71 s.38G) and DESE regulations (603 CMR 35) related to educator evaluation.
- c. Meet Massachusetts Department of Elementary and Secondary Education regulations (603 CMR 44) related to educator license renewal.
- d. Meet Massachusetts Department of Elementary and Secondary Education regulations (603 CMR 7) related to educator licensure and preparation programs, approved on June 27, 2017, with recent amendments effective July 28, 2017.

(m) Criminal History Checks

- a. Meet DESE regulations (603 CMR 51) related to both national and state criminal history checks for school employees.

(n) Education Personnel Information Management System (EPIMS)

- a. Meet DESE requirements to collect individual educator data, from all public school districts and charter schools. The data collected is linked with the licensure data, which the Department currently maintains in ELAR, the Educator Licensure and Recruitment database. This information is used to comply with state and federal requirements, and to perform analysis on the state's educator workforce that, over time, will identify high need areas, evaluate current educational practices and programs, and assist districts with their recruiting efforts.
- b. The DESE has developed the Educational Personnel Information Management System (EPIMS), a state-wide database that collects demographic data and work assignment information on individual public school educators.

(o) Massachusetts Equal Pay Act (MEPA)

- a. Meet Massachusetts requirements related to preventing gender-based wage discrimination, as established by *An Act to Establish Pay Equity* (M.G.L. Ch. 177 of the Acts of 2016,) which became effective July 1, 2018. This law requires Massachusetts employers to ensure that all employees are paid a salary or wage that is no less than rates paid to employees of a different gender for comparable work.

(p) Educational Finance

- a. Meet Massachusetts regulations under 603 CMR 10, pertaining to school and school district financial record keeping and reporting of information used to determine compliance with state and federal education statutes and regulations. These regulations also provide for the computation of school spending requirements and annual state aid allocations, and evaluate progress toward meeting the objectives of the Education Reform Act of 1993 (St. 1993, C.71.)
- b. The Student Opportunity Act (SOA), approved in November 2019, implements the recommendations of the 2015 Foundation Budget Review Commission to overhaul the educational funding formula in Massachusetts. The updated formula increased the amount of state aid provided to K-12 public schools, particularly to low-income districts. The Act also included other provisions to benefit public schools. As part of

the SOA, districts are required to submit three-year, evidence-based plans aimed at closing persistent disparities in achievement among student subgroups.

(q) COVID-19 Pandemic/ Other Health Emergency

- a. Needham's response to the COVID-19 Pandemic, or other health emergency, will comply with guidelines issued by the Center for Disease Control (CDC), the Department of Public Health (DPH), the Needham Health Department and DESE.

## School Committee Priorities

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The School Committee budget should reflect certain priorities that address the needs of the Needham Public Schools. These priorities should provide direction to administrators and guide staff in developing budget recommendations. The priorities also should guide the School Committee in its deliberations and the budget planning process.

The budget should reflect equity, inclusion and anti-racist programming for students and staff that seek to close the achievement gaps and empower students to explore new educational opportunities, build an inclusive school culture, diversify our staff; and ensure that we develop and nurture anti-racist educational opportunities and programs for all students and staff.

The budget should also reflect the following priorities, in relative order.

- The District's mission, vision, goals and objectives;
- The need for highly qualified staff teaching within established student/teacher ratio guidelines;
- The ongoing refinement of curriculum, instruction, and assessment practices;
- The need to develop and maintain educational resources and a technology infrastructure that supports student learning and meets District goals; and
- The need to ensure that fee-based extracurricular programs reflect School Committee budget guidelines and that student fees are set to recover the cost of providing associated services, without restricting student participation or becoming unaffordable for families.

(a) The District's mission, vision, supporting assumptions, core values, goals and objectives are:

- a. Mission Statement: A school and community partnership that creates excited learners, inspires excellence, and fosters integrity.
- b. Vision Statement: Preparing *ALL* Needham Public School students to be creative thinkers and problem solvers, communicators and collaborators, socially and culturally responsive contributors, responsible and resilient individuals, and empowered learners.
- c. Goals and Objectives: Approved Portrait of a Needham Graduate FY24 Action Plan (Approved June 20, 2023)
  - i. Priority I: All students are drivers of their own learning.

1. Objectives:
    - a. Objective A: Incorporate opportunities for student choice, independent learning, personalized pathways.
    - b. Objective B: Provide structures and experiences that enable student efficacy, leadership and voice.
    - c. Objective C: Teach students content and skills necessary for them to grow personally and academically.
  2. FY24 Actions
    - a. Continue to expand Universal Design for Learning, with a phased implementation that increases opportunities for student agency, voice and choice.
    - b. Establish explicit content and learning objectives for culturally responsive instructional practices by grade level, to address equity and diversity.
    - c. Implement the student-centered and culturally-responsive Social Studies program, *Investigating History*, for 5<sup>th</sup> graders District-wide and analyze options for grades 3 and 4 for subsequent rollout.
    - d. Increase the number of Needham High Students completing advanced course work.
- ii. Priority II: All students experience integrative teaching and learning.
1. Objectives:
    - a. Objective A: Extend interdisciplinary teaching and learning practices PreK to 12.
    - b. Objective B: Embed Portrait competencies, Technology, Inclusive Practices, SEL, and Equity into all curricula and instructional practices.
    - c. Objective C: Provide opportunities for students to demonstrate knowledge and skills through multiple means of expression.
  2. FY24 Actions
    - a. Expand Interdisciplinary Learning for students at all grade levels, building on progress made by staff through teaming across disciplines and by integrating Racial Literacy with Social Studies.
    - b. Prepare for implementation of the District's SELMH Framework with its multi-tiered system of Social Emotional Learning and Mental Health supports.
    - c. Support a positive school climate for student engagement by implementing with fidelity *Responsive Classroom* in grades K-5 and *Restorative Practices* in grades 6-12.
    - d. Develop the framework for a *Portrait of a Needham Graduate* portfolio in grades 3-12 that will become a graduation requirement and will empower each student to document progress toward Portrait competencies.
- iii. Priority III: All students learn and grow within adaptable environments.
1. Objectives:

- a. Objective A: Support and design classroom models and environments that foster collaboration & innovation.
  - b. Objective B: Provide time, schedules, and spaces that promote learning objectives.
  - c. Objective C: Complement instruction with accessible learning beyond the classroom, within the community, and in partnership with families.
2. FY24 Actions
- a. Explore additional and alternative pathways to learning; e.g., the *MyCAP* planning tool for grades 7-12 (My Career and Academic Plan), internships and career readiness programs with local businesses, college readiness programs.
  - b. Pilot and assess new scheduling options and models that provide consistent time on learning and allow time for student support, targeted intervention, and collaboration/teaming.
  - c. Establish a plan to address the growing enrollment and programmatic needs of the Preschool.
  - d. Explore new channels for effective two-way communication with families and the community to ensure all students have the resources and support they need to learn and grow (e.g., accessible options beyond the school day for enrichment/homework; ensuring access points for diverse groups and non-English speaking families.)
- iv. Priority IV: Infrastructure supports the needs of all students.
1. Objectives:
- a. Objective A: Provide staffing, facilities, and budget resources aligned to district priorities.
  - b. Objective B: Implement recruitment, retention, and development process for staff growth and diversity.
  - c. Objective C: Establish a professional learning structure supporting equity and the Portrait vision.
2. FY24 Actions
- a. Develop a fiscally responsible FY25 budget plan that meets student needs and supports the District's priorities.
  - b. Implement the recommendations of the School Facilities Master Plan for Pollard and Mitchell; the active construction project for Emery Grover; and complete the assessment for Town-School IT Services.
  - c. Assess and strengthen our current staff evaluation system and procedures, and continue to hire and recruit a qualified and diverse staff.
  - d. Launch initial phase of a cohesive professional learning program for districtwide and school-based employee development.

- (b) The need for highly qualified staff teaching within established student/teacher ratio guidelines.
- a. Provide competitive wages for teachers and administrators by funding collective bargaining agreements and contractual obligations. The Units A and B contracts have been renegotiated for the FY 2022/23 – 2024/25 contract period and the Units C, D and E contracts are in the process of being re-negotiated for the FY 2023/24 - 2025/26 period.
  - b. Develop and retain “highly qualified” teaching staff through professional development and licensing; and maintain student/teacher ratios at within established guidelines:
    - i. Class sizes should be within the guidelines set forth in SC Policy #IHB. These guidelines specify class sizes of 18-22 in Grades K-3, 20-24 in Grades 4-5, and ‘reasonable class size’ in Grades 6-12. These guidelines are recommendations, however, rather than absolute limits requiring strict, literal adherence.
    - ii. Student/Teacher ratios should be set to optimize the instructional benefit to students, within the constraints of Policy #IHB, fiscal considerations and information from Needham’s comparison communities.
    - iii. For FY25, the following new personnel and classroom costs should be assumed:

Needham Public Schools  
 Operating Budget Guidelines  
 For the Fiscal Year Ending June 30, 2025 (FY25)

| Level         | Position   | Days  | Hrs/Day | Hours   | Rate  | FTE  | Salary | Gr/St |
|---------------|--|---|---------|---------|-------|------|--------|-------|
| All Levels    | Teacher  | 183.00  | 7.00    | 1281.00 | N/A   | 1.00 | 73,828 | AA3 5 |
| All Levels    | Administrator  | Contact Human Resources for Grade/ Step/ Days |         |         |       |      |        |       |
| Elem & PreK   | Instructional Assistant (SpEd or Regular Ed)               | 183.00  | 7.00    | 1281.00 | 25.01 | 1.00 | 32,038 | ASA 3 |
| Middle School | Instructional Assistant (SpEd or Regular Ed)               | 183.00  | 6.67    | 1220.00 | 25.01 | 1.00 | 30,512 | ASA 3 |
| High School   | Instructional Assistant (SpEd or Regular Ed)               | 183.00  | 6.50    | 1189.50 | 25.01 | 1.00 | 29,749 | ASA 3 |
| Elem & PreK   | Specialized Intensive Program Assistant                    | 183.00  | 7.00    | 1281.00 | 26.96 | 1.00 | 34,536 | ASB 3 |
| Middle School | Specialized Intensive Program Assistant                    | 183.00  | 6.67    | 1220.00 | 26.96 | 1.00 | 32,891 | ASB 3 |
| High School   | Specialized Intensive Program Assistant                    | 183.00  | 6.50    | 1189.50 | 26.96 | 1.00 | 32,069 | ASB 3 |
| Elem & PreK   | Uncredentialed Program Specialist (SpEd or Regular Ed)     | 183.00  | 7.00    | 1281.00 | 26.96 | 1.00 | 34,536 | ASB 3 |
| Middle School | Uncredentialed Program Specialist (SpEd or Regular Ed)     | 183.00  | 6.67    | 1220.00 | 26.96 | 1.00 | 32,891 | ASB 3 |
| High School   | Uncredentialed Program Specialist (SpEd or Regular Ed)     | 183.00  | 6.50    | 1189.50 | 26.96 | 1.00 | 32,069 | ASB 3 |
| Elem & PreK   | Credentialed Paraprofessional                              | 183.00  | 7.00    | 1281.00 | 31.45 | 1.00 | 40,287 | ASC 3 |
| Middle School | Credentialed Paraprofessional                              | 183.00  | 6.67    | 1220.00 | 31.45 | 1.00 | 38,369 | ASC 3 |
| High School   | Credentialed Paraprofessional                              | 183.00  | 6.50    | 1189.50 | 31.45 | 1.00 | 37,410 | ASC 3 |
| Elementary    | Library Instructional Assistant                            | 183.00  | 7.31    | 1337.30 | 25.01 | 1.00 | 33,446 | ASA 3 |
| Middle School | Library Instructional Assistant                            | 183.00  | 6.97    | 1276.30 | 25.01 | 1.00 | 31,920 | ASA 3 |
| High School   | Library Instructional Assistant                            | 183.00  | 6.81    | 1245.80 | 25.01 | 1.00 | 31,158 | ASA 3 |
| Elementary    | Media Instructional Assistant                              | 191.00  | 7.00    | 1337.00 | 25.01 | 1.00 | 33,438 | ASA 3 |
| Middle School | Media Instructional Assistant                              | 191.00  | 6.67    | 1273.33 | 25.01 | 1.00 | 31,846 | ASA 3 |
| Elementary    | Media Instructional Assistant                              | 191.00  | 6.50    | 1241.50 | 25.01 | 1.00 | 31,050 | ASA 3 |
| Elementary    | Science Center Instructional Assistant                     | 193.00  | 7.48    | 1442.68 | 25.01 | 1.00 | 36,081 | ASA 3 |
| All Levels    | 10 Mo. Office Assistant (Formerly Office Aide)             | 215.00  | 7.00    | 1505.00 | 23.51 | 1.00 | 35,383 | AR1 5 |
| All Levels    | 10 Mo. Administrative Assistant I (Former Secretary)       | 215.00  | 7.00    | 1505.00 | 28.91 | 1.00 | 43,510 | AR2 5 |
| All Levels    | 11 Mo. Administrative Assistant I (Former Secretary)       | 237.00  | 7.00    | 1659.00 | 28.91 | 1.00 | 47,962 | AR2 5 |
| All Levels    | 12 Mo. Administrative Assistant I (Former Secretary)       | 261.00  | 7.00    | 1827.00 | 28.91 | 1.00 | 52,819 | AR2 5 |
| All Levels    | 10 Mo. Administrative Assistant II (Formerly Admin Asst I) | 215.00  | 7.00    | 1505.00 | 31.08 | 1.00 | 46,775 | AR4 5 |
| All Levels    | 11 Mo. Administrative Assistant II (Formerly Admin Asst I) | 237.00  | 7.00    | 1659.00 | 31.08 | 1.00 | 51,562 | AR4 5 |
| All Levels    | 12 Mo. Administrative Assistant II (Formerly Admin Asst I) | 261.00  | 7.00    | 1827.00 | 31.08 | 1.00 | 56,783 | AR4 5 |
| All Levels    | Technician Assistant                                       | 215.00  | 7.00    | 1505.00 | 23.51 | 1.00 | 35,383 | AR1 5 |
| All Levels    | IT/AV Technician I   | 261.00  | 8.00    | 2088.00 | 37.76 | 1.00 | 78,843 | AR6 6 |
| All Levels    | IT/AV Technician II  | 261.00  | 8.00    | 2088.00 | 39.84 | 1.00 | 83,186 | AR7 6 |
| All Levels    | AV Installation Technician                                 | 261.00  | 8.00    | 2088.00 | 39.84 | 1.00 | 83,186 | AR7 6 |

| Level       | Unit (As Needed)     | Supply Type  | Cost   |
|-------------|----------------------|--|--------|
| All Levels  | New Support Staff    | Laptop Computer                                      | 1,300  |
| All Levels  | New Administrator    | Laptop Computer                                      | 1,300  |
| Elementary  | New Teacher          | Laptop Computer                                      | 1,300  |
| Middle      | New Teacher          | Laptop Computer & Ipad                               | 1,850  |
| High School | New Teacher          | Laptop Computer                                      | 1,300  |
| All Levels  | New Employee         | Office/Instructional Supplies                        | 500    |
| Elementary  | New Classroom        | Math/Literacy/Science Materials (K-3)                | 10,250 |
| Elementary  | New Classroom        | Math/Literacy/Science Materials (4-5)                | 9,900  |
| All Levels  | New Classroom        | Audio Visual Equipment (Projector, TV, Soundfield, S | 5,000  |
| All Levels  | New Student          | 1:1 iPad   | 550    |
| All Levels  | New Student          | 1:1 Chromebook                                       | 350    |
| Secondary   | New Classroom        | Instructional Supplies                               | 5,000  |
| All Levels  | New Classroom (SpEd) | Instructional Supplies                               | 5,000  |
| All Levels  | New Classroom        | Furniture  | 5,000  |

iv. The FY25 base salary budget resets FTE's to the FY23 Annual Town-Meeting appropriation.

- (c) The ongoing refinement of curriculum, instruction, and assessment practices. High priority is given to the elements that insure the continuance, renewal, revision, delivery and management of curriculum and instruction. These include:
- a. Professional development for teachers and administrators;
  - b. Regular curriculum review, revision and development;

- c. Implementation of new programs to increase student achievement, growth and development;
  - d. Developing innovative instructional programs that support and extend learning beyond the classroom;
  - e. Purchase and replacement of paper and/or electronic textbooks, consumable material and curriculum-related resources, management and assessment tools, supplies and materials
- (d) The need to develop and maintain educational resources and a technology infrastructure that supports student learning and meets District goals:
- a. Educational Supplies
    - i. Provide for the acquisition and replacement of instructional and administrative technology, software, online services, supplies and other equipment;
    - ii. Provide for student and classroom supplies;
    - iii. Provide a 1:1 technology environment for students, K-12.
    - iv. Provide for office administrative and teacher supplies; and
    - v. Provide for maintenance, licensing, online services and contractual agreements.
  - b. Equipment/ Capital Outlay
    - i. Provide for the regular replacement of copiers, and other instructional equipment, optimally within the capital budget;
    - ii. Provide for administrative, financial and personnel systems, computers, interactive whiteboards, projectors and other administrative and instructional equipment consistent with the Technology Plan and efficient school operations;
    - iii. Provide school buildings and physical and technology infrastructure that adequately support the educational program and promote student safety; and
    - iv. Plan proactively for future technology needs and the evolving impact of technology on the school budget.
  - c. Administrative Support Staff
    - i. Provide a sufficient number of trained and competent instructional and technical support staff to support the work of teachers and administrators throughout the District.



- (e) The need to ensure that fee-based extracurricular programs reflect School Committee budget guidelines and that student fees are set to recover the cost of providing associated services, without restricting student participation or becoming unaffordable for families.
  - a. Set student fees to recover the cost of providing associated services, unless the fiscal impact on families is determined to be excessively burdensome or has the potential to limit student participation. If the latter, the School Committee may subsidize the program budget from other operational resources.
  - b. Provide financial assistance to families in need. This assistance includes: providing access to scholarships and fee waivers; engaging in efforts to qualify as many students as possible for free/reduced lunch benefits and offering parents an opportunity to self-identify as needing financial assistance outside of the formal Free/Reduced Lunch Program; and implementing updated procedures for managing unpaid student debt.
  - c. Develop and approve annual operating budgets for fee-based programs, according to the same general guidelines as used to develop the regular School Operating budget.
  - d. Set student fees annually by vote of the School Committee.
- (f) The District will be guided by the following priorities and values as it responds to ongoing and/or future health emergencies, such as the COVID-19 Pandemic:
  - a. Maintaining the health, safety and wellbeing of all students and staff, as a first priority.
  - b. Developing and nurturing caring relationships.
  - c. Ensuring equitable access to education for all students.
  - d. Recognizing that flexibility and the opportunity to learn and adapt are essential; we are committed to making adjustments or improvements where needed.
  - e. Supporting all students and staff with their personal health and family concerns and needs.
  - f. Providing students and staff with the tools and resources to work together and in a way that supports student growth, understanding and achievement,

### **School Committee Budget Document Contents**

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The School Committee's recommended budget document should include the following information and features (School Committee Policy #DB):

- (a) A budget message describing the important features of the budget and major changes from the preceding fiscal year.
- (b) Summary revenue and expenditure information, including: prior year actual, current year budget and next fiscal year requests. This information should be provided by:
  - (a) Program level (District, Elementary, Middle, and High);
  - (b) Major category (salary, purchase of services, expenses, capital outlay, revenue type);

- (c) Functional area/department (Administration, Transportation, Other General Services, K-12 Regular Instruction, Guidance & Psychology, K-12 Sp.Ed. Services, SPED Tuitions, Technology & Media, Physical Education & Health, Fine & Performing Arts, World Languages)
- (d) Line item.
- (c) Budget assumptions and fiscal strategies used to develop the budget.
- (d) The budget calendar.
- (e) Multi-year FTE summary for all staff categories (administrators, teachers, instructional support and non-instructional staff.)
- (f) Charts and tables to show where each budget line item appears on the system-wide reports.
- (g) Highlights of revolving fund budget requests and operating budget impacts.
- (h) Highlights of grant budget requests and program operating budget impacts.
- (i) Highlights of capital budget requests and operating budget impacts.
- (j) Relationship of priorities to district-wide goals and objectives.
- (k) Five-year financial forecast (in alternating years.)