

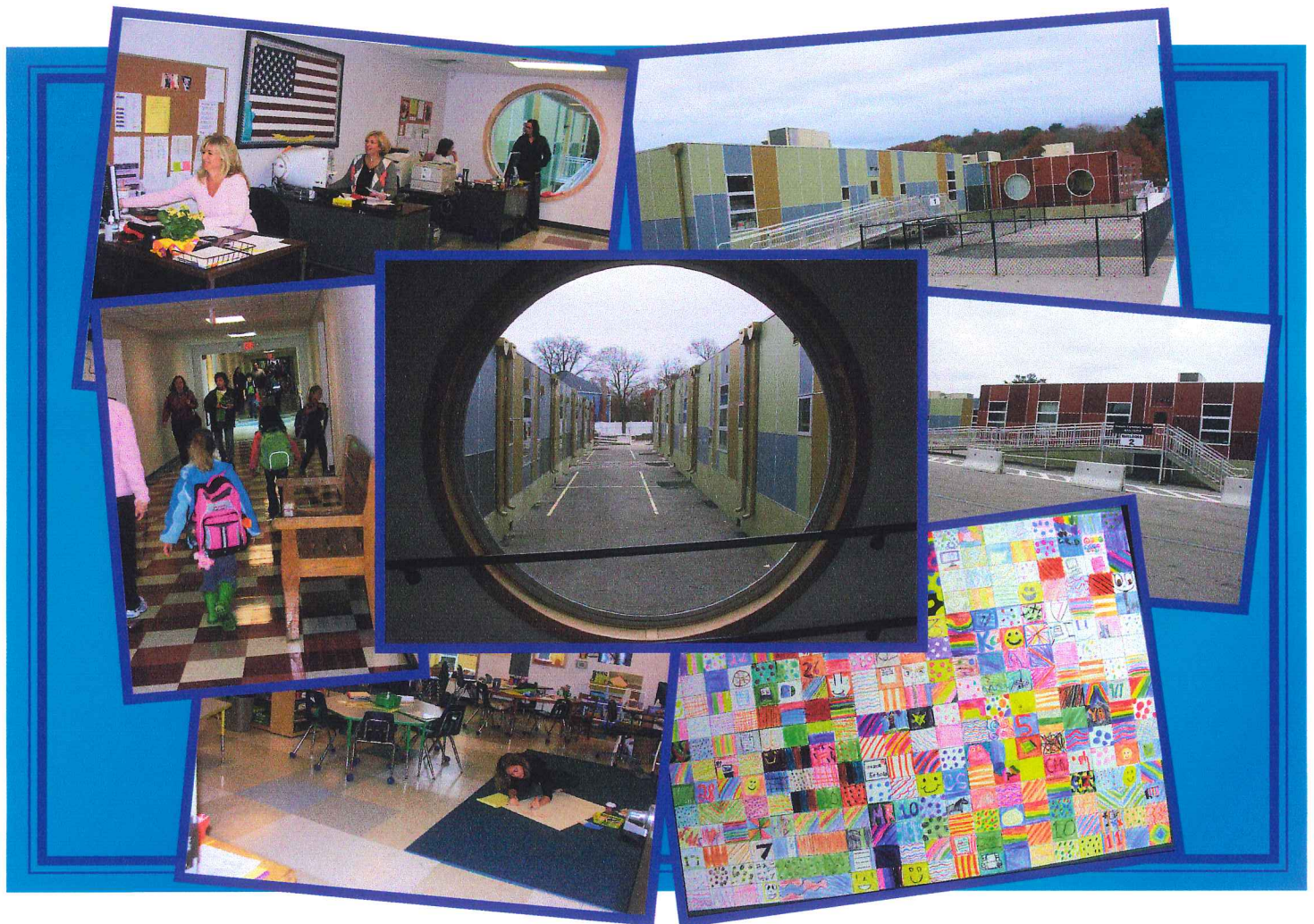
Needham Public Schools

www.needham.k12.ma.us

A COMMUNITY AND SCHOOL PARTNERSHIP THAT CREATES EXCITED LEARNERS, INSPIRES EXCELLENCE, AND FOSTERS INTEGRITY.

APPROVED BUDGET - FY 2012/13

TOWN OF NEEDHAM, MA



SCHOOL COMMITTEE

MARIANNE COOLEY, CHAIR • HEIDI BLACK, VICE-CHAIR
MICHAEL GREIS • JOSEPH BARNES • KIM MARIE NICOLS
CONNIE BARR • BILL PAULSON

SUPERINTENDENT
DANIEL E. GUTKANST



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**Needham Public Schools
Massachusetts**

For the Fiscal Year Beginning

July 1, 2011

Linda C. Dawson Jeffrey R. Emery

President

Executive Director

Association of School Business Officials International®



This Meritorious Budget Award is presented to

Needham Public Schools

For excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2011-2012.

The budget is judged to conform
to the principles and standards of the
ASBO International® Meritorious Budget Awards
Program.

A handwritten signature in blue ink, appearing to read "Chuck Limbani".

President

A handwritten signature in blue ink, appearing to read "John D. Muzzo".

Executive Director

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On the Cover:

Pictures from the Newman School's modular classrooms. These classrooms were installed during the summer of 2011 in preparation for the year-long project to repair the Newman School's heating and ventilation system, in partnership with the Massachusetts School Building Authority. The modular classrooms are the functional (and stylish) home of students in Grades 1-5. Preschool and Kindergarten students occupy modular classrooms at the Pollard Middle School.

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**Needham Public Schools
School Committee 2011/12**



Marianne Cooley, Chair

Heidi Black, Vice-Chair

Joseph P. Barnes

Connie Barr

Michael Greis

Kim Marie Nicols

Bill Paulson

Needham Public Schools Leadership Team

Daniel E. Gutekanst, Ed.D.
Superintendent

Central Administration:

Tom Campbell
Human Resources

Anne Gulati,
*Financial
Operations*

Christine Brumbach
*Student Development
& Evaluation*

Terry Duggan, Ed.D.
*Program Development &
Implementation*

Principals

Jonathan Pizzi, Ph.D.
Needham High School

Jessica Downey
High Rock Middle School (Grade 6)

Lisa Chen, Ph.D.
William Pollard Middle School (Grades 7 & 8)

Emily Gaberman
Broadmeadow Elementary School

Suzanne Wilcox
John Eliot Elementary School

Michael Kascack
Hillside Elementary School

Michael Schwinden, Ed.D.
William Mitchell Elementary School

Jessica Peterson
Derwood Newman Elementary School

Prek – 12 Directors

David Neves, Ed.D.
Fine & Performing Arts

Tom Denton
Guidance & Psychology

Debra Gammerman
Media & Technology

Joanne Allen-Willoughby, Ph.D.
*Metropolitan Council For Educational
Opportunity (Metco)*

Kathy M. Pinkham, Ed.D.
Physical & Health Education

Cathy Heller
*Student Support Services,
Needham High School*

Will Verbits
Special Education Middle School

Mary Lammi
Special Education

Preschool & Primary Grades

Mary Alice Stamer, R.N.
Health Services

Micah Hauben
Athletics

Ruth Griffin, R.D.
Food Services

Sheila Hamwey
Transportation

Sue Bonaiuto, Ph.D.
Community Education & Planning

Chip Laffey
Department Of Public Facilities



Introductory Section

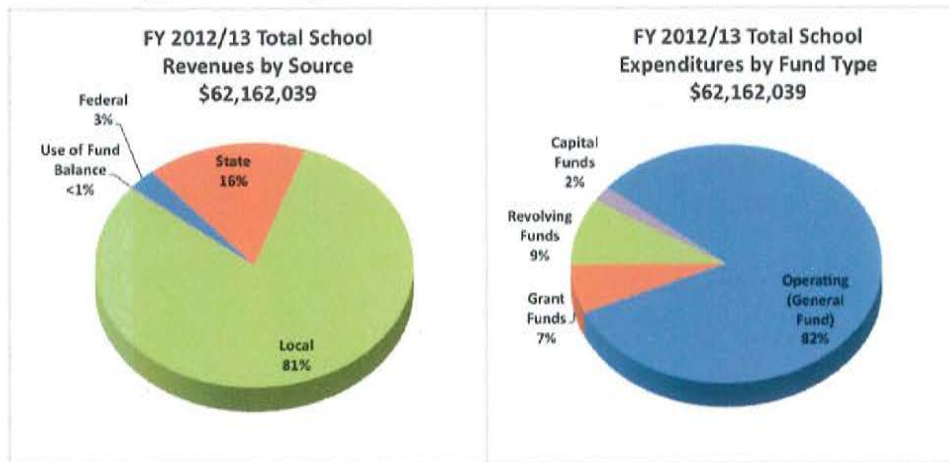
NEEDHAM PUBLIC SCHOOLS

1330 HIGHLAND AVENUE • NEEDHAM, MASSACHUSETTS • 02492-2692
 Telephone (781) 455-0400 X 207 • For TTY Service (781) 455-0424 • Fax (781) 455-0417

July 1, 2012

Dear Needham School Community:

Enclosed, please find the approved budget of the Needham Public Schools for FY 2012/13 (FY13).



The total school budget for the Fiscal Year ending June 30, 2013 totals \$62,162,039, a \$3,288,223 (5.6%) increase from the FY12 budget of \$58,873,816. The school budget includes operating budget resources approved by the taxpayers (\$51,112,681), operational activities funded by grants and fees (\$9,741,358) and capital projects approved for FY12/13 (\$1,308,000.)

<u>Total School Expenditures</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY10 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Operating	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	82.2%
Grant	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	6.6%
Revolving	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	9.1%
Capital	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

The information included in this budget details the resources the schools need to continue to provide an educational program for our students: one that is consistent with our core values of **Scholarship, Citizenship, Community, and Personal Growth.**

Developing a budget plan continues to be a challenge, given the economic uncertainty facing our community and nation. In recent years, we have pared programs back, reduced staff and supplies, and squeezed many efficiencies out of our budget planning. This year, principals and administrators were asked to submit requests for the staff and resources they believe are needed to offer our students an educational program that will assist each child to learn and grow at high levels. This budget assumes that the School Department will continue to find efficiencies in its operations, and will reallocate, whenever possible, existing resources for new programs. However, this budget also includes requests for several new positions,

especially at the secondary level, where we are experiencing a significant increase in student enrollment. In presenting this budget, we are mindful of our limited resources and our responsibility to engage in a thoughtful and careful approach that balances the needs of the entire community.

Unlike FY 2011/12, this budget does *not* depend on the use of federal stimulus or other one-time funds to balance the budget. The FY12 budget included \$500,900 in Education Jobs grant funds to ‘bridge’ the funding gap created by a difficult economy. These funds enabled the School Department to meet FY12 expenses, while providing time for the economy to recover and for school administrators to devise strategies for continuing educational services in FY13. Now, after the period of transition, the FY13 budget is balanced without recourse to one-time funding and only modest reductions to the School Budget.

The school budget plan also is based on a partial recovery of special education “Circuit Breaker” reimbursement revenue from the State. The budget assumes a 65% reimbursement rate, which is significantly higher than the last two budget years, and which will assist us in meeting student and program needs. We have subsequently learned that the final State budget includes funding to increase the level of reimbursement to up 75%. A modest increase in the school transportation fee also is proposed, to help meet program expenses, while still keeping the program affordable to families.

The budget proposal addresses four key areas. It: a) meets contractual obligations; b) addresses the most severe secondary enrollment needs; c) builds district efficiencies and expands capacity in several critical areas; and d) maintains excellent class size at the elementary level.

Contractual increases for teachers and staff will cost \$1,373,732 in FY13. The increased student enrollment in Grades 6-12 will require 12.3 Full Time Equivalent (FTE) teachers and other staff. Middle and high school programs typically rely on more staffing than the elementary schools, due to programmatic design and opportunities for older students. This budget plan also carefully reallocates existing resources to support student learning in the classroom (e.g., increased English Language Learner programming); reorganizes the special education structure; and ensures increased support for student, staff, and technology needs. At the same time, we have redeployed elementary staff in a way that actually makes a modest improvement in overall average classroom sizes throughout the District.

2012/13 Budget Calendar

Sept– School Committee Developed School Budget Priorities & Guidelines

Oct/ Nov – Superintendent Developed Preliminary Budget Recommendation, Based on School Committee Guidelines

Dec 6 – Superintendent’s Budget Request Sent to School Committee, Town Manager and the Finance Committee (on or Before Second Wed in Dec.)

Dec/Jan – School Committee Holds Public Hearing(s) and Reviewed Superintendent’s Request, Both Jointly and in Concert with the Finance Committee.

January - 2012– School Committee Sends Formal Budget Request to the Town Manager (Due on or Before Jan 31.)

January – Town Manager Presents Balanced Town-Wide Budget Proposal, Including the Voted Request of the School Committee, to the Finance Committee for Formal Deliberation

Jan/Feb/Mar – Finance Committee Reviews Budget Requests and Holds Public Hearings

March – Finance Committee Votes its Final Budget Recommendation to Town Meeting. The Finance Committee’s Recommendation is Considered the Main Motion to be Acted Upon by Town Meeting

May – Annual Town Meeting

July 1, 2012 – New Fiscal Year Begins

Significant Components of the FY13 Total School Budget:

- The budget derives funding from local, state and federal sources. Local funds represent the largest funding source (80.6%), followed by state revenues (16.3%) and federal funds (2.8%). The 20.4% (\$445,665) reduction in federal revenue reflects the loss of the one-time federal Education Jobs grant, which was part of the stimulus grant package awarded in FY11-FY12. The reduction in federal funds is offset by a \$1.6 million increase in state funding, which reflects the additional funding awarded under the state Circuit Breaker program (\$715,938) and additional school aid awarded under the Chapter 70 funding program (\$642,270.) The additional Circuit Breaker revenue represents an increase in the budgeted reimbursement rate from 40% to 65%. The additional Chapter 70 funds increase the level of State funding from 15.19% to 15.79% of Needham's foundation budget requirement.

<u>Total School Revenues</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Federal	2,182,739	2,787,130	3,004,483	2,184,267	1,738,602	(445,665)	-20.4%	2.8%
State	8,401,055	7,774,838	8,331,607	8,523,280	10,162,533	1,639,253	19.2%	16.3%
Local	61,500,405	50,285,621	50,774,650	48,023,284	50,103,339	2,080,055	4.3%	80.6%
Use of Fund Balance	(278,486)	(225,830)	(74,254)	142,984	157,565	14,581	10.2%	0.3%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

Significant Components of the FY13 Operating Budget:

- The school operating budget of \$51,112,681 represents a 5.4% increase of \$2,611,310 over the FY12 budget of \$48,501,371¹.
- Contractual salary costs account for half (\$1,373,732) of the overall expenditure increase.
- Overall staffing is increased by a net of 24.1 Full Time Equivalent (FTE) positions. A total of 2.06 FTE staff are reduced from the FY12 budget in order to provide for increases in staffing at the secondary level.
- A special education reorganization is achieved through one-time special education tuition savings.
- Funds for Family Medical Leave Act (FMLA) substitutes, co-curricular stipends and professional medical services were reduced. In addition, a 1.0 FTE elementary classroom teacher, a 0.06 FTE High School nurse and a 1.0 FTE special education teaching assistant were reduced, to offset budget expenditures in other areas.

Significant Components of the FY13 Special Revenue (Grant and Revolving Fund) Budgets:

- The FY13 special revenue fund budgets reflect the School Department's continued reliance on grants and fees to support operations. These revenue sources, which together comprise \$9,741,358 (or 15.7%) of the overall school budget, support a variety of different programs, ranging from special education service delivery under the federal IDEA (94-142) grant, to anti-bullying activities under the Metrowest Bullying Prevention Grant. Fee-based programs include school lunch and transportation services, as

¹ The FY12 school operating budget presented in this document includes the November 2011 Special Town Meeting additional appropriation of \$65,000, but excludes the May 2012 Reserve Fund Transfer of \$60,000 toward one-time technology purchases.

well as a variety of extra-curricular activities for students. In total, grant and fee revenues will provide funding for 112.28 staff positions in FY 13, or 14.8% of total school staff members.

- The approved grant budget of \$4,108,215 increases by \$236,911 (6.1%) from FY 12. The overall increase reflects the net impact of a \$495,165 reduction in federal grant funds and a \$740,371 offsetting increase in state grant funding. The \$495,165 reduction in federal grant revenues reflects the loss of the one-time federal Education Jobs grant, which was part of the stimulus grant package awarded in FY 11-FY 12. The reduction in federal funds is offset by a \$740,371 increase in state grant funding, which reflects the additional funding awarded under the state Circuit Breaker program (\$715,938) and additional METCO grant funds for FY 13 (\$25,333.) The additional Circuit Breaker funds reflect an increase in the budgeted expenditure reimbursement rate from 40% in FY 12 to 65% in FY 13.

Significant Components of the FY13 Capital Budget:

- The FY 13 capital budget reflects the Town's commitment to maintaining School Department facility and equipment assets. Funding of \$1,308,000 is provided for the following projects: \$828,000 to support ongoing technology and equipment replacement, \$450,000 for facilities maintenance/repair, and \$30,000 to conduct a feasibility study of renovating/relocating the Emery Grover School Administration Building.

What Priorities and Assumptions Shaped the FY13 Budget?

The FY 13 budget development process began earlier in the school year, when the School Committee identified budget priorities to guide the administration in the budget planning process. These priorities included:

- The District's values of scholarship, community, citizenship and personal growth.
- The District's learning goals of: advancing standards-based learning (Goal #1), developing the social and emotional skills of all students (Goal #2); promoting active citizenship (Goal #3); and ensuring District infrastructure supports District values and learning goals (Goal #4.)
- The need to provide sufficient resources and funding to meet contractual obligations and mandated programs, including: Chapter 766 Special Education requirements; No Child Left Behind (NCCLB) Act requirements; Section 504 and Americans with Disabilities Act requirements; Education Reform Act requirements, and the contractual obligations of Needham's collective bargaining agreements.
- The need for highly qualified staff, which teach within established student/ teacher ratio guidelines. 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.
- 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.

The budget also reflects the following assumptions:

- The budget reflects the following negotiated Cost of Living Allowance (COLA) adjustments for staff members: Unit A (teachers) 2.0%, Unit B (administrators) 2.0%, Unit C (instructional assistants) 0.5%

and Unit D (clerical staff) 0.75%. These COLA adjustments were collectively bargained with staff members.

- The budget assumes that total enrollment will grow to 5,504 in FY13. Most of the growth is projected to occur at the secondary level, however: elementary enrollment is projected to decline from 2,568 to 2,463; middle school enrollment is expected to rise from 1,270 to 1,342 and High School enrollment is expected to increase from 1,522 to 1,568.

In addition, the School Committee invited our Finance Committee liaisons to review with it the District's Five-Year Budget Forecast, a model that projects enrollment, contractual, school, and staffing needs against anticipated revenue. This model was developed to better inform the decision-making process by helping the School Committee understand the 'big picture' challenges it faces in the budget process.

Administrators developed budget requests in the fall and submitted them for consideration and discussion in November. The Central Office Administration then met with principals and program directors to review and discuss budget requests in light of the School Committee's identified priorities and district goals. Finally, the Superintendent consulted with the Town Manager and her staff, School Committee budget liaisons, and Finance Committee liaisons to discuss the developing plan.

How are the School District's Goals reflected in the FY13 Budget?

Although the difficult economic circumstances have limited our ability to undertake new initiatives in support of District goals and objectives, the FY13 budget continues the progress we have made in many of these areas. Evidence of our progress in each goal area is found in the chart on page 106, which identifies the District goal/objective associated with each new operating budget initiative.

Conclusion:

A well-crafted budget expresses an organization's goals and priorities, as it describes in a very tangible and measurable way the financial resources to be expended toward achieving those goals. It does not, and is not, intended to describe the results achieved. For the Needham Public Schools, those results are reflected in the accomplishments of our students as they progress through their education and emerge from Needham schools prepared to take their places as citizens in the community. Evidence of their achievements can be found at the end of this document, and also in some detail in the School Department's annual Performance Report. You can learn more about Needham Public Schools, its programs and accomplishments, on our web site at: www.needham.k12.ma.us.

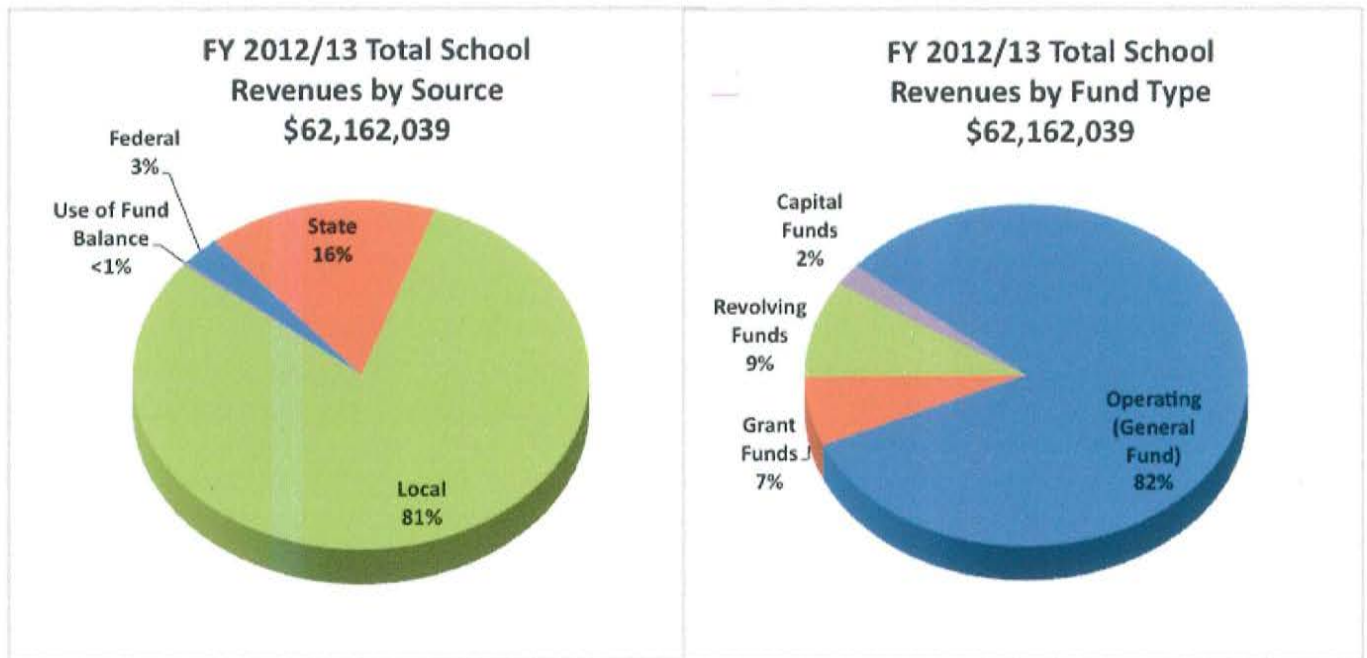
The School Committee thanks the Superintendent and staff, who have, as always, worked so hard to prepare this budget. The School Committee values our excellent ongoing collaboration with the Selectmen, Town Manager, and Finance Committee in our collective effort to craft a sustainable Town-wide budget that meets the needs of all citizens. We greatly appreciate the continued support of all the Town of Needham committees, boards and of course, the citizens of Needham.

Sincerely,

Daniel Gutekanst

Daniel Gutekanst, Ed. D.
Superintendent
Needham Public Schools

Executive Summary

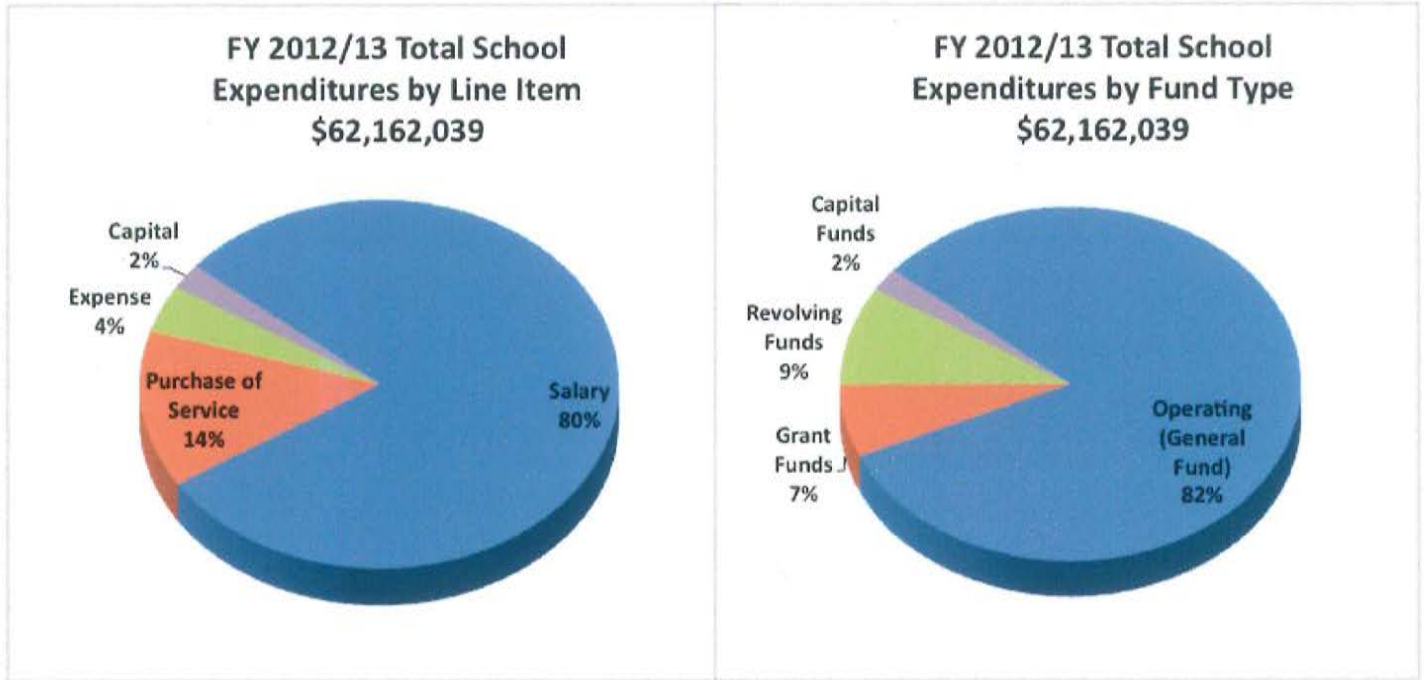


Total School Budget Revenue Summary:

<u>Total School Revenues</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Operating	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	82.2%
Grant	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	6.6%
Revolving	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	9.1%
Capital	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

<u>Total School Revenues</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Federal	2,182,739	2,787,130	3,004,483	2,184,267	1,738,602	(445,665)	-20.4%	2.8%
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Use of Fund Balance	(278,486)	(225,830)	(74,254)	142,984	157,565	14,581	10.2%	0.3%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

Executive Summary



Total School Budget Expenditure Summary:

<u>Total School Expenditures</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	40,752,574	44,158,563	44,873,528	46,994,625	49,599,325	2,604,699	5.5%	79.8%
Purchase of Service	7,796,538	7,557,781	8,277,870	8,499,914	8,569,228	69,314	0.8%	13.8%
Expense	2,481,463	2,630,354	2,713,383	2,441,676	2,596,187	154,511	6.3%	4.2%
Capital	20,775,139	6,275,060	6,171,704	937,600	1,397,300	459,699	49.0%	2.2%
Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

<u>Total School Expenditures</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY10 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
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Revolving	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	9.1%
Capital	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

Executive Summary

Total School Revenues & Expenditures by Fund:

<u>Total School Expenditures</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Operating								
Fund 1000 (General Fund)	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	82.2%
Subtotal	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	82.2%
Grant								
Fund 2003 (Federal Grant)	2,005,878	2,593,209	2,748,672	1,995,267	1,500,102	(495,165)	-24.8%	2.4%
Fund 2004 (State Grant)	2,310,496	1,815,473	1,774,234	1,851,889	2,592,260	740,371	40.0%	4.2%
Fund 2552 (Local Grant)	31,387	17,165	20,358	24,148	15,853	(8,295)	-34.4%	0.0%
Subtotal	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	6.6%
Revolving								
Fund 2303 (Transportation)	457,416	420,385	448,554	513,557	516,450	2,893	0.6%	0.8%
Fund 2350 (General Fee)	1,942,799	2,144,361	2,320,977	2,387,198	2,293,160	(94,038)	-3.9%	3.7%
Fund 2351 (Athletics)	416,564	377,616	464,446	483,601	532,501	48,900	10.1%	0.9%
Fund 2550 (Food Service)	1,858,884	1,822,494	1,813,720	1,979,130	2,002,112	22,982	1.2%	3.2%
Fund 2551 (Adult Education)	203,232	228,666	263,941	233,854	273,920	40,066	17.1%	0.4%
Fund 2553 (Staff Development)	21,613	5,128	12,989	15,000	15,000	-	0.0%	0.0%
Subtotal	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	9.1%
Capital								
Capital Funds	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Subtotal	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

Total School Staff Positions (FTE) by Fund:

<u>Total School FTE</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Operating								
Fund 1000 (General Fund)	608.29	625.57	621.50	624.38	648.48	24.10	3.9%	85.2%
Subtotal	608.29	625.57	621.50	624.38	648.48	24.10	3.9%	85.2%
Grant								
Fund 2003 (Federal Grant)	27.30	37.56	31.46	37.72	27.75	-9.97	-26.4%	3.6%
Fund 2004 (State Grant)	14.00	12.87	11.15	11.05	11.05	0.00	0.0%	1.5%
Fund 2552 (Local Grant)	1.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Subtotal	42.30	50.43	42.61	48.77	38.80	-9.97	-20.4%	5.1%
Revolving								
Fund 2303 (Transportation)	1.50	1.29	1.29	1.50	1.50	0.00	0.0%	0.2%
Fund 2350 (General Fee)	26.12	30.38	27.66	30.46	29.93	-0.53	-1.7%	3.9%
Fund 2351 (Athletics)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Fund 2550 (Food Service)	27.32	32.39	36.89	31.96	40.85	8.89	27.8%	5.4%
Fund 2551 (Adult Education)	1.25	1.16	1.16	1.16	1.20	0.04	3.4%	0.2%
Fund 2553 (Staff Development)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Subtotal	56.19	65.22	67.00	65.08	73.48	8.40	12.9%	9.7%
Capital								
Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Grand Total	706.78	741.22	731.11	738.23	760.76	22.53	3.1%	100.0%

Executive Summary

Significant Components of the FY13 Total School Budget:

- The total school budget for the Fiscal Year ending June 30, 2013 totals \$62,162,039, a \$3,288,223 (5.6%) increase from the FY12 budget of \$58,873,816. The school budget includes operating budget resources approved by the taxpayers (\$51,112,681), operational activities funded by grants and fees (\$9,741,358) and capital projects approved for FY12/13 year (\$1,308,000.)

<u>Total School Expenditures</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY10 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Operating	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	82.2%
Grant	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	6.6%
Revolving	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	9.1%
Capital	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

- The budget derives funding from local, state and federal sources. Local funds represent the largest funding source (80.6%), followed by state revenues (16.3%) and federal funds (2.8%). The 20.4% (\$445,665) reduction in federal revenue reflects the loss of the one-time federal Education Jobs grant, which was part of the stimulus grant package awarded in FY11-FY12. The reduction in federal funds is offset by a \$1.6 million increase in state funding, which reflects the additional funding awarded under the state Circuit Breaker program (\$715,938) and additional school aid awarded under the Chapter 70 funding program (\$642,270.) The additional Circuit Breaker revenue represents an increase in the budgeted reimbursement rate from 40% to 65%. The additional Chapter 70 funds increase the level of State funding from 15.19% to 15.79% of Needham's foundation budget.

<u>Total School Revenues</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Federal	2,182,739	2,787,130	3,004,483	2,184,267	1,738,602	(445,665)	-20.4%	2.8%
State	8,401,055	7,774,838	8,331,607	8,523,280	10,162,533	1,639,253	19.2%	16.3%
Local	61,500,405	50,285,621	50,774,650	48,023,284	50,103,339	2,080,055	4.3%	80.6%
Use of Fund Balance	(278,486)	(225,830)	(74,254)	142,984	157,565	14,581	10.2%	0.3%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

- This budget details the resources the schools need to continue to provide an educational program for our students, one that is consistent with our core values of **Scholarship, Citizenship, Community, and Personal Growth.**
- The benefit expenses for school employees and cost of maintaining school facilities are not included in the overall school budget. The benefit expenses are considered a Town-wide expense and are paid from a Town-wide appropriation that also includes benefits for General Government employees. In addition, school facilities are overseen the Department of Public Facilities, which is a General Government department that is overseen by the Town Manager.
- The School Department is a fiscally dependent entity of the Town of Needham. As such, its operating budget is a component of the Town of Needham's overall General Fund operating budget and is supported by the same revenue streams, which support other General Fund operations. (Fees and grant

revenues are received outside of the General Fund.) In addition, as a fiscally dependent entity, the School Department does not have taxing or borrowing authority.

Significant Components of the FY13 Operating Budget:

- The FY13 school operating budget of \$51,112,681, which is appropriated to the School Committee by Town Meeting, represents a 5.4% increase of \$2,611,310¹ over the current fiscal year.

<u>Operating Expenditures</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY12 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	36,689,152	39,274,263	39,964,583	41,542,579	44,478,354	2,935,775	7.1%	87.0%
Purchase of Service	4,202,100	4,520,937	5,197,116	6,014,570	5,546,559	(468,011)	-7.8%	10.9%
Expense	1,071,086	1,161,662	1,238,162	944,222	1,061,769	117,547	12.4%	2.1%
Capital	2,766	223,734	135,515	-	26,000	26,000	100.0%	0.1%
Subtotal	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	100.0%

- Contractual salary costs account for half (\$1,373,732) of the overall expenditure increase.
- Overall staffing is increased by a net of 24.1 Full Time Equivalent (FTE) positions. A total of 2.06 FTE staff are reduced from the FY12 budget in order to provide for increases in staffing at the secondary level.
- A special education reorganization is achieved through one-time special education tuition savings.
- Funding for Family Medical Leave Act (FMLA) substitutes, co-curricular stipends and professional medical services was reduced. In addition, a 1.0 FTE elementary classroom teacher, a 0.06 FTE High School nurse and a 1.0 FTE special education teaching assistant were reduced, to offset budget expenditures in other areas.

Significant Components of the FY13 Special Revenue (Grant and Revolving Fund) Budgets:

- The FY13 special revenue fund budgets reflect the School Department's continued reliance on grants and fees to support operations. These revenue sources, which together comprise \$9,741,358 (or 15.7%) of the overall school budget, support a variety of different programs, ranging from special education service delivery under the federal IDEA (94-142) grant, to anti-bullying activities under the Metrowest Bullying Prevention Grant. Fee-based programs include school lunch and transportation services, as well as a variety of extra-curricular activities for students. In total, grant and fee revenues will provide funding for 112.28 staff positions in FY13, or 14.8% of total school staff members.

¹ The FY12 school operating budget presented in this document includes the additional November 2011 Special Town Meeting appropriation of \$65,000, but excludes the May 2012 Reserve Fund Transfer of \$60,000 toward one-time technology purchases.

<u>FY13 Revolving Fund Summary</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Budget</u>	<u>FY13</u> <u>Budget</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Total FY13</u>
Revenue	5,178,995	5,224,479	5,398,880	5,469,356	5,475,578	6,222	0.1%	100.0%
Expenditure								
Salary	2,422,537	2,807,675	2,958,593	3,135,721	3,250,342	114,621	3.7%	57.7%
Purchase of Service Expense	1,046,976	934,805	985,517	1,077,210	906,786	(170,424)	-15.8%	16.1%
Capital Outlay	180,033	34,655	188,312	48,800	63,300	14,500	29.7%	1.1%
Total	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	100.0%
Beginning Fund Balance	2,480,855	2,760,815	2,988,172	2,841,644	2,920,383	78,739	2.8%	
Ending Fund Balance	2,759,341	2,986,645	3,062,426	2,698,659	2,762,818	64,158	2.4%	

<u>FY13 Grant Summary</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Budget</u>	<u>FY13</u> <u>Budget</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/(Dec)</u>	<u>%</u> <u>TL FY13</u>
Salary	1,640,884	2,076,626	1,950,351	2,316,325	1,870,629	(445,697)	-19.2%	45.5%
Purchase of Service Expense	2,547,462	2,102,040	2,095,238	1,408,133	2,115,883	707,750	50.3%	51.5%
Capital Outlay	159,414	247,181	283,020	146,846	121,704	(25,143)	-17.1%	3.0%
Total	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	100.0%

- The approved grant budget of \$4,108,215 increases by \$236,911 (6.1%) from FY12. The overall increase reflects the net impact of a \$495,165 reduction in federal grant funds and a \$740,371 offsetting increase in state grant funding. The \$495,165 reduction in federal grant revenues reflects the loss of the one-time federal Education Jobs grant, which was part of the stimulus grant package awarded in FY11-FY12. The reduction in federal funds is offset by a \$740,371 increase in state grant funding, which reflects the additional funding awarded under the state Circuit Breaker program (\$715,938) and additional METCO grant funds for FY13 (\$25,333.) The additional Circuit Breaker funds reflect an increase in the budgeted expenditure reimbursement rate from 40% in FY12 to 65% in FY13.

Significant Components of the FY13 Capital Budget:

- The FY13 capital budget reflects the Town's commitment to maintaining School Department facility and equipment assets. Funding of \$1,308,000 is provided for the following projects: \$828,000 to support ongoing technology and equipment replacement, \$450,000 for facilities maintenance/repair, and \$30,000 to conduct a feasibility study of renovating/relocating the Emery Grover School Administration Building.

<u>Capital Expenditures by Type</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Budget</u>	<u>FY13</u> <u>Budget</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Total FY13</u>
School Construction & Renovation	18,406,443	4,791,916	4,055,227	0	0	0	0.0%	0.0%
School Facility Maintenance	651,422	802,346	1,356,150	720,000	480,000	(240,000)	-33.3%	36.7%
Athletic & Playfield Improvements	1,153,176	159,997	26,000	0	0	0	0.0%	0.0%
Technology Infrastructure Upgrades	331	0	50,000	0	0	0	0.0%	0.0%
Technology Equipment	296,552	179,366	37,996	49,100	672,800	623,700	1270.3%	51.4%
Other Equipment & Vehicles	72,396	82,711	100,204	119,700	155,200	35,500	29.7%	11.9%
Other Miscellaneous	12,019	335	7,645	0	0	0	0.0%	0.0%
TOTAL	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	100.0%

Significant Personnel Resource Changes for FY13:

- The total number of budgeted staff members for FY13 is 760.76 FTE, a 22.53 FTE (3.1%) increase from the current year. This growth reflects a net increase of 24.1 FTE personnel in the school operating budget, a 9.97 FTE decrease in grant personnel and an 8.4 FTE increase in revolving staff members. There are no staff positions budgeted in the capital funds.

<u>FTEs by Position Type</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Total								
Administrators	41.26	43.63	43.53	43.53	48.34	4.81	11.0%	6.4%
Teachers	430.28	442.54	437.86	444.45	455.78	11.33	2.5%	59.9%
Aides	171.62	190.11	186.53	180.14	185.08	4.94	2.7%	24.3%
Clerical (and Bus)	63.62	64.94	63.19	70.11	71.56	1.45	2.1%	9.4%
Grand Total	706.78	741.22	731.11	738.23	760.76	22.53	3.1%	100.0%

<u>FTE By Fund</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Total								
Operating	608.29	625.57	621.50	624.38	648.48	24.10	3.9%	85.2%
Grant Special Revenue	42.30	50.43	42.61	48.77	38.80	-9.97	-20.4%	5.1%
Revolving Special Revenue	56.19	65.22	67.00	65.08	73.48	8.40	12.9%	9.7%
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Grand Total	706.78	741.22	731.11	738.23	760.76	22.53	3.1%	100.0%

- The 24.1 FTE net increase in operating personnel includes 12.3 FTE teachers and other staff members to meet increased student enrollment in Grades 6-12. Middle and high school programs typically rely on more staffing than the elementary schools, due to programmatic design and opportunities for older students. The budget also restores 9.69 FTE positions to the operating budget, which had been funded by the federal Education Jobs Grant in FY12. Finally, the FY13 budget plan reallocates existing resources to support student learning in the classroom (e.g., increased English Language Learner programming); reorganizes the special education structure; and ensures increased support for student, staff, and technology needs. At the same time, we have redeployed elementary staff in a way that actually makes a modest improvement in overall average classroom sizes throughout the District.
- The 9.97 FTE reduction in grant personnel reflects the aforementioned transfer of several special education teaching assistant and technology support positions to the operating budget, which had been funded by the federal Education Jobs grant in FY12. The Education Jobs grant was part of the federal stimulus grant package, awarded to Needham in FY11-FY12, which will not continue in the future.
- The 8.4 FTE increase in revolving fund personnel reflects the net impact of position adjustments in several programs, needed to meet student needs in FY13.

Budget Assumptions and Priorities:

The FY13 budget development process began earlier in the school year, when the School Committee identified budget priorities to guide the administration in the budget planning process. These included:

- The District's values of scholarship, community, citizenship and personal growth.
- The District's learning goals of: advancing standards-based learning (Goal #1), developing the social and emotional skills of all students (Goal #2); promoting active citizenship (Goal #3); and ensuring District infrastructure supports District values and learning goals (Goal #4.)
- The need to provide sufficient resources and funding to meet contractual obligations and mandated programs, including: Chapter 766 Special Education requirements; No Child Left Behind (NCLB) Act requirements; Section 504 and Americans with Disabilities Act requirements; Education Reform Act requirements, and the contractual obligations of Needham's collective bargaining agreements.
- The need for highly qualified staff, which teach within established student/ teacher ratio guidelines. 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.
- 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.

The budget also reflects the following assumptions:

- The budget reflects the following negotiated Cost of Living Allowance (COLA) adjustments for staff members: Unit A (teachers) 2.0%, Unit B (administrators) 2.0%, Unit C (instructional assistants) 0.5% and Unit D (clerical staff) 0.75%. These COLA adjustments were collectively bargained with staff members.
- The budget assumes that total enrollment will grow to 5,504 in FY13. Most of the growth is projected to occur at the secondary level, however: elementary enrollment is projected to decline from 2,568 to 2,463; middle school enrollment is expected to rise from 1,270 to 1,342 and High School enrollment is expected to increase from 1,522 to 1,568.

2012/13 Budget Calendar

Sept– School Committee Developed School Budget Priorities & Guidelines

Oct/ Nov – Superintendent Developed Preliminary Budget Recommendation, Based on School Committee Guidelines

Dec 6 – Superintendent's Budget Request Sent to School Committee, Town Manager and the Finance Committee (on or Before Second Wed in Dec.)

Dec/Jan – School Committee Holds Public Hearing(s) and Reviewed Superintendent's Request, Both Jointly and in Concert with the Finance Committee.

January - 2012– School Committee Sends Formal Budget Request to the Town Manager (Due on or Before Jan 31.)

January – Town Manager Presents Balanced Town-Wide Budget Proposal, Including the Voted Request of the School Committee, to the Finance Committee for Formal Deliberation

Jan/Feb/Mar – Finance Committee Reviews Budget Requests and Holds Public Hearings

March – Finance Committee Votes its Final Budget Recommendation to Town Meeting. The Finance Committee's Recommendation is Considered the Main Motion to be Acted Upon by Town Meeting

May – Annual Town Meeting

July 1, 2012 – New Fiscal Year Begins

Budget Process:

State law and Town Charter govern the budget process in Needham.

Pro Forma Budgets:

The budget process for Fiscal Year 2012/13 began in the summer of 2010, with the development of pro forma budgets by the Town Manager and Superintendent's Office. The Town Manager's pro forma budget projects the revenues for the upcoming budget year, which form the basis for initial budget decision-making. (Revenue projections are updated in January.) The School pro forma projects enrollment, contractual, school, and staffing needs against anticipated revenue. Both pro forma budgets are used to inform the decision making process by helping Town Boards and administrators to understand the 'big picture' challenges faced by the Town of Needham.

The School Pro forma projected that, based on the several assumptions, school operating 'needs' could exceed available revenue by approximately \$2.7 million in FY13, and by approximately \$200,000-\$500,000/year thereafter, based on the Town-wide revenue projection.

FY13-17 PROJECTION (BASE SCENARIO)	2012	2013	2014	2015	2016	2017	AVG ANN INC
Projected School Expenditures	48,501,374	51,764,216	53,819,235	55,236,901	57,180,220	59,129,158	
Projected School Revenue @ Town Pro Forma	48,501,371	49,078,989	50,632,606	52,284,348	53,987,094	55,752,387	
CUMULATIVE SURPLUS/(DEFICIT)		-2,685,227	-3,186,628	-2,952,553	-3,193,126	-3,376,771	
INCREMENTAL GAP		-2,685,227	-501,401	234,075	-240,573	-183,645	(675,354)

Several strategies were identified to close this budget gap by reducing cost and developing sustainable infrastructure in the long term. These included:

- Negotiating fair, yet affordable contracts for teachers and other staff members.
- Creating sustainable programs 'in-house,' for expensive special education services.
- Providing pupil transportation services in the most cost effective manner possible.

Other long-term strategies called for:

- Providing for only the most critical enrollment positions, at the expense of increased class size, within the physical limitations of the school facilities.
- Investigating the feasibility of 1:1 computing models and pursuing the possibility of lease arrangements for school equipment replacement.
- Examining the extent to which existing resources could be re-deployed to provide for identified student support services positions.
- 'Managing' school expenditures by paring supply budgets back to minimal levels (where possible), conservation of energy and consumable resources and using one-time revenues, as available.
- Using fees and grant funds, where possible, to support operations.
- Growth in the revenue base, including Chapter 70 education aid and Circuit Breaker reimbursements for special education.
- Relief from legislative mandates that drive costs.

Budget Development:

Next, the Town Manager and Superintendent prepared guidelines for departments to use in developing their budget requests. The School Committee voted the budget guidelines in September. School administrators developed budget requests and submitted them for consideration and discussion in November. The Central Office Administration then met with principals and program directors to review and discuss budget requests in light of the School Committee's identified priorities and district goals. Early on, it was clear that the local, state, and national economic picture would play a dominant role in our budget planning.

The Superintendent's budget recommendation was sent to the School Committee during the first week in December. The School Committee, after deliberating during the months of December and January and after holding a public hearing on the budget in January, voted its recommended budget on January 25th. The Town Manager presented her balanced budget proposal to the Finance Committee on January 31, which included the voted School Committee budget. The Finance Committee evaluated the balanced budget proposal and made its recommendation to Town Meeting on March 15. (The Finance Committee's recommendation is considered the main motion to be acted upon by Town Meeting.) Town Meeting met to consider the budget and vote a final adopted budget for the Town in May. The 2012/13 Fiscal Year began on July 1, 2012.

The School Committee develops the budgets and approves fees for the special revenue revolving funds in the spring of each year. Grant budgets are developed on a preliminary basis in conjunction with the regular school operating budget, and are finalized when the final grant allocations are known in the summer or fall.

Significant Financial and Demographic Trends:

Trend: Predominately Local Funding for Education Operations:

Local taxpayers provide the majority of funding for school operations. The FY13 School Operating Budget assumes that local taxpayers will fund 85.2% of the operating budget, while 14.8% will be funded by the State. The state/local funding shares have remained relatively steady for the past several years, even as the state has contributed more money to education.

In FY07, the state revised its Chapter 70 formula to provide more funding to communities like Needham, where enrollments are growing, or where local funds comprise more than 82.5% of the foundation budget. The foundation budget is the level of funding the state says is needed to 'adequately' fund public education; \$48,336,043 in FY13. It consists of a required local contribution of \$40,702,053 and a state aid allocation of \$7,633,990. The revised funding formula capped the local share at 82.5% of the foundation budget amount, and promised a 'phase in' of additional revenue over a multi-year period to reach this target amount. (The State's target funding percentage is 17.5%.) In FY06, Needham funded 97.4% of its foundation budget requirement, while the State funded 2.6%. For FY13, the Governor has proposed a local contribution rate of 84.21% and a state aid allocation of 15.79%.

The Town's FY13 state education aid revenues are based on the final FY13 state budget, which includes a Chapter 70 aid allocation of \$7,633,990, which increases \$642,270 (9.19%) over the current year allocation of \$6,991,720. (The FY12 budget reflected a more conservative estimate of state funding,

(\$6,725,000, as noted in the chart above.) The additional federal stimulus and Education Jobs grant funds awarded during the past two years under the formula will not continue in FY13. This budget will be reviewed and considered by the state legislature throughout the spring. The FY13 state funding formula allocation for Needham is summarized in the chart below.

FY13 Preliminary Chapter 70 Summary

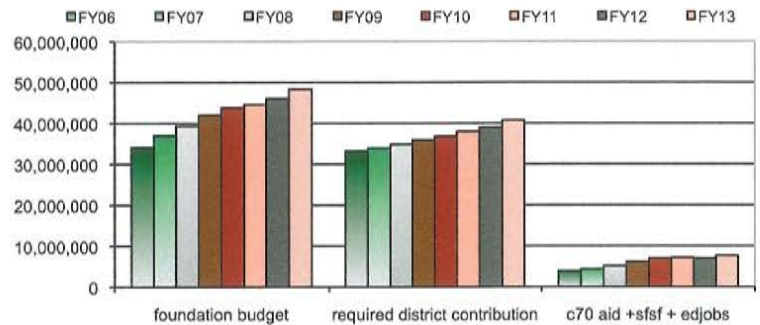
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Aid Calculation FY13

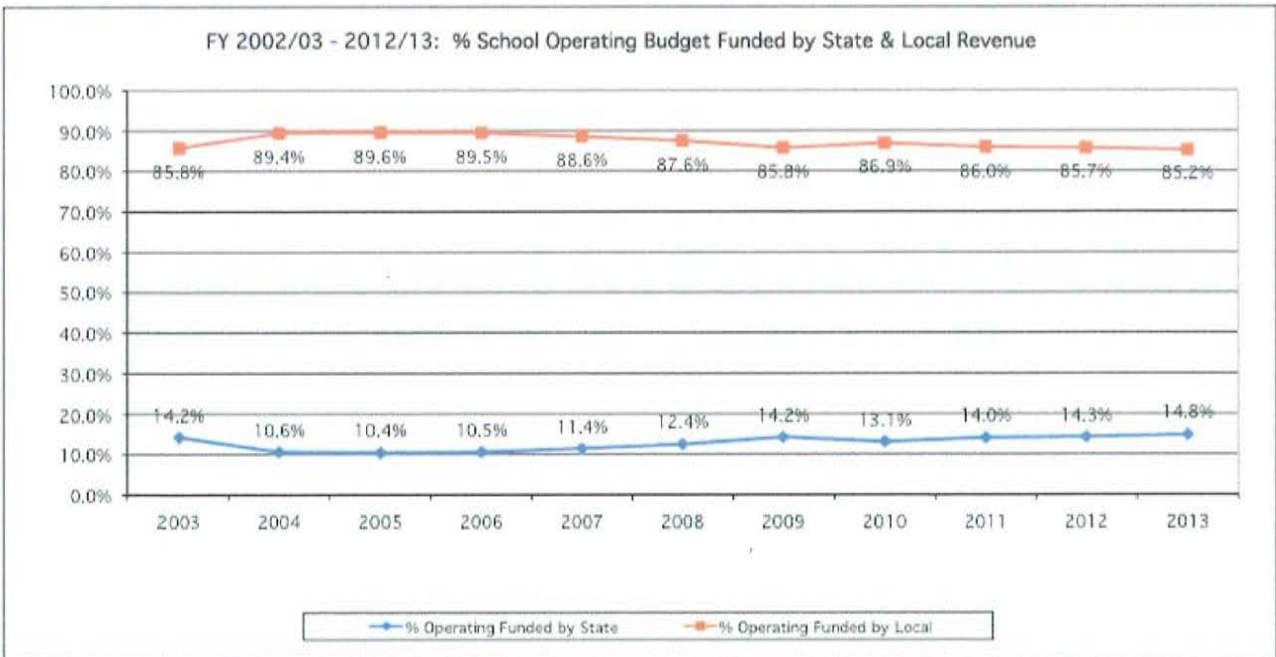
Prior Year Aid		
1 Chapter 70 FY12		6,991,720
Foundation Aid		
2 Foundation budget FY13	48,336,043	
3 Required district contribution FY13	40,702,053	
4 Foundation aid (2 -3)	7,633,990	
5 Increase over FY12 (4 - 1)		642,270
Non-Operating District Reduction to Foundation		
6 Reduction to foundation		0
Chapter 70 Aid FY13		
sum of line 1 and 5 minus line 6		7,633,990

Comparison to FY12

	FY12	FY13	Change	Pct Chg
Enrollment	5,184	5,219	35	0.68%
Foundation budget	46,025,846	48,336,043	2,310,197	5.02%
Required district contribution	39,034,126	40,702,053	1,667,927	4.27%
Chapter 70 aid	6,991,720	7,633,990	642,270	9.19%
Required net school spending (NSS)	46,025,846	48,336,043	2,310,197	5.02%
Target aid share	17.50%	17.50%		
C70 % of foundation	15.19%	15.79%		
Required NSS % of fnd	100.00%	100.00%		



The chart below depicts changes in state and local funding for school operations. Based on the revenue projections for FY13, the portion of the school's operating budget funded by state revenue is projected to increase slightly to 14.8%, while the portion funded by local revenue is projected to decrease to 85.2%.



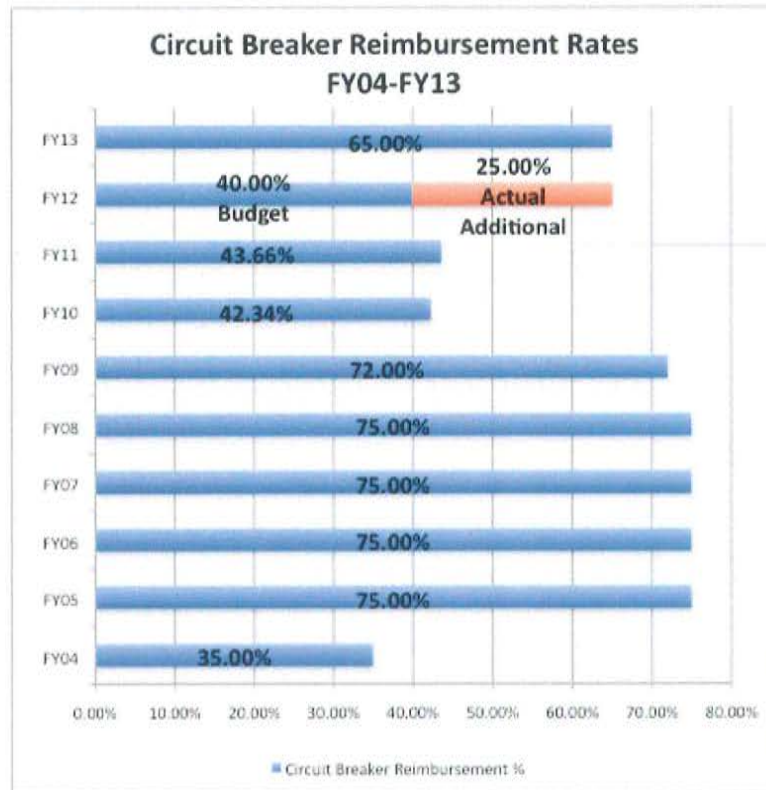
Trend: Partial Recovery of State Support for Special Education Tuition Expenses:

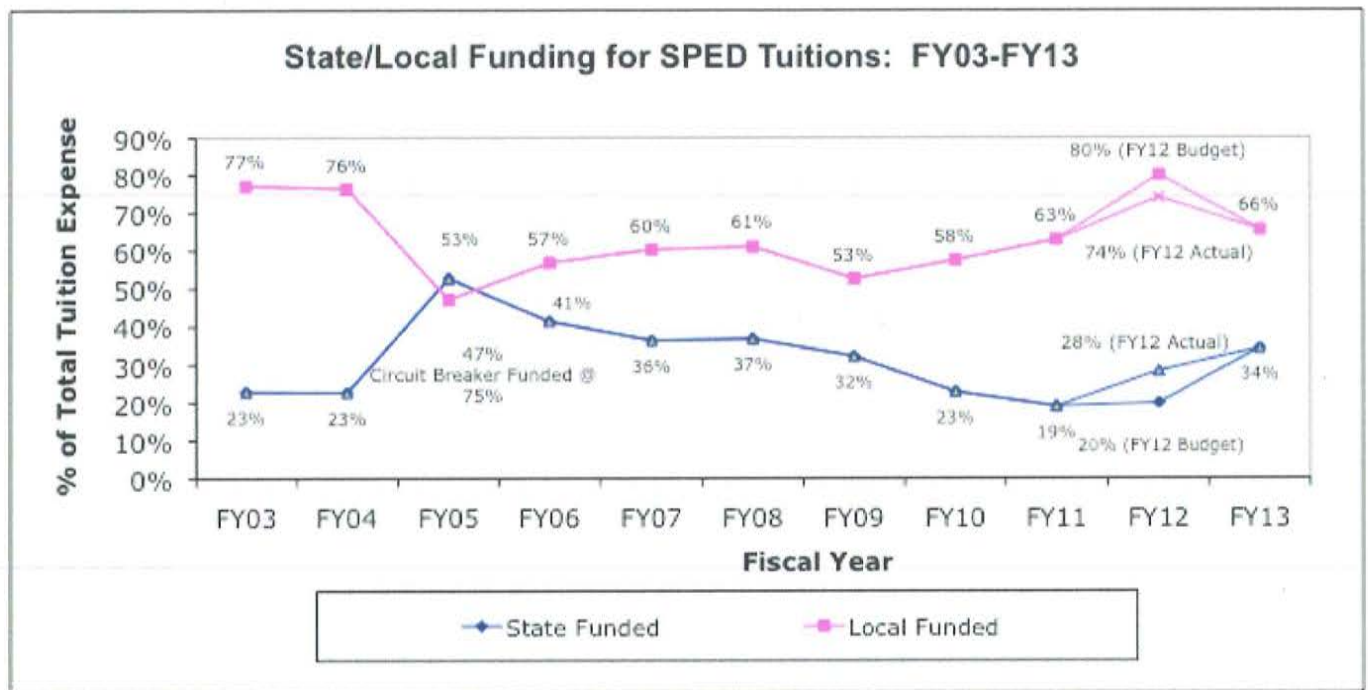
The state has continued its program of providing financial support for volatile special education out-of-district tuition expenses. These expenditures can vary widely as students with specific needs move in or out of the District, and in or out of placements. In FY13, the average annual cost of a day placement is projected to be \$45,201 per student (independent of transportation cost); the average residential placement is projected to be \$175,608. The anticipated amount of funding for special education tuitions in FY13 represents an expectation that state support for special education tuition expenses will continue along a path of recovery, toward a goal of full-funding.

In FY04 the “Circuit Breaker” program was voted by the State Legislature, replacing the former “50/50” program, which reimbursed districts for 50% of the cost of special education students placed in residential settings. The purpose of the Circuit Breaker program 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 calls for districts to receive 75% of their costs exceeding an amount equal to four times the state foundation budget per pupil. (In FY13, this amount is budgeted to be \$38,912.) However, because Circuit Breaker reimbursements are subject to appropriation, the actual reimbursement percentage has varied. In FY04, the State reimbursed districts at 35%. Between FY05 – FY08, the program was fully-

funded at 75%. Since FY09, however, the reimbursement rate has dropped due to state budget constraints. In FY09, the Circuit Breaker was funded at 72%. In FY10, funding was slashed to 42.34%, creating a \$652,473 funding shortfall, which was ‘backfilled’ by federal stimulus grant funds. The rate remained at 43.66% in FY11, when stimulus funds again were used to supplement budget resources for tuition expenditures. In FY12, a 40% reimbursement rate was budgeted. Ultimately, however, the State approved a 65% reimbursement rate, which, although less than the 75% mandated rate, represented a significant attempt to restore funding for the Circuit Breaker program. The FY13 budget assumes that the 65% reimbursement rate will continue. The final state budget included funding for a Circuit Breaker reimbursement rate of up to 75%, with an actual rate to be determined in the Fall.

The chart on the next page shows the percentage share of total tuition expenses funded from state and local funds (excluding federal stimulus grant funds.) State funds are derived from the Circuit Breaker reimbursement program described above. The graph depicts the reduction in the share of tuition expenses financed by state funds (as well as the increase in the local share), as a result of the reduced Circuit Breaker reimbursement rate. The restorative effect of the partial rate recovery to 65% in FY12 (versus the 40% budget rate) also is shown, the beneficial effect of which is expected to continue into FY13.





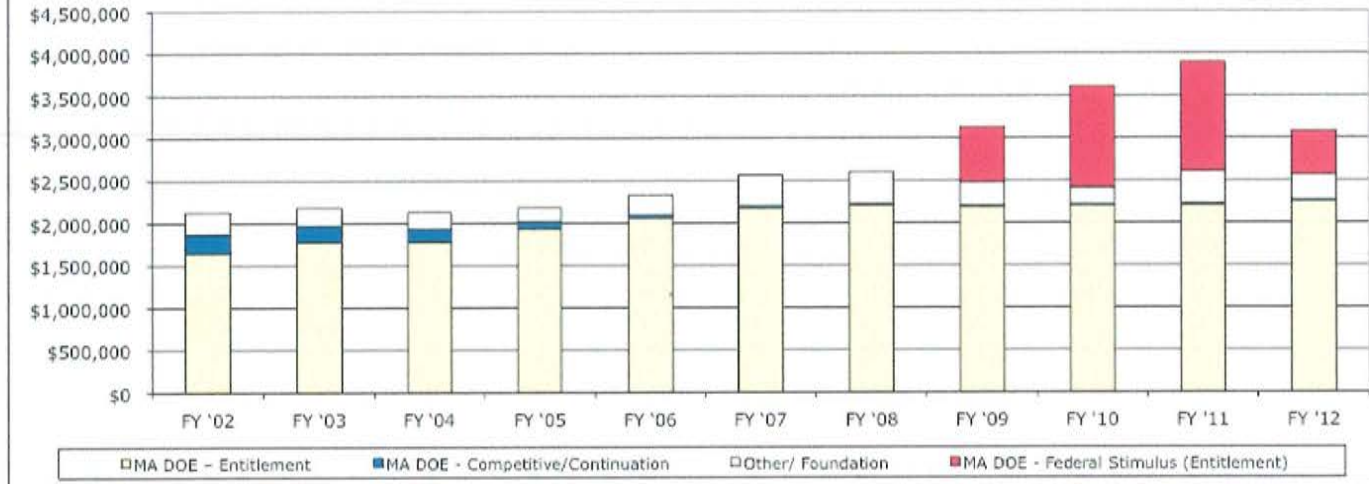
Trend: Additional Grant Funding and Increased Reliance on Fee-Based Programs to Support Operations:

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, but support school operations in many cases.

The amount of external grant funding has risen substantially over time. In FY12, grant funding (excluding Circuit Breaker funds) totals \$3,076,252, which was \$948,515 (44.6%) more than the amount of grant funding received ten years ago (or \$2,127,737.) Of this increase, \$508,281 reflects the receipt of one-time federal Education Jobs grant funds, which were used to supplement the FY12 school operating budget. (An additional \$3,120,178 in American Recovery and Reinvestment Act, ARRA, stimulus funds were received between FY09-FY11, and were used to supplement operational resources during those difficult budget years.)

Even as the amount of funding has increased, however, the makeup of those dollars has changed over time. The increase in grant funds has been due primarily to increases in federal entitlement grants for special education and other student services, as well as the recent award of federal stimulus funds. Since FY02, entitlement grant funds have increased by \$605,995. In addition, Needham received \$508,281 in federal Education Jobs money in FY12. Private foundation grants increased by a much smaller amount, or \$39,414. These gains were partially offset, however, by the loss of competitive grant funds awarded by the State, which have fallen by from \$213,975 in FY02 to only \$8,800 in FY12 – a loss of \$205,175. Two factors make it very difficult to maintain grant revenues: shrinking competitive funds at both the state and federal levels, and a focus on low-performing communities in response to the No Child Left Behind federal education act. In many grant categories, high-performing districts like Needham simply are not eligible for funds.

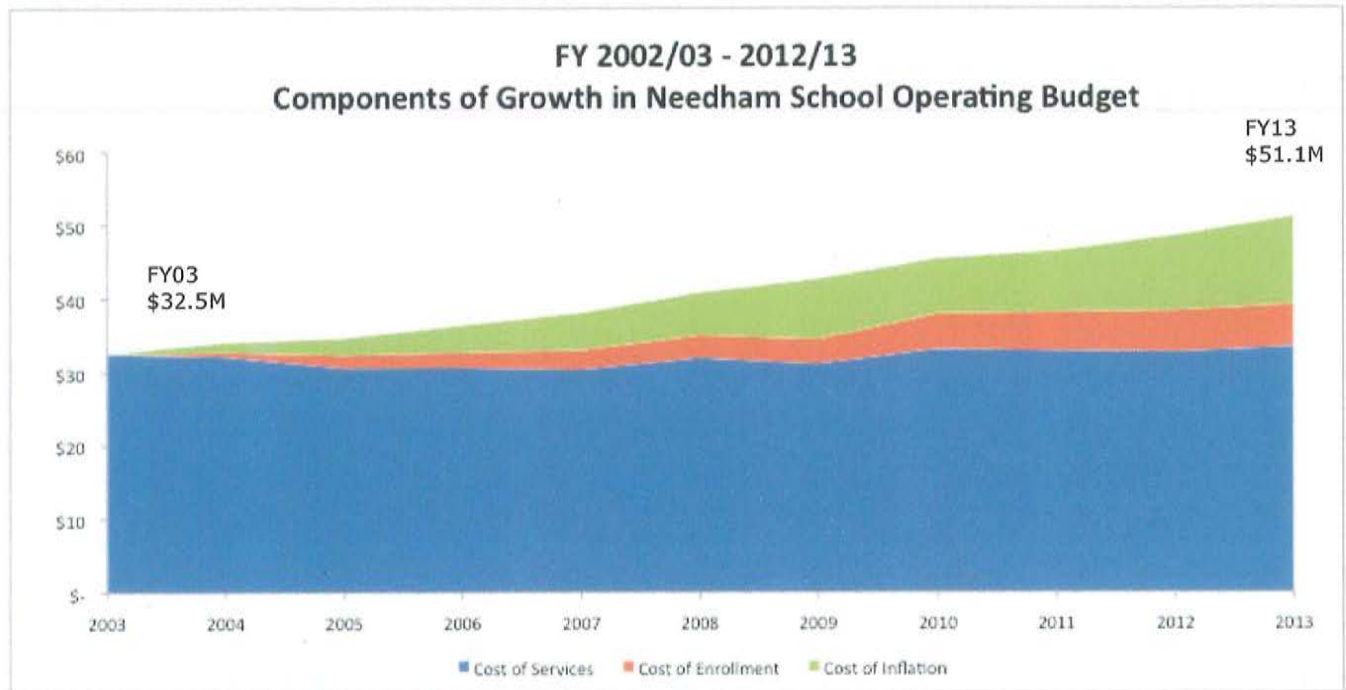
Total Special Revenue Grants FY 2001/02 - 2011/12



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 FY12, the School Department collected approximately \$5.5 million in fee revenues from 47 different fee-based programs. Some of the largest fee based programs are described below:

Program	FY12 Revenues	FY12 Fee
School Food Services	\$1,962,433	\$2.30/meal ES \$2.55/meal MS & HS
Kindergarten After School Program (KASE)	\$836,399	\$3,800/year (5-Days)
Transportation	\$508,402	\$370/rider; \$750 Family Cap
Athletics	\$479,491	\$285/athlete; \$250 Hockey & Ski Surcharge; \$50 Swim Surcharge; \$1,140 Family Cap
Fee-Based Arts Instruction	\$210,178	\$100/student group lessons \$704/32 weeks private lessons (+ \$50 registration fee)
Adult Education	\$244,158	Fee based on program offerings
Preschool	\$216,502	\$3,900/year (4-Days)

Trend: Real Spending Steady Over Time – Budget Increases Due to Impact of Inflation and Enrollment Growth



Real spending on education has been relatively steady over time; budget increases have been due largely to the impact of inflation and enrollment growth. Since FY 03, the school operating budget has grown from \$32.47 million to \$51.11 million in FY13, an increase of \$18.65 million (57.4%). Nearly all of this increase is attributed to the combined impact of inflation and growth, rather than new programs and services. Since FY03, inflation has increased by 30.5%, and enrollments have increased by 17.5%. The chart above illustrates the portion of operating budget increases since FY03, which are due to inflation and growth.

Trend: Contracts and Mandates Competing with Enrollment Needs and Program Improvements:

Increasingly, contracts and mandates are competing with enrollment needs and program improvements, forcing the School Committee to make difficult choices to balance the budget. Over the past several years, these choices have included cutting other areas of the budget in order to fund contractual/mandated expenses or to hire new teachers, and to seek additional funding from taxpayers in the form of override budget requests.

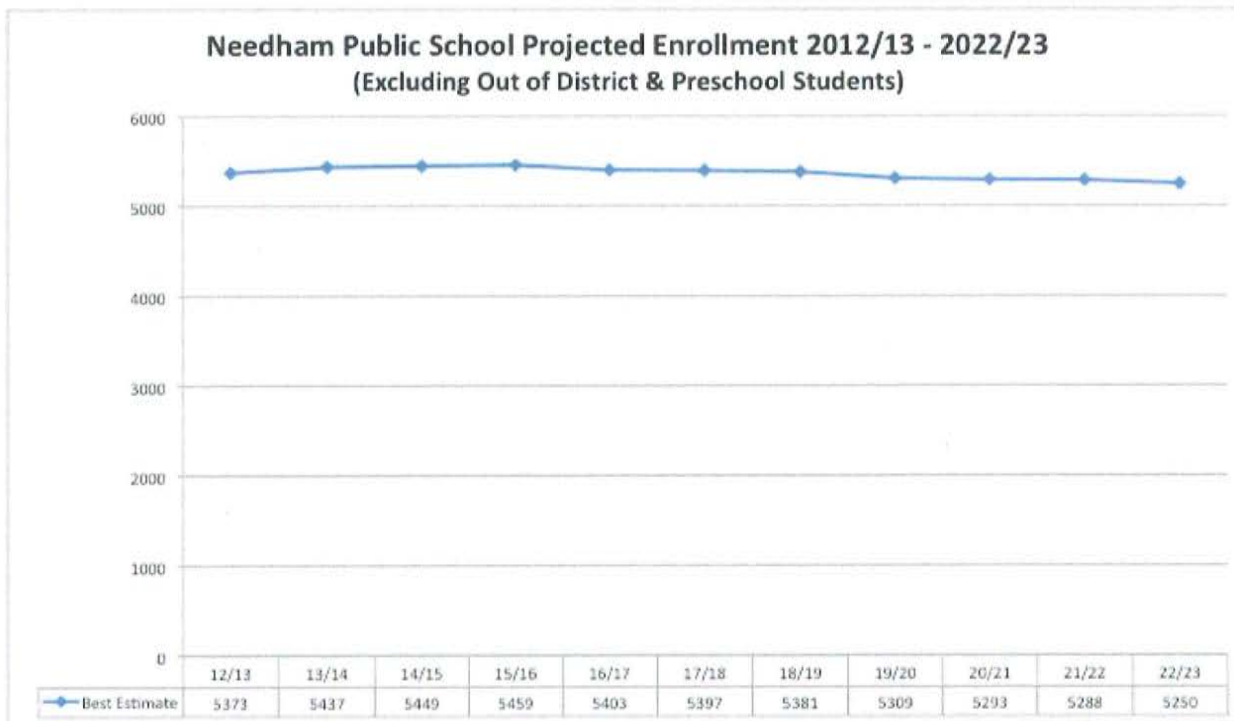
The chart on the next page identifies how new school revenues have been allocated during the budget process, and quantifies the offsetting reductions, which were required to balance the budget. A major challenge for the School Committee is to sustain the educational programs of the School Department, given growing school-age populations and increasing mandates, in an environment of limited resources and competing demands.

BALANCED SCHOOL BUDGET NEW REVENUE	FY 2003	FY 2004 (1)	FY 2005	FY 2006	FY 2007 (2)	FY 2008	FY 2009 (3)	FY 2010	FY 2011 (4)	FY 2012	FY 2013
New School Revenues	1,579,253	-	562,365	1,749,868	1,451,773	1,744,377	1,851,858	2,747,401	731,193	2,012,293	2,611,310
Contracts and Mandates	1,395,254	1,655,566	892,724	1,509,206	2,458,728	2,085,959	2,268,864	2,124,086	1,887,313	2,177,573	1,063,587
Enrollment Increases/ Program Enhancements	184,000	202,863	298,282	489,640	555,932	656,010	276,265	243,999	340,567	605,520	1,188,358
New School Opening	-	-	-	-	-	-	-	1,057,272	-	-	-
Use of One-Time Revenue	-	-	-	-	-	-	-	-	(615,900)	(500,900)	-
Restoration of Positions from One-Time Revenue	-	-	-	-	-	-	-	-	-	-	502,990
Reductions to Existing Budget	-	(1,858,429)	(628,641)	(248,979)	(1,562,886)	(997,592)	(693,271)	(677,956)	(880,787)	(269,900)	(143,625)
Total	1,579,254	-	562,365	1,749,867	1,451,774	1,744,377	1,851,858	2,747,401	731,193	2,012,293	2,611,310
Override (School & Town expenses)	-	2,009,318	-	-	-	1,128,670	-	1,887,929	-	-	-
Override FTE's	-	33.06	-	-	-	18.80	-	27.10	-	-	-

- (1) FY03 budget excludes subsequent \$14,798 + 583,362 Town Meeting adjustment
- (2) FY07 budget excludes subsequent \$232,900 appropriated at Town Meeting.
- (3) FY09 budget excludes \$16,232 Special Town Meeting adjustment.
- (4) FY11 excludes \$442,000 appropriated at 11/10 STM (\$325,000 for operational purposes and \$117,000 for capital construction.)
- (5) FY12 excludes \$65,000 appropriated at 11/11 STM and 5/12 Reserve Fund Transfer of \$60,000.

Trend: Future Enrollment Growth Anticipated at Secondary Level

Enrollment in Needham has grown steadily over the past ten years, averaging approximately 1.9% per year, or a total of 921 pupils (20.7%) since FY01/02. For the next several years, enrollment growth is expected to flatten out, driven primarily by slowing or declining enrollments at the elementary level, which are balanced by increasing enrollment at the secondary level. The next two charts depict projected total enrollment through FY23, as well as enrollment by level.

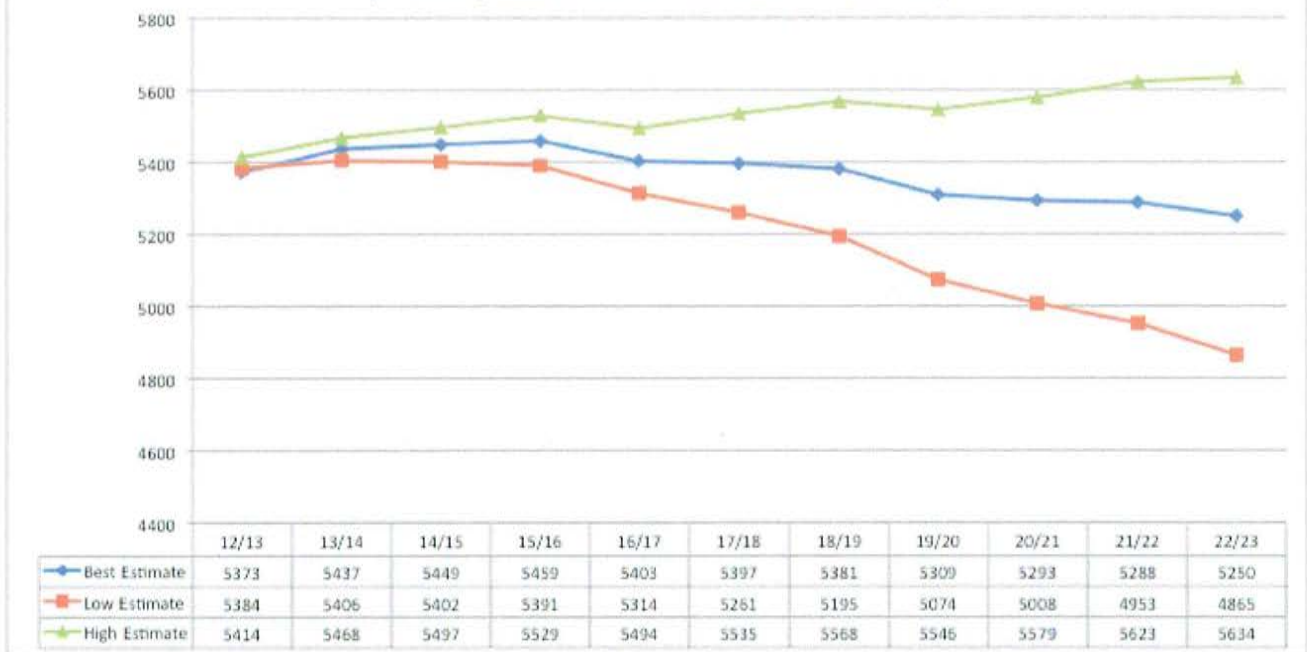


**Needham Public School Projected Enrollment 2012/13 - 2022/23
(Excluding Out of District & Preschool Students)**



Beyond 2017/18, the projected children have not yet been born and the estimated enrollment projects are based on alternative high, best and low estimates of future births. The projections are intended to show a reasonable range in future years (above and below the best estimate), but there is no guarantee that actual enrollments in any year will be within the high and low estimates. The chart below depicts the range in enrollment projections. Source: Needham Future School Needs Committee

**Needham Public School Projected Enrollment 2012/13 - 2022/23
(Excluding Out of District & Preschool Students)**



FY13 School Department Enrollment

Enrollment (Excluding Preschool & Out of District Students)						
FY	Elementary	Middle	High	Total	Inc/(Dec)	% Inc/(Dec)
2013 (Budget)	2,463	1,342	1,568	5,373	13	0.2%
2012	2,568	1,270	1,522	5,360	59	1.1%
2011	2,575	1,277	1,449	5,301	63	1.2%
2010	2,617	1,183	1,438	5,238	179	3.5%
2009	2,551	1,104	1,404	5,059	56	1.1%
2008	2,530	1,084	1,389	5,003	24	0.5%
2007	2,487	1,066	1,426	4,979	100	2.0%
2006	2,390	1,090	1,399	4,879	41	0.8%
2005	2,345	1,070	1,423	4,838	171	3.7%
2004	2,203	1,090	1,374	4,667	102	2.2%
2003	2,150	1,069	1,346	4,565	126	2.8%
2002	2,082	1,074	1,283	4,439	65	1.5%
2001	2,109	1,051	1,214	4,374	40	0.9%
2000	2,144	1,000	1,190	4,334	31	0.7%
1999	2,157	992	1,154	4,303	22	0.5%
1998	2,174	943	1,164	4,281	171	4.2%
1997	2,121	907	1,082	4,110	61	1.5%
1996	2,115	898	1,036	4,049	158	4.1%
1995	1,975	910	1,006	3,891	95	2.5%
1994	1,936	891	969	3,796	90	2.4%

The budget assumes that total enrollment (excluding preschool and out-of-District students) will grow to 5,373 in FY13, an increase of 13 students (0.2%) over the current year October 1 enrollment of 5,360. When preschool and out-of-district students are included, the budgeted enrollment is 5,504.

All of this growth is projected to occur at the secondary level, however. We project elementary enrollment to decline by 105 students, from 2,568 to 2,463. Secondary enrollment is projected to grow by 118 students, from 2,792 to 2,910. The increase in secondary students reflects the combined increase in middle school students of 72 pupils (from 1,270 to 1,342) and high schools students of 46 students (from 1,522 to 1,568.)

Needham is a High Performance District:

Needham Public Schools offers high value per dollar expended for education, as measured by a number of performance and expenditure indicators.

Per Pupil Expenditures:

Despite the impact of inflation, enrollment, contracts and mandates, Needham offers 'good value' for its educational dollar. Using Massachusetts Department of Education per pupil expenditure data (which includes expenditures from operating accounts, grants, revolving funds and education expenses included in other Town budgets), we see that per pupil expenditures in Needham have remained comparable to the state-wide average over time, and have been consistently less than the average per pupil expenditure of the twenty communities, with whom we typically compare ourselves. Needham's FY11 per pupil expenditure of \$13,602 was just slightly more than the state average of \$13,371, but less than the twenty-community average of \$14,498. Additionally, per pupil expenditures have been growing more slowly in Needham, than elsewhere in the state. Since FY03, per pupil expenditures have grown by 58% on average for the twenty comparison communities, and by 62% state wide, compared to 56% in Needham. As a result, Needham can be said to offer 'good value' for each educational dollar.

FY 2000/01 - 2010/11 Comparative Per Pupil Expenditures

Community	FY 01 (1)	FY 02 (2)	FY 03 (2)	FY 04 (2)	FY 05 (3)	FY 06 (3)	FY 07 (3)	FY 08 (3)	FY09 (3)	FY10 (3)	FY11 (3)
Weston	\$11,018	\$10,909	\$11,404	\$12,077	\$14,414	\$16,073	\$16,467	\$17,017	\$18,023	\$18,591	\$19,360
Dover	\$9,942	\$8,603	\$9,856	\$10,253	\$12,786	\$15,559	\$14,615	\$15,084	\$16,591	\$15,646	\$17,607
Concord	\$10,275	\$9,640	\$10,157	\$10,567	\$13,037	\$14,411	\$15,514	\$17,486	\$16,342	\$16,438	\$16,637
Brookline	\$10,550	\$10,268	\$10,578	\$11,107	\$13,836	\$14,929	\$15,098	\$15,431	\$16,847	\$17,090	\$16,556
Newton	\$10,116	\$10,140	\$11,140	\$11,431	\$13,533	\$13,822	\$14,524	\$15,498	\$16,243	\$16,597	\$16,392
Lexington	\$9,568	\$9,482	\$9,686	\$8,797	\$11,929	\$12,600	\$12,768	N/A	\$15,368	\$15,862	NA
Framingham	\$8,986	\$8,945	\$9,699	\$10,518	\$13,681	\$13,621	\$14,169	\$14,621	\$15,373	\$15,675	\$15,769
Dedham	\$8,783	\$8,524	\$8,761	\$9,488	\$11,637	\$12,594	\$13,393	\$13,893	\$14,837	\$14,852	\$15,459
Wellesley	\$9,298	\$9,244	\$9,589	\$9,802	\$11,243	\$11,494	\$12,776	\$13,916	\$14,330	\$15,392	\$15,421
Sherborn	\$9,936	\$8,195	\$9,211	\$8,992	\$10,061	\$15,559	\$12,250	\$12,700	\$14,121	\$15,784	\$15,129
Wayland	\$8,743	\$8,711	\$10,042	\$9,944	\$11,599	\$12,317	\$13,214	N/A	\$14,342	\$15,219	\$15,121
Westwood	\$8,839	\$8,976	\$9,564	\$9,747	\$11,592	\$11,885	\$12,436	\$13,305	\$13,679	\$13,814	\$13,999
Norwood	\$7,598	\$7,246	\$7,894	\$8,004	\$10,648	\$11,028	\$12,052	N/A	\$12,993	\$12,790	\$13,616
Needham	\$8,847	\$8,434	\$8,721	\$9,004	\$10,788	\$11,291	\$12,070	\$12,552	\$12,955	\$13,245	\$13,602
State	\$7,874	\$8,005	\$8,273	\$8,591	\$10,626	\$11,211	\$11,865	\$12,497	\$13,055	\$13,064	\$13,371
Natick	\$8,364	\$8,088	\$9,319	\$8,637	\$10,290	\$11,092	\$11,829	N/A	\$12,926	\$12,910	\$12,649
Hopkinton	\$6,724	\$7,031	\$8,254	\$8,176	\$9,497	\$10,544	\$11,114	\$11,365	\$11,551	\$11,921	\$12,298
Holliston	\$7,081	\$7,437	\$8,055	\$7,938	\$9,524	\$10,193	\$10,856	\$11,217	\$11,604	\$12,186	\$12,089
Winchester	\$8,390	\$7,937	\$8,278	\$8,646	\$9,884	\$10,139	\$10,886	\$10,865	\$11,290	\$11,363	\$11,822
Walpole	\$6,940	\$7,641	\$7,230	\$7,603	\$9,437	\$10,277	\$10,470	\$11,232	\$11,812	\$11,971	\$11,691
Medfield	\$6,046	\$6,114	\$6,517	\$6,761	\$8,082	\$8,597	\$9,472	\$9,967	\$10,542	\$10,741	\$11,364
Average of 20	FY01 \$8,896	FY02 \$8,551	FY 03 (2) \$9,154	FY 04 (2) \$9,337	FY 05 (3) \$11,339	FY 06 (3) \$12,345	FY 07 (3) \$12,754	FY 08 (3) \$13,450	FY09 (3) \$14,039	FY10 (3) \$14,341	FY11 (3) \$14,498
Needham	8,847	\$8,434	\$8,721	\$9,004	\$10,788	\$11,291	\$12,070	\$12,552	\$12,955	\$13,245	\$13,602
State Average	8,364	\$8,005	\$8,273	\$8,591	\$10,626	\$11,211	\$11,865	\$12,497	\$13,055	\$13,064	\$13,371

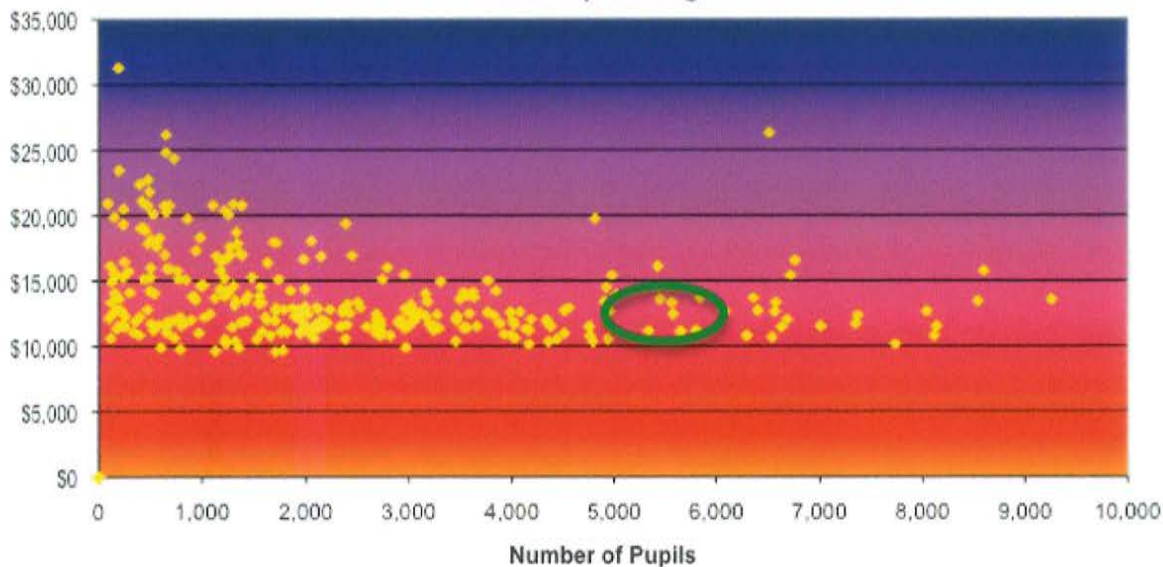
(1) Source: Massachusetts Department of Education. These figures represent "total integrated education costs" divided by "net average membership," as a measure of "the average cost of education for all children residing in a community, regardless of the district where they attend." Total integrated expenditures include school operating, grant and revolving fund expenditures; all related educational costs incurred by Town Departments (such as benefit and administrative overhead), tuition paid to other schools, and the Minuteman assessment. Net average membership is the sum of pupils in local schools, other public school districts and in special needs day and residential programs.

(2) Source: Massachusetts Department of Education. The integrated Cost Per Pupil calculation was discontinued in FY02. Beginning in FY02, Per Pupil Expenditures exclude children being educated outside of the district. Similarly, tuition, regional district spending, and other payments for out-of-district pupils no longer are factored into the per pupil spending statistic.

(3) Source: Massachusetts Department of Education. Beginning FY05, the per pupil expenditure methodology was changed to include all school-related expenses, including costs for local resident pupils educated out of district and municipal expenses on behalf of the schools. Expenditures also are calculated for specific functional areas.

Per pupil expenditures for FY11 also are depicted in the scattergram below. The blue circle highlights Needham's per pupil expenditure amount of \$13,602 in FY11 (based on 5,450.5 FTE average daily membership.) As evident from the chart, Needham's per pupil expenditure level is comparable to the majority of districts, even though Needham's enrollment is relatively higher than most districts.

FY11 Expenditures Per Pupil, Massachusetts School Districts
Total Spending



Source: Massachusetts Department of Elementary & Secondary Education

Needham's spending on special education, which is one of the largest expenditure categories for most districts, also is comparable to other communities. Although special education expenditures, as a percentage of the total budget, have increased since FY01 (rising from 17.3% to 19.0%), Needham's expenditures consistently are less than the state-wide average.

Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures as a Percentage of School Budget, FY01 to FY10

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Fiscal Year	-- In-District Instruction--		- Out-of-District Tuition -		Combined Special Ed Expenditures (A+B+C+D)	Total School Operating Budget	Special Education Percentage of Budget (E as % of F)	state average percentage
	Teaching	Other Instructional	Mass. Public Schools and Collaboratives	Mass Private and Out-of-State Schools				
2001	3,718,724	793,384	383,982	1,347,483	6,243,573	36,102,958	17.3	17.2
2002	3,806,448	861,540	334,195	1,408,873	6,411,056	38,165,697	16.8	17.4
2003	3,989,136	916,947	340,329	1,525,856	6,772,268	41,394,432	16.4	17.7
2004	4,139,303	927,458	332,179	1,840,183	7,239,123	43,487,709	16.6	18.6
2005	4,646,848	980,473	388,339	2,237,302	8,252,962	47,320,732	17.4	18.9
2006	5,278,561	1,030,190	447,987	2,611,029	9,367,767	49,220,249	19.0	19.1
2007	5,814,037	1,016,984	521,816	2,742,049	10,094,886	52,914,410	19.1	19.4
2008	6,184,020	1,142,814	404,657	3,139,508	10,870,999	55,570,443	19.6	19.8
2009	6,884,784	1,120,434	538,331	2,935,498	11,479,047	58,547,371	19.6	20.1
2010	7,479,291	1,366,151	417,659	2,710,749	11,973,850	62,874,752	19.0	20.0

Source: Massachusetts Department of Elementary & Secondary Education

Comparative Achievement and Expenditure Data:

The high value of the educational dollar in Needham also is demonstrated by the comparison of expenditure data to test results in the chart below. Needham's per pupil expenditure amount of \$13,602 in FY11 was ranked 13th among the 20 communities, with whom Needham regularly compares itself. However, Needham's test scores typically rank as high or better - 8th in SAT results and 13th in MCAS Math. (The MCAS scores represent an average Composite Proficiency Index that gives scores of Proficient or Advanced 100 points, high Needs Improvement 75 points, low Needs Improvement 50 points and High Working 25 points.)

Community	FY12 Average Single Family Tax Bill (1)		2010-11 Per-Pupil Expenditure (2)		2010-11 Student Teacher Ratio (2)		Spring 2011 MCAS ELA CPI (3)		Spring 2011 MCAS Math CPI (3)		Class of 2011 Combined SAT (4)		FY12 Teacher Starting Salary with Masters (5)		FY12 Teacher Top Salary with Masters + 30 (5)	
	Amount	Rank	Amount	Rank	Ratio	Rank	Score	Rank	Score	Rank	Score	Rank	Amount	Rank	Amount	Rank
Belmont	\$9,964	8	11,968.83	17	17.0 to 1	21	96.4	6	92.3	7	1756	11	\$48,621	5	\$89,455	7
Brookline	N/A		16,556.38	3	12.7 to 1	5	93.5	18	91.4	12	1738	13	\$48,045	8	\$87,970	9
Concord	\$11,564	5	16,637.25	2	13.6 to 1	10	99.2	1	96.7	1	1860	6	\$50,076	1	\$94,809	1
Dedham	\$5,770	18	15,458.82	8	12.7 to 1	5	90.5	20	85.4	19	1515	20	\$50,039	2	\$81,318	17
Dover	\$12,390	3	16,495.20	4	10.5 to 1	1	97.6	2	92.9	4	1874	3	\$49,993	3	\$91,161	5
Frammingham	\$5,774	17	15,769.16	7	12.7 to 1	5	83.7	21	77.0	21	1549	19	\$47,662	9	\$78,875	20
Holliston	\$6,916	15	12,089.07	16	13.5 to 1	9	94.5	16	90.7	14	1679	16	\$46,055	16	\$86,379	10
Hopkinton	\$8,082	13	12,297.63	15	14.6 to 1	16	96.2	8	91.9	10	1714	14	\$46,142	14	\$82,149	15
Lexington	\$10,441	7	NA		12.2 to 1	3	97.0	4	95.0	2	1881	2	\$46,610	12	\$85,437	11
Medfield	\$8,811	12	11,364.11	20	14.7 to 1	17	95.4	12	90.3	15	1763	10	\$45,912	17	\$83,985	12
Natick	\$6,015	16	12,648.93	14	14.5 to 1	15	94.0	17	90.1	16	1620	17	\$46,834	11	\$80,338	18
Needham	\$8,075	14	13,601.94	13	15.5 to 1	20	94.7	15	91.1	13	1817	8	\$46,104	15	\$83,708	13
Newton	\$8,910	11	16,391.60	6	14.8 to 1	18	94.8	13	92.0	9	1743	12	\$47,070	10	\$88,341	8
Norwood	\$3,862	20	13,616.24	12	12.9 to 1	8	90.7	19	81.7	20	1457	21	\$43,374	21	\$77,364	21
Sherborn	\$13,534	2	16,495.20	4	10.5 to 1	1	97.6	2	92.9	4	1874	3	\$49,993	3	\$91,161	5
Walpole	5,740	19	11,691.10	19	15.1 to 1	19	94.8	13	86.9	18	1592	18	\$43,622	20	\$81,894	16
Wayland	\$11,274	6	15,121.16	10	13.9 to 1	12	96.0	10	91.7	11	1851	7	\$46,147	13	\$94,376	2
Wellesley	\$11,860	4	15,421.18	9	13.7 to 1	11	95.6	11	90.0	17	1888	1	\$48,411	6	\$93,272	3
Weston	\$16,643	1	19,359.97	1	12.3 to 1	4	96.2	8	92.1	8	1861	5	\$48,261	7	\$92,065	4
Westwood	\$9,019	10	13,999.00	11	14.1 to 1	13	96.9	5	92.9	4	1714	14	\$44,220	19	\$82,837	14
Winchester	9,557	9	11,821.68	18	14.2 to 1	14	96.3	7	93.2	3	1790	9	\$44,994	18	\$78,991	19

(1) Source: Commonwealth of Massachusetts Department of Revenue Website. Brookline has adopted a residential tax exemption and does not submit sufficient data to determine average tax bill.

(2) Source: Commonwealth of Massachusetts Department of Education Website. Concord is Concord. Dover & Sherborn are Dover-Sherborn.

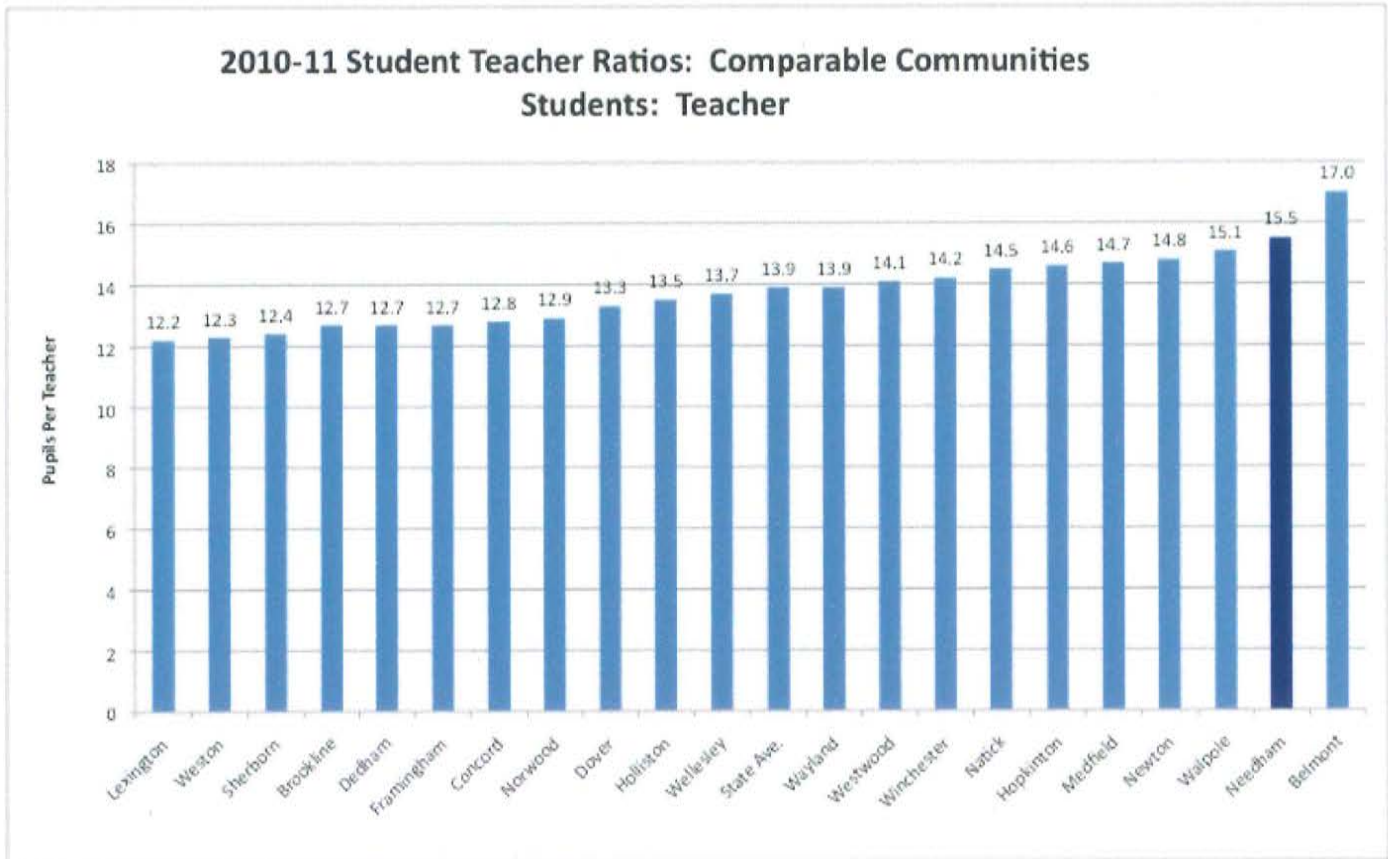
(3) Source: Commonwealth of Massachusetts Department of Education Website. 2011 MCAS Data for All Students, All Grades. Test data for Concord is Concord-Carlisle at high school level. Test & salary data for Dover & Sherborn is Dover-Sherborn.

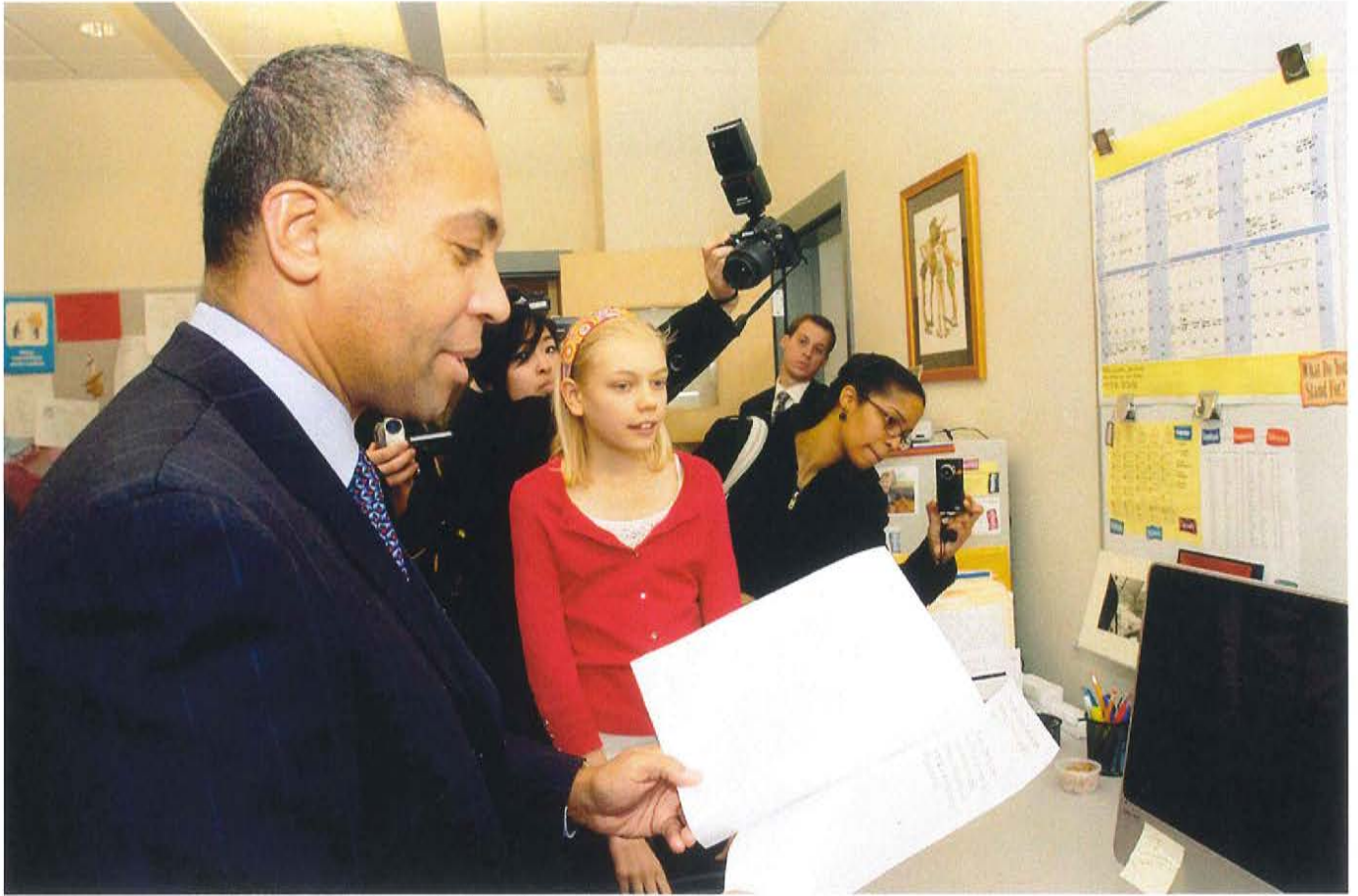
(4) Source: School district websites and informal survey of high schools. Concord-Carlisle SAT is median score.

(5) Source: Commonwealth of Massachusetts Department of Education Website; school district websites and informal telephone survey of school districts.

Staffing Ratios

The high value per dollar expended of Needham education also is demonstrated by the following staffing ratio charts, which show that, in FY11, there were more students assigned to each teacher in Needham, on average, than in most surrounding communities and in the state, overall. Needham's average student to teacher ratio (15.5:1, which includes special education classrooms) also is higher than the state-wide average ratio (13.9:1.) Source: MA Department of Education





Governor Patrick visits Needham, March 2010

Organizational Section

About Needham Public Schools...

The Needham Public School Superintendent's Operating Budget Request is a document summarizing the educational programs and related services provided by the Needham Public Schools. The budget document covers the period from July 1, 2012 to June 30, 2013.

Demographic & Historical Information:

Needham is a popular and attractive suburb of Boston, with a population of approximately 29,000. It is located in Norfolk County, approximately ten miles southwest of Boston, 29 miles east of Worcester, and about 208 miles from New York City. Needham is bordered by Wellesley on the west and northwest, Newton on the north and northeast, the West Roxbury section of Boston on the east, Dedham on the southeast and south, and Westwood and Dover on the south. It has easy access to Boston, good schools and town services, outdoor open space, recreational areas, and a strong sense of community. The Town has a total area of 12.61 square miles.

Needham was incorporated in 1711 and has experienced numerous changes over its history. Early settlers relied primarily on agriculture and grazing, plus some winter lumbering with orchards and tanneries as supplements in the 1700s. Saw and grist mills were opened along the Charles through the 18th Century. Extension of the rail and land speculation encouraged settlement, and the Town saw the growth of industrial employment and production at the same time during the mid 19th Century. Knitters from the English Midlands, displaced by economic changes in their own country, migrated to Needham and the surrounding towns to re-establish their businesses. The most famous of these was the William Carter Company, which still produces fine knitwear (although no longer in Needham). Needham manufacturers made knit goods, underwear, hats, shoes, and silk, although attempts to cultivate silk worms were short-lived.

Needham suffered a setback in its growth in April 1881, when West Needham was granted permission by the General Court to separate from Needham and form the new town of Wellesley. The Town's poor farm was included in the division, with the site later becoming the Wellesley Country Club.

Land speculation, housing development and knitted underwear continued to be the foundation of Needham's economy into the 20th Century. The construction of Route 128 in 1931 opened portions of the Town to development as part of the high-tech highway in the post-World War II electronic industrial boom. The creation of one of the nation's first industrial parks in 1950, the later addition of high technology firms, the improvement of access to Route 128 and Boston, and Needham's fine schools and public services have contributed to the Town's emergence as one of the more desirable suburbs of Boston.

Today, Needham is a relatively affluent, residential suburban community with easy access to Boston. As of the 2000 Census, there were 28,911 people, 10,612 households, and 7,782 families residing in Town. (The updated 2010 Census population – the only information released to date for the Town from the 2010 Census - was 28,886.) Approximately 37% of households had children under the age of 18 and 64.9% of households are married couples living together. The FY11 assessed value of a single family home is \$708,194, the 2009 estimated median family income was \$148,124, and the FY11 average single family tax bill is \$7,719. The Town has an AAA Bond Rating from Standard & Poor's, and a total FY13 budget of \$117,705,784. The economy of Needham is primarily that of a bedroom community and commuter suburb, with some light industry – Needham has been home to a Coca Cola

bottling plant since 1986, Trader Joe's operates a packing plant in Needham and more recently, Needham has begun to attract high technology and internet firms to Town.

Needham has five elementary schools, two middle schools, and one high school. (The new High Rock Sixth Grade Center opened September 2009.) The October 1, 2011 total student population is 5,411. Needham has a reputation for academic excellence and also boasts a full range of co-curricular and out-of-school opportunities, including after-school and summer services. Needham is a long-standing member of METCO, a voluntary desegregation program that provides educational opportunities in suburban communities for Boston children. Needham is also a participant in The Education Cooperative (TEC), a collaboration of 16 school districts that enables all of the participant communities to benefit from economies of scale in purchasing and high quality, cost-effective education services such as Special Education, which would be impossible for any one community to provide by itself.

The seven-member Needham School Committee is responsible for overseeing elementary and secondary education in the Town. Members are elected and serve overlapping three-year terms. The Board appoints the Superintendent, who is the chief executive officer of the School Department. The School Committee is responsible for setting policy, and the Superintendent and his staff are charged with managing the School Department's operations. Five Central Administrator positions and eight principals comprise the School Leadership Team: the Director of Student Development, the Director of Program Development, the Director of Personnel, the Director of Financial Operations, and the principals of Broadmeadow Elementary, Eliot Elementary, Hillside Elementary, Mitchell Elementary, Newman Elementary, High Rock Center, Pollard Middle and Needham High Schools.

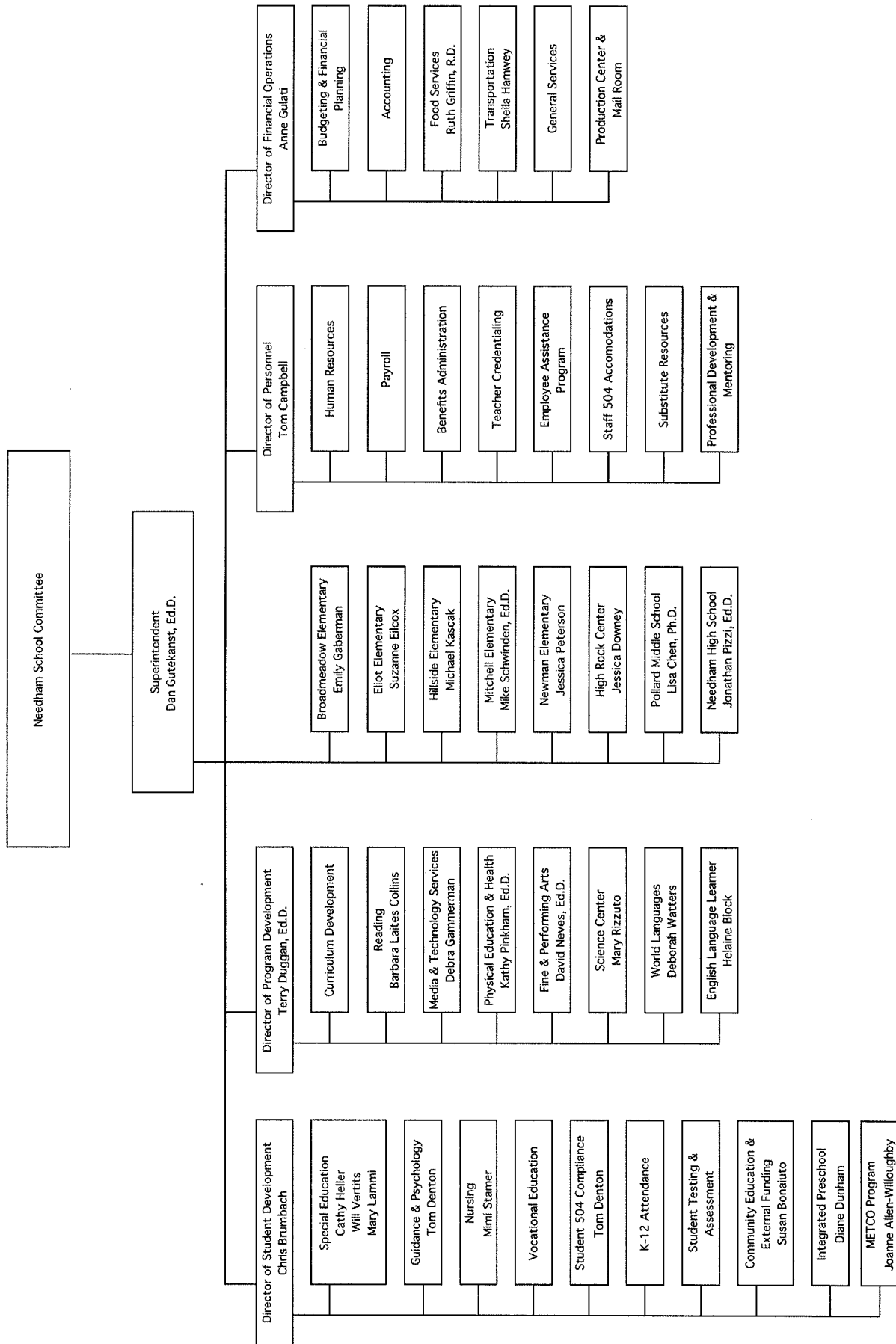
The School Department is fiscally-dependent, which means that it does not have taxing or levying (borrowing) authority, and derives most of its funding from the Town of Needham and Commonwealth of Massachusetts. Additionally, as a department of the Town, the School Department shares a General Fund with other Town Departments, which is overseen by the Town Accountant. Needham's Town Meeting approves the School Department's operating budget total appropriation level, levies the necessary taxes to finance the operations and approves the borrowing of money, when necessary.

The Town celebrated its 300th anniversary in 2011.

Organizational Chart:

The District's organizational chart is presented on the next page.

Needham Public Schools Organizational Chart



Strategic Plan: Mission, Vision, Values & District Goals:

The Needham School Committee adopts goals and objectives to guide District activities, annually. These goals and objectives articulate the mission, vision, core values, learning and infrastructure goals around which school improvement plans are based, and toward which support services are directed.

The District's goals and objectives also are incorporated into the Budget Guidelines that shape the budget process. The FY 2012/13 budget ties the funding priorities of the District, as well as activities of the organizational units, to these goals and objectives.

Future budgets will focus on the development and integration of performance objectives and measures for each organization unit, which will be integrated into the budget process.

The FY 2011/12 adopted goals and objectives are presented on the following pages; the FY 2012/13 budget was developed around these goals and objectives. FY 2012/13 goals and objectives will be developed during the Summer and Fall of 2012.

2011/12 District Mission Statement, Vision, Values & Goals:

Mission Statement:

A school and community partnership that creates excited learners, inspires excellence, and fosters integrity.

Vision Statement:

We envision all students engaged and fulfilled in their learning, committed to their community and willing to act with passion, integrity, and courage.

Core Values:

- a. Scholarship: Learning.
- b. Community: Working together.
- c. Citizenship: Contributing.
- d. Personal Growth: Acting courageously.

District Goal #1: Advance Standards Based Learning

To refine and continue to put into practice a system of curriculum, instruction, and assessment that enables each student to be engaged in challenging academic experiences that are grounded in clearly defined standards.

Objective #1:

Teacher teams and administrators will identify essential content and learning expectations for each grade level/subject area that are aligned to state standards and will clearly communicate them to students and parents.

Objective #2:

Teachers will incorporate common assessments, collaborative data analysis, and specific feedback into their instructional practice.

Objective #3:

Students in all classrooms will have the opportunity to increase their achievement because they experience instruction that is differentiated and grounded in best research practices.

Objective #4:

Teachers will provide students (and parents) with explicit feedback regarding their progress towards meeting identified learning objectives.

Objective #5:

Teachers will experience professional development and supervision programs that provide learning opportunities which are job-embedded and enable them to: acquire rigorous and relevant content knowledge; implement best instructional strategies; receive support and guidance; and promote individual career growth.

District Goal #2: Develop the social, emotional, and wellness skills of all students.

To ensure that students will develop social and emotional competencies that enable them to be self-aware and to develop healthy and productive relationships for work and for life.

Objective #1:

Students will experience a sense of participation, wellness, and safety in response to meaningful adult and peer relationships within a caring school environment.

Objective #2:

Students will develop social competence, problem solving skills, a positive sense of identity, autonomy, and a sense of purpose through consistent, layered, and effective instruction of social and emotional skills at all levels.

Objective #3:

Parents will be offered opportunities to become informed about complementary practices to support social and emotional skill development for their children.

District Goal #3: Promote Active Citizenship

To ensure students have the knowledge and skills necessary to participate productively in the local and global communities and to commit to action as learners and citizens.

Objective #1:

Students will engage in age appropriate service activities that enable them to contribute to or act on local or global social needs and that provide them opportunities to develop social, civic, and academic skills through reflection and analysis of their efforts.

Objective #2:

Students and staff will develop competencies to enable them to understand and effectively address matters of diversity, racism, ethnocentrism, and bias in the context of the pluralistic communities in which they live.

Objective #3:

Students will develop proficiency in a language other than English and develop the cultural, technological, and civic skills necessary to adapt and respond to the conditions of 21st century global change.

District Goal #4: Ensure infrastructure supports district values and learning goals.

To build and carry out a sustainable plan for financial, building, technological, and human resources that enables our learning goals and is responsive to student and school needs.

Objective #1:

School leaders will engage in long-range planning that supports sustainable school infrastructure and operations.

Objective #2:

School administrators will implement modern and efficient information systems and training opportunities to manage school and district operations, enhance communication, enrich collaboration, and sustain teaching, learning, and administrative environments.

Objective #3:

School staff will create a safe and healthy work place that promotes a positive work ethic and reflects the district's core values.

District Goal #1: Advance Standards Based Learning

To refine and continue to put into practice a system of curriculum, instruction, and assessment that enables each student to be engaged in challenging academic experiences that are grounded in clearly defined standards.

Objective #1:

Teacher teams and administrators will identify essential content and learning expectations for each grade level/subject area that are aligned to state standards and will clearly communicate them to students and parents.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Publish essential content and learning expectations for middle and high school curriculum maps. Implement K-5 writing maps and complete the development of K-5 reading maps. • Provide opportunities for staff to develop an understanding of the new MA Common Core frameworks and they have opportunities to identify implications for instruction and assessment. • Conduct Foreign Language program review to evaluate its effectiveness. • Monitor progress in addressing the recommendations from English Language Arts Program Review. • Pilot and implement the revised human sexuality program. • Implement the new elementary math program, <i>Think Math!</i> In grades 3-5. • General and special education staff will partner to provide effective mainstream curriculum learning expectations, modifications, and program 	<p>Principals, Teachers, Dir. Program Dev. K-12 Curriculum Leaders*</p> <p>Principals, Teachers Dir. Program Dev. K-12 Curriculum Leaders*</p> <p>Dir. Prog. Dev. Dir. Foreign Language</p> <p>K-12 ELA Curriculum Leaders,* Principals, Teachers Dir. Program Dev.</p> <p>Principals, Dir. Health & Wellness, Wellness teachers, Dir. Prog. Dev.</p> <p>K-5 Principals, K-5 Math Curriculum Leader, Teachers,</p> <p>Principals, Spec. Ed. Directors</p>	<p>2011-2013</p> <p>2011-2013</p> <p>2011-2012</p> <p>2011-2012</p> <p>2011-2013</p> <p>2011-2012</p> <p>2011-2013</p>

Needham Public Schools

District Goals 2011-2012

<p>development.</p> <ul style="list-style-type: none"> Align IEP goals to the new Common Core frameworks. Vertically articulate special education programming from pre-school to post-graduate. 	<p>Special Ed Teachers, Team Chairs</p> <p>Principals, Spec. Ed. Directors Special Ed Teachers, Team Chairs</p> <p>K-12 Curriculum Leaders* Principals, Spec. Ed. Directors Special Ed Teachers</p> <p><i>* includes Dir., Dept. Chairs, Coord., Instr. Specialists</i></p>	<p>2011-2013</p> <p>2011-2013</p>
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District Goal #1: Advance Standards Based Learning

To refine and continue to put into practice a system of curriculum, instruction, and assessment that enables each student to be engaged in challenging academic experiences that are grounded in clearly defined standards.

Objective #2:

Teachers will incorporate common assessments, collaborative data analysis, and specific student feedback on student performance into their instructional practice.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> Continue to develop, refine and administer at least two common assessments in each grade, subject area or course at each level. 	Director Program Dev., Principals K-12 Curriculum Leaders,* Teachers	2011-2012
<ul style="list-style-type: none"> School based teams will analyze data from various relevant sources (MCAS, district, grade/course common assessments) and use the information to: develop goals for students' learning, modify instructional practices, provide intervention as needed, and facilitate student transitions between grades. 	Principals/Asst. Principals K-12 Curriculum Leaders* Teachers, Special Educators	2011-2012
<ul style="list-style-type: none"> Examine the recommendations from the Special Education Program Review and determine implications for instructional practice, professional development, and service delivery models. 	Spec. Ed. Directors, K-12 Curriculum Leaders,* Principals, Special Ed Teachers Principals, Dir. Student Development, Dir. Program Development <i>*includes Directors, Dept. Chairs, Coordinators, Instructional Specialists.</i>	2011-2012

District Goal #1: Advance Standards Based Learning

To refine and continue to put into practice a system of curriculum, instruction, and assessment that enables each student to be engaged in challenging academic experiences that are grounded in clearly defined standards.

Objective #3:

Students in all classrooms have the opportunity to increase their achievement because they experience instruction that is differentiated and grounded in best research practices.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Promote the use of online tools in middle and high school classrooms to enhance curriculum and instruction practice. • Use flexible grouping and scheduling practices at middle school and elementary levels to provide additional differentiated experiences for students. • Provide opportunities for general education and special education teachers to further their understanding of: <ul style="list-style-type: none"> - Instructional practices for English Language Learners - Instructional practices for special education students - Differentiated instruction - Effective co-teaching practices and other models of instruction - Standards-based practices (mapping, assessments, rubrics, grading) - Effective student feedback (6+1 writing traits rubric) 	<p>Dir. Program Dev., Principals MS/HS Curr. Leaders, Teachers Dir. Technology, Tech Specialists</p> <p>Dir. Program Dev. MS Principal, MS Curr. Leaders, Dir. Technology, Teachers, Instructional Tech Specialists</p> <p>Dir. Student Dev., Dir. Program Dev. Principals, Teachers, K-12 Curriculum Leaders*</p> <p>Director of Human Resources, Principals, Dir. Program Dev., K-12 Curriculum Leaders*</p> <p><i>*includes Directors, Dept. Chairs, Coordinators, Instr. Specialists.</i></p>	<p>2011-2013</p> <p>2011-2013</p> <p>2011-2013</p>

District Goal #1: Advance Standards Based Learning

To refine and continue to put into practice a system of curriculum, instruction, and assessment that enables each student to be engaged in challenging academic experiences that are grounded in clearly defined standards.

Objective #4: Teachers will provide students (and parents) with explicit feedback regarding their progress towards meeting identified learning objectives.	Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Review prototype and plan for implementation of a standards-based reporting system for grade 2. • Ensure that teachers help students to understand academic learning goals and Common Core standards and provide feedback on their progress towards meeting those goals. 	<p>Director Program Development K-5 Principals K-5 Curriculum Leaders Directors (including Sped) Teachers</p> <p>Principals, Teachers, Director Program Dev., K-12 Curriculum Leaders,* Teachers <i>*includes Directors, Dept. Chairs, Coordinators, Instructional Specialists.</i></p>	<p>2011-2012</p> <p>2011-2013</p>	

District Goal #1: Advance Standards Based Learning

To refine and continue to put into practice a system of curriculum, instruction, and assessment that enable each student to be engaged in challenging academic experiences that are grounded in clearly defined standards.

Objective #5:

Teachers will experience professional development and supervision programs that provide learning opportunities which are job-embedded and enable them to: acquire rigorous and relevant content knowledge; implement best instructional strategies; receive support and guidance; and promote individual career growth.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Pilot and assess the proposed new mini-observation and evaluation model at Hillside and High Rock. • Determine common teacher knowledge/competencies that staff is required to demonstrate/acquire prior to receiving professional status. 	<p>Dir. of Human Resources Principals, Asst. Principals Teachers</p> <p>Dir. Human Resources Dir. Program Dev., Dir. of Student Dev. K-12 Curriculum Leaders* Teachers</p> <p><i>*includes Directors, Dept. Chairs, Coordinators, Instr. Specialists.</i></p>	<p>2011-2013</p> <p>2011-2012</p>

Needham Public Schools

District Goals 2011-2012

District Goal #2: Develop the social, emotional and wellness skills of all students

To ensure that students will develop social and emotional competencies that enable them to be self-aware and to develop healthy and productive relationships for work and life.

Objective #1:

Students will experience a sense of participation, wellness and safety in response to meaningful adult and peer relationships within a caring school environment.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Evaluate current advisory practices through student and staff surveys and interviews, determining student perceptions of having an adult to talk to and the efficacy of current programs. • Choose and implement school climate survey tools which can be used to solicit student, teacher, parent perspectives on aspects of healthy schools, such as high expectations, school connectedness, parent and community involvement. • Teachers will fully implement the 2nd Step program, bullying and cyber-bullying curricula grades K-8, advisory and high school mentor homeroom, resulting in decreased incidents of bullying and cyber-bullying, as measured by student/teacher surveys, MWAHS data and student focus group input. • Establish transition structures that facilitate adult-student and student/student relationships for all students as they move from one school building to the next. Particular attention will be paid to members of special populations including, but not limited to students of color, gay and lesbian students, students with disabilities and English Language Learners. 	<p>Director of Student Development Principals Assistant Principals Guidance Director Director of Community Education & Planning Directors of Special Education</p>	<p>2011-2012</p> <p>2011-2013</p>

District Goal #2: Develop the social, emotional and wellness skills of all students

To ensure that students will develop social and emotional competencies that enable them to be self-aware and to develop healthy and productive relationships for work and life.

Objective #2:

Students will develop social competence, problem solving skills, a positive sense of identity, autonomy, and a sense of purpose, through consistent, layered and effective instruction of social and emotional skills at all levels.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> The SEL Steering Committee will develop assessments in order to monitor the district's progress toward meeting individual and SEL program goals. The SEL Steering Committee will develop SEL orientation seminars for new staff and administrators. The SEL Steering Committee will make recommendations to the Professional Development Committee regarding annual SEL coursework offerings for staff and administrators Preschool through grade 12. Implement Positive Coaching Alliance program for Pollard student-athletes and parents and Needham Youth Sport Organization leaders, coaches and parents. 	<p>Director of Student Development Principals Director of Community Education & Planning Social and Emotional Learning (SEL) Steering Committee Director of Human Resources</p>	<p>2011-2012 2011-2012 2011-2013 2011-2012</p>

District Goal #2: Develop the social, emotional and wellness skills of all students

To ensure that students will develop social and emotional competencies that enable them to be self-aware and to develop healthy and productive relationships for work and life.

Objective #3:

Parents will be offered opportunities to become informed about complementary practices to support social and emotional skill development for their children.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Develop and implement a parent program for preschool through grade 12 parents/guardians, to provide education and support in developing their children’s social and emotional skills. • Develop webpages (Social and Emotional Learning and Bullying Prevention) on the Needham Public Schools website to provide current and useful parent information and materials. • Provide workshops for parents regarding the “Social Thinking Curriculum” which is being implemented throughout the district by special educators, speech therapists and classroom teachers. 	<p>Director of Student Development Principals Director of Community Education & Planning Directors of Special Education Director of Guidance</p>	<p>2011-2013</p>

District Goal #3: Promote Active Citizenship

To ensure students have the knowledge and skills necessary to participate productively in the local and global communities and commit them to action as learners and citizens.

Objective #1:

Students will engage in age appropriate service activities that enable them to contribute to or act on local or global social needs and that provide them opportunities to develop social, civic, and academic skills through reflection and analysis of their efforts.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Continue developing a school and district service learning team that guides efforts to integrate service activities and opportunities within classrooms, schools, and the district. • Continue to integrate service learning activities and opportunities into the curriculum and communicate these to the school community. 	Community Service Learning Coordinators Principals Department Directors/Chairs	2011-2013

Needham Public Schools

District Goals 2011-2012

District Goal #3: Promote Active Citizenship

To ensure students have the knowledge and skills necessary to participate productively in the local and global communities and commit them to action as learners and citizens.

Objective #2:

Students and staff will develop competencies to enable them to understand and effectively address matters of diversity, racism, ethnocentrism, and bias in the context of the pluralistic communities in which they live.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Establish support structures for students and staff of color, including mentoring opportunities and affinity groups. • Ensure resources and documents are in place to assist ELL students and their families. • Continue to implement the Disabilities Awareness Program at each elementary school. • Engage the District Leadership Team in a study of cultural proficiency as it relates to our work with students, staff, and families. 	Director of Student Development Human Resource Director METCO Director	2011-2013

Needham Public Schools

District Goals 2011-2012

District Goal #3: Promote Active Citizenship

To ensure students have the knowledge and skills necessary to participate productively in the local and global communities and commit them to action as learners and citizens.

Objective #3:

Students will develop proficiency in a language other than English and they will develop the cultural, technological, and civic skills necessary to adapt and respond to the conditions of 21st century global change.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Assess online learning opportunities at Needham High School and develop plan for further student participation. • Identify opportunities for students to engage in experiences that develop STEAM (Science, Technology, Engineering, Arts, Math), civic, economic, and intercultural awareness and skills. • Explore international collaborations to promote learning and student and staff educational exchanges. 	<p>High School Principal Director Program Development Middle School Principals Department Director Elementary Principals</p>	<p>2011-2012 2011-2013 2011-2013</p>

Needham Public Schools

District Goals 2011-2012

District Goal #4: Ensure infrastructure supports district values and learning goals.

To build and carry out a sustainable plan for financial, building, technological, and human resources that enables our learning goals and is responsive to student and school needs.

Objective #1:

School leaders will engage in long-range planning that supports a sustainable school infrastructure and operations.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Annually engage in long-range financial and infrastructure planning to better understand the “big picture” and inform the resource allocation process. • Assess the physical condition and/or programmatic suitability of the Mitchell and Hillside Elementary Schools, Pollard Middle School and the School Administration Building. • Develop sustainable technology plan that addresses 21st century skills, assistive technology requirements and modern administrative systems. • Plan for and maintain adequate operational resources to maintain school facilities and equipment in good working order. • Improve communication with the School Community about long-range resource planning activities and priorities. 	<p>School Committee Superintendent</p> <p>Director of Financial Operations</p> <p>Director of Technology & Innovation</p> <p>Director of Student Development</p>	<p>2011-2013</p> <p>2011-2012</p> <p>2011-2013</p> <p>2011-2012</p> <p>2011-2012</p>

District Goal #4: Ensure infrastructure supports district values and learning goals.

To build and carry out a sustainable plan for financial, building, technological, and human resources that enables our learning goals and is responsive to student and school needs.

Objective #2:

School administrators will implement modern and efficient information systems and training opportunities to manage school and district operations, enhance communication, enrich collaboration, and sustain teaching, learning, and administrative environments.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Pilot and evaluate the use of iPads in grade 8 to determine their effectiveness for enhancing and differentiating learning in a 1-1 instructional model. • Advance communication and collaboration among teachers, parents, administrators, and the larger community through regular use of listservs, wikis, blogs, calendaring, and cable programming. • Procure and implement a multi-functional special education information system for managing student Individualized Education Plan (IEPs) and related processes, such as Medicaid direct service claims processing. • Develop a human resource information management system. • Procure and utilize data integration services to link components of the overall information system and to improve the accuracy and consistency of information contained in the information subsystems. • Implement system to permit on-line and electronic payments of school fees, in conjunction with the Town. • Establish an Administrator Compensation Study Committee • Continue the work of the Teacher Compensation Study Committee • Improve web-based communication with parents and other members of the school community. 	<p>Superintendent Director of Media and Technology Services</p> <p>Director of Human Resources</p> <p>Director of Media and Technology Services</p> <p>Director of Financial Operations</p>	<p>2011-2013</p> <p>2011-2012</p>

District Goal #4: Ensure infrastructure supports district values and learning goals.

To build and carry out a sustainable plan for financial, building, technological, and human resources that enables our learning goals and is responsive to student and school needs.

Objective #3:

The School Department will create a safe and healthy work place that promotes a positive work ethic and reflects the district's core values.

Action Steps	Facilitator(s)	Timeline
<ul style="list-style-type: none"> • Identify critical areas where staff turnover is likely and work with affected departments to develop a comprehensive retention and succession plan. • Implement the professional development program for clerical staff. • Conduct regular market compensation studies to ensure competitive salaries. • Convene a Study Committee to improve the Unit D job descriptions and evaluation instrument. • Convene a Study Committee to improve the Unit C evaluation instrument. • Develop a handbook for administrative staff on administrative information systems (Aesop, etc.) • Develop a staff handbook for all employees. 	<p>Director of Human Resources</p> <p>Director of Financial Operations</p>	<p>2011-2013</p> <p>2011-2012</p> <p>2011-2012</p> <p>2011-2013</p> <p>2011-2013</p>

Glossary

Academic Achievement: The relative success of students in learning and mastering the school subjects that they study, as measured by tests of the knowledge and skills that were taught. Some educators believe that academic achievement should include a broader sample of performances than just test scores.

Achievement Gap: Persistent differences in achievement among different groups of students as indicated by scores on standardized tests, grades, levels of educational attainment, graduation rates, and other data. Narrowing or closing this gap is one of the rationales for standards-based reform, which aims to ensure that additional attention is paid to low-performing students and that expectations are similar for all students.

Action Research: The systematic investigation by teacher of some aspect of their work to help them improve their effectiveness. Action research requires that the participants identify a question or problem and then collect and analyze relevant data. It differs from conventional research in that the participants study an aspect of their own work in the classroom and intend to use the results themselves.

Assessment: A test. An assessment may be part of a system for testing and evaluating individual students, groups of students, schools, or districts. Different types of assessment instruments include achievement tests, minimum competency tests, developmental screening tests, aptitude tests, observation instruments, performance tasks, and authentic assessments. Assessment may contain questions in any number of formats—multiple-choice, short response, and open-ended response.

Benchmarks: Any specific, measurable goals or objectives for students to meet at various points during the school year. Benchmarks are sometimes represented by samples of student work either from current students or from students from previous years. A set of benchmarks can be used as checkpoints to monitor student progress in meeting performance goals within and across grade levels.

Common Assessments: An evaluation developed by a group of teachers who teach the same grade, subject, or course on a common unit of study for the purpose of using the data for making decision about improving instructional practice.

Content Standards: Standards that describe what students should know and be able to do in core academic subjects at each grade level. The purpose of content standards is to create a common curriculum, so that all students have access to the same curriculum and so that teachers know what they are supposed to teach.

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Curriculum Frameworks: A grade-by-grade description of the curriculum that will be taught in each of the subject areas as determined by a state's educational agency. They determine what teachers will teach and what students are expected to learn.

Data-Based Decision Making: The process of making decisions about curriculum and instruction on the basis of analysis of classroom data, school data, or the results of standardized tests.

Differentiated Instruction: A form of instruction that seeks to maximize each student's growth by recognizing that students have different ways of learning, different interests, and different ways of responding to instruction. In practice, it involves offering several different learning experiences in response to students' varied needs.

Formative Assessment: Evaluation carried out, often continuously or periodically, for the purpose of gathering information to improve student performance; teacher performance; and instructional methods, programs, and products.

Global Education: Academic programs devoted to the study of the histories, cultures, geography, economics, and governments of the world. The emphasis is on the study of cultures over the study of political history and struggles for power between and within nations.

Learning Outcomes/Expectations: An objective that states a goal or benchmark that students are expected to meet at a particular grade level in a particular subject. Specific expectations of what students are supposed to know or be able to do as a result of a specific course or learning activity.

Professional Development: Learning opportunities that are designed to increase the professional knowledge and skills of teachers who are currently working in the schools.

Research-Based: A descriptor of a program or policy that relies on credible, long-term studies of its effectiveness in practice.

Service Learning: Service learning refers to community service by students in a non-school setting. It aims to deepen students' social learning and to promote problem solving by having them engage in socially useful activities in the local community. It also provides them opportunities to discuss their experiences and to frame their learning within the context of current social issues.

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Social and Emotional Skills/Competencies: Social-emotional skills, or 'emotional intelligence', is the name given to the set of abilities that allows students to work with others, learn effectively, and serve essential roles in their families, communities and places of work. Research shows that social-emotional skills can be taught to students and that their presence in classrooms and schools improves academic learning.

Standards-Based Learning:

Unified system of research based practices in curriculum, instruction, and assessment that are focused on student learning. It is characterized by clearly defined expectations for students (i.e. standards), instructional strategies that give students multiple ways to learn and assessment practices that provide meaningful feedback for students.

Summative Assessment: Evaluation used to document students' achievement at the end of a unit or course or and evaluation of the end product of a student's learning activity.

* Excerpted from Diane Ravitch, *Ed Speak* (Alexandria, VA: ASCD, 2007)

The Budget Process:

The budget process in Needham is governed by State law, Town Charter and School Committee Policy:

Operating Budget:

Needham's Town Charter was revised in 2005 to require (under Section 2.2.1 of the General By-laws) that the Town Manager issue budget guidelines and instructions for departments to use in preparing their spending requests for the ensuing fiscal year, after consultation with the Finance Committee. The Town Manager and School Superintendent must provide the Finance Committee with copies of their departmental spending requests on or before the second Wednesday in December. The Town Manager is required to present a balanced budget proposal, in which revenues equal expenditures, to the Finance Committee no later than January 31, after consultation with the Board of Selectmen and School Committee, 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 Commonwealth of Massachusetts further requires that the final, recommended budget be submitted to the Finance Committee no 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, Sect. 59) The Town Manager's budget recommendation is not binding on the Finance Committee; the Finance Committee is responsible for recommending a balanced budget to Town Meeting for its consideration and vote. (In Needham, the annual Town Meeting is held during the first week in May.)

The School Committee in each city and town also 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. (MGL Ch 71, Sect. 38N)

School Committee Policy #DB and DBD further stipulate that, the School Committee delegates responsibility for budget preparation to the Superintendent, who is to be assisted by the Director of Financial Operations. The Superintendent must prepare and present to the School Committee by the first School Committee meeting in November a list of budget assumptions for its approval. Principals, department heads and staff are required to prepare preliminary budget requests, based upon the above assumptions, and to present these requests to the Superintendent for review. The Superintendent must present a preliminary budget recommendation to the School Committee in December, which will receive the joint evaluation of a School Committee budget subcommittee, the School Committee, the Superintendent and the Director of Financial Operations. A hearing on the proposed budget is required no later than January, prior to which citizens are to be informed of the budget contents. A presentation of the School Committee's budget will be made to all Town Meeting members prior to Annual Town Meeting and the Committee must send a copy of the proposed budget to all Town Meeting members at least seven days prior to a public hearing.

The operating budget, as enacted by Town Meeting establishes the overall School Department appropriation. Although the School Committee has the legal authority to move funds within its appropriation, the total School appropriation may only be amended by Town Meeting at Special Town Meetings that occur during the year. At year-end, operating budget appropriation balances lapse. Capital budget balances are available until expended.

Capital Budget:

The capital budget process closely follows the operating budget process, and is described under sections 2.2.2.1-3 of the Town Charter. Town Boards, including the School Committee, prepare capital budget requests, which are submitted to the Town Manager for the ensuing fiscal year and subsequent four-year

period. The Town Manager develops a preliminary funding recommendation, after consultation with the Board of Selectmen. The Selectmen transmit the recommended capital budget to the Finance Committee, no later than the first Tuesday after the first Monday in January. Capital improvements are defined as the acquisition, construction, renovation, betterment or improvement, involving land, public buildings and facilities; water and sewer system laterals, mains and appurtenances; and equipment or vehicles; provided the total cost is \$25,000 or more, and the improvement will have a useful life of five years or more, or any planning, feasibility, engineering or design study, in preparation for such capital expenditures. The first year of the capital improvements program shall constitute the proposed capital improvements budget for the coming year, and the ensuing four years of the plan are included for planning purposes

The Capital Improvement Plan shall include: a) a list of all capital improvements proposed to be undertaken during the next five years, together with supporting data; b) cost estimates, methods of financing, and recommended time schedule; and c) the estimated annual cost of operating and maintaining any facility to be constructed or acquired.

The Finance Committee's recommendation on both the operating and capital budgets is considered the main motion to be acted upon by Town Meeting. The fiscal year for all towns in the Commonwealth begins on July 1st and ends the following June 30th. (MGL Ch 44, Sect. 56)

Special Revenue Grant & Revolving Funds:

School Department special revenue funds consist of grants from federal, state and local sources (including donations), as well as fee-based "revolving" accounts. Under state law, school committees may receive grants or gifts for educational purposes, which are held in separate accounts, and, once accepted (by vote of the Committee), may be expended without further appropriation. (MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 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.) Of these revolving funds, only the School Transportation Revolving Fund (a departmental revolving fund established under MGL C44 Sect. 53E1/2) requires annual appropriation by Town Meeting; all others may be spent without further appropriation, once the fund is established. (MGL Ch 40 Sect. 3; Ch 44 Sect. 53; Ch 44 Sect.17A; Ch 71 Sect. 26C; Ch 71 Sect. 47; Ch 71 Sect. 71C; Ch 71 Sect. 71E; Ch 71 Sect. 71F; Ch 71B Sect. 12; Ch 548 of Acts of 1948.)

Operational budgets are prepared and approved for all fee-based revolving fund programs in the spring of each year, for the upcoming school year. Departmental revolving funds, including the Transportation Revolving Fund, also are reauthorized each year at Annual Town Meeting, which sets the limit on the total amount which may be spent from each fund at that time. The aggregate for all departmental revolving funds may not exceed 10% of the amount raised by taxation by the City or Town in the most recent fiscal year, and no more than 1% of the amount raised by taxation may be administered by a single fund. (MGL C44 Sect. 53E1/2.)

Upon acceptance, the School Department also reviews and approves the budgets of all state and federal grants, as well as the budgets of significant local grants. The School Department does not budget donations or miscellaneous local grants.

Budget Guidelines & Priorities:

The School Committee annually votes budget guidelines to inform the development of the school operating and capital budgets. The FY 2012/13 guidelines, which are presented below, are required under School Committee Policy #DBD and reflect the School Department's approved Goals and Objectives. They also describe budget roles and responsibilities, the calendar for budget development, and the assumptions and priorities that will guide budget development.

Introduction:

The Needham School Committee is responsible for establishing budget priorities and subsequently voting a budget that reflects applicable state and federal mandates, the priorities, and the 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, detail a timeline for budget development and outline assumptions and priorities that will guide the School Committee in its deliberations and in its interactions with other town boards during the budget process. The budget for Fiscal Year 2012/13 (FY13) will begin on July 1, 2012.

Budget Roles & Responsibilities:

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

- a) **The Future School Needs Committee**– Projects enrollments for FY13 and beyond.
- 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 recommendations to Town Meeting.
- e) **The School Committee (SC)** – Establishes School Department budget 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 guidelines and School Committee priorities to guide budget development, develops the District-wide salary budget, reviews and evaluates building and department-based budget requests, and develops the Superintendent's system-wide budget request.
- g) **Principals and Directors** - Generate detailed cost-center budgets for non-salary line items, within budget guidelines.

Budget Calendar

Aug 16, 2011	<ul style="list-style-type: none"> ▪ Town Manager FY13-17 Pro Forma Budget Released ▪ Town Manager Budget Consultation with Board of Selectmen
Sept 6	<ul style="list-style-type: none"> ▪ Draft FY13 Budget Guidelines Presented to School Committee
Sept 7	<ul style="list-style-type: none"> ▪ Town Manager Budget Consultation with Finance Committee
Sept 20	<ul style="list-style-type: none"> ▪ School Committee Votes FY13 Budget Guidelines
Oct 4	<ul style="list-style-type: none"> ▪ School Committee Reviews and Discusses FY13-FY17 School Capital Requests
October 18	<ul style="list-style-type: none"> ▪ School Committee Prioritizes School Capital Requests/ Votes FY13-FY17 School Capital Requests
Oct 19	<ul style="list-style-type: none"> ▪ Voted FY13-FY17 School Capital Requests Sent to Town Manager
TBD	<ul style="list-style-type: none"> ▪ Workshop on School Budget Assumptions with School Committee Budget Liaisons & Finance Committee
Oct 21	<ul style="list-style-type: none"> ▪ Capital Requests Due to Town Manager from Town Departments
Nov 1	<ul style="list-style-type: none"> ▪ School Department FY13-FY17 Pro Forma Budget Presented to School Committee for Review
Nov 7	<ul style="list-style-type: none"> ▪ Special Town Meeting
Nov 18 (Tentative)	<ul style="list-style-type: none"> ▪ 8:00-10:00. Budget Workshop on Principal/Director Requests with School Committee Budget Liaisons and Finance Committee
Nov 22	<ul style="list-style-type: none"> ▪ Town Manager's Recommended FY13-FY17 Capital Improvement Plan Sent to Board of Selectmen for Review
Dec / Jan	<ul style="list-style-type: none"> ▪ Finance Committee/ School Committee Budget Liaison Workshops
Dec 5	<ul style="list-style-type: none"> ▪ FY13 Superintendent's Budget Request Distributed to School Committee, Town Manager
Dec 6	<ul style="list-style-type: none"> ▪ Superintendent Presents FY13 Budget Request to School Committee ▪ School Committee Reviews Superintendent's Budget Request
Dec 10 (Saturday)	<ul style="list-style-type: none"> ▪ 8:30-10:30. School Committee Budget Workshop on Superintendent's Budget Proposal
Dec 14	<ul style="list-style-type: none"> ▪ Department Spending Requests due to Finance Committee from the Town Manager and School Superintendent
Dec 20	<ul style="list-style-type: none"> ▪ Board of Selectmen Votes Capital Improvement Plan ▪ School Committee Budget Discussion
Jan 3, 2012	<ul style="list-style-type: none"> ▪ School Committee Budget Discussion ▪ Town Manager Releases FY13-17 Capital Improvement Plan
TBD	<ul style="list-style-type: none"> ▪ FinCom Reviews School Operating & Capital Budgets
Jan 10	<ul style="list-style-type: none"> ▪ School Committee Budget Discussion ▪ School Committee Budget Public Hearing
Jan 17	<ul style="list-style-type: none"> ▪ School Committee Budget Discussion ▪ Town Manager Budget Consultation with the School Committee
Jan 24	<ul style="list-style-type: none"> ▪ Town Manager's Budget Presentation ▪ School Committee Budget Discussion/ Vote 2012/13 Budget Recommendation to Town Manager ▪ Board of Selectmen Open Annual Town Meeting Warrant
Jan 25	<ul style="list-style-type: none"> ▪ Summary of Approved School Committee Budget Sent to Town Manager
Jan 31	<ul style="list-style-type: none"> ▪ Town Manager's Budget Presentation ▪ Town Manager's Budget (including School Committee's Voted Budget Recommendation) due to Finance Committee
Feb 6	<ul style="list-style-type: none"> ▪ Warrant Articles for 2012 Annual Town Meeting due to Board of Selectmen
TBD	<ul style="list-style-type: none"> ▪ FinCom Reviews School Operating & Capital Budgets
Feb 22	<ul style="list-style-type: none"> ▪ Finance Committee's Draft FY13 Budget due to Town Manager
Mar 15	<ul style="list-style-type: none"> ▪ Finance Committee's FY13 Budget Recommendations Due for Inclusion in Annual Town Meeting Warrant
April 10	<ul style="list-style-type: none"> ▪ Town Election
April TBD	<ul style="list-style-type: none"> ▪ League of Women Voters Precinct Meetings
May 7	<ul style="list-style-type: none"> ▪ 2012 Annual Town Meeting Begins
May 14	<ul style="list-style-type: none"> ▪ 2102 Special Town Meeting (Tentative)
May 15	<ul style="list-style-type: none"> ▪ School Committee Budget Update
July 1	<ul style="list-style-type: none"> ▪ Start FY 2012/13

State and Local Budget Requirements and Applicable Laws:

The budget process is governed by State law and Town Charter. Needham's Town Charter was revised in 2005 to require that the Town Manager issue budget guidelines and instructions for departments to use in preparing their spending requests for the ensuing fiscal year. Both the Town Manager and School Superintendent must provide the Finance Committee with copies of their departmental spending requests on or before the second Wednesday in December. 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. (Town Charter, Section 2.2.1) The Commonwealth of Massachusetts further requires that the final, recommended budget be submitted to the Finance Committee no 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, Sect. 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 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. (MGL Ch 71, Sect. 38N)

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) 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 C40s3, C44s53, C44s17a, C44s53e1/2, C71s26c, C71s47, C71s71c, C71s71e, C71s71f, C71Bs12, C548ofActs of 1948)

The School Committee develops budgets and votes the fees for special revenue revolving funds in the Spring. Grant budgets are developed on a preliminary basis in conjunction with the regular school operating budget, and finalized when the final grant allocations are known in the summer and fall.

Guidelines for Budget Requests:

There are two levels of funding requests within the School Committee's budget: Base Budget requests and Program Improvement Budget requests.

The **Base Budget** assumes the same level of service to the schools from the FY12 budget to the FY13 budget, including the current school programs, staffing levels, class sizes, and services. The base budget includes:

- i. The total FY12 budget appropriation (net of turnover savings);
- ii. Statutory or regulatory mandates;
- iii. Personnel step, longevity and collective bargaining increases (including cost of living);
- iv. Increases under other existing contracts;
- v. 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
- vi. Other items considered necessary and recommended by the Superintendent.

The **Program Improvement Budget** includes both the Base Budget plus additional funds for program enhancements and improved service to the students 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, including:

- (a) Chapter 766: Special Education (SPED)
 - a. Meet the federal requirement to provide a free and appropriate public education to students with disabilities in the least restrictive environment. This often means creating programs to retain students 'in-District,' whenever possible;
 - b. Priority is given, whenever possible, to providing in-District SPED programs to students;
 - c. Where Out-of District programming is required,
 - i. Provide for SPED out-of-District tuition costs;
 - ii. Provide for SPED transportation; and
 - iii. Implement and maintain systems for complying with monitoring, procedural review and paperwork requirements.
- (b) Federal No Child Left Behind (NCLB) Act. (Federal Elementary and Secondary Education Act)
 - a. Meet the federal requirement to have all students become proficient on state testing standards by 2014, by making Adequate Yearly Progress (AYP) toward yearly performance goals;
 - b. Implement and maintain systems for student data collection, and reporting (to provide evidence of AYP);
 - c. Hire and retain "highly qualified" teachers through professional development and licensing
 - d. Implement and maintain systems for tracking and monitoring teacher credentials (to provide evidence of highly qualified staff); and
 - e. Continue to work toward closing the achievement gap for minority and special education students.

- (c) English Language Learners (ELL)
 - a. Meet the federal (Title VI, Civil Rights Act) and state (M.G.L. c71-A) 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;
 - b. Provide building support and tutoring for all LEP students;
 - c. Implement, coordinate and maintain systems for student identification, assessment, support and student data reporting; and
 - a. Provide training in sheltered English immersion practices to teachers with LEP students in their classrooms.
- (d) Section 504 and Americans with Disabilities Act
 - 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.
- (e) Education Reform Act
 - a. Provide MCAS support; and continue to close the achievement gap for minority and special education students, and
 - b. Comply with state financial, pupil and student reporting requirements.

School Committee Priorities:

The School Committee budget should also 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 the following priorities, in relative order. The School Committee may sometimes choose to fund items addressing the lower priorities over items that may claim a higher priority. While not done lightly, such choices must sometimes be made to ensure that no priority is neglected.

- The District’s mission, vision, values, and goals;
 - The need for highly qualified staff teaching within established student/teacher ratio guidelines;
 - The ongoing refinement of curriculum, instruction, and assessment practices; and
 - The need to develop and maintain educational resources and a technology infrastructure that supports student learning and meets District goals.
1. 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: We envision all students engaged and fulfilled in their learning, committed to their community and willing to act with passion, integrity, and courage.
 - C. Core Values:
 - a. Scholarship: Learning. Community: Working together. A culture that encourages communication, understanding, and is actively anti-racist. Sharing ideas and valuing

multiple perspectives ensures a caring community committed to the promotion of human dignity.

- b. **Citizenship: Contributing.** An environment that nurtures respect, integrity, compassion, and service. Students and staff acknowledge and affirm responsibilities they have toward one another, their schools, and a diverse local and global community.
- c. **Personal Growth: Acting courageously.** All students developing skills and confidence through personalized educational experiences that build on student strengths and emphasize reflection, curiosity, resilience, and intelligent risk taking.

D. District-wide Goals and Objectives (as Approved 11/1/2011):

- a. **District Goal #1: Advance Standards-Based Learning:** To refine and continue to put into practice a system of curriculum, instruction and assessment that enables each student to be engaged in challenging academic experiences that are grounded in clearly defined standards.
 - i. **Objective #1:** Teacher teams and administrators will identify essential content and learning expectations for each grade level/subject area that are aligned to state standards and will clearly communicate them to students and parents.
 - ii. **Objective #2:** Teachers will incorporate common assessments, collaborative data analysis, and specific feedback into their instructional practice.
 - iii. **Objective #3:** Students in all classrooms will have the opportunity to increase their achievement because they experience instruction that is differentiated and grounded in best research practices.
 - iv. **Objective #4:** Teachers will provide students (and parents) with explicit feedback regarding their progress towards meeting identified learning objectives.
 - v. **Objective #5:** Teachers will experience professional development and supervision programs that provide learning opportunities which are job-embedded and enable them to: acquire rigorous and relevant content knowledge; implement best instructional strategies; receive support and guidance; and promote individual career growth.
- b. **District Goal #2: Develop the Social, Emotional & Wellness Skills of all Students:** To ensure that students will develop social and emotional competencies that enable them to be self-aware and to develop healthy and productive relationships for work and for life.
 - i. **Objective #1:** Students will experience a sense of participation, wellness, and safety in response to meaningful adult and peer relationships within a caring school environment.
 - ii. **Objective #2:** Students will develop social competence, problem solving skills, a positive sense of identity, autonomy, and a sense of purpose through consistent, layered, and effective instruction of social and emotional skills at all levels.
 - iii. **Objective #3:** Parents will be offered opportunities to become informed about complementary practices to support social and emotional skill development for their children.
- c. **District Goal #3: Promote Active Citizenship:** To ensure students have the knowledge and skills necessary to participate productively in the local and global communities and commit them to action as learners and citizens.

- i. Objective #1: Students will engage in age appropriate service activities that enable them to contribute to or act on local or global social needs and that provide them opportunities to develop social, civic, and academic skills through reflection and analysis of their efforts.
 - ii. Objective #2: Students and staff will develop competencies to enable them to understand and effectively address matters of diversity, racism, ethnocentrism, and bias in the context of the pluralistic communities in which they live.
 - iii. Objective #3: Students will develop proficiency in a language other than English and develop the cultural, technological, and civic skills necessary to adapt and respond to the conditions of 21st century global change.
 - d. District Goal #4: Ensure Infrastructure Supports District Values and Learning Goals. To build and carry out a sustainable plan for financial, building, technological and human resources that enables our learning goals and is responsive to student and school needs.
 - i. Objective #1: School leaders will engage in long-range planning that supports sustainable school infrastructure and operations.
 - ii. Objective #2: School administrators will implement modern and efficient information systems and training opportunities to manage school and district operations, enhance communication, enrich collaboration, and sustain teaching, learning, and administrative environments.
 - iii. Objective #3: School staff will create a safe and healthy work place that promotes a positive work ethic and reflects the district's core values.
2. 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;
 - B. Develop and retain "highly qualified" teaching staff through professional development and licensing; and
 - C. Maintain student/teacher ratios at current levels.
 - a. Student/Teacher ratios 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.
 - b. For FY13, a new, full-time teacher should be budgeted at \$55,000, plus associated operating costs of \$1,300 for a computer and \$200 classroom consumable supplies. (An additional \$5,000 in one-time costs will be budgeted if a new classroom must be furnished and equipped.) A new, full-time Assistant should be budgeted at \$21,798 (ASA 3), plus associated operating costs of \$250 for supplies.
 - c. The FY13 base salary budget resets FTE's to the FY12 Annual Town-Meeting appropriation.
3. 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. Provide for instructional programs and development;
- E. Purchase and replacement of textbooks, consumable material and curriculum-related resources, management and assessment tools, supplies and materials

4. The need to develop and maintain educational resources and a technology infrastructure that supports student learning and meets District goals:

A. Teacher and Administrative Supplies

- i. Provide for the acquisition and replacement of instructional and administrative technology, software, supplies and other equipment;
- ii. Provide for student and classroom supplies;
- iii. Provide for office administrative and teacher supplies; and
- iv. Provide for maintenance 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, projectors and other administrative and instructional equipment consistent with the Technology Plan; and
- iii. Provide school buildings and physical infrastructure that adequately support the educational program and promote student safety.

C. Administrative Support Staff

- i. Provide trained and competent support staff to support the work of teachers and administrators throughout the District.

School Committee Budget Document Contents:

The School Committee's recommended budget document should include the following information and features:

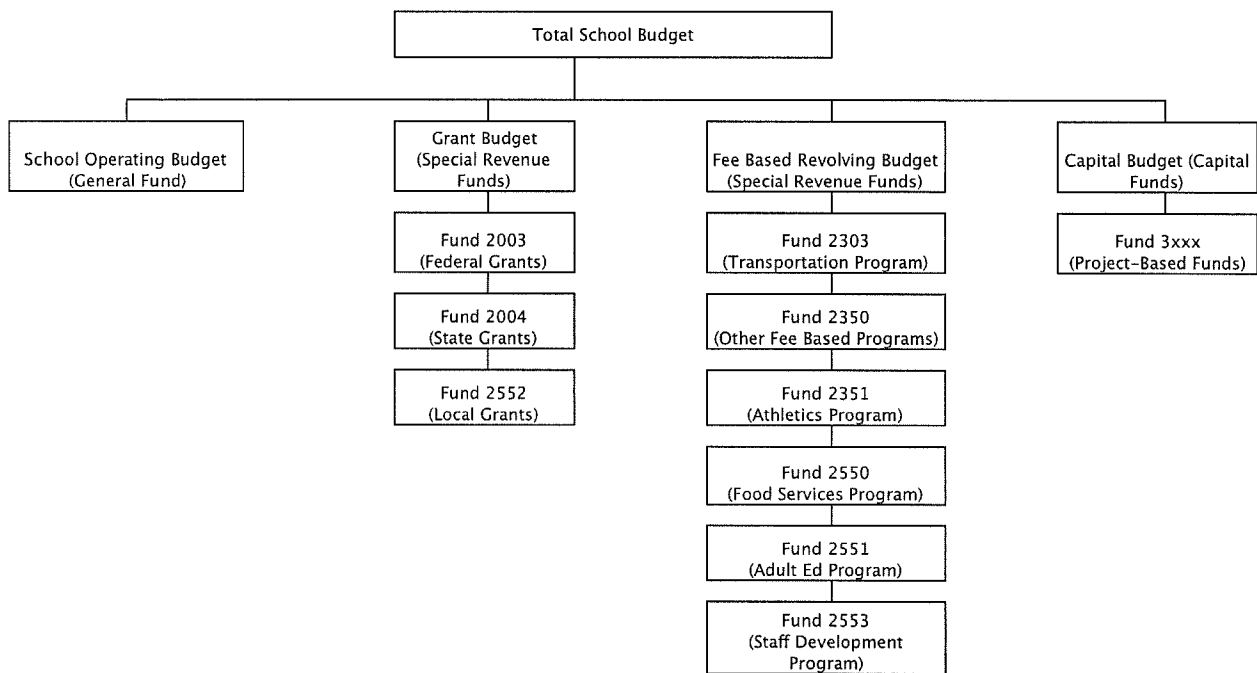
1. Provide summary budget information (including prior year actual, current year budget and next fiscal year requests):
 - a. Program level (District, Elementary, Middle, and High);
 - b. Town Meeting appropriation (personnel, purchase of services, expenses, capital outlay);
 - c. Functional area (Administration, Transportation, Other General Services, K-12 Regular Instruction, Guidance & Psychology, K-12 SPED Services, SPED Tuitions, Technology & Media, Physical Education & Health, Fine & Performing Arts, World Languages);
 - d. Provide summary budget information (including prior year actual, current year budget and next fiscal year request.)
2. Describe budget assumptions and fiscal strategies used to develop the budget;
3. Provide a multi-year FTE summary for all staff categories (administrators, teachers, instructional support and non-instructional staff);

4. Provide charts and tables to show where each budget line item appears on the system-wide reports;
5. Highlight revolving fund budget requests and operating budget impacts;
6. Highlight grant and program operating budget impacts;
7. Highlight capital requests and operating budget impacts;
8. Relate budget priorities to district-wide goals and objectives; and
9. Present a five-year financial forecast.

School Department Funds:

The accounts of the School Department are organized on the basis of fund and account groups. Funds are the control structures that ensure public monies are spent only for those purposes authorized and within the amounts authorized. Funds are established to account for different types of activities and legal restrictions that are associated with a particular governmental function. The use of funds and the budgeting, accounting and auditing that are associated with this fund structure are governed by the Massachusetts General Law and Generally Accepted Accounting Principals, as determined by the Governmental Accounting Standards Board.

The 2012/13 school budget consists of the following elements/funds:



A detailed description of each of the components of the school budget follows:

- School Operating Budget (within the General Fund), which is the principal financing plan for school operations. The School Operating Budget is appropriated annually by Town Meeting, as part of the Town's larger General Fund budget (under fund/department code 0001-3xxx.) Major funding sources include state Chapter 70 Education Funds and local revenues. At year-end, operating budget appropriation balances lapse.
- School Capital Budget (Capital Projects Funds), which is the basic financing plan for capital needs, including school facilities. The School Capital Budget is appropriated by Town Meeting, under separate project-based funds and accounts (with fund codes 3xxx.) The Capital Budget addresses the current year's needs, while the Capital Improvement Program plans capital projects over a five-year period. Major funding sources include: local revenues from taxation and reserves, other local funds, debt and debt exclusions. Capital budget balances are available until expended.
- School Grant Funds (Special Revenue Funds), consist of funds received for educational purposes from federal, state and local sources. These funds are held in separate accounts, and once accepted (by vote of the Committee), may be expended without further appropriation. School Committee Policy #DFC governs the acceptance of gifts/grants, fundraising, student/parent gift giving to staff members, and solicitations by students on school grounds. Typically, unexpended grant balances which remain at the end of the grant period are returned to the granting agency. School grant funds are organized as separate accounts within the following fund codes:

<u>Fund/Program</u>	<u>Authorizing Legislation</u>	<u>Appropriated?</u>
Fund 2003 (Federal)		
• SPED Entitlement (94-142) /240	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• SPED Program Improvement/274	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• SPED Early Childhood/262	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• Safe & Drug Free/ Title IV/331	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• NCLB Teacher Quality/ Title IIA/140	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• NCLB Title I/305	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• NCLB Technology/ Title IID/160	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• ARRA IDEA (Stimulus)	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• ARRA IDEA-Preschool (Stimulus)	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• ARRA SFSF (Stimulus)	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• Education Jobs (Ed Jobs)	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• US EPA Environmental Education	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• NCLB/ LEP Summer	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• 297A Early Literacy Gap	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No

Fund 2004 (State)

• Circuit Breaker	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• METCO	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• DPH Essential School Health (& H1N1)	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• Academic Support /632-635	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No

Fund 2552/2554 (Local)

• Metrowest Youth Substance Abuse	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• Metrowest Bullying Prevention	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No
• Steps to Success	MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.	No

- School Fee-Based Programs (Special Revenue Funds), which are extracurricular programs of the School Department, that are self-funded through fee revenues and are authorized by specific statutes of either Massachusetts General Law, or federal law. Once established, school revolving funds may be expended without further appropriation, with the exception of departmental revolving funds established under MGL Ch44 Sect. 53E1/2, which must be annually reauthorized by Town Meeting. School revolving balances are available until expended. School revolving funds are organized as separate accounts within the following fund codes:

<u>Fund/Program</u>	<u>Authorizing Legislation</u>	<u>Appropriated?</u>
Fund 2303		
• Transportation Program	MGL Ch 44 Sect. 53E1/2	Yes
Fund 2350		
• Production Center	MGL Ch 71 Sect. 47	No
• Broadmeadow School Rental Income Fund	MGL Ch 40 Sect. 3	No
• Broadmeadow Book/Equipment Sales	MGL Ch 71 Sect. 47	No
• Eliot School Rental Income Fund	MGL Ch 40 Sect. 3	No
• Eliot Book/Equipment Sales	MGL Ch 71 Sect. 47	No
• Hillside Book/Equipment Sales	MGL Ch 71 Sect. 47	No
• Hillside Lesley Collaborative Internship Program	MGL Ch 71 Sect. 47	No
• Mitchell School Rental Income Fund	MGL Ch 40 Sect. 3	No
• Mitchell Book/Equipment Sales	MGL Ch 71 Sect. 47	No
• Newman School Rental Income Fund	MGL Ch 40 Sect. 3	No
• Newman Book/Equipment Sales	MGL Ch 71 Sect. 47	No
• High Rock Book/Equipment Sales	MGL Ch 71 Sect. 47	No
• High Rock Lost Books (Recovery)	MGL Ch 44 Sect. 53	No
• High Rock Overnight Camp	MGL Ch 71 Sect. 47	No
• Pollard Japan Exchange Program	MGL Ch 71 Sect. 47	No
• Pollard Book/Equipment Sales	MGL Ch 71 Sect. 47	No
• Pollard Lost Books (Recovery)	MGL Ch 44 Sect. 53	No
• High School Testing Program	MGL Ch 71 Sect. 47	No
• High School Book/Equipment Sales	MGL Ch 71 Sect. 47	No
• High School Lockers (Locker Sales/Locker Repair)	MGL Ch 71 Sect. 47	No
• High School Textbook Recovery	MGL Ch 44 Sect. 53	No
• High School Parking Safety	MGL Ch 71 Sect. 47	No
• High School Non-Resident Tuition	MGL Ch 71 Sect. 71F	No

• SPED Out-of-District Tuition	MGL Ch 71 Sect. 71F	No
• SPED Non-Resident Tuition	MGL Ch 71 Sect. 71F	No
• Integrated Preschool Program	MGL Ch 71 Sect. 47	No
• Science Center Program	MGL Ch 71 Sect. 71E	No
• Science Center Afterschool Programs	MGL Ch 71 Sect. 47	No
• Media Recovery	MGL Ch44 Sect. 53	No
• School Performing Groups Program	MGL Ch 71 Sect. 47	No
• Fee-Based Arts Instruction Program	MGL Ch 71 Sect. 47	No
• Fine & Performing Arts Sales to Students (Book/Equipment)	MGL Ch 71 Sect. 47	No
• Graphic Arts Program	MGL Ch 71 Sect. 47	No
• Theatrical Productions	MGL Ch 71 Sect. 47	No
• World Language Book/Equipment Sales	MGL Ch 71 Sect. 47	No
• Kindergarten After School Enrichment (KASE) Program	MGL Ch 71 Sect. 47	No
• Elementary After School Enrichment (EASE) Program	MGL Ch 71 Sect. 47	No
• Pollard After School (PAS) & Rock After School (RAS) Program	MGL Ch 71 Sect. 47	No
• Tutoring Program	MGL Ch 71 Sect. 47	No
• Summer School Program	MGL Ch 71 Sect. 71E	No
• Summer Sports Clinics	MGL Ch 71 Sect. 71E	No
• METCO Program	MGL Ch 71 Sect. 47	No
• METCO Summer School	MGL Ch 71 Sect. 71E	No
Fund 2351		
• High School Athletics	MGL Ch 71 Sect. 47	No
Fund 2550		
• Food Services (School Lunch) Program	Chapter 548, Acts of 1948	No
Fund 2551		
• Adult Education Program	MGL Ch 71 Sect. 71E	No
Fund 2553		
• Staff Development Program	MGL Ch 71 Sect. 71E	No

This budget presentation excludes Agency Funds (such as student activities, as established under MGL Ch71 Sect. 47), Private Purpose Trust Funds (such as scholarships and trusts, as established under MGL Ch71 Sect. 47), scholarships and trusts), as well as gift accounts and miscellaneous local grants (as established under MGL Ch 71 Sect. 37A, MGL Ch 44 Sect. 53A.)

In addition, the budget presentation excludes Debt Service Funds, which are held by the municipality. As a fiscally dependent entity, the School Department does not have taxing or borrowing authority. Information about Town of Needham debt obligations is presented in the Capital Funds section.

Budgeting & Accounting for School Department Funds:

The Town's accounting principals conform to generally accepted accounting principals (GAAP), as applicable to governmental units.

The term 'basis of accounting' is used to describe when events or transactions are recorded or recognized. Under the Modified Accrual Basis, revenues are recognized in the period when they become available and measurable and expenditures are recognized when the liability is incurred. The Modified Accrual Basis is the basis of accounting used for Governmental fund types, including the General Fund, Special Revenue Funds, Debt Service Funds and Capital Funds.

The 'basis of budgeting' is the form of accounting used to describe revenues and expenditures in the budget document. Generally, the basis of budgeting and accounting are the same for Governmental Funds, with a few exceptions. For budget purposes, operating budget (General Fund) encumbrances that are outstanding at year-end are treated as expenditures. (Encumbrances are not classified as expenditures under the basis of accounting; encumbrances outstanding at year-end are reported as reservations of fund balance, since the commitments will be honored through subsequent years' continuing appropriations.) However, the presentation of special revenue fund budgets excludes encumbrances, in order to clearly show that the ending fund balance from one period conforms to the beginning fund balance of the subsequent period. Additionally, for presentation purposes, the budgets of federal special revenue grants reflect the September 1 – August 31 grant accounting period for these funds, while other grant budgets reflect the July 1 – June 30 state and municipal budget periods. Finally, the budget document excludes gift accounts, miscellaneous local grants, trust and agency accounts, which are included in the audited financial statements.

Budget Policies & Practices:

All budgets are developed using a variety of policies and practices, which reflect state law, School Committee policy and voted budget guidelines. The following section highlights significant assumptions used in the budgeting process.

Budget Development Process:

The budget development process for school funds is described above, including roles and responsibilities.

Guidelines for Budget Requests

The voted Budget Guidelines of the School Committee outline two levels of funding requests within the School Committee's budget: Base Budget requests and Program Improvement Budget requests.

The School Department's **Base Budget** assumes the same level of service to the schools from the prior to the succeeding fiscal year budget, including the current school programs, staffing levels, class sizes, and services. The base budget includes: a) the total prior year budget appropriation (net of turnover savings); b) statutory or regulatory mandates; c) personnel step, longevity and collective bargaining increases (including cost of living); d) increases under other existing contracts; e) significant inflationary or enrollment increases (inflationary increase in the cost of student supplies, additional teachers needed to maintain student-teacher ratios, etc); and f) other items considered necessary and recommended by the Superintendent.

The **Program Improvement Budget** includes both the Base Budget plus additional funds for program enhancements and improved service to the students 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.

Salary Increase Policies:

Salary adjustments are subject to School Committee approval, and are generally part of the normal budget development process for the succeeding fiscal year. Contractual step, longevity and collective bargaining increases (including cost of living) are considered to be base budget requests for the upcoming school year.

Needham Public Schools has five salary scales, established by separate collective bargaining agreements for school administrators, teachers, instructional assistants, clerical staff and computer technicians, and food service workers. In addition, a small number of school personnel work under non-union contracts, including the Superintendent, Central Administrators, Principals, and specialized workers.

Position Policy:

Position adjustments are subject to School Committee approval, and are either part of the normal budget development cycle for the succeeding year, or the budget amendment cycle. For each budget year, schools are staffed based on established student/teacher ratios (School Committee Policy #IHB), applied to projected enrollment, as well as specific student needs articulated by Individualized Education Plans (IEPs). Starting with the prior year's staffing levels, staff are added or subtracted based on the aforementioned factors.

Positions also are adjusted to reflect the expansion or modification of existing programs, or to meet new requirements. Requests for additional positions generally originate with the program manager/principal,

are reviewed by the Superintendent, and as appropriate, are forwarded to the School Committee for approval.

All authorized positions in the School Department are assigned unique position authorization and sequence numbers. Position control is an important control mechanism, which ensures that the number of staff hired does not exceed the total number of budgeted authorizations, and that salary expenditures remain within budget amounts.

Budget Oversight and Amendment:

The operating budget, as enacted by Town Meeting establishes the overall School Department appropriation and is balanced, where expenditures equal revenues (including budgeted use of fund balance.) Although the School Committee has the legal authority to move funds within its appropriation, the total School appropriation may be amended only by Town Meeting at Special Town Meetings, which occur during the year. Amendments to specific line items within the School Operating Budget are made in accordance with School Committee Policy #DBK. Under this policy, the School Committee is solely empowered to authorize changes in allocations between line items, within the total appropriation approved by Town Meeting. Budget adjustments are allowed throughout the year.

The Superintendent and his designee, the Director of Financial Operations, are responsible for providing budget oversight. Budgetary controls are maintained to ensure compliance with Massachusetts General Laws that govern municipalities and school departments, and School Committee policy. These statutes provide legal standards for preparing, presenting, adopting and administering the budget.

Features of Needham's internal control structure include the use of an integrated financial management system; the segregation of incompatible duties; the use of encumbrance accounting; properly designed accounting records (including the use of pre-numbered forms and automatic duplicates); controlled access to sensitive information and valuables; physical security of cash, assets and vital records; the use of computer backups and a disaster recovery plan; regular reconciliation of accounts; verifications of compliance with financial processes and controls; and the timely preparation of financial reports.

Each program budget is managed by a District administrator, who is responsible for operating their programs within the limits their approved budgets.

School Committee Policy #DBK, as implemented by the budgetary control system within the District's financial management system, requires that expenditure requests include a valid account number, that they be approved by an authorizing party and that they remain within the approved and available budget amount. Additionally, all expenditure requests must be approved in advance by District's Chief Procurement Officer, for compliance with Massachusetts Uniform Procurement Act (MGL Ch30B) requirements.

Encumbrance accounting is an important feature of the financial control and reporting system. As required under School Committee Policy #DBK, all non-salary expenditures must be encumbered to ensure that funds will be available when payment is due. (Although desirable, the Town's current financial system cannot encumber salary expenses.) The encumbrance process is an important control measure to prevent the inadvertent over-expenditure of budget appropriations due to lack of information about future commitments.

Expenditure Approval:

MGL Ch 41 Sect. 56 require the School Committee to approve all school bills, drafts, orders and payrolls, and stipulates that approval may only be given after an examination to determine that the

charges were correct and that the goods, materials or services charged for were actually had been ordered, delivered and/or rendered. School Committee Policy #DGA requires a majority of the School Committee to review and approve warrants for goods and services, but authorizes the Chairman (or designee) to approve payroll warrants,

Financial Information and Reporting Practices:

The financial management system provides accessible and timely information about the uncommitted balance of appropriations and unrealized revenues. Under School Committee Policy #DBK, financial status reports must be provided to the Committee within 45 days of the end of each quarter. These financial status reports present year-to-date payments and encumbrances for school accounts, as well as a listing and explanation of all transfers between appropriation accounts. In addition, quarterly projection reports are prepared for operating accounts, to provide timely about current or potential budget issues, and to facilitate fiscal planning. At the end of the fiscal year, Policy #DBK also requires the Superintendent to make a recommendation to the Committee about the disposition of unspent funds, which the Committee revises (as necessary) and approves by majority vote. In addition, the Superintendent or designee should inform the Committee about changes in staffing levels or in curriculum, prior to implementation, even if those changes have no financial impact on the budget.

Fund Balance:

As a dependent entity, the School Department is not allowed to retain fund balance within the School Operating Budget; at year-end, operating budget appropriation balances lapse. Capital budget balances are available until expended, are retained within each fund/account, and are restricted to the specific purpose of the appropriation. Special revenue revolving fund programs are permitted to retain unexpended balances within each fund/account, with the exception of those programs established under MGL Ch40 Sect. 3, for which unexpended balances laps to the General Fund at year end. As a general guideline, expended balances within special revenue revolving fund accounts should not exceed three months operating expenses, unless special conditions apply. Examples of special conditions include: the pre-collection of fee revenues for the next fiscal year, specific cash flow requirements (or the absence thereof), statutory restriction, an intentional accumulation for capital replacement or other purposes, or insignificant balance amounts. Special revenue grant funds lapse at the end of the applicable grant period, which is typically July 1-June 30 for state and local grants, and September 1 – August 31 for federal grants. For these grant funds, unexpended balances typically must be returned to the granting agency.

Auditing:

School Committee Policy #DIE requires that all school accounts undergo an annual audit, by the firm selected by the Town of Needham to perform general auditing of accounts. In addition, an internal audit of Student Activity Accounts is permitted, at the discretion of the Superintendent, but is routinely conducted on an annual basis. Finally, an independent review of the accounting procedures of the Needham Public Schools will be conducted following the termination of service, resignation or retirement of the Director of Financial Operations.

Capital Policies:

The Town annually develops a five-year Capital Improvements Program (CIP), under the direction of the Town Manager. The first year of the CIP constitutes the proposed capital improvements budget for the coming year, and the ensuing four years of the plan are included for planning purposes.

The Capital Improvement Plan shall include: a) a list of all capital improvements proposed to be undertaken during the next five years, together with supporting data; b) cost estimates, methods of

financing, and recommended time schedule; and c) the estimated annual cost of operating and maintaining any facility to be constructed or acquired.

The School Department follows the general provisions of the Capital Improvement Policies established by the Board of Selectmen:

- Capital improvements are defined as: a) items requiring an expenditure of at least \$25,000 and having a useful life of more than five-years; b) projects consisting of real property acquisitions, construction, capital assets improvements, long-life capital equipment, or major maintenance/repair of an existing capital item, as distinguished from a normal operating expenditure; and c) items obtained under a long-term lease.
- Town departments will propose operating budgets that provide sufficient funding for adequate maintenance and orderly replacement of capital plant and equipment;
- All assets will be maintained at a level that protects capital investment and minimizes maintenance and replacement costs;
- All equipment replacement needs for the upcoming five-years will be projected and the projection will be updated every year; and
- Future operating and maintenance costs for all new capital facilities will be fully costed out.

These policies also govern activities of the Capital Improvement Fund (CIF), whose purpose is to allow the Town to reserve funds for general fund cash capital. Appropriations from the CIF are restricted to the following item for which the town may borrow for a period of five years or more; the acquisition of new equipment; the replacement of existing equipment; and building and facility improvements which cost less than \$250,000. Only general fund capital items that have been identified in the CIP for a period of three or more years, and which are recommended in the Capital Improvement Program for the current year, are eligible for funding from the CIF. The CIF may be used to pay for recurring equipment replacement needs that have been identified in the CIP and funded in at least three of five immediately preceding fiscal years. Appropriations to the CIP and interest earnings on the fund become part of the Fund.

Additionally, the policies govern use of the Capital Facility Fund (CFF), whose purpose is to allow the Town to reserve funds for extraordinary building repairs when other resources are unavailable. Appropriations from the CFF are restricted to: a) building repairs and improvements related to the structural integrity, building envelope or mechanical, electrical, plumbing system of the then existing capital facilities; and b) buildings and structures located on Town property and under the jurisdiction of the Town Manager (school buildings fall under the jurisdiction of the Town Manager.) Appropriations into the CCF and interest earnings become part of the Fund.

Debt Policies:

Under state law, School Departments of Towns are not empowered to issue debt. MGL Ch44 Sect. 7 limits the ability to incur debt to Town Meeting, upon two-thirds vote, for specific purposes as outlined in the statute. The Board of Selectmen have established the following debt policies:

- Proceeds of long-term debt will not be used for current, ongoing operations;
- The Town will strive to limit total debt service, including debt exclusions and self-supporting debt, to 10% of gross revenues;
- The Town will limit annual increases in debt service to a level that will not materially jeopardize the Town's (AAA) credit rating;

- For those previously-authorized bonded projects with residual balances, the Town Administrator shall propose the reallocation of these balances for other capital projects in conformance with MGL Ch 44 Sect. 20;
- For those previously authorized projects funded with available revenue (tax levy or reserves), that have residual balances in excess of \$5,000, the Town Administrator shall propose the reallocation of these balance for other future capital projects in conformance with MGL Ch 44 Sect. 33B. This practice will avoid abnormally inflating general fund surplus with one-time receipts.
- For those previously authorized projects funded with available revenue (tax levy or reserves), with residual balances of less than \$5,000, the Comptroller shall be authorized to close these balances to the appropriate fund surplus;
- The Town will attempt to limit bond sales in any calendar year to \$10,000,000 in order to maintain bank qualifications and thereby receive lower interest rates on bonded debt;
- Long-term borrowing will be confined to capital improvements too expensive to be financed from current revenues. In general, the Town will attempt to finance purchases costing less than \$25,000 with operating revenues;
- Bonds will be paid back within a period not to exceed the expected useful life of the capital project;
- To the extent practicable, user fees will be set to cover the capital costs of enterprise type services or activities – whether purchased on a pay-as-you-go basis or through debt financing – to avoid imposing a burden on the property tax levy.
- Ongoing communications with bond rating agencies will be maintained, and a policy of full disclosure on every financial report and bond prospectus will be followed.

School Revenues:

School revenues are derived from three primary sources: federal, state and local sources, including property taxes and fees. Local resources fund approximately 80% of the school operating budget; state aid comprises an additional 16% and federal aid comprises the remainder. Federal revenue is received primarily in the form of special revenue grant funds, and reimbursement for free and reduced price meals.

Federal revenues consist of categorical special revenue funds that are designated for specific purposes. Specific purpose grants include Federal Special Education Entitlement (SPED 94-142), SPED Program Improvement/274, Title I (No Child Left Behind), Teacher Quality/140 (Title II, Part A, Improving Educator Quality), NCLB Technology/160 (Title IID, Part D: Enhancing Education Through Technology), NCLB Innovative Programs V/302, NCLB Safe & Drug Free Schools/331 (Title IV, Part A: Safe & Drug Free Schools & Communities.) The Food Services program also receives federal reimbursement for free and reduced price meals sales to students. These funds are subject to the federal budget process and are received from the State as pass-through funds.

State revenues for education consist of Chapter 70 Education Funds, and other categorical amounts established by the State. MGL Chapter 70 Education funds, authorized by the Education Reform Act of 1993, provide funding to school districts based on a calculated foundation budget amount, which represents the amount of money that each district is required to appropriate, in order to provide an adequate education to its pupils. The funding formula also calculates a target local contribution amount, or local share, which is capped at 82.5% of the foundation budget amount. State Chapter 70 aid is the calculated difference between a District's foundation budget, and its required local contribution amount. Needham's Chapter 70 aid calculation for FY13 is shown below:

FY13 Preliminary Chapter 70 Summary

199 NEEDHAM

Aid Calculation FY13

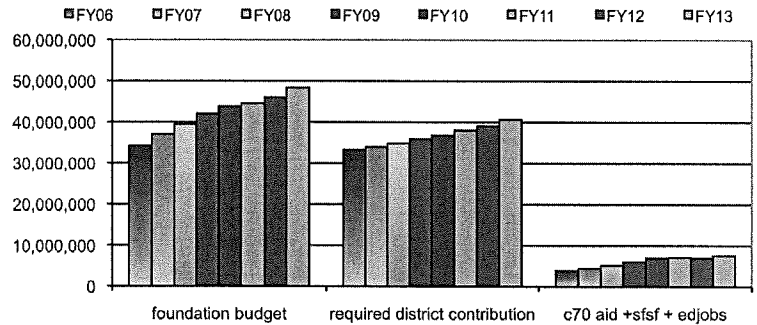
Prior Year Aid	
1 Chapter 70 FY12	6,991,720
Foundation Aid	
2 Foundation budget FY13	48,336,043
3 Required district contribution FY13	40,702,053
4 Foundation aid (2 -3)	7,633,990
5 Increase over FY12 (4 - 1)	642,270

Non-Operating District Reduction to Foundation	
6 Reduction to foundation	0

Chapter 70 Aid FY13	
sum of line 1 and 5 minus line 6	7,633,990

Comparison to FY12

	FY12	FY13	Change	Pct Chg
Enrollment	5,184	5,219	35	0.68%
Foundation budget	46,025,846	48,336,043	2,310,197	5.02%
Required district contribution	39,034,126	40,702,053	1,667,927	4.27%
Chapter 70 aid	6,991,720	7,633,990	642,270	9.19%
Required net school spending (NSS)	46,025,846	48,336,043	2,310,197	5.02%
Target aid share	17.50%	17.50%		
C70 % of foundation	15.19%	15.79%		
Required NSS % of fnd	100.00%	100.00%		



The Massachusetts Department of Elementary and Secondary Education (DESE) administers the Chapter 70 formula. Before receiving any education aid, all districts are required to submit End-of-Year Pupil and Financial Reports to the Department. The data contained in these reports are used to demonstrate compliance with net school spending requirements. A district's failure to spend at least 95 percent of its net school-spending requirement will result in a reduction of Chapter 70 Aid in the following fiscal year. Other state aid for education consists of: school construction reimbursements, Charter School tuition and capital reimbursements, racial imbalance funding for the METCO program, and school lunch aid. All of these revenues are reflected on the official "Cherry Sheets" published by the State Department of Revenue.

Local revenues consist of property tax revenues and local receipts. Under Massachusetts General Law's Proposition 2-1/2, property taxes on the whole are restricted to increases of 2.5%, plus tax revenues derived from new growth (the annual "levy limit.") An additional taxing limitation is the "levy ceiling," which is capped at 2-1/2% of the Town's valuation. The FY 2010/11 Town of Needham levy limit is \$93,091,997, which is well below the levy ceiling of \$189,406,452. The residential tax rate is \$10.90 and the average single family tax bill is \$7,719. Local receipts consist of motor vehicle excise tax, other excise, penalties and interest, payment in lieu of tax, charges for service, licenses and permits, fees, fines and forfeitures, special assessments, investment income, other types of income.

The majority of voters in the Town may authorize an operating override, which is a permanent increase in a municipality's levy limit (but not the levy ceiling) in a municipal election. The override amount becomes part of the levy base, when setting the next year's levy limit. A majority vote of the Board of Selectmen is required to place an override on the ballot and a simply majority vote by voters is required for passage. In November 2008, Needham voters approved an operating override of \$1,887,929, to become effective on July 1, 2009 for the purposes of opening the Town's eighth school, the High Rock School. (Of this amount, \$1,057,272 was appropriated to the School Department, and \$830,657 to the Town, for High Rock-related expenses.)

Additionally, voters may authorize a *temporary* increase in a municipality's levy limit (and possibly the levy ceiling), when a municipality's voters elects to exclude the payment of a particular debt service from the constraints of Proposition 2 1/2. The debt service is then added to the levy limit for the life of the debt only. To place a debt exclusion question on the ballot requires a 2/3 vote of the entire Board of Selectmen. A simple majority vote by the voters is required for passage. Debt exclusion overrides are common funding sources for new/renovated facilities or large capital projects.

School Expenditures:

School Department expenses are grouped by Needham-specific functional area categories: Administration, Transportation, Other General Services, K-12 Regular Instruction, Guidance & Psychology, Health Services, K-12 SPED Services, SPED Tuitions, Other Student Services, Technology & Media, Physical Education & Health, Fine & Performing Arts, World Languages. Within these general categories, cost centers are defined.

Expenses also are grouped by Department of Elementary and Secondary Education reporting categories, including: Administration (1000), Instructional Leadership (2000), Classroom and Specialist Teachers (2300), Other Teaching Services (2330), Professional Development (2350), Instructional Materials (2410), Equipment and Technology (2420, 2450), Guidance and Testing (2700), Psychological Services (2800), Pupil Services (3000), Operations and Maintenance (4000), Employee Benefits and Insurance (5000), Other expenses (6000), Asset Acquisition (7000), Debt (8000) and Payments to Out of District Schools (9000.) These reporting categories are aligned to the annual End-of-Year Pupil and Financial Reports, which is used demonstrate compliance with net school spending requirements under the Chapter 70 Education Reform laws.

Expenditures further are broken into the following expenditure types, recognized by Needham Town Meeting: salaries (010), purchase of service (020), expense (030) and capital (200.)

Finally, the chart of accounts confirms to Uniform Municipal Accounting System (UMAS) guidelines, which provides fund and object code designations.

School Chart of Accounts:

The Town of Needham and School Department share a General Ledger and common chart of accounts. The chart of accounts reflects the Town's organizational structure (Fund & NPS Department), Department of Elementary and Secondary Education (DESE) reporting categories (DOE Program, DOE Building, DOE Subject, DOE Grade, DOE Object), Town Meeting expenditure categories (Activity, Category), UMAS guidelines (Fund, Object) and Department of Revenue "Schedule A" reporting classifications. The account code structure is defined below:

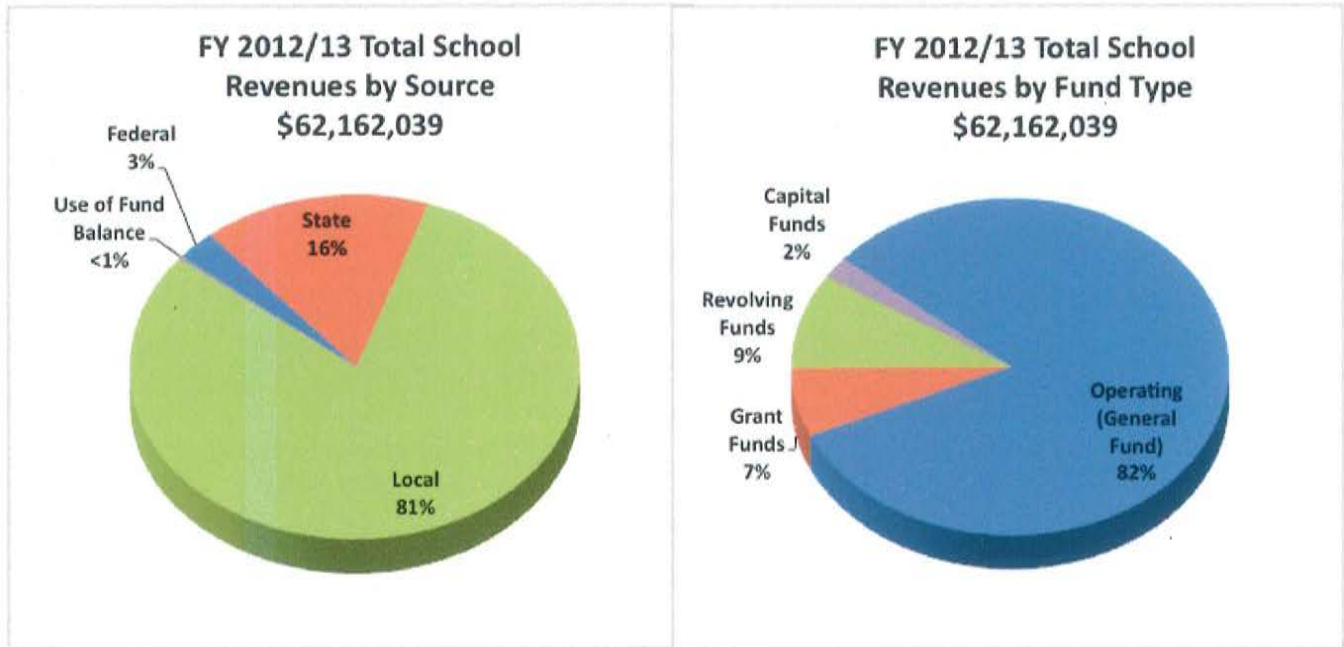
FUND	NPS Department	DOE Pgm	DOE Bldg	DOE Function	DOE Subj	DOE Gr	Activity	Sub Act	SubCat	Cat	Object	Schedule A	DOE Obj																																				
0	0	0	1	-	3	2	2	0	-	0	0	5	-	2	2	-	2	4	1	0	-	0	9	0	-	9	9	-	5	2	-	0	-	0	-	0	3	-	5	5	1	7	-	3	0	0	-	0	5



Graduation Day 2010, Courtesy Needham TIMES, photo by David Gordo

Financial Section

FY 2012/13 Total School Budget Revenues by Source & Fund Type

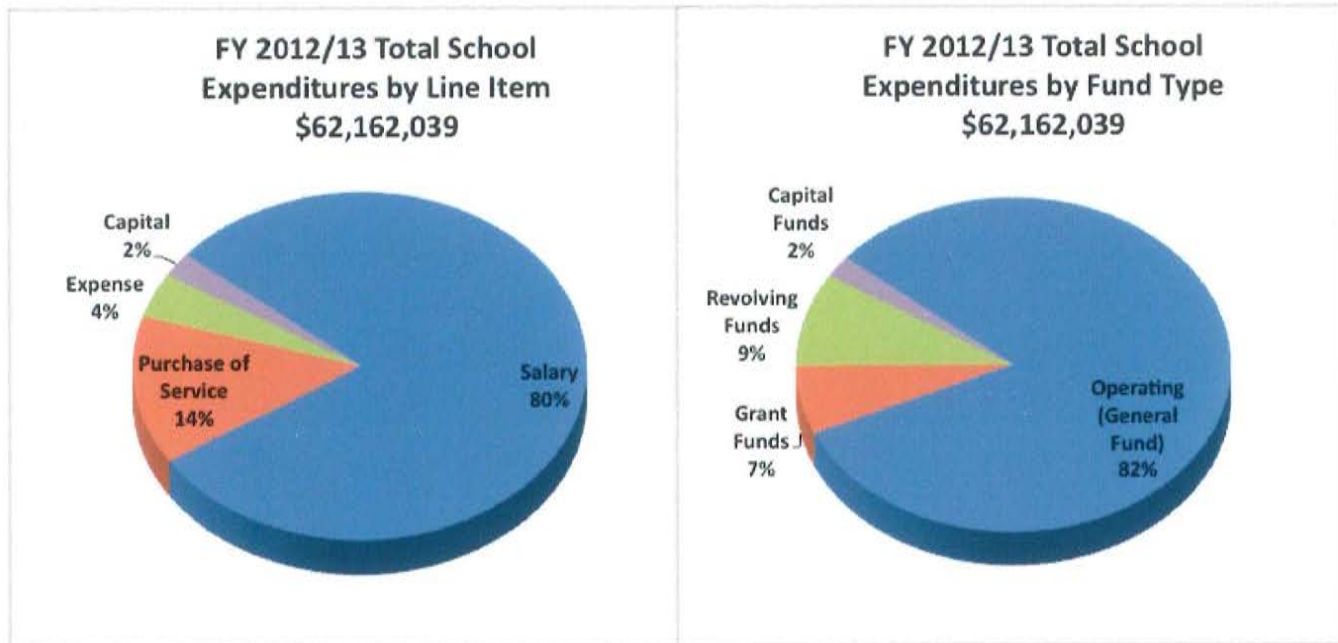


Revenue Summary:

<u>Total School Revenues</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Operating	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	82.2%
Grant	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	6.6%
Revolving	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	9.1%
Capital	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

<u>Total School Revenues</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Federal	2,182,739	2,787,130	3,004,483	2,184,267	1,738,602	(445,665)	-20.4%	2.8%
State	8,401,055	7,774,838	8,331,607	8,523,280	10,162,533	1,639,253	19.2%	16.3%
Local	61,500,405	50,285,621	50,774,650	48,023,284	50,103,339	2,080,055	4.3%	80.6%
Use of Fund Balance	(278,486)	(225,830)	(74,254)	142,984	157,565	14,581	10.2%	0.3%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

FY 2012/13 Total School Budget Expenditures by Line Item & Fund Type



Expenditure Summary:

<u>Total School Expenditures</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	40,752,574	44,158,563	44,873,528	46,994,625	49,599,325	2,604,699	5.5%	79.8%
Purchase of Service	7,796,538	7,557,781	8,277,870	8,499,914	8,569,228	69,314	0.8%	13.8%
Expense	2,481,463	2,630,354	2,713,383	2,441,676	2,596,187	154,511	6.3%	4.2%
Capital	20,775,139	6,275,060	6,171,704	937,600	1,397,300	459,699	49.0%	2.2%
Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

<u>Total School Expenditures</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY10 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Operating	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	82.2%
Grant	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	6.6%
Revolving	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	9.1%
Capital	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

FY 2012/13 Total School Budget Revenue & Expenditures by Fund

<u>Total School Expenditures</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Operating								
Fund 1000 (General Fund)	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	82.2%
Subtotal	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	82.2%
Grant								
Fund 2003 (Federal Grant)	2,005,878	2,593,209	2,748,672	1,995,267	1,500,102	(495,165)	-24.8%	2.4%
Fund 2004 (State Grant)	2,310,496	1,815,473	1,774,234	1,851,889	2,592,260	740,371	40.0%	4.2%
Fund 2552 (Local Grant)	31,387	17,165	20,358	24,148	15,853	(8,295)	-34.4%	0.0%
Subtotal	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	6.6%
Revolving								
Fund 2303 (Transportation)	457,416	420,385	448,554	513,557	516,450	2,893	0.6%	0.8%
Fund 2350 (General Fee)	1,942,799	2,144,361	2,320,977	2,387,198	2,293,160	(94,038)	-3.9%	3.7%
Fund 2351 (Athletics)	416,564	377,616	464,446	483,601	532,501	48,900	10.1%	0.9%
Fund 2550 (Food Service)	1,858,884	1,822,494	1,813,720	1,979,130	2,002,112	22,982	1.2%	3.2%
Fund 2551 (Adult Education)	203,232	228,666	263,941	233,854	273,920	40,066	17.1%	0.4%
Fund 2553 (Staff Development)	21,613	5,128	12,989	15,000	15,000	-	0.0%	0.0%
Subtotal	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	9.1%
Capital								
Capital Funds	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Subtotal	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	2.1%
Grand Total	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

FY 2012/13 Total School Budget Expenditures by Line Item Detail

Expenditure by Line Item	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Salary								
Salaries and Wages, Regular	40,105,973	43,465,265	44,224,654	46,075,434	48,685,497	2,610,062	5.7%	78.3%
Salaries and Wages, Substitutes	409,559	400,714	379,656	575,899	531,683	(44,216)	-7.7%	0.9%
Salaries and Wages, Longevity	103,769	90,772	77,444	124,483	165,238	40,755	32.7%	0.3%
Fringe on Behalf of Employee	133,272	201,812	191,773	218,809	216,907	(1,902)	-0.9%	0.3%
Subtotal	40,752,574	44,158,563	44,873,527	46,994,625	49,599,325	2,604,699	5.5%	79.8%
Purchase of Service								
Utility Services	1,506	-	-	-	-	-	0.0%	0.0%
Repair & Maintenance	211,978	199,083	179,038	293,151	245,292	(47,859)	-16.3%	0.4%
Rentals and Leases	108,643	82,033	107,221	120,752	112,242	(8,510)	-7.0%	0.2%
Professional Services	702,988	933,930	877,837	725,588	661,480	(64,108)	-8.8%	1.1%
Tuition	4,215,325	4,026,085	4,466,280	4,863,681	4,921,061	57,380	1.2%	7.9%
Pupil Transportation	1,915,374	1,795,152	1,906,138	1,921,123	2,047,408	126,285	6.6%	3.3%
Communication - Phones	-	5,646	6,242	10,543	10,678	135	1.3%	0.0%
Communication - Postage	79,864	73,137	73,035	74,460	75,850	1,390	1.9%	0.1%
Communication - Advertising	40,611	64,506	43,822	34,050	46,200	12,150	35.7%	0.1%
Printing & Binding	44,683	42,722	34,091	43,533	35,807	(7,726)	-17.7%	0.1%
Other Purchased Services	475,566	335,488	584,167	413,032	413,211	178	0.0%	0.7%
Subtotal	7,796,538	7,557,781	8,277,870	8,499,914	8,569,228	69,314	0.8%	13.8%
Expense								
Office Supplies	61,080	89,156	72,506	51,804	62,411	10,607	20.5%	0.1%
R&M Bldgs / Supplies	1,029	4,920	-	-	-	-	0.0%	0.0%
Custodial Supplies	6,190	5,504	6,319	24,550	56,703	32,153	131.0%	0.1%
Medical and Surgical Supplies	10,561	13,352	11,744	11,804	11,804	-	0.0%	0.0%
Food Supplies	743,913	809,156	782,651	852,800	850,000	(2,800)	-0.3%	1.4%
Educational Supplies	668,260	566,483	886,203	499,065	555,437	56,371	11.3%	0.9%
Testing Supplies	9,034	15,689	11,072	10,297	22,397	12,100	117.5%	0.0%
Instr. Mat/Clsrm Lib & Ref - Teaching Aii	60,082	217,989	100,314	114,624	134,614	19,990	17.4%	0.2%
Textbooks/ Workbooks	162,715	114,736	133,370	162,632	125,911	(36,721)	-22.6%	0.2%
Instructional Equipment	89,241	40,377	30,625	140,907	143,523	2,616	1.9%	0.2%
Instructional Hardware	55,570	62,455	37,064	46,431	46,431	-	0.0%	0.1%
Instructional Software	68,327	51,868	25,785	21,870	21,870	-	0.0%	0.0%
Instructional Technology	44,639	98,556	74,030	9,311	10,311	1,000	10.7%	0.0%
Other Supplies	81,763	140,875	140,025	97,880	86,900	(10,980)	-11.2%	0.1%
In-State Travel	69,519	75,537	100,551	44,284	46,112	1,828	4.1%	0.1%
Out-of-State Travel	21,701	15,432	9,185	12,469	13,969	1,500	12.0%	0.0%
Dues & Subscriptions	84,483	109,115	52,192	85,136	107,295	22,159	26.0%	0.2%
All Other Expenses	243,355	199,154	239,746	255,812	300,501	44,689	17.5%	0.5%
Subtotal	2,481,463	2,630,354	2,713,383	2,441,676	2,596,187	154,511	6.3%	4.2%
Capital Outlay								
Buildings & Grounds	20,211,372	5,754,258	5,487,377	720,000	480,000	(240,000)	-33.3%	0.8%
Capital Vehicles (Unit Cost > \$5000)	14,000	-	362,651	28,800	49,800	21,000	72.9%	0.1%
Capital Equipment (Unit Cost > \$5000)	253,215	100,895	268,820	119,700	190,700	71,000	59.3%	0.3%
Capital Technology (Unit Cost > \$5000)	296,552	419,906	52,856	69,100	676,800	607,700	879.5%	1.1%
Subtotal	20,775,139	6,275,060	6,171,704	937,600	1,397,300	459,700	49.0%	2.2%
GRAND TOTAL	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

FY 2012/13 Total School Budget Expenditures by Functional Area

Expenditures by Functional Area	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
General Administration (1000)								
School Committee (1110)	14,625	11,556	10,534	12,750	12,750	-	0.0%	0.0%
District Administration (1200)	1,018,867	1,087,050	1,058,131	1,128,461	1,268,768	140,307	12.4%	2.0%
Finance & Administrative Services (1410)	755,528	790,692	1,001,671	765,357	797,215	31,858	4.2%	1.3%
Subtotal	1,789,020	1,889,298	2,070,336	1,906,568	2,078,733	172,165	9.0%	3.3%
Instructional Services (2000)								
District-Wide Academic Leadership (2100)	1,420,952	1,529,812	1,582,448	1,528,741	1,635,042	106,301	7.0%	2.6%
School Building Leadership (2200)	3,064,883	3,422,051	3,309,253	3,446,896	3,896,321	449,425	13.0%	6.3%
Instruction - Teaching Services (2300)	31,066,790	33,587,933	33,997,938	35,680,128	37,254,535	1,574,407	4.4%	59.9%
Instructional Materials & Equipment (2400)	2,614,267	2,031,767	2,142,358	2,162,831	2,049,460	(113,372)	-5.2%	3.3%
Guidance, Counseling & Testing Services (2700)	1,827,473	1,922,790	1,947,489	1,984,706	2,094,522	109,816	5.5%	3.4%
Psychological Services (2800)	296,320	348,531	345,315	379,514	353,687	(25,827)	-6.8%	0.6%
Subtotal	40,290,685	42,842,884	43,324,801	45,182,816	47,283,566	2,100,750	4.6%	76.1%
Other School Services (3000)								
Attendance & Parent Liaison Services (3100)	3,843	2,624	3,509	3,524	13,555	10,031	284.6%	0.0%
Health Services (3200)	848,538	879,824	841,681	850,436	919,351	68,915	8.1%	1.5%
Student Transportation Services (3300)	1,446,985	1,811,050	2,032,607	1,691,784	1,956,822	265,037	15.7%	3.1%
Food Services (3400)	660,808	1,787,839	1,793,788	1,877,236	1,854,646	(22,590)	-1.2%	3.0%
Athletic Services (3510)	805,913	747,910	830,966	870,222	946,522	76,300	8.8%	1.5%
Other Student Activities (3520)	23,488	14,149	23,617	157,587	196,458	38,871	24.7%	0.3%
School Security (3600)	-	-	-	-	-	-	0.0%	0.0%
Subtotal	3,789,574	5,243,395	5,526,168	5,450,789	5,887,354	436,564	8.0%	9.5%
Operation & Maintenance of Plant (4000)								
Custodial Services (4110)	761,256	37,789	52,166	40,655	60,208	19,553	48.1%	0.1%
Heating of Buildings (4120)	-	-	-	-	-	-	0.0%	0.0%
Utility Services (4130)	1,506	-	-	-	-	-	0.0%	0.0%
Maintenance of Grounds (4210)	7,945	2,113	2,400	8,000	-	(8,000)	-100.0%	0.0%
Maintenance of Buildings (4220)	17,765	5,320	-	13,480	-	(13,480)	-100.0%	0.0%
Extraordinary Maintenance (4300)	-	-	-	-	-	-	0.0%	0.0%
Networking & Telecommunications (4400)	117,174	126,967	120,807	146,780	221,373	74,593	50.8%	0.4%
Technology Maintenance (4450)	48,819	43,014	48,206	45,305	46,496	1,191	2.6%	0.1%
Subtotal	954,465	215,203	223,579	254,220	328,077	73,857	29.1%	0.5%
Fixed Charges (5000)								
Employer Retirement (5100)	76,089	91,256	82,021	77,586	76,729	(857)	-1.1%	0.1%
Insurance Programs (5200)	39,129	6,585	85,935	101,223	102,678	1,455	1.4%	0.2%
Rental-Lease of Equipment (5300)	30,094	29,914	41,121	50,922	51,472	550	1.1%	0.1%
Debt Service (5400)	-	-	-	-	-	-	0.0%	0.0%
Other Charges (5500)	-	-	-	-	-	-	0.0%	0.0%
Grant Indirect (5600)	46,095	47,255	87,981	109,060	86,616	(22,445)	-20.6%	0.1%
Subtotal	191,408	175,010	297,059	338,791	317,495	(21,297)	-6.3%	0.5%
Community Services (6000)								
Civic Activities (6200)	-	-	1,910	-	3,455	3,455	100.0%	0.0%
Subtotal	-	-	1,910	-	3,455	3,455	100.0%	0.0%
Acquisition, Improvement & Replacement of Fixed Assets (7000)								
Acquisition & Improvement of Sites (7100)	19,058,196	5,594,262	5,596,892	720,000	480,000	(240,000)	-33.3%	0.8%
Acquisition & Improvement of Buildings (7200)	1,153,176	159,997	26,000	-	-	-	0.0%	0.0%
Acquisition & Improvement of Equipment (7300)	399,767	520,802	334,157	193,800	891,300	697,500	359.9%	1.4%
Replacement of Equipment (7400)	-	-	-	-	-	-	0.0%	0.0%
Acquisition of Motor Vehicles (7500)	14,000	-	214,655	23,800	26,000	2,200	9.2%	0.0%
Replacement of Motor Vehicles (7600)	-	-	-	-	-	-	0.0%	0.0%
Subtotal	20,625,139	6,275,060	6,171,705	937,600	1,397,300	459,700	49.0%	2.2%
Programs With Other School Districts (9000)								
Programs with Other Districts in Mass (9100)	313,658	316,801	542,312	532,972	444,789	(88,183)	-16.5%	0.7%
Tuition to Out-of-State Schools (9200)	354,548	457,862	782,678	509,945	475,568	(34,377)	-6.7%	0.8%
Tuition to Non-Public Schools (9300)	3,261,883	2,698,067	2,926,653	3,629,689	3,611,308	(18,381)	-0.5%	5.8%
Tuition to Collaboratives (9400)	235,336	508,180	169,284	130,425	334,396	203,971	156.4%	0.5%
Payments to Regional School Districts (9500)	-	-	-	-	-	-	0.0%	0.0%
Subtotal	4,165,424	3,980,910	4,420,928	4,803,031	4,866,060	63,029	1.3%	7.8%
GRAND TOTAL	71,805,714	60,621,759	62,036,486	58,873,816	62,162,039	3,288,223	5.6%	100.0%

FY 2012/13 Total Budget Fund Balance

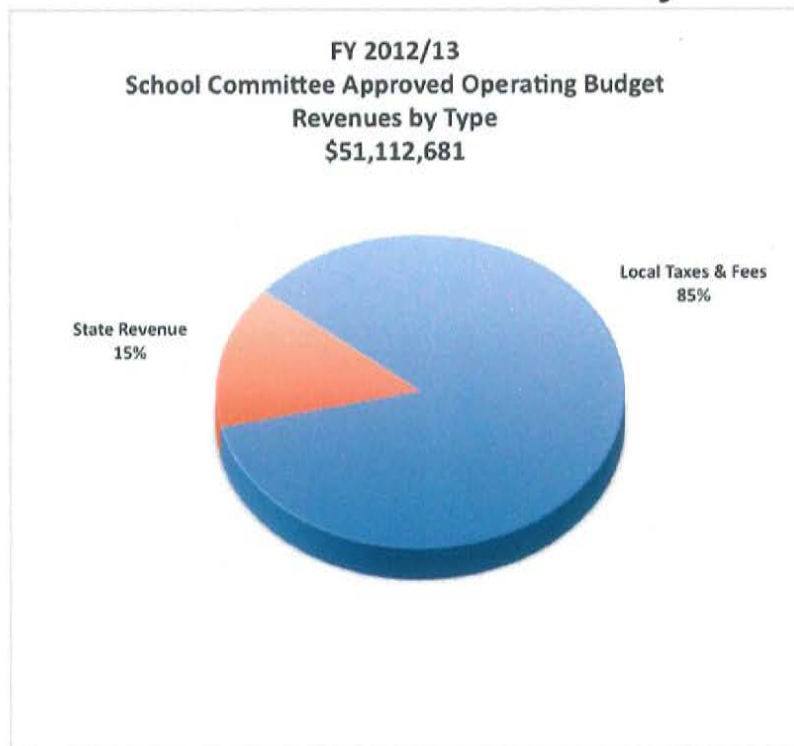
<i>Appropriated Funds Highlighted</i>												
FY13 Budgeted Fund Balance												
By Expenditure Line Item												
	General Fund 0001	Special Revenue 2303	Revenue Revolving 2350	Special Revenue Revolving 2351	Special Revenue Revolving 2550	Special Revenue Revolving 2551	Special Revenue Revolving 2553	Special Revenue Federal Grant 2003	Special Revenue State Grant 2004	Special Revenue Local Grant 2552	Capital Budget 3xxx	All Fund Total
Revenues												
Federal Revenue	-	-	-	-	238,500	-	1,500,102	-	-	-	-	1,738,602
State Revenue	7,543,773	-	-	-	26,500	-	-	-	2,592,260	-	-	10,162,533
Local Revenue	43,568,908	517,063	2,101,539	518,870	1,767,930	290,176	15,000	-	-	15,853	1,308,000	50,103,339
Subtotal Revenue	51,112,678	517,063	2,101,539	518,870	2,032,930	290,176	15,000	1,500,102	2,592,260	15,853	1,308,000	62,004,471
Expenditures												
Salary	44,478,354	122,756	1,801,711	141,833	958,612	220,430	5,000	1,285,631	569,145	15,853	-	49,599,325
Purchase of Service	5,546,559	377,760	174,469	253,942	57,000	38,615	5,000	136,688	1,979,195	-	-	8,569,228
Expense	1,061,769	15,934	285,680	136,726	954,500	14,875	5,000	77,783	43,921	-	-	1,397,300
Capital Infrastructure	26,000	-	31,300	-	32,000	-	-	-	-	-	1,308,000	1,397,300
Subtotal Expenditures	51,112,679	516,450	2,293,160	532,501	2,002,112	273,920	15,000	1,500,102	2,592,260	15,853	1,308,000	62,162,039
Beginning Fund Balance	-	487,792	1,176,540	111,369	1,049,626	68,112	26,944	-	-	-	30,075,305	32,995,688
Ending Fund Balance	(0)	488,405	984,919	97,738	1,080,444	84,368	26,944	-	-	-	30,075,305	32,838,120
Net Change in Fund Balance	(0)	613	(191,621)	(13,631)	30,818	16,256	-	-	-	-	-	(157,565)
<i>Appropriated Funds Highlighted</i>												
FY13 Budgeted Fund Balance												
By Expenditure Functional Area												
	General Fund 0001	Special Revenue 2303	Special Revenue Revolving 2350	Special Revenue Revolving 2351	Special Revenue Revolving 2550	Special Revenue Revolving 2551	Special Revenue Revolving 2553	Special Revenue Federal Grant 2003	Special Revenue State Grant 2004	Special Revenue Local Grant 2552	Capital Budget 3xxx	All Fund Total
Revenues												
Federal Revenue	-	-	-	-	238,500	-	-	1,500,102	-	-	-	1,738,602
State Revenue	7,543,773	-	-	-	26,500	-	-	-	2,592,260	-	-	10,162,533
Local Revenue	43,568,908	517,063	2,101,539	518,870	1,767,930	290,176	15,000	-	-	15,853	1,308,000	50,103,339
Subtotal Revenue	51,112,678	517,063	2,101,539	518,870	2,032,930	290,176	15,000	1,500,102	2,592,260	15,853	1,308,000	62,004,471
Expenditures												
General Administration (1000)	1,895,223	-	55,001	-	115,466	10,378	-	2,665	-	-	-	2,078,733
Instructional Services (2000)	42,929,580	378,016	1,889,557	-	-	263,542	15,000	1,354,778	437,240	15,853	-	47,283,566
Other School Services (3000)	2,780,923	128,394	109,929	532,501	1,854,646	-	-	28,331	452,630	-	-	5,887,354
Operation & Maintenance of Plant (4000)	267,869	60,208	60,208	-	-	-	-	-	-	-	-	328,077
Fixed Charges (5000)	15,000	6,585	147,165	-	-	-	-	114,328	34,417	-	-	317,495
Community Services (6000)	-	3,455	-	-	-	-	-	-	-	-	-	3,455
Acquisition, Improvement & Replacement of Fixed Assets (7000)	26,000	-	31,300	-	32,000	-	-	-	-	-	1,308,000	1,397,300
Debt Retirement & Service (8000)	-	-	-	-	-	-	-	-	-	-	-	-
Programs With Other School Districts (9000)	3,198,086	-	-	-	-	-	-	-	1,667,974	-	-	4,866,060
Subtotal Expenditures	51,112,678	516,450	2,293,160	532,501	2,002,112	273,920	15,000	1,500,102	2,592,260	15,853	1,308,000	62,162,039
Beginning Fund Balance	-	487,792	1,176,540	111,369	1,049,626	68,112	26,944	-	-	-	30,075,305	32,995,688
Ending Fund Balance	(0)	488,405	984,919	97,738	1,080,444	84,368	26,944	-	-	-	30,075,305	32,838,120
Net Change in Fund Balance	(0)	613	(191,621)	(13,631)	30,818	16,256	-	-	-	-	-	(157,565)
% Change in Fund Balance	0%	0%	-16%	-12%	3%	24%	0%	0%	0%	0%	0%	0%
			Reflects budgeted use of fund balance	Reflects budgeted use of fund balance		Reflects budgeted use of fund balance						

FY 2012/13 Total School Budget FTE by Fund and Position Type

FTEs by Position Type	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% TL FY13
Operating								
Administrators	32.24	33.79	33.80	33.90	37.67	3.77	11.1%	5.8%
Teachers	409.56	416.49	416.61	423.90	435.96	12.06	2.8%	67.2%
Aides	111.12	119.87	116.03	106.31	111.85	5.54	5.2%	17.2%
Clerical (and Bus)	<u>55.37</u>	<u>55.42</u>	<u>55.06</u>	<u>60.27</u>	<u>63.00</u>	<u>2.73</u>	<u>4.5%</u>	<u>9.7%</u>
Grand Total	608.29	625.57	621.50	624.38	648.48	24.10	3.9%	100.0%
Grant								
Administrators	4.00	4.00	4.10	4.00	4.33	0.33	8.3%	11.2%
Teachers	12.17	16.80	12.84	11.47	11.57	0.10	0.9%	29.8%
Aides	23.13	25.20	23.67	31.30	20.90	-10.40	-33.2%	53.9%
Clerical (and Bus)	<u>3.00</u>	<u>4.43</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>5.2%</u>
Grand Total	42.30	50.43	42.61	48.77	38.80	-9.97	-20.4%	100.0%
Revolving								
Administrators	5.02	5.84	5.63	5.63	6.34	0.71	12.6%	8.6%
Teachers	8.55	9.25	8.41	9.08	8.25	-0.83	-9.1%	11.2%
Aides	37.37	45.04	46.83	42.53	52.33	9.80	23.0%	71.2%
Clerical (and Bus)	<u>5.25</u>	<u>5.09</u>	<u>6.13</u>	<u>7.84</u>	<u>6.56</u>	<u>-1.28</u>	<u>-16.3%</u>	<u>8.9%</u>
Grand Total	56.19	65.22	67.00	65.08	73.48	8.40	12.9%	100.0%
Capital								
Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Aides	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Clerical (and Bus)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Grand Total	0.00	0.00	0.00	0.01	0.01	0.00	0.0%	100.0%
Total								
Administrators	41.26	43.63	43.53	43.53	48.34	4.81	11.0%	6.4%
Teachers	430.28	442.54	437.86	444.45	455.78	11.33	2.5%	59.9%
Aides	171.62	190.11	186.53	180.14	185.08	4.94	2.7%	24.3%
Clerical (and Bus)	<u>63.62</u>	<u>64.94</u>	<u>63.19</u>	<u>70.11</u>	<u>71.56</u>	<u>1.45</u>	<u>2.1%</u>	<u>9.4%</u>
Grand Total	706.78	741.22	731.11	738.23	760.76	22.53	3.1%	100.0%
FTE's by Fund								
Operating								
Fund 1000 (General Fund)	<u>608.29</u>	<u>625.57</u>	<u>621.50</u>	<u>624.38</u>	<u>648.48</u>	<u>24.10</u>	<u>3.9%</u>	<u>85.2%</u>
Subtotal	608.29	625.57	621.50	624.38	648.48	24.10	3.9%	85.2%
Grant								
Fund 2003 (Federal Grant)	27.30	37.56	31.46	37.72	27.75	-9.97	-26.4%	3.6%
Fund 2004 (State Grant)	14.00	12.87	11.15	11.05	11.05	0.00	0.0%	1.5%
Fund 2552 (Local Grant)	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	42.30	50.43	42.61	48.77	38.80	-9.97	-20.4%	5.1%
Revolving								
Fund 2303 (Transportation)	1.50	1.29	1.29	1.50	1.50	0.00	0.0%	0.2%
Fund 2350 (General Fee)	26.12	30.38	27.66	30.46	29.93	-0.53	-1.7%	3.9%
Fund 2351 (Athletics)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Fund 2550 (Food Service)	27.32	32.39	36.89	31.96	40.85	8.89	27.8%	5.4%
Fund 2551 (Adult Education)	1.25	1.16	1.16	1.16	1.20	0.04	3.4%	0.2%
Fund 2553 (Staff Development)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	56.19	65.22	67.00	65.08	73.48	8.40	12.9%	9.7%
Capital								
Capital Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Grand Total	706.78	741.22	731.11	738.23	760.76	22.53	3.1%	100.0%

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FY 2012/13 School Operating Budget Revenue Summary



Revenue Summary:

School Revenue	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
Local Revenue:								
Property Taxes & Fees (5)	35,903,911	39,246,388	40,016,773	41,851,480	43,568,908	1,717,428	4.10%	85.2%
State Revenue/Assessments:								
School Choice (1)	(4,500)	-	(17,222)	(17,739)	-	17,739	-100.00%	0.0%
Charter School (2)	(40,535)	(48,856)	(41,524)	(43,352)	(71,541)	(28,189)	65.02%	-0.1%
Special Education (3)	(12,617)	(13,409)	(13,610)	(14,018)	(18,676)	(4,658)	33.23%	0.0%
Chapter 70 Formula Aid (4)	6,118,846	5,996,469	6,590,957	6,725,000	7,633,990	908,990	13.52%	14.9%
Subtotal State	6,061,194	5,934,204	6,518,601	6,649,891	7,543,773	893,882	13.44%	14.8%
Totals	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.38%	100.0%

(1) School Choice sending tuition assessment.

(2) Charter School Tuition Reimbursemen, Net Sending Tuition Assessment. Source: Department of Revenue Cherry Sheets

(3) Tuition Assessment to Mass Hospital School.

(4) Chapter 70 Excludes School Construction Chapter 645; Chapter 511; METCO & School Lunch Reimbursement. Excludes Circuit Breaker

(5) Reflects 5/11 ATM Budget of \$48,436,371 plus 11/11 STM addition of \$65,000.

Revenues for School Department operations in FY 2012/13 are shown above. These revenues, which consist of education-related "Cherry Sheet" aid from the state and other local revenue, are based on January 2012 Town-wide revenue projections. Approximately 14.8% of the \$51,112,681 operating budget consists of education-related state aid. The balance (\$43,568,908) is made up of other local revenue sources, including property taxes and other local receipts.

Description of School Operating Budget Revenue Sources:

The School Department is a fiscally dependent entity of the Town of Needham. The school budget is a component of the Town of Needham's overall General Fund operating budget. As such, it is supported by the same revenue streams, which support all General Fund operations. These include property taxes, state aid, local receipts, other available funds and free cash. Although the above chart attributes all of the Chapter 70 and education-related state 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 Town operations during the budget process.

General Fund revenues, which support school operations are summarized below¹. The General Fund accounts for all revenues and expenditures necessary to provide governmental services and expenses. By definition, all financial resources, which are not required to be accounted for in other funds, are accounted for in the General Fund.

Property Taxes

Under Massachusetts General Laws, property taxes overall are restricted to increases of 2.5% plus tax revenues derived from new growth. This is referred to as the annual levy limit. An additional taxing limitation under Proposition 21/2 is the levy ceiling. The levy ceiling is equal to 2.5% of the Town's valuation. The total taxable value as of January 1, 2011 is \$7,833,149,550. This puts the tax levy ceiling at \$195,828,738. The current tax levy including debt exclusions for FY2012 is \$96,246,451, so the Town is well below its legal ceiling.

The new growth tax revenue is derived from improvements to property by its use, reconstruction, or new construction, and is added to the tax base. The annual levy limit may also be increased by the amount of any general override (usually operating), and capital exclusion override. The annual levy limit is also increased by the amount of debt service that is payable during the year for debt which has been approved by the voters as a debt exclusion override. The increase in the FY2013 tax levy attributable to new growth is estimated based upon consultation with the Assessing and Building Department staff.

The property tax levy of \$99,767,884 represents approximately 81.0% of all general fund revenues before adjustments. The FY2013 property tax limit is estimated to increase approximately 3.7% over the FY2012 actual tax levy of \$96,246,451, or approximately \$3.5 million. The limit is calculated by increasing the FY2012 levy limit, exclusive of debt exclusions, by 2.5 percent and then adding a component for new growth. New growth is a function of the additional value generated by construction during the preceding year. The additional tax dollar amount for new growth is determined by the value on the January 1 assessment date and is then multiplied by the applicable FY2012 tax rate. There is no operating override proposed for FY2013; therefore the increase in the levy limit above the allowable annual limit and new growth is limited to the amount to be raised to pay the debt that has been excluded from the levy limit by the voters of Needham. The base tax levy, before accounting for debt exclusions, is expected to increase by \$3.4 million over the FY2012 base levy. The amount of debt that is to be paid by property taxes is expected to be essentially flat for an increase of less than one percent or \$79,206 for FY2013 which reflects an overall lower percentage change in tax revenue; the tax revenue to support operations within the level limit is increasing by an estimate of 3.8% over FY2012.

¹ A more complete description of General Fund revenues for FY13 is found in Town of Needham's Proposed Annual Budget FY2013, published by the Town Manager's Office and available online at: <http://www.needhamma.gov/index.aspx?NID=2883>

New Growth tax revenue is expected to continue to grow more slowly from the more than \$2.1 million realized in FY2009 to a level more in line with the earlier part of the prior decade. New Growth tax revenue has been declining for three consecutive years and this estimate does not deviate from that trend. Although it should be noted that the real estate market, especially residential, remains solid in Needham compared to many areas in the state and the nation. The actual new growth figure will not be finalized until the fall, and cannot be incorporated in the tax recap until certified by the Massachusetts Department of Revenue. Any additional new growth revenue that may be realized above the estimate for this budget plan would be used to lower the percentage of the estimated local receipts is of the prior fiscal year actual, and to increase the overlay reserve for FY2013 as an added hedge should the economy slow or stop in its tepid recovery.

State Aid

Most state aid, especially Cherry Sheet aid, is a function of the state budget. The FY2013 State Aid estimate of \$9,932,123 is \$608,469 (6.5%) higher than the current year allocation of \$9,323,654.

Key State Aid Programs:

Chapter 70 School Aid

Chapter 70 aid is commonly referred to as general school aid. The FY13 Chapter 70 estimate is \$7,633,990, an increase of \$642,270 (9.2%) over the FY12 allocation of \$6,991,720.

The Town of Needham saw an increase in Chapter 70 funding each fiscal year since Education Reform was enacted, until FY2003, when it was level funded at \$4,054,497, then reduced during the year. Beginning again in FY2006, Chapter 70 funding increased: in FY2006 the Town received \$234,950 more, in FY2007 \$527,325 more, and in FY2008 \$757,934 more. It is important to note that the Town's budget for FY2009 was approved based on the final Cherry Sheet (which is released after the State Budget is signed into law by the Governor) which set the Chapter 70 amount for Needham at \$6,118,846. This amount was cut by the Governor during the year as the State's revenues deteriorated. The loss was \$643,484. The State made other Cherry Sheet cuts in aid which totaled over \$900,000. Federal ARRA funds were distributed by the State at the end of FY2009 to backfill the loss of Chapter 70 funds. The Town received \$5,996,469 in FY2010, a reduction of \$122,377 from that which was originally proposed by the State in FY2009. The Town did receive \$6,590,957 in FY2011 or \$594,488 more than FY2010 and the FY2012 State Budget allocation is \$6,991,720 for the Town. The FY13 allocation of \$7,633,990 for FY2013, which increases by more than 9% over the current year, is based on the fact that the State still has not yet met its foundation payment obligation (minimum state share per the Education Reform law) to the Town of Needham.

Unrestricted General Government Aid

Unrestricted General Government aid totals \$1,369,789, which is level funded from the current year. This category of aid represents the consolidation of two revenues sources: state additional assistance and lottery distribution aid

The Additional Assistance Cherry Sheet program was level funded by the Legislature for more than ten years before being reduced in FY2003 to \$219,686. This was a 15.3% reduction from the prior year. It is important to note that the Town's budget for FY2003 was approved based on the final Cherry Sheet (which is released after the State Budget is signed into law by the Governor), which set the figure for Needham at \$242,345 but the amount was further reduced by the Governor to \$219,686. This reduction had to be offset by other revenues. Additional Assistance was further reduced in FY2004 to \$205,993, a reduction of another 6.2%. The Town was budgeted to receive \$205,993 for FY2009, the same as

FY2008, but this too was cut \$20,073 by the Governor.

Lottery distribution aid program was cut in FY2009 from that which was scheduled to be paid to the Town. This reduction was \$191,645. The Additional Assistance and the Lottery aid programs were consolidated into a new aid category called Unrestricted General Government Aid (UGGA) in FY2010. The combination of these two programs resulted in a net loss of \$422,882 from what the Town actually received in FY2009, and \$634,600 from what the State had budgeted for the Town. The Town received \$1,476,550 in FY2011, a loss of \$61,523 from FY2010. The FY2012 UGGA allocation to Needham is \$1,369,789 or \$106,761 less than FY2011. The FY2013 UGGA is level funded at the FY12 amount.

Police Career Incentive Funding

The FY13 Police Career Incentive program revenues are budgeted at \$0. The Quinn program (police career incentive) has been cut significantly from \$121,907 for FY2007 to \$22,071 for FY2010, a \$99,836 reduction or a loss of nearly 82%. The Town is scheduled to receive \$12,624 in FY2011, but received \$13,368. There is no funding for FY2012 and no funding proposed for FY2013. The total estimate for the other Cherry Sheet programs is \$182,963 for FY2013, compared to an estimated \$216,764 for FY2012. This represents a nearly a 16% reduction.

MSBA Payments

The FY13 Cherry Sheet allocation includes the seventh annual contract assistance payment of \$745,381 for the Broadmeadow School project. The Massachusetts School Building Authority (MSBA) began making payments for its share of the school project in FY2007 and is expected to pay its share in equal installments annually through FY2023. The payment is applied as a credit against the annual debt service for the Broadmeadow School and hence reduces the amount that is paid on the property tax bill. The second phase of the Newman School HVAC project has begun, and a significant portion of the project will be completed by the end of FY2012. The school is expected to re-open for students in Fall 2012 (first quarter of FY2013). The Town expects to receive progress payments from the MSBA for the Newman School project. Under the MSBA progress payment program, the State pays its agreed percentage of the approved project cost as the expense is incurred up to an agreed maximum amount. The Newman School project is approved at 40% of the eligible costs with a maximum of \$8,427,981 (as amended August 8, 2011). A benefit of this approach, to both the State and the Town, is lower interest expense. Since the Newman project funding was approved by debt exclusion, this means that the interest savings realized will result in a lower property tax bill than would otherwise have been levied.

Local Receipts

Local receipts are budgeted at \$7,709,000 for FY13, an increase of \$123,853 or 1.6% over FY12. Our time-honored approach for estimating local receipts conservatively is a target range approach. Our goal is to have a local estimate, by the time the tax rate is sent to the Department of Revenue (DOR) for review that is less than 80 percent of the prior year's actual receipts excluding non-recurring revenue. This estimate, excluding nonrecurring revenue, is now projected at 81% of the 2011 amount. Prior to the release of the Governor's budget, local receipts were estimated over 84 percent of FY2011 actual receipts.

Local receipts in FY2011 showed improvement over the previous several years. However, there are still exceptions; the Town's actual receipts through December are lower now than they were at this same time last year. Economic reports still suggest that the economy is recovering, but at a slow pace. This was also true last year at this time.

The FY2010 local receipts were sluggish and ran behind FY2009 revenues, and FY2009 local receipts were significantly lower than FY2008. FY2010 actual receipts were more than \$379 thousand less than FY2009 actual receipts. FY2011 receipts did increase by more than \$921 thousand, most notably from meals and room excises, permits, and premiums received on the sale of bonds. The FY2012 local receipts estimate was increased from the original estimate at the time the FY2012 budget plan was released but within the target range for estimating. As mentioned previously, with the uncertainty with state aid, the FY2013 local receipt estimate has been scaled back to provide a means to cover a minor reduction in the Governor's proposed aid plan to Needham, but it is still higher than the FY2012 estimate.

Consequences of overly aggressive local receipt estimation include a reduction in the margin between budgeted and actual receipts to cover unanticipated drops in other revenue sources and unexpected increases in expenses (particularly non-appropriated costs), and lower Free Cash certification for the future year than would otherwise be possible.

We prepare the projections of local receipts by comparing FY2011 estimated receipts to actual receipts; FY2011 actual receipts to FY2010 actual receipts, and FY2012 estimated receipts to the FY2011 actual and FY2012 year-to-date numbers. The Department of Revenue will only allow a community to forecast local revenue up to the level of collection in the previous fiscal year. Under certain circumstances and with appropriate documentation, DOR will allow a community to exceed its prior year actual revenue, e.g., for establishing a new fee or significantly increasing an existing fee or charge. During this analysis, the FY2012 estimated receipts were revised. As the year progresses, further analysis of collections will be performed to determine if fiscal year 2012 activity demonstrates a trend that deviates from projections. It is also important to note that if certain budgetary reductions are made to departments that generate or manage the collection of receipts, the estimate may need to be revisited.

Local receipts represent approximately 6.3% of the total general fund before adjustments and offsets. Local receipts consist of items such as other taxes and excises, licenses, permits, and penalties, fines and forfeitures, investment income, and income from departmental activities and services. The estimate for FY2013 of \$7,709,000 is an increase of \$123,853 from the revised FY2012 budget. When completing the tax rate setting process, we reduced some of the estimates and increased others for the FY2012 receipts based on FY2011 results. There was a pick-up in economic activity driven receipts especially in the last quarter of FY2011, but several local receipts categories through the first six months of FY2012 (excise, interest, services) are running slightly behind the same period last year. Overall, FY2011 actual receipts were \$921,924 more than FY2010; recurring receipts were \$815,426 more than FY2010 recurring receipts. FY2010 receipts were \$379,746 lower than the FY2009 actual receipts, and FY2009 actual was \$1,817,827 lower than FY2008 receipts. The local receipt estimate for the FY2009 budget year was set at \$8,448,294; actual receipts for FY2009 were \$9,325,648 or \$877,354 more than the estimate. We had expected the total receipts for FY2010 to be flat, the adjusted budget estimate for FY2010 was \$8,085,545, and actual receipts were \$8,945,903 or \$860,358 more than the estimate; just under \$17,000 less than the prior year difference between estimated and actual. Because the Town adopted the meals excise during FY2010, the Town received \$110,509 from this revenue; so the true comparison between FY2010 and FY2009 would have shown an even greater drop in revenue. We also knew that one revenue stream would disappear in FY2012. The Town maintained and managed the commuter lots since the MBTA reinstated the commuter rail service to Needham. This arrangement worked well for the Town, after accounting for the expenses to maintain the lots and the lease payments to the MBTA, the Town realized a surplus which helped to pay for other services. The Town and the MBTA had been in negotiations for a new lease arrangement. However, the MBTA has decided to assume control of its properties and will operate and manage the commuter parking lots in Needham.

The revenue lost is approximately \$300,000, and the net “profit” (revenues less expenses) was more than \$80,000.

Key Local Receipt Categories:

Motor Vehicle Excise

The FY13 motor vehicle excise amount is \$3,600,000, a \$100,000 increase over the FY12 budget of \$3,500,000. All vehicle owners who have their vehicles registered in the Commonwealth of Massachusetts pay an annual Motor Vehicle Excise tax to the community in which the vehicle is principally garaged. The Registry of Motor Vehicle provides listings several times during the year with the vehicles that are registered in Needham, along with the value for each. The Town relies on this information to calculate and issue excise bills. The motor vehicle excise tax rate is set by State law at \$25 per \$1,000 valuation. The rate is uniform through the Commonwealth. Motor vehicle excise receipts for FY2013 are projected at approximately \$3.6 million, or 15% below the FY2011 actual. This is a revenue source that we continue to monitor closely. We do not anticipate increasing this revenue estimate for FY2013 any higher because a negative swing with this revenue item can have a notable impact on Free Cash.

Other Excise

The FY13 other excise amount is \$690,000, a \$45,000 increase over the FY12 budget of \$645,000. In 1986, the Town of Needham adopted a local option room excise tax at 4%; the Town increased the rate to 6% effective January 1, 2010. This change was approved by Town Meeting on November 2, 2009. Hotels, motels, and certain other establishments collect this excise on the taxable portion of rents they collect. The businesses remit the funds to the State. The State sends payments to the Town twice a year, which payment is accounted for as Other Excise under the local receipts group. From FY2005 to FY2008 the actual room excise revenue increased, but declined in FY2009, a reflection of the economy. The Town of Needham also accepted the local option meals tax at the November 2, 2009 Special Town Meeting. The Department of Revenue notified local establishments to begin collecting the additional 0.75% meals tax effective January 1, 2010. The local establishments report and remit the sales tax to the Department of Revenue (DOR). The Town received its first distribution of meals tax revenue from DOR in the spring of 2010. Collections from both the room excise and the meals excise have been positive and growing, but should slow in its growth as now we have a full year activity and the Department of Revenue has successfully notified all establishments of the need to collect and turnover the proceeds to the state for distribution to the Town. The total receipts in FY2010 were \$389,215 and in FY2011 \$802,840. For the first six months of FY2012, the total is \$482,473. The budget estimate for FY2012 is \$645,000. Based on collections to date, this is one of the revenue sources that we are confident can be estimated higher than we would traditionally do at this time. The estimate is \$690,000 or \$45,000 (7%) over the current year. This estimate is 86% of the FY2011 actual.

Penalties & Interest

The Penalties & Interest category includes penalties charged for the late payment of real estate and motor vehicle excise bills, tax lien redemptions, and interest accrued on deferred taxes. The fluctuations in actual collections reflect the unpredictability of the timing of payments, particularly settlements on deferred taxes and tax title accounts. The estimate for FY2013 is level at \$265,000, which is level-funded from the current year.

Payment in Lieu of Tax

Payment In Lieu of Tax is a voluntary payment made by certain tax-exempt entities. Based on the actual collection and agreements in place, the FY2013 estimate is currently being held at the same dollar

amount as the FY2012 budget of \$45,000. This revenue source could decrease if the Federal Government reduces its support for some state programs such as affordable housing.

Charges for Services

The category of Charges for Services includes charges for ambulance services, fire alarm connections, parking receipts and charges by the DPW. The increase in revenue for FY2009 was related to the doubling of the parking rates that was ordered by the MBTA effective November 15, 2008 (FY2009). Commuters were then paying \$4 per day to park at the "T" commuter lots. As mentioned previously, the MBTA has now assumed control and management of the commuter lots and therefore a reduction of in revenue will occur in FY2012. The FY2013 estimate is level dollar at \$720,000.

Licenses & Permits

The category of **Licenses and Permits** includes licenses issued by the Selectmen and Town Clerk, and permits issued by the Building, Fire, and Health Departments. The Town has increased many of its fees in this category, some due to added demands on the departments, which provide the related services and others, because they had not been adjusted for a number of years. The changes were made after analysis of the costs, comparable rates in other communities, and market demands. Some of the changes were effective immediately, while others were phased in over a two or three year period. As expected, total receipts are up; the actual FY2008 revenue was due to both higher fees and some extraordinary permits issued. The FY2009 revenue dropped significantly by nearly \$900,000 (\$2,086,461 to \$1,192,088) as few new large building projects have been permitted. FY2010 revenues declined further by \$41,556, but did show strong improvement in FY2011 growing by \$290,732. Building permit activity still remains strong, with some increase in commercial activity, but mostly residential projects. The estimate for FY2013 is \$1,050,000 or \$250,000 more than FY2012 (approximately 31%). This revenue source is estimated more aggressively to offset the necessary reduction in both the Library and Park and Recreation revenue estimates. The estimates for those two revenue sources have been much closer to their actual receipts.

Fees

The Town collects various Fees which include returned checks, FID cards, administrative fees for details, and Registry of Motor Vehicle license and registration non-renewal releases. The total collected in FY2009 was \$130,515, which was an increase from the prior year, but dropped in FY2010 to \$92,046, only to increase again to \$104,778 for FY2011. The estimate for FY2012 is \$75,000. The estimate for FY2013 is increased by \$10,000 to \$85,000.

Fines & Forfeits

The category of Fines and Forfeits includes parking ticket and court fines. Revenue in this category has fluctuated due to staff resources over the years, with \$170,811 for FY2005, a decline in FY2006 to \$139,354, a recovery in FY2007 to \$155,975, an increase in FY2008 to \$199,101 and again in FY2009 to \$206,953. FY2010 showed a decrease of \$17,855 to \$189,098. The decline in FY2006 was directly related to limited staff resources during part of the year. The increase in revenue in from FY2007 to FY2009 was related to changes the Police Department made with parking enforcement. The department increased support by using temporary help to provide greater enforcement coverage in the downtown areas during the business day. This has been successful in ensuring business district customer parking spots are not tied up by all-day parking. As expected, the free parking that the Board approved due to construction in the downtown area contributed to the reduction in 2010 and with tighter enforcement an increase in FY2011. The estimate for FY2012 was reduced to \$165,000 and will be held level dollar for FY2013.

Recreation Department Income

Recreation fees are collected by the Park and Recreation Department for Rosemary Pool, summer programs, and rental of fields. Other Park and Recreation programs are accounted for separately in a revolving fund. The FY2011 projection was lowered to \$250,000 because of the issues related to the Rosemary Pool activities which reduced attendance; FY2012 is also \$250,000, but has been lowered by \$15,000 to \$235,000 for FY2013 or approximately 86% of the FY2011 actual.

Special Assessments

Special Assessments are usually one-time events and are projected as they become known. The FY13 budget amount is \$0.

Investment Income

The Town had enjoyed a period of increased Investment Income in FY2006 and FY2008 from \$1,041,352 earned during FY2006 to \$1,253,286 for FY2008. In FY2007 \$1,573,613 in interest income was generated, due to a number of significant one-time cash flow events during the year which resulted in the Town's average invested balance to be higher, earning greater amount of interest income than would normally be expected. The Town was in the middle phase of its \$62 million High School reconstruction project during FY2007. Between the notes issued during the year and the payments from the MSBA, the Town had a higher cash balance earning interest. This money is no longer available now that funds have been used to retire debt and pay the general contractor for the work that was performed. Interest rates have continued to remain low; therefore, the earnings on the Town's funds continue to decline. The Town's estimate for FY2010 was reduced from the \$650,000 estimate to \$545,000; the FY2010 estimate of \$545,000 was \$169,066 less than FY2009 actual. The total General Fund interest income received in FY2010 was \$497,129 or \$284,937 less than FY2009. The FY2011 estimate was furthered reduced to \$325,000, yet the actual revenue still came in under at \$222,981. The original level dollar estimate for FY2012 of \$325,000 had to be reduced to \$150,000. As of December 31, 2011 the Town had earned \$95,149. The estimate for FY2013 is \$150,000, which represents level funding from FY12. This is another local receipt line that we monitor regularly. It is revised if necessary until the submission of the tax rate to the Department of Revenue.

Other Department Income

Other Department Income includes revenue collected by the various Town departments, which are not properly accounted for in the other accounts. This would include amounts received by planning and conservation departments. The budget estimate for FY2013 is \$320,000 the same as FY2012.

Library Department Income

Library Income includes book fines and other fees charged by the Needham Free Public Library. The new and larger library opened in the spring of 2006, and as expected revenues increased in FY2006 to \$49,782, and increased again in FY2007 to \$64,667, but declined to \$54,027 for FY2008. Revenues increased in FY2009 to \$57,614, and increased in FY2010 to \$61,491. Library revenue slid in FY2011 to \$57,901 and receipts for the first six months of FY2012 show \$26,886. Similar to Park and Recreation receipts the estimate for FY2013 has been lowered to approximately 86% of the FY2011 actual or \$50,000.

Rental Income

Rental Income is collected on a lease with the Needham Golf Club. No income has been realized from the Ridge Hill facility since mid 2008 when use of the site ceased. The Town has a long term lease with the Needham Golf Club (NGC) which runs for twenty years. The \$140,000 estimate is being held level for FY2013. The decline in rental income from FY2008 to FY2009 was due to both the loss of Ridge

Hill rentals, and treatment of the property leased to the NGC. The land, which the NGC leases is considered taxable. The income in FY2009 was \$151,887 and increased to \$172,796 in FY2010, and increased again to \$176,478 all attributable to the lease with the NGC.

Miscellaneous Income

Miscellaneous Income represents various revenues that are not associated with one of the recognized local receipt categories. One major component of this category is Medicaid reimbursement, which often fluctuates from year to year. In FY2007 \$259,951 was collected, but only \$219,811 was received in FY2008. FY2009 saw even a greater drop to \$143,747. Total miscellaneous revenue (including Medicaid) was \$280,770 in FY2007 which declined in FY2008 to \$269,448 with a significant decrease in FY2009 to \$185,544 or a 34% drop in revenue. This revenue continued to decline in FY2010 with only \$85,863 being received. The FY2011 revenue reversed the trend with the Town receiving \$228,690 by year end. There has been an increase in Medicaid reimbursements in FY2012, so the FY2013 estimate has been increased to \$140,000 (32%).

Non-recurring Income

Nonrecurring Income represents funds that may be received but are not expected to reoccur, e.g., one-time grants, financial assistance for an event, etc. At this time we are anticipating \$54,000 from energy rebates that should be realized in FY2013 and the sale of equipment that is scheduled to be replaced this year and next. No other revenue meeting this criterion has been identified.

Other Available Funds and Free Cash

Other available funds (\$596,328) represent 0.5% of the total General Fund before adjustments and offsets, and Free Cash (\$5,197,000) represents approximately 4.2%.

The Free Cash balance is largely a function of actual revenue collections in excess of estimates and expenditures less than appropriations. Given the nature of Free Cash, it should not be depended upon as an operating revenue source, but rather a supplemental source. We have taken deliberate steps to reduce the level of Free Cash that is used to support ongoing operating expenses, and recommend using it to improve reserves, invest in capital assets, and support one-time or short duration programs, or as a temporary funding source for recurring expenses if an increase in recurring revenue is anticipated. The Free Cash that will be available for FY2013 has not yet been certified by the Massachusetts Department of Revenue. However, the FY13 budget estimate has Free Cash at \$5,197,000, which represents an increase of \$1,816,731 (54%) over the current year. This increase is attributable to several one-time revenue events including a recapture of approximately \$600 thousand in personal property taxes from FY2009 and FY2010, over \$300 thousand in Bond premiums, the close out of several prior appropriation balances, and an increase in local receipts especially during the last quarter of FY2011, as was previously mentioned.

Given that the Town of Needham develops its annual operating and capital budgets in such a way that Free Cash can be counted upon each year, some amount of Free Cash can be expected to support operating expenses. Our practice now is that not more than 2% of the adjusted operating budget of the prior fiscal year or the actual turn back, whichever is less be used for operating expenses in the next fiscal year. The final budget for FY2011 was \$110,084,279. Excluding the budgets for the retirement assessment, OPEB assessment, debt service, and the reserve fund, the FY2011 operating budget was \$89,054,091. Two percent of the adjusted budget would be approximately \$1.8 million, which is more than the actual turn back for FY2011. The budget plan has approximately \$1.3 million of the estimated Free Cash being used for operating expenses. The term Undesignated Fund Balance has been

discontinued with the implementation of the Government Accounting Standards Board Statement 54, which has reclassified how certain reserves are reported, and now is referred to as Unassigned Fund Balance. The process by which the Department of Revenue determines what portion, if any, of those funds are available as Free Cash has not changed.

Overlay Surplus is generated when it is determined that all claims for abatements and exemptions on property tax levies of a particular fiscal year have been resolved, and uncollected taxes for the year have been secured with a tax taking lien filed with the Registry of Deeds or Land Court, depending upon the type of property, leaving a balance in the overlay account of that fiscal year. When the Board of Assessors makes that determination, it can declare the balance surplus and available for appropriation by Town Meeting. We anticipate that \$500,000 in residual overlay account balances will be available for declaration as overlay surplus to fund FY2013 appropriations. Per state statute, the Board of Assessors must formally vote this estimate before it is available for appropriation. As of the date of this projection, this vote has not yet occurred.

The Parking Meter Fund is reserved for appropriation and the revenues are derived from parking meters, which under State Law must be used for parking-related purposes. \$40,000 is proposed for appropriation from the Parking Meter Fund to support parking enforcement and ticket processing, maintenance, and snow removal from affected parking lots. The Board of Selectmen approved a parking meter fee holiday during November and December of 2011, which lowered the amount of revenue that will be collected in FY2012.

Adjustments to General Fund Revenue

General Fund adjustments total (\$562,164) and include Cherry Sheet Assessments, Cherry Sheet Offsets as well as Enterprise and CPA Fund Reimbursements. The Cherry Sheet Assessments are charges levied for services provided to the Town by State and other governmental agencies (e.g., MBTA assessment, county tax, mosquito control, etc.). Cherry Sheet Offsets are the programs that are classified by the State as "offset items"; that is, these funds are expended without appropriation for specific purposes (i.e., remediation assistance, school lunches and public libraries). As they are estimated as a component of State Aid, they must be shown as a reduction in revenue because of their categorical nature (i.e., they are not available for general appropriation purposes).

FY2013 is the second operating budget that will include CPA supported debt service. The Town Hall financing plan calls for debt service paid by CPA funds to be \$550,000 in FY2013. We reflect \$550,000 as another financing source for the CPA debt as the debt service is reflected under the general operating budget of the Town.

Grants and School Fees

Grants and school fees are received outside of the regular school operating budget, in Special Revenue Funds, which are described in a separate section of this document. They are not appropriated by Town Meeting (with the exception of the school transportation fund.)

Trends in School Operating Revenues:

Trend: Predominately Local Funding for Education:

Local taxpayers provide the majority of funding for school operations. The FY13 school operating budget assumes that local taxpayers will fund 85.2% of the school operating budget, while 14.8% will be funded by the State. The state/local funding shares have remained relatively steady for the past several years, even as the state has contributed more money to education.

In FY07, the state revised its Chapter 70 formula to provide more funding to communities like Needham, where enrollments are growing, or where local funds comprise more than 82.5% of the foundation budget. The foundation budget is the level of funding the state says is needed to ‘adequately’ fund public education; \$48,336,043 in FY13. It consists of a required local contribution of \$40,702,053 and a state aid allocation of \$7,633,990. The revised funding formula capped the local share at 82.5% of the foundation budget amount, and promised a ‘phase in’ of additional revenue over a multi-year period to reach this target amount. (The State’s target funding percentage is 17.5%.) In FY06, Needham funded 97.4% of its foundation budget requirement, while the State funded 2.6%. For FY13, the Governor has proposed a local contribution rate of 84.21% and a state aid allocation of 15.79%.

The projected FY13 state education aid revenues are based on the FY13 State budget. The State budget includes an allocation of \$7,633,990 for Needham, which increases \$642,270 (9.19%) over the current year allocation of \$6,991,720. The additional federal stimulus and Education Jobs grant funds awarded during the past two years under the formula will not continue in FY13. This budget will be reviewed and considered by the state legislature throughout the spring. The FY13 state funding formula allocation for Needham is summarized in the chart below.

FY13 Preliminary Chapter 70 Summary

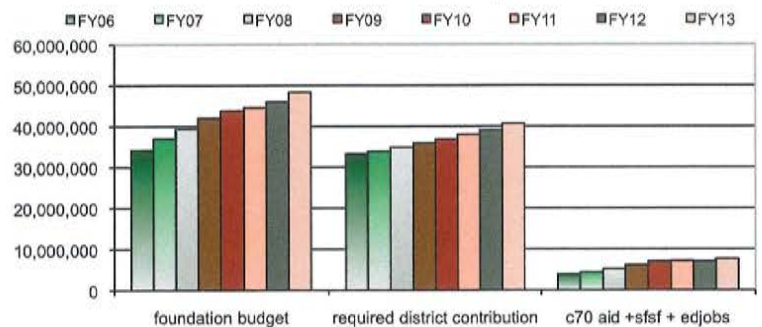
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Aid Calculation FY13

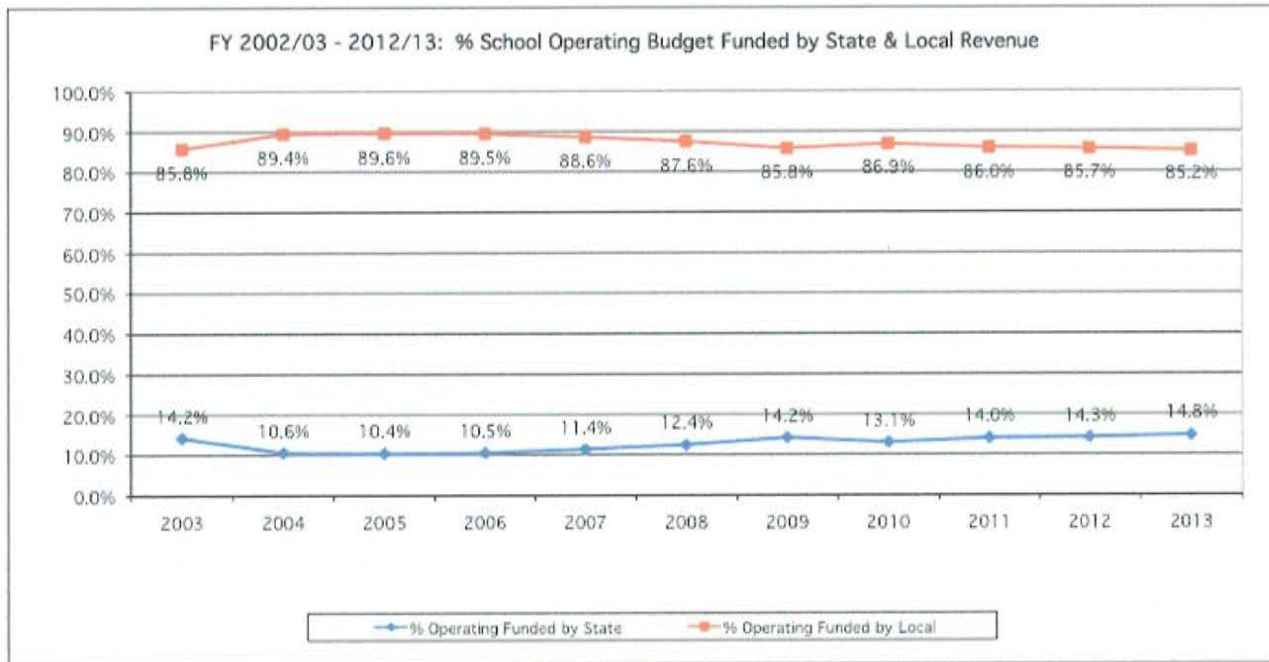
Prior Year Aid	
1 Chapter 70 FY12	6,991,720
Foundation Aid	
2 Foundation budget FY13	48,336,043
3 Required district contribution FY13	40,702,053
4 Foundation aid (2 - 3)	7,633,990
5 Increase over FY12 (4 - 1)	642,270
Non-Operating District Reduction to Foundation	
6 Reduction to foundation	0
Chapter 70 Aid FY13	
sum of line 1 and 5 minus line 6	7,633,990

Comparison to FY12

	FY12	FY13	Change	Pct Chg
Enrollment	5,184	5,219	35	0.68%
Foundation budget	46,025,846	48,336,043	2,310,197	5.02%
Required district contribution	39,034,126	40,702,053	1,667,927	4.27%
Chapter 70 aid	6,991,720	7,633,990	642,270	9.19%
Required net school spending (NSS)	46,025,846	48,336,043	2,310,197	5.02%
Target aid share	17.50%	17.50%		
C70 % of foundation	15.19%	15.79%		
Required NSS % of fnd	100.00%	100.00%		



The chart below depicts changes in state and local funding for school operations. Based on the Town's revenue projections for FY13, the portion of the school's operating budget funded by state revenue is projected to increase slightly to 14.8%, while the portion funded by local revenue is projected to decrease to 85.2%.

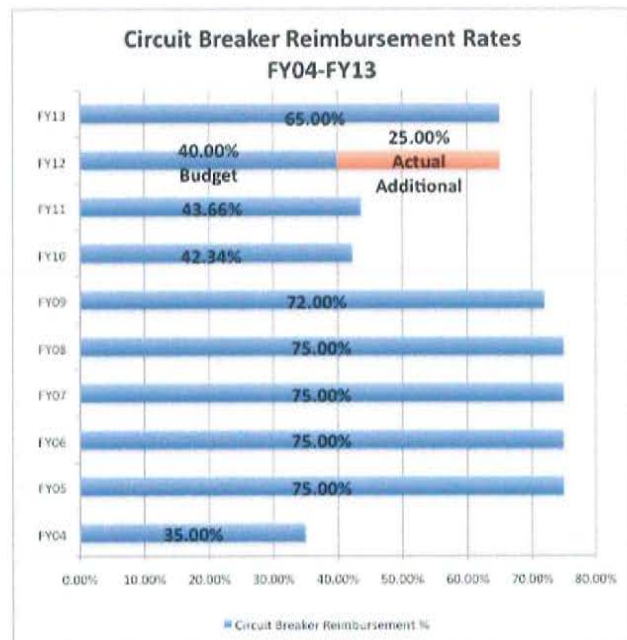


Source: School Business Office

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

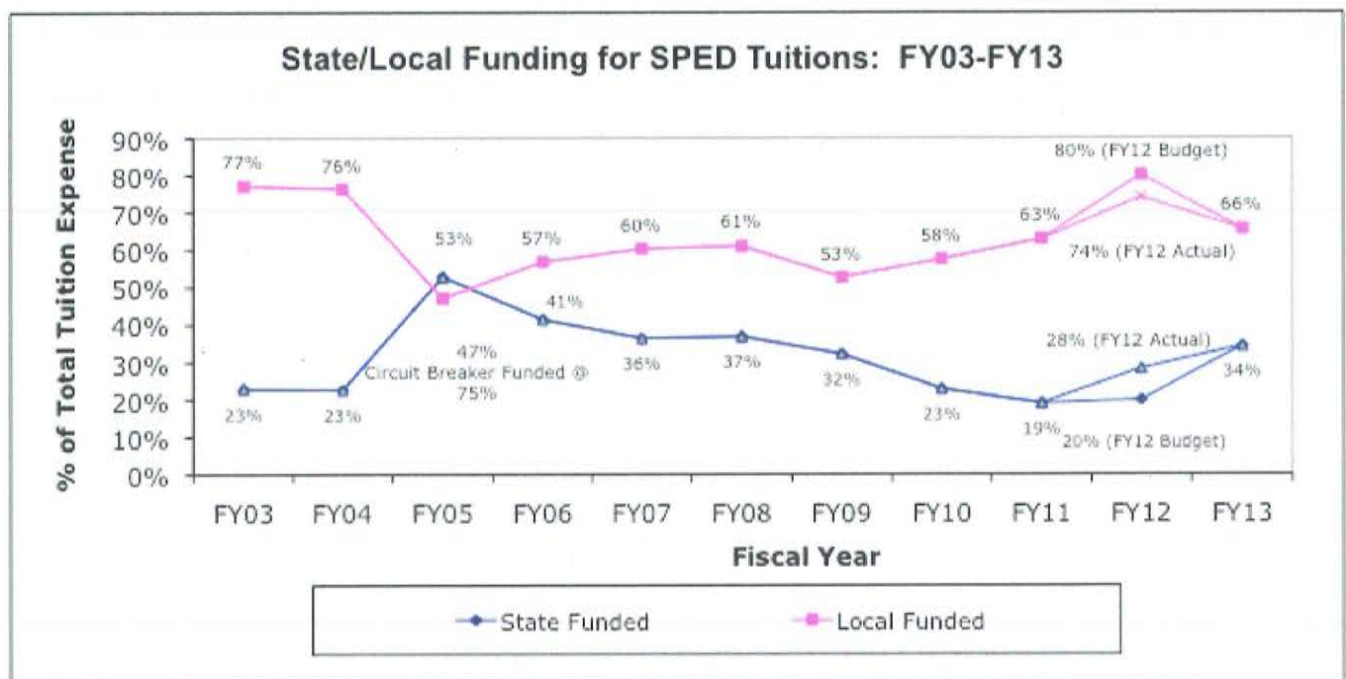
The state has continued its program of providing financial support for volatile special education out-of-district tuition expenses. The anticipated amount of funding for FY13 represents an expectation that state support for special education tuition expenses will continue along a path of recovery, toward a goal of full-funding.

In FY04 the "Circuit Breaker" program was voted by the State Legislature, replacing the former "50/50" program, which reimbursed districts for 50% of the cost of special education students placed in residential settings. The purpose of the Circuit Breaker program 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 calls for districts to receive 75% of their costs exceeding an amount equal to four times the state foundation budget per pupil. (In FY13, this amount is budgeted to be \$38,912.) However, because Circuit Breaker reimbursements are subject to appropriation, the actual reimbursement percentage has varied. In FY04, the State reimbursed districts at 35%. Between FY05 – FY08, the program was fully-funded at 75%.

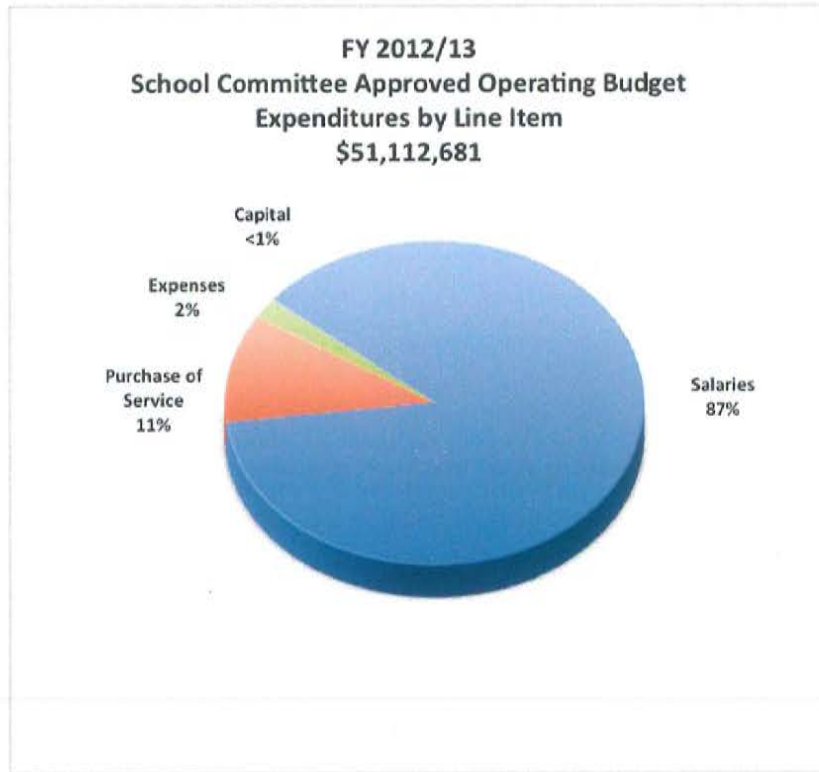


Since FY09, however, the reimbursement rate has dropped due to state budget constraints. In FY09, the Circuit Breaker was funded at 72%. In FY10, funding was slashed to 42.34%, creating a \$652,473 funding shortfall, that was 'backfilled' by federal stimulus grant funds. The rate remained at 43.66% in FY11, when stimulus funds again were used to supplement budget resources for tuition expenditures. In FY12, a 40% reimbursement rate was budgeted. Ultimately, however, the state approved a 65% reimbursement rate, which, although less than the 75% mandated rate, represented a significant attempt to restore funding for the Circuit Breaker program. The FY13 budget assumes that the 65% reimbursement rate will continue. The final State budget included funding for a Circuit Breaker reimbursement rate of up to 75%, with an actual rate to be determined in the Fall.

The chart below shows the percentage share of total tuition expenses funded from state and local funds (excluding federal stimulus grant funds.) State funds are derived from the Circuit Breaker reimbursement program described above. The graph depicts the reduction in the share of tuition expenses financed by state funds (as well as the increase in the local share), as a result of the reduced Circuit Breaker reimbursement rate. The restorative effect of the partial rate recovery to 65% in FY12 (versus the 40% budget rate) also is shown, the beneficial effect of which is expected to continue into FY13.



FY 2012/13 School Operating Budget Expenditure Summary



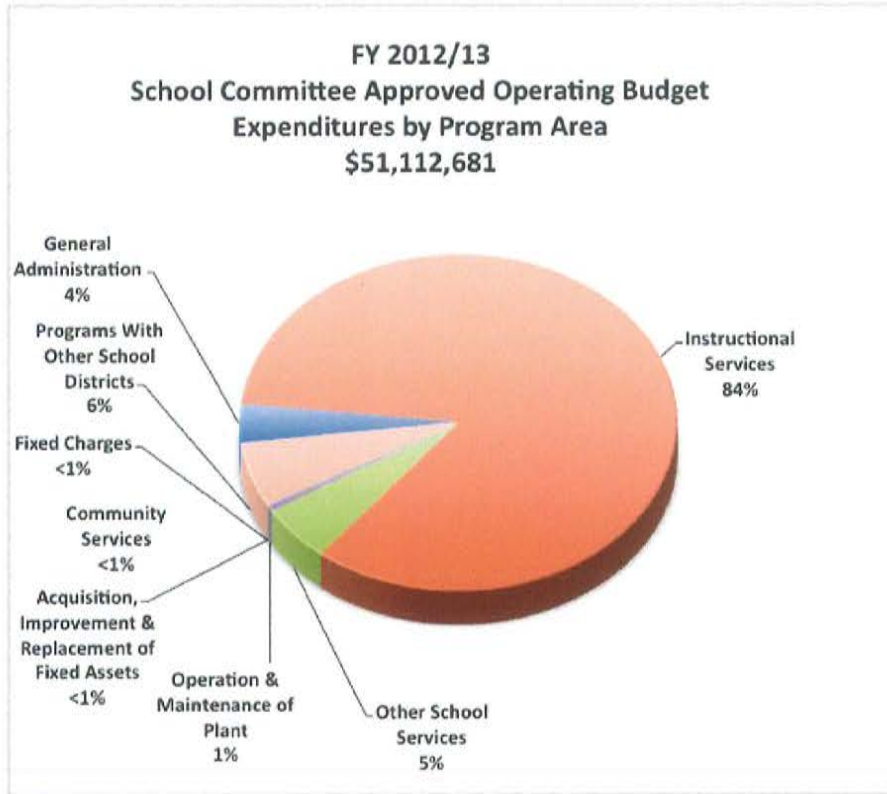
Expenditure Summary:

<u>Category/ Line Item</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec) Over FY12</u>	<u>% Inc/ (Dec)</u>	<u>% FY13 TL</u>
Salaries	36,689,152	39,274,263	39,964,583	41,542,579	44,478,354	2,935,775	7.07%	87.02%
Purchase of Service:	4,202,100	4,520,937	5,197,116	6,014,570	5,546,559	(468,011)	-7.78%	10.85%
Expenses	1,071,086	1,161,659	1,238,159	944,222	1,061,769	117,547	12.45%	2.08%
Capital Outlay	2,766	223,734	135,515	-	26,000	26,000	100.00%	0.05%
GRAND TOTAL	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.38%	100.00%

* Reflects 11/11 STM Appropriation of \$65,000.

The School Committee's FY13 budget totals \$51,112,681. This budget represents a 5.4% increase from the prior year. Salaries account for about 87% of the total budget request, while purchase of service and expense accounts total 11% and 2%, respectively. Salary expenses increase by \$2.9 million (7.1%), generally reflecting additional staffing for enrollment growth at the secondary level, as well as contractual salary obligations for staff members. Contractual expenses decrease by \$0.5 million (7.8%), reflecting the additional state aid anticipated for the Circuit Breaker program, which has reduced the local funding requirement for special education tuitions. Expense accounts increase \$117,547 (12.5%) reflecting additional funding for educational supplies, classroom reference materials and other expenses. The \$26,000 budgeted as capital outlay reflects the purchase of a special education pupil transportation van, the ongoing funding for which will fund vehicle replacement for the special education van program.

Expenditures by Functional Area:



Program Area/Department	FY09 Actuals	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
General Administration (1000)	1,653,727	1,733,448	1,960,597	1,756,841	1,895,223	138,382	7.9%	3.7%
Instructional Services (2000)	35,869,460	38,510,976	39,241,468	40,196,543	42,929,580	2,733,037	6.8%	84.0%
Other School Services (3000)	2,009,573	2,147,782	2,279,059	2,498,807	2,780,923	282,116	11.3%	5.4%
Operation & Maintenance of Plant (4000)	165,993	169,981	169,014	192,085	267,869	75,784	39.5%	0.5%
Fixed Charges (5000)	30,100	33,600	33,600	21,100	15,000	(6,100)	-28.9%	0.0%
Community Services (6000)	-	-	-	-	-	-	0.0%	0.0%
Acquisition, Improvement & Replacement of Fixed Assets	2,766	223,734	135,515	-	26,000	26,000	0.0%	0.1%
Programs With Other School Districts (9000)	2,233,486	2,361,071	2,716,120	3,835,995	3,198,086	(637,909)	-16.6%	6.3%
GRAND TOTAL	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	100.0%

* Reflects 11/11 STM Appropriation of \$65,000.

Expenditures by Functional Area Detail:

Program/Department	FY09 Actuals	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
General Administration (1000)								
School Committee (1110)	14,625	11,556	10,534	12,750	12,750	-	0.0%	0.0%
District Administration (1200)	908,574	931,200	948,392	978,734	1,085,258	106,524	10.9%	2.1%
Finance & Administrative Services (1400)	<u>730,528</u>	<u>790,692</u>	<u>1,001,671</u>	<u>765,357</u>	<u>797,215</u>	<u>31,858</u>	<u>4.2%</u>	<u>1.6%</u>
Subtotal	1,653,727	1,733,448	1,960,597	1,756,841	1,895,223	138,382	7.9%	3.7%
Instructional Services (2000)								
District-Wide Academic Leadership (2100)	885,495	991,404	979,463	974,060	1,029,166	55,106	5.7%	2.0%
School Building Leadership (2200)	2,967,081	3,336,496	3,247,463	3,044,067	3,816,659	772,592	25.4%	7.5%
Instruction - Teaching Services (2300)	28,823,040	30,931,215	31,559,920	32,904,879	34,726,875	1,821,996	5.5%	67.9%
Instructional Materials & Equipment (2400)	1,149,738	1,107,713	1,270,774	1,020,965	1,029,522	8,557	0.8%	2.0%
Guidance, Counseling & Testing Services (2700)	1,747,786	1,834,407	1,878,871	1,915,916	2,019,163	103,247	5.4%	4.0%
Psychological Services (2800)	<u>296,320</u>	<u>309,741</u>	<u>304,977</u>	<u>336,656</u>	<u>308,195</u>	<u>(28,461)</u>	<u>-8.5%</u>	<u>0.6%</u>
Subtotal	35,869,460	38,510,976	39,241,468	40,196,543	42,929,580	2,733,037	6.8%	84.0%
Other School Services (3000)								
Attendance & Parent Liaison Services (3100)	3,843	2,624	3,509	3,524	13,555	10,031	284.6%	0.0%
Health Services (3200)	627,880	660,854	635,225	642,355	700,399	58,044	9.0%	1.4%
Student Transportation Services (3300)	965,013	1,099,861	1,267,674	1,323,788	1,471,310	147,522	11.1%	2.9%
Athletic Services (3510)	389,349	370,294	349,034	371,553	399,201	27,648	7.4%	0.8%
Other Student Activities (3520)	<u>23,488</u>	<u>14,149</u>	<u>23,617</u>	<u>157,587</u>	<u>196,458</u>	<u>38,871</u>	<u>24.7%</u>	<u>0.4%</u>
Subtotal Middle	2,009,573	2,147,782	2,279,059	2,498,807	2,780,923	282,116	11.3%	5.4%
Operation & Maintenance of Plant (4000)								
Networking & Telecommunications (4400)	117,174	126,967	120,807	146,780	221,373	74,593	50.8%	0.4%
Technology Maintenance (4450)	<u>48,819</u>	<u>43,014</u>	<u>48,206</u>	<u>45,305</u>	<u>46,496</u>	<u>1,191</u>	<u>2.6%</u>	<u>0.1%</u>
Subtotal	165,993	169,981	169,014	192,085	267,869	75,784	39.5%	0.5%
Fixed Charges (5000)								
Employer Retirement (5100)	<u>30,100</u>	<u>33,600</u>	<u>33,600</u>	<u>21,100</u>	<u>15,000</u>	<u>(6,100)</u>	<u>-28.9%</u>	<u>0.0%</u>
Subtotal	30,100	33,600	33,600	21,100	15,000	(6,100)	-28.9%	0.0%
Acquisition, Improvement & Replacement of Fixed Assets (7000)								
Acquisition & Improvement of Sites (7100)	-	-	135,515	-	-	-	0.0%	0.0%
Acquisition & Improvement of Equipment (7300)	2,766	223,734	-	-	-	-	0.0%	0.0%
Acquisition of Motor Vehicles (7500)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>26,000</u>	<u>0.0%</u>	<u>0.1%</u>
Subtotal	2,766	223,734	135,515	-	26,000	26,000	0.0%	0.1%
Programs With Other School Districts (9000)								
Programs with Other Districts in Mass (9100)	208,615	284,251	390,735	502,226	298,359	(203,867)	-40.6%	0.6%
Tuition to Out-of-State Schools (9200)	36,136	167,708	308,651	259,382	162,956	(96,426)	-37.2%	0.3%
Tuition to Non-Public Schools (9300)	1,794,955	1,698,002	1,890,612	2,993,956	2,442,365	(551,591)	-18.4%	4.8%
Tuition to Collaboratives (9400)	<u>193,781</u>	<u>211,110</u>	<u>126,120</u>	<u>80,431</u>	<u>294,407</u>	<u>213,976</u>	<u>266.0%</u>	<u>0.6%</u>
Subtotal	2,233,486	2,361,071	2,716,120	3,835,995	3,198,086	(637,909)	-16.6%	6.3%
GRAND TOTAL	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.4%	100.0%

* Reflects 11/11 STM Appropriation of \$65,000.

Expenditures by Department Detail:

Functional Area/ Department	FY09 Actuals	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
General Administration								
School Committee	165,094	198,656	394,745	138,071	138,071	-	0.00%	0.3%
Superintendent	252,962	275,268	274,471	294,749	303,861	9,112	3.09%	0.6%
Personnel Resources	339,467	345,719	359,283	369,033	432,698	63,665	17.25%	0.8%
Student Development	170,466	175,598	181,216	183,272	191,206	7,934	4.33%	0.4%
Program Development	189,315	195,243	198,251	199,369	207,274	7,905	3.97%	0.4%
Financial Operations	313,386	331,326	329,996	346,642	378,572	31,930	9.21%	0.7%
<u>External Funding</u>	<u>26,165</u>	<u>15,135</u>	<u>13,759</u>	<u>14,589</u>	<u>15,441</u>	<u>852</u>	<u>5.84%</u>	<u>0.0%</u>
Subtotal	1,456,855	1,536,945	1,751,721	1,545,725	1,667,123	121,398	7.85%	3.3%
Transportation								
<u>Transportation</u>	<u>965,013</u>	<u>1,099,861</u>	<u>1,267,674</u>	<u>1,323,788</u>	<u>1,497,310</u>	<u>173,522</u>	<u>13.11%</u>	<u>2.9%</u>
Subtotal	965,013	1,099,861	1,267,674	1,323,788	1,497,310	173,522	13.11%	2.9%
Other General Services								
Professional Development	430,420	627,813	573,219	634,712	254,649	(380,063)	-59.88%	0.5%
EAP	8,000	8,000	8,000	8,000	8,000	-	0.00%	0.0%
Staff 504 Compliance	1,453	-	1,840	1,000	1,000	-	0.00%	0.0%
Lane Changes/Sick Buy Back	-	-	-	334,354	311,441	(22,913)	-6.85%	0.6%
Substitutes	293,062	279,991	261,091	392,587	381,537	(11,050)	-2.81%	0.7%
Curriculum Development	116,970	149,355	146,128	129,948	149,747	19,799	15.24%	0.3%
Reading	596,371	604,484	653,085	689,466	1,029,802	340,336	49.36%	2.0%
Math Special Instruction	-	-	-	-	256,474	256,474	100.00%	0.5%
General Services	363,761	526,905	683,389	229,821	216,640	(13,181)	-5.74%	0.4%
Production Center	86,420	66,072	113,451	110,850	123,156	12,306	11.10%	0.2%
Administrative Technology	329,703	341,135	342,439	367,864	443,973	76,109	20.69%	0.9%
Regular Education Tuition	-	-	6,500	-	5,120	5,120	100.00%	0.0%
Science Center	188,428	202,167	201,172	201,290	200,216	(1,074)	-0.53%	0.4%
<u>Vocational Education</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.0%</u>
Subtotal	2,414,588	2,805,922	2,990,314	3,099,892	3,381,755	281,863	9.09%	6.6%
K-12 Regular Instruction								
Broadmeadow Elementary	1,948,463	2,042,596	2,154,437	2,191,227	2,232,662	41,435	1.89%	4.4%
Eliot Elementary	1,306,318	1,432,219	1,352,335	1,426,653	1,498,637	71,984	5.05%	2.9%
Hillside Elementary	1,599,162	1,637,083	1,778,205	1,812,207	1,842,252	30,045	1.66%	3.6%
Mitchell Elementary	1,639,657	1,813,093	1,805,072	1,765,755	1,922,690	156,935	8.89%	3.8%
Newman Elementary	2,274,064	2,286,219	2,292,026	2,285,995	2,315,100	29,105	1.27%	4.5%
Subtotal Elementary	8,767,664	9,211,210	9,382,075	9,481,837	9,811,341	329,504	3.48%	19.2%
High Rock School	-	1,547,757	1,624,259	1,666,017	1,757,222	91,205	5.47%	3.4%
Pollard Middle School	3,933,546	2,835,774	2,937,138	3,071,864	3,359,072	287,208	9.35%	6.6%
Subtotal Middle	3,933,546	4,383,531	4,561,397	4,737,881	5,116,294	378,413	7.99%	10.0%
<u>High School</u>	<u>5,696,546</u>	<u>5,835,321</u>	<u>5,828,148</u>	<u>6,257,333</u>	<u>6,766,093</u>	<u>508,760</u>	<u>8.13%</u>	<u>13.2%</u>
Subtotal High School	5,696,546	5,835,321	5,828,148	6,257,333	6,766,093	508,760	8.13%	13.2%
Grand Total K-12 Regular Inst.	18,397,756	19,430,062	19,771,620	20,477,051	21,693,728	1,216,677	5.94%	42.4%
Guidance & Psychology								
Guidance	1,877,771	1,973,183	2,019,505	2,059,984	2,168,853	108,869	5.28%	4.2%
<u>Psychology</u>	<u>296,320</u>	<u>309,741</u>	<u>304,977</u>	<u>336,656</u>	<u>308,195</u>	<u>(28,461)</u>	<u>-8.45%</u>	<u>0.6%</u>
Subtotal	2,174,091	2,282,924	2,324,482	2,396,640	2,477,048	80,408	3.36%	4.8%
Health Services								
<u>Health/Nursing</u>	<u>627,947</u>	<u>662,153</u>	<u>635,702</u>	<u>643,455</u>	<u>701,499</u>	<u>58,044</u>	<u>9.02%</u>	<u>1.4%</u>
Subtotal	627,947	662,153	635,702	643,455	701,499	58,044	9.02%	1.4%
K-12 SPED Instruction								
SPED	7,209,776	7,876,404	8,036,144	8,261,034	8,880,025	618,991	7.49%	17.4%
<u>SPED Out of District Tuition</u>	<u>2,233,488</u>	<u>2,361,071</u>	<u>2,709,619</u>	<u>3,835,995</u>	<u>3,192,967</u>	<u>(643,028)</u>	<u>-16.76%</u>	<u>6.2%</u>
Subtotal	9,443,264	10,237,475	10,745,763	12,097,029	12,072,992	(24,037)	-0.20%	23.6%

* Reflects 11/11 STM Appropriation of \$65,000.

Expenditures by Department Detail:

Functional Area/ Department	FY09 Actuals	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
Other Student Services								
K-12 Student 504 Compliance	5,534	3,906	3,932	22,431	25,902	3,471	15.47%	0.1%
Attendance	<u>3,843</u>	<u>2,624</u>	<u>3,509</u>	<u>3,524</u>	<u>3,555</u>	<u>31</u>	<u>0.88%</u>	<u>0.0%</u>
Subtotal	9,377	6,530	7,441	25,955	29,457	3,502	13.49%	0.1%
Technology & Media								
Computer Education	900,045	952,665	844,539	548,127	939,627	391,500	71.43%	1.8%
Media Services	<u>959,120</u>	<u>1,161,414</u>	<u>1,072,532</u>	<u>1,043,444</u>	<u>1,119,034</u>	<u>75,590</u>	<u>7.24%</u>	<u>2.2%</u>
Subtotal	1,859,165	2,114,079	1,917,071	1,591,571	2,058,661	467,090	29.35%	4.0%
Physical Education & Health								
Physical Education	1,101,431	1,172,853	1,196,356	1,231,871	1,278,259	46,388	3.77%	2.5%
Health Education	86,063	88,177	94,975	56,510	69,419	12,909	22.84%	0.1%
K-12 Health & Phys Education	<u>113,807</u>	<u>112,171</u>	<u>88,136</u>	<u>89,616</u>	<u>92,243</u>	<u>2,627</u>	<u>2.93%</u>	<u>0.2%</u>
Subtotal	1,301,301	1,373,201	1,379,467	1,377,997	1,439,921	61,924	4.49%	2.8%
Fine & Performing Arts								
Fine Arts (Art)	1,051,339	1,080,998	1,101,100	1,137,840	1,122,098	(15,742)	-1.38%	2.2%
Performing Arts (Music)	695,291	808,638	795,809	848,272	887,138	38,866	4.58%	1.7%
K-12 Fine & Performing Arts	<u>114,961</u>	<u>137,942</u>	<u>148,876</u>	<u>147,277</u>	<u>151,242</u>	<u>3,965</u>	<u>2.69%</u>	<u>0.3%</u>
Subtotal	1,861,591	2,027,578	2,045,785	2,133,389	2,160,478	27,089	1.27%	4.2%
World Languages								
English Language Learners (ELL)	160,434	171,281	184,184	200,179	249,932	49,753	24.85%	0.5%
Translation & Interpretation Svcs.	-	-	-	-	10,000	10,000	100.00%	0.0%
World Languages	<u>1,293,724</u>	<u>1,432,577</u>	<u>1,514,151</u>	<u>1,588,700</u>	<u>1,672,778</u>	<u>84,078</u>	<u>5.29%</u>	<u>3.3%</u>
Subtotal	1,454,158	1,603,858	1,698,335	1,788,879	1,932,710	143,831	8.04%	3.8%
GRAND TOTAL	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.38%	100.0%

* Reflects 11/11 STM Appropriation of \$65,000.

Expenditures by Line Item:

Category/ Line Item	FY09 Actuals	FY10 Actuals	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
Salaries:								
Salaries	36,689,152	39,274,263	39,964,583	41,542,579	44,478,354	2,935,775	7.07%	87.02%
Subtotal	36,689,152	39,274,263	39,964,583	41,542,579	44,478,354	2,935,775	7.07%	87.02%
Purchase of Service:								
Repairs & Maintenance	184,021	170,303	152,141	242,121	183,412	(58,709)	-24.25%	0.36%
Rentals & Leases	43,277	22,988	1,570	-	-	-	0.00%	0.00%
Professional & Technical Svcs.	536,766	664,946	812,853	562,103	537,124	(24,979)	-4.44%	1.05%
Advertising	40,611	64,506	43,822	34,000	45,000	11,000	32.35%	0.09%
Tuition	2,281,079	2,404,401	2,757,772	3,885,995	3,248,087	(637,908)	-16.42%	6.35%
Transportation	901,502	1,037,941	1,198,479	1,119,721	1,243,388	123,667	11.04%	2.43%
Communication	-	5,646	6,242	5,592	5,592	-	0.00%	0.01%
Mail/Postage	26,889	11,810	53,815	55,660	55,710	50	0.09%	0.11%
Printing & Binding	17,785	16,029	10,219	15,533	9,823	(5,710)	-36.76%	0.02%
Instructional Software (License)	-	24,778	36,721	24,853	24,853	-	0.00%	0.05%
Other Services	170,170	97,589	123,483	68,992	193,570	124,578	180.57%	0.38%
Subtotal	4,202,100	4,520,937	5,197,116	6,014,570	5,546,559	(468,011)	-7.78%	10.85%
Expenses:								
Office Supplies	47,164	79,132	65,808	35,404	50,511	15,107	42.67%	0.10%
Medical & Surgical Supplies	5,572	6,733	6,707	6,214	6,214	-	0.00%	0.01%
Educational Supplies	454,027	421,528	671,934	339,728	391,964	52,236	15.38%	0.77%
Testing Supplies	7,815	8,078	9,565	8,897	18,397	9,500	106.78%	0.04%
Instructional Classroom Referen	58,731	210,290	85,613	92,579	118,414	25,835	27.91%	0.23%
Textbooks/ Workbooks	142,145	93,805	119,168	153,732	118,771	(34,961)	-22.74%	0.23%
Instructional Equipment	31,591	20,857	19,959	31,674	36,594	4,920	15.53%	0.07%
Instructional Hardware	55,570	62,455	37,064	46,431	46,431	-	0.00%	0.09%
Instructional Software	52,891	22,170	19,075	21,180	21,180	-	0.00%	0.04%
Instructional Technology	7,501	8,477	8,908	9,311	9,311	-	0.00%	0.02%
All Other Supplies	36	-	209	500	500	-	0.00%	0.00%
In-State Travel/Conferences	56,425	63,079	68,711	33,442	36,544	3,102	9.28%	0.07%
Out-State Travel/Conferences	20,970	15,013	5,858	12,219	11,219	(1,000)	-8.18%	0.02%
Dues/Memberships	44,382	70,856	38,978	64,426	73,095	8,669	13.46%	0.14%
Other Expenses	86,265	79,186	80,601	88,485	122,624	34,139	38.58%	0.24%
Subtotal	1,071,086	1,161,659	1,238,159	944,222	1,061,769	117,547	12.45%	2.08%
Capital Outlay								
Buildings	-	-	135,515	-	-	-	0.00%	0.00%
Equipment	2,766	2,609	-	-	-	-	0.00%	0.05%
Motor Vehicles	-	-	-	-	26,000	26,000	100.00%	0.05%
Capital Technology	-	221,125	-	-	-	-	0.00%	0.00%
Subtotal	2,766	223,734	135,515	-	26,000	26,000	0.00%	0.05%
GRAND TOTAL	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.38%	100.00%

* Reflects 11/11 STM Appropriation of \$65,000.

Expenditures by Program Level:

District	FY09	FY10	FY11	FY12	FY13	\$ Inc/(Dec)	%	%
<u>Expenditures</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget*</u>	<u>Budget</u>	<u>Over FY12</u>	<u>Inc/ (Dec)</u>	<u>FY13 TL</u>
Salaries	3,205,610	3,415,659	3,363,782	3,883,194	4,221,515	338,321	8.71%	8.26%
Purchase of Service	3,800,863	4,222,094	4,960,162	5,751,436	5,343,904	(407,532)	-7.09%	10.46%
Expenses	276,822	434,122	304,403	263,751	297,622	33,871	12.84%	0.58%
Capital Outlay	<u>2,766</u>	<u>223,734</u>	<u>135,515</u>	<u>-</u>	<u>26,000</u>	<u>26,000</u>	<u>0.00%</u>	<u>0.05%</u>
Totals	7,286,062	8,295,609	8,763,862	9,898,381	9,889,041	(9,340)	-0.09%	19.35%
Elementary Expenditures								
Broadmeadow	FY09	FY10	FY11	FY12	FY13	\$ Inc/(Dec)	%	%
<u>Expenditures</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Approved*</u>	<u>SC Approved</u>	<u>Over FY12</u>	<u>Inc/ (Dec)</u>	<u>FY13 TL</u>
Salaries	3,228,565	3,500,648	3,742,105	3,784,263	3,906,875	122,612	3.24%	7.64%
Purchase of Service	14,887	34,402	16,543	22,767	17,339	(5,428)	-23.84%	0.03%
Expenses	77,200	67,802	67,712	62,922	75,507	12,585	20.00%	0.15%
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>
Totals	3,320,652	3,602,852	3,826,360	3,869,952	3,999,721	129,769	3.35%	7.83%
Eliot	FY09	FY10	FY11	FY12	FY13	\$ Inc/(Dec)	%	%
<u>Expenditures</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Approved*</u>	<u>SC Approved</u>	<u>Over FY12</u>	<u>Inc/ (Dec)</u>	<u>FY13 TL</u>
Salaries	2,528,287	2,750,401	2,723,189	2,804,039	2,936,682	132,643	4.73%	5.75%
Purchase of Service	20,261	25,546	17,960	20,527	18,778	(1,749)	-8.52%	0.04%
Expenses	49,014	43,705	53,677	41,231	51,567	10,336	25.07%	0.10%
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>
Totals	2,597,562	2,819,652	2,794,827	2,865,797	3,007,027	141,230	4.93%	5.88%
Hillside	FY09	FY10	FY11	FY12	FY13	\$ Inc/(Dec)	%	%
<u>Expenditures</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Approved*</u>	<u>SC Approved</u>	<u>Over FY12</u>	<u>Inc/ (Dec)</u>	<u>FY13 TL</u>
Salaries	2,744,670	2,895,664	3,102,070	3,141,172	3,395,325	254,153	8.09%	6.64%
Purchase of Service	10,353	13,212	12,675	16,391	14,574	(1,817)	-11.09%	0.03%
Expenses	67,293	50,621	51,668	45,242	58,221	12,979	28.69%	0.11%
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>
Totals	2,822,315	2,959,497	3,166,413	3,202,805	3,468,120	265,315	8.28%	6.79%
Mitchell	FY09	FY10	FY11	FY12	FY13	\$ Inc/(Dec)	%	%
<u>Expenditures</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Approved*</u>	<u>SC Approved</u>	<u>Over FY12</u>	<u>Inc/ (Dec)</u>	<u>FY13 TL</u>
Salaries	2,742,031	2,873,948	2,949,622	2,916,977	3,143,886	226,909	7.78%	6.15%
Purchase of Service	14,643	18,499	17,902	16,777	14,221	(2,556)	-15.24%	0.03%
Expenses	70,310	62,601	53,337	51,659	62,026	10,367	20.07%	0.12%
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>
Totals	2,826,984	2,955,047	3,020,861	2,985,413	3,220,133	234,720	7.86%	6.30%
Newman	FY09	FY10	FY11	FY12	FY13	\$ Inc/(Dec)	%	%
<u>Expenditures</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Approved*</u>	<u>SC Approved</u>	<u>Over FY12</u>	<u>Inc/ (Dec)</u>	<u>FY13 TL</u>
Salaries	4,085,603	4,208,619	4,236,305	4,238,169	4,370,497	132,328	3.12%	8.55%
Purchase of Service	133,617	30,584	28,481	25,546	20,591	(4,955)	-19.40%	0.04%
Expenses	100,273	83,934	91,724	75,823	90,493	14,670	19.35%	0.18%
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>
Totals	4,319,492	4,323,137	4,356,510	4,339,538	4,481,581	142,043	3.27%	8.77%
Preschool	FY09	FY10	FY11	FY12	FY13	\$ Inc/(Dec)	%	%
<u>Expenditures</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Approved*</u>	<u>SC Approved</u>	<u>Over FY12</u>	<u>Inc/ (Dec)</u>	<u>FY13 TL</u>
Salaries	663,851	607,294	548,343	581,334	634,318	52,984	9.11%	1.24%
Purchase of Service	400	739	-	-	-	-	0.00%	0.00%
Expenses	4,807	4,489	5,631	3,787	3,787	-	0.00%	0.01%
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>
Totals	669,058	612,522	553,974	585,121	638,105	52,984	9.06%	1.25%

Expenditures by Program Level:

Subtotal Elementary Expenditures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
Salaries	15,993,007	16,836,574	17,301,634	17,465,954	18,387,583	921,629	5.28%	35.97%
Purchase of Service	194,161	122,982	93,561	102,008	85,503	(16,505)	-16.18%	0.17%
Expenses	368,897	313,152	323,749	280,664	341,601	60,937	21.71%	0.67%
Capital Outlay	-	-	-	-	-	-	0.00%	0.00%
Totals	16,556,066	17,272,708	17,718,944	17,848,626	18,814,687	966,061	5.41%	36.81%
Middle School Expenditures								
High Rock Expenditures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
Salaries	-	2,919,884	3,177,622	3,351,576	3,655,186	303,610	9.06%	7.15%
Purchase of Service	-	8,766	18,178	24,258	15,518	(8,740)	-36.03%	0.03%
Expenses	-	60,142	62,622	64,427	66,560	2,133	3.31%	0.13%
Capital Outlay	-	-	-	-	-	-	0.00%	0.00%
Totals	-	2,988,793	3,258,422	3,440,261	3,737,264	297,003	8.63%	7.31%
Pollard Expenditures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
Salaries	7,612,985	5,853,154	5,748,388	5,962,460	6,545,003	582,543	9.77%	12.81%
Purchase of Service	72,178	45,558	62,779	55,675	36,393	(19,282)	-34.63%	0.07%
Expenses	163,947	117,561	97,879	111,498	115,791	4,293	3.85%	0.23%
Capital Outlay	-	-	-	-	-	-	0.00%	0.00%
Totals	7,849,110	6,016,273	5,909,046	6,129,633	6,697,187	567,554	9.26%	13.10%
Subtotal Middle School Expenditures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
Salaries	7,612,985	8,773,038	8,926,010	9,314,036	10,200,189	886,153	9.51%	19.96%
Purchase of Service	72,178	54,324	80,957	79,933	51,911	(28,022)	-35.06%	0.10%
Expenses	163,947	177,703	160,501	175,925	182,351	6,426	3.65%	0.36%
Capital Outlay	-	-	-	-	-	-	0.00%	0.00%
Totals	7,849,111	9,005,065	9,167,468	9,569,894	10,434,451	864,557	9.03%	20.41%
High School Expenditures								
High School Expenditures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
Salaries	9,877,553	10,248,992	10,373,157	10,879,395	11,669,067	789,672	7.26%	22.83%
Purchase of Service	134,898	121,536	62,435	81,193	65,241	(15,952)	-19.65%	0.13%
Expenses	261,420	236,682	449,504	223,882	240,195	16,313	7.29%	0.47%
Capital Outlay	-	-	-	-	-	-	0.00%	0.00%
Totals	10,273,871	10,607,211	10,885,097	11,184,470	11,974,502	790,032	7.06%	23.43%
Total Expenditures	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget*	FY13 Budget	\$ Inc/(Dec) Over FY12	% Inc/ (Dec)	% FY13 TL
Salaries	36,689,152	39,274,263	39,964,583	41,542,579	44,478,354	2,935,775	7.07%	87.02%
Purchase of Service	4,202,100	4,520,937	5,197,116	6,014,570	5,546,559	(468,011)	-7.78%	10.85%
Expenses	1,071,086	1,161,659	1,238,159	944,222	1,061,769	117,547	12.45%	2.08%
Capital Outlay	2,766	223,734	135,515	-	26,000	26,000	0.00%	0.05%
Totals	41,965,105	45,180,592	46,535,374	48,501,371	51,112,681	2,611,310	5.38%	100.00%

* Reflects 11/11 STM Appropriation of \$65,000.

Summary of FY13 Operating Budget Changes:

Request TL FTE	SC TL FTE	District Goal/ Objective	Description of Budgetary Increase	Total Request	FY13 SC Approved
624.38	624.38		Approved FY12 Budget (Including November 2011 STM Appropriation of \$65,000)	48,501,371	48,501,371
Base Budget Increases					
-	-	Goal 4, Obj. 4	<u>Contractual Salary Increase (FY12 Adopted Budget Positions)</u>	1,369,829	1,373,732
Level Service/Contractual Increases:					
Continuation Positions (Prior Year Position Changes to Incorporate into Ongoing Budget)					
0.02	0.02	Goal 4, Obj. 4	Continue Additional Hours Personnel Summer Secretary	731	731
-	-	Goal 4, General	Continue Additional Summer Days - Van Drivers & Monitor	6,042	6,042
-	-	Goal 4, General	Continue Increase Newman Head Secretary from 11 to 12 Months	4,924	4,924
-	-	Goal 4, General	Continue Convert 3 Hrs/Week OT/PT to COTA	(1,780)	(1,780)
(0.50)	(0.50)	Goal 4, General	Continue Convert 0.5 Specialists and 1.0 TA to 1.0 Pollard SPED Teacher	(2,999)	(2,999)
0.50	0.50	Goal 1, Obj. 4	Continue 0.5 NHS SPED Teach Chair	41,854	41,854
0.20	0.20	Goal 2, General	Continue 0.2 FTE Pollard Phys Ed Teacher	9,126	9,126
0.40	0.40	Goal 1, General	Continue 0.4 FTE Net Additional NHS Staffing for Enrollment	15,841	15,841
-	-			-	-
0.62	0.62		Subtotal	73,739	73,739
Restore Positions to Budget Formerly Funded by Federal Education Jobs Grant					
2.14	2.14	Goal 4, General	Special Education COTA Positions	88,849	88,849
1.05	1.05	Goal 4, General	Special Education TA's	39,547	39,547
5.50	5.50	Goal 2, Obj. 2	Computer Technicians	312,336	312,336
1.00	1.00	Goal 2, Obj. 2	Media Technician	62,258	62,258
9.69	9.69		Subtotal	502,990	502,990
New Student Support Services					
-	-	Goal 1, Obj. 1	District-wide Psychological Testing Materials	5,000	5,000
2.00	1.00	Goal 1, Obj. 1	Expanded Insight Program at Pollard Middle School	79,098	55,000
0.60	0.60	Goal 1, Obj. 1	Expanded SPED Reading Teacher at Pollard Middle School	38,278	38,278
0.10	0.10	Goal 1, Obj. 1	Expanded SPED Reading Teacher at High Rock	6,673	6,673
-	-	Goal 3, Obj. 2	Translation & Interpretation Services	20,000	10,000
-	-	Goal 4, Obj. 2	Translation Service Module for esped IEP Program	4,000	-
-	-	Goal 1, Obj. 1	Special Education Testing Supplies	4,000	4,000
-	-	Goal 4, General	504 District Compliance - Instructional Equipment	2,500	2,500
1.50	1.50	Goal 1, General	Expanded ELL Teachers to Provide Additional Instructional Tme	62,795	62,795
-	-	Goal 4, General	Charter School Tuition - MA Virtual Academy	5,120	5,120
-	-	Goal 4, General	SPED Tuition	(557,722)	(643,028)
(0.32)	(0.32)	Goal 4, General	SPED Professional Services (Salary)	(20,000)	(20,000)
0.71	0.71	Goal 4, General	New SPED Van & Driver - In District Transportation	42,636	42,636
-	-	Goal 4, General	Additional Fuel Expense - SPED Summer Transportation	6,900	6,900
-	-	Goal 4, General	SPED Transportation Contractual Increase	3,174	3,174
-	-	Goal 4, General	Regular Transportation Contractual Increase	10,807	10,807
-	-	Goal 4, General	Increase Regular Transportation Subsidy to Hold Fee @ \$370/Rider	131,000	100,000
4.59	3.59		Subtotal	(155,741)	(310,145)
New Regular Education Services					
Elementary					
-	-	Goal 1, Obj. 1	Think Math! Student Workbooks/Consumables - Grades 3 & 4	19,800	19,800
-	-	Goal 1, Obj. 1	K-5 Non-Fiction Materials	11,533	11,533
0.30	0.30	Goal 1, Obj. 3	Part-Time Hillside Literacy Specialist (Shift from Title I Grant)	21,145	21,145
1.00	-	Goal 1, Obj. 3	Mitchell Grade 5 Teacher (Reallocate from Broadmeadow)	60,500	-
0.25	-	Goal 1, General	Contingent Newman Class Size Reduction Teacher (Shift from Teacher Quali	14,133	-
0.40	-	Goal 2, Obj. 1	Part-Time Broadmeadow Nurse	22,000	-
0.50	0.30	Goal 2, Obj. 1	Expanded Nurse for Early Childhood Center	40,474	24,284
-	-			-	-
2.45	0.60		Subtotal	189,585	76,762

Summary of FY13 Operating Budget Changes:

Request TL FTE	SC TL FTE	District Goal/ Objective	Description of Budgetary Increase	Total Request	FY13 SC Approved
Middle School					
2.00	2.00	Goal 1, Obj. 1	Grade 7 Pollard Cluster Teachers	113,000	110,000
0.20	0.20	Goal 1, Obj. 1	Pollard Engineering & Design Teacher	11,000	11,000
-	-	Goal 4, General	Additional Pollard Lunch Staffing	14,400	-
1.00	0.50	Goal 2, General	Guidance Counselor for High Rock	57,407	29,253
0.20	-	Goal 2, Obj. 1	Expanded Pollard Nurse	10,036	-
0.10	0.10	Goal 2, Obj. 1	Part-Time High Rock Nurse (Shift from ESH Grant)	6,410	6,410
-	-	Goal 1, General	Expanded Pollard Visual Art Teacher (Move 0.2 FTE from Visual Arts)	-	-
0.30	0.30	Goal 1, General	Part-Time Pollard/High Rock Performing Arts Teacher	16,500	16,500
0.20	0.40	Goal 3, Obj. 3	Expanded High Rock World Language Teacher	11,000	22,000
-	-	Goal 4, General	Portable Student Lockers	6,895	-
-	-	Goal 4, General	Lunch Tables	3,300	-
-	-	-	Regular Transportation - Additional Bus for MS/HS Routes	9,686	9,686
4.00	3.50		Subtotal	259,634	204,849
High School					
1.00	1.00	Goal 1, General	NHS Mathematics Teacher	60,500	55,000
1.00	1.00	Goal 1, General	NHS English Teacher	60,500	55,000
1.20	1.20	Goal 1, General	NHS Science Teacher	67,500	66,000
1.00	1.00	Goal 1, General	NHS Social Studies Teacher	60,500	55,000
1.00	-	Goal 4, General	NHS Assistant Principal	105,920	-
-	-	Goal 2, Obj. 2	Unit A Coaching Stipend: Rugby, NHS Varsity Sport	3,203	-
0.10	0.10	Goal 2, Obj. 1	Part-Time High School Nurse (Shift from ESH Grant)	6,232	6,232
0.80	0.60	Goal 1, Obj. 1	Part-Time NHS Physical Education Teacher	44,000	33,000
-	-	Goal 1, General	Additional Funding for Art Supplies - MS/NHS	4,000	4,000
0.20	0.20	Goal 1, General	Expanded NHS Visual Art Teacher	11,000	11,000
0.20	0.20	Goal 3, Obj. 3	Expanded NHS Latin Teacher	11,000	11,000
-	-	-	-	-	-
6.50	5.30		Subtotal	434,355	296,232
District					
-	-	Goal 4, Obj. 2	Performance Report Production Expenses (Shift from Teacher Quality Grant)	11,750	50
-	-	Goal 4, Obj. 2	Transfer Healthmaster Software from Admin Tech to Health Services	-	-
-	-	Goal 4, General	Gymnasium Inspections	2,700	2,700
-	-	-	-	-	-
-	-		Subtotal	14,450	2,750
27.85	23.30		Subtotal Base Budget Increases	2,688,841	2,220,909
Program Improvement Increases					
Elementary					
0.10	0.10	Goal 1, Obj. 5	Restore K-8 Literacy Coordinator to Full-Time	5,500	5,500
0.50	1.00	Goal 1, General	Elementary Math Specialist	27,500	55,000
0.26	0.26	Goal 1, Obj. 1	Expanded Preschool TA's to Provide Additional Half-Day Programming	7,451	7,451
0.20	-	Goal 4, General	Expanded Preschool Secretary to Full-Time	7,182	-
0.50	0.50	Goal 4, Obj. 2	Expanded Computer Technician for Hillside/ High Rock	29,664	29,664
0.50	-	Goal 4, General	Expanded Broadmeadow Assistant Principal	52,291	-
-	-	Goal 4, General	Expand Broadmeadow Lead Secretary from 11 Months to 12 Months	4,924	-
1.00	-	Goal 4, General	Newman Office Aide	22,962	-
-	-	Goal 1, Obj. 3	Unit A Stipend: Student Remedial Support	6,000	-
0.50	0.50	Goal 2, Obj. 1	Part-Time Adjustment Counselor for Broadmeadow SLC	28,800	28,800
-	-	Goal 4, General	Science Kit Consumables	1,000	1,000
0.20	-	Goal 1, Obj. 1	Expanded Elementary Physical Education Teacher	11,000	-
0.50	-	Goal 1, General	Kindergarten Music Program Restoration	27,500	-
-	-	-	-	-	-
4.26	2.36		Subtotal	231,774	127,415

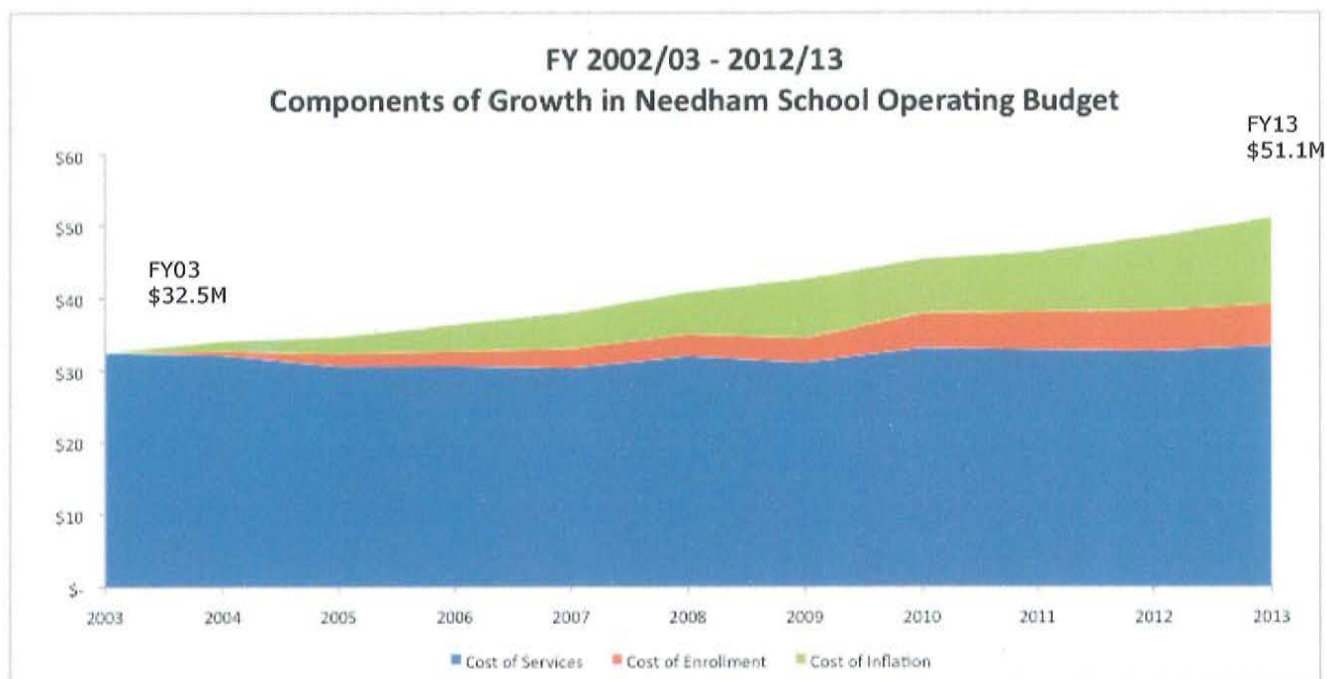
Summary of FY13 Operating Budget Changes:

Request TL FTE	SC TL FTE	District Goal/ Objective	Description of Budgetary Increase	Total Request	FY13 SC Approved
Middle School					
0.50	0.50	Goal 1, General	Part-Time Pollard Literacy Instructional Support Specialist/Reading Teacher	29,000	27,500
0.40	0.40	Goal 1, Obj. 5	Expanded High Rock Literacy Specialist	22,000	22,000
0.40	0.20	Goal 1, Obj. 3	Part-Time High Rock Reading Teacher	22,000	11,000
1.00	0.50	Goal 4, Obj. 2	Computer Technician for Pollard & NHS	53,544	26,772
0.20	-	Goal 3, Obj. 2	Restore Part-Time Pollard Computer Teacher	11,000	-
-	-	Goal 2, Obj. 1	Unit A Stipend: High Rock Homework Club	1,636	1,636
-	-			-	-
2.50	1.60		Subtotal	139,180	88,908
NHS					
0.50	-	Goal 1, Obj. 2	Part-Time Teacher for Connections, Therapeutic Program	27,500	-
0.50	-	Goal 4, General	Restore Part-Time NHS Library Aide (Program Specialist)	21,521	-
-	-	Goal 3, General	Unit A Stipend: Assistant Speech & Debate Advisor, Cat II	2,453	2,453
1.00	1.00	Goal 4, General	NHS School Aide - Safety	24,262	24,262
1.00	-	Goal 4, General	NHS School Aide - Departmental	22,962	-
-	-	Goal 2, General	Unit A Stipend: Fitness Center Supervisor	13,500	9,813
-	-	Goal 4, General	Cafeteria Furniture	10,284	-
1.00	0.50	Goal 2, General	Clinical Social Worker for NHS Transitions Program	56,500	28,800
-	-	Goal 4, General	Physical Education Educational Supplies	1,500	1,500
0.40	0.40	Goal 1, General	Part-Time NHS Theater Teacher	22,000	22,000
-	-			-	-
4.40	1.90		Subtotal	202,482	88,828
District					
-	-	Goal 4, Obj. 2	License Fee for Online Payment/Registration System	7,000	7,000
1.00	1.00	Goal 4, Obj. 4	Human Resources Specialist	51,300	51,300
0.40	-	Goal 4, Obj. 4	Part-Time Payroll Coordinator	17,700	-
-	-	Goal 4, Obj. 3	Unit A Stipends: Professional Growth Council	7,552	-
-	-	Goal 4, Obj. 3	Unit A Stipends: Professional Development Committee	5,032	-
-	-	Goal 4, Obj. 3	Teacher Mentor Stipends Year Two	20,241	-
(4.00)	(4.00)	Goal 4, Obj. 3	Special Education Reorganization	87,781	87,781
-	-	Goal 4, Obj. 2	Annual License Fees for Web-Based Special Education IEP Software	20,000	20,000
-	-	Goal 4, General	ACCEPT Collaborative Membership (Net Savings)	(16,000)	(16,000)
-	-	Goal 4, Obj. 2	School Messenger Service License Fee	4,904	4,904
-	-	Goal 4, Obj. 2	Restore Out of District Administrative Technology Travel Allowance	2,516	-
-	-	Goal 4, Obj. 2	Increase Internet Bandwidth Capacity	40,968	40,968
-	-	Goal 4, Obj. 2	Data Integration Services	27,600	25,000
-	-	Goal 2, General	District Subscription to World Book Online	3,802	3,802
-	-	Goal 4, General	Director of Health Services 10 Additional Per Diem Days	5,049	-
-	-	Goal 4, General	Increase K-12 Physical Education Instructional Materials	5,620	4,120
0.20	-	Goal 4, General	Restore 0.8 FTE Wellness Director to Full Time	11,000	-
(0.02)	-	Goal 1, General	Accompanist Hours: 36 Min/Day @ Brm & New; 18 Min/Day @ Eliot, Hill, Mi	4,138	-
-	-			-	-
(2.42)	(3.00)		Subtotal	306,203	228,875
8.74	2.86		Subtotal Program Improvement Budget Increases	879,639	534,026
Reductions to Existing Budget					
-	(1.00)	Goal 4, General	Eliminate Newman Classroom Teacher	-	(55,000)
-	(0.06)	Goal 2, General	Eliminate 0.06 FTE NHS Nurse	-	(3,739)
-	(1.00)	Goal 4, General	Eliminate NHS Special Education Teaching Assistant	-	(23,573)
-	-	Goal 4, General	Reduce FMLA Substitute Account	-	(50,000)
-	-	Goal 4, General	Eliminate Unit A Stipend: NHS Attendance Dean	-	(9,813)
-	-		Reduce Professional Services Line Item	-	(1,500)
-	-			-	-
-	(2.06)		Subtotal	-	(143,625)
660.97	648.48		GRAND TOTAL FY12 BUDGET	52,069,851	51,112,681
36.59	24.10		\$ Increase/(Decrease) over FY12	3,568,480	2,611,310
5.86%	3.86%		% Increase/(Decrease) over FY12	7.36%	5.38%

* Reflects 11/11 STM Budget Transfer of \$65,000

Trends in School Operating Budget Expenditures:

Trend: Real Spending Steady Over Time – Budget Increases Due to Impact of Inflation and Enrollment Growth



Real spending on education has been relatively steady over time; budget increases have been due largely to the impact of inflation and enrollment growth. Since FY 03, the school operating budget has grown from \$32.47 million to \$51.11 million in FY 13, an increase of \$18.65 million (57.4%.) Nearly all of this increase is attributed to the combined impact of inflation and growth, rather than new programs and services. Since FY03, inflation has increased by 30.5%, and enrollments have increased by 17.5%. The chart above illustrates the portion of operating budget increases since FY03, which are due to inflation and growth.

Trend: Contracts and Mandates Competing with Enrollment Needs and Program Improvements:

Increasingly, contracts and mandates are competing with enrollment needs and program improvements, forcing the School Committee to make difficult choices to balance the budget. Over the past several years, these choices have included cutting other areas of the budget in order to fund contractual/mandated expenses or to hire new teachers, and to seek additional funding from taxpayers in the form of override budget requests.

The chart on the next page identifies how new school revenues have been allocated during the budget process, and quantifies the offsetting reductions, which were required to balance the budget. A major challenge for the School Committee is to sustain the educational programs of the School Department, given growing school-age populations and increasing mandates, in an environment of limited resources and competing demands.

BALANCED SCHOOL BUDGET NEW REVENUE	FY 2003	FY 2004 (1)	FY 2005	FY 2006	FY 2007 (2)	FY 2008	FY 2009 (3)	FY 2010	FY 2011 (4)	FY 2012	FY 2013
New School Revenues	1,579,253	-	562,365	1,749,868	1,451,773	1,744,377	1,851,858	2,747,401	731,193	2,012,293	2,611,310
Contracts and Mandates	1,395,254	1,655,566	892,724	1,509,206	2,458,728	2,085,959	2,268,864	2,124,086	1,887,313	2,177,573	1,063,587
Enrollment Increases/ Program Enhancements	184,000	202,863	298,282	489,640	555,932	656,010	276,265	-	340,567	605,520	1,188,358
New School Opening	-	-	-	-	-	-	-	1,057,272	-	-	-
Use of One-Time Revenue	-	-	-	-	-	-	-	-	(615,900)	(500,900)	-
Restoration of Positions from One-Time Revenue	-	-	-	-	-	-	-	-	-	-	502,990
Reductions to Existing Budget	-	(1,858,429)	(628,641)	(248,979)	(1,562,886)	(997,592)	(693,271)	(677,956)	(880,787)	(269,900)	(143,625)
Total	1,579,254	-	562,365	1,749,867	1,451,774	1,744,377	1,851,858	2,747,401	731,193	2,012,293	2,611,310
Override (School & Town expenses)	-	2,009,318	-	-	-	1,128,670	-	1,887,929	-	-	-
Override FTE's	-	33.06	-	-	-	18.80	-	27.10	-	-	-

(1) FY03 budget excludes subsequent \$14,798 + \$83,362 Town Meeting adjustment
(2) FY07 budget excludes subsequent \$232,900 appropriated at Town Meeting.
(3) FY09 budget excludes \$16,232 Special Town Meeting adjustment.
(4) FY11 excludes \$442,000 appropriated at 11/10 STM (\$325,000 for operational purposes and \$117,000 for capital construction.)
(5) FY12 excludes \$65,000 appropriated at 11/11 STM and 5/12 Reserve Fund Transfer of \$60,000

Trend: Per Pupil Expenditures Comparable; Needham Offers “Good Value” in Education

Despite the impact of inflation, enrollment, contracts and mandates, Needham offers ‘good value’ for its educational dollar. The chart on the next page gives Massachusetts Department of Education per pupil expenditure data, which includes expenditures from operating accounts, grants, revolving funds and education expenses included in other Town budgets. From the chart, we see that per pupil expenditures in Needham have remained comparable to the state-wide average over time, and have been consistently less than the average per pupil expenditure of the twenty communities, with whom we typically compare ourselves. Needham’s FY11 per pupil expenditure of \$13,602 was just slightly more than the state average of \$13,371, but less than the twenty-community average of \$14,498. Additionally, per pupil expenditures have been growing more slowly in Needham, than elsewhere in the state. Since FY03, per pupil expenditures have grown by 58% on average for the twenty comparison communities, and by 62% state wide, compared to 56% in Needham. As a result, Needham can be said to offer ‘good value’ for each educational dollar.

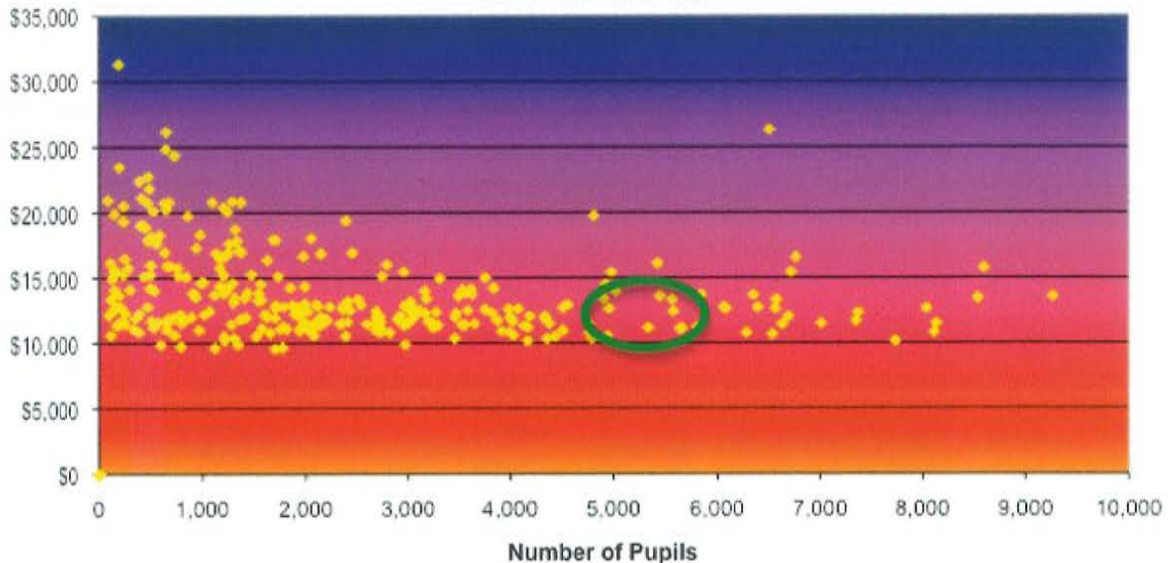
FY 2000/01 - 2010/11 Comparative Per Pupil Expenditures

Community	FY 01 (1)	FY 02 (2)	FY 03 (2)	FY 04 (2)	FY 05 (3)	FY 06 (3)	FY 07 (3)	FY 08 (3)	FY09 (3)	FY10 (3)	FY11 (3)
Weston	\$11,018	\$10,909	\$11,404	\$12,077	\$14,414	\$16,073	\$16,467	\$17,017	\$18,023	\$18,591	\$19,360
Dover	\$9,942	\$8,603	\$9,856	\$10,253	\$12,786	\$15,559	\$14,615	\$15,084	\$16,591	\$15,646	\$17,607
Concord	\$10,275	\$9,640	\$10,157	\$10,567	\$13,037	\$14,411	\$15,514	\$17,486	\$16,342	\$16,438	\$16,637
Brookline	\$10,550	\$10,268	\$10,578	\$11,107	\$13,836	\$14,929	\$15,098	\$15,431	\$16,847	\$17,090	\$16,556
Newton	\$10,116	\$10,140	\$11,140	\$11,431	\$13,533	\$13,822	\$14,524	\$15,498	\$16,243	\$16,597	\$16,392
Lexington	\$9,568	\$9,482	\$9,686	\$8,797	\$11,929	\$12,600	\$12,768	N/A	\$15,368	\$15,862	NA
Frammingham	\$8,986	\$8,945	\$9,699	\$10,518	\$13,681	\$13,621	\$14,169	\$14,621	\$15,373	\$15,675	\$15,769
Dedham	\$8,783	\$8,524	\$8,761	\$9,488	\$11,637	\$12,594	\$13,393	\$13,893	\$14,837	\$14,852	\$15,459
Wellesley	\$9,298	\$9,244	\$9,589	\$9,802	\$11,243	\$11,494	\$12,776	\$13,916	\$14,330	\$15,392	\$15,421
Sherborn	\$9,936	\$8,195	\$9,211	\$8,992	\$10,061	\$15,559	\$12,250	\$12,700	\$14,121	\$15,784	\$15,129
Wayland	\$8,743	\$8,711	\$10,042	\$9,944	\$11,599	\$12,317	\$13,214	N/A	\$14,342	\$15,219	\$15,121
Westwood	\$8,839	\$8,976	\$9,564	\$9,747	\$11,592	\$11,885	\$12,436	\$13,305	\$13,679	\$13,814	\$13,999
Norwood	\$7,598	\$7,246	\$7,894	\$8,004	\$10,648	\$11,028	\$12,052	N/A	\$12,993	\$12,790	\$13,616
Needham	\$8,847	\$8,434	\$8,721	\$9,004	\$10,788	\$11,291	\$12,070	\$12,552	\$12,955	\$13,245	\$13,602
State	\$7,874	\$8,005	\$8,273	\$8,591	\$10,626	\$11,211	\$11,865	\$12,497	\$13,055	\$13,064	\$13,371
Natick	\$8,364	\$8,088	\$9,319	\$8,637	\$10,290	\$11,092	\$11,829	N/A	\$12,926	\$12,910	\$12,649
Hopkinton	\$6,724	\$7,031	\$8,254	\$8,176	\$9,497	\$10,544	\$11,114	\$11,365	\$11,551	\$11,921	\$12,298
Holliston	\$7,081	\$7,437	\$8,055	\$7,938	\$9,524	\$10,193	\$10,856	\$11,217	\$11,604	\$12,186	\$12,089
Winchester	\$8,390	\$7,937	\$8,278	\$8,646	\$9,884	\$10,139	\$10,886	\$10,865	\$11,290	\$11,363	\$11,822
Walpole	\$6,940	\$7,641	\$7,230	\$7,603	\$9,437	\$10,277	\$10,470	\$11,232	\$11,812	\$11,971	\$11,691
Medfield	\$6,046	\$6,114	\$6,517	\$6,761	\$8,082	\$8,597	\$9,472	\$9,967	\$10,542	\$10,741	\$11,364
	<u>FY01</u>	<u>FY02</u>	<u>FY 03 (2)</u>	<u>FY 04 (2)</u>	<u>FY 05 (3)</u>	<u>FY 06 (3)</u>	<u>FY 07 (3)</u>	<u>FY 08 (3)</u>	<u>FY09 (3)</u>	<u>FY10 (3)</u>	<u>FY11 (3)</u>
Average of 20	\$8,896	\$8,551	\$9,154	\$9,337	\$11,339	\$12,345	\$12,754	\$13,450	\$14,039	\$14,341	\$14,498
Needham	8,847	8,434	8,721	9,004	10,788	11,291	12,070	12,552	12,955	13,245	13,602
State Average	8,364	8,005	8,273	8,591	10,626	11,211	11,865	12,497	13,055	13,064	13,371

Source: Massachusetts Department of Elementary & Secondary Education

Per pupil expenditures for FY11 also are depicted in the scattergram below. The blue circle highlights Needham's per pupil expenditure amount of \$13,602 in FY11 (based on 5,450.5 FTE average daily membership.) As evident from the chart, Needham's per pupil expenditure level is comparable to the majority of districts, even though Needham's enrollment is relatively higher than most districts.

FY11 Expenditures Per Pupil, Massachusetts School Districts
Total Spending



Needham's spending on special education, which is one of the largest expenditure categories for most districts, also is comparable to other communities. Although special education expenditures, as a percentage of the total budget, have increased since FY01 (rising from 17.3% to 19.0%), Needham's expenditures consistently are less than the state-wide average.

**Massachusetts Department of Elementary and Secondary Education
Direct Special Education Expenditures as a Percentage of School Budget, FY01 to FY10**

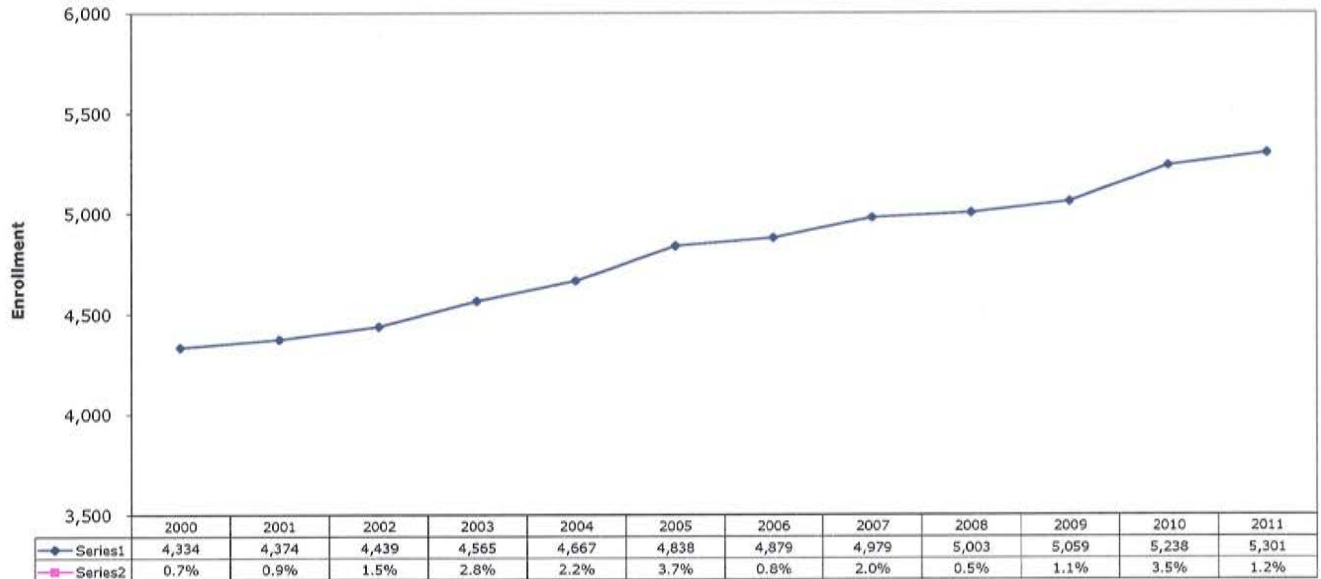
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Fiscal Year	-- In-District Instruction--		- Out-of-District Tuition -		Combined Special Ed Expenditures (A+B+C+D)	Total School Operating Budget	Special Education Percentage of Budget (E as % of F)	state average percentage
	Teaching	Other Instructional	Mass. Public Schools and Collaboratives	Mass Private and Out-of-State Schools				
2001	3,718,724	793,384	383,982	1,347,483	6,243,573	36,102,958	17.3	17.2
2002	3,806,448	861,540	334,195	1,408,873	6,411,056	38,165,697	16.8	17.4
2003	3,989,136	916,947	340,329	1,525,856	6,772,268	41,394,432	16.4	17.7
2004	4,139,303	927,458	332,179	1,840,183	7,239,123	43,487,709	16.6	18.6
2005	4,646,848	980,473	388,339	2,237,302	8,252,962	47,320,732	17.4	18.9
2006	5,278,561	1,030,190	447,987	2,611,029	9,367,767	49,220,249	19.0	19.1
2007	5,814,037	1,016,984	521,816	2,742,049	10,094,886	52,914,410	19.1	19.4
2008	6,184,020	1,142,814	404,657	3,139,508	10,870,999	55,570,443	19.6	19.8
2009	6,884,784	1,120,434	538,331	2,935,498	11,479,047	58,547,371	19.6	20.1
2010	7,479,291	1,366,151	417,659	2,710,749	11,973,850	62,874,752	19.0	20.0

Source: Massachusetts Department of Elementary & Secondary Education

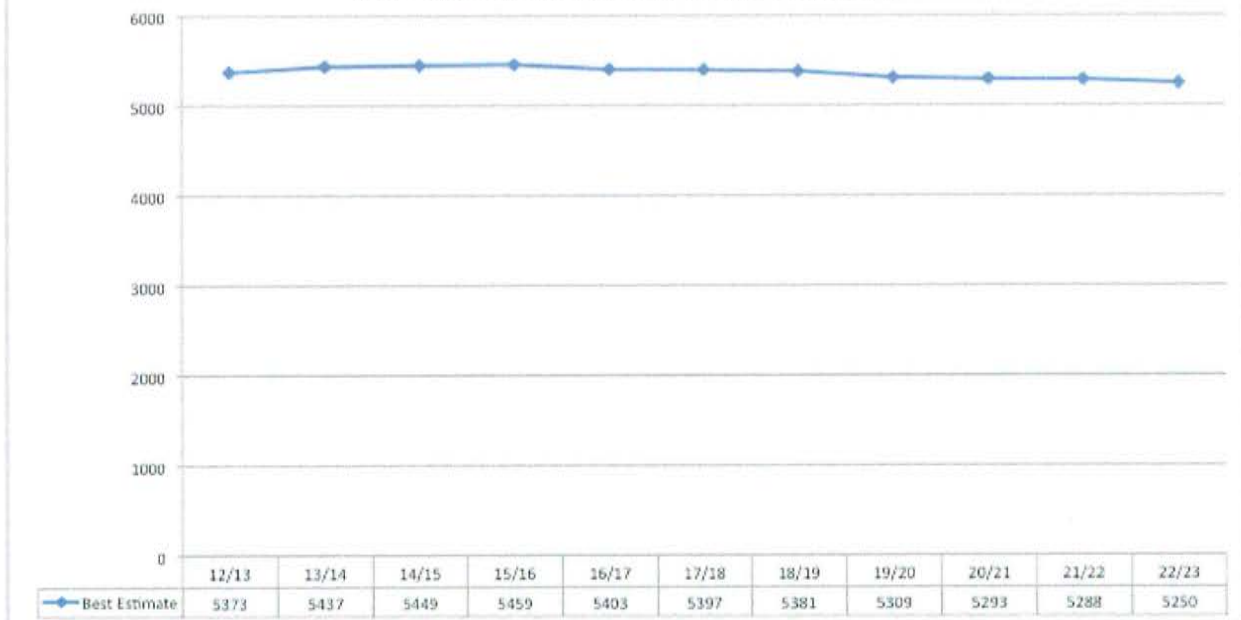
Trends in School Enrollment

**Needham Public Schools Enrollment 1999/2000-2010/11
(Excluding Out of District & Preschool Enrollment)**

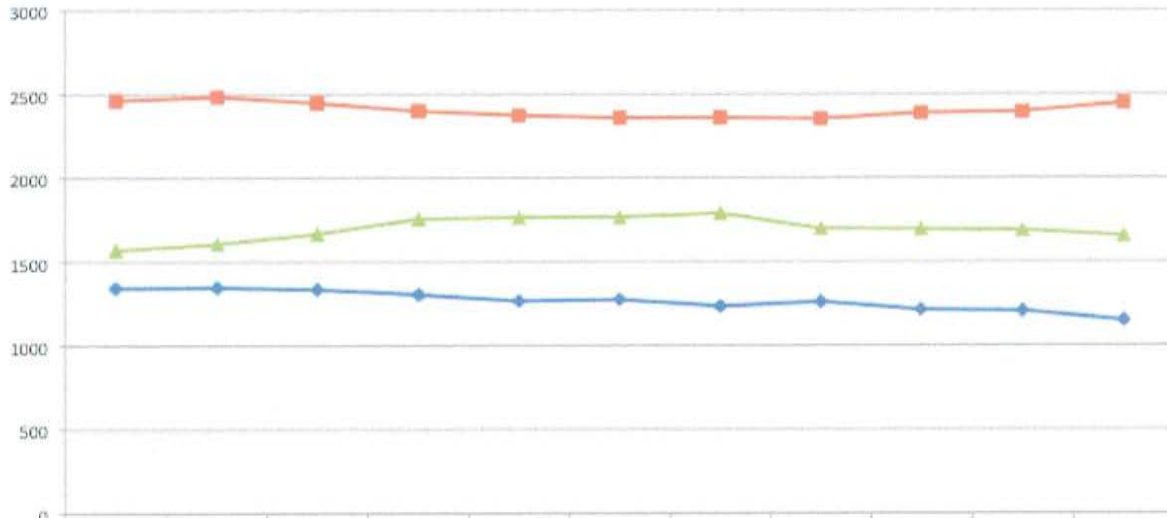


Enrollment in Needham has grown steadily over the past ten years, averaging approximately 1.9% per year, or a total of 921 pupils (20.7%) since FY01/02. For the next several years, enrollment growth is expected to flatten out, driven primarily by slowing or declining enrollments at the elementary level, which are balanced by increasing enrollment at the secondary level. The next two charts depict projected total enrollment through FY23, as well as enrollment by level.

**Needham Public School Projected Enrollment 2012/13 - 2022/23
(Excluding Out of District & Preschool Students)**



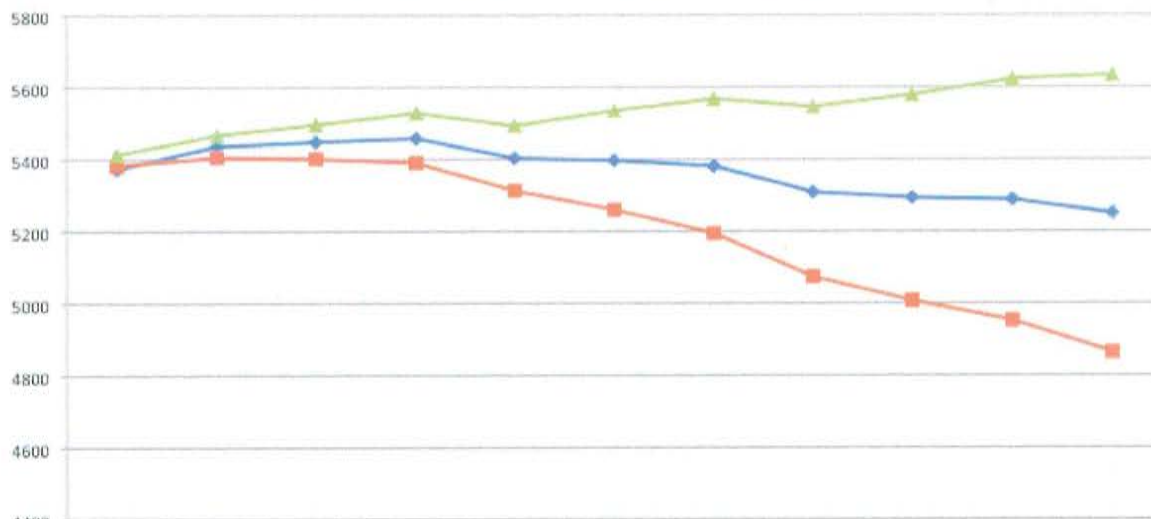
**Needham Public School Projected Enrollment 2012/13 - 2022/23
(Excluding Out of District & Preschool Students)**



	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
— Middle	1342	1346	1335	1304	1266	1274	1234	1260	1213	1206	1150
— Elementary	2463	2485	2448	2400	2374	2358	2359	2353	2387	2395	2446
— High	1568	1606	1666	1755	1763	1765	1788	1696	1693	1687	1654

Beyond 2017/18, the projected children have not yet been born and the estimated enrollment projects are based on alternative high, best and low estimates of future births. The projections are intended to show a reasonable range in future years (above and below the best estimate), but there is no guarantee that actual enrollments in any year will be within the high and low estimates. The chart below depicts the range in enrollment projections. Source: Needham Future School Needs Committee

**Needham Public School Projected Enrollment 2012/13 - 2022/23
(Excluding Out of District & Preschool Students)**



	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
— Best Estimate	5373	5437	5449	5459	5403	5397	5381	5309	5293	5288	5250
— Low Estimate	5384	5406	5402	5391	5314	5261	5195	5074	5008	4953	4865
— High Estimate	5414	5468	5497	5529	5494	5535	5568	5546	5579	5623	5634

FY13 School Department Enrollment

Enrollment (Excluding Preschool & Out of District Students)							
FY	Elementary	Middle	High		Total	Inc/(Dec)	% Inc/(Dec)
2013 (Budget)	2,463	1,342	1,568	▼	5,373	13	0.2%
2012	2,568	1,270	1,522	▼	5,360	59	1.1%
2011	2,575	1,277	1,449	▼	5,301	63	1.2%
2010	2,617	1,183	1,438	▼	5,238	179	3.5%
2009	2,551	1,104	1,404	▼	5,059	56	1.1%
2008	2,530	1,084	1,389	▼	5,003	24	0.5%
2007	2,487	1,066	1,426	▼	4,979	100	2.0%
2006	2,390	1,090	1,399	▼	4,879	41	0.8%
2005	2,345	1,070	1,423	▼	4,838	171	3.7%
2004	2,203	1,090	1,374	▼	4,667	102	2.2%
2003	2,150	1,069	1,346	▼	4,565	126	2.8%
2002	2,082	1,074	1,283	▼	4,439	65	1.5%
2001	2,109	1,051	1,214	▼	4,374	40	0.9%
2000	2,144	1,000	1,190	▼	4,334	31	0.7%
1999	2,157	992	1,154	▼	4,303	22	0.5%
1998	2,174	943	1,164	▼	4,281	171	4.2%
1997	2,121	907	1,082	▼	4,110	61	1.5%
1996	2,115	898	1,036	▼	4,049	158	4.1%
1995	1,975	910	1,006	▼	3,891	95	2.5%
1994	1,936	891	969	▼	3,796	90	2.4%

The budget assumes that total enrollment (excluding preschool and out-of-District students) will grow to 5,373 in FY13, an increase of 13 students (0.2%) over the current year October 1 enrollment of 5,360. When preschool and out-of-district students are included, the budgeted enrollment is 5,504.

All of this growth is projected to occur at the secondary level, however. We project elementary enrollment to decline by 105 students, from 2,568 to 2,463. Secondary enrollment is projected to grow by 118 students, from 2,792 to 2,910. The increase in secondary students reflects the combined increase in middle school students of 72 pupils (from 1,270 to 1,342) and high schools students of 46 students (from 1,522 to 1,568.)

FY13 Operating Budget Staffing Summary (FTE):

The number of full-time equivalent positions (FTE) paid by the operating budget are shown below. Administrators are staff members, who hire, supervise and evaluate other staff, including: Central Administrators, Principals, Assistant Principals, House Administrators, K-12 Directors, and Department Chairs. These positions generally possess a license issued by the Department of Elementary and Secondary Education. Teachers are licensed personnel who provide direct instructional and/or professional services to students, including classroom teachers, teacher specialists, guidance counselors and nurses. Aides are staff members who support instructional activities and do not require a license, such as teaching assistants. Clerical staff members, including bus drivers, provide clerical and other non-instructional support for the general operation of a department or the entire school system.

School Operating Budget FTE Summary (Excludes Grants & Revolving Funds)

Position Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec) Over FY12
Administrator (1)	32.24	33.79	33.80	33.90	37.67	3.77
Teacher (2)	409.56	416.49	416.61	423.90	435.96	12.06
Instructional Support (3)	111.12	119.87	116.03	106.31	111.85	5.54
Non-Instructional (4)	<u>55.37</u>	<u>55.42</u>	<u>55.06</u>	<u>60.27</u>	<u>63.00</u>	<u>2.73</u>
TOTALS	608.29	625.57	621.50	624.38	648.48	24.10

A detailed breakout of operating budget staff members by school and department is presented on the following pages.

FY13 Operating Budget Staffing Detail by Department:

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	FY13 Budget	FY13 Budget	FY13 Budget	FY13 Budget
Administration									
School Committee	-	-	-	-	-	-	-	-	-
Superintendent	2.00	2.00	2.00	2.00	1.00	-	-	1.00	2.00
Director of Personnel	4.47	4.49	4.78	4.78	1.00	-	-	4.80	5.80
Director of Student Development	2.00	2.00	2.00	2.00	1.00	-	-	1.00	2.00
Director of Program Development	2.00	2.00	2.00	2.00	1.00	-	-	1.00	2.00
Director of Financial Operations	4.20	3.99	4.91	5.20	1.00	-	-	4.20	5.20
Director of External Funding	0.34	0.10	0.19	0.19	0.10	-	-	0.09	0.19
Subtotal Administration	15.01	14.58	15.88	16.17	5.10	-	-	12.09	17.19
General Supplies & Services									
Professional Development	2.00	4.00	3.80	3.90	-	(0.00)	-	-	(0.00)
Broadmeadow	0.40	0.40	0.36	0.38	-	-	-	-	-
Eliot	0.40	0.40	0.36	0.38	-	(0.00)	-	-	(0.00)
Hillside	0.40	0.40	0.36	0.38	-	-	-	-	-
Mitchell	0.40	0.40	0.36	0.38	-	-	-	-	-
Newman	0.40	0.40	0.36	0.38	-	-	-	-	-
High Rock	-	1.00	1.00	1.00	-	-	-	-	-
Pollard	-	1.00	1.00	1.00	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-
Staff 504 Accommodations	-	-	-	-	-	-	-	-	-
Salary Supplemental	-	-	-	-	-	-	-	-	-
Sub Callers	-	-	-	-	-	-	-	-	-
Substitutes	4.00	3.00	3.29	2.29	-	2.00	-	0.29	2.29
Curriculum Development	-	-	-	-	-	-	-	-	-
General Supplies, Services & Equip	-	-	-	-	-	-	-	-	-
Production Center/Mail Room	1.00	1.00	1.00	1.00	-	-	-	1.00	1.00
Administrative Technology	3.00	3.00	3.00	3.00	-	-	-	3.00	3.00
Transportation	1.50	1.29	1.29	6.36	-	-	0.71	6.36	7.07
Subtotal Gen. Supply & Svc.	11.50	12.29	12.37	16.54	-	2.00	0.71	10.65	13.35
Elementary									
Broadmeadow	30.21	30.21	30.51	30.01	1.50	24.00	-	3.51	29.01
Eliot	22.21	22.29	21.39	21.08	1.00	16.50	-	3.59	21.09
Hillside	21.76	21.40	23.20	23.70	1.00	19.00	-	3.70	23.70
Mitchell	25.86	26.86	25.66	25.66	1.00	22.00	-	3.66	26.66
Newman	37.50	36.00	35.30	33.51	2.00	26.00	-	4.51	32.51
Subtotal Elementary	137.54	136.76	136.05	133.96	6.50	107.50	-	18.96	132.96
Middle									
High Rock	-	23.33	23.35	23.92	1.00	20.00	-	2.93	23.93
Pollard Middle School	59.00	42.67	42.38	44.38	3.00	39.20	-	4.38	46.58
Subtotal Middle School	59.00	66.00	65.73	68.30	4.00	59.20	-	7.31	70.51
High School									
Needham High School	74.50	72.43	70.94	73.93	5.30	67.80	-	6.64	79.74
High School Athletics	2.00	1.00	2.00	2.00	1.00	-	-	1.00	2.00
Subtotal High School	76.50	73.43	72.94	75.93	6.30	67.80	-	7.64	81.74
Student Services									
Guidance	25.60	26.20	25.99	25.99	1.00	24.50	-	2.00	27.49
District	2.00	2.00	2.00	2.00	1.00	-	-	1.00	2.00
Broadmeadow	1.80	2.00	1.80	1.80	-	2.30	-	-	2.30
Eliot	1.40	1.40	1.40	1.40	-	1.40	-	-	1.40
Hillside	1.20	1.20	1.20	1.20	-	1.20	-	-	1.20
Mitchell	1.40	1.00	1.00	1.00	-	1.00	-	-	1.00
Newman	2.20	2.40	2.40	2.40	-	2.40	-	-	2.40
High Rock	-	1.20	2.00	2.00	-	2.50	-	-	2.50
Pollard	4.60	4.00	3.20	3.20	-	3.20	-	-	3.20
HS	11.00	11.00	11.00	11.00	-	10.50	-	1.00	11.50
Preschool	-	-	-	-	-	-	-	-	-

FY13 Operating Budget Staffing Detail by Department:

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	FY13 Budget	FY13 Budget	FY13 Budget	FY13 Budget
Psychology	4.30	4.30	4.23	4.30	-	4.30	-	-	4.30
Broadmeadow	0.36	0.50	0.66	0.66	-	0.66	-	-	0.66
Eliot	0.36	0.27	0.16	0.16	-	0.16	-	-	0.16
Hillside	0.36	0.50	0.66	0.66	-	0.66	-	-	0.66
Mitchell	0.36	-	0.16	0.16	-	0.16	-	-	0.16
Newman	0.36	0.53	0.16	0.16	-	0.16	-	-	0.16
High Rock	-	0.33	0.31	0.33	-	0.33	-	-	0.33
Pollard	1.00	0.67	0.62	0.67	-	0.67	-	-	0.67
HS	1.50	1.50	1.50	1.50	-	1.50	-	-	1.50
Nursing	8.50	8.30	8.56	8.61	1.00	8.06	-	-	9.06
District	1.00	1.00	1.00	1.00	1.00	-	-	-	1.00
Broadmeadow	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
Hillside	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
Mitchell	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
High Rock	-	-	0.26	0.25	-	0.36	-	-	0.36
Pollard	1.50	1.30	1.30	1.30	-	1.30	-	-	1.30
HS	1.00	1.00	1.00	1.06	-	1.10	-	-	1.10
Preschool	-	-	-	-	-	0.30	-	-	0.30
Special Education	165.36	174.23	171.65	170.92	7.17	68.83	94.36	0.86	171.21
District	10.88	11.85	11.27	10.99	3.00	6.65	2.23	0.86	12.74
Broadmeadow	13.77	15.28	15.53	15.53	0.70	4.82	8.71	-	14.23
Eliot	15.40	15.82	15.88	15.86	0.50	5.12	9.36	-	14.98
Hillside	15.89	18.72	18.92	17.87	0.50	4.62	13.51	-	18.63
Mitchell	10.90	11.42	10.62	10.62	0.50	2.82	6.00	-	9.32
Newman	26.80	26.18	26.98	25.98	0.50	7.12	17.36	-	24.98
High Rock	-	11.16	12.49	13.89	0.50	5.33	7.66	-	13.49
Pollard	32.30	22.97	21.47	21.87	0.47	12.80	11.00	-	24.27
HS	28.10	30.02	28.69	28.14	-	14.24	13.90	-	28.14
Preschool	11.32	10.81	9.81	10.18	0.50	5.31	4.63	-	10.44
Special Education Tuitions	-	-	-	-	-	-	-	-	-
Vocational Educaiton	-	-	-	-	-	-	-	-	-
English Language Learngers (ELL)	3.34	3.41	3.66	3.58	-	1.00	4.09	-	5.09
District	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
Broadmeadow	-	0.21	0.21	0.21	-	-	0.20	-	0.20
Eliot	0.71	0.51	0.51	0.51	-	-	1.10	-	1.10
Hillside	1.13	0.69	0.94	0.87	-	-	1.60	-	1.60
Mitchell	0.25	-	-	-	-	-	-	-	-
Newman	0.25	0.34	0.34	0.34	-	-	0.24	-	0.24
High Rock	-	-	-	-	-	-	0.45	-	0.45
Pollard	-	0.66	0.66	0.66	-	-	0.50	-	0.50
HS	-	-	-	-	-	-	-	-	-
Reading	7.40	8.00	8.30	8.60	2.00	10.00	-	-	12.00
Broadmeadow	1.80	2.10	2.44	2.14	0.20	1.80	-	-	2.00
Eliot	1.00	1.00	1.04	1.04	0.20	1.00	-	-	1.20
Hillside	1.30	1.30	1.34	1.34	0.20	1.80	-	-	2.00
Mitchell	1.30	1.00	1.04	1.04	0.20	1.30	-	-	1.50
Newman	2.00	2.00	1.84	1.84	0.20	1.80	-	-	2.00
High Rock	-	0.60	0.60	1.20	0.50	1.80	-	-	2.30
Pollard	-	-	-	-	0.50	0.50	-	-	1.00
Math Instruction	-	-	-	-	1.00	2.00	-	-	3.00
Broadmeadow	-	-	-	-	-	0.40	-	-	0.40
Eliot	-	-	-	-	-	0.40	-	-	0.40
Hillside	-	-	-	-	-	0.40	-	-	0.40
Mitchell	-	-	-	-	-	0.40	-	-	0.40
Newman	-	-	-	-	-	0.40	-	-	0.40
High Rock	-	-	-	-	0.50	-	-	-	0.50
Pollard	-	-	-	-	0.50	-	-	-	0.50
Student 504 Compliance	-	-	-	0.50	-	-	0.50	-	0.50
K-12 Attendance	-	-	-	-	-	-	-	-	-
Subtotal Student Services	214.50	224.44	222.38	222.49	12.17	118.67	98.95	2.85	232.64
K-12 Specialist Instruction	-	-	-	-	-	-	-	-	-
Science Center	3.00	3.30	3.09	3.09	-	1.00	2.10	-	3.09
Broadmeadow	0.60	0.70	0.62	0.62	-	0.20	0.42	-	0.62
Eliot	0.60	0.70	0.62	0.62	-	0.20	0.42	-	0.62
Hillside	0.60	0.66	0.62	0.62	-	0.20	0.42	-	0.62
Mitchell	0.60	0.62	0.62	0.62	-	0.20	0.42	-	0.62
Newman	0.60	0.62	0.62	0.62	-	0.20	0.42	-	0.62

FY13 Operating Budget Staffing Detail by Department:

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	FY13 Budget	FY13 Budget	FY13 Budget	FY13 Budget
Educational Technology	11.80	12.60	11.90	6.39	-	6.40	6.50	-	12.90
District	1.00	1.00	0.50	-	-	-	0.50	-	0.50
Broadmeadow	0.60	0.60	1.10	0.60	-	0.60	0.50	-	1.10
Eliot	0.60	0.50	1.00	0.50	-	0.50	0.50	-	1.00
Hillside	0.50	0.40	0.65	0.40	-	0.40	0.50	-	0.90
Mitchell	0.40	0.50	1.00	0.50	-	0.50	0.50	-	1.00
Newman	0.50	0.60	1.10	0.60	-	0.60	0.50	-	1.10
High Rock	-	1.60	1.25	1.00	-	1.00	0.50	-	1.50
Pollard	4.00	3.40	2.30	1.80	-	1.80	0.75	-	2.55
HS	4.20	4.00	3.00	1.00	-	1.00	2.25	-	3.25
Media Services	12.14	12.64	12.49	11.49	-	7.70	3.19	1.61	12.49
District	1.00	1.00	1.00	(0.00)	-	-	1.00	-	1.00
Broadmeadow	1.20	1.20	1.20	1.20	-	1.00	-	0.20	1.20
Eliot	0.80	0.90	1.00	1.00	-	0.80	-	0.20	1.00
Hillside	0.90	0.90	0.99	0.99	-	0.80	-	0.20	0.99
Mitchell	0.90	1.00	1.00	1.00	-	0.80	-	0.20	1.00
Newman	1.60	1.40	1.39	1.39	-	1.00	0.19	0.20	1.39
High Rock	-	1.33	1.20	1.20	-	1.00	-	0.20	1.20
Pollard	2.00	1.67	1.41	1.41	-	1.00	-	0.41	1.41
HS	3.74	3.24	3.30	3.30	-	1.30	2.00	-	3.30
K-12 Dir. Media & Tech Services	2.00	2.00	2.00	2.00	1.00	-	-	1.00	2.00
Physical Education	16.80	17.00	16.80	17.00	-	17.60	-	-	17.60
Broadmeadow	1.20	1.20	1.20	1.20	-	1.20	-	-	1.20
Eliot	0.80	0.80	0.80	0.80	-	0.80	-	-	0.80
Hillside	0.80	0.80	0.80	0.80	-	0.80	-	-	0.80
Mitchell	0.60	0.80	0.80	0.80	-	0.80	-	-	0.80
Newman	1.20	1.20	1.20	1.20	-	1.20	-	-	1.20
High Rock	-	2.00	2.00	2.00	-	2.20	-	-	2.20
Pollard	6.00	4.20	4.00	4.20	-	4.00	-	-	4.00
HS	6.20	6.00	6.00	6.00	-	6.60	-	-	6.60
Health Education	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
High Rock	-	-	-	-	-	-	-	-	-
Pollard	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
HS	-	-	-	-	-	-	-	-	-
K-12 Dir. Health & Phys. Ed.	1.60	1.30	0.80	0.80	0.80	-	-	-	0.80
Fine Arts	15.00	14.70	14.60	14.50	-	14.70	-	-	14.70
Broadmeadow	0.90	0.90	0.90	0.90	-	1.00	-	-	1.00
Eliot	0.60	0.60	0.60	0.60	-	0.60	-	-	0.60
Hillside	0.60	0.70	0.70	0.70	-	0.70	-	-	0.70
Mitchell	0.80	0.70	0.70	0.70	-	0.70	-	-	0.70
Newman	1.10	1.10	1.10	1.10	-	1.00	-	-	1.00
High Rock	-	0.70	0.70	0.70	-	0.70	-	-	0.70
Pollard	4.00	3.00	2.90	2.80	-	2.80	-	-	2.80
HS	7.00	7.00	7.00	7.00	-	7.20	-	-	7.20
Performing Arts	10.40	12.04	11.54	12.05	-	12.01	0.43	-	12.44
Broadmeadow	1.06	1.44	1.38	1.38	-	1.30	0.08	-	1.38
Eliot	0.96	1.15	0.98	0.98	-	0.94	0.04	-	0.98
Hillside	0.96	0.90	0.99	0.99	-	0.90	0.09	-	0.99
Mitchell	1.36	1.31	1.30	1.30	-	1.24	0.06	-	1.30
Newman	1.16	1.27	1.22	1.22	-	1.13	0.09	-	1.22
High Rock	-	1.86	1.77	2.08	-	2.00	0.07	-	2.07
Pollard	2.90	2.11	1.80	2.00	-	2.00	-	-	2.00
HS	2.00	2.00	2.10	2.10	-	2.50	-	-	2.50
K-12 Dir. Fine & Perf. Arts	1.50	1.90	1.90	1.90	1.00	-	-	0.90	1.90
World Languages	18.20	18.80	19.20	20.00	-	20.40	-	-	20.40
Broadmeadow	-	-	-	-	-	-	-	-	-
Eliot	-	-	-	-	-	-	-	-	-
Hillside	-	-	-	-	-	-	-	-	-
Mitchell	-	-	-	-	-	-	-	-	-
Newman	-	-	-	-	-	-	-	-	-
High Rock	-	2.00	2.00	2.00	-	2.40	-	-	2.40
Pollard	6.20	5.00	5.40	5.40	-	5.40	-	-	5.40
HS	12.00	11.80	11.80	12.60	-	12.60	-	-	12.60
K-12 Dir. World Languages	0.80	0.80	0.80	0.80	0.80	-	-	-	0.80
Subtotal K-12 Specialists	94.24	98.08	96.10	91.00	3.60	80.78	12.22	3.51	100.10
GRAND TOTAL	608.29	625.57	621.50	624.38	37.67	435.96	111.85	63.00	648.48

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FY13 School Department Operating Budget
Needham Public Schools
 School Committee 3010

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries												
Purchase of Services	150,559	187,100	384,371	125,321	125,321			125,321		125,321		
Expense	14,535	11,556	10,374	12,750	12,750			12,750		12,750		
Capital												
TOTAL	165,094	198,656	394,745	138,071	138,071			138,071		138,071		

Budget Overview:

The Needham School Committee acts as agent of the Commonwealth in the operation of educational facilities within its jurisdiction; it is responsible for the fulfillment of statutory mandates and it interprets the educational needs of the community through the formulation of policies that stimulate the learning process.

Department Staffing (FTE):

	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
FTE Operating					
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

Budgetary constraints make it increasingly difficult to provide the high quality education the school system has always delivered, within the context of advancing the District's goals and objectives.

Facility maintenance, renovation and space are pressing issues for the School Department.

Critical Issues Addressed:

The budget seeks to advance the District's priorities, within the context of limited resources.

Capital requests have been submitted to address facility issues.

Departmental Goals & Objectives:

Department Goal 1:

The School Committee supports all District goals and objectives.

Funding Recommendation

The FY13 budget recommendation for this department is **\$138,071**, which represents a **\$0 (0%)** change from FY12. The **\$138,071** request includes a baseline budget of **\$138,071**, which is level funded, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

FY13 School Department Operating Budget
Needham Public Schools
 Superintendent 3020

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	246,605	263,665	263,818	288,308	297,420			297,420		297,420	9,112	3.16%
Purchase of Services		3,034	3,911	4,000	2,500			2,500		2,500	-1,500	-37.50%
Expense	6,357	8,569	6,741	2,441	3,941			3,941		3,941	1,500	61.45%
Capital												
TOTAL	252,962	275,268	274,471	294,749	303,861			303,861		303,861	9,112	3.09%

Budget Overview:

The Superintendent provides leadership in developing and managing the highest quality educational programs and services possible and is the Chief Executive Officer of the School Committee in charge of the day-to-day operation of the school district. He is responsible for maintaining open lines of communication with other departments of the Town as well as parents and members of the community.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	1.00	1.00	1.00	1.00	0.00
Total	2.00	2.00	2.00	2.00	0.00

Critical Issues:

Budgetary constraints make it increasingly difficult to provide the high quality education the school system has always delivered, within the context of advancing the District's goals and objectives.

Facility maintenance, renovation and space are pressing issues for the School Department.

Critical Issues Addressed:

The budget seeks to advance the District's priorities, within the context of limited resources.

Capital requests have been submitted to address facility issues.

Departmental Goals & Objectives:

Department Goal 1:

Implementing the 2011-2012 District goals, as adopted by the School Committee.

Funding Recommendation

The FY13 budget recommendation for this department is **\$303,861**, which represents a **\$9,112 (3%)** change from FY12. The **\$303,861** request includes a baseline budget of **\$303,861**, which increases to fund contractual step and cost of living adjustments for staff members, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0		The School Committee recommended a minor adjustment to the FY13 salary budget.

FY13 School Department Operating Budget
 Needham Public Schools
 Director of Personnel 3030

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	313,222	314,298	331,097	335,421	346,728	731	66,400	413,859	-16,073	397,786	62,365	18.59%
Purchase of Services	17,534	15,149	23,706	28,850	27,350			27,350		27,350	-1,500	-5.20%
Expense	8,711	16,272	4,480	4,762	6,262		2,600	8,862	-1,900	7,562	2,800	58.80%
Capital												
TOTAL	339,467	345,719	359,283	369,033	380,340	731	69,000	450,071	-17,373	432,698	63,665	17.25%

Budget Overview:

The Office of Human Resources supervises the hiring and evaluation of 1,200 staff in the Needham Public Schools, oversees the staff development program for the school system, submits and maintains CORI request forms, leads contract negotiations for all union and most non-union employees, manages all issues facing school personnel, ensures compliance with State and Federal mandates such as Highly Qualified, EPIMS and licensing and credentialing, oversees mentoring program and new staff orientation, oversees staff supervision and evaluations, and oversees payroll operations.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Reconn.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	3.78	3.78	5.20	4.80	1.02
Total	4.78	4.78	6.20	5.80	1.02

Critical Issues:

Critical issues facing the Human Resources Department include the hiring and retention of qualified administrators, teachers, and support personnel.

Providing comprehensive human resource services to the employees of the NPS will continue to be a priority of this department. HR staffing levels continue to be problematic; projects and deadlines are delayed due to the lack of adequate staffing. In order to move the department forward and provide the necessary support to principals, department heads and all members of the school department, an increase in staffing is needed to complete several tasks including the development of an employee handbook, substitute handbook, salary compensation analysis for a number of positions in the district, and the development of a job description database.

An additional critical issue centers on the large number of NPS staff who are seeking Family Medical Leave Act (FMLA) and extended leave for the purposes of parental leave. It is expected that the number of staff members requesting this leave will continue in FY13.

Finally, the District began to pilot a new teacher evaluation system in two schools beginning in September, 2011.

Critical Issues Addressed:

The need for additional support in the Human Resources office has been articulated for the past three years. The critical issues continue, and the school department has grown significantly in the past five years, particularly in the number of new staff and administrators, and the programs provided to students in the summer primarily through special education. Additionally, the community education office is providing increasing programs. This year, the Human Resource office has incorporated student registration as part of our regular responsibilities. While a slight increase of staff was realized, the tasks and responsibilities far exceed the .22 gain in FTE.

This office will be requesting a 1.0 FTE Human Resources Specialist and a 0.4 FTE payroll staff to meet the increasing demands of the office.

Departmental Goals & Objectives:

Department Goal 1:

Teachers will experience professional development and supervision programs that provide learning opportunities which are job-embedded. (Goal 1, Objective 4)

Objective 1:

Pilot and assess the mini-observation and evaluation model at Hillside and High Rock schools

Objective 2:

Determine common teacher knowledge/competencies that staff is required to demonstrate/acquire prior to receiving professional status

Measure 1:

Comprehensive pre- and post-data will be collected via surveys and interviews and analyzed for effectiveness.

Measure 2:

Side letter of agreement articulating professional development pathway

Department Goal 2:

School administrators will implement modern and efficient information systems and training opportunities to manage school and district operations, enhance communication, enrich collaboration, and sustain teaching, learning, and administrative environments Goal 4, Objective 2)

Objective 1:

Develop a human resources information management system

Objective 2:

Establish an administrator compensation study committee, and continue the work of the teacher compensation study committee

Objective 3:

Develop a new evaluation instrument for members of Units C and D (Goal 4, Objective 4)

Measure 1:

Town and school collaborate on the procurement of a new financial management system with a Human Resource module

Measure 2:

Study committee will provide an executive summary of models and recommendations

Measure 3:

New evaluation instruments will be presented to administration and the NEA

Department Goal 3:

The school department will create a safe and healthy work place that promotes a positive work ethic and reflects the District's core values (Goal 4 objective 3)

Objective 1:

Convene a study committee to improve Unit D job descriptions

Objective 2:

Develop a handbook for administrators on information systems

Measure 1:

Present new job descriptions to administration and NEA

Measure 2:

Publish handbook for administrators

Funding Recommendation

The FY13 budget recommendation for this department is **\$432,698**, which represents a **\$63,665 (17%)** change from FY12. The **\$432,698** request includes a baseline budget of **\$380,340**, which increases to meet contractual step and cost of living adjustments for employees, plus **\$52,358** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Human Resources Specialist / Goal 4, Objective 4

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$51,300	\$51,300	Over the past 5 years, the district has grown significantly in terms of new employees due to special education needs and enrollment growth, as well as in programs - most notably in special education summer services and community education programs. The growth has resulted 15% more staff over the last 5 years including two administrators, 21 teachers, and 20 new Unit C, D, and E members. In addition, the number of employees requesting leave has risen each year, requiring the hiring of long-term substitute teachers. The work load in the Human Resources office has grown significantly, yet the personnel has remained constant. In addition, the Human Resources office has assumed responsibility for district registration, yet the increase of .22 personnel has not been sufficient to meet the demand.

Additional Funds Request - Part-Time Payroll Coordinator / Goal 4, Objective 4

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$17,700	Like the Human Resources office, the Payroll Department has been equally effected by the increases in overall staffing, as well as the increases in summer special education services and community education programs. The number of summer "second jobs" in the District has increased significantly. Since 2007, the transactions have increased 144% over the past 5 years. During the course of the school year, transactions have increased 115% over the last 5 years. The dollar transactions in the Payroll Department have increased 39% over the past 5 years. Additionally, if a new financial system is purchased in the district, personnel will be required for configuration of the new system.

Due to budget constraints, the Superintendent was not able to recommend funding for this request.

Additional Funds Request - Continue Additional Hours Personnel Secretary / Goal 4, Objective 4

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$731	\$731	This request is for ongoing funding to expand the number of work days (from 26 to 46) and the number of hours per day (from 5.6 to 7.0) of the secretarial position who works in the Personnel Office during the summer. The summer Personnel Secretary worked these additional hours during FY12. This expansion is needed to meet the heavy workload of the summer hiring period, prior to the start of the school year.

FY13 School Department Operating Budget
Needham Public Schools
Director of Personnel 3030

Fiscal Year: 2013

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$327		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

FY13 School Department Operating Budget
Needham Public Schools
 Director of Student Development 3031

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	169,017	173,107	180,079	181,310	188,929			188,929	315	189,244	7,934	4.38%
Purchase of Services												
Expense	1,449	2,491	1,136	1,962	1,962			1,962		1,962		
Capital												
TOTAL	170,466	175,598	181,216	183,272	190,891			190,891	315	191,206	7,934	4.33%

Budget Overview:

The Director of Student Services oversees the provision of the mandated services required under the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act, the No Child Left Behind (NCLB), Title 1, Massachusetts Student Records, the McKinney-Vento Act, Massachusetts Attendance Laws, including home-educated students and translation of important district documents and oral interpretation for parents whose first language is not English, and who require interpretation in order to participate in typical school activities, such as parent-teacher conferences and special education meetings. This Student Development department oversees registration of all new students in the district, insuring compliance with district policy and state laws.

The Department also has responsibility for services provided under the following departments: Guidance, METCO, Student Health Services, Community Education, and grants/development. Additionally, the District Goal 2 - Develop the social, emotional, and wellness skills of all students is addressed through this department director's oversight.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	1.00	1.00	1.00	1.00	0.00
Total	2.00	2.00	2.00	2.00	0.00

Critical Issues:

School enrollments, particularly middle and secondary enrollments, are increasing, and along with them we are seeing a greater incidence of children with medical needs, substantial learning disabilities, and social-emotional needs entering the middle and high schools. The district also continues to have an elevated incidence of students with autism. This disability requires a complex, multi-disciplinary approach to each student's education. Along with the increasing numbers, the severity of medical, sensory, and learning needs among the young children entering our preschool and Kindergarten is also increasing. Needham is not unique. Recent reports found that the rate of autism in the United States has increased to 1 in 90 children and neurological impairments have increased by over 5000% in the last 10 years.

The number of students needing school placements outside of our in-district programs has increased over the last few years. The administration of the district and our schools has been taking a critical look at the causal factors for these increased numbers of students requiring separate school or residential programs. While some factors are beyond the school district's control (increased numbers of students with complex, co-existing disabilities; increased numbers of students with significant mental health issues), some factors are under our control. The district needs to build stronger in-district programs for our students with autism spectrum disorders and for those at the secondary level who require a separate, challenging academic setting, with both strong mental health supports available to the students and supportive services available for their families.

Critical Issues Addressed:

This budget focuses available resources on expanded programming:

1. At the middle-school level for students on the autism spectrum and for those with reading learning disabilities.
2. Funds are being targeted to increase services by one-half day per week, at the preschool in order to provide quality in-district programs for our medically-involved children and those with autism.
3. At the high school, we are recommending funding to provide stronger academic and therapeutic programming for high school students with significant learning, social, and emotional disabilities.
4. At the elementary level, expand the Specialized Learning Center capacity at Broadmeadow School by adding a .5 Adjustment Counselor dedicated to the program, its students and families.

Departmental Goals & Objectives:

Department Goal 1:

Vertically articulate special education programming from preschool to post-graduate. (Goal 1 - Objective 1)

Department Goal 2:

General and special education staff will partner to provide effective mainstream curriculum learning expectations, modifications and program development. (Goal 1, Objective 1)

Department Goal 3:

FY13 School Department Operating Budget
Needham Public Schools
Director of Student Development 3031

Fiscal Year: 2013

Examine the recommendations from the Special Education Program Review and determine implications for instructional practice, professional development, and service delivery models. (Goal 1, Objective 2)

Funding Recommendation

The FY13 budget recommendation for this department is **\$191,206**, which represents a **\$7,934 (4%)** change from FY12. The **\$191,206** request includes a baseline budget of **\$190,891**, which increases to fund contractual step and cost of living adjustments for staff members, plus **\$315** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation
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Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$315		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

FY13 School Department Operating Budget
Needham Public Schools
 Director of Program Development 3032

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	186,062	192,981	194,864	195,850	203,411			203,411	344	203,755	7,905	4.04%
Purchase of Services												
Expense	3,253	2,263	3,388	3,519	3,519			3,519		3,519		
Capital												
TOTAL	189,315	195,243	198,251	199,369	206,930			206,930	344	207,274	7,905	3.97%

Budget Overview:

The Office of Program Development articulates, coordinates, and implements curriculum and instructional programs, pre-K-12. It provides for the development, support, and implementation of curriculum, ensures that the curriculum is aligned with mandated Education Reform Act curriculum frameworks, and ensures that the curriculum and instructional practices comply with those articulated by the No Child Left Behind Act (NCLB). This office also is responsible for the regular evaluation and revision of all curriculum & instructional practices, pre-K-12.

Additionally, the Department has responsibility for services provided under the state mandated English Language Learner (ELL) program as well as for the oversight of the Reading, Fine & Performing Arts, Technology/Media, Foreign Language, & Physical Education/Health programs.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	1.00	1.00	1.00	1.00	0.00
Total	2.00	2.00	2.00	2.00	0.00

Critical Issues:

This budget provides for the expenses associated with the overall operation of the department.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

The Program Development Department supports District Goal 1 - refining standards-based learning.

Funding Recommendation

The FY13 budget recommendation for this department is **\$207,274**, which represents a **\$7,905 (4%)** change from FY12. The **\$207,274** request includes a baseline budget of **\$206,930**, which increases to fund contractual step and cost of living adjustments for staff members, plus **\$344** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$344		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

FY13 School Department Operating Budget
Needham Public Schools
 Director of Financial Operations 3040

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ.	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	293,761	299,648	294,320	326,058	345,309			345,309	301	345,610	19,552	6.00%
Purchase of Services	3,740	13,320	13,348	15,096	13,500		7,000	20,500		20,500	5,404	35.80%
Expense	15,885	18,359	22,328	5,488	12,462			12,462		12,462	6,974	127.08%
Capital												
TOTAL	313,386	331,326	329,996	346,642	371,271		7,000	378,271	301	378,572	31,930	9.21%

Budget Overview:

The Financial Operations office provides financial management for the School Department, including the development and oversight of school financial policy and budgets, forecasting, reporting, procurement, accounting and accounts payable/receivable services. This department also oversees the following non-academic support functions: Pupil Transportation, Cafeteria Services, Production Center/Mail Room Services, and General Services/Supplies.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	3.91	4.20	4.20	4.20	0.00
Total	4.91	5.20	5.20	5.20	0.00

Critical Issues:

There are no critical issues affecting operations for FY13.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

Annually engage in long-range resource planning that supports a sustainable school infrastructure and operations (District Goal 4, Objective 1)

Objective 1:

Prepare annual operating budgets consistent with GFOA and ASBO best practices.

Objective 2:

Update the long-range financial forecast for FY 13-17 by November 15, 2011.

Objective 3:

Working together with the Permanent Public Building Committee, issue an RFQ for a pre-feasibility analysis of Hillside and Mitchell Schools by June 30, 2012.

Measure 1:

The number of GFOA & ASBO budget awards received

Measure 2:

Long-range budgets developed (output)

Measure 3:

Design RFQ's issued (output)

Department Goal 2:

Improve quality of financial information systems and training opportunities for administrative staff members (District Goal 4, Objective 2)

Objective 1:

Complete financial policy and procedure update by June 30, 2012.

Objective 2:

Continue program of regular professional development training for school bookkeepers and administrative support personnel.

Objective 3:

Implement system to permit on-line and electronic payments of school fees, in conjunction with the Town Treasurer by June 30, 2012.

Measure 1:

Policy/Procedures Updated

Measure 2:

% Satisfaction with Ongoing Training

Funding Recommendation

FY13 School Department Operating Budget
Needham Public Schools
 Director of Financial Operations 3040

Fiscal Year: 2013

The FY13 budget recommendation for this department is **\$378,572**, which represents a **\$31,930 (9%)** change from FY12. The **\$378,572** request includes a baseline budget of **\$371,271**, which reflects the net effect of contractual salary increases for staff members and a transfer in of budget funds from Cost Center 3133 (\$5,378), plus **\$7,301** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - License Fee for Online Payment System / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$7,000	\$7,000	The School Department is in the process of selecting a vendor to provide online fee payment and registration services. Although it is anticipated that a per-transaction convenience fee for using this service will be passed on to the consumer, the Department will incur an ongoing annual fee for receiving this service. An online payment system is expected to improve the efficiency with which fees are collected, facilitate the payment process for parents, and improve the security of District funds.

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$301		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

FY13 School Department Operating Budget
Needham Public Schools
 Director of External Funding 3050

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	26,129	15,045	13,759	14,089	14,891	500		15,391	-500	14,891	802	5.69%
Purchase of Services						11,250		11,250	-11,200	50	50	100.00%
Expense	36	91		500	500			500		500		
Capital												
TOTAL	26,165	15,135	13,759	14,589	15,391	11,750		27,141	-11,700	15,441	852	5.84%

Budget Overview:

The Office of External Funding solicits external grant funding to support District programs and goals, and assists with long-range planning efforts. The office also develops and coordinates communications plans as needed, including producing the annual Performance Report.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.10	0.10	0.10	0.10	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.09	0.09	0.09	0.09	0.00
Total	0.19	0.19	0.19	0.19	0.00

Critical Issues:

Success in attracting grants increased steadily from FY'98 to FY'02, then leveled out. Two factors make it difficult to maintain grant revenues: shrinking competitive funds at the State/Federal level, and a focus on low-performing communities as a result of the No Child Left Behind Act. In many grant categories from both government and private funders, high performing communities like Needham are not eligible to compete.

Critical Issues Addressed:

The Director is funded at approximately 0.1 FTE to oversee grants and communications. A very small supplies budget covers Federal Express fees for grant submissions, office supplies, and mileage. Given the shrinking external funding arena, the Director's time is equally focused on improving strategic planning to maximize the impact of existing human and fiscal resources, and on proactive communications to engage the community in dialog and understanding about the schools.

Departmental Goals & Objectives:

Department Goal 1:

To support District-wide initiatives with additional outside funding that develops capacity and moves initiatives forward. (All District goals.)

Objective 1:

To strategically pursue grant opportunities that: support and fit with district priorities, support one-time needs or can be sustained beyond the grant period without stressing the operating budget; are proposed/led by district leaders who have the capacity to manage the grant project.

Objective 2:

To facilitate effective communication with the Needham Education Foundation to maximize the impact of NEF funding.

Measure 1:

Total dollars generated annually.

Measure 2:

Percentage of dollars that support district priorities as defined by goals/objectives.

Measure 3:

Anecdotal feedback from faculty, staff and community members about the effectiveness and impact of grant funding.

Department Goal 2:

To support District-wide staff in the planning and evaluation needed to thoughtfully assess current student achievement and student needs, and develop appropriate targets for achievement, program, and administrative improvements. (Goal 1)

Objective 1:

To help school staff plan better. Specifically, to help staff (Central Admin, Principals, Department Directors, and teachers) develop effective strategies and skills in strategic planning including: using data to identify problems/needs; connecting those findings to district priorities; developing program/project plans; activities/timelines; and methods of evaluation.

Measure 1:

Number of strategic plans that prove effective and useful in focusing resources and staff time towards measurable results.

Measure 2:

Anecdotal feedback from faculty, staff and community members about the usefulness of planning in reducing work loads, reducing stress, and increasing job satisfaction and results for students.

Department Goal 3:

To develop communications strategies that offer community members easy access to accurate, timely, objective information about the schools and current school issues/challenges. (Goal 4)

FY13 School Department Operating Budget
Needham Public Schools
 Director of External Funding 3050

Fiscal Year: 2013

Objective 1:

Produce and distribute to 11,000 household annual performance report that offers all the stakeholders in the community information about the schools

Objective 2:

Develop communications plans and execute as needed for critical communications challenges so that the district and staff can proactively keep all stakeholders appropriately informed and therefore build mutual trust.

Measure 1:

Satisfaction measures on surveys including parent survey.

Measure 2:

Anecdotal feedback from various stakeholders about their understanding of school issues, trust in school leaders to make good decisions, and willingness of community to support school priorities.

Funding Recommendation

The FY13 budget recommendation for this department is **\$15,441**, which represents a **\$852 (6%)** change from FY12. The **\$15,441** request includes a baseline budget of **\$15,391**, which increases to cover contractual salary increases for staff members, plus **\$50** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Performance Report Production Expenses (Shift from Teacher Quality Grant) / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$50	\$11,750	This request will support continued production and distribution of the Schools annual Performance Report, a 24-page annual report distributed to all staff and community households and businesses, and used extensively in recruiting. The Report has become a valued institution in communicating performance, well beyond test scores. The five sections of the Report (Student Performance, Staff Performance, Financial Performance, Planning and Stakeholder Satisfaction) help us as a community evaluate our progress using a wide variety of measures. The School Committee could not recommend funding for this request, due to budget constraints.

FY13 School Department Operating Budget
Needham Public Schools
 Professional Development 3110

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	361,361	515,486	495,285	552,282	570,742	-398,523	32,825	205,044	-32,825	172,219	-380,063	-68.82%
Purchase of Services	50,542	82,147	70,430	74,300	74,300			74,300		74,300		
Expense	18,518	30,180	7,505	8,130	8,130			8,130		8,130		
Capital												
TOTAL	430,420	627,813	573,219	634,712	653,172	-398,523	32,825	287,474	-32,825	254,649	-380,063	-59.88%

Budget Overview:

The Professional Development Program provides professional development courses and workshops for all teachers in the Needham Public Schools. The program provides for curriculum development; mentor training and support with stipends; summer professional development; substitutes for teachers to participate in professional development; tuition reimbursement for teachers and secretaries by contract; and systemwide memberships in professional organizations.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	2.80	2.90	0.00	0.00	-2.90
Teachers	1.00	1.00	0.00	0.00	-1.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	3.80	3.90	0.00	0.00	-3.90

Critical Issues:

The critical issue facing the program is continuing to provide a high quality professional development program, which meets the needs of the staff and is consistent with the systemwide goals.

In FY13, the Human Resource office will make it a priority to offer professional development to our secretaries and teaching assistants in the District. It is clear that we have a very good professional development program for teachers, and we must address the ongoing training needs for secretaries and TA's.

Additionally, to simplify the presentation of programmatic activities and budget expenditures of the 3.9 FTE Literacy/ELA and Math Instructional Support Program, the staff members associated with these activities have been transferred to the K-8 Reading and Math Instruction Cost Centers (3560 and 3561) for FY13.

Critical Issues Addressed:

The professional development budget will continue to support a high level of training offered to teachers, administrators, secretaries, and teaching assistants.

Departmental Goals & Objectives:

Department Goal 1:

Develop a professional development needs assessment for clerical staff and build a comprehensive professional development program serving those staff. (Goal 4, Objective 4)

Funding Recommendation

The FY13 budget recommendation for this department is **\$254,649**, which represents a **\$-380,063 (-60%)** change from FY12. The **\$254,649** request includes a baseline budget of **\$653,172**, which increases to fund contractual step and cost of living adjustments for staff members, plus **\$-398,523** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Unit A Stipends: Professional Growth Council / Goal 4, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$7,552	The Professional Growth Council meets monthly to review the lane change requests of all teachers. The Council has been historically volunteer, but it is only one of a few after-school jobs that is not compensated in the District. This request provides for stipends at each school: one stipend of \$629/each at Eliot, Hillside, Mitchell and High Rock; and two stipends of \$629/each at Broadmeadow, Newman, Pollard and NHS. The School Committee was unable to recommend funding for this request, due to budget constraints.

FY13 School Department Operating Budget
Needham Public Schools
Professional Development 3110

Fiscal Year: 2013

Additional Funds Request - Unit A Stipends: Professional Development Committee / Goal 4, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$5,032	The Professional Development Committee meets monthly to plan the District-wide professional development program for teachers and administrators. This is one of only a few committees that is not compensated in the district. This request provides for one stipend of \$629 at each school.

Due to budget constraints, the Superintendent was not able to recommend funding for this request.

Additional Funds Request - Teacher Mentor Stipends Year 2 / Goal 4, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$20,241	The first-year teacher mentor program for teachers new to Needham has been a very important part of our induction program. Survey data has suggested that teachers new to Needham have found the mentor experience to be highly valuable and very helpful as teachers transition into their new positions in the District. This proposal would provide a second-year teacher the opportunity to continue the mentor program. Current research supports the value of providing new teachers with a trained mentor, and we believe a second-year program is an excellent investment in the future of our staff. The proposal pays each teacher who serves as a mentor \$413 for the year.

Due to budget constraints, the Superintendent was not able to recommend funding for this request.

Additional Funds Request - Move Literacy/ELA Curriculum Leaders to Reading Cost Center (3560) / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$197,049	-\$197,049	This request is to relocate the ELA/Literacy Curriculum Coordinators to the Reading Specialist Cost Center (3560), to achieve a simplified presentation of programmatic activities and budget expenditures in this area. Currently, these positions are located in the Professional Development Cost Center (3110.) A companion request is found in the Reading Specialist Cost Center (3650.) There is no net cost to the District.

Additional Funds Request - Move Math Curriculum Leaders to Math Specialist Cost Center (3561) / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$201,474	-\$201,474	This request is to relocate the elementary Math Instructional Leader and Middle School Math/Science Curriculum Coordinator to the new Math Specialist Cost Center (3561), for a more simplified presentation of programmatic activities and budget expenditures in this area. Currently, these positions are funded in the Professional Development Cost Center (3110.) A companion request is found in the Math Specialist Cost Center (3561.) There is no net cost to the District.

FY13 School Department Operating Budget
 Needham Public Schools
 EAP 3120

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries												
Purchase of Services	8,000	8,000	8,000	8,000	8,000			8,000		8,000		
Expense												
Capital												
TOTAL	8,000	8,000	8,000	8,000	8,000			8,000		8,000		

Budget Overview:

The Employee Assistance Program (EAP) provides confidential counseling, consultation, and education to all staff of the Needham Public Schools. The EAP offers training and consultation to supervisors on management, leadership, and personnel issues.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

The only expense of this program is the \$8,000 contractual fee for the EAP program.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

The activities of the professional development department support District Goal 3:3. Core services including staff recruitment, compensation and benefits management, employee relations and human resource information management will promote a safe and healthy work place that facilitates and promotes a positive work ethic and reflects the District's core values.

Funding Recommendation

The FY13 budget recommendation for this department is **\$8,000**, which represents a **\$0 (0%)** change from FY12. The **\$8,000** request includes a baseline budget of **\$8,000**, which is level funded from last year, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

FY13 School Department Operating Budget
Needham Public Schools
 Staff 504 Accommodations 3121

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries												
Purchase of Services												
Expense	1,453		1,840	1,000	1,000			1,000		1,000		
Capital												
TOTAL	1,453		1,840	1,000	1,000			1,000		1,000		

Budget Overview:

The Needham Public Schools are required by law to make reasonable accommodations for any staff member who has a physical or mental impairment which substantially limits one or more major life activities.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

There are no critical issues for this program.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

The activities of the staff 504 Accommodations department support District Goal 4.4: Core services including staff recruitment, compensation and benefits management, employee relations and human resource information management will promote a safe and healthy work place that facilitates and promotes a positive work ethic and reflects the District's core values.

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,000**, which represents a **\$0 (0%)** change from FY12. The **\$1,000** request includes a baseline budget of **\$1,000**, which is level funded from FY12, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

FY13 School Department Operating Budget
Needham Public Schools
 Lane Changes/ Sick Buy Back 3122

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries				334,354	311,441			311,441		311,441	-22,913	-6.85%
Purchase of Services												
Expense												
Capital												
TOTAL				334,354	311,441			311,441		311,441	-22,913	-6.85%

Budget Overview:

This cost center contains funding for educational lane changes within the contractual salary agreements for teachers and administrators (\$195,502 in FY13), as well as funding for sick buy back payments (\$115,939 in FY13.) The Sick Buy Back Program allows retiring employees to receive a monetary benefit for accumulated sick leave upon retirement. Prior year expenditures of \$0 reflect the fact that lane changes and sick buy back expenses, although budgeted here, are actually expensed to the home budget account of each employee for reporting purposes.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

There are no critical issues for this cost center.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

The activities of this department support District Goal 4.4: Core services including staff recruitment, compensation and benefits management, employee relations and human resource information management, will promote a safe and healthy work place that facilitates and promotes a positive work ethic and reflects the District's core values.

Funding Recommendation

The FY13 budget recommendation for this department is **\$311,441**, which represents a **-\$22,913 (-7%)** change from FY12. The **\$311,441** request includes a baseline budget of **\$311,441**, which reflects the net impact of additional anticipated lane changes (\$9,679), a \$32,408 increase in anticipated sick buy back expense and the reallocation of the \$65,000 November 2011 Special Town Meeting additional appropriation for support staff salaries to other cost centers, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation
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FY13 School Department Operating Budget
 Needham Public Schools
 Sub Callers 3130

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	15,761											
Purchase of Services												
Expense												
Capital												
TOTAL	15,761											

Budget Overview:

This cost center identifies and recruits substitutes to fill teaching vacancies in the system. In prior years, this department employed two staff members to recruit and place substitutes within the system. In FY10, the district replaced the sub callers with an automated placement system, AESOP, for greater operational efficiency. The operational expenses of AESOP are funded by the Director of Personnel.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

This cost center is no longer in use.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

N/A

Funding Recommendation

The FY13 budget recommendation for this department is \$0, which represents a **\$0 (0%)** change from FY12. The \$0 request includes a baseline budget of \$0, the same as last year, plus \$0 in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

FY13 School Department Operating Budget
 Needham Public Schools
 Substitutes 3131

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	277,301	279,991	261,091	392,587	431,537	14,400		445,937	-64,400	381,537	-11,050	-2.81%
Purchase of Services												
Expense												
Capital												
TOTAL	277,301	279,991	261,091	392,587	431,537	14,400		445,937	-64,400	381,537	-11,050	-2.81%

Budget Overview:

Needham hires substitutes for regular classroom teachers who are absent due to illness, professional development, or personal days; to supervise the Middle and High School cafeterias at lunch time; and provide permanent 'as needed' coverage at the Middle and High Schools. Funding for long-term substitutes, covering family and extended medical leaves, also comes from this cost center, although the salary expense of these personnel is charged to the home department of the employee on leave. Professional development substitutes are budgeted under the Professional Development cost center (3110) and Nursing substitutes are budgeted under the Nursing cost center (3520.)

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	3.00	2.00	2.00	2.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.29	0.29	0.29	0.29	0.00
Total	3.29	2.29	2.29	2.29	0.00

Critical Issues:

In the last two years, the District averaged 3000 absences per year, requiring substitute teachers to fill those vacancies. The District is implementing a comprehensive program to recruit, train, and supervise these important staff members who provide a significant service to the students of the Needham Public Schools.

Critical Issues Addressed:

The District will need to be competitive with other school districts especially as the economy improves and less subs are available to work

Departmental Goals & Objectives:

Department Goal 1:

The activities of this cost center support District goals 4.2 and 4.3. District Goal 4.2 supports modern and efficient systems and training opportunities to manage school district operations and support staff, parents, and students. District Goal 4.3 envisions core services, including staff recruitment, compensation and benefits management, employee relations and human resource information management, that will promote a safe and healthy work place which facilitates a positive work ethic and reflects the District's core values.

Funding Recommendation

The FY13 budget recommendation for this department is **\$381,537**, which represents a **\$-11,050 (-3%)** change from FY12. The **\$381,537** request includes a baseline budget of **\$431,537**, which increases by \$38,950 to provide additional substitute coverage to Unit A members who will receive an additional personal day in FY13 (as dictated by the Unit A Contract), plus **\$-50,000** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Reduce Funding for Family Medical Leave Act (FMLA) Substitutes / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$50,000		In the current year, the rate structure for long-term substitutes was changed to reduce the per diem payment for short-duration assignments. This change is anticipated to generate budget savings in future budget years. Based on this analysis, the Superintendent recommends reducing the FMLA substitute account.

Additional Funds Request - Expanded Pollard Lunch Duty Coverage / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$14,400	With the expanding student population in Grades 7 and 8, there is a need to increase the number of staff members providing supervision at each lunch from 2 to 4. Currently, and prospectively, Pollard will have 2 lunches at Grade 7 and 2 at Grade 8. Each lunch is staffed by two people. This request would double the number of staff members working each lunch.

Due to budget constraints, the Superintendent was not able to recommend an increase in lunch staffing for FY13.

FY13 School Department Operating Budget
Needham Public Schools
 Curriculum Development 3132

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CITEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	49,939	63,676	65,891	65,588	65,587			65,587		65,587	-1	-0.00%
Purchase of Services	31,534	29,157	16,094	10,715	13,421			13,421		13,421	2,706	25.25%
Expense	35,496	56,523	64,144	53,645	50,939	19,800		70,739		70,739	17,094	31.87%
Capital												
TOTAL	116,970	149,355	146,128	129,948	129,947	19,800		149,747		149,747	19,799	15.24%

Budget Overview:

The Curriculum Development Program is overseen by the Director of Program Development, and provides for the ongoing review, development and revision of curriculum, K-12. This may include piloting new curriculum materials, introducing new programs and courses and/or modifying/revising existing programs. This office also is responsible for insuring that resources are available to support curriculum changes and that these changes occur in an organized, timely manner.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

The systematic review and maintenance of curriculum requires sufficient resources for curriculum development, professional development, materials to support the recommendations that result from program reviews, and the implementation of systems to support curriculum management and assess student work. Critical issues this year include the third phase of the replacement of an outdated elementary level math program with the new Think Math!, the curriculum modifications that result from the review of the K-12 ELA program, the continued implementation of the ATLAS system to manage and organize K-12 curriculum, and the implementation of the new ELA and Math Common Standards.

Critical Issues Addressed:

Funds have been allocated in this budget to address the articulated critical issues.

Departmental Goals & Objectives:

Department Goal 1:

Ensure documents and resources are in place so that curriculum, instruction, and assessments enable each student to be engaged in challenging academic experiences. (Goal 1)

Objective 1:

Implement Phase 3 of new K-5 math program. Ensure ongoing resources are in place to sustain the program.

Objective 2:

Continue to address the recommendations in the K-12 ELA program review report.

Objective 3:

New Math & ELA Common Core introduced and alignment of instruction to new standards.

Measure 1:

New K-5 math program implemented in all grades. Ongoing professional development provided for teachers. Plan in place to purchase consumable materials on an ongoing basis.

Measure 2:

Writing maps introduced and reading maps in development.

Measure 3:

Teachers aware of new Common Core standards and have resources to align instruction.

Department Goal 2:

Ensure documents and resources are in place so that curriculum, instruction and assessments enable each student to be engaged in challenging academic experiences (Goal 1, Continued)

Objective 1:

Continue implementation of the ATLAS Curriculum Mapping system

Measure 1:

Increased number of curriculum maps completed.

FY13 School Department Operating Budget
Needham Public Schools
 Curriculum Development 3132

Fiscal Year: 2013

Funding Recommendation

The FY13 budget recommendation for this department is **\$149,747**, which represents a **\$19,799 (15%)** change from FY12. The **\$149,747** request includes a baseline budget of **\$129,947**, level funded from FY11, plus **\$19,800** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - ThinkMath! Student Workbooks for Grades 3 and 4 / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$19,800	\$19,800	This request represents the ongoing cost for student consumable materials (workbooks) in the Phase 2 implementation of the new K-5 Math Program, ThinkMath! In FY12, funds were added to the budget to purchase the consumable materials (workbooks for grades 1 and 2.) The additional amount of this request will be used to purchase the consumable materials for grades 3 and 4.

FY13 School Department Operating Budget
Needham Public Schools
 General Supplies, Services & Equipment 3133

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries												
Purchase of Services	242,282	147,252	134,241	130,894	83,877			83,877		83,877	-47,017	-35.92%
Expense	118,713	158,529	413,632	98,927	128,763		4,000	132,763		132,763	33,836	34.20%
Capital	2,766	221,125	135,515									
TOTAL	363,761	526,905	683,389	229,821	212,640		4,000	216,640		216,640	-13,181	-5.74%

Budget Overview:

The General Services Department provides funding for District-wide services and supplies, including paper, printing, contractual mileage reimbursements, advertising, collaborative dues and photocopier maintenance.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

There are no critical issues for this department in FY13.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

The activities of this department support District Goal 4, generally.

Funding Recommendation

The FY13 budget recommendation for this department is **\$216,640**, which represents a **\$-13,181 (-6%)** change from FY12. The **\$216,640** request includes a baseline budget of **\$212,640**, which reflects the reallocation of budget funds for copier maintenance to Cost Centers 3040 and 3141 (\$17,181), plus **\$4,000** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - ACCEPT Collaborative Membership / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$4,000	\$4,000	Currently, the District contracts with the ACCEPT Collaborative for home-based and special education consultation services in the students' home. Because we are not members of ACCEPT, we pay a 20% premium on all services for which we contract. Additionally, ACCEPT provides high-quality professional development opportunities for which the District pays a non-member premium. By joining ACCEPT (contingent upon their Board of Directors' acceptance of our District as a member), it is estimated that we would save \$20,000 in special education contractual services, for a net savings of \$16,000. The companion request to reduce the special education contractual services budget by \$20,000 is presented in Cost Center 3530.

FY13 School Department Operating Budget
Needham Public Schools
 Production Center/ Mail Room 3141

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	51,509	44,575	47,138	47,437	47,940			47,940		47,940	503	1.06%
Purchase of Services	32,611	12,514	54,469	63,413	65,216			65,216		65,216	1,803	2.84%
Expense	2,300	6,374	11,845		10,000			10,000		10,000	10,000	100.00%
Capital		2,609										
TOTAL	86,420	66,072	113,451	110,850	123,156			123,156		123,156	12,306	11.10%

Budget Overview:

The Production Center provides photocopy services to all school and Town departments, as well as daily inter-school/interdepartmental mail delivery services and operation of the postage/bulk mail meter.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	1.00	1.00	1.00	1.00	0.00
Total	1.00	1.00	1.00	1.00	0.00

Critical Issues:

There are no critical issue for this department.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

The resources provided by this cost center support District Goal 4.0, which ensures that the infrastructure and resources support District values and learning goals.

Funding Recommendation

The FY13 budget recommendation for this department is **\$123,156**, which represents a **\$12,306 (11%)** change from FY12. The **\$123,156** request includes a baseline budget of **\$123,156**, which increases to fund contractual step and cost of living adjustments for the staff person assigned to this cost center and to receive a transfer of \$11,803 in copier maintenance funds from Cost Center 3133, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

FY13 School Department Operating Budget
Needham Public Schools
 Administrative Technology 3150

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	230,225	241,775	244,940	250,668	259,155			259,155		259,155	8,487	3.39%
Purchase of Services	39,912	47,474	64,453	58,076	58,076	-3,250		54,826		54,826	-3,250	-5.60%
Expense	59,566	51,886	33,045	59,120	59,120		75,988	135,108	-5,116	129,992	70,872	119.88%
Capital												
TOTAL	329,703	341,135	342,439	367,864	376,351	-3,250	75,988	449,089	-5,116	443,973	76,109	20.69%

Budget Overview:

The Administrative Technology (AT) program provides hardware, maintenance contract support for information systems applications, supplies and training for administrative staff. The district uses twenty information system applications for various management purposes. The AT program supports the integration of data among systems, but relies on the primary users of each system to be the power users of that system. Specifically, the AT budget supports PowerSchool, part of Testwiz, SMARTCalendar, SSL, Filemaker, School Messenger, and First Class communications/archiving/rapid web design. The administrative technology staff implements the Student Information System with administrators, teachers and support staff to provide accurate demographics, attendance and student grades. The administrative technology staff also files required reports with the Department of Elementary & Secondary Education (DESE) and provides local data as requested.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	3.00	3.00	3.00	3.00	0.00
Total	3.00	3.00	3.00	3.00	0.00

Critical Issues:

Critical issues for the Administrative Technology program include:

- A lack of redundancy for the critical technical tasks of the Network Engineer;
- Meeting contract maintenance costs for new and existing information systems and general supplies;
- Increasing demands on the Administrative Technology staff as development and support of internal systems as well as DESE data and reporting requirements expand;
- Limitations of our current Internet bandwidth capacity;
- Limitations of our wireless infrastructure, in all schools, to support increasing requests for wireless devices to be used for instructional and administrative purposes.

Critical Issues Addressed:

- There will not be a supplemental request to provide redundancy for critical functions of the Network Engineer, due to budget constraints.
- There is no request for additional Administrative Technology staff to meet growing demands. However, included is a request to purchase data integration services in order to automate data transfer between information systems with a outcome of improving operational efficiency.
- The increased cost of maintenance contracts will need to be reallocated from supply budgets.
- This budget cycle includes a request for additional Internet bandwidth capacity.
- The expansion of the wireless infrastructure for secondary schools is addressed through the FY13-FY17 capital request. The need to increase wireless access at the elementary school level is not addressed in either budget.

Departmental Goals & Objectives:

Department Goal 1:

Continue to participate in the DESE Data Warehouse project, from pilot to full implementation.

Objective 1:

Prepare and provide training for administrators in the use of the new data analysis tool to assess student progress.

Measure 1:

Administrators will use data to advance standards based learning initiatives.

Department Goal 2:

Utilize technology to promote operational efficiency.

Objective 1:

Identify, evaluate, and implement technology solutions that will increase operational efficiency.

Measure 1:

Reduction of data entry and manual data manipulation by Administrative Technology staff.

Measure 2:

Increased availability and capacity of Administrative Technology staff to support additional information systems related projects and initiatives.

FY13 School Department Operating Budget
Needham Public Schools
 Administrative Technology 3150

Fiscal Year: 2013

Department Goal 3:

Increase accuracy and efficiency of Human Resources information system.

Objective 1:

Administrative Technology staff will develop and pilot a Human Resources information system using the Filemaker database program.

Measure 1:

Administrative Technology staff will work with Human Resources staff to ensure appropriate design and implementation. Human Resources staff will be trained in the use of the new system.

Funding Recommendation

The FY13 budget recommendation for this department is **\$443,973**, which represents a **\$76,109 (21%)** change from FY12. The **\$443,973** request includes a baseline budget of **\$376,351**, which increases to fund contractual salary adjustments for staff members, plus **\$67,622** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - School Messenger Service License Fees / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$4,904	\$4,904	School Messenger is the District's parent and staff notification system, funded in FY11 and FY12 from one-time funding sources. The system is used for both emergency and non-emergency notifications such as school cancellation. Through this sophisticated system, recipients receive phone or email notifications and updates. The use of this hosted software solution allows for a more direct, efficient and rapid communication of important and time-sensitive information. School Messenger has proved to be a crucial tool for district communication. This request seeks ongoing funding to pay for the annual license fee for this important operational management tool

Additional Funds Request - Transfer Healthmaster Software License to Health Services Account / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$3,250	-\$3,250	Healthmaster is a Health Services application, that is used to rack students' medical information. This request transfers the budget and expense associated with the annual license fee from Cost Center 3150, Administrative Technology, to Cost Center 3520, the Health Services budget. A companion request is found in Cost Center 3520. The net cost of this request is \$0.

Additional Funds Request - Restore Out of District Administrative Technology Travel Allowance / Goal 4, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$2,516	In FY12, the Administrative Technology Unit's operating budget for out of state travel was reduced, due to budget constraints. The Administrative Technology staff must continually update their skills in order to support our critical systems such as PowerSchool. Funding to attend relevant training is essential to the servicing of district wide staff and systems. Due to ongoing budget constraints, the Superintendent was unable to fund this request.

Additional Funds Request - Increase Internet Bandwidth Capacity / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$40,968	\$40,968	Additional Internet bandwidth capacity is needed to support the pervasive and expanding instructional and administrative uses of technology across the District. Currently, we have two sources of Internet bandwidth capacity: one is a guaranteed 5 Mbps connection and the other is an up to 50 Mbps connection speed. On average, we get somewhere between 5 Mbps and 15 Mbps of this 50 Mbps connection. On the rare occasion that we receive the full complement of 50 Mbps, it is used. Throughout the school day we're typically using all available bandwidth to support our 2600+ computer inventory. A typical home connection is between 5 and 50 Mbps for 2 or 3 computers. Our existing service is insufficient to support the District's current and future needs. The goal, through this request, is to increase our guaranteed bandwidth to a 50 Mbps connection. It is essential to increase the guaranteed bandwidth, though significantly more costly, to ensure that we get what is needed. Our current Internet connection is used daily for critical administrative and instructional functions. Large concentrations of online and collaborative activities, not just video-streaming, utilize significant bandwidth. In addition, as we assess movement toward a model where students bring in their own devices, the demand will continue to rise. Regardless of the direction, we will need to continue to expand our Internet bandwidth capacity incrementally to meet this ubiquitous demand.

FY13 School Department Operating Budget
Needham Public Schools
 Administrative Technology 3150

Fiscal Year: 2013

Additional Funds Request - Data Integration Services / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$25,000	\$27,600	Data integration services are being requested to improve the data integrity of District information systems and to advance overall operational efficiency. PowerSchool is our District's student demographic system of record, meaning that all of our other systems receive their student demographic data from PowerSchool. School systems, which receive data from PowerSchool include: Food Service, Transportation, Nursing, Community Education, Athletics, Student Registration, Personnel, Special Education, Google Apps, and the District's online payment system.

Currently, PowerSchool data must be manually exported to all of the receiving systems by Administrative Technology staff. As a result, any time that PowerSchool data changes, the updated data must be exported manually to maintain information consistency. Unfortunately, this process is both time consuming and inefficient, since Administrative Technology staff are not always aware that data has changed in PowerSchool. Implementing a data integration service will automate these exports, resulting in a more efficient and accurate process. Additionally, district data stores will be constantly updated with the latest student data, resulting in better data integrity. Finally, automating these processes will extend the availability of Administrative Technology staff to perform other work.

The School Committee recommended a \$2,600 reduction to this request, due to budget constraints.

FY13 School Department Operating Budget
Needham Public Schools
 Transportation 3160

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	52,761	42,323	38,774	177,358	171,635	22,678		194,313		194,313	16,955	9.56%
Purchase of Services	907,077	1,046,585	1,212,708	1,128,952	1,128,952	161,567		1,290,519	-31,000	1,259,519	130,567	11.57%
Expense	5,176	10,953	16,193	17,478	17,478			17,478		17,478		
Capital						26,000		26,000		26,000	26,000	100.00%
TOTAL	965,013	1,099,861	1,267,674	1,323,788	1,318,065	210,245		1,528,310	-31,000	1,497,310	173,522	13.11%

Budget Overview:

The Transportation Department oversees the transportation of children to and from school. State law requires that the School Department provide free transportation to children K-6 living more than 2.0 miles from school. Children living less than 2.0 miles from school, or who attend Grades 7-12, may purchase transportation for a fee of \$370/rider. The School Department also provides transportation to children with special needs. (Transportation for METCO youngsters is funded by the METCO Program.)

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.71	0.71	0.71	0.00
Clerical	1.29	5.65	6.36	6.36	0.71
Total	1.29	6.36	7.07	7.07	0.71

Critical Issues:

The most critical issue for this program is controlling, to the extent possible, the rapidly rising cost of transportation services. In FY13, we expect the cost of regular transportation to increase by \$106,602 (or nearly 16%), owing to an 8.6% anticipated rate increase, and the need for an additional bus to meet demand at the middle/high school level. In addition, the demand for special education in-town transportation services has exceeded our initial estimates, when we built the FY12 program budget, resulting in the need to expand program infrastructure in FY13.

Nevertheless, we expect that the initiatives we have put in place to control costs will continue to yield benefits in FY13 and beyond.

- In FY11, Needham joined with twenty other districts to form an out-of-district special needs transportation network. Although we have enjoyed limited opportunities to combine routes, due to scheduling difficulties and other obstacles, Needham was able to re-negotiate its service contract and reduce the annual rate of increase from 5%/year to 0% in FY11 and 1% in FY12-13, as well as reduce the additional payments for fuel in excess of a contract base price. Without this program, we expect that the cost of out-of-district transportation would have been at least \$22,739 higher in FY13. On a cumulative basis, we estimate that the total amount of the cost avoidance resulting from the rate reduction to be \$92,072 since FY11.

- Converting the contract-based in-district special needs transportation program to an owner-operated program in FY12. Although demand for service will result in a request to expand infrastructure in FY13, we estimate that we have avoided up to \$132,344 in cost in FY13 by running this program in-house, rather than on a contract basis. (The amount of cost avoided is based on a comparison of what it would have cost to rent 7 school vans under the prior contract, \$323,143, compared to the FY13 budget request of \$190,799.)

Critical Issues Addressed:

This budget address the aforementioned critical issues by requesting additional funding to meet regular transportation costs, including an additional bus to provide service to middle and high school students, and a proposal to increase the amount of the operating subsidy to the fee-based program, in order to keep the fee affordable to students at \$370/rider. In addition, additional infrastructure is requested for the special needs in-town program, including an additional van (and driver), summer driving days for three staff members and an expanded fuel allotment.

Departmental Goals & Objectives:

Department Goal 1:

Achieve operating budget savings resulting from the implementation of District-wide transportation cost saving initiatives (Goal 4, General)

Objective 1:

Achieve incremental cost savings of at least \$20,000 in FY13 by continuing to participate in the SPED out-of-district transportation network by June 30, 2012.

Objective 2:

Achieve operating budget savings of at least \$50,000 from implementing an owner-operated program to provide in-town special needs transportation by June 30, 2013.

Department Goal 2:

Ensure ongoing sustainability of the in-town van program by budgeting capital replacement expense for the school vans, as appropriate.

Objective 1:

Include van replacement in the FY13-17 School CIP request.

FY13 School Department Operating Budget
Needham Public Schools
 Transportation 3160

Fiscal Year: 2013

Objective 2:

Budget additional, ongoing funding in the school operating budget to achieve a replacement goal of one van per year.

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,497,310**, which represents a **\$173,522 (13%)** change from FY12. The **\$1,497,310** request includes a baseline budget of **\$1,318,065**, which represents the net impact of budget savings resulting from refining new employee contracts and contractual salary adjustments for staff members, plus **\$179,245** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Summer Work Days for Special Education Van Drivers and Monitor / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$6,042	\$6,042	The FY12 budget included 30 additional summer work days for four of the five van drivers, excluding the spare driver position. The additional work days were provided to cover in-Town special education transportation needs during the months of June, July and August. However, student demand has been greater than anticipated. We are using all of our vans and minibus to meet this demand. Since we expect this demand to continue, the transportation budget must be expanded to include 30 additional summer work days for the two remaining van drivers and 20 days for the monitor, based on actual experience.

Additional Funds Request - New SPED Van & Driver for In-District Transportation / Goal 4, Objective 4

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$42,636	\$42,636	Due to high student demand, the in-district special education van program is in need of an additional van (and driver) to provide service to preschool, middle and high school students. Currently, all preschool van seats are occupied - there are no additional seats to provide service to newly-identified children on IEP's on any school vans.. In addition, the middle school/high school vans also are at capacity. To meet current year demand, the sixth (spare) van already has been deployed to handle overflow on some routes. Additionally, the vans are scheduled as efficiently as possible, on a tier system, similar to buses. As a result, the program requires an additional van to meet additional service needs in the aforementioned areas, and to provide capacity to transport additional (unidentified) students. The alternative is to contract for an additional van, at a contract cost of \$46,126/year (or \$21.758/day x 212 days.) The \$26,000 purchase price of the van is proposed to remain in the budget as an ongoing allocation to restore the capital replacement cycle allocation, which was cut in FY12.

Additional Funds Request - SPED Van Fuel / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$6,900	\$6,900	The SPED In-Town Van Program is in its first year of operation, and has experienced unexpectedly high volume use during the summer. As a result, the program has consumed more fuel than originally anticipated, when the budget was constructed last year. The FY12 budget included \$8,100 for fuel. FY12 anticipated expenses are \$12,194. This request is to provide an ongoing allocation of \$15,000 for SPED van fuel, to accommodate the additional consumption, and meet cost increases at the pump in FY13 and beyond.

Additional Funds Request - Regular Transportation Contractual Increase / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$10,807	\$10,807	The per diem charge for buses in FY13 is scheduled to increase by 8.6%, from \$290/day to \$315/day. (This increase is the second year of a cumulative 27% increase in regular education contract costs, resulting from FY12-16 transportation bid.) As a result, the cost of the regular transportation cost is expected to increase by \$53,142 overall. This increase is partially offset by a net decrease of \$3,240, due to a reduction in the number of Kindergarten mid-day buses from 2 to 1 and an increase in the budgeted fuel escalator expense for FY13. The \$49,902 net increase is shared 22% by the operating budget (\$10,807) and 78% (\$39,095) by the revolving fund.

Additional Funds Request - SPED Transportation Contractual Increase / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$3,174	\$3,174	The cost of the contract for special education out-of-district transportation is expected to increase by only \$3,174 in FY13. This increase is the net impact of a 1% contract rate increase (for \$16,248), which is almost totally offset by a reduction in service costs (of \$13,074), due to the graduation of several special education students in FY12.

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Fiscal Year: 2013

Additional Funds Request - Additional Regular Education Bus / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$9,686	\$9,686	This request is to add an additional (13th) bus to the Connolly transportation contract in FY13. Currently, the existing fleet of 12 buses is unable to completely meet demand, resulting in a 23 student wait list on the middle/high school (first) bus tier. It is unlikely that these students will receive a seat in the current year, due to the already crowded conditions. The most crowded routes are Buses 8 and 2, in the Hillside/Eliot districts serving West Street to Webster. These routes also include the Captain Robert Cook area, as well.

The lack of space on this tier is expected to be exacerbated by the shift in enrollment growth, from the elementary level to the secondary level, in FY13 and beyond. In FY13, it is estimated that the elementary tier will lose between 50-100 riders, and that the secondary tier will gain by an equivalent number. Although these riders will be spread across all routes, some of which have available seats, we expect that the number of children who will be unable to secure a seat on the most crowded routes will increase without the additional bus. Additionally, although the number of elementary riders is expected to increase, the number of buses serving those students will remain the same, in order to cover all of the geographical areas of the Town within the allotted timeframe.

The \$56,700/year cost of the new bus, will be shared 17% with the operating budget (\$9,686) and 83% (\$47,014) with the fee-based program.

Additional Funds Request - Increase Regular Transportation Subsidy to Hold Fee at \$370/Rider / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$100,000	\$131,000	This request is to increase the amount of operating budget subsidy provided to the fee-based transportation program, in order to hold the transportation fee level at \$370/rider for FY13. The cost of the regular transportation contract has increased substantially for fee-based riders in FY13, including an 8.6% contract rate increase, net of service changes (\$39,095), the proposed addition of a 13th bus to meet demand on the middle/high school tier (\$47,014), and contractual salary increases for the Director and Transportation Bookkeeper. Charter operations are expected to offset approximately \$7,900 of these additional costs, since stronger than anticipated program participation is expected to result in an increase in the amount of net revenue to the overall program, from \$18,538 (FY12 budget) to \$26,460 (FY13 projected.)

This request would increase the amount by which the regular operating budget subsidizes the cost of transportation to fee-based riders from \$156,769, the current amount, to \$287,769. Without the additional subsidy, the fee would need to increase by \$95 to \$465, to fully-fund the additional costs. However, such a dramatic fee increase would almost certainly curtail fee-based ridership, thereby exacerbating the budget situation.

The School Committee recommended a \$31,000 reduction to the subsidy, due to budget constraints, and approved a \$20 fee increase from \$370 to \$390 per rider.

FY13 School Department Operating Budget
Needham Public Schools
 Broadmeadow Elementary 3210

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	1,905,938	2,007,163	2,126,934	2,155,674	2,251,845		57,215	2,309,060	-111,951	2,197,109	41,435	1.92%
Purchase of Services	541	275	322									
Expense	41,984	35,158	27,181	35,553	35,553			35,553		35,553		
Capital												
TOTAL	1,948,463	2,042,596	2,154,437	2,191,227	2,287,398		57,215	2,344,613	-111,951	2,232,662	41,435	1.89%

Budget Overview:

In FY13 Broadmeadow Elementary is projected to have an enrollment of 565 K-5 students. This enrollment includes approximately 45 Special Education students served in the regular education classrooms, 15 METCO students and between 5-8 students served by the Specialized Learning Center (SLC), a 502.4 substantially separate Special Education program. Class sizes range from 19-24 students per class, with the largest class size in the rising Third Grade.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.50	1.50	2.00	1.50	0.00
Teachers	25.50	25.00	25.00	24.00	-1.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	3.51	3.51	3.51	3.51	0.00
Total	30.51	30.01	30.51	29.01	-1.00

Critical Issues:

- Increase the current 0.5 FTE Assistant Principal position to a 1.0 FTE Assistant Principal position.
- Increase the Guidance support for the SLC to include a 0.5 FTE Guidance Counselor assigned to the SLC. Through the examination of the SLC over the last year, it became apparent that the program lacks a clinical component or intensity of counseling support required for a therapeutic program to be effective. As a result, student needs are not being met and in some cases (at least 3 in the last school year) students are being placed in out-of-District placements. (A request for a 0.5 FTE SLC Counselor is presented in Cost Center 3510.)
- Increase the nursing staff by 0.4 FTE, in order to maintain the health and safety of the approximately 600 students anticipated to be at Broadmeadow in FY13, and to manage the magnitude and intensity of chronic and complex medical, developmental, and behavioral health needs of the students. (This request is presented in Cost Center 3520.)
- In order to support teachers in their efforts to differentiate effectively in the area of math instruction, there is a need to create a Math Specialist position (0.5 FTE). Using a coaching model, a Math Specialist will provide leadership throughout the school in examining data to help inform instruction, sharing best practice, and in critical cases, provide direct instruction for struggling students. (See Cost Center 3561.)
- Increase the work year of the Broadmeadow Lead Secretary hours from 11 to 12 months, to be commensurate with other buildings, since there was a loss of 2 weeks' lead secretary time with transition to new staffing pattern in FY11 (as a result of Evergreen study).

Critical Issues Addressed:

This budget addresses the aforementioned critical issues.

Departmental Goals & Objectives:

Department Goal 1:

As a result of adult collaboration and teaming, students will engage in meaningful work and achieve at a high rate. By maximizing resources and building teacher capacity, students will have opportunities for targeted and differentiated instruction to better meet their needs.

Objective 1:

Further development of the Collaborative Tiered Intervention team and process in coordination with Grade Level Teams to address academic, cultural, and behavioral needs.

Objective 2:

Implement Think Math! program K-5 as part of system-wide efforts.

Measure 1:

Students achieve through targeted instruction in area(s) of need.

Measure 2:

Student achievement increases as measured by greater engagement and results on mid-year and end-of-year math assessments, and MCAS where applicable.

Department Goal 2:

Through a strong, positive school climate and culture, students will have a safe environment in which to succeed. Students will be guided to make healthy choices and systems will be in place to support students, teachers, and families.

Objective 1:

Continued teaching, practice, discussion about common behavioral expectations, school rules, and discipline procedures.

Objective 2:

Develop a set of shared values created by faculty, parents and students.

FY13 School Department Operating Budget
Needham Public Schools
 Broadmeadow Elementary 3210

Fiscal Year: 2013

Measure 1:

Teachers use the language of the All School Rules as part of their daily instruction around behavior. Students have opportunities to practice skills necessary to maintain a safe school climate.

Measure 2:

A set of values is developed by and shared with all constituencies.

Funding Recommendation

The FY13 budget recommendation for this department is **\$2,232,662**, which represents a **\$41,435 (2%)** change from FY12. The **\$2,232,662** request includes a baseline budget of **\$2,287,398**, which increases to fund contractual step and cost of living adjustments for staff members, plus **\$-54,736** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Expanded 0.5 FTE Broadmeadow Assistant Principal / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
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\$0	\$52,291	When the Broadmeadow School reopened nine years ago, the District it served was expanded to include a larger area within Needham. At that time, a part-time Assistant Principal (0.5 FTE) was added with the expectation that the position would become full-time as the student population grew. The FY11 METCO budget provided funding to expand this position by 0.1 FTE, however, that funding is no longer available going forward.
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School-wide issues that require additional administrative support:

- Close to 600 students and 425 families, some with very complicated medical and behavioral issues.
- Staff of 36 full-time teachers, 12 part-time faculty, 13 teaching assistants, etc. who require supervision and support in working with students and families
- Intense needs of the SLC program that require administrative support both in a scheduled basis and an on-demand, often unpredictable, and sometimes crisis management mode.
- Leadership in establishing and developing an RtI-like program (Collaborative Tiered Intervention team) and grade-level approach to targeted interventions for students at risk with a goal to support students through targeted instruction and differentiation with the hope of ultimately reducing the number of special education referrals
- Close working relationships with families, particularly Boston resident students and their families, the family of a severely medically compromised student, and students with significant behavioral challenges who are not eligible for SLC at this time
- Supervision of staff requires a familiarity with system-wide initiatives with regard to curriculum and instruction. Participation in in-service professional development within the school day is critical for this knowledge base and to support teachers with current, best-practice background
- Development and ongoing monitoring of schedule needs with regard to supervision of students before, during, and after school which fluctuates throughout the year
- Consistent presence in the building to provide integrity and follow through for ongoing problems and day-to-day running of the school. Consistent presence in the building affords a pro-active approach to problem solving rather than a reactive approach along with the ability to monitor and follow through.
- Assures greater safety of students when the building principal is not on site. As stated in previous budget requests, if the Newman School with its population of 650 students (plus a preschool of 75 students with its own administrator) is staffed with a 1.0 FTE Assistant Principal, then the Broadmeadow School should have a 0.85 FTE Assistant Principal. This budget request is for a full-time position. although a smaller recommended increase of 0.25 also would help.

Additional Funds Request - Expand Broadmeadow Lead Secretary Work Year from 11 Months to 12 Months / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
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\$0	\$4,924	A number of years ago, the elementary Lead Secretary positions were expanded to a 12-month work year. The Broadmeadow Lead Secretary declined the option and the additional month was given to the current Bookkeeper, who expanded her work year from 10 to 11 months. Two years ago, the bookkeeper positions were increased from 10 months to 11 months. Since the Broadmeadow Bookkeeper already worked an 11-month year, this position was not further increased. As such, however, the original expanded work year allotted to Lead Secretaries has been lost at Broadmeadow. This request is to add 23 paid days to the Lead Secretary position (increase from 237 to 260), to achieve parity with other schools.
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Due to budget constraints, the Superintendent was not able to recommend funding for this request.

Additional Funds Request - Transfer 1.0 Broadmeadow Classroom Teacher to Mitchell / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
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-\$55,000		Based on projected enrollment for SY 2012/13, Broadmeadow School is expected to have 565 students in 24 sections, compared to the 591 current student enrollment in 25 sections. The Superintendent recommends that the surplus authorization authorization be transferred to the Mitchell School to meet a projected need for one additional Grade 5 section at that school in FY13.
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A corresponding recommendation is found in the Mitchell Cost Center (3240).

FY13 School Department Operating Budget
Needham Public Schools
Broadmeadow Elementary 3210

Fiscal Year: 2013

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$264		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

FY13 School Department Operating Budget
Needham Public Schools
Eliot Elementary 3220

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	1,283,552	1,408,159	1,330,720	1,404,231	1,475,915			1,475,915	300	1,476,215	71,984	5.13%
Purchase of Services	224	309	300									
Expense	22,541	23,750	21,315	22,422	22,422			22,422		22,422		
Capital												
TOTAL	1,306,318	1,432,219	1,352,335	1,426,653	1,498,337			1,498,337	300	1,498,637	71,984	5.05%

Budget Overview:

John Eliot Elementary is a Title I K-5 school with an enrollment of 409 children. There are two district Special Education programs at the Eliot School: the Language-Based Classroom and an integrated severe needs fifth grade program. Eliot school is a small school and the focus is on the individual child. One of the goals of the school is to develop self-confidence and self-esteem in students by encouraging them to surpass their own previous standards of performance. Using a standards-based approach and building curriculum around essential questions, the school provides instruction that meets the needs of a variety of learners. The curriculum asks children to think critically, to solve problems, and to take an active role in their own learning. Children are challenged to discover that learning is a lifelong pursuit and to be inquisitive, confident, and disciplined.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	16.50	16.50	16.50	16.50	0.00
Aides	0.30	0.00	0.00	0.00	0.00
Clerical	3.59	3.59	3.59	3.59	0.00
Total	21.39	21.09	21.09	21.09	0.00

Critical Issues:

Enrollment continues to increase and students requiring specialized services and programs place strains on a level-funded budget. For example, the Language-Based Program serves the district. As the enrollment of students in this program increases, multiple demands increase for additional resources within my building: speech and language, guidance, occupational therapy, media, music, art, and physical education. The director of special education will include a request for a reading teacher for the Language-Based Classroom in anticipation of expansion.

Critical Issues Addressed:

- Needs in professional development are the most critical, but are not under my purview.
- a) Implement Response to Intervention
 - b) Continue full implementation of Think Math

Departmental Goals & Objectives:

Department Goal 1:

The Eliot School budget supports District Goals 1 related to advancing a standards-based curriculum for all students.

Objective 1:

To increase the percentage of students falling into the advanced and proficient categories of ELA and mathematics as measured by multiple sources of educationally-relevant data.

Objective 2:

To increase the percentage of students receiving 4's and 3's on open response items in ELA and Mathematics on MCAS test items and classroom writing prompts.

Objective 3:

To provide educational supplies to fully implement the K-5 math program, "Think Math."

Measure 1:

Fountas and Pinnell Benchmark Assessments will be used to assign the percentage of students falling into the "needs improvement", "proficient", or "advanced" category in all grades. Growth data will be used from the previous year as a basis of comparison.

Measure 2:

School "smart goal" data will be collected over the course of the year. Smart goals measure student performance in reading, writing, and critical thinking. Students read a selection and respond to a prompt. A rubric is used to score student work. Growth data for each grade will be used to determine progress.

Measure 3:

Short and open response data from grades 3-5 ELA and mathematics MCAS will be used to determine student growth.

Department Goal 2:

The Eliot School budget supports District Goal 2 to support the social and emotional development of all students.

Objective 1:

To decrease the ratio of students to classroom teachers. This will allow teachers to better meet the needs of students in the primary and intermediate grades.

Measure 1:

Discipline data collected and maintained and tracked by front office. Both individual and grade level trends are reviewed and as necessary, responded to in a timely fashion.

FY13 School Department Operating Budget
Needham Public Schools
Eliot Elementary 3220

Fiscal Year: 2013

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,498,637**, which represents a **\$71,984 (5%)** change from FY12. The **\$1,498,637** request includes a baseline budget of **\$1,498,337**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$300** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation
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Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$300		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

FY13 School Department Operating Budget
Needham Public Schools
Hillside Elementary 3230

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	1,571,492	1,612,712	1,756,481	1,789,472	1,819,247			1,819,247	270	1,819,517	30,045	1.68%
Purchase of Services	161	437	300	100	100			100		100		
Expense	27,509	23,934	21,425	22,635	22,635			22,635		22,635		
Capital												
TOTAL	1,599,162	1,637,083	1,778,205	1,812,207	1,841,982			1,841,982	270	1,842,252	30,045	1.66%

Budget Overview:

Hillside Elementary is a K-5 elementary school, built for 360 students, or three sections of each grade. Enrollment is presently 445 students, approximately 60 more than projected for FY12, with the same number projected for FY13. There are currently four sections of grades K, three and five, with the present fifth grade remaining the largest single class to move through the school. Hillside has the largest group of METCO students (30) of the five elementary schools and an increasing ELL population as well. Hillside also houses the upper ELC program for students with severe special needs in grade three through five who come from all five Needham school districts.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	18.50	19.00	19.00	19.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	3.70	3.70	3.70	3.70	0.00
Total	23.20	23.70	23.70	23.70	0.00

Critical Issues:

Physical plant and technology infrastructure continue to be critical issues at Hillside, given the age and condition of the building. The increased student population, which is not always clear in projections, as well as increasingly different needs of the diverse student population continue to impact instruction. The expanded ELC program has also added pressure to the already limited space situation as well as increased strains on transportation and staffing.

Critical Issues Addressed:

Capital requests have been submitted to address the facility needs, including requests for building maintenance to upgrade parts of the physical plant and the technology/electrical infrastructure of the school.

For FY13, Hillside is requesting additional funds to maintain the existing level of service as presently in place. Any reductions to staffing would negatively impact effective instruction and overall safety of the student population. These requests include one instructional teacher to maintain class size, and additional resources for consumable math materials. (This request is reflected in Cost Center 3132.)

Departmental Goals & Objectives:

Department Goal 1:

Goal 1: To construct and implement an approach to curriculum instruction and assessment practices that ensure that all students meet clearly defined high standards, particularly in literacy. More emphasis on early literacy intervention and maintaining relatively lower class size (20 -23) in lower grades will help reign in more costly SPED services in future years.

Department Goal 2:

Goal 2: To establish, implement, and assess community and school practices and building improvements which respond to the wellness needs of Needham students and staff.

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,842,252**, which represents a **\$30,045 (2%)** change from FY12. The **\$1,842,252** request includes a baseline budget of **\$1,841,982**, which reflects contractual salary increases for staff members (net of turnover), plus **\$270** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$270		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

FY13 School Department Operating Budget
Needham Public Schools
Mitchell Elementary 3240

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	1,607,148	1,782,338	1,778,340	1,736,927	1,838,555	55,000		1,893,555	307	1,893,862	156,935	9.04%
Purchase of Services	161	596	2,338									
Expense	32,348	30,160	24,394	28,828	28,828	5,500		34,328	-5,500	28,828		
Capital												
TOTAL	1,639,657	1,813,093	1,805,072	1,765,755	1,867,383	60,500		1,927,883	-5,193	1,922,690	156,935	8.89%

Budget Overview:

The Mitchell School is a K-5 elementary school with a projected FY13 enrollment of 490 students.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	21.00	21.00	22.00	22.00	1.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	3.66	3.66	3.66	3.66	0.00
Total	25.66	25.66	26.66	26.66	1.00

Critical Issues:

1. The Mitchell School has critical space needs, and is at risk for assigning one or both of the art or music teachers to a cart or moving music to the stage in the cafeteria (with all of the attendant problems that creates). The school has 2.6 FTE Special Education teachers sharing a space that is 60% the size of a classroom. The KASE program has been held offsite since FY08 and will be for the foreseeable future. Storage space is at a premium due to NEDP taking over the largest storage area and Pollard using our basement for storage of 3 classrooms of desks and chairs. A heated shed could be attached to Mitchell to allow for storage of either art or music materials if the current music room is converted back to a classroom by the addition of the 1.0 FTE Grade 5 teacher in this request.
2. The building has heating issues and electrical and technology infrastructure issues -- although fewer heating issues than in previous years.
3. The School will need to purchase additional math materials to implement and support the District's new Think Math! curriculum (K-5).
4. To maintain current class sizes, we will need to add a 1.0 FTE (Grade 5) teacher next year as the cohort of 74 moves on to High Rock and 85 rising 4th graders move to 5th grade.

Critical Issues Addressed:

1. Addition of 1.0 FTE classroom teacher for Grade 5 next year.
2. The feasibility of upgrading the Mitchell school electrical and technology infrastructure have been studied by Dore and Whittier. The recommendations need to be implemented in a timely manner to allow for installation of new technology -- especially mimio boards and short-throw projectors. (This request is reflected in the FY 13-17 CIP.)
3. Additional funding for replacement Think Math! materials. (See Cost Center 3132.)

Departmental Goals & Objectives:

Department Goal 1:

The Mitchell School budget supports District Goal 1 by reducing class size in fifth grade in order to provide time for individualized academic support, thorough administration of common assessments, analyses of data, and attention to students' social and emotional needs.

Objective 1:

Incorporate the extensive data from Fountas and Pinnel reading assessments into guided reading instruction.

Objective 2:

Incorporate the extensive data from 6-Traits writing assessments into differentiated writing instruction.

Measure 1:

A goal of 10% improvement in performance on District and MCAS assessments.

Measure 2:

A goal of all students showing above 50% "growth" in the new MCAS model.

Department Goal 2:

The goal of purchasing math materials is to implement effectively the new Think Math! curriculum.

Objective 1:

Assure that every teacher has the manuals, manipulatives, black-line masters, and kits necessary to teach Think Math! and provide enrichment or review as necessary.

FY13 School Department Operating Budget
Needham Public Schools
 Mitchell Elementary 3240

Fiscal Year: 2013

Objective 2:

Assure that every student has the math workbooks and materials necessary to participate fully in the new math curriculum.

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,922,690**, which represents a **\$156,935 (9%)** change from FY12. The **\$1,922,690** request includes a baseline budget of **\$1,867,383**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$55,307** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Mitchell Grade 5 Teacher / Goal 1, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$55,000	\$60,500	In SY 2012-13, Mitchell is projected to have 85 Grade 5 students. Given 3.0 FTE Grade 5 teachers, this projected enrollment would result in class sizes of 28,28, and 29. This request is for an additional Grade 5 teacher, to reduce class sizes to 21 or 22 students per section. The requested budget includes the teacher, a computer, consumable office supplies, and furniture.

The Superintendent recommends that a 1.0 FTE teaching position at Broadmeadow School, which will not be needed in FY13, be transferred to Mitchell to meet this need. Due to budget constraints, the Superintendent was not able to recommend additional funding for the office setup expenses; the Mitchell School budget should be used to purchase needed office supplies for this position. A companion request is found in the Broadmeadow Cost Center (3210.)

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$307		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

FY13 School Department Operating Budget
Needham Public Schools
 Newman Elementary 3250

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	2,227,469	2,243,106	2,253,684	2,245,474	2,324,388	19,057	28,962	2,372,407	-97,828	2,274,579	29,105	1.30%
Purchase of Services	161	1,801	531									
Expense	46,434	41,312	37,810	40,521	40,521			40,521		40,521		
Capital												
TOTAL	2,274,064	2,286,219	2,292,026	2,285,995	2,364,909	19,057	28,962	2,412,928	-97,828	2,315,100	29,105	1.27%

Budget Overview:

Newman Elementary School currently has an enrollment of 641 students in grades K-5, which is expected to drop to 599 in FY13. This enrollment includes a population of Special Education students who receive instruction in a variety of settings, including the general education classroom and the Early Learning Center. The Newman Elementary School is a diverse community of learners serving METCO students, as well as English Language Learners.

Department Staffing (FTE):

Department staff are presented below. The number of regular classroom teachers is augmented by a 1.0 FTE teaching position on the Teacher Quality grant.

FTE	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Operating					
Admin	2.00	2.00	2.00	2.00	0.00
Teachers	28.50	27.00	27.25	26.00	-1.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	4.80	4.51	5.51	4.51	0.00
Total	35.30	33.51	34.76	32.51	-1.00

Critical Issues:

During FY13, Newman School will be nearing the end of an expansive repair project. The school is planned to reoccupy the original building. If the project goes as scheduled, the school will reunite its Kindergarten program once again with Grades 1-5. In the event that a delay is necessary, additional items may be requested to support this delay, including, but not limited to, additional support staff for safety during arrival and dismissal, as well as resources to support teachers in the event of a move after the start of school. It will be especially challenging to maintain a continuum of instructional services that meets the needs of all students during this transitional period, and therefore, while not specifically addressed in this budget document, consideration must be made for these resources as a matter of contingency, as the expansion of staffing to ensure quality instruction as well as the safety of students, will be essential.

In addition, the Newman School continues to face a critical need for additional remedial support for students in the area of ELA and Math, as indicated by the Improvement Year Status for AYP 2011. Support that can be offered to students beyond the school day is a critical need to address the achievement gap that is widening in specific subgroups of students.

Furthermore, additional office aide support will be necessary to provide supervision of students during transition times, such as arrival, lunch, recess, and dismissal. As the academic needs of students have increased, the need to use teaching assistants and other staff in increasing capacity has created a need for this type of additional duty support.

Finally, as the medical needs of the K-5 student body is projected to significantly increase due to the addition of several medically involved students who will attend Newman in Kindergarten, a need for additional nurse staffing will be necessary.

Critical Issues Addressed:

This budget addresses critical issues through the request for additional staffing to support student academic, medical, and safety needs during the transitional period. (The nurse request is presented in Cost Center 3250.)

Departmental Goals & Objectives:

Department Goal 1:

The Newman School budget supports District Goals 1-3, related to advancing a standards-based curriculum, developing the social-emotional skills of students, and promoting active citizenship.

Objective 1:

To ensure the safety of all Newman students during the repair project by providing sufficient staffing during critical daily transition periods (arrival/dismissal/recess/lunch)

Objective 2:

To increase student achievement of students in order to close the academic achievement gap.

Objective 3:

To ensure the safety of all Newman students with medical needs in a prompt and appropriate manner.

Measure 1:

Additional staff to support students during challenging transitional times including arrival, dismissal, lunch, and recess.

Measure 2:

Increased student achievement on state and local assessments.

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Measure 3:

Prompt and appropriate response to students with medical needs.

Funding Recommendation

The FY13 budget recommendation for this department is **\$2,315,100**, which represents a **\$29,105 (1%)** change from FY12. The **\$2,315,100** request includes a baseline budget of **\$2,364,909**, which reflects the net impact of contractual step and cost of living adjustments for staff members, plus **\$-49,809** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Newman Office Aide / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$22,962	In order to meet the needs of all students at Newman, there is a need for additional duty coverage for arrival, dismissal, lunch, and recess. With over 100 students per grade level, having adequate coverage is crucial for the safety and emotional well-being of students.

Due to budget constraints, the Superintendent was not able to recommend funding for this position.

Additional Funds Request - Unit A Stipend: Student Remedial Support / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$6,000	The need for 'beyond-the-school-day' support for students struggling in ELA and Math is increasing. While students are receiving instruction during the school day and interventions are put in place, additional support is needed beyond the school day. Providing two stipends to qualified staff to provide this support to students would increase student achievement and minimize the achievement gap.

Due to budget constraints, the Superintendent was not able to recommend funding for this stipend.

Additional Funds Request - Contingent Newman Class Size Reduction Teacher (Shift from Teacher Quality Grant) / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$14,133	This contingency request provides ongoing funding from the school operating budget for 0.25 FTE of a Newman classroom teacher, which is funded by the federal Teacher Quality grant. This grant allocates money to support a Class Size Reduction Teacher at the school. Unfortunately, due to funding constraints, the grant award to Needham has been dwindling in recent years. (The FY12 grant allocation is \$68,283, down from \$81,328 in FY11.) Since this position has a permanent classroom assignment, this request is needed to ensure that this critical position remains fully funded in FY13.

Due to budget constraints, the Superintendent was not able to provide funding for this contingency position.

Additional Funds Request - Eliminate Vacant Newman Classroom Teacher / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$55,000		Based on projected SY 2012/13 enrollment, Newman School is projected to have a need for 27.0 FTE to meet an anticipated enrollment of 599 students in 29 sections, which is 1.0 FTE less than the 28.0 FY12 existing authorized FTE count. The Superintendent recommends that the 1.0 FTE anticipated unused teaching position be eliminated in FY13.

Additional Funds Request - Expand Newman Head Secretary from 11 to 12 Months / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$4,924	\$4,924	This request is to increase the number of paid work days for the Newman Head Secretary from 11 months (237 paid days) to 12 months (260 paid days), based on an agreement reached during a prior year Unit D contract negotiation, which authorized a 12 month schedule for the Head Secretary in each elementary school. In Newman's case, the additional work days were originally allocated to another position, which no longer works the additional days. This request is to restore the additional work days to the Head Secretary position.

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$267		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

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	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	3,817,419	2,774,360	2,883,282	3,017,730	3,183,635	121,000		3,304,635	303	3,304,938	287,208	9.52%
Purchase of Services	16,170	8,704	2,175	5,988	1,500			1,500		1,500	-4,488	-74.95%
Expense	99,957	52,710	51,681	48,146	52,634	3,000		55,634	-3,000	52,634	4,488	9.32%
Capital												
TOTAL	3,933,546	2,835,774	2,937,138	3,071,864	3,237,769	124,000		3,361,769	-2,697	3,359,072	287,208	9.35%

Budget Overview:

Pollard Middle School serves 832 students in Grades 7 and 8 and will experience a growth of student population in the upcoming two years. The FY13 anticipated enrollment is 851. The primary challenge that Pollard faces in FY13 includes supporting student growth while preserving class sizes and quality educational programs.

Since 2009, Pollard Middle School has faced increasing enrollment, significant budget limitations, changing student academic and social needs along with a strong desire to maintain the cluster model and breadth of program offerings. This confluence of competing factors led former Principal Brand and the administrative team to re-examine the programs and schedules that determined the overall educational experiences of students in Grades 7 and 8. During the 2009-10 school year, the middle school administrative team and staff engaged in a series of activities. They developed various cluster scenarios and examined both the pros and cons of each. The middle school administrative team held a series of planning meetings and round table staff discussions to identify the implications for each model. They provided opportunities for additional staff feedback through a series of open houses and written formats. They met with central administration to review and to solicit feedback on the various scenarios.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	3.00	3.00	3.00	3.00	0.00
Teachers	35.00	37.00	39.20	39.20	2.20
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	4.38	4.38	4.38	4.38	0.00
Total	42.38	44.38	46.58	46.58	2.20

Critical Issues:

To address the projected additional enrollment, the following requests are made:

- The addition of 2.0 FTE classroom teachers, to maintain the present class sizes. This will allow for 5 clusters as opposed to maintaining the half-cluster model.
- Expanded coverage during student lunches to ensure the safety of all students during lunch time.
- A 1.0 FTE Guidance Counselor, shared between High Rock and Pollard, to address the social and emotional needs of students. (This request is presented in Cost Center 3510.)

Other needs include:

- The technology strand in the science curriculum for grades 7 and 8 is being implemented in the Engineering and Design Course. With an increase of 30 more students, a 0.2 FTE position is needed to maintain the same level of service and programming for students.
- To continue to support students who need targeted reading instruction and to sustain the literacy work, a 0.5 FTE literacy position is requested. This outcome will provide greater access for students across the clusters who need targeted reading instruction. The 0.5 FTE literacy position will further build teacher capacity and assist in developing a greater understanding of how to use a broad range of reading supports and strategies within the general classroom setting.
- A 0.2 FTE computer teacher is needed to restore the present 0.8 FTE position to full-time to meet the increased enrollment for FY13 and support the new Ipad pilot program in Grade 8.
- To ensure that all students have opportunities for an expansive Fine and Performing Arts Program, a 0.2 FTE Ceramics/Sculpture position and a 0.2 FTE position in Band 8 are needed.
- Additional staffing also is needed in the area of special education. Specifically, there is a need to replace the sped teaching position that will transferred back to High Rock, where it originally belonged. Additionally, a 1.0 FTE reading specialist is requested to assist the growing number of students who have reading supports listed on their individualized education plans.

Finally, time on learning will be another critical area to be examined with staff. The current time on learning of approximately 960 hours - the time students spent in classroom instruction each year - aligns our school to an elementary model and not 990 hours that has been established by the state for middle and high school levels. The issue on time on learning will more than likely impact the programming and scheduling of FY14. The FY13 budget reflects this invaluable point and begins to lay the foundation for this important work to begin.

Critical Issues Addressed:

The current proposed FY13 budget includes an additional 2.0 cluster teachers, .5 literacy specialist, and .2 teacher for technology integration. I have also made a request for 2 additional staff members to assist in lunch duty as now Pollard has 4 lunches - 2 lunches in Grade 7 and 2 lunches in Grade 8.

Departmental Goals & Objectives:

Department Goal 1:

The Pollard Middle School supports District Goal 1 of advancing standards-based learning.

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Objective 1:

Curriculum maps in all grades and departments are will be reviewed in lieu of the Common Core Curriculum. Necessary elements will be refined and completed.

Objective 2:

Professional Development will be focused on best practices for implementing standard-based student assessment and evaluation tools. Departments will continue to use student data from these assessments to plan for instruction. Pollard will continue to examine ways to improve and provide reading instruction for struggling readers and to enhance literacy skills for all students.

Objective 3:

A needs assessment will be conducted to identify key areas of professional development for all faculty and staff related to the education of students with special education.

Measure 1:

Objective 1 will be measured by the completion of finalized maps in all departments.

Measure 2:

Objective 2 will be measured by a more pervasive use of common and formative assessments by all departments.

Measure 3:

Objective 3 will be measured by the development of a plan for 2011-2012, which centers around Professional Development needs for departments. Teachers from both the special education and math departments will work more collaboratively in examining student data and in planning their lessons. There will be a greater number of clusters teachers working with special education liaisons in the learning centers.

Department Goal 2:

The Pollard Middle School supports District Goal 2 of developing the social and emotional skills of all students.

Objective 1:

There will be continued work with the District's SEL consultant to plan for professional development in advisory work and its coordination.

Objective 2:

There will be a developed plan and program to integrate educational opportunities for parents or guardians in grades 6, 7, and 8.

Measure 1:

Objective 1 will be measured by a strong, vibrant advisory program that reflects a high degree of participation and involvement by faculty.

Measure 2:

Objective 2 will be measured by the integration of SEL work in advisories and in the classrooms.

Department Goal 3:

The Pollard Middle School supports District Goal 3 of promoting active citizenship.

Objective 1:

A review committee will examine the current state of service learning at Pollard.

Objective 2:

The review committee will identify current program practices, which align with the goals related to 21st Century Skills.

Measure 1:

Objective 1 will be measured by collected feedback from staff and students involved in service learning.

Measure 2:

Objective 2 will be measured by the integration of 21st Century Skills in program practices.

Funding Recommendation

The FY13 budget recommendation for this department is **\$3,359,072**, which represents a **\$287,208 (9%)** change from FY12. The **\$3,359,072** request includes a baseline budget of **\$3,237,769**, which increases due to contractual step and cost of living adjustments for staff members (net of turnover), plus **\$121,303** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Grade 7 Pollard Cluster Teachers / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$110,000	\$113,000	In order to maintain classroom sizes and with increased enrollments of approximately 20 students in FY13, 2.0 FTE Grade 7 cluster teachers are requested. Currently, there are four clusters and 18 teachers per grade. One cluster at each grade consists of 6 teachers; all other clusters have four teachers each. This request would create (5) four-person clusters at Grade 7, to accommodate the additional students. Given a projected enrollment of 438 in Grade 7, this request would reduce anticipated class sizes from 24/25 per class to 21/22 per class. Due to budget constraints, the Superintendent recommends that the Pollard budget be used to provide office supplies and equipment for these staff positions.

Additional Funds Request - Part-Time Pollard Engineering & Design Teacher / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$11,000	\$11,000	The technology strand in the science curriculum for Grades 7 and 8 is being implemented in the Engineering and Design Course. With an increase of 20 more students, a 0.2 FTE position is needed to maintain the same level of service and programming for these students.

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Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$303		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

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	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CITEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	5,152,103	5,336,990	5,347,386	5,736,359	5,932,582	360,861	61,877	6,355,320	-139,149	6,216,171	479,812	8.36%
Purchase of Services	7,905	8,451	13,724	5,500	5,500			5,500		5,500		
Expense	147,189	119,586	118,004	143,921	143,921	20,900	11,584	176,405	-31,184	145,221	1,300	0.90%
Capital												
TOTAL	5,307,197	5,465,027	5,479,114	5,885,780	6,082,003	381,761	73,461	6,537,225	-170,333	6,366,892	481,112	8.17%

Budget Overview:

Needham High School is a high-performing, comprehensive high school that serves 1,522 students in Grades 9-12 during the 2011-2012 academic year. The academic and administrative structure of the school is centered on twelve departments. Four of these departments provide integrated support and wrap-around services related to student medical, psychological, academic, and social-emotional health and development. These include the Metropolitan Council for Educational Opportunity (METCO) program, Student Health Services, Student Support and Special Education, and the K-12 Guidance Department. The remaining eight departments are academic and content-specific in nature, and include: World Languages; Social Studies; Fine and Performing Arts; Media Arts; English, Physical Education and Wellness; Mathematics; and Science.

The school's administrative structure is based upon this departmental configuration. The Principal's Cabinet is currently the primary organizational and instructional leadership body within the school. The group consists of building-based department chairs from the Mathematics, Science, Social Studies, Student Support, and English Departments. The NPS Grade 6-12 Directors of World Languages and Athletics are members of the Cabinet. In addition, the NPS K-12 Directors of Media Arts, METCO, Guidance, Student Health Services, and Physical Education and Wellness also serve on this body. The Cabinet is led by the School Leadership Team, which consists of the building principal and two assistant principals.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	5.30	5.30	6.30	5.30	0.00
Teachers	60.00	63.00	67.80	67.80	4.80
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	5.64	5.64	7.64	6.64	1.00
Total	70.94	73.94	81.74	79.74	5.80

Critical Issues:

The most critical issue facing Needham High School is the ongoing increase in student enrollment, which is predicted to peak at approximately 1,800 students in FY 2019. For FY 2013, NHS will realize an aggregate increase in student enrollment of 46 students, bringing overall enrollment to 1,568. These figures are conservative in nature, however, as actual enrollment has superseded projections over the past several years. In the FY 2010 budget cycle, for example, projected enrollment for FY 2012 was 1,460 students (not including METCO projections for this year). As previously stated, however, current enrollment for this year is 1,522 students.

During the FY 2012 budget development process, the NPS Office of Financial Operations forecast Needham High's enrollment at 1460 for FY 2012 without METCO students; actual enrollment currently stands at 1,522. The Finance Office also forecast that NHS would need an additional 9.65 FTE in FY 2012 alone to serve the increased student population. The NHS staff was increased by an aggregate 3.2 FTE on the principal's cost center. Hence, both increased overall student enrollment and in enrollment of students with special needs, coupled with the budget and personnel reductions made during the 2008-2011 academic years, have led to larger class sizes for students, as well as larger student caseloads for classroom teachers, support personnel, and administrators alike.

Critical Issues Addressed:

Critical needs are addressed in this budget through supplemental requisitions on this cost center of 4.0 FTE classroom teachers; 1.0 FTE administrator (Assistant Principal); 2.0 support staff (School Aides); and several supplemental teacher stipend requests. These requests are meant to accommodate the projected increases in student enrollment while providing level service to Needham High School students and families.

It is also important to note that other departments/cost centers are making supplemental requests at the High School level to accommodate rising enrollment and increased student needs. For example, the Guidance Department (Cost Center 3510) is requesting 1.0 FTE Adjustment Counselor to serve the increased population of students in need of counseling and emotional support; Student Health Services (Cost Center 3520) is requesting funds to supplement the grant funded salary of one of the two nurses at NHS; the Director of Student Development and Program Evaluation (3530) is requesting 1.0 FTE Special Education teacher; World Language (3660) requests .2 FTE teacher; the Director of Technology and innovation (3631) is requesting 1.0 FTE Library Aide; and the NPS Wellness Director (3640) is requesting .8 FTE Wellness Teacher.

These requests are meant to accommodate projected increases in enrollment for FY 2013, by providing level service to NHS students and families in a safe learning environment.

Departmental Goals & Objectives:

Department Goal 1:

Again, the development of this budget request is predicated upon maintaining level service from FY 2012. This request supports the Needham High School Core Values, "To Think - To Respect - To Communicate." If realized, supplemental budget requisitions and budget restorations will enable the school's

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leadership to support increased student safety and achievement as well as staff development under each of the district's identified goals: Advancing Standards-Based Education, Developing Student Social & Emotional Learning and Resiliency, and Ensuring Infrastructure that Supports District Values and Learning Goals.

Funding Recommendation

The FY13 budget recommendation for this department is **\$6,366,892**, which represents a **\$481,112 (8%)** change from FY12. The **\$6,366,892** request includes a baseline budget of **\$6,082,003**, which reflects the impact of contractual salary increases for staff members (net of turnover), plus **\$284,889** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Unit A Stipend: Assistant Speech & Debate Advisor, Cat. II / Goal 3, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$2,453	\$2,453	The Speech & Debate Team is a year-round student activity that has grown to serve over 50 students. Students practice four times per week with one, two and three-day tournaments. Currently, there is one advisor for this program who provides roughly 650 hours of service per year to this activity. This is not inclusive of related administrative duties or duties related to the National Championship Tournament. For the past 10 years, there has been one advisor to the program. However, as student membership on the team increases, the advisor has had to rely on volunteers to aid in the training and management of the team.

Additional Funds Request - NHS Mathematics Teacher / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$55,000	\$60,500	Currently, the NHS Mathematics Department serves 1,581 students, or 104% of the overall student population. Of the 74 sections of mathematics offered by the department, 28 (41%) of them hold 25 or more students. A total of 8 sections are enrolled at 28 or more students. The average student load per teacher in this department is 112 students. Given that nearly half of the sections within the department are at or above capacity, and that student enrollment is expected to increase by 55 students for FY 2013, the math department would require a minimum of 5 sections to maintain the current level of service in FY 2013. As the normal teaching load for mathematics teachers is 5 out of 7 periods, this translates to 1.0 FTE.

Due to budget constraints, the Superintendent recommends that the NHS budget provide the office supplies and equipment needed by this position.

Additional Funds Request - NHS English Teacher / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$55,000	\$60,500	The NHS English Department currently serves 1,533 students (just over 100% of the overall student population) in 68 course sections. As of October 1, 2011, 35 (50%) of these classes consisted of 24 or more students, with 8 sections at or above 28 students. The average per-per teacher load in this department is 90 students. As half of the current course sections are at or over capacity, given the projected increase in student enrollment for FY 2013, this English department will require an additional 5 sections to maintain the current level of service in FY 2013. Because the normal teaching load for English teachers is 4 classes out of 7, this translates to 1.0 FTE.

Due to budget constraints, the Superintendent recommends that the NHS budget provide the office supplies and equipment needed by this position.

Additional Funds Request - NHS Science Teacher / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$66,000	\$67,500	The NHS Science Department currently serves 1451 students (95% of the overall student population) in 71 course sections. Currently, 12 of these sections are at the maximum safe student capacity of 24 students, while another 21 sections consist of 22-23 students each. In order to safely serve the current student population, as well as the projected increase in next FY 2013 student enrollment, the Science department will require 6 course sections to provide level service to students and families in FY 2013. This will also bring the AP Physics program back into compliance with the college board requirement of double blocks for lab sciences. As the normal teaching load for science teachers is 5 out of 7 class periods (4 out of 7 for teachers of Advanced Placement lab sciences), this translates into 1.2 FTE.

Due to budget constraints, the Superintendent recommends that the NHS budget provide the office supplies and equipment needed by this position.

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Additional Funds Request - NHS Social Studies Teacher / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$55,000	\$60,500	<p>The Social Studies Department serves 1,524 students (101% of the total student population) in 72 course sections. Twenty-three of these sections (32%) enroll 24 or more students. The current average per-teacher load in this department is 106 students. Given that over 1/3 of sections in this department are at or over capacity, the department will require an additional 5 course sections, 77 in total, to maintain current levels of service in FY 2013. As the normal teaching load for Social Studies teachers is 5 out of 7 periods, this translates to 1.0 FTE.</p> <p>Due to budget constraints, the Superintendent recommends that the NHS budget provide needed funds for office supplies and equipment for this position.</p>

Additional Funds Request - NHS Assistant Principal / Goal 3, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$105,920	<p>Needham High School currently employs two assistant principals, each of whom is responsible for 761 students in two grades. Beyond student discipline matters, the assistant principals act as case managers for each of these students by serving on and leading the Student Support Team and Attendance Support Board, by interacting with outside agencies to secure support services for students and families, and by serving as the liaison within the school for families and students with specific and intense social, emotional, and academic needs.</p> <p>In addition to this, assistant principals also serve as instructional leaders within the school. They support the principal in shaping and implementing the instructional agenda for the school, they serve on the Principal's Cabinet, and they are responsible for the supervision and evaluation of up to 10 teachers each. This number will grow as increases in student enrollment are accompanied by increases in staffing. Between FY 2009 and FY 2013 alone, the student population will have grown by 173 students, or 86 students per assistant principal caseload. Add to this the new realities and duties created by anti-bullying legislation, the new Commonwealth teacher evaluation regulations, and the projected increase in students with social, academic, and emotional special needs, and the need for a third assistant principal is readily apparent. While this position would require a secretary, that request will be deferred to the FY 2014 budget cycle.</p> <p>Due to budget constraints, the Superintendent was not able to recommend funding for this position.</p>

Additional Funds Request - NHS School Aide - Safety / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$24,262	\$24,262	<p>Due to its architectural design, the NHS main lobby and entrance cannot be monitored from either the Main or Grade Level Offices. Though a highly functional reception/security desk was designed and constructed in FY 2010, NHS has not had the means to staff this area. The unsecured/unmonitored main lobby represents a high security risk to the NHS community. The presence of a School Aide to manage both the reception area and visitor traffic would greatly reduce this risk and would allow NHS to track visitors to the building with safety and consistency.</p>

Additional Funds Request - NHS School Aide - Departmental / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$22,962	<p>Since FY 2008, clerical support for academic departments has been significantly reduced. In particular, the Math, Science, English, Social Studies, and World Language Departments (located in different areas and on different floors of the building) have been reduced from 3 secretaries to 1 secretary for all five departments. Given the nature of the position, the differing needs of each department, dedication of clerical support to Financial Operations, and the increase in student enrollment and staff, the efficacy with which one secretary can serve five academic departments is severely curtailed at best. As a result of this, department chairs have reallocated their time from instructional leadership functions to complete clerical tasks.</p> <p>This position is requested to serve the English, Social Studies, and World Language Departments beginning in FY 2013 by providing support for instructional leadership, student discipline, parent communication, and general departmental support.</p> <p>Due to budget constraints, the Superintendent was not able to recommend funding for this position.</p>

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Additional Funds Request - Unit A Stipend: Fitness Center Supervisor / Goal 2, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$9,813	\$13,500	<p>Since the opening of the NHS Fitness Center in January of 2009, very little funds have been allocated to support its regular supervision outside of the school day - times during which the Center is used most. The NHS Fitness Center represents a significant monetary investment to NPS, as well as an exciting addition to the instructional program and physical plant. It is, therefore, exceedingly important that it be available to students, well supervised and managed by one individual, and properly maintained. By providing a steady revenue stream for the management, supervision, and maintenance of the facility, the following three goals will be met: 1) students and staff will use the center in a safe and respectful manner; 2) the facility and equipment will be properly cared for and maintained; and 3) the facility will remain clean, organized, and ready for students and classes each day.</p> <p>Due to budget constraints, the Superintendent recommends that the NHS Attendance Dean stipend be eliminated (via separate request) and that the budget savings be used to create a Fitness Center Supervisor stipend in the same amount (of \$9,813.)</p>

Additional Funds Request - Cafeteria Furniture / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$10,284	<p>The cafeteria's current capacity is 488 students. Increased enrollment in FY 2013 will result in 525 students scheduled for each of the 3 lunches. The purchase of twelve 36" cafe' style tables and 36 cafe' style chairs will increase seating capacity to 524 students. As upperclassmen have open campus, this purchase should accommodate all students in FY 2013.</p> <p>Due to budget constraints, the Superintendent was not able to recommend funding for this request. The existing NHS budget, or other one time funds as available, should be used to purchase these tables.</p>

Additional Funds Request - Continue 0.4 FTE Net Additional NHS Staffing for Enrollment / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$26,841	\$26,841	<p>During the current year, a 0.6 additional elective position at NHS was added, to meet enrollment needs. A 0.2 FTE World Language elective position was not filled, which reduced the net additional positions to 0.4 FTE. Given projected enrollment, these positions are anticipated to be needed in FY13. This request is for the 0.6 FTE additional teacher at NHS. A companion request, to reduce a NHS World Language position by 0.2 FTE, is presented under Cost Center 3660.</p>

Additional Funds Request - Eliminate Unit A Stipend: NHS Attendance Dean / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$9,813		<p>Due to budget constraints, the Superintendent recommends eliminating the NHS Attendance Dean stipend, and that the savings be used to create a Fitness Center Supervisor stipend. (See separate request.)</p>

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$333		<p>The School Committee recommended a minor adjustment to the FY13 Salary Budget.</p>

FY13 School Department Operating Budget
Needham Public Schools
 Needham High School Athletics 3410

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	328,739	313,663	348,268	370,453	398,101	3,203		401,304	-3,203	398,101	27,648	7.46%
Purchase of Services	60,610	44,820	194									
Expense		11,811	573	1,100	1,100			1,100		1,100		
Capital												
TOTAL	389,349	370,294	349,034	371,553	399,201	3,203		402,404	-3,203	399,201	27,648	7.44%

Budget Overview:

The High School Interscholastic Athletic Department offers teams at the Freshman, Junior Varsity, and Varsity Levels. In FY13, it is projected that 1340 total participant spots will be filled by 825 student-athletes competing on one or more teams. The current athletic user fee is \$285.00 per athlete, per sport. In order to help offset facility rental costs, Ice Hockey and Ski participants pay an additional \$250.00 surcharge, while Swimming and Diving participants pay an additional \$50.00 surcharge. Fees are capped at 4 sports per family per year. The Athletic Program also derives funding from the regular school operating budget, gate fees, and donations.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	1.00	1.00	1.00	1.00	0.00
Total	2.00	2.00	2.00	2.00	0.00

Critical Issues:

The most critical issues for the Athletic Program are covering escalating program costs, including a large increase in transportation costs due to new contractual rates, while keeping program fees affordable for families, along with the increased enrollment projections for the High School. For many years, operating budget funds for athletics remained relatively static, increasing only to cover contractual salary obligations. However, program needs and escalating costs resulted in tight budgets for teams and increased fees for students. Between FY04-FY09, the regular Athletic User Fee for students increased from \$124.00/student to \$285.00/student. Additionally, in FY11, the surcharge for Ice Hockey increased from \$150.00 to \$250.00, and in FY11, a \$250.00 surcharge was added for Ski team members and a \$50.00 surcharge was added for the Swimming and Diving team members. Funding for NHS Fitness Center coverage is also a critical issue facing the Athletic and PE/Health Departments. The financial component of this issue is being addressed in the Principal's budget request for FY13.

Critical Issues Addressed:

Continue to offer a full menu of athletic programs, while maintaining or reducing program expenses

Departmental Goals & Objectives:

Department Goal 1:

The High School Athletics Program supports District Goal 2.0, which ensures that students have the social and emotional competencies that enable them to be self-aware, to have social and relationship skills, to self-manage, and to make responsible decisions.

Funding Recommendation

The FY13 budget recommendation for this department is **\$399,201**, which represents a **\$27,648 (7%)** change from FY12. The **\$399,201** request includes a baseline budget of **\$399,201**, which reflects contractual salary increases for staff members (net of turnover), plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Unit A Coach Stipend: Rugby, NHS Varsity Sport / Goal 2, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$3,203	Due to new concussion legislation and head injury treatment management policies, it is necessary to move the Club Rugby team into the NHS Interscholastic Athletics program. This move will allow Needham HS to bring the Rugby team and its members into compliance with the newly passed legislation (105 CMR 201.000: "Head Injuries and Concussions in Extracurricular Athletic Activities"), with the newly created NPS District concussion policies (being developed now and will need to be finalized and approved before JANUARY 1, 2012), and to allow the department to provide the mandated oversight, prevention strategies, and treatment of head injuries for Rugby team members. In order to balance program revenues vs expenses (derived from the Operating and Revolving budgets) for the first three years (FY13-FY15), the Head Coach stipend will be set at a Category IV, Step 1 for FY13 (\$3203.00), shift to a Category III, Step 1 for FY14 (\$4037.00) and Step 2 (projected) for FY15 (\$4376.00). Estimates are based on participation numbers of 30 student-athletes in FY13, 31 in FY14 and 32 in FY15 at \$285.00 per athlete. The School Committee recommended shifting this stipend to the Athletics Revolving Fund, and funding it through user fees.

FY13 School Department Operating Budget
 Needham Public Schools
 Guidance 3510

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CITEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	1,863,527	1,958,161	2,006,757	2,046,499	2,068,515	55,907	82,500	2,206,922	-55,454	2,151,468	104,969	5.13%
Purchase of Services		359		1,500	1,500			1,500		1,500		
Expense	14,245	14,663	12,748	11,985	11,985	1,500	2,800	16,285	-400	15,885	3,900	32.54%
Capital												
TOTAL	1,877,771	1,973,183	2,019,505	2,059,984	2,082,000	57,407	85,300	2,224,707	-55,854	2,168,853	108,869	5.28%

Budget Overview:

The Guidance Department currently provides counseling services for 5491 Pre K-12 students in all eight of the schools in Needham. These services include social-emotional assessment, individual and group counseling, developmental guidance seminars at all levels, post-secondary and college preparatory counseling, parent consultation, teacher consultation, developing and implementing 504 accommodation plans, crisis intervention and referral to community supports, as well as providing therapeutic intervention and consultation for special education students, teachers, and parents. It is important to note that 504 accommodations and services on IEPs are mandated by state and federal laws.

In 1995, the total enrollment for Needham Public Schools was 4,049. Enrollment for FY12 has increased to 5,491. This increase in student enrollment is currently being felt at the elementary level, at High Rock and Pollard Middle School, and is beginning to be felt at the high school with a 9th grade class of 400 students. In FY13, High Rock School enrollment will increase to 491 student with the high school adding an additional 46 students growing to 1,568 students. There also has been a substantial increase in the severity of the disabilities of the students in the general education and special education population. The number of students serviced, as well as the types and severity of these mental health disabilities, have increased. In addition, the guidance staff provide consultation to administrators in the area of risk assessment, bullying investigation and treatment, and other mental health-related issues.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	23.00	23.00	25.50	24.50	1.50
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	2.00	2.00	2.00	2.00	0.00
Total	26.00	26.00	28.50	27.50	1.50

Critical Issues:

High School Critical Issue:

1) Needham High School has a large population of students whose fragile emotional state makes it very difficult for them to be successful in a large, competitive public high school. These emotionally-fragile students are at risk for psychiatric hospitalization, school refusal, substance abuse, or simply shutting down and avoiding the important educational and social opportunities of Needham High School.

During the 2010-2011 school year, over 54 regular education students suffered from from mental health emergencies that lead to admissions to psychiatric hospitalization or partial hospitalizations. When these students return to school, they struggle to regain their emotional health and return to full time academic classes. Currently, students who return through the Transition Program, work with a Teaching Assistant (staff member), who collects work from their teachers and monitors their academic progress. While the Transition Program provides a location for the students to catch up on the work they missed while they were hospitalized, it does not provide emotional support and interventions or coordination of mental health services as the student attempts to reenter Needham High School after hospital level of treatment. In addition, the Transition Program does not provide emotional support and intervention to students prior to hospitalization so to lessen the need for this level of mental health treatment. It is critical the Needham High School have services that address the mental health needs of our students prior to the need for emergency services such as psychiatric hospitalization. There needs to be mental health treatment provided through our Transitions Program that is able to therapeutically guide and support students and prevent a mental health emergency when possible. The Transition Program needs to provide ongoing therapeutic support, as well as educational support, to help students who are returning to school from a psychiatric hospitalization. This level of intervention will help students successfully recover emotionally as well as catch up academically. This important additional of mental health support will curtail the need for additional services such as repeat hospitalizations or out of district therapeutic schools due to Needham High School's inability to provide the right combination of emotional and academic help.

Critical Issues: High Rock School and Pollard Middle School

1) The critical issue at High Rock and the Pollard Middle School is caused by the significant increase in enrollment at each of the two schools. The High Rock School will have a student enrollment of 491 in the upcoming year. With the High Rock Adjustment Counselor fully occupied with special education students with mental health disabilities, while also providing mental health services to a number of general education students with severe mental health needs, the Guidance Counselor will be required to attend to the educational, social/emotional and mental health needs of over 450 students in the upcoming year.

At the Pollard Middle School there is a critical need that is caused by the high enrollment creating a severe strain on the ability of the guidance staff to provide adequate services to the Pollard students. Next year's enrollment for Pollard Middle school will be 851 students. With the Pollard Adjustment Counselors fully occupied with special education students with mental health disabilities, while also providing mental health services to a number of general education students with severe mental health needs, the Guidance Counselors are required to attend to the education, social/emotional and mental health needs of over 400 students per counselor.

Critical Issues Addressed:

1) Needham High School: As a result of the aforementioned needs at Needham High School, a 1.0 FTE Clinical Social Worker is requested to provide mental health programming and services for students who utilize the Transition Program at Needham High School. This would enable the Transition Program to provide services for students prior to the need for extensive mental health services such as hospitalization or therapeutic schools. This mental health service would also provide the appropriate level for students returning from hospitalization to ensure that they can be served at Needham High School and not require additional hospitalization or therapeutic schooling. In addition, the Clinical Social Worker could provide counseling intervention for any student with mental health problems that create a high risk for the student.

2) High Rock School / Pollard Middle School: As a result of the aforementioned needs at High Rock / Pollard Middle School, a 1.0 FTE Guidance Counselor is requested, to be shared between the two schools. For the upcoming FY13 school year, the break down would be 0.4 FTE High Rock School and 0.6 FTE Pollard Middle School. In the following year, this split would be changed to reflect the "bulge" of 491 students moving from High Rock to the Pollard Middle School. For FY14, High Rock would be 0.3 FTE and Pollard Middle School would be 0.7 FTE.

Departmental Goals & Objectives:

Department Goal 1:

To support District Goal 2 through the provision of mental health services to students, staff, and parents.

Objective 1:

To provide mental health services to students in need of Social Emotional Support. These mental health supports ensure the safety and well being of all students through counseling, education, and professional referrals.

Objective 2:

To provide ongoing mental health counseling to students on special education plans, 504 students, and high-risk students.

Objective 3:

To provide mental health consultation to teachers, administrators, and parents so they can effectively teach and care for all students.

Measure 1:

Decrease in percentage of students showing signs of depression on the Metro West Youth at Risk survey.

Measure 2:

Decrease in percentage of students on special education plans for social/emotional reasons.

Department Goal 2:

Contribute to the Social Emotional Learning of all students through group work, direct classroom instruction, student assemblies, teacher training, and parent instruction. (District Goal #2)

Objective 1:

Continue to develop and pilot anti-bullying program for elementary schools

Objective 2:

Continue to assist in the development of anti-bully curriculum at High Rock and Pollard Middle School.

Objective 3:

Continue to lead the SEL efforts at the High School to provide professional development for teachers in fostering resilience in students through their classroom instruction.

Measure 1:

Decrease in reported bullying at the elementary level.

Measure 2:

Decrease in reported bullying at High Rock and Pollard Middle School

Measure 3:

Increase in resilient behaviors at the High School such as decrease in substance use, academic dishonesty, and increase in participation in school activities such as clubs.

Department Goal 3:

Provide post-secondary guidance to all students to ensure that each student has a positive and rewarding plan in place when they graduate from Needham High School. In most cases (95%) this involves a college acceptance that is a good "fit" for the student and family. In other cases, it may involve planning for a gap year, a post graduate year prior to college, technical training, work, or the military. (District Goal 2, Objective 1)

Objective 1:

High School Guidance counselors work directly with junior/seniors and their parents to develop satisfactory post secondary plans.

Measure 1:

Survey of graduating seniors will show increase in satisfaction with the range of choices open to them.

Funding Recommendation

The FY13 budget recommendation for this department is **\$2,168,853**, which represents a **\$108,869 (5%)** change from FY12. The **\$2,168,853** request includes a baseline budget of **\$2,082,000**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$86,853** in recommended additional funding requests. The recommended additional funding requests are detailed below:

FY13 School Department Operating Budget
Needham Public Schools
 Guidance 3510

Fiscal Year: 2013

Additional Funds Request - Clinical Social Worker for NHS Transitions Program / Goal 2, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$28,800	\$56,500	Needham High School has a large population of students whose fragile emotional state makes it very difficult for them to be successful and safe at the large, highly competitive environment of Needham High School. These emotionally-fragile students are at risk for psychiatric hospitalization, school refusal, substance abuse, or simply shutting down and avoiding the important educational and social challenges of Needham High School. As a result, a 1.0 FTE Clinical Social Worker position is requested to provide services to these students.

Due to budget constraints, the Superintendent was able to recommend a 0.5 position for this program.

Additional Funds Request - Guidance Counselor at High Rock / Goal 2, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$29,253	\$57,407	Due to a significant increase in enrollment at the High Rock School and Pollard Middle School, there is a high need for an additional Guidance Counselor to be shared between the two schools. Without this increase, the current High Rock Guidance Counselor will have a case load of 450 in the upcoming school year. In addition, without the increase the current Pollard Middle School, counselors will each have a case load of over 400 students each. This request is for a 0.4 FTE position at High Rock and a 0.6 FTE position at Pollard Middle School.

Due to budget constraints, the Superintendent was able to recommend only a 0.5 FTE Counselor position at High Rock only.

Additional Funds Request - Part-Time Adjustment Counselor for Broadmeadow SLC / Goal 1, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$28,800	\$28,800	The Specialized Learning Center (SLC) at Broadmeadow School provides a Districtwide program for elementary students with significant learning and emotional difficulties. The program currently is staffed by a 1.0 FTE Special Education teacher, 1.0 FTE Program Specialist and 2.0 FTE Teacher Assistants. Counseling and support services are provided by a Broadmeadow counselor, approximately 0.2 FTE. This group of students represents a group who may need repeat hospitalizations, re-entering school after this treatment for acute emotional needs. In order to provide student, parent and staff support and consultation, which will improve our ability to manage these transitions and further support the teachers and parents in solidifying their educational and therapeutic treatment of these children, an additional 0.5 FTE Adjustment Counselor is requested. The position would be solely responsible for the SLC Program.

FY13 School Department Operating Budget
 Needham Public Schools
 Psychology 3511

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	291,059	305,992	299,388	330,584	297,123			297,123		297,123	-33,461	-10.12%
Purchase of Services												
Expense	5,261	3,749	5,589	6,072	6,072	5,000		11,072		11,072	5,000	82.35%
Capital												
TOTAL	296,320	309,741	304,977	336,656	303,195	5,000		308,195		308,195	-28,461	-8.45%

Budget Overview:

The psychologists are responsible for providing evaluations that are mandated in conjunction with the special education regulations. In many instances, students also require neuropsychological assessments that are more comprehensive assessments of cognitive functions such as learning, memory, and problem-solving. All of these evaluations must be similar in scope and quality to those conducted in clinics and hospitals. If parents are dissatisfied with an evaluation, they have a right to an independent education evaluation at school expense. Each year, the school psychologists evaluate over 250 students.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	4.23	4.30	4.30	4.30	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	4.23	4.30	4.30	4.30	0.00

Critical Issues:

Until FY07, the number of psychologists had remained unchanged for the past 20 years. With the increasing numbers of students, the demand for more neuropsychological evaluations, and the greater complexity of student needs, a 0.5 FTE psychologist was added to the budget for the FY07. Despite this increase, it continued to be necessary to contract out a number of evaluations in order to meet timeline regulations. These private evaluations can cost up to \$2,500 each depending upon the scope. In addition, private evaluators do not have the perspective on the quality of our programs that our own system psychologists enjoy.

Critical Issues Addressed:

The critical issue to be addressed in this budget request is an increased need for test materials for use by the psychologists in the District. The increased sophistication of our Psychologists has led to improved assessment capacity. This capacity requires updating testing kits and purchase of assessment materials each year. The budget has not reflected actual costs for FY 12, and this budget makes a supplemental request to meet the actual needs.

Departmental Goals & Objectives:

Department Goal 1:

Develop high quality assessment capacity at all levels of the district, resulting in less requests for independent evaluations of students and higher-quality educational recommendations and programs.

Funding Recommendation

The FY13 budget recommendation for this department is **\$308,195**, which represents a **\$-28,461 (-8%)** change from FY12. The **\$308,195** request includes a baseline budget of **\$303,195**, which increases to fund contractual step and cost of living adjustments for staff members, plus **\$5,000** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - District-wide Psychological Testing Materials / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$5,000	\$5,000	Increased requests for testing has resulted in an increased need for assessment materials across the district. The district is mandated, by IDEA, to provide assessment of any students suspected of having a disability. If a parent requests a special education assessment, the district is mandated to complete that testing, addressing any areas of suspected disability. Up-to-date assessment protocols are required by the psychologists in order to complete effective, high quality testing.

FY13 School Department Operating Budget
Needham Public Schools
 Health/Nursing: School Health Service 3520

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	605,528	634,867	608,464	619,886	642,993	85,152	5,049	733,194	-57,014	676,180	56,294	9.08%
Purchase of Services	16,780	18,956	19,898	16,255	16,255	3,250		19,505	-1,500	18,005	1,750	10.77%
Expense	5,639	8,330	7,340	7,314	7,314			7,314		7,314		
Capital												
TOTAL	627,947	662,153	635,702	643,455	666,562	88,402	5,049	760,013	-58,514	701,499	58,044	9.02%

Budget Overview:

School nurses provide a comprehensive health program that fosters the readiness to learn of all students, monitors health status, identifies and addresses un-met wellness and disparities of need by students, and collaborates with public and private partnerships to ensure quality health services that are responsive to the changing needs of students and the community. School nurses support district programs under federal, state, and local mandates including IDEA, Section 504, the Massachusetts Department of Public Health (MDPH), and the Massachusetts Department of Elementary and Secondary Education (DESE). School nursing services include individual health care plans, first aid, emergency preparedness, emergency medical first response, mandated health screenings, and ensure the safety and health of the school community. School nurses also provide front-line management of infectious disease during public health crises, work with the Beth Israel Deaconess Hospital- Needham Campus and the Needham Fire Department to implement the Public Access Defibrillation (PAD) Affiliation Program. A school-based PAD program provides the opportunity for school nurses and trained first responders to save lives, by performing CPR and delivering defibrillation to victims of cardiac arrest. School nurses support the policies and protocols of the NPS as mandated by Federal and State laws and regulations and support the initiatives including but not limited to the following: prevention of health and education disparities, medication administration, prevent spread of contagious disease, prevent or manage bullying, promote health and education equity, prevent and manage concussions, and promote wellness and prevent risky behaviors.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	7.56	7.61	8.91	8.06	0.45
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	8.56	8.61	9.91	9.06	0.45

Critical Issues:

Consistent with the increase number of babies surviving premature births and enduring complex medical and developmental challenges as infants and toddlers, the students enrolled in the Needham Public Schools (NPS) are evident of the prevalence of children being diagnosed with autism, neurological disorders, and other life long, serious developmental, behavioral/emotional health, or chronic complex medical conditions. School Health Services is impacted by the critical need for funding resources to budget adequate staffing of Registered Nurses in order to manage the increase in numbers and complexity of the special health, developmental, and safety needs of the students and to support the opportunity for all to access an educational program in the NPS. School Nurses develop Individual Health Care plans and contribute to the development of Section 504 plans and Individual Education Plans for the students with special health care needs.

The nurse to student staffing guidelines per the MDPH recommends 1.0 FTE registered nurse per school with 250-500 students. In schools with >500 students, there should be 0.1 FTE per each additional 50 students. Schools with < 250 students the ratio is calculated at 0.1 FTE: 25 students. It is recommended that consideration for school nursing staffing also consider the intensity and numbers of students with special health needs. The increase in enrollment at the Pollard Middle School creates a need to restore the nurse staffing to 1.5 FTE, that was reduced in FY10, in order to maintain the health and safety of the students. The increased intensity of medical fragility and complexity of students at the Broadmeadow school create a need to increase nurse staffing to 1.4 FTE. The recurring needs and increasing enrollment and severity of medical intensity and developmental conditions of the students enrolled in both the Newman Elementary and Early Childhood Center create a need to support funding for school nurse staffing of 2.0 FTE positions, in FY13.

The Needham Public Schools was awarded funding from the competitive MDPH Essential School Health Services Grant to support the following components of the school health services program: infrastructure for school health services; collaboration with comprehensive, coordinated health education and tobacco control programs; plan linkage for students with primary care providers, dental providers, behavioral/mental health programs, community prevention programs, and health insurance; development and support of a management information system; implementation of performance improvement and evaluation programs; services to private schools in Needham; and collaboration/ consultation/networking among school nurses within Needham and two partnered public school districts. A critical issue is the continued reduction and insufficient funding for school nurse salaries via the grant funding due to State budgetary constraints.

FY13 will be the final year of the five year ESHS grant cycle, as awarded to the NPS and continuance of the grant program will be contingent on DPH renewal and adequate allocation of State funding.

A critical issue, in support of equitable opportunity and access of the greater than 2000 students who participate in programs offered by summer special education, community education, and athletics, is that supervision of summer nurses and consultation with program directors regarding management of health and safety issues will be facilitated by the availability of the Director of School Health Services for up to 10 additional days in July and August. In addition, the summer work days will support the efficiency of Central Registration by the Director of School Health Services' timely review of required health

Critical Issues Addressed:

The critical issues are addressed in the FY13 budget by sustaining funding as per FY12 for supplies, equipment, purchased services, repairs and maintenance, substitute nurses, nursing salaries, professional technical, and other expenses. Funds will be transferred from ETC to position the annual renewal expense of Healthmaster in the operating budget of school health services. Funds to cover the anticipated expense will be reallocated from other purchased services accounting lines as well. Supplemental budget requests are submitted to fund the school nurse staffing needs in response to critical issues due to increased enrollment and medical complexity of students at the Newman Elementary and Early Childhood Center, Pollard Middle, and Broadmeadow Elementary Schools. As well, supplemental budget requests are made to provide funding for the salary impacted by ESHS grant reductions/level funding and increases due to contractual step and cost of living adjustments, of the second High School nurse and High Rock nurse to maintain the respective positions at 1.0 FTE. A supplemental budget request is submitted to increase the funding to provide payment to the Director of School Health Services for up to 10 days of work beyond the 190 contractual days.

Departmental Goals & Objectives:

Department Goal 1:

The social, and emotional and wellness skills of all students will be supported.

Objective 1:

School nurses will manage a students' health and wellness needs to facilitate access to education.

Objective 2:

School nurses will develop individualized health care plans for students with chronic health conditions.

Objective 3:

School nurses will collaborate with other school personnel to ensure a safe learning environment.

Measure 1:

Student's absences will be less and return to class rate increased after nurse encounter.

Measure 2:

Student's readiness to learn will be evident in academic achievement and time on learning.

Measure 3:

Student's needs for emotional or behavioral intervention will be lessened, support service intervention or community referral.

Department Goal 2:

School nurses will support partnership and collaboration with the family and community essential to a student's health, well being, and fostering achievement.

Objective 1:

School nurses will establish effective interdisciplinary school and community relationships.

Objective 2:

School nurses will collaborate and communicate with family and community health care providers regarding a student's health and medical issues.

Objective 3:

School nurses will participate in multidisciplinary meetings to foster a student's growth, development, and self management skills.

Measure 1:

Nurses will participate in school activities, meetings, and coalitions and with school and community health partners.

Measure 2:

Nurses will maintain records of communication with families and community medical providers.

Measure 3:

Student will demonstrate growth with social and emotional and physical health management.

Department Goal 3:

School Health Services will promote the establishment of a safe and secure infrastructure.

Objective 1:

Students will not experience health disparities due to race, disability, linguistic, or socioeconomic factors that impact academic achievement.

Objective 2:

Students will have a sense of safety and security in school.

Objective 3:

School environment and programs will maintain the health and safety of students as a priority.

Measure 1:

Health disparities will be addressed and reduced.

Measure 2:

Student and family will establish trusting and open relationship with nurses, respecting privacy.

Measure 3:

Nurse will address policy and protocols that support students and school community's health and safety.

Funding Recommendation

The FY13 budget recommendation for this department is **\$701,499**, which represents a **\$58,044 (9%)** change from FY12. The **\$701,499** request includes a baseline budget of **\$666,562**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$34,937** in recommended additional funding requests. The recommended additional funding requests are detailed below:

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Needham Public Schools
 Health/Nursing: School Health Service 3520

Fiscal Year: 2013

Additional Funds Request - Expanded Pollard Nurse / Goal 2, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$10,036	This request is to expand Pollard nursing staff from 1.3 FTE to 1.5 FTE, to better meet the health and safety needs of the 852 anticipated students to be enrolled in the Pollard Middle School in FY13 and to manage the chronic and complex medical and behavioral health needs of the students. In 2010-2011, there were an average of 642 student encounters per month with the school nurse. During September 2011, 396 student encounters with the nurse occurred, requiring medication administration, nursing procedures, first aid, behavioral health support and illness management, and 98% of the students were able to return to class and learning after nursing assessment and intervention. The special health conditions require monitoring, management, planning, and emergency response.

Due to budget constraints, the Superintendent was unable to recommend funding for this expanded position.

Additional Funds Request - Part-Time Broadmeadow Nurse / Goal 2, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$22,000	A 0.4 FTE expanded nurse position is requested at Broadmeadow, to better meet the health and safety of the approximately 600 students anticipated to be enrolled in the Broadmeadow school in FY13 and to manage the chronic and complex medical, behavioral health, and developmental needs of the students. Currently, there are 1.0 nurses at Broadmeadow School (in two part-time positions.) The additional nurse will support the medically-fragile student four days per week and will support the continuity of health and safety for all students, including the specialized health needs of a child with sickle cell disease and Type 1 diabetes.

Due to budget constraints, the Superintendent was not able to recommend funding for this position.

Additional Funds Request - Part-Time High Rock Nurse (Shift from ESH Grant) / Goal 2, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$6,410	\$6,410	The state Essential Health Services (ESH) grant supports a 0.745 FTE High Rock Nurse and a 1.0 NHS Nurse. In FY12, the contractual salary increases for these staff members were not covered by the grant, which was level funded by the state. We anticipate a similar result in FY13. As such, this request is to shift 0.1 FTE of the High Rock nurse position to the operating budget, in order to ensure that this position remains fully funded.

Continued funding for this position is needed to meet the health and safety needs of the anticipated 491 students to be enrolled in the High Rock school in FY13, and to manage the magnitude of chronic and complex medical, behavioral health, and developmental needs of the students.

Additional Funds Request - Part-Time High School Nurse (Shifted from ESH Grant) / Goal 2, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$6,232	\$6,232	The state Essential Health Services (ESH) grant supports a 1.0 FTE NHS Nurse and a 0.745 FTE High Rock Nurse. In FY12, the contractual salary increases of these staff members were not covered by the grant, which was level-funded by the state. We anticipate a similar result in FY13. As such, this request is to shift 0.1 FTE of the NHS nurse position to the operating budget, in order to ensure that this position remains fully funded.

Continued funding for this position is needed to meet the health and safety of the anticipated 1,577 students enrolled in the High School in FY13, and to manage the chronic and complex medical, behavioral health, and developmental needs of students. In addition to monitoring, managing, planning, and providing non emergent and emergency nursing intervention, the High School nurses ensure the health and safety of student athletes and students participating in global and out-of-district experiences. The High School nurses collaborate with the educational and interdisciplinary school professionals to promote the students' health, access to education, and prevent risky behaviors and injuries.

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Needham Public Schools
 Health/Nursing: School Health Service 3520

Fiscal Year: 2013

Additional Funds Request - Director of School Health Services Additional Per Diem Days / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$5,049	The budget request for up to 10 additional days of work be funded for work during the summer weeks beyond the 190 days contract for the Director of Nursing. This request is consistent with the contracted days of 195- 225 days for other district and program directors. The additional days will fund the Director of School Health services to facilitate the efficiency of Central Registration for new students during June- September, by timely review of the required health information for completion of the registration process and school entry. The additional days will support the Director of School Health Services to provide supervision of the summer program nurses and consultation for summer program directors in support of the health and safety needs of students participating in extended year special education, summer community education, and athletics. The additional days will facilitate the Director of School Health Services to complete annual reports and budget reconciliation and collaborate with other administrators to address policy and planning for students and programs.

Due to budget constraints, the Superintendent was not able to recommend funding for this request.

Additional Funds Request - Expanded Nurse for Early Childhood Center / Goal 2, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$24,284	\$40,474	This request is to expand the 0.5 Preschool Nurse to 1.0 FTE, in order to better meet the health and safety of the anticipated 750 students to be enrolled in the Newman Elementary and Early Childhood Center in FY13, and to help manage the chronic, complex medical, developmental, and behavioral health issues of the students. The PreK-5 students at Newman have numerous physical, behavioral, and developmental conditions, including diabetes, seizures, asthma, life threatening allergies, cardiac, feeding and swallowing impairment, that require monitoring, managing, and planning by the school nurses, and the accessibility for immediate emergency intervention. In September 2011, the school nurses have intervened with 803 health office and returned 97% of the students back to class for learning.

Due to budget constraints, the Superintendent was able to recommend partial funding of only 0.4 FTE for this position. The School Committee further reduced funding for this position, to 0.3 FTE.

Additional Funds Request - Transfer of Healthmaster Software From Administrative Technology to Health Services Budget / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$3,250	\$3,250	Healthmaster is a Health Services application used to track students' medical information. This request transfers the budget for this software license from the Administrative Technology Cost Center (3150) to the Health Services Cost Center (3520.) A companion request is found in Cost Center 3150. The net cost of this request is \$0.

Additional Funds Request - Eliminate 0.06 Unused Nurse Authorization / Goal 2, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$3,739		Current, the Health Services Department has an unused 0.06 FTE nursing authorization in the budget, which is a remainder from position changes that had occurred in the past. The Superintendent recommends that this unused FTE be eliminated, and the savings be used to offset the Department's request to shift 0.2 FTE nursing positions, formerly funded by the Essential Student Health grant, to the operating budget in FY13. The shift is requested to meet the additional cost of contractual salary increases in FY13, which the historically level-funded state grant is unlikely to cover.

Additional Funds Request - Reduce Professional Services Line Item / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$1,500		The School Committee recommended reduced funding for the nursing professional services line item, due to budget constraints.

FY13 School Department Operating Budget
Needham Public Schools
 Special Education 3530

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	6,856,558	7,338,366	7,529,009	7,859,858	8,130,268	294,720	129,914	8,554,902	-80,053	8,474,849	614,991	7.82%
Purchase of Services	314,704	372,439	338,407	358,082	358,082			358,082		358,082		
Expense	37,783	40,845	44,434	43,094	43,094	6,300		49,394	-2,300	47,094	4,000	9.28%
Capital												
TOTAL	7,209,046	7,751,650	7,911,850	8,261,034	8,531,444	301,020	129,914	8,962,378	-82,353	8,880,025	618,991	7.49%

Budget Overview:

Special Education students are entitled to a range of related services (e.g., occupational therapy, physical therapy, speech/language therapy, deaf education), in addition to specially-designed instruction, in order to address their special education needs. In addition, this department pays for a range of other services including tutoring for children who are medically unable to attend school, home-based therapies for students, and summer services.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	3.50	3.50	7.17	7.17	3.67
Teachers	65.46	68.76	69.33	68.83	0.07
Aides	101.84	97.81	96.36	94.36	-3.45
Clerical	0.86	0.86	1.06	0.86	0.00
Total	171.66	170.93	173.92	171.22	0.29

Critical Issues:

This section of the budget is being significantly impacted by the increased enrollment at the middle and high schools and by the increase of students with medical, autism and emotional disabilities. These students require a full-range of services including OT, social pragmatic groups, counseling, nursing and home-based services. These populations also typically require summer services to prevent regression in their skill levels. The enrollment of students with special education needs is increasing at the middle- and high-school levels, leading to a need for increased programming and staffing at these levels. Unfortunately, the needs have not decreased significantly at the elementary level, disallowing the shifting of resources from one level to the other. Additionally, the preschool currently operates a four-day-per-week program. This has resulted in a recent increase in our need for ancillary, home-based services to meet the educational needs of our children with autism (to reach a 25 hour per week program threshold). By increasing our preschool programming to 4.5 days per week for the students who require increased programming, the District will be able to save on the home-based services.

The number of students needing out-of-District placements has increased over the last few years. The administration is in the process of evaluating the causal factors for the increase. While some factors are beyond the District's control (increased numbers of students with complex, co-existing disabilities; increased numbers of students with significant mental health issues), some factors are under our control. The District needs to continue to build stronger in-district programs for our students with autism spectrum disorders and for those at the secondary level who require a separate, academically challenging setting, with both strong mental health supports available to the students and supportive services available for their families.

More students are being referred for special education evaluations. These evaluations require up-to-date assessment kits and materials. The funding in these line items is not sufficient to provide materials so that our staff can provide adequate and high quality reports.

Critical Issues Addressed:

In FY13, the numbers of students in District on the autism spectrum remains relatively level, as a proportion of students with IEP's, at 10% of students with disabilities, which is significantly higher than the state average of 4% of those with disabilities. The leading cohort of these students is moving into middle and high school, and they require specialized staffing to support them in the academic, social and emotional learning. This budget recommends a special education liaison at Pollard to provide this specialized program.

In FY 13, it is recommended that the Preschool increase one classroom to operate 4.5 days per week, to provide educational programming and parent training opportunities for number of students. This increased programming requires nursing and teacher assistant staffing increases. Additionally, this budget proposes that the district join ACCEPT Collaborative, as a means to purchase cost-effective home-based services for our young children with autism. This membership provides a discounted service rate which will provide the membership cost in savings.

In FY 13, reading instructional needs will increase with the additional numbers of students in IEP's moving to High Rock and Pollard. This budget requests increased funding to expand a 0.4 reading specialist at High Rock to 0.5 FTE and to expand a 0.6 FTE Pollard reading specialist to full-time.

At the elementary Level, the FY 13 request is for a 0.5 FTE Adjustment Counselor for the Specialized Learning Center at Broadmeadow. This dedicated Counselor will be solely focused on SLC students and their families. This will relieve the Broadmeadoew Counseling staff to focus solely on the other counseling needs at Broadmeadow and bring a clinical component to the SLC which is needed in order to maintain a strong therapeutic program for our elementary students.

In FY 13, the High School budget request is for a 0.5 FTE special education teacher for the therapeutic Connections Program. During the SY 11-12, the program opened with 22 students, which is at the upper limit of the teacher's capacity. The Connections program is an alternative therapeutic program developed to meet the needs of a diverse group of learners, with or without a special education IEP. Typically Connections students are dealing with a range of mental health issues, including school phobia, anxiety, depression, and adjustment issues. Additionally, students dealing with medical issues can benefit from Connections. This additional 0.5 FTE will insure that all students who need academic instruction in a small, supported environment will be able to get

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Needham Public Schools
 Special Education 3530

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that at NHS, rather than requiring an out-of-district therapeutic school placement.

The need for up-to-date assessment materials requires an increase in each school's testing line for special educators. This school-based increase will allow special educators, speech pathologists, occupational and physical therapists to provide top quality assessments that will prevent the need for the district to contract with outside professionals for evaluations.

Departmental Goals & Objectives:

Department Goal 1:

Improving the continuum of services, that are available for students with learning, medical, health and emotional disabilities. (Goal 1, Objective 1)

Department Goal 2:

General and special education staff will partner to provide effective mainstream curriculum learning expectations, modifications and program development (Goal 1, Objective 1)

Department Goal 3:

Examine the recommendations from the Special Education Program Review and determine the implications for instructional practice, professional development and service delivery models (Goal 1, Objective 2)

Funding Recommendation

The FY13 budget recommendation for this department is **\$8,880,025**, which represents a **\$618,991 (7%)** change from FY12. The **\$8,880,025** request includes a baseline budget of **\$8,531,444**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$348,581** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Annual License Fees for Web-based Special Education IEP Software / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$20,000	\$20,000	During FY12, the District procured a web-based IEP service provider, esped, using one-time funds. The new system will provide advantages over our current IEP software that will result in a more time-efficient IEP process, translation capability, and improved PowerSchool data integration and management. This request is for the ongoing license fees associated with the esped product.

Additional Funds Request - Additional Preschool TAs to Provide Additional Half-Day Programming Per Week / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$7,451	\$7,451	One of the five preschool classrooms, which serves students with autism and other disabilities, provides 22 hours per week of services to these young children. This request is to expand three existing teaching assistants by a total of 0.26 FTE (3 TAs x 3 Hrs/Wk) to include a half day of programming on Wednesdays, so that the District can provide additional, focused programming for the students and their parents. Direct student instruction, as well as parent consultation in the classroom, will provide an opportunity for the preschool teacher and parent to work more closely on program development and implementation at home and school.

Additional Funds Request - Additional Staffing for Pollard Insight Program / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$55,000	\$79,098	An additional 1.0 Special Ed Teacher and 1.0 FTE Teacher Assistant is requested for the Pollard Insight Program, in order to staff adequately for the larger number of students with autism and other significant learning disabilities who will enter and continue at Pollard, starting next year.

Due to funding constraints, the Superintendent was not able to recommend funding for the 1.0 FTE Teacher Assistant, nor the program supplies.

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Additional Funds Request - Part-Time Teacher for Connections, Therapeutic Program / Goal 1, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$27,500	Connections is an alternative therapeutic program at the High School. It serves a diverse group of learners, with or without IEP's, whose needs cannot be met by the traditional NHS program. Connections provides a structured, nurturing environment to facilitate students' academic and social/emotional growth. Typically, Connections students are dealing with a range of mental health issues including anxiety, depression, school phobia and adjustment needs. In addition, students faced with medical issues can benefit from the flexibility of the program. Currently the program is staffed by one Special Education Liaison. During the current school year, the high number of students needing Connections has already required providing support staff beyond the 1.0 FTE. This request will provide another 0.5 FTE Special Ed. Teacher as a permanent staff person to Connections, thus building our capacity to support students with a high quality program.

Due to budget constraints, the Superintendent was not able to recommend funding for this position. The Superintendent additionally recommends that existing staff be reallocated as required, to meet this need.

Additional Funds Request - Expanded SPED Reading Teacher at High Rock / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$6,673	\$6,673	An additional 0.1 FTE SPED Reading teacher will be required at High Rock during SY 2012-13, in order to provide services to students who need specialized reading as part of their IEP. The current staffing level of 0.4 FTE is inadequate to provide these additional services.

Additional Funds Request - Special Education Testing Supplies / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$4,000	\$4,000	Special educators, including Speech Pathologists, and Occupational and Physical Therapists, are required by IDEA to provide comprehensive assessments of students who are referred for special education testing and eligibility. Current funds are not adequate to provide the test materials and consumable items that are necessary to do thorough assessments.

Additional Funds Request - ACCEPT Collaborative Membership / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$20,000	-\$20,000	Currently, the District contracts with the ACCEPT Collaborative to provide home-based special education consulting services to students in their home. Because we are not members of ACCEPT, we pay a 20% premium on all services for which we contract. Additionally, ACCEPT provides high-quality professional development opportunities for which the District pays a non-member premium. By joining ACCEPT (contingent on their Board of Directors' acceptance of our District as a member), we would save more than the joining fee in reduced contractual service costs. This request reflects the \$20,000 savings in contractual services that would result from membership. A companion request, found under Cost Center 3133, is for the \$4,000 membership fee. The net cost to Needham is a savings of \$16,000.

Additional Funds Request - Expanded Preschool Secretary Position / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$7,182	This request is to expand the 0.8 FTE Preschool Secretary by 0.2 FTE to full-time status. The additional hours will provide 0.1 FTE of coverage for the proposed additional day of Preschool programming on Wednesdays (requested separately.) The remainder of the expanded position will provide special education secretarial support at Newman.

The Superintendent recommends only a 0.1 FTE expanded position, to provide coverage for the Wednesday programs. The School Committee eliminated funding for this position, due to budget constraints.

Additional Funds Request - Reduce 1.0 FTE NHS Teaching Assistant / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$23,573		During FY12, a vacant 1.0 FTE NHS Teaching Assistant position was left vacant in order to help fund a 0.5 FTE expanded Team Chair position at NHS. The Department has requested that the 0.5 FTE Team Chair be continued in FY13 (see separate funding request.) As a result, the Superintendent recommends that the 1.0 FTE Teaching Assistant position be eliminated and that the savings be applied to the additional special education staffing requests for FY13.

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Additional Funds Request - Special Education Department Reorganization / Goal 4, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$87,781	\$87,781	The Special Education Program Review, conducted during the current year, recommended that the special education leadership structure be reorganized to improve the continuity and consistency of K-12 service delivery, to improve building-based supervision and evaluation of staff members and to more effectively manage student service delivery. Under the general leadership of the Director of Student Services, the existing K-12 leadership structure includes full-time SPED Directors (Unit B) at the following levels: Preschool, K-5, 6-8 and 9-12, as well as 4.5 Unit A Team Chairs, who are spread across buildings. This structure reflects 4.0 FTE administrators and 4.5 FTE teachers.

If the proposed reorganization is implemented, the District expects to realize efficiencies due to better supervision and service delivery. As a result, a total of 5.0 FTE elementary teaching assistants and 3.0 FTE Special Ed Teachers have been eliminated, the resulting savings from which will be applied to the overall cost of the reorganization.

The new model proposes the following Unit B positions: 1.0 FTE PreK-8 Director, 1.0 FTE Assistant PreK-8 Director, 1.0 FTE Preschool Coordinator, 1.0 FTE 9-12 Director, as well as a full-time Unit B Team Supervisor at each building K-8. (The Team Supervisors collectively would have a 4.0 FTE administrative assignment and would assume the teaching responsibilities of 3.0 FTE existing teachers.) In addition a 0.5 FTE Unit A position would be added to supervise out of district placements and the 1.0 Team Chair position, currently at NHS, would remain a 1.0 Unit A Team Chair. The new model reflects 8.0 administrative FTE and 1.5 teaching FTE.

Additional Funds Request - Convert 3 Hours/Week Occupational/Physical Therapist to COTA / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$1,780	-\$1,780	This requests would permanently reduce the budget to support the continued conversion of a 3 Hr/Week Occupational/Physical Therapist position to a 3 Hr/Week Certified Occupational Therapy Assistant (COTA) position. The Department expects the need for this change, made during the current year, to continue in FY13.

Additional Funds Request - Convert 0.5 Specialists and 1.0 TA to Full-Time Pollard SPED Teacher / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$24,501	\$24,501	This position seeks ongoing authorization to convert 0.5 FTE enrollment specialists at the Middle School and a 1.0 FTE Pollard TA to a 1.0 FTE Pollard SPED Teacher. The need for this change, which was made during the current year, is expected to continue into FY13. Companion requests are found in the following cost centers: 3640 (reduce 0.2 FTE, \$11,000), 3650 (reduce 0.2 FTE, \$11,000) and 3651 (reduce 0.1 FTE, \$5,500), for a net savings of \$2,999, or 0.5 FTE.

Additional Funds Request - Continue Expanded NHS Team Chair / Goal 1, Objective 4

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$41,854	\$41,854	This request seeks continual funding to expand the 0.5 FTE Team Chair position at Needham High School to 1.0 FTE. This change, which was made in the current year, following the conversion of a 1.0 FTE NHS TA position, is anticipated to be needed going forward, as well. The full-time NHS Team Chair also is assumed to be needed in the proposal to reorganize the special education leadership structure. (This reorganization request is presented separately.) An NHS TA position is proposed to be eliminated for FY13, which will generate \$23,573 in budget savings that can be used to offset the cost of this expanded Team Chair position.

Additional Funds Request - Restore 9.69 Grant Funded SPED and Technician Positions to Ed Jobs / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$128,396	\$128,396	This position restores a total of 2.14 FTE COTA positions, 1.05 Hillside SPED TAs, and 6.5 FTE Computer/Media Technicians to the budget. These positions had been shifted to the one-year federal Education Jobs grant in FY12, as a budget balancing measure. However, these positions will be needed going forward, and so, must be restored to the operating budget, when the grant funding expires in June 2012. Companion requests are found in Cost Centers 3630 and 3631.

Additional Funds Request - Expanded SPED Reading Teacher at Pollard Middle School / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$38,278	\$38,278	This request is to expand the 0.4 FTE Pollard SPED Reading Teacher position to full-time in FY13 (an increase of 0.6 FTE), in order to accommodate the students whose IEP's required specialized reading instruction.

Additional Funds Request - Reduction in SPED Professional Service Budget (Salary) / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$20,000	-\$20,000	Due to efficiencies in staffing for the special education summer programs, the Special Education Department has requested a \$20,000 reduction in summer program funds, which corresponds to a 0.32 FTE decrease in staffing.

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Needham Public Schools
 Special Education Out-of-District Tuitions 3531

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries												
Purchase of Services	2,233,488	2,361,072	2,709,619	3,835,995	3,835,995	-557,722		3,278,273	-85,306	3,192,967	-643,028	-16.76%
Expense												
Capital												
TOTAL	2,233,488	2,361,072	2,709,619	3,835,995	3,835,995	-557,722		3,278,273	-85,306	3,192,967	-643,028	-16.76%

Budget Overview:

If a school system cannot meet the needs of a student utilizing resources and programs within the community, it must place the student in another public, private, or collaborative program.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

The Massachusetts Circuit Breaker legislation has provided financial relief to help schools provide the necessary programs for children with extraordinary special-education needs. FY12 will be the 9th year of the program. Due to state budget constraints, funding for the program has fluctuated considerably in recent years. In FY08, the program was fully funded at 75%, falling to 72% in FY09, 42.34% in FY10, and 40% in FY11. The School Department used available federal stimulus grant funds and other one-time funds to cover the revenue deficit in both FY10 and FY11. The FY12 budget was based on a 40% rate, although the state subsequently approved a rate of 65% in the final budget. T

Critical Issues Addressed:

The FY13 budget assumes that the 65% reimbursement rate will continue into the future. Since the FY12 budget was based on a 40% rate, the budgeted increase in Circuit Breaker revenue for FY13 is \$696,439.

Departmental Goals & Objectives:

Department Goal 1:

Assessing special education programs, PreK-12, to ensure an appropriate level of services and the efficient use of resources. (Goal 2, Objective 4)

Funding Recommendation

The FY13 budget recommendation for this department is **\$3,192,967**, which represents a **\$-643,028 (-17%)** change from FY12. The **\$3,192,967** request includes a baseline budget of **\$3,835,995**, which is level funded from the current year, plus **\$-643,028** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Reduce SPED Out-of-District Tuition Budget / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$643,028	-\$557,722	The FY12 State Budget included funding to provide a 65% Circuit Breaker reimbursement rate, which exceeds the 40% budgeted rate for FY12. The DESE has counseled districts to continue to budget this rate in FY13. Given the higher reimbursement rate, we expect to see a sizeable reduction in special education tuition expenses for FY12. This request aligns the FY13 budget with anticipated expense, based on a continued 65% Circuit Breaker reimbursement rate, a 3% cost of living adjustment for tuitions and a \$38,912 four-times-foundation expenditure threshold, for reimbursement purposes. The School Committee recommended a budget adjustment to reflect updated information about student needs.

FY13 School Department Operating Budget
Needham Public Schools
 Special Education Summer Services 3532

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	730	124,754	124,294									
Purchase of Services												
Expense												
Capital												
TOTAL	730	124,754	124,294									

Budget Overview:

This fund center was created in FY10 to track summer services expenditures provided to special-education students. The budget funds to support these expenditures are found in cost center 3530, as part of the Sped Professional Services budget. When these funds are expended, they are reported to this cost center.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

N/A

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

N/A

Funding Recommendation

The FY13 budget recommendation for this department is **\$0**, which represents a **\$0 (0%)** change form FY12. The **\$0** request includes a baseline budget of **\$0**, the same as FY11, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

FY13 School Department Operating Budget
 Needham Public Schools
 Vocational Education 3540

Fiscal Year: 2013

FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries											
Purchase of Services											
Expense											
Capital											
TOTAL											

Budget Overview:

Needham currently does not budget funds for vocational education; these students are served by the Minuteman Regional Vocational Technical School, the budget for which is managed by the Town Manager.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

There are no critical issues in Vocational Education.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

N/A

Funding Recommendation

The FY13 budget recommendation for this department is **\$0**, which represents a **\$0 (0%)** change from FY12. The **\$0** request includes a baseline budget of **\$0**, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

FY13 School Department Operating Budget
 Needham Public Schools
 ELL 3550

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	158,924	169,894	182,790	197,229	184,187	62,795		246,982		246,982	49,753	25.23%
Purchase of Services												
Expense	1,511	1,388	1,393	2,950	2,950			2,950		2,950		
Capital												
TOTAL	160,434	171,281	184,184	200,179	187,137	62,795		249,932		249,932	49,753	24.85%

Budget Overview:

The mandated English Language Learner (ELL) program provides assessment, instruction, and support for students who have limited or no English language proficiency. State law requires that certified staff provide these services and that districts provide significant training for all teachers who have a student with limited English proficiency in their classes. The number of ELL students receiving direct services is typically between 50 and 60 per year with another 15-20 students who are on monitoring plans for two years following the completion of direct services.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	1.00	1.00	1.00	1.00	0.00
Aides	2.66	2.59	4.09	4.09	1.50
Clerical	0.00	0.00	0.00	0.00	0.00
Total	3.66	3.59	5.09	5.09	1.50

Critical Issues:

Our ELL program is experiencing increasing growth, both in numbers of students and the intensity of their needs. We are seeing significant increases in the number of students who are entering the system having no English language skills. We are also seeing an increase in the number of students who, in addition to having no English language skills, have other learning difficulties as well. Two areas that have significant budgetary implications are the need to have certified staff in place to deliver more intensive services and to provide 60 hours of training for each teacher who has an ELL student in his/her class. DESE Coordinated Program Review in 2011 resulted in the District being cited for non-compliance in providing sufficient hours of student service and teacher training.

Critical Issues Addressed:

Critical issues addressed through requests for increased staffing, upgrade of existing staffing, and reallocation of existing resources.

Departmental Goals & Objectives:

Department Goal 1:

All students have the opportunity to increase their achievement because they experience instruction that is differentiated. This goal is directly related to District Goal #1

Objective 1:

To continue to provide professional development for teachers who have ELL students in their classes.

Objective 2:

Increase staffing to meet state guidelines for hours of student service

Measure 1:

Increased number of teachers have skills to modify curriculum to meet needs of non/limited English speaking students.

Measure 2:

Students receive mandated hours of instructional service.

Funding Recommendation

The FY13 budget recommendation for this department is **\$249,932**, which represents a **\$49,753 (25%)** change from FY12. The **\$249,932** request includes a baseline budget of **\$187,137**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$62,795** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Expanded ELL Tutors to Provide Additional Instructional Time / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$62,795	\$62,795	DESE's SY 2011/12 Coordinated Program Review cited the District for not providing sufficient instructional time for our ELL students. This request represents the additional professional level staff (1.5 FTE tutors) needed to address this matter as per the District's Corrective Action Plan.

FY13 School Department Operating Budget
Needham Public Schools
 Reading 3560

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	574,077	596,709	643,621	681,192	725,801	218,194	77,000	1,020,995	-1,000	1,009,995	328,803	48.27%
Purchase of Services			1,725									
Expense	22,294	7,774	7,740	8,274	8,274	11,533	1,500	21,307	-1,500	19,807	11,533	139.39%
Capital												
TOTAL	596,371	604,484	653,085	689,466	734,075	229,727	78,500	1,042,302	-12,500	1,029,802	340,336	49.36%

Budget Overview:

Under the direction of the Director of Program Development, the K-8 Literacy Program provides targeted, pull-out literacy instruction to students and literacy instructional support to teachers. It is overseen by the K-8 Literacy Coordinator, who serves as the Reading Department Chair and supervisor of all building-based general instruction literacy specialists/reading teachers. The K-8 Coordinator position is now reflected in this cost center, starting FY13. Also included in this cost center for the first time are the Middle School ELA/Social Studies Coordinator, which is the chair for each of these grade 6-8 departments. Previously, these positions had been included in the Professional Development budget (Cost Center 3110.)

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	2.00	2.00	2.00
Teachers	8.30	8.60	10.20	10.00	1.40
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	8.30	8.60	12.20	12.00	3.40

Critical Issues:

We have implemented a standardized reading assessment system in Grades 1-5. This assessment is part of a scientifically-based approach to reading instruction and represents the next step towards having a systematic approach to reading in place in all the K-5 schools. It also addresses the NCLB mandate to have a scientifically based reading program in place. A critical issue associated with the assessment is providing teachers with professional development in how to use the data from the assessment to modify instruction in the classroom. A second critical issue for the reading program is to have adequate and appropriate resources in place in order to implement an effective reading program. The introduction of the new ELA Common Core Standards requires reading instruction in the area of non-fiction. Currently there are not sufficient resources for teachers to use in order to align instruction to the new standards.

Critical Issues Addressed:

Budget requests are directed towards providing targeted reading support at the Hillside School, additional resources to begin purchasing leveled non-fiction reading materials at each school, and a request is to restore the coordinator position to full-time administrative status so that time is available to provide professional development for teachers.

Departmental Goals & Objectives:

Department Goal 1:

Data collected from the common reading assessment is analyzed and used to inform instructional practice. This is directly related to District Goal #1.

Objective 1:

Collect data from the common assessment and organize it for analysis by teachers and principals.

Objective 2:

Provide teachers with skills to analyze assessment data and use it to inform instruction

Objective 3:

Provide teachers with non-fiction reading materials to align instruction to new ELA Common Core Standards

Measure 1:

All Grade 1-5 students tested twice per year. Data collected, organized, shared and analyzed for improved instruction.

Measure 2:

System of teacher professional development is in place and occurs regularly.

Measure 3:

Teachers balance reading instruction across both fiction and non-fiction texts.

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,029,802**, which represents a **\$340,336 (49%)** change from FY12. The **\$1,029,802** request includes a baseline budget of **\$734,075**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$295,727** in recommended additional funding requests. The recommended additional funding requests are detailed below:

FY13 School Department Operating Budget
Needham Public Schools
 Reading 3560

Fiscal Year: 2013

Additional Funds Request - K-5 Non-Fiction Reading Materials / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$11,533	\$11,533	The introduction of the new ELA Common Core frameworks broadens reading instruction to include not only fiction but nonfiction texts. Our current inventory of reading instruction materials is primarily fiction. Additional resources are needed across all grade levels and classrooms to teach students how to read nonfiction texts. This is phase 1 of a multi-year effort to increase our resources in this area.

Additional Funds Request - 0.3 FTE Hillside Literacy Specialist (Shift From Title 1 Grant) / Goal 1, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$21,145	\$21,145	The FY12 budget currently includes a 0.3 FTE Literacy Specialist at Hillside, who had previously been funded through the Title 1 grant. The Title 1 grant was switched to High Rock, so this position was temporarily funded in FY12 from budget savings. This request is to maintain the services for FY13 that are currently in place at that school.

Additional Funds Request - Restore K-8 Literacy Coordinator to Full-Time / Goal 1, Objective 5

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$5,500	\$5,500	Two years ago, the K-5 Literacy Coordinator position was reduced so that it also had to provide direct instructional services to students. Simultaneously, the responsibilities of Title 1 Director were added to the position. Having to manage the K-5 literacy program, provide ongoing job-embedded professional development, ensure compliance to all of the the Title 1 regulations, and provide direct service to students three mornings per week is a difficult task. The recent introduction of the new ELA Common Core curriculum standards and expectations that the curriculum and instruction be aligned to them has added another element to a position that had already been stretched beyond the capacity for a part-time individual to do. This request moves 0.1 FTE of the Coordinator's position to Administration, extends the scope of this position to include Grades 6-8 and backfills with a 0.1 FTE Reading Specialist for a net total request of 0.1 FTE, or \$5,500.

Additional Funds Request - Part-Time Pollard Literacy Specialist / Goal 1, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$27,500	\$29,000	To sustain the literacy work begun in Grade 6 and to continue to support Pollard students who need targeted reading instruction, a 0.5 FTE Pollard Literacy Specialist is requested. This 0.5 FTE position will provide 50% direct service to students and 50% classroom teacher coaching. The recent introduction of the new ELA Common Core standards require explicit literacy instruction in the common areas as well as in ELA classes. This position will provide greater access to direct literacy instruction for students, assist teachers to develop a broad range of reading strategies within the general instruction classroom, and increase capacity for specific literacy instruction in content area classes across all clusters.

Due to budget constraints, the Superintendent was not able to recommend funding for the computer or educational supplies. The recommendation is to reassign resources as required to meet the needs of this position.

Additional Funds Request - Part-Time High Rock Reading Teacher / Goal 1, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$11,000	\$22,000	This request is to increase the current 0.4 FTE High Rock Reading teacher by an additional 0.4 FTE, so that services may be provided across all cluster for students who need targeted reading instruction.

Due to budget constraints, the Superintendent recommends additional funding of only 0.2 FTE.

Additional Funds Request - Move Literacy/ELA Curriculum Leaders to Reading Specialist Cost Center (3560) / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$197,049	\$197,049	This request is to relocate the K-8 Literacy Coordinator and Middle School ELA/Social Studies Curriculum Coordinator to the Reading Cost Center, to achieve a simplified presentation of programmatic activities and budget expenditures in this area. Currently, these positions are located in the Professional Development Cost Center (3110.) A companion request is found in the Professional Development Cost Center. There is no net cost to the District.

Additional Funds Request - Expanded High Rock Literacy Support Specialist / Goal 1, Objective 5

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$22,000	\$22,000	Currently, the High Rock Literacy Specialist is 0.2 FTE, which is extremely limiting for access to teachers across all clusters, due to teaching load, scheduling issues and teacher availability. If this position were increased, the specialist would be able to work directly with teachers in order to build a better understanding and capacity to use a broad range of supports and strategies within a general classroom setting.

FY13 School Department Operating Budget
Needham Public Schools
 Student 504 Compliance 3570

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ.	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries				13,516	14,487			14,487		14,487	971	7.18%
Purchase of Services	1,149	3,906	1,046	4,890	4,890			4,890		4,890		
Expense	4,385		2,885	4,025	4,025	2,500		6,525		6,525	2,500	62.11%
Capital												
TOTAL	5,534	3,906	3,932	22,431	23,402	2,500		25,902		25,902	3,471	15.47%

Budget Overview:

Section 504 is a portion of the Federal Rehabilitation Act of 1973, which guarantees disabled people access to education equal to that of non-disabled people. Costs are incurred providing services and supplies such as interpreters, specialized consultation services, equipment for hearing or vision-impaired students, assistive technology, etc.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.50	0.50	0.50	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.50	0.50	0.50	0.00

Critical Issues:

Students with disabilities that have a substantial impact on their ability to access important school activities require classroom and school accommodations. This is mandated by the Federal Rehabilitation Act of 1973. This Act required federal funding recipients to make their program and activities accessible to people with disabilities. There exists a number of Needham Public School students with disabilities that substantially limit their ability to perform school-based activities. We are required by Federal Law to offer 504 accommodations to these students. The number of students requiring 504 Plans has increased slightly this year.

Critical Issues Addressed:

The budget provides ongoing funding to meet these needs. For FY13, the budget request is an increase of \$2,500 to provide supplies and services that are needed for students who have been provided a Section 504 Accommodation Plan. The current budgeted amount will not be sufficient to provide the services needed in FY12, and it is anticipated that this trend will continue into FY13.

Departmental Goals & Objectives:

Department Goal 1:

Enable students to fully participate in Standards-Based Learning, Social-Emotional Learning, and learning that creates a Global Citizen, by providing qualified disabled students with a 504 Plan.

Funding Recommendation

The FY13 budget recommendation for this department is **\$25,902**, which represents a **\$3,471 (15%)** change from FY12. The **\$25,902** request includes a baseline budget of **\$23,402**, which increases to fund contractual step and cost of living adjustments for the staff member assigned to this cost center, plus **\$2,500** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - 504 District Compliance - Instructional Equipment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$2,500	\$2,500	The number of students in the District, who are eligible for 504 Accommodation Plans has grown over the last two years. The District is responsible for providing instructional equipment that allows the student to have full access to the school program. The request will provide funds for this mandated program.

FY13 School Department Operating Budget
 Needham Public Schools
 K-12 Attendance 3580

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	1,843	624	1,509	1,524	1,555			1,555		1,555	31	2.03%
Purchase of Services												
Expense	2,000	2,000	2,000	2,000	2,000			2,000		2,000		
Capital												
TOTAL	3,843	2,624	3,509	3,524	3,555			3,555		3,555	31	0.88%

Budget Overview:

The K-12 Attendance Cost Center funds the salary and operating expenses of the Needham Public Schools Truant Officer, who is paid a Unit A stipend, annually.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

There are no critical issues for this program.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

This program supports all District goals and objectives by ensuring that children stay in school.

Funding Recommendation

The FY13 budget recommendation for this department is **\$3,555**, which represents a **\$31 (1%)** change from FY12. The **\$3,555** request includes a baseline budget of **\$3,555**, which increases to fund a cost of living adjustment for the truant officer, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation

FY13 School Department Operating Budget
Needham Public Schools
 Science Center 3620

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	179,155	192,197	189,913	191,115	189,041			189,041		189,041	-2,074	-1.09%
Purchase of Services	320	449	69	950	2,050			2,050		2,050	1,100	115.79%
Expense	8,953	9,521	11,191	9,225	8,125		1,000	9,125		9,125	-100	-1.08%
Capital												
TOTAL	188,428	202,167	201,172	201,290	199,216		1,000	200,216		200,216	-1,074	-0.53%

Budget Overview:

The Science Center (SC) is both a curriculum center and an office. As a curriculum center, the staff creates, develops, maintains and distributes curriculum content kits and teachers binders. Each grade level has three required science units which include an in-class program and outdoor experience. Professional development in all areas of science is provided on a regular basis. Science Center services extend beyond the school day with preschool science instruction; adult education classes, after school programs in science and a district wide Eco-Explorer Junior Ranger Program. In addition, the Science Center staff collaborates with the individual schools on school-based science activities, consults with teachers on curriculum and instruction, contributes to Pollard's Students Take Action Day and provides live animals for classroom visitation.

The Science Center as an office interfaces with many community groups and individuals. Several regional partnerships and collaborations exist and are supported by the SC office. The Science Center has hosted and/or provided courses, workshops and events for the broader community and larger regional audience. The SC has a robust volunteer program with over 35 committed individuals and student groups from both Wellesley and Olin Colleges.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	1.00	1.00	1.00	1.00	0.00
Aides	2.10	2.10	2.10	2.10	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	3.10	3.10	3.10	3.10	0.00

Critical Issues:

Science Center print and material collection in certain science and engineering topics has been weeded and new titles identified for purchase. There is a need to replace some damaged or outdated equipment now that the renovation has been completed. The SC has a new hire and there is a need for internal staff development to get this person up to speed.

Critical Issues Addressed:

This budget includes a shift of money to cover the cost of equipment replacement.

Departmental Goals & Objectives:

Department Goal 1:

The budget seeks to advance the Districts priorities and the Science Center's goals within the context of extremely limited resources.

Objective 1:

Continue standards based science curriculum development with accurate science content and implementation support.

Objective 2:

Evaluate and provide accurate up to date science information, materials and print materials for teachers.

Objective 3:

Professional development opportunities for teachers in science content, methods of instruction and notebook usage.

Measure 1:

Seven new curriculums implemented district wide - 3 new engineering design challenges implemented district wide Six units in partial or full pilot phase. Six pilot curriculums being tested throughout district.

Measure 2:

Print collection has been evaluated and replacement continues. Inventory system continues to be worked on.

Measure 3:

Scheduled regular professional development opportunities throughout the year. Consultations provided by SC staff. Model teaching and mentoring provided to classroom teachers and grade level clusters.

Funding Recommendation

The FY13 budget recommendation for this department is **\$200,216**, which represents a **\$-1,074 (-1%)** change from FY12. The **\$200,216** request includes a baseline budget of **\$199,216**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$1,000** in recommended additional funding requests. The recommended additional funding requests are detailed below:

FY13 School Department Operating Budget
Needham Public Schools
Science Center 3620

Fiscal Year: 2013

Additional Funds Request - Science Kit Consumables / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$1,000	\$1,000	The Science Center provides curriculum kits, materials, programs, and field experiences to K-5 classrooms within science content curriculum units. Each level K-5 has 3 required science content curriculum units totaling 18 units. Each of these newly developed, standards-based units has consumable items and materials that require replacement at each transfer. The requested money is to cover the cost of the consumable materials for the implemented units that are in classrooms. The Department's intention is to request an additional sum of money as the remainder of the units are phased in. Currently 7 are in full implementation mode, 6 in partial pilot or pilot phase, and 5 in development. A long term estimate when all the units are implemented is \$3000/year.

FY13 School Department Operating Budget
Needham Public Schools
 Educational Technology 3630

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	774,037	830,605	708,737	422,058	444,786	312,336	94,208	851,330	-37,772	813,558	391,500	92.76%
Purchase of Services	50,813	84,559	83,509	85,213	85,213			85,213		85,213		
Expense	75,195	37,502	52,293	40,856	40,856			40,856		40,856		
Capital												
TOTAL	900,045	952,665	844,539	548,127	570,855	312,336	94,208	977,399	-37,772	939,627	391,500	71.43%

Budget Overview:

The Educational Technology Center (ETC) provides direct and integrated instruction in technology learning for K-12 students. The program implements and supports varied applications of technology for teaching and learning in all classrooms, technology labs, media centers and tutorial spaces. The ETC budgets for staff and the technology infrastructure, as well as the hardware and software needs throughout the District.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	6.40	6.40	6.60	6.40	0.00
Aides	5.50	0.00	7.00	6.50	6.50
Clerical	0.00	0.00	0.00	0.00	0.00
Total	11.90	6.40	13.60	12.90	6.50

Critical Issues:

- Insufficient computer technician staffing ratios coupled with an aging computer inventory have resulted in an increased volume of support requests, a decline in response time and in computer deployments.
- The current technology replacement cycle model is not economically sustainable.
- Electronic devices such as iPods and iPads have many beneficial instructional and administrative applications. However, the demands on the technical support staff, insufficient Internet bandwidth capacity, and wireless access points restrict the purchase and deployment of these devices.
- Access to technology integration at Pollard has been affected by the FY11 0.2 FTE cut of the Computer Teacher position.
- Access to technology instruction is limited at the Newman School, based on a 700+ student population and only a part-time assignment to technology. Technology is one of the most understaffed elementary specialist positions in the district, with 2.6 staff available for more than 2600 students.
- Restore funding for 6.5 FTE computer/media technicians in the operating budget - these positions are funded from one-time federal grant funds in FY12.

Critical Issues Addressed:

- An expanded 0.5 FTE computer technician is requested for Hillside/High Rock. In addition, a 1.0 FTE computer technician is requested for Pollard/NHS.
- Technology replacement is being addressed through the capital budget. This includes the exploration of other possible models including the Pollard Tablet Introduction Pilot whereby we are assessing the efficacy and feasibility of a student supplied portable device. This issue will also be addressed through the evaluation of other purchasing models such as leasing.
- This budget cycle does include a request for an increased number of computer technicians and Internet bandwidth capacity. Wireless infrastructure at the secondary level is addressed in the FY13 - FY17 capital request. The need for additional wireless access points at the elementary level is not addressed.
- This budget includes a request to restore the 0.2 FTE Pollard Computer teacher, which was cut in a prior year.
- This budget cycle does not address the need for additional staffing at Newman, due to budget constraints.
- Finally, this budget includes a request to restore the 6.5 FTE technician positions.

Departmental Goals & Objectives:

Department Goal 1:

Evaluate alternative models of a technology purchase and replacement cycle to create a sustainable model as well as promote a 21st century learning environment.

Objective 1:

Implement the Pollard Tablet Introduction Pilot with participating Grade 8 teachers and students.

Measure 1:

Evaluate the pilot relative to the device, infrastructure, professional development, instructional use and parent feedback regarding economic feasibility of supporting a future student supplied device.

Department Goal 2:

Work with principals and curriculum leaders to define and develop experiences for a 21st century learning environment (Goal #3).

Department Goal 3:

Instructional Technology Specialists will review the Common Core standards relative to technology skills.

Objective 1:

Instructional Technology Specialists will revise curriculum to address Common Core standards.

Measure 1:

Curriculum units will be taught in alignment with Common Core standards.

FY13 School Department Operating Budget
Needham Public Schools
 Educational Technology 3630

Fiscal Year: 2013

Funding Recommendation

The FY13 budget recommendation for this department is **\$939,627**, which represents a **\$391,500 (71%)** change from FY12. The **\$939,627** request includes a baseline budget of **\$570,855**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$368,772** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Expanded Computer Technician at Hillside & High Rock / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$29,664	\$29,664	In FY11, the number of computer technicians was reduced by 0.5 FTEs, from 5.0 FTE to 4.5 FTE technicians District-wide. DESE guidelines recommend a technician/computer ratio of 1/200. Our current ratio is approximately 1/580. Response time to support calls has increased, resulting in a backlog of support requests and delayed computer deployment. In addition, since 2009, our tracked support request volume has increased by approximately 25%, or 600 calls per year. As the computer inventory ages, we anticipate a larger volume of support requests. Computers are essential administrative and instructional tools that are used for critical functions on a daily basis. Consequently, this 0.5 FTE restoration is critical to providing continued support for the District.

Additional Funds Request - Computer Technician for Pollard & NHS / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$26,772	\$53,544	Timely technical support and computer deployment are critical District issues. DESE guidelines recommend a technician/computer ratio of 1/200. Our current ratio is approximately 1/580. As we rely on technology for administrative and instructional purposes, timeliness becomes more crucial. An additional 1.0 technician will result in a technician/computer ratio of approximately 1/440. This would enable us to better handle the increased volume of calls and the critical need for support.

Due to budget constraints, the Superintendent was able to recommend only partial funding for a 0.5 FTE position.

Additional Funds Request - Restore Part-Time Pollard Computer Teacher / Goal 3, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$11,000	This request seeks to reverse an FY11 reduction of 0.2 FTE to Pollard instructional technology staff. This 0.2 FTE reduction reduced the instructional technology staff from 2.0 to 1.8 FTE and has resulted in the need to double the technology integration specialist's fixed schedule of course sections, from a 0.2 to 0.4 FTE. The primary role of an integration specialist is to collaborate with teachers to develop and teach lessons that integrate technology. Without this support and guidance, teachers frequently do not know how to successfully embed technology in their lessons. It is not enough to know how to use a program. The integration specialist provides expertise around identifying how to effectively embed the technology concepts and 21st century skills.

The impact of not restoring this position is to limit the availability of the integration specialist to work with grade seven and grade eight teachers. As we move forward with the iPad pilot, it is even more essential that the integration specialist be available to coach teachers around appropriate use of "Apps" and pedagogy for teaching in a 1:1 classroom environment. It is critical to provide this support to promote the success of the Pilot. Restoration of this 0.2 FTE cut will provide increased support and effective use of technology at Pollard.

Due to ongoing budget constraints, the Superintendent was unable to recommend funding for this request.

Additional Funds Request - Restore 9.69 Grant Funded SPED and Technician Positions to Ed Jobs / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$312,336	\$312,336	This position restores a total of 2.14 FTE COTA positions, 1.05 Hillside SPED TAs, and 6.5 FTE Computer/Media Technicians to the budget. These positions had been shifted to the one-year federal Education Jobs grant in FY12, as a budget balancing measure. However, these positions will be needed going forward, and so, must be restored to the operating budget, when the grant funding expires in June 2012. Companion requests are found in Cost Centers 3530 and 3631.

FY13 School Department Operating Budget
 Needham Public Schools
 Library Media Services 3631

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ.	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	842,495	943,804	965,088	925,864	935,109	62,258	21,521	1,018,888	-21,236	997,652	71,788	7.75%
Purchase of Services	6,818	9,318	16,775	16,320	16,320			16,320		16,320		
Expense	109,807	208,292	90,669	101,260	101,260		3,802	105,062		105,062	3,802	3.75%
Capital												
TOTAL	959,120	1,161,414	1,072,532	1,043,444	1,052,689	62,258	25,323	1,140,270	-21,236	1,119,034	75,590	7.24%

Budget Overview:

The Library Media Services Program provides direct instruction to K-12 students by certified library media teachers. Students practice and master literacy and information skills using collections of print and online resources. The instructional program aligns with grade level curriculum to provide project based learning experiences that integrate with specific curriculum topics. The ETC budgets for the staff, the facility needs, the resources, and the professional development for all school media centers.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	7.70	7.70	7.70	7.70	0.00
Aides	3.19	2.19	3.69	3.19	1.00
Clerical	2.61	2.61	2.61	2.61	0.00
Total	14.50	13.50	15.00	14.50	1.00

Critical Issues:

- At Needham High School the growing student population and previous personnel cuts are taxing existing library resources and services.
- Due to financial constraints, the Massachusetts Library System has eliminated free access to essential online research tools.

Critical Issues Addressed:

- To meet the increased demand at Needham High School, this budget requests the restoration of the Library Aide position that was cut in 2008.
- This budget requests funding for a subscription to the World Book Online. This comprehensive resource is used extensively in kindergarten through grade eight for research by library and classroom teachers.

Departmental Goals & Objectives:

Department Goal 1:

The library teachers will identify common information literacy and literature curriculum and make the curricula available district wide.

Objective 1:

Elementary library teachers will finalize their common units of study and will share these units using the Atlas Curriculum system.

Measure 1:

Curriculum units will be taught in library classes and will connect to grade level curriculum topics for collaborative learning.

Department Goal 2:

Library teachers will review the Common Core curriculum relative to research and media skills.

Objective 1:

Elementary and secondary library teachers will update curriculum to address Common Core standards.

Measure 1:

Curriculum units will be taught in alignment with Common Core standards.

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,119,034**, which represents a **\$75,590 (7%)** change from FY12. The **\$1,119,034** request includes a baseline budget of **\$1,052,689**, which increases to fund contractual step and cost of living adjustments for staff members (net of turnover), plus **\$66,345** in recommended additional funding requests. The recommended additional funding requests are detailed below:

FY13 School Department Operating Budget
Needham Public Schools
 Library Media Services 3631

Fiscal Year: 2013

Additional Funds Request - Restore Part-Time Needham High School Library Aide / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$21,521	<p>This request is to restore the 0.5 FTE Library Aide at Needham High School, which was cut in 2008. The decrease in support staff has had a negative impact in the following service areas:</p> <p>Collection development has lagged. A current collection is essential to support teaching and learning. The goal is a collection of 34,000 books for a student population of 1700. The current collection is 25,000 books;</p> <p>The Librarian's increased role in operations and clerical tasks has decreased her availability to work with students and staff;</p> <p>The Program Specialists' increased clerical responsibilities have resulted in a reduction of time to work with students and staff;</p> <p>Abbreviated library hours, both before and after school, totaling 2.5 hours per week;</p> <p>Inventory must be completed by staff during the time that students and staff are using the Library. Inventory takes longer and support for students and staff is decreased.</p> <p>Since the cut in 2008, both student enrollment and library use have increased. Employing book circulation as a metric of usage there has been a 50% increase, from 14,700 volumes to 22,100 volumes. Student enrollment will also continue to grow. Consequently, it is important to restore the Library Aide position. In addition, the NEASC report recommended that this position be restored.</p> <p>Due to ongoing budget constraints, the Superintendent was unable to recommend funding for this request.</p>

Additional Funds Request - District Subscription to World Book Online / Goal 2, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$3,802	\$3,802	World Book Online is one of the most highly utilized research resources at the elementary and middle school levels. Previously this service was free through the Massachusetts Library System. Due to financial constraints this resource is no longer available at no cost and a subscription was purchased for FY12 through other funding sources. Going forward it is important to budget for this service.

Additional Funds Request - Restore 9.69 Grant Funded SPED and Technician Positions to Ed Jobs / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$62,258	\$62,258	This position restores a total of 2.14 FTE COTA positions, 1.05 Hillside SPED TAs, and 6.5 FTE Computer/Media Technicians to the budget. These positions had been shifted to the one-year federal Education Jobs grant in FY12, as a budget balancing measure. However, these positions will be needed going forward, and so, must be restored to the operating budget, when the grant funding expires in June 2012. Companion requests are found in Cost Centers 3630 and 3530.

Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$285		The School Committee recommended a minor adjustment to the FY13 Salary Budget.

FY13 School Department Operating Budget
 Needham Public Schools
 Physical Education 3640

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	1,084,330	1,152,174	1,177,867	1,211,002	1,217,944	42,126	-186	1,259,884	-10,814	1,249,070	38,068	3.14%
Purchase of Services	3,056	4,322	5,920	9,607	9,607	2,700		12,307		12,307	2,700	28.10%
Expense	14,044	16,357	12,570	11,262	11,262		7,120	18,382	-1,500	16,882	5,620	49.90%
Capital												
TOTAL	1,101,431	1,172,853	1,196,356	1,231,871	1,238,813	44,826	6,934	1,290,573	-12,314	1,278,259	46,388	3.77%

Budget Overview:

The Physical Education Program is designed to teach motor skills, movement patterns, games, sports, and lifelong wellness activities to children in Grades K-12 in an attempt to influence positive participation in physical activity, increase physical fitness levels, and enhance overall health and well-being.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	16.80	17.00	18.00	17.60	0.60
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	16.80	17.00	18.00	17.60	0.60

Critical Issues:

The K-12 Wellness Department has experienced significant budget cuts over the past few years that are beginning to adversely affect the quality of our programming.

In FY10, the K-12 Director's position was reduced to .8 FTE and .2 FTE was redirected to teaching two classes at Pollard every-other day. This has reduced the Director's time to devote to leadership responsibilities by 20% but it did not change or reduce those responsibilities. Leadership responsibilities have, in fact, increased with the addition of the High Rock School, the opening of the new high school facilities, additional teaching staff, system-wide action goals, and the piloting of the Marshall teacher evaluation system. These responsibilities will continue to grow as a new state law comes into play that will require that all teachers be formally evaluated every year beginning in 2013. In addition to a reduction in the Director's time to devote to departmental issues, secretarial support has been almost completely eliminated. This requires that the Director devote additional time and attention to tasks that were once done by the department secretary.

Elementary physical education was reduced in FY07 as a result of a failed override. Consequently, students in grades 3, 4, and 5 receive less physical activity, less skill instruction, and less practice time in physical education than they had prior to this cut. In addition, students are also exposed to fewer activity units in the course of their elementary years. Subsequent budgets have not yet been able to reinstate the loss from this cut.

The Grade 5 puberty unit is taught in place of students' regularly scheduled physical education classes beginning in April of each school year. Consequently, students miss the last 6-8 weeks of physical education classes. They do not understand why they cannot go to their physical education classes and, as a result, many students end up resenting the puberty class. Teachers are also frustrated because this represents a further cut in their Grade 5 physical education curriculum, which has been reduced from 60 minutes/week to 45 minutes/week. This reduction in time equates to specific skill units that can no longer be included in the Grade 5 curriculum.

Staffing in the High School Wellness Department has not kept pace with the increase in student enrollment. The Needham High School Wellness team currently serves 1,522 students (100% of the high school student population). Next year, that number will increase to 1,568 and this pattern of increasing student enrollment in the high school student population is expected to continue into the future. A maximum of 24 students per class has been designated as the cap for safety, quality of student engagement in classes, effectiveness of teacher feedback, and capacity (e.g., equipment, space, number of desks in the classroom, etc.). We currently have 53% of our classes over the cap (25 students or more) with 24% at 29 plus. Additional staffing is needed to help keep students safe and engaged in their wellness classes and to increase our ability to influence student behavior in a positive way.

The cost of equipment and educational supplies continues to increase while our equipment and supplies budgets have declined. In FY08 the PE budget was cut by 15%. In FY11, our supply budget was further reduced. As a result of these cuts, the budget at the elementary and high school level no longer supports the needs of the program. The current budget supports only \$1.50/elementary student and \$1.80/high school student, which is not enough to purchase even one

Critical Issues Addressed:

The FY 13 budget addresses the aforementioned issues in the following way:

- 0.2 FTE Replacement for Director's Current Teaching Responsibilities at Pollard
- 0.2 FTE increase in elementary physical education staff to increase the amount of time for physical education in grade 5 to 60 minutes/week (two 30-minute classes per week). This will allow time for students to have health education without sacrificing their physical activity time.
- 0.8 FTE increase in Needham High School physical education staff to meet the demands of increased student enrollment.
- An increase in the elementary equipment budget at all five elementary schools equivalent to \$3.00/student
- An increase in the high school equipment budget equivalent to \$3.00/student
- An increase in the high school educational supplies budget from \$0 to \$1,500.00

Departmental Goals & Objectives:

Department Goal 1:

Advance Standards Based Learning: To refine and continue to put into practice a system of curriculum, instruction, and assessment that enables each student to be engaged in challenging academic experiences that are grounded in clearly defined standards. (District Goal 1)

Objective 1:

Teacher teams and administrators will identify essential content and learning expectations for each grade level/subject area that are aligned to state standards and will clearly communicate them to students and parents.

Objective 2:

Teachers will incorporate common assessments, collaborative data analysis, and specific student feedback on student performance into their instructional practice.

Objective 3:

Students in all classrooms will have the opportunity to increase their achievement because they experience instruction that is differentiated and grounded in best research practice.

Measure 1:

Increase time to meet all leadership responsibilities .

Measure 2:

Department Goal 2:

Develop the social, emotional, and wellness skills of all Students: To ensure that students will develop social and emotional competencies that enable them to be self-aware and to develop healthy and productive relationships for work and life.

Objective 1:

Students will develop social competence, problem solving skills, a positive sense of identity, autonomy, and a sense of purpose, through consistent, layered and effective instruction of social and emotional skills at all levels.

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,278,259**, which represents a **\$46,388 (4%)** change from FY12. The **\$1,278,259** request includes a baseline budget of **\$1,238,813**, which reflects contractual salary increases for staff (net of turnover), plus **\$39,446** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Increase K-12 Physical Education Instructional Materials/Equipment Budget / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$4,120	\$5,620	This request provides for an increase to the Instructional Equipment budget, K-12. In FY08, the physical education equipment budget was cut by 15%. In FY11, the department educational supplies budget was further reduced. These cuts have limited our ability to purchase needed instructional equipment and educational supplies. The current K-12 budget does not adequately support the Department's instructional needs. The School Committee did not recommend funding for \$1,500 of this request, due to budget constraints.

Additional Funds Request - Expanded Elementary Physical Education Teacher / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$11,000	This request is for a 0.2 FTE overall increase in elementary physical education staff (or 0.04 FTE at each school), in order to increase the amount of time for 5th grade physical education to 60 minutes/week (two 30-minute classes/week). The 5th grade puberty unit is currently being taught in place of students' regularly scheduled physical education classes. As a result, students miss 6-8 weeks of physical education. This has negative implications for both our health education and our physical education programs.

Due to budget constraints, the Superintendent was unable to recommend funding for this position.

Additional Funds Request - NHS Physical Education Educational Supplies / Goal 1, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$1,500	\$1,500	This request is for funds to purchase educational supplies (e.g., dry-erase markers, folders, blue books, index cards, poster paper, pencils, etc.) to support wellness classes at NHS. Classes include: Fundamentals of Fitness, Introduction to Wellness, Critical Health Issues, and Nutrition.

FY13 School Department Operating Budget
Needham Public Schools
 Physical Education 3640

Fiscal Year: 2013

Additional Funds Request - Part-Time NHS Physical Education Teacher / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$33,000	\$44,000	This request is to increase NHS physical education staff by 0.8 FTE. Staffing in the NHS Wellness Department has not kept up with the increase in student enrollment. The Needham High School Wellness team currently serves 1,544 students (100% of the high school student population). Next year, that number will increase to 1,577 and this pattern of increasing student enrollment in the high school student population is expected to continue into the future. A maximum of 24 students per class has been designated as the cap for safety, quality of student engagement in classes, effectiveness of teacher feedback, and capacity (e.g., equipment, space, number of desks in the classrooms, etc.). We currently have 53% of our classes over the cap (25 students or more) with 24% at 29 plus. Additional staffing is needed to help keep students safe and engaged in their wellness classes and to increase our ability to influence student behavior in a positive way.

Due to budget constraints, the Superintendent was able to recommend funding only for a 0.6 FTE additional position at NHS.

Additional Funds Request - Restore 0.8 FTE Wellness Director to Full-Time / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	-\$11,186	This request increases the K-12 Wellness Director position from 0.8 to 1.0 FTE. The Director's position was reduced to 0.8 FTE during the FY10 budget cycle, when the Director was assigned a 0.2 FTE teaching responsibility at Pollard. This will increase time to meet all leadership responsibilities. Since this change in responsibilities was made, there has been a slight increase in staffing plus the addition of the High Rock School. There has also been a dramatic decline in secretarial support for the department. This, coupled with future changes in supervision and evaluation responsibilities that will mandate more time, requires that the Director's position be restored to 1.0 FTE.

This request moves the 0.2 FTE Director to Cost Center 3642, and backfills the teaching position with a 0.2 FTE teacher, for a net cost of 0.2 FTE, or \$11,000. A companion request is found in Cost Center 3642.

Due to budget constraints, the Superintendent was unable to recommend funding for this position.

Additional Funds Request - Ongoing Funding for School Gymnasium Inspections / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$2,700	\$2,700	This request is to provide an ongoing, additional source of funding to conduct safety inspections (and required repairs) of the apparatus that hangs from the ceilings in school gymnasiums. The Physical Education Department has conducted these inspections for many years. However, the budget allocation has been stretched to also include annual inspections of the High School ropes course (required) and to maintain and repair fitness center equipment at the middle and high schools. As a result, it has become more and more difficult to pay for these important inspections. This request would restore a dedicated funding amount for this purpose.

Additional Funds Request - Convert 0.5 Specialists and 1.0 TA to Full-Time Pollard SPED Teacher / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$11,000	-\$11,000	This position seeks ongoing authorization to convert 0.5 FTE enrollment specialists at the Middle School and a 1.0 FTE Pollard TA to a 1.0 FTE Pollard SPED Teacher. The need for this change, which was made during the current year, is expected to continue into FY13. Companion requests are found in the following cost centers: 3530 (convert 1.0 TA to 1.0 SPED Teacher, \$25,311), 3650 (reduce 0.2 FTE, \$11,000) and 3651 (reduce 0.1 FTE, \$5,500), for a net savings of \$2,999, or 0.5 FTE.

Additional Funds Request - Continue 0.2 FTE Pollard Physical Education Teacher / Goal 2, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$9,126	\$9,126	This request is to provide ongoing funding for the 0.2 FTE expanded Pollard Physical Education teacher, which was added after the FY12 budget was approved, due to enrollment needs. The need for this position is expected to continue in FY13.

FY13 School Department Operating Budget
 Needham Public Schools
 Health Education 3641

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ.	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	85,055	87,469	94,475	55,000	67,909			67,909		67,909	12,909	23.47%
Purchase of Services												
Expense	1,007	709	499	1,510	1,510			1,510		1,510		
Capital												
TOTAL	86,063	88,177	94,975	56,510	69,419			69,419		69,419	12,909	22.84%

Budget Overview:

The Health Education program teaches children in Grades 5 12 health and wellness concepts along with social and emotional skills in an attempt to influence healthy choices and sound decision making.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	1.00	1.00	1.00	1.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	1.00	0.00

Critical Issues:

Over the past decade, the elementary health program has been almost totally eliminated. So much so, that our current elementary principals have little to no memory of its existence. There remains only one health unit at the elementary level. This is a unit on puberty. There has been no class time set aside for this unit, so it is taught to students during their regularly scheduled physical education classes in the spring of their fifth grade year. This practice has a negative impact on both the puberty unit and the physical education program. Students begin to resent the puberty unit because it takes the place of their regularly scheduled physical education classes. Students miss 6 weeks of physical education as a result.

Time needs to be set aside for the 5th grade puberty unit so that students do not have to give up their regularly scheduled physical education classes. In addition, the program should be expanded to include a variety of other health topics in grades K-5.

The little health education that was being taught as part of the elementary science curriculum has also been eliminated. Students receive no formal health education in grades K-4 and only one unit (puberty) in grade 5.

Critical Issues Addressed:

The FY13 budget addresses the aforementioned issues in the following way:

Add 0.2 FTE to add 15 minutes/week to the grade 5 wellness program for a total of 60 minutes/week (two 30-minute classes). This would allow us to deliver the puberty education unit without totally giving up activity time and cutting into the physical education program. This was a strong recommendation that came out of the work done by the School Health Advisory Council (SHAC) Subcommittee on Sexuality Education. In addition to the puberty unit, this would enable us to include some other health information in the grade 5 program. This request is presented within the physical education budget requests.

Departmental Goals & Objectives:

Department Goal 1:

Advance Standards Based Learning: To refine and continue to put into practice a system of curriculum, instruction, and assessment that enables each student to be engaged in challenging academic experiences that are grounded in clearly defined standards.

Objective 1:

Teacher teams and administrators will identify essential content and learning expectations that are aligned to state standards will be clearly identified for each grade level/subject area, and will be clearly communicated to teachers, students, and parents.

Objective 2:

Teachers will incorporate common assessments, collaborative data analysis, and specific feedback into their instructional practice.

Objective 3:

Students in all classrooms will have the opportunity to increase their achievement because they experience instruction that is differentiated and grounded in best research practices.

Measure 2:

Department Goal 2:

Develop the Social, Emotional and Wellness Skills of all Students: To ensure that students will develop social and emotional competencies that enable them to be self-aware and to develop healthy and productive relationships for work and for life.

Objective 1:

Students will develop social competence, problem solving skills, a positive sense of identity, autonomy, and a sense of purpose through consistent, layered, and effective instruction of social and emotional skills at all levels

FY13 School Department Operating Budget
Needham Public Schools
Health Education 3641

Fiscal Year: 2013

and effective instruction of social and emotional skills at all levels.

Funding Recommendation

The FY13 budget recommendation for this department is **\$69,419**, which represents a **\$12,909 (23%)** change from FY12. The **\$69,419** request includes a baseline budget of **\$69,419**, reflecting contractual salary adjustments for staff members, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation
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FY13 School Department Operating Budget
Needham Public Schools
 K-12 Physical Education & Health Director 3642

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	110,644	108,271	86,618	87,563	90,190		22,186	112,376	-22,186	90,190	2,627	-3.00%
Purchase of Services	3,163	3,900	1,518	2,053	2,053			2,053		2,053		
Capital												
TOTAL	113,807	112,171	88,136	89,616	92,243		22,186	114,429	-22,186	92,243	2,627	2.93%

Budget Overview:

The office of the Director of the Wellness Department oversees curriculum, instruction, and special programming for K-12 Physical Education, Health Education, and Middle School Experiential Education.

The Director serves as a department chair at the High School level and an instructional leader at the middle school and elementary levels. The Director provides instructional leadership, supervision, and evaluation of teachers, and program support for the K-12 health and physical education program. In addition, the Director works to support district goals and initiatives and works with school and community leaders in a variety of different ways. Examples include curriculum development, supervision and evaluation of teachers, prevention strategies, and the advancement of health promotion initiatives.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.80	0.80	1.00	0.80	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.80	0.80	1.00	0.80	0.00

Critical Issues:

In FY10, the K-12 Director position was reduced to .8 FTE and .2 FTE was redirected to teaching two classes at Pollard every-other day. This has reduced the director's time to devote to leadership responsibilities by 20%, but it did not change or reduce those responsibilities. Leadership responsibilities have, in fact, increased with the addition of the High Rock School, the opening of the new high school facilities, additional teaching staff, system-wide action goals, and the piloting of the Marshall teacher evaluation system. These responsibilities will continue to grow as a new state law comes into play that will require that all teachers be formally evaluated ever year beginning in 2013. In addition to a reduction in the Director's time to devote to departmental issues, secretarial support has been almost completely eliminated. This requires that the Director devote additional time and attention to tasks that were once done by the department secretary.

Critical Issues Addressed:

The FY13 budget addresses the aforementioned issues in the following way:

Request \$22,186. to restore the K-12 Director position from 0.8 FTE to 1.0 FTE (an additional 0.2 FTE is being requested in the Physical Education Budget [cost center 3640] to replace the 0.2 FTE teaching position currently held by the director)

Departmental Goals & Objectives:

Department Goal 1:

Ensure infrastructure supports district values and learning goals: To build and carry out a sustainable plan for financial, building, technological, and human resources that enables our learning goals and is responsive to student and school needs.

Objective 1:

School leaders will engage in long-term planning that supports sustainable school infrastructure and operations.

Objective 2:

School administrators will implement modern and efficient information systems and training opportunities to manage school and district operations, enhance communication, enrich collaboration, and sustain teaching, learning, and administrative environments.

Funding Recommendation

The FY13 budget recommendation for this department is **\$92,243**, which represents a **\$2,627 (3%)** change from FY12. The **\$92,243** request includes a baseline budget of **\$92,243**, which increases to provide contractual step and cost of living adjustments for staff members, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

FY13 School Department Operating Budget
Needham Public Schools
K-12 Physical Education & Health Director 3642

Fiscal Year: 2013

Additional Funds Request - Restore 0.8 FTE Wellness Director to Full-Time / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$22,186	This request increases the K-12 Wellness Director position from 0.8 to 1.0 FTE. The Director's position was reduced to 0.8 FTE during the FY10 budget cycle, when the Director was assigned a 0.2 FTE teaching responsibility at Pollard. This restoration will increase time to meet all of the leadership responsibilities. Since this change in responsibilities was made, there has been a slight increase in staffing plus the addition of the High Rock School. There has also been a dramatic decline in secretarial support for the department. This, coupled with future changes in supervision responsibilities that will mandate more time, requires that the Director's position be restored to 1.0 FTE.

This request restores the 0.8 Director position to full-time. A companion request in Cost Center 3640 adds a 0.2 FTE physical education teacher to take over the Director's teaching responsibilities, for a net cost of \$11,000 or 0.2 FTE.

Due to budget constraints, the Superintendent was unable to recommend funding for this position.

FY13 School Department Operating Budget
Needham Public Schools
 Fine Arts 3650

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	1,020,979	1,050,703	1,071,116	1,105,121	1,074,379	11,000		1,085,379		1,085,379	-19,742	-1.79%
Purchase of Services	192	350	1,972	1,350	1,350			1,350		1,350		
Expense	30,168	29,945	28,012	31,369	31,369	4,000		35,369		35,369	4,000	12.75%
Capital												
TOTAL	1,051,339	1,080,998	1,101,100	1,137,840	1,107,098	15,000		1,122,098		1,122,098	-15,742	-1.38%

Budget Overview:

The Fine Arts Department provides a comprehensive standards based visual arts education to students in Grades 1-12. The Visual Arts Program ensures that students have the ability to create, problem-solve, explore, and express themselves as human beings in a visual manner while meeting the local, state, and national frameworks and standards for the Visual Arts. In addition, the responding, or critiquing process which is integral to all of our art courses, enables students to develop an artistic eye for, and understanding of, the impact of artistic and design decisions throughout our communities and societies.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	14.60	14.50	14.70	14.70	0.20
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	14.60	14.50	14.70	14.70	0.20

Critical Issues:

1. Current staffing levels systemwide continue to be barely adequate to provide a quality program. Increased student enrollment at the Middle School level, in particular, is a source of concern. Without some increase in Visual Art Staff at the Middle School, we will be unable to meet standards benchmarks in the arts for our students. If any elementary classrooms are added systemwide, then art staff must be added or student achievement will decline. If High School visual art staff remains static, then student choices in meeting graduation requirements will be even more limited and overall program quality will suffer. For FY12, for example, there were over 100 student requests for visual art courses that could not be filled due to insufficient staff. As the High School population continues to grow, this problem will become worse.
2. The cost of art materials, such as paper, paint, clay, brushes, markers, etc. continues to rise. The photography and ceramics programs in particular have had to reduce the size and number of student projects due to supply concerns.
3. Overall supply funding reductions and/or level funding over the past four fiscal years continue to deplete art supplies districtwide. For example, in FY06, the high school art supply budget was over \$13,000. This year (FY12) the HS art supply budget remains at just a little over \$10,000, the same as FY11. The restrictions in art supply funds has continued despite serving more students and the continued inflation of supply costs. The extreme popularity of the High School photo program has exacerbated the problem due to the high prices of traditional darkroom supplies. Teachers have cut back on the number of projects and number of revisions students can make due to supply rationing. This year, the teachers have had to refuse all other department requests for any type of art supplies due to our department's declining resources. Unless additional funds are restored to the art supply accounts, our studio-based art curriculum will continue to be redesigned to include far less creation of individual student works, which is the heart and soul of the current curriculum.
4. As student enrollment in Grades 7 and 8 increased, visual art staff was decreased. Current class sizes are only viable due to some students not being enrolled in required visual art courses. This is prejudicial against those students and must not continue, as they enter the high school without the foundations needed and expected to pursue visual art at the that level. In FY12, as Grade 6, 7, and 8 enrollment increases further, visual art staff will need to be increased in order to maintain the current program quality and offerings while maintaining workable class sizes within the constraints of the facility.

Critical Issues Addressed:

1. The FY13 budget assumes no District-wide increase in elementary classrooms to provide Art programming for students in Grades 1 through 5. Any additional elementary sections will have to be covered by reducing minutes of instruction in Grade 5 districtwide.
2. Further increases in supply cost, along with increased numbers of students being serviced, especially in the middle and high school grades, without added funds to compensate, will result in reduction of opportunities for students to create works that meet the needs of the curriculum. In addition, fewer supplies will reduce, at the secondary level, the ability for students to do draft works and explore additional approaches to artistic problems. This will lead to less risk-taking and guided experimentation by our students, which is critical to fully developing their creative potentials. This budget includes requests for additional supply funds to address this concern.
3. Due to the impact of previous enrollment increases in Grade 7 and 8 the Director (in consultation with the Principal) is requesting to restore prior years visual art staff reduction by 0.2 FTE. This will enable the Art program to service all required students in Grades 7 and 8, and alleviate major class size concerns especially in Ceramics/Sculpture.

Departmental Goals & Objectives:

Department Goal 1:

The goal of the Fine Arts Department is to ensure all students enrolled in Visual Arts courses have appropriate opportunities and resources to develop individual skills in creating, critiquing, and exhibiting works of art that meet the curricula guidelines as well as state and national standards in the Visual Arts. (District Goal 1)

Objective 1:

Distribute allocated art supply resources to each teacher based on individual class needs and student enrollment in each class to ensure all students have adequate opportunities for individual artistic expression and creative growth.

Objective 2:

Through the budgeting process, advocate for an increase in supply allocation specifically for high school and middle school students.

Objective 3:

Through the budget process, advocate for increased visual art staff to service the increased enrollments in grades 7 and 8 and ensure that every child who is required to take visual art actually is able to be enrolled.

Measure 1:

During the course of the academic school year, each student enrolled in an Art class will have a minimum of one work publicly displayed during formal and informal art shows. At the High School level, this would include one work per class. In advanced art classes, this would include a minimum of one work per semester.

Measure 2:

Operating budget supply funds for the High School and Middle School will be increased by a factor of between 15% to 20% for FY13. Individual teacher supply budget allocations will be determined during the summer and communicated to the teachers once class enrollments have been determined for the new academic year. Allocations will be based on particular course materials costs along with projected student enrollment in those courses.

Measure 3:

Visual art staff serving Grades 7 and 8 will increase enough to enable class sizes averaging no more than 22 students in Art 7 and Art 8, 18 in Ceramics/Sculpture (due to room size), and to ensure no individual classes greater than 25.

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,122,098**, which represents a **\$-15,742 (-1%)** change from FY12. The **\$1,122,098** request includes a baseline budget of **\$1,107,098**, which reflects contractual step and cost of living adjustments for staff members, plus **\$15,000** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Additional Funding for Art Supplies - MS/HS / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$4,000	\$4,000	Although the number of students being served has increased and cost of materials has gone up exponentially, the Art supply budget at both the Middle School and High School has not substantively increased in an amount to reflect this. As a result, teachers have begun to reduce the number of visual art projects students are allowed to do, and to limit the size and number of drafts for each project.

Additional Funds Request - Move 0.2 FTE Pollard Performing Arts Teacher (3651) to Visual Arts (3650) / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$11,000	\$11,000	This request moves a 0.2 FTE Pollard Performing Arts teacher (Cost Center 3651) to Fine Arts (Cost Center 3650), to address class size concerns especially in the Ceramics/Sulpture classes where average class size in Grade 8 is 27. It is also needed to address the fact that some students in Grades 7 and 8 are not able to enroll in required art classes. Note that the Pollard MS visual art staff was reduced by 0.4 FTE for FY11 and no increase has taken place since then, despite increased enrollment in FY12. A companion request is found in Cost Center 3651. There is no net cost to the District of this request.

Additional Funds Request - Part-Time NHS Visual Art Teacher / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$11,000	\$11,000	In FY12, due to lack of staff, the FPA Department was compelled to deny placement to well over 100 students who had requested Visual Art electives. Current visual art classes are filled with almost no seats available for any added students who appear. This has caused concerns about students being able to meet their graduation requirements in the Fine & Performing Arts area. All of this is a direct result of increased Needham High School student enrollments and the popularity and high quality of the current Visual Art program.

Additional Funds Request - Convert 0.5 Specialists and 1.0 TA to Full-Time Pollard SPED Teacher / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$11,000	-\$11,000	This position seeks ongoing authorization to convert 0.5 FTE enrollment specialists at the Middle School and a 1.0 FTE Pollard TA to a 1.0 FTE Pollard SPED Teacher. The need for this change, which was made during the current year, is expected to continue into FY13. Companion requests are found in the following cost centers: 3530 (convert 1.0 TA to 1.0 SPED Teacher, \$25,311), 3640 (reduce 0.2 FTE, \$11,000) and 3651 (reduce 0.1 FTE, \$5,500), for a net savings of \$2,999, or 0.5 FTE.

FY13 School Department Operating Budget
 Needham Public Schools
 Performing Arts 3651

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ.	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	683,817	797,096	784,992	832,975	849,841		53,638	903,479	-31,638	871,841	38,866	4.67%
Purchase of Services	2,404	2,143	2,093	3,000	3,000			3,000		3,000		
Expense	9,979	9,400	8,725	12,297	12,297			12,297		12,297		
Capital												
TOTAL	695,291	808,638	795,809	848,272	865,138		53,638	918,776	-31,638	887,138	38,866	4.58%

Budget Overview:

The Performing Arts Department strives to provide a comprehensive standards-based music and theater education experience to students in grades K -12. Courses in Music and Theater offer students the opportunity to develop performance skills in classical and contemporary genres. Students learn to explore and express themselves while meeting the state and national core curriculum standards in music and theater. The skills and concepts developed in these performing arts courses transfer to higher quality of life for all students as they maintain their creative sensibilities and appreciation into their adult years.

In addition to the operating budget for curricular courses, the Performing Arts department provides for enrichment and accelerated performing ensemble experiences via a number of fee-based programs. These include the Private Music Lesson program, which provides before school instrumental classes; Performing Groups program, which offers accelerated ensemble offerings including elementary Honors Band and Chorus, Middle School Treble Choir, Wind Ensemble, Town Orchestra and Jazz Ensemble; District Theatrical Productions, which run the High School and Middle School musicals and plays; and Sales-to-Students, which is used to provide for purchase of elementary recorders (3rd grade) and Boston Symphony Orchestra and Opera experiences for 4th and 5th graders. The Graphics Production Revolving budget provides real-world educational opportunities for our Graphics production students, while also providing needed printing services for the Needham schools and community.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	11.11	11.61	12.52	12.01	0.40
Aides	0.43	0.44	0.44	0.44	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	11.54	12.05	12.96	12.45	0.40

Critical Issues:

- Over the past five years, instructional time for elementary students in general music class, grades K through 5, has been reduced by 28%. The FY09 FPA Program review clearly indicated that the community in general, and parents in particular, do not want to see any further reduction in Arts instruction or opportunities throughout the school District and would like to see music instruction restored to Kindergarten. At the same time, the need for students to develop their individual creativity and expression continues to grow as the schools become more focused on the whole child and the development of 21st Century skills. Kindergarten students now enter 1st grade with few fundamentals in music, especially vocally, the most important musical skill. Children in Grades 1, 2, and 3 now have much less class time to develop creative and expressive skills. The restoration of formal music instruction in Kindergarten as recommended by the FPA Program Review will help to address these concerns.
- The introduction in FY11 of a one-semester theater course at the High School was the first step in addressing the lack of any formal curricular offering in High School Theater. This weakness was clearly articulated in the FPA Program Review as a major area to be addressed. The current course, meeting outside of the regular school day, has now successfully enrolled over 30 students. Unfortunately, as a semester course, it only meets through January, leaving a void in the ability to service interested theater students during the second semester. The extreme interest each year in the High School and Middle School Musicals, the expansion of traditional theater productions at the middle school and high school levels, along with the results of FPA Program Review student/parent surveys, indicate the need to continue expanding the high school curricula theater course offering.
- As student enrollment increased in Grades 7 and 8, class size in some performing groups, and in most non-performing classes, has increased to and beyond the physical and academic capacity of the current facility.
- With student enrollment in Grade 6 increasing, there is a need for additional staff for the music program to maintain appropriate class sizes and support workable scheduling practices.
- The FY11 reduction in funds for piano accompanists at the elementary and middle school levels continues to have a detrimental effect on the quality and effectiveness of this component of our academic program.

Critical Issues Addressed:

- The FY13 budget requests an increase in total Performing Arts staff as articulated below. Budget constraints has not yet allowed for reinstatement of elementary music instructional time that has been lost since FY07. Any further reductions will result in a minimized music program that does not meet community expectations or student needs. All FPA professional development and inservice work continues to be focused on improving efficiency of instruction to maximize time spent on the curricula essentials, since instructional time at the elementary level is now at a minimal level.
- This FY13 budget request includes a proposal to add 0.4 FTE Theater Arts Staff to the High School. This will expand the current two-credit after school elective in Theater Arts from one semester by adding another 4 sections meeting during the regular school day. These added FPA elective sections will also help alleviate the current shortage of FPA elective opportunities for the increased high school student population.

3. The FY13 budget request includes a proposal to add 0.2 FTE Performing Arts Teachers at the Pollard MS to accommodate increased student enrollment, specifically in the Band 7 and 8 program, and class size concerns in Theater Music 8, and Music Explorations 7 where some class sizes are up to 27, 28 and 29. It also includes a proposed 0.2 FTE Performing Arts teacher at High Rock to accommodate increased student enrollment and scheduling needs.

4. The FY13 budget request continues to ask for reinstatement of kindergarten music instruction districtwide (0.5 FTE) as recommended by the 2009 FPA Program Review and by state and national standards.

Departmental Goals & Objectives:

Department Goal 1:

Maintain current performing arts program for students in Grades 1-12 while continuing to expand curricular and co-curricular theater offerings, and streamline and focus instruction on the essential skills as articulated by the curriculum.

Objective 1:

Continue to refine the Grades 3, 4 and 5 music essentials as articulated via the curriculum and elementary report cards so that instruction is focused on individual student achievement in these areas.

Objective 2:

Advocate for the restoration of some funds for piano accompanists for elementary and middle school chorus classes.

Objective 3:

Advocate for added staff as needed when enrollments increase and/or class sizes become a concern.

Measure 1:

Elementary music teachers will continue to ensure that all students in Grades 3, 4, and 5 are instructed in the essentials and assessed individually to provide data to adjust future instruction.

Measure 2:

The formal elementary curriculum in Atlas will continue to include samples of common assessments being used to measure individual student achievement of course essentials.

Measure 3:

The budget process includes a recommendation to restore piano accompanist time for elementary and middle school choruses and to increase performing arts staff at the middle and high school levels.

Department Goal 2:

Develop a sequential set of skill-based assessments for individual students in all middle school and high school performing ensembles.

Objective 1:

Middle school and high school music teachers will develop efficient and authentic individual assessment tasks designed to allow for accurate student assessment of individuals in large ensemble class situations.

Measure 1:

By the end of FY13, each performing ensemble course curriculum will include specific assessment strategies and techniques that are used to measure individual student achievement of specified skills and conceptual development.

Measure 2:

Implement Smartmusic online practice and assessment system in the 6th grade by the end of FY12 and in 7th grade by FY13 to serve as an integrated common assessment tool in music.

Department Goal 3:

As resources become available, restore formal music instruction to Kindergarten, and foster improved and increased arts integration activities, both as recommended by the FPA Program Review.

Objective 1:

Through the budget process, advocate for reintroduction of Kindergarten Music taught by music teachers on a regular basis in a formal manner.

Objective 2:

Provide professional development sessions for all classroom teachers, including K, to foster age appropriate, and curricular supportive music activity integration into all elementary classrooms.

Measure 1:

FY13 budget request includes a proposal to reintroduce Kindergarten Music that was cut for FY07.

Measure 2:

Elementary FPA teachers are developing arts integration guidelines and strategies for presentation to elementary classroom teachers.

Funding Recommendation

The FY13 budget recommendation for this department is **\$887,138**, which represents a **\$38,866 (5%)** change from FY12. The **\$887,138** request includes a baseline budget of **\$865,138**, which reflects contractual salary increases for staff members, plus **\$22,000** in recommended additional funding requests. The recommended additional funding requests are detailed below:

FY13 School Department Operating Budget
Needham Public Schools
 Performing Arts 3651

Fiscal Year: 2013

Additional Funds Request - Expanded Pollard/High Rock Performing Arts Teacher / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$16,500	\$16,500	This request is for a 0.2 FTE High Rock Chorus/General Music teacher and a 0.1 FTE Pollard Band 8 and Theater 8/Music 7 teacher. As middle school enrollments have increased, current staffing levels are becoming insufficient to maintain the current performing arts programs for all students. In addition, fewer available sections of middle school performing arts courses have decreased student access to programs and increased class sizes beyond the capacity of the rooms.

Additional Funds Request - Part-Time NHS Theater Teacher / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$22,000	\$22,000	In FY07, all Needham High School curricular Theater electives were cut, due to a failed override. The 2009 Fine & Performing Arts Program Review clearly indicated the need for additional curricular and co-curricular theater opportunities for students to meet state and national academic standards as well as to address student and community concerns. To help meet this need, a one-semester theater elective was added in FY11 by reallocating staff from the Middle School. As traditional co-curricular theater opportunities are added, and as enrollment at the High School continues to climb, there is a need to expand theater electives into the regular school day. This will alleviate the lack of FPA elective placements for students and better meet Theater Curriculum needs by improving student access.

Additional Funds Request - FTE Kindergarten Music Program Restoration / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$27,500	Kindergarten music instruction was eliminated in FY07, due to a failed override. When music instruction in Grades 1, 2, and 3 were further reduced by 25% in FY09 due to budget constraints, the need to reinstate formal instruction in kindergarten became more critical. Children develop their fundamental skill, the voice, and fundamental listening skills during the Kindergarten and primary years. Instruction at this time is vital to enable students to meet state and national music performance standards and prepare them for future musical success. This request is for a 0.5 FTE teacher to provide 30 minutes of instruction once per week, based on the number of K classrooms in FY12. This teacher may also be able to provide some monthly music instruction to our preschool students.

Due to ongoing budget constraints, the Superintendent was not able to recommend funding for this request.

Additional Funds Request - Piano Accompanist Restoration / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$4,138	Due to budget constraints, the number of hours of accompanists providing service to our academic school day choruses in the elementary and middle schools was substantially reduced in FY11. As a result, accompanist support has been substantially reduced at the middle school and reduced to only 20 weeks (out of 35) at the elementary schools. Without the services of accompanists, the choral experiences for our students is impaired. It is impossible for our music teachers to adequately perform needed accompaniments (which constitute more than 50% of the music experience) while also monitoring, teaching, assessing, and directing choruses which can number up to 80 students at a time. This has resulted in a simplification of the literature being presented at these levels to the detriment of the total choral education experience.

Due to ongoing budget constraints, the Superintendent was unable to recommend funding for this request.

Additional Funds Request - Move 0.2 Middle School Performing Arts Teacher to Visual Arts / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$11,000	-\$11,000	This request is to move a 0.2 FTE Performing Arts Teacher (Cost Center 3651) to Visual Arts (Cost Center 3650), to address anticipated class size concerns, particularly in the ceramics/sculpture classes, where average class size in Grade 8 is 27. It is also needed to address the fact that some students in Grades 7 and 8 are not able to enroll in required art classes. Note that Pollard Middle School visual arts staff were reduced by 0.4 FTE in FY11 and no increase has taken place since then, despite increased enrollment in FY12. A companion request is found in Cost Center 3650. There is no net cost to the District of this move.

Additional Funds Request - Convert 0.5 Specialists and 1.0 TA to 1.0 Pollard SPED Teacher / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$5,500	-\$5,500	This position seeks ongoing authorization to convert 0.5 enrollment specialists at the Middle School and a 1.0 FTE Pollard TA to a 1.0 FTE Pollard SPED Teacher. The need for this change, which was made during the current year, is expected to continue into FY13. Companion requests are found in the following cost centers: 3530 (convert 1.0 TA to 1.0 SPED Teacher, \$25,311), 3640 (reduce 0.2 FTE, \$11,000) and 3650 (reduce 0.2 FTE, \$11,000), for a net savings of \$2,999, or 0.5 FTE.

FY13 School Department Operating Budget
Needham Public Schools
 K-12 Fine & Performing Arts Director 3652

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	114,774	137,205	148,000	145,226	149,191			149,191		149,191	3,965	2.73%
Purchase of Services												
Expense	187	738	876	2,051	2,051			2,051		2,051		
Capital												
TOTAL	114,961	137,942	148,876	147,277	151,242			151,242		151,242	3,965	2.69%

Budget Overview:

The Fine & Performing Arts (FPA) Director supports, supervises, evaluates, and coordinates a staff of 26 certified educators, in addition to four accompanists and 25 private lesson teachers. The Director focuses on ensuring that specialized staff, materials, and equipment are distributed equitably throughout the system to ensure that children have a balanced, sequential FPA curriculum. The Director arranges for and coordinates numerous community outreach experiences, that include public performances of musical ensembles and visual art exhibits. Special programs, such as All-State, Scholastic Art, and BSO Youth Concerts are also arranged by the Director's office to serve the needs of all Needham students and to service Needham's most gifted and talented children.

The FPA Director serves as the instructional leader and curriculum coordinator for the department. The continual exploration and use of the latest research into "best practice" and standards based instruction ensures that the Fine and Performing Arts continue to be a core part of the curriculum for all Needham students, as required by NCLB and state law. In addition to Visual Arts, Music and Theater, this office also supervises the Graphics Arts and Production Printing programs, which provide printing services for the school department. This office monitors and supervises fee-based programs, in addition to the operating budget.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.90	0.90	0.90	0.90	0.00
Total	1.90	1.90	1.90	1.90	0.00

Critical Issues:

The continued transition of our earlier traditional curriculum to a standards-based one that is consistent throughout the District is the primary issue that consumes most of the Director's planning and office resources. The Director's office also is constantly adjusting and modifying programmatic and instructional practices systemwide, due to reduced resources, while facing increased enrollment and program activity. In FY12-13, the Director's office will continue to focus on implementation of relevant recommendations as a result of the 2009 Fine & Performing Arts Program Review.

Critical Issues Addressed:

The transition to, and development of, standards-based instruction continues to be addressed through the teacher evaluation system, in-service workshops, department meetings, clinicians, and conference attendance and participation, all of which are supported, supervised, and coordinated through this office.

In the face of continued challenges to our school system schedules and grade configuration, along with the difficulty of reduced resources, the support of the Director's office will ensure that the Fine & Performing Arts Program will continue to provide the finest possible education in the arts possible for all students in a logically designed and meaningful way district wide.

Departmental Goals & Objectives:

Department Goal 1:

At the conclusion of FY11-12, all FPA courses appearing in the Atlas Curriculum database will be completed in terms of comprehensiveness, and connection to daily instruction.

Objective 1:

Through monthly department meetings, allocated inservice time, and alternate evaluation systems, FPA teachers will be focused primarily on the completion of Atlas curriculum documents in all subjects, as well as aligning the written curriculum with daily instruction.

Objective 2:

FPA teachers will begin utilizing the Atlas Curriculum online system as their day to day planning and resource tool in designing instructional activities.

Measure 1:

Alternative teacher evaluation plans in FY12 and FY13 will be focused on curriculum development and implementation, and any resulting documents will be uploaded and attached to the relevant Atlas curriculum as appropriate.

Measure 2:

Atlas curriculum FPA courses will be 100% completed in terms of comprehensiveness by the conclusion of FY12.

Measure 3:

FPA Atlas curricula will show evidence of regular updating by teachers as they add to and adjust activities and assessment tools and practices in classes.

Department Goal 2:

FY13 School Department Operating Budget
Needham Public Schools
K-12 Fine & Performing Arts Director 3652

Fiscal Year: 2013

FPA inservice activities will include sessions with expert clinicians in targeted instructional areas as called for by District Goals, School Improvement Plans, and the FPA Program Review recommendations.

Objective 1:

Professional development workshop on common formative assessments in the arts with a noted expert in the field.

Objective 2:

Professional development workshop on elementary choral techniques and strategies to foster improved student engagement and motivation.

Objective 3:

Professional development meetings and workshops focused on increased implementation of digital technology into the art education offerings at the high school.

Measure 1:

Workshop scheduling and attendance by FPA teachers.

Measure 2:

Self reflection and implementation of workshop activities by FPA teachers in FPA classrooms.

Funding Recommendation

The FY13 budget recommendation for this department is **\$151,242**, which represents a **\$3,965 (3%)** change from FY12. The **\$151,242** request includes a baseline budget of **\$151,242**, which increases to fund contractual salary increases for staff members, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation
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FY13 School Department Operating Budget
 Needham Public Schools
 World Languages 3660

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	1,191,441	1,327,605	1,410,114	1,482,001	1,541,158	11,000		1,552,158	11,000	1,563,158	81,157	5.48%
Purchase of Services	2,613	2,713	2,613	3,000	3,700			3,700		3,700	700	23.33%
Expense	16,624	15,877	14,761	15,924	15,224			15,224		15,224	-700	-4.40%
Capital												
TOTAL	1,210,678	1,346,195	1,427,488	1,500,925	1,560,082	11,000		1,571,082	11,000	1,582,082	81,157	5.41%

Budget Overview:

This Department provides instruction in Spanish and French in Grades 6 through 8 as well as instruction in Spanish, French, Mandarin, and Latin in Grades 9 through 12. There is currently no world language instruction in the elementary grades.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	19.20	20.00	20.20	20.40	0.40
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	19.20	20.00	20.20	20.40	0.40

Critical Issues:

The critical issue facing this department in FY13 continues to be rising enrollment in the Middle and High School. In 6th grade there will be 53 more students in the school than this year. Approximately 95% of those students will be enrolled in a world language. We will be able to service that increase if we receive an additional 0.2 FTE. In 7th and 8th grades, the total enrollment in French and Spanish will increase by 43 students but we do not anticipate needing additional staff. At the high school we added 0.6 FTE for this school year. With that increase we will be able to service the expected increase next year of 70 more Spanish students, grades 9 to 12, although more Spanish classes will have an average class size of 24 or above. This year we have two sections of Latin 1 honors (one more than our usual number) so we will need to add one more section of Latin 2 honors next year -- an additional 0.2 FTE.

Critical Issues Addressed:

To meet enrollment needs, the Director is requesting the addition of 0.2 FTE for High Rock, maintaining current staffing levels at Pollard, and an additional 0.2 FTE for the high school. At High Rock, in addition to the increased enrollment, there are schedule constraints caused by the cluster configuration, sharing of elective teachers between buildings, the ability of students to choose French or Spanish, and our practice of honoring those choices. The additional 0.2 FTE will provide an additional section of Spanish during one period each day in the two-day rotation. That additional section will mean that Spanish class size during that period will be approximately 25. Without those additional two sections, either Spanish class sizes during that period will rise to 30, or we will have to reduce our French program by up to 50% (due to scheduling constraints) or up to 30 students will not be enrolled in the world language of their choice.

At Pollard, we can service the total increase of 43 students by shifting the teaching assignments of two teachers so we have one more Spanish and one fewer French section in each grade. Average class sizes in both languages will rise by one or two. Grade 7 sections will average 23 or below and Grade 8 sections will average up to 24.

At the High School we need to add an additional section of Latin 2 honors to meet the demand of the two sections of students now enrolled in Latin 1 honors, as well as any in Latin 1 accelerated who might need to change levels. Students in the first two years of Latin are meeting their two-year world language graduation requirement. We can staff this additional 0.2 FTE by shifting teacher assignments and adding the 0.2 FTE to the teaching load of a teacher who is now 0.8 FTE. If we do not receive this additional 0.2 FTE, we will not be able to offer Latin 4 accelerated. We have to prioritize students meeting their graduation requirement.

Departmental Goals & Objectives:

Department Goal 1:

The Department supports District Goal 3, Objective 3; "Students will develop proficiency in a language other than English and develop the cultural, technological, and civic skills necessary to adapt and respond to the conditions of the 21st century global change." Students achieve proficiency in a foreign language by beginning instruction as early as possible and receiving multiple opportunities to interact with the language and use the four language skills -- reading, listening, speaking and writing.

Objective 1:

To have appropriate class size in all world language courses. Class size of 23 or below allows for the multiple interactions students need with the teacher, each other, and the curriculum in order to acquire new vocabulary and language structures and to develop proficiency in all four language skills -- reading, writing, speaking, and listening.

Objective 2:

To have sufficient availability and capacity of world language courses at the high school that students can meet or exceed the two-year graduation requirement in the language of their choice at the level that best meets their learning needs.

Measure 1:

We measure class size by keeping track of the class sizes of each world language course offered at High Rock, Pollard and the High School. With an additional .6 FTE this year, average class sizes in Spanish at the high school increased by just one per class despite an increase of 45 students.

FY13 School Department Operating Budget
Needham Public Schools
 World Languages 3660

Fiscal Year: 2013

Measure 2:

We measure teacher load (the number of students assigned to each teacher) at each school. Teacher load at all three levels has increased. Target student load at the High School is 105 while at the Middle School it is higher because 6th and 7th grade world language classes meet every other day.

Measure 3:

We measure course availability by tracking student course requests, student course assignments, and numbers of students on waiting lists for particular courses.

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,582,082**, which represents a **\$81,157 (5%)** change from FY12. The **\$1,582,082** request includes a baseline budget of **\$1,560,082**, which reflects contractual step and cost of living adjustments for staff members, plus **\$22,000** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Expanded High Rock World Language Teacher / Goal 3, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$22,000	\$11,000	This 0.2 FTE addition at High Rock will provide one more section of Spanish during one period each day of the two-day rotation to meet the school-wide enrollment increase of 53 students for next year. In addition to the enrollment increase, there are scheduling constraints caused by the cluster configuration, sharing of elective teachers between schools, the ability of students to choose Spanish or French (rather than be assigned), and our practice of honoring those choices. Without this .2 additional FTE, we will either have Spanish classes during that period of 30 students each, have to reduce our French program by up to 50% due to scheduling constraints, or up to 30 students will not be enrolled in the world language of their choice.

The Superintendent recommended an additional 0.2 FTE, for a 0.4 FTE total position.

Additional Funds Request - Expanded NHS Latin Teacher / Goal 3, Objective 3

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$11,000	\$11,000	There is a need to add another section of Latin 2 Honors next year(0.2 FTE) because we have two sections of Latin 1 Honors this year and only one section of Latin 2. We will need to maintain our current staffing levels in the other languages to meet the projected enrollments in each of them. If the 0.2 FTE increase is not funded, we will provide for the second section of Latin 2 Honors by eliminating Latin 4 Accelerated. We have to prioritize those students who are meeting their two-year world language graduation requirement.

Additional Funds Request - Continue 0.4 FTE Net Additional NHS Staffing for Enrollment / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
-\$11,000	-\$11,000	During the current year, a 0.6 additional elective position at NHS was added, to meet enrollment needs. A 0.2 FTE World Language elective position was not filled, which reduced the net additional positions to 0.4 FTE. Given projected enrollment, these positions are anticipated to be needed in FY13. This request is to reduce the 0.2 FTE World Language elective position. A companion request, for the 0.6 FTE additional teacher at NHS, is presented under Cost Center 3400.

FY13 School Department Operating Budget
Needham Public Schools
 K-12 World Languages Director 3661

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ.	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries	82,667	85,382	85,650	86,675	89,596			89,596		89,596	2,921	3.37%
Purchase of Services												
Expense	379	1,000	1,013	1,100	1,100			1,100		1,100		
Capital												
TOTAL	83,046	86,382	86,663	87,775	90,696			90,696		90,696	2,921	3.33%

Budget Overview:

This budget area contains funding for the K-12 World Languages Director. Currently, the position is for the Grade 6-12 World Languages Director since there is no world language instruction in the elementary grades.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.80	0.80	0.80	0.80	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.80	0.80	0.80	0.80	0.00

Critical Issues:

At the High Achool, administrative support for the World Languages Department and Director was reduced from 0.5 FTE in FY10 to 0.2 FTE in FY11. With this new arrangement, there is no secretarial presence in the department office to respond to the needs of students, parents, staff, and the Director. The Director has also taken on some responsibilities previously handled by a secretary.

Critical Issues Addressed:

The administrative support staff for the High School is being studied at the building level.

Departmental Goals & Objectives:

Department Goal 1:

See information under World Language Department Detail.

Funding Recommendation

The FY13 budget recommendation for this department is **\$90,696**, which represents a **\$2,921 (3%)** change form FY12. The **\$90,696** request includes a baseline budget of **\$90,696**, which increases to fund contractual salary increases for staff members, plus **\$0** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Blank Records for Printing /

Amount Recomm	Original Request	Request Description & Funding Recommendation
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FY13 School Department Operating Budget
Needham Public Schools
 High Rock 3260

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries		1,507,328	1,590,030	1,630,061	1,719,342		1,636	1,720,978	288	1,721,266	91,205	5.60%
Purchase of Services		3,226	1,332	1,646	1,646			1,646		1,646		
Expense		37,203	32,897	34,310	34,310	10,195		44,505	-10,195	34,310		
Capital												
TOTAL		1,547,757	1,624,259	1,666,017	1,755,298	10,195	1,636	1,767,129	-9,907	1,757,222	91,205	5.47%

Budget Overview:

The High Rock School, which opened in September, 2009, is the beginning of students' middle level educational experience in Needham. The operational costs of the facility were funded by a transfer of staff and supplies from the Pollard Middle School, and by the successful November 2008 operating override, which secured the supplemental funding required to complete staffing and open High Rock School. The original goal of the override was to support the growing school population that will peak in the 2012-2013 school year. In our overall middle school programming, we are able to absorb the additional students; however, in the elective and student services departments, there needs to be increases in order to safely and appropriately provide programming for students. The focus for instruction, improvement, and programming centers around three school values: Learning, Self-Discovery, and Caring for Others.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	1.00	1.00	1.00	1.00	0.00
Teachers	20.00	20.00	20.00	20.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	2.35	2.93	2.93	2.93	0.00
Total	23.35	23.93	23.93	23.93	0.00

Critical Issues:

A critical issue faced by High Rock is the dramatic increase of students for the 2012-2013 school year. With a projected enrollment of 491, we have carefully examined the schedule limitations, space allocation, furniture needs, and resources additions that will be necessary to support an increase of over 50 students.

The administration continues to examine and refine the transition process and its effectiveness of preparing and supporting students as they move from our elementary schools to High Rock and then to Pollard after one year. Ensuring a smooth transition that provides quality information to teachers and families will best support classes in the future. One need is to increase the staffing available to support or METCO and Needham students of color. In addition, with the increase of student population and the desire to meet the needs outlined in the School Improvement Plan, there is also critical need to increase the guidance support services available for students and families.

A final critical issue that we are continuing to address is how we support struggling readers at the sixth grade level. To further advance our progress we need to take a two-pronged approach. One prong involves increasing the time for the Literacy Specialist at High Rock. This will allow the Specialist to work directly with all teachers in order to build a better understanding and capacity to use a broad range of supports and strategies within the general classroom setting. A second prong involves increasing the time of the reading teacher in order to provide greater access for students across the clusters who need targeted reading instruction.

Critical Issues Addressed:

Funds have been re-allocated throughout the baseline budget to better reflect the needs and use of funds at High Rock School. These funds are used to address many of critical issues at HRS.

In addition, there are a number of supplemental requests that will directly support and address the critical issues at HRS. These requests outline FF&E necessary to absorb the increase of students. In developing this request, thought has been made to how these materials can be moved to Pollard as the cohort of students transition to grade seven. The increase of literacy support and reading instruction is also reflected in this budget under supplemental requests.

However, the need to increase personnel in the Fine and Performing Art, World Language, and Guidance Departments is not found in this budget, but instead in the budgets of the listed departments. It was the intent of the Department Overview and Critical Issues to highlight the needs that will be requested through different departments.

Departmental Goals & Objectives:

Department Goal 1:

Transitional Academic Support Programming

Objective 1:

Examine ways to improve and provide reading instruction for struggling readers and enhance literacy skills for all students.

Objective 2:

Develop and implement programming to support our METCO and Needham residents of color.

Measure 1:

Students who are indicated as struggling readers through F & P testing at the end of 5th grade will demonstrate improvement in Fountas & Pinelle (F&P) testing at the end of 6th grade as a result of direct reading intervention.

FY13 School Department Operating Budget
Needham Public Schools
 High Rock 3260

Fiscal Year: 2013

Measure 2:

Teachers will learn and utilize a broad range of literacy strategies that they will implement within their general classroom setting.

Department Goal 2:

Ensure infrastructure supports district values and learning goals.

Objective 1:

FF&E will be purchased to address the immediate needs of the population increase.

Objective 2:

Objective 3:

Measure 1:

Additional materials and supplies will be purchased to accommodate the population increase and where appropriate, will be viable to transfer to Pollard Middle School as the students transition to grade 7.

Measure 2:

Funding Recommendation

The FY13 budget recommendation for this department is **\$1,757,222**, which represents a **\$91,205 (5%)** change from FY12. The **\$1,757,222** request includes a baseline budget of **\$1,755,298**, which increases to fund contractual step and cost of living adjustments for staff members, plus **\$1,924** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Portable Student Lockers / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
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\$0	\$6,895	Currently we have 467 working lockers at High Rock. With the student increase next year we need an additional lockers. We anticipate that the portable lockers purchased with these funds can be moved to another school, as the enrollment peaks at High Rock and graduates to Pollard and then NHS.
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Due to budget constraints, the Superintendent recommends that High Rock use its budget funds, supplemented by one-time District funds (as available), to meet this need.

Additional Funds Request - Lunch Tables / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
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\$0	\$3,300	Two lunch tables are needed to meet the student needs in Lunch 4. Though the current tables are designed to seat 144 students, we seat 180 students during that time frame. We need two additional tables in the style specified in order to accommodate the student population increase.
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Due to budget constraints, the Superintendent recommends that High Rock use its budget funds, supplemented by one-time District funds (as available), to meet this need.

Additional Funds Request - Unit A Stipend: High Rock Homework Club / Goal 2, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
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\$1,636	\$1,636	This program provides after school academic support for our students of color. Currently, we have one stipend that covers the program one time a week. We have relied on METCO funds to support the second stipend; however those are not equitable to the stipend provided by the school system and those funds have been decreased over the past few years. When the sixth grade was part of Pollard there was after school club three days a week and there was an ability to pool resources to cover students across the three grades. With the addition of this second stipend, we will be able to ensure coverage for two days a week. The support and programming that comes from these positions greatly prepares, transitions and supports students through middle school.
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Additional Funds Request - Budget Adjustment / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
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\$288		The School Committee recommended a minor adjustment to the FY13 Salary Budget.
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FY13 School Department Operating Budget
Needham Public Schools
 Regular ED Tuitions 3542

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries												
Purchase of Services			6,500			5,120		5,120		5,120	5,120	100.00%
Expense												
Capital												
TOTAL			6,500			5,120		5,120		5,120	5,120	100.00%

Budget Overview:

This newly-created cost center pays tuitions for regular education students to attend programs in other districts, including the Massachusetts Virtual Academy, and innovation school. A Needham student will attend this school in FY13.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

There are no critical issues for this cost center.

Critical Issues Addressed:

N/A

Departmental Goals & Objectives:

Department Goal 1:

Funding Recommendation

The FY13 budget recommendation for this department is **\$5,120**, which represents a **\$5,120 (??%)** change from FY12. The **\$5,120** request includes a baseline budget of **\$0**, since it is newly created, plus **\$5,120** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Charter School Tuition / Goal 4, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$5,120	\$5,120	A Needham student is attending the MA Virtual Academy and is expected to continue to attend in FY13. This request provides ongoing funding to pay the tuition for this child.

FY13 School Department Operating Budget
Needham Public Schools
 Translation & Interpreting Services 3551

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ.	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries												
Purchase of Services						24,000		24,000	-14,000	10,000	10,000	100.00%
Expense												
Capital												
TOTAL						24,000		24,000	-14,000	10,000	10,000	100.00%

Budget Overview:

In SY2011-12, the DESE Coordinated Program Review found that the District did not meet regulatory requirements for providing document translation and oral interpretation for school documents and teacher-parent meetings to the degree expected. The number of students and families in the District whose first language is not English, and who use a language other than English in their everyday communication is growing. The Student Development department has developed a database that will provide the building principals with the names and languages spoken and read by families in their schools. A process for requesting document translation and oral interpretation has been put in place. Over the next six months the District leaders will identify documents that need to be translated into languages other than English, translate those documents and create a resource for families who can not access those documents in English.

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	0.00	0.00	0.00
Teachers	0.00	0.00	0.00	0.00	0.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Critical Issues:

The district must meet DESE regulations regarding translation and interpretation services in our district. We must make an effort to translate important documents into the main non-English languages (Chinese, Spanish, Russian), provide a procedure for principals and special education directors to easily request interpreters for meetings and document translation, as needed, and maintain a database of families and students who have requested translated documents and interpretation.

Critical Issues Addressed:

In FY13, we are proposing a budget to provide translation and interpretation services.

Departmental Goals & Objectives:

Department Goal 1:

Goal 3, Obj. 2: Students and staff will develop competencies to enable them to understand and effectively address matters of diversity, racism, ethnocentrism, and bias in the context of the pluralistic communities in which they live. - Ensure resources and documents are in place to assist ELL students and their families.

Funding Recommendation

The FY13 budget recommendation for this department is **\$10,000**, which represents a **\$10,000 (??%)** change from FY12. The **\$10,000** request includes a baseline budget of **\$0**, since this cost center is new for FY13, plus **\$10,000** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Translation and Interpretation Services / Goal 3, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$10,000	\$20,000	As a result of the Coordinated Program Review during SY 2010-11, the Department of Elementary and Secondary Education (DESE) determined that the District had not fully implemented a federal requirement to translate documents and provide oral interpretation services to families, who require these services in order to fully access the school program. These funds will provide translation and interpretation services, as required. A separate request provides for the translation of IEP documents, using the District's new exped IEP system.

Due to budget constraints, the Superintendent was able to recommend only partial funding of \$10,000 for this request. Additionally, the Superintendent recommends that a library of commonly-used documents be created, to create cost efficiencies in this area.

FY13 School Department Operating Budget
Needham Public Schools
 Translation & Interpreting Services 3551

Fiscal Year: 2013

Additional Funds Request - Translation Service Module for esped IEP Program / Goal 4, Objective 2

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$0	\$4,000	<p>In FY12, the District procured a new web-based IEP management system, esped. Esped has the capacity to translate IEP documents into different languages. The DESE, through the Coordinated Program Review, which was conducted during SY 2010-11, found Needham not to have fully implemented federal requirements to provide document translation and interpretation services to families who need this service in order to fully access the school program. The cost for the esped translation module is not included in the annual license fee (see separate request.) In addition, the funds requested here are in addition to the request found under Cost Center 3551 for general documentation translation and interpretation services (which had excluded IEP translation needs.) The amount of funds expected to be needed for FY13 is based on current students in special education, whose parents required translated documents.</p> <p>Due to budget constraints, the Superintendent was not able to recommend additional funding for translation services beyond the \$10,000 amount recommended separately.</p>

Additional Funds Request - sgsdf / Goal 1, Objective 1

Amount Recomm	Original Request	Request Description & Funding Recommendation
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FY13 School Department Operating Budget
Needham Public Schools
 Math Instruction 3561

Fiscal Year: 2013

	FY09 ACTUAL	FY10 ACTUAL	FY11 ACTUAL	FY12TM BUDGET	FY13 BASELINE	PLUS FY13 BASE REQ.	PLUS FY13 PGM IMP REQ	FY13 TL REQUEST	FY13 SCH CTTEE CHANGE	FY13 TL RECOMM	\$ CHG	% CH
Salaries						201,474	27,500	228,974	27,500	256,474	256,474	100.00%
Purchase of Services												
Expense												
Capital												
TOTAL						201,474	27,500	228,974	27,500	256,474	256,474	100.00%

Budget Overview:

This is a new cost center, for personnel and resources assigned to K-8 Math Instruction in the District. It is similar to the Reading Cost Center (3560), in that both provide direct instruction for students on a targeted, pull-out basis, as well as coaching for teachers. Under the direction of the Director of Program Development, members of this cost center include the existing K-5 Math Instructional Leader and Middle School Math/Science Coordinator, who were transferred from the Professional Development Cost Center (3110.)

Department Staffing (FTE):

FTE Operating	FY11 Actuals	FY12 Budget	FY13 TL Request	FY13 TL Recom.	FY13 /FY12 Inc/Dec
Admin	0.00	0.00	1.00	1.00	1.00
Teachers	0.00	0.00	1.50	2.00	2.00
Aides	0.00	0.00	0.00	0.00	0.00
Clerical	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	2.50	3.00	3.00

Critical Issues:

Additional math specialist services are needed at all elementary schools. Ideally, a full-time specialist is desired, who provides direct service for students and coaching support for teachers, District-wide.

Critical Issues Addressed:

Additional math specialist support is requested through this cost center for FY13.

Departmental Goals & Objectives:

Department Goal 1:

Funding Recommendation

The FY13 budget recommendation for this department is **\$256,474**, which represents a **\$256,474 (?%)** change from FY12. The **\$256,474** request includes a baseline budget of **\$0**, since this is a new cost center, plus **\$256,474** in recommended additional funding requests. The recommended additional funding requests are detailed below:

Additional Funds Request - Move Math Curriculum Leaders to Math Specialist Cost Center (3561) / Goal 1, General

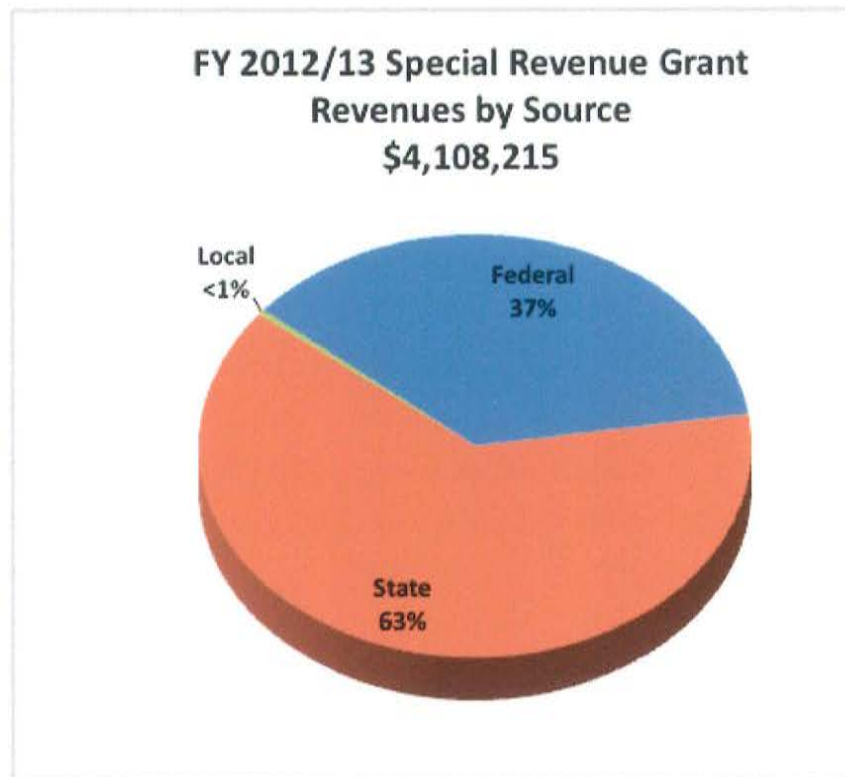
Amount Recomm	Original Request	Request Description & Funding Recommendation
\$201,474	\$201,474	This request is to relocate the elementary Math Instructional Leader and Middle School Math/Science Curriculum Coordinator to the new Math Specialist Cost Center (3561), for a more simplified presentation of programmatic activities and budget expenditures in this area. Currently, these positions are funded in the Professional Development Cost Center (3110). A companion request is found in the Professional Development Cost Center. There is no net cost to the District.

Additional Funds Request - Elementary Math Instructional Support Specialist/ Teacher / Goal 1, General

Amount Recomm	Original Request	Request Description & Funding Recommendation
\$55,000	\$27,500	A 0.5 FTE Math Specialist was initially requested at Broadmeadow School. This position would provide 50% instructional support for teachers (following a 'coaching' model) and 50% direct service to students. The position would help teachers to examine data to help inform instruction, particularly the student achievement data gathered through the new ThinkMath! curriculum, and share best practice around instruction. Additionally, the position would provide direct instruction to students who struggle with mathematics.

The Superintendent supports the request for additional math instructional support, but recommends that the position be expanded to a full-time position serving all elementary schools.

FY 2012/13 Special Revenue Grant Revenues by Source

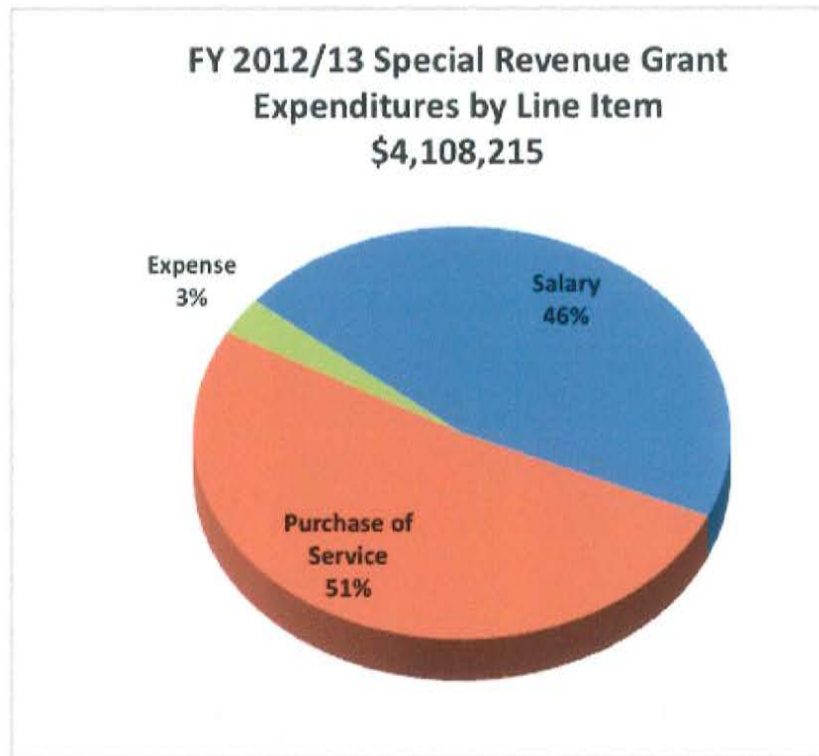


Revenue Summary:

<u>Grant Revenues by Source</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Federal	2,005,878	2,593,209	2,748,672	1,995,267	1,500,102	(495,165)	-24.8%	36.5%
State	2,310,496	1,815,473	1,774,234	1,851,889	2,592,260	740,371	40.0%	63.1%
Local	31,387	17,165	20,358	24,148	15,853	(8,295)	-34.4%	0.4%
TOTAL	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	100.0%

School grant revenues consist of both entitlement and competitive grants issued by federal, state and local granting authorities. Total FY13 grant revenues are budgeted to be \$4,108,215 and represent a \$236,911 (6.1%) increase from FY12. The \$495,165 reduction in federal grant revenues reflects the loss of the one-time federal Education Jobs grant, which was part of the stimulus grant package awarded in FY11-FY12. The reduction in federal funds is offset by a \$740,371 increase in state grant funding, which reflects the additional funding awarded under the state Circuit Breaker program (\$715,938) and additional METCO grant funds for FY13 (\$25,333.) The additional Circuit Breaker funds reflect an increase in the budgeted expenditure reimbursement rate from 40% in FY12 to 65% in FY13.

FY 2012/13 Special Revenue Grant Expenditures by Line Item



Expenditure Summary:

	FY09 <u>Actual</u>	FY10 <u>Actual</u>	FY11 <u>Actual</u>	FY12 <u>Budget</u>	FY13 <u>Budget</u>	\$ <u>Inc/(Dec)</u>	% <u>Inc/(Dec)</u>	% <u>TL FY13</u>
Total								
Salary	1,640,884	2,076,626	1,950,351	2,316,325	1,870,629	(445,697)	-19.2%	45.5%
Purchase of Service	2,547,462	2,102,040	2,095,238	1,408,133	2,115,883	707,750	50.3%	51.5%
Expense	159,414	247,181	283,020	146,846	121,704	(25,143)	-17.1%	3.0%
Capital Outlay	-	-	214,655	-	-	-	0.0%	0.0%
Total	<u>4,347,761</u>	<u>4,425,847</u>	<u>4,543,264</u>	<u>3,871,304</u>	<u>4,108,215</u>	<u>236,911</u>	<u>6.1%</u>	<u>100.0%</u>

Budgeted grant expenditures for FY13 are \$4,108,215 and increase \$236,911 (6.1%) from FY12. The predominant expenditure categories for grant funds are salaries and purchase of service. Salary expenditures decline \$445,697 (19.2%) from FY12, reflecting the loss of the one-time federal Education Jobs grant funds, which were used exclusively to fund staff positions in FY12. Contractual expenditures increase \$707,750 (50.3%) in FY13, reflecting the additional Circuit Breaker funds for special education, which used to offset out-of-district tuition expenditures.

FY 2012/13 Special Revenue Grant Expenditures by Fund & Grant

<u>Fund</u>	<u>Dept</u>	<u>Grant</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Federal Grants										
2003	001F	SPED 94-142	1,081,786	1,156,627	1,196,241.00	1,201,544	1,215,814	14,270	1.2%	29.6%
2003	002F	SPED Induction/274	16,417	0	0.00	62,609	62,609	0	0.0%	1.5%
2003	003F	SPED Corrective Action	0	0	0.00	0	0	0	0.0%	0.0%
2003	004F	SPED Early Childhood	35,079	35,108	35,177.00	35,186	35,186	0	0.0%	0.9%
2003	005F	Safe & Drug Free Schools	13,628	11,809	5,476.00	0	0	0	0.0%	0.0%
2003	006F	Safe & Drug Free Schools - <i>Prior Yr</i>	0	0	0.00	0	0	0	0.0%	0.0%
2003	007F	Mental Health Preschool	0	0	0.00	0	0	0	0.0%	0.0%
2003	008F	NCLB Teacher Quality	82,135	82,448	81,328.00	68,283	68,782	499	0.7%	1.7%
2003	009F	Title I/305	115,706	116,252	114,424.00	119,364	117,711	(1,653)	-1.4%	2.9%
2003	010F	Title I/305 - Prior Year Carryover	15,367	0	1,523.00	0	0	0	0.0%	0.0%
2003	011F	NCLB Technology/ 160	2,276	2,278	0.00	0	0	0	0.0%	0.0%
2003	012F	Innovative Programs	0	0	0.00	0	0	0	0.0%	0.0%
2003	013F	Innovative Programs - <i>Prior Year Carr</i>	0	0	0.00	0	0	0	0.0%	0.0%
2003	014F	FY07 USDOE Project SERV	0	0	0.00	0	0	0	0.0%	0.0%
2003	016F	ARRA- IDEA	0	580,984	803,002.10	0	0	0	0.0%	0.0%
2003	017F	ARRA- Preschool	0	26,836	27,068.00	0	0	0	0.0%	0.0%
2003	018F	ARRA - SFSF	643,484	580,867	457,937.00	0	0	0	0.0%	0.0%
2003	019F	Education Jobs	0	0	0.00	508,281	0	(508,281)	-100.0%	0.0%
2003	020F	US EPA Environmental Educatio	0	0	16,062.06	0	0	0	0.0%	0.0%
2003	021F	NCLB/LEP Summer	0	0	2,953.00	0	0	0	0.0%	0.0%
2003	022F	297A CL EARLY LIT GAP	0	0	7,480.72	0	0	0	0.0%	0.0%
Subtotal Fund 2003			2,005,878	2,593,209	2,748,671.88	1,995,267	1,500,102	(495,165)	-24.8%	36.5%
State Grants										
2004	001S	Circuit Breaker	1,315,998	887,463	876,313.00	952,036	1,667,974	715,938	75.2%	40.6%
2004	002S	METCO	834,308	795,751	766,561.00	769,693	795,026	25,333	3.3%	19.4%
2004	003S	Full-Day Kindergarten	0	0	0.00	0	0	0	0.0%	0.0%
2004	004S	Compass Schools	0	0	0.00	0	0	0	0.0%	0.0%
2004	005S	DPH Enhanced School Health	147,890	117,719	121,360.00	121,360	121,360	0	0.0%	3.0%
2004	006S	DPH Enhanced School Health -	0	3,640	0.00	0	0	0	0.0%	0.0%
2004	007S	Academic Support/632	12,100	10,900	9,800.00	8,800	7,900	(900)	-10.2%	0.2%
2004	008S	Travel & Tourism	0	0	0.00	0	0	0	0.0%	0.0%
2004	009S	Transportation Routing Software	0	0	0.00	0	0	0	0.0%	0.0%
2004	010S	Big Yellow Bus	200	0	200.00	0	0	0	0.0%	0.0%
Subtotal Fund 2004			2,310,496	1,815,473	1,774,234.00	1,851,889	2,592,260	740,371	40.0%	63.1%
Local Grants										
2552	001-4L	Metrowest Youth Substance Abu	15,865	12,365	9,295.68	4,120	0	(4,120)	-100.0%	0.0%
2552	005L	Metrowest Obseity	0	0	0.00	0	0	0	0.0%	0.0%
2552	006L	Steps to Success	14,293	4,800	2,880.00	2,828	4,553	1,725	61.0%	0.1%
2552	007L	MCC High School Public Art	1,229	0	0.00	0	0	0	0.0%	0.0%
2552	008L	MCC Bullying Prevention	0	0	8,182.41	17,200	11,300	(5,900)	-34.3%	0.3%
Subtotal Fund 2552			31,387	17,165	20,358.09	24,148	15,853	(8,295)	-34.4%	0.4%
GRAND TOTAL			4,347,761	4,425,847	4,543,263.97	3,871,304	4,108,215	236,911	6.1%	100.0%

FY 2012/13 Special Revenue Grant Expenditures by Line Item Detail

<u>Expenditure by Line Item</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Salary								
Salaries and Wages, Regular	1,590,778	2,014,756	1,896,726	2,251,087	1,801,528	(449,560)	-20.0%	43.9%
Salaries and Wages, Substitutes	660	-	41	-	-	-	0.0%	0.0%
Salaries and Wages, Longevity	3,457	4,215	4,846	8,752	7,372	(1,380)	-15.8%	0.2%
Fringe on Behalf of Employee	45,989	57,656	48,738	56,486	61,729	5,243	9.3%	1.5%
Subtotal	1,640,884	2,076,626	1,950,351	2,316,325	1,870,629	(445,697)	-19.2%	45.5%
Purchase of Service								
Utility Services	-	-	-	-	-	-	0.0%	0.0%
Repair & Maintenance	5,490	5,490	-	-	-	-	0.0%	0.0%
Rentals and Leases	-	500	-	400	400	-	0.0%	0.0%
Professional Services	150,614	169,319	60,174	155,985	117,356	(38,629)	-24.8%	2.9%
Tuition	1,884,946	1,603,141	1,695,252	952,036	1,667,974	715,938	75.2%	40.6%
Pupil Transportation	458,828	275,339	278,586	268,878	296,457	27,579	10.3%	7.2%
Communication - Phones	-	-	-	2,115	2,250	135	6.4%	0.1%
Communication - Postage	-	-	-	-	-	-	0.0%	0.0%
Communication - Advertising	-	-	-	-	-	-	0.0%	0.0%
Printing & Binding	4,679	3,412	3,330	400	-	(400)	-100.0%	0.0%
Other Purchased Services	42,906	44,839	57,896	28,319	31,447	3,128	11.0%	0.8%
Subtotal	2,547,462	2,102,040	2,095,238	1,408,133	2,115,883	707,750	50.3%	51.5%
Expense								
Office Supplies	2,034	6,308	1,380	400	400	-	0.0%	0.0%
R&M Bldgs / Supplies	-	-	-	-	-	-	0.0%	0.0%
Custodial Supplies	-	-	-	-	-	-	0.0%	0.0%
Medical and Surgical Supplies	4,989	6,619	5,037	5,590	5,590	-	0.0%	0.1%
Food Supplies	-	-	-	-	-	-	0.0%	0.0%
Educational Supplies	15,746	22,991	73,226	7,784	5,684	(2,101)	-27.0%	0.1%
Testing Supplies	1,219	7,610	1,507	1,400	4,000	2,600	185.7%	0.1%
Instr. Mat/Clism Lib & Ref - Teaching Aids	-	5,425	11,516	12,828	11,250	(1,578)	-12.3%	0.3%
Textbooks/ Workbooks	611	330	912	-	500	500	100.0%	0.0%
Instructional Equipment	-	-	-	-	-	-	0.0%	0.0%
Instructional Hardware	-	-	-	-	-	-	0.0%	0.0%
Instructional Software	15,436	29,699	6,711	690	690	-	0.0%	0.0%
Instructional Technology	37,137	90,079	65,122	-	1,000	1,000	100.0%	0.0%
Other Supplies	636	-	-	-	-	-	0.0%	0.0%
In-State Travel	10,721	9,684	26,195	6,799	4,475	(2,325)	-34.2%	0.1%
Out-of-State Travel	-	-	2,160	-	-	-	0.0%	0.0%
Dues & Subscriptions	23,664	16,450	-	295	1,500	1,205	408.5%	0.0%
All Other Expenses	47,221	51,986	89,253	111,060	86,616	(24,445)	-22.0%	2.1%
Subtotal	159,414	247,181	283,020	146,846	121,704	(25,143)	-17.1%	3.0%
Capital Outlay								
Capital Vehicles (Unit Cost > \$5000)	-	-	214,655	-	-	-	0.0%	0.0%
Capital Equipment (Unit Cost > \$5000)	-	-	-	-	-	-	0.0%	0.0%
Capital Technology	-	-	-	-	-	-	0.0%	0.0%
Subtotal	-	-	214,655	-	-	-	0.0%	0.0%
GRAND TOTAL	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	100.0%

FY 2012/13 Special Revenue Grant Expenditures by Functional Area

<u>Expenditures by Functional Area</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
General Administration (1000)								
School Committee (1110)	-	-	-	-	-	-	0.0%	0.0%
District Administration (1200)	11,659	15,362	48,259	5,000	2,665	(2,335)	-46.7%	0.1%
<u>Finance & Administrative Services (1410)</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	36,659	15,362	48,259	5,000	2,665	(2,335)	-46.7%	0.1%
Instructional Services (2000)								
District-Wide Academic Leadership (2100)	319,566	316,853	369,381	323,160	329,114	5,954	1.8%	8.0%
School Building Leadership (2200)	2,096	60,861	9,268	286,073	31,548	(254,525)	-89.0%	0.8%
Instruction - Teaching Services (2300)	1,230,165	1,564,791	1,315,449	1,528,161	1,284,255	(243,906)	-16.0%	31.3%
Instructional Materials & Equipment (2400)	74,164	197,564	193,572	53,826	42,104	(11,723)	-21.8%	1.0%
Guidance, Counseling & Testing Services (2700)	63,177	71,398	68,618	68,790	75,359	6,569	9.5%	1.8%
<u>Psychological Services (2800)</u>	<u>-</u>	<u>38,790</u>	<u>40,338</u>	<u>42,858</u>	<u>45,492</u>	<u>2,634</u>	<u>6.1%</u>	<u>1.1%</u>
Subtotal	1,689,168	2,250,256	1,996,625	2,302,868	1,807,871	(494,997)	-21.5%	44.0%
Other School Services (3000)								
Attendance & Parent Liaison Services (3100)	-	-	-	-	-	-	0.0%	0.0%
Health Services (3200)	164,401	155,339	143,335	140,811	149,691	8,880	6.3%	3.6%
Student Transportation Services (3300)	481,972	297,389	308,736	304,643	331,270	26,627	8.7%	8.1%
Food Services (3400)	-	-	-	-	-	-	0.0%	0.0%
Athletic Services (3510)	-	-	-	-	-	-	0.0%	0.0%
Other Student Activities (3520)	-	-	-	-	-	-	0.0%	0.0%
<u>School Security (3600)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	646,372	452,728	452,070	445,454	480,961	35,507	8.0%	11.7%
Operation & Maintenance of Plant (4000)								
Custodial Services (4110)	-	-	-	-	-	-	0.0%	0.0%
Heating of Buildings (4120)	-	-	-	-	-	-	0.0%	0.0%
Utility Services (4130)	-	-	-	-	-	-	0.0%	0.0%
Maintenance of Grounds (4210)	-	-	-	-	-	-	0.0%	0.0%
Maintenance of Buildings (4220)	-	-	-	-	-	-	0.0%	0.0%
Extraordinary Maintenance (4300)	-	-	-	-	-	-	0.0%	0.0%
Networking & Telecommunications (4400)	-	-	-	-	-	-	0.0%	0.0%
<u>Technology Maintenance (4450)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	-	-	-	-	-	-	0.0%	0.0%
Fixed Charges (5000)								
Employer Retirement (5100)	45,989	57,656	48,420	56,486	61,729	5,243	9.3%	1.5%
Insurance Programs (5200)	-	-	-	-	-	-	0.0%	0.0%
Rental-Lease of Equipment (5300)	-	500	-	400	400	-	0.0%	0.0%
Debt Service (5400)	-	-	-	-	-	-	0.0%	0.0%
Other Charges (5500)	-	-	-	-	-	-	0.0%	0.0%
<u>Grant Indirect (5600)</u>	<u>46,095</u>	<u>47,255</u>	<u>87,981</u>	<u>109,060</u>	<u>86,616</u>	<u>(22,445)</u>	<u>-20.6%</u>	<u>2.1%</u>
Subtotal	92,084	105,411	136,402	165,946	148,745	(17,202)	-10.4%	3.6%
Acquisition, Improvement & Replacement of Fixed Assets (7000)								
Acquisition & Improvement of Sites (7100)	-	-	-	-	-	-	0.0%	0.0%
Acquisition & Improvement of Buildings (7200)	-	-	-	-	-	-	0.0%	0.0%
Acquisition & Improvement of Equipment (7300)	-	-	-	-	-	-	0.0%	0.0%
Replacement of Equipment (7400)	-	-	-	-	-	-	0.0%	0.0%
Acquisition of Motor Vehicles (7500)	-	-	214,655	-	-	-	0.0%	0.0%
<u>Replacement of Motor Vehicles (7600)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	-	-	214,655	-	-	-	0.0%	0.0%
Programs With Other School Districts (9000)								
Programs with Other Districts in Mass (9100)	105,043	32,550	151,577	30,746	146,430	115,684	376.3%	3.6%
Tuition to Out-of-State Schools (9200)	318,412	290,154	474,027	250,563	312,612	62,049	24.8%	7.6%
Tuition to Non-Public Schools (9300)	1,418,468	982,317	1,026,485	620,733	1,168,943	548,210	88.3%	28.5%
Tuition to Collaboratives (9400)	41,555	297,070	43,163	49,994	39,989	(10,005)	-20.0%	1.0%
<u>Payments to Regional School Districts (9500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	1,883,478	1,602,091	1,695,252	952,036	1,667,974	715,938	75.2%	40.6%
GRAND TOTAL	4,347,761	4,425,847	4,543,264	3,871,304	4,108,215	236,911	6.1%	100.0%

FY 2012/13 Special Revenue Grant FTE by Fund and Grant

Fund	Dept	FTE by Grant	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Federal Grants										
2003	001F	SPED 94-142	23.93	25.01	23.83	23.82	24.25	0.43	1.8%	62.5%
2003	002F	SPED Induction/274	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	003F	SPED Corrective Action	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	004F	SPED Early Childhood	1.37	1.13	1.20	1.20	1.20	0.00	0.0%	3.1%
2003	005F	Safe & Drug Free Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	006F	Safe & Drug Free Schools - <i>Prior Year Car</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	007F	Mental Health Preschool	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	008F	NCLB Teacher Quality	1.00	1.00	1.00	1.00	1.00	0.00	0.0%	2.6%
2003	009F	Title I/305	1.00	1.30	1.50	1.30	1.30	0.00	0.0%	3.4%
2003	010F	Title I/305 - <i>Prior Year Carryover</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	011F	NCLB Technology/ 160	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	012F	Innovative Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	013F	Innovative Programs - <i>Prior Year Carryove</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	014F	FY07 USDOE Project SERV	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	016F	ARRA- IDEA	0.00	3.41	2.50	0.00	0.00	0.00	0.0%	0.0%
2003	017F	ARRA- Preschool	0.00	0.54	1.32	0.00	0.00	0.00	0.0%	0.0%
2003	018F	ARRA - SFSF	0.00	5.17	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	019F	Education Jobs	0.00	0.00	0.00	10.40	0.00	-10.40	-100.0%	0.0%
2003	020F	US EPA Environmental Education	0.00	0.00	0.11	0.00	0.00	0.00	0.0%	0.0%
2003	021F	NCLB/LEP Summer	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2003	022F	297A Early Literacy Gap	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
		Subtotal Fund 2003	27.30	37.56	31.46	37.72	27.75	-9.97	-26.4%	71.5%
State Grants										
2004	001S	Circuit Breaker	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2004	002S	METCO	11.50	10.00	9.10	9.00	9.00	0.00	0.0%	23.2%
2004	003S	Full-Day Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2004	004S	Compass Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2004	005S	DPH Enhanced School Health	2.50	2.87	2.05	2.05	2.05	0.00	0.0%	5.3%
2004	006S	DPH Enhanced School Health - H1N1	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2004	007S	Academic Support/632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2004	008S	Travel & Tourism	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2004	009S	Transportation Routing Software	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2004	010S	Big Yellow Bus	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
		Subtotal Fund 2004	14.00	12.87	11.15	11.05	11.05	0.00	0.0%	28.5%
Local Grants										
2552	001-4L	Metrowest Youth Substance Abuse	1.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2552	005L	Metrowest Obesity	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2552	006L	Steps to Success	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2552	007L	MCC High School Public Art	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2552	008L	MCC Bullying Prevention	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
		Subtotal Fund 2552	1.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
GRAND TOTAL			42.30	50.43	42.61	48.77	38.80	-9.97	-20.4%	100.0%

FY 2012/13 Special Revenue Grant FTE by Fund and Position Type

<u>Fund</u>	<u>Description</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
<u>Federal Grants</u>									
2003	Administrators	0.00	0.00	0.00	0.00	0.33	0.33	100.0%	1.2%
	Teachers	8.97	13.79	10.79	9.42	9.52	0.10	1.1%	34.3%
	Aides	17.13	21.20	19.67	27.30	16.90	-10.40	-38.1%	60.9%
	Clerical (and Bus)	1.20	2.57	1.00	1.00	1.00	0.00	0.0%	3.6%
	Subtotal Fund 2003	27.30	37.56 ^F	31.46 ^F	37.72	27.75	-9.97	-26.4%	100.0%
<u>State Grants</u>									
2004	Administrators	4.00	4.00	4.10	4.00	4.00	0.00	0.0%	36.2%
	Teachers	3.20	3.01	2.05	2.05	2.05	0.00	0.0%	18.6%
	Aides	5.00	4.00	4.00	4.00	4.00	0.00	0.0%	36.2%
	Clerical (and Bus)	1.80	1.86	1.00	1.00	1.00	0.00	0.0%	9.0%
	Subtotal Fund 2004	14.00	12.87 ^F	11.15 ^F	11.05	11.05	0.00	0.0%	100.0%
<u>Local Grants</u>									
2552	Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
	Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
	Aides	1.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
	Clerical (and Bus)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
	Subtotal Fund 2552	1.00	0.00 ^F	0.00 ^F	0.00	0.00	0.00	0.0%	0.0%
<u>Total Grants</u>									
TOTAL	Administrators	4.00	4.00	4.10	4.00	4.33	0.33	8.3%	11.2%
	Teachers	12.17	16.80	12.84	11.47	11.57	0.10	0.9%	29.8%
	Aides	23.13	25.20	23.67	31.30	20.90	-10.40	-33.2%	53.9%
	Clerical (and Bus)	3.00	4.43	2.00	2.00	2.00	0.00	0.0%	5.2%
	Grand Total	42.30	50.43 ^F	42.61 ^F	48.77	38.80	-9.97	-20.4%	100.0%

Trends in Special Revenue Grant Funds

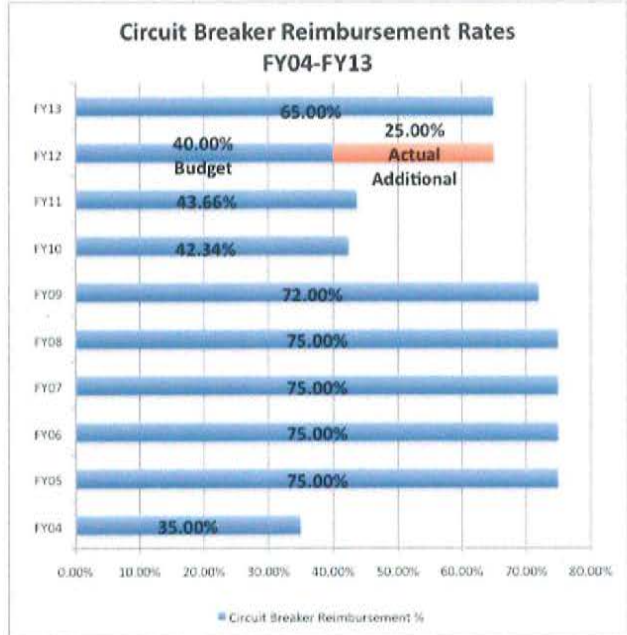
Trend: Partial Recovery of State Support for Special Education Tuition Expenses:

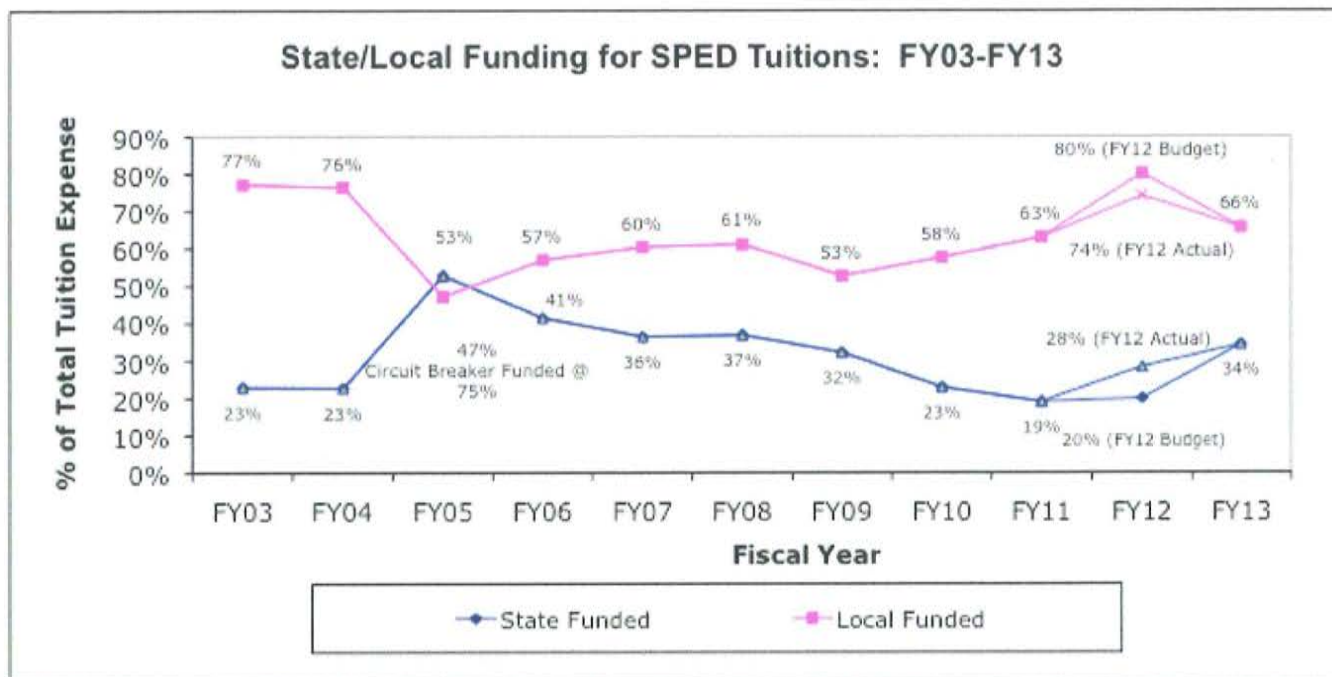
The state has continued its program of providing financial support for volatile special education out-of-district tuition expenses. The anticipated amount of funding for FY13 represents an expectation that state support for special education tuition expenses will continue along a path of recovery, toward a goal of full-funding.

In FY04 the “Circuit Breaker” program was voted by the State Legislature, replacing the former “50/50” program, which reimbursed districts for 50% of the cost of special education students placed in residential settings. The purpose of the Circuit Breaker program 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 calls for districts

to receive 75% of their costs exceeding an amount equal to four times the state foundation budget per pupil. (In FY13, this amount is budgeted to be \$38,912.) However, because Circuit Breaker reimbursements are subject to appropriation, the actual reimbursement percentage has varied. In FY04, the State reimbursed districts at 35%. Between FY05 – FY08, the program was fully-funded at 75%. Since FY09, however, the reimbursement rate has dropped due to state budget constraints. In FY09, the Circuit Breaker was funded at 72%. In FY10, funding was slashed to 42.34%, creating a \$652,473 funding shortfall, that was ‘backfilled’ by federal stimulus grant funds. The rate remained at 43.66% in FY11, when stimulus funds again were used to supplement budget resources for tuition expenditures. In FY12, a 40% reimbursement rate was budgeted. Ultimately, however, the State approved a 65% reimbursement rate, which, although less than the 75% mandated rate, represented a significant attempt to restore funding for the Circuit Breaker program. The FY13 budget assumes that the 65% reimbursement rate will continue, although the final state budget approved additional funding of up to 75%.

The chart on the next page shows the percentage share of total tuition expenses funded from state and local funds (excluding federal stimulus grant funds.) State funds are derived from the Circuit Breaker reimbursement program described above. The graph depicts the reduction in the share of tuition expenses financed by state funds (as well as the increase in the local share), as a result of the reduced Circuit Breaker reimbursement rate. The restorative effect of the partial rate recovery to 65% in FY12 (versus the 40% budget rate) also is shown, the beneficial effect of which is expected to continue into FY13.





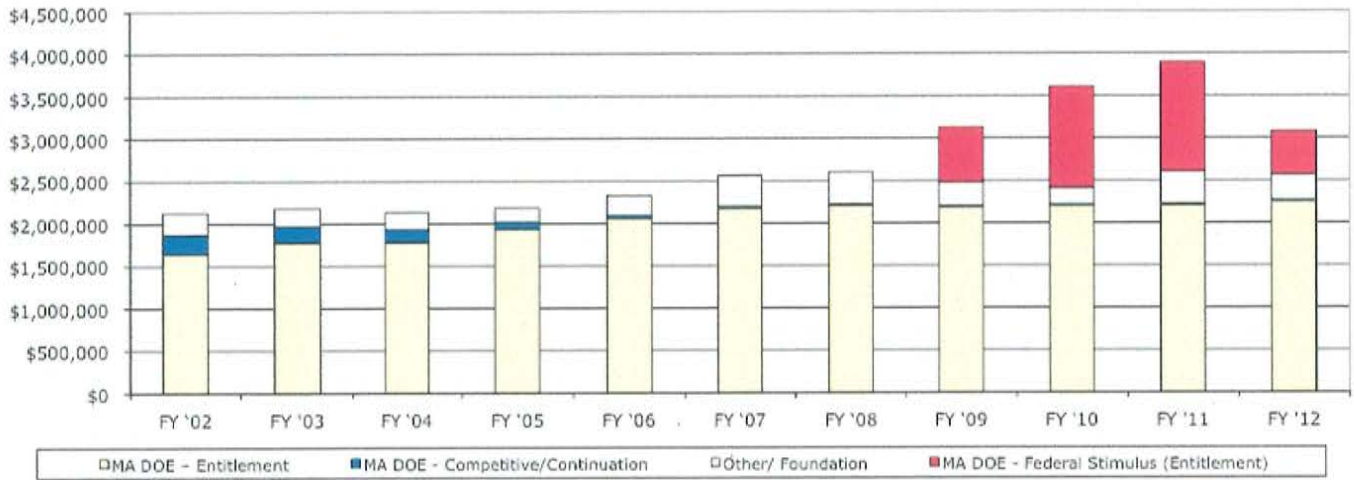
Trend: Additional Grant Funding and Increased Reliance on Fee-Based Programs to Support Operations:

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, but support school operations in many cases.

The amount of external grant funding has risen substantially over time. In FY12, grant funding (excluding Circuit Breaker funds) totaled \$3,076,252, which was \$948,515 (44.6%) more than the amount of grant funding received ten years ago (or \$2,127,737.) Of this increase, \$508,281 reflects the receipt of one-time federal Education Jobs grant funds, which were used to supplement the FY12 school operating budget. (An additional \$3,120,178 in American Recovery and Reinvestment Act, ARRA, stimulus funds were received between FY09-FY11, and were used to supplement operational resources during those difficult budget years.)

Even as the amount of funding has increased, however, the makeup of those dollars has changed over time. The increase in grant funds has been due primarily to increases in federal entitlement grants for special education and other student services, as well as the recent award of federal stimulus funds. Since FY02, entitlement grant funds have increased by \$605,995. In addition, Needham received \$508,281 in federal Education Jobs money in FY12. Private foundation grants increased by a much smaller amount, or \$39,414. These gains were partially offset, however, by the loss of competitive grant funds awarded by the State, which have fallen by from \$213,975 in FY02 to only \$8,800 in FY12 – a loss of \$205,175. Two factors make it very difficult to maintain grant revenues: shrinking competitive funds at both the state and federal levels, and a focus on low-performing communities in response to the No Child Left Behind federal education act. In many grant categories, high-performing districts like Needham simply are not eligible for funds.

Total Special Revenue Grants FY 2001/02 - 2011/12



FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: Federal Special Education Entitlement (SPED 94-142)

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	826,508	929,989	1,090,593	1,019,697	1,068,436	48,739	4.8%	87.9%
Purchase of Service	224,570	202,627	56,481	113,479	87,356	(26,123)	-23.0%	7.2%
Expense	30,708	24,011	49,167	68,368	60,022	(8,346)	-12.2%	4.9%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	1,081,786	1,156,627	1,196,241	1,201,544	1,215,814	14,270	1.2%	100.0%

Budget Overview:

This federal entitlement program provides funds to ensure that eligible students with disabilities receive a free and appropriate public education (FAPE) that includes special education and related services designed to meet their individual needs. Funds are awarded based on a formula taking into account school enrollment in both public and private elementary and secondary schools and the number of low income students in those same groups. Funds must be used to supplement, but not supplant, local or state funds. Districts must designate federal funds to meet proportionate share obligations for parentally placed private school students, and must meet state/local effort requirements in special education. The grant period is 9/1/12-8/31/13.

Staffing:

This grant funds a new 0.33 FTE Special Education Coordinator position at the Middle School, as well as 7.22 FTE teachers. The number of teacher FTE's increase by 0.1 FTE from the prior year, reflecting the addition of a 0.1 FTE Preschool Nurse. A total of 15.7 Aides and 1.0 clerical staff members also are supported by this grant.

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators					0.33	0.33
Teachers	6.97	6.57	7.12	7.12	7.22	0.10
Aides	15.76	17.44	15.71	15.7	15.7	
Clerical	1.2	1.0	1.0	1.0	1.0	
Total	23.93	25.01	23.83	23.82	24.25	0.43

Critical Issues:

The most critical issue for this grant is that the annual funding allocation has not kept pace with contractual salary increases for staff members, resulting in a reduction in the amount of grant funding that may be allocated to student summer services, as well as tuition expenditures for out of district summer placements.

Goals & Objectives:

This grant program fits within the District's larger goals of providing standards based education for students (Goal 1) and promoting student wellness/social emotional learning (Goal 2.)

Funding Recommendation:

The FY 13 budget recommendation for this grant is \$1,215,814, a \$14,270 (1.2%) increase from the FY 12 budget of \$1,201,544.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: SPED Program Improvement/274

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	-	-	20,000	20,000	-	0.0%	31.9%
Purchase of Service	12,768	-	-	30,000	30,000	-	0.0%	47.9%
Expense	3,649	-	-	12,609	12,609	-	0.0%	20.1%
<u>Capital Outlay</u>	-	-	-	-	-	-	0.0%	0.0%
Total	16,417	-	-	62,609	62,609	-	0.0%	100.0%

Budget Overview:

This federal grant funds professional development activities that will help to improve the skills and capacity of educators to meet the diverse needs of students with disabilities and to promote inclusive practices across all settings. Priority areas for professional development are: educator effectiveness, content skill development, non-academic supports, early childhood inclusive practices and secondary transition. Annual funding allocations are determined by the Department of Elementary and Secondary Education and are made on the basis of total public school enrollment. In FY 10 and FY 11, funding for special education program improvement in special education was provided by federal stimulus grant funds, instead of through Grant Fund Code 274. This grant funds stipends and supplemental payments to teachers, but no permanent staff positions. Other expenditure restrictions apply. The grant period is 9/1/12-8/31/13.

Staffing:

This grant funds stipends and payments to temporary staff (no FTE.)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The FY 13 budget reflected above is preliminary and is based on the FY 12 grant allocation. The final FY 13 grant allocation is not yet known.

Goals & Objectives:

This grant program supports District Goal 4.4: Core services, including staff recruitment, compensation and benefits management, employee relations and human resource information management will promote a safe and healthy work place that facilitates and promotes a positive work ethic and reflects the District's core values.

Funding Recommendation:

The FY 13 preliminary budget for this grant is \$62,609, representing the fact that the final FY 13 allocation is not yet known.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: SPED Early Childhood Allocation/262

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	34,337	34,366	34,097	34,609	34,609	-	0.0%	98.4%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	742	742	1,080	577	577	-	0.0%	1.6%
<u>Capital Outlay</u>	-	-	-	-	-	-	0.0%	0.0%
Total	35,079	35,108	35,177	35,186	35,186	-	0.0%	100.0%

Budget Overview:

These supplemental grant funds provide school systems with funding to support 3, 4 and 5-year old children with disabilities in high-quality programs across settings following the federal and state requirements for inclusive settings. Funding is awarded using a formula that is based on the 1996 number of three-, four- and five-year olds with disabilities; the current number of three- to five-year olds living in poverty; and the total enrollment of K-12 students in the community. Expenditure restrictions apply. The grant period is 9/1/12-8/31/13.

Staffing:

This grant supports 1.2 FTE instructional aide positions in the Preschool Program.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides	1.37	1.13	1.20	1.20	1.20	
Clerical						
Total	1.37	1.13	1.20	1.20	1.20	

Critical Issues:

The FY13 budget reflected above is preliminary and is based on the FY12 grant allocation. The final FY13 grant allocation is not yet known.

Goals & Objectives:

This grant program fits within the District's larger goals of providing standards based education for students (Goal 1) and promoting student wellness/social emotional learning (Goal 2.)

Funding Recommendation:

The FY13 preliminary budget for this grant is \$35,186, a \$0 (0%) increase from FY12.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: NCLB Safe & Drug Free Schools/331

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	702	2,416	1,063	-	-	-	0.0%	0.0%
Purchase of Service	11,343	6,720	-	-	-	-	0.0%	0.0%
Expense	1,583	2,673	4,414	-	-	-	0.0%	0.0%
<u>Capital Outlay</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Total	13,628	11,809	5,476	-	-	-	0.0%	0.0%

Budget Overview:

The Title IV, Part A: Safe & Drug- Free Schools and Communities (SDFSC) grant supports programs that: a) prevent violence in and around schools; b) prevent illegal use of tobacco, alcohol and drugs; c) involve parents and communities and d) coordinate with related federal, state, school and community efforts and resources to foster a safe and drug-free learning environment that supports student achievement. Expenditure restrictions apply and Districts are required to use the funds to adopt and carry out a comprehensive substance abuse and violence prevention program based on SDFSC Principles of Effectiveness. Funds are allocated based on a state-wide formula in which 40% of total funds available are distributed on a per-pupil basis and the remaining 60% are distributed based on the relative share of Title I funds received in the previous fiscal year. This grant funds stipends and supplemental payments to teachers, but no permanent staff positions are paid from this fund. The grant period is 9/1/12-8/31/13.

Staffing:

In the past, this grant has funded stipends and payments to temporary staff (no FTE.) There is no grant award to Needham in FY13.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

Over time, however, there has been a significant decrease in funding awarded through this grant. FY11 was the last funding year for this grant; there is no allocation to Needham in FY13.

Goals & Objectives:

This grant program fits within the District's larger goal of promoting student wellness/social emotional learning (Goal 2.)

Funding Recommendation:

The FY13 budget recommendation for this grant is \$0; there is no allocation to Needham in FY13.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: Teacher Quality/140

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	58,861	58,162	59,290	61,363	64,596	3,233	5.3%	93.9%
Purchase of Service	17,259	20,650	13,664	4,716	2,392	(2,324)	-49.3%	3.5%
Expense	6,015	3,636	8,374	2,204	1,794	(410)	-18.6%	2.6%
<u>Capital Outlay</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Total	82,135	82,448	81,328	68,283	68,782	499	0.7%	100.0%

Budget Overview:

The purpose of the Title II, Part A: Improving Educator Quality grant program is to increase student achievement through comprehensive District initiatives that focus on the preparation, training, recruitment and retention of highly qualified educators, including administrators. This grant also provides funding to hire one teacher to reduce class size in a qualifying school (Newman.) Funds are awarded by formula, which sets each District's award at the same amount they received during 2001/02 school year for the Eisenhower and federal Class Size Reduction programs, plus an additional allocation, which is allocated based 20% on population (ages 5 to 17) and 80% on poverty. Census data are the source of this information. A school district may use the funds for training, recruiting, and retaining high-quality educators, including teachers, administrators and paraprofessionals. Funds must supplement, but not supplant, non-federal funds that otherwise would be used for related activities. Additionally, school districts which have fewer than 100% of their core academic teachers designed as "highly qualified" must target these grant funds toward achieving 100% Highly Qualified Teachers. The FY12 grant includes allocations for the following private schools: St. Joseph's School (\$1,794) and the Walker School (\$227.) The grant period is 9/1/11-8/31/12.

Staffing:

A full-time classroom teacher is funded by this grant, for the purpose of reducing class size.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers	1.0	1.0	1.0	1.0	1.0	
Aides						
Clerical						
Total	1.0	1.0	1.0	1.0	1.0	

Critical Issues:

The most critical issue for this grant is the gradual loss of funding. The FY13 grant budget is \$68,782, which represents a \$12,546 (15%) reduction from the FY11 budget of \$81,328. This reduction will curtail work in the area of Social and Emotional Learning and teacher recruitment. At this point, 82.2% of the grant allocation is dedicated to continuing the class size reduction teacher at Newman School.

Goals & Objectives:

This grant program supports District Goal 4.4: Core services, including staff recruitment, compensation and benefits management, employee relations and human resource information management will promote a safe and healthy work place that facilitates and promotes a positive work ethic and reflects the District's core values.

Funding Recommendation:

The FY13 budget recommendation for this grant is \$68,782, which represents a \$499 (0.7%) increase from FY12.

FY 2012/13 Special Revenue Budget

Needham Public Schools

Federal Grant: Title I/305

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	76,523	76,011	87,046	90,224	97,990	7,766	8.6%	83.2%
Purchase of Service	33,820	27,317	24,238	20,353	16,940	(3,413)	-16.8%	14.4%
Expense	5,364	12,924	3,140	8,787	2,781	(6,006)	-68.4%	2.4%
<u>Capital Outlay</u>	-	-	-	-	-	-	0.0%	0.0%
Total	115,706	116,252	114,424	119,364	117,711	(1,653)	-1.4%	100.0%

Budget Overview:

The Title I, Part A grant, as reauthorized under the No Child Left Behind Act of 2001 (NCLB), provides supplemental resources to local school districts to assist low achieving students in high poverty schools to meet the state's challenging academic standards. Funds are allocated based on criteria established by the US Department of Education and may be used to provide academic, instructional or support services for eligible students, professional development activities for staff, support for parent involvement activities, and the purchase of appropriate supplies and materials. FY12 Title I funding supports activities at the Eliot, Hillside, Newman and Walker Schools in Needham. (The Walker School allocation is \$16,940.) The Department of Education allows unspent funds from the prior year to be rolled forward and spent in the following fiscal year (as carry-over funding.) The grant period for this grant is: 9/1/12 – 8/31/13.

Staffing:

A total of 1.3 FTE reading specialists are funded by this grant, as well as stipends and payments to temporary staff (no FTE.)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers	1.0	1.3	1.5	1.3	1.3	
Aides						
Clerical						
Total	1.0	1.3	1.5	1.3	1.3	

Critical Issues:

Continued funding from federal granting sources.

Goals & Objectives:

This grant program fits within the District's larger goals of providing standards based education for students (Goal 1) and promoting student wellness/social emotional learning (Goal 2.)

Funding Recommendation:

The FY13 budget recommendation for this grant is \$117,711, based upon the federal allocation. The budget amount represents a \$1,653 (1.4%) reduction from FY12.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: Technology Title II D/160

<u>Expenditure</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Budget</u>	<u>FY13</u> <u>Budget</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/(Dec)</u>	<u>%</u> <u>TL FY13</u>
Salary	2,228	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	2,230	-	-	-	-	0.0%	0.0%
Expense	48	48	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	2,276	2,278	-	-	-	-	0.0%	0.0%

Budget Overview:

The Title II D Enhancing Education Through Technology Program is intended to a) help school districts improve student achievement through the use of technology in their schools; b) assist students in becoming technologically literate by the end of eighth grade; and c) encourage high-quality professional development that uses research-based instructional strategies to integrate technology effectively into the instruction. Districts are eligible to receive these funds if they also receive funds under Part A of Title I, have a long-range technology plan approved by the Department of Elementary and Secondary Education, and are CIPA (Children’s Internet Protection Act) compliant. Funds must be used to supplement, but not supplant state and local funds, and expenditure restrictions apply. The grant period is 9/1/12-8/31/13.

Staffing:

In the past, this grant has funded stipends and payments to temporary staff (no FTE.) There is no grant award to Needham in FY13.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

FY10 was the final funding year for this grant, following a steady decline in the amount of funding awarded under this grant annually.

Goals & Objectives:

This grant program fits within the District’s larger goals of providing standards based education for students (Goal 1), specifically by facilitating assessments and feedback (Objective 2) and professional development opportunities for teachers (Objective 5.)

Funding Recommendation:

The FY13 funding amount is zero – FY10 was the final funding year for this grant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: ARRA IDEA – School Age (Stimulus)/ 760

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	135,574	105,366	-	-	-	0.0%	0.0%
Purchase of Service	-	329,248	401,591	-	-	-	0.0%	0.0%
Expense	-	116,163	81,390	-	-	-	0.0%	0.0%
Capital Outlay	-	-	214,655	-	-	-	0.0%	0.0%
Total	-	580,984	803,002	-	-	-	0.0%	0.0%

Budget Overview:

The overall purpose of the American Recovery and Reinvestment Act (ARRA) federal grant programs is to fund activities that will save and create jobs in the short term and to invest in activities that will support ARRA's long-term goals of strengthening education, driving reforms, and improving results for students. The ARRA-IDEA grants are designed to help ensure that students with disabilities have access to a free and appropriate education (FAPE) to meet each student's unique needs and to prepare each student for further education, employment, and independent living. Up to 50% of the total two year allocation may be used to sustain and support existing special education programming, and at least 50% of the total two-year allocation must be invested in one or more of the following areas: improving educator quality and effectiveness; supporting schools, districts, and students; investing in assessment and data systems; and promoting college and career readiness. Funds are awarded to public school districts with approved program plans for special education based on a formula, taking into account total school enrollment in both public and private elementary and secondary schools and the number of low income students in those same groups. Districts are required to meet proportionate share obligations for parentally-placed private school students. Expenditure restrictions apply. The grant period was 7/1/09-6/30/11.

Staffing:

In FY10 and FY11 this grant funded special education teaching and instructional aide positions, in addition to stipends to temporary staff (no FTE.) FY11 was the final funding year for this grant.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers		1.67	1.0			
Aides		1.74	1.5			
Clerical						
Total		3.41	2.5			

Critical Issues:

FY11 was the second year of a two-year award. The FY10 allocation was \$692,624, of which \$580,984 was spent in FY10, and \$111,640 carried forward to FY11. The FY11 allocation was \$691,362, plus the FY10 carry forward amount of \$111,640, or \$803,002. Approximately 50% of the overall grant award was used to replace lost state Circuit Breaker funding, and pay for out-of-district SPED tuition expenses. The balance of the funds were used to invest in in-district special needs transportation infrastructure, improve student learning through professional development, program evaluation and program improvement.

Goals & Objectives:

This grant program fits within the District's larger goals of providing standards based education for students (Goal 1), specifically by facilitating assessments and feedback (Objective 2) and professional development opportunities for teachers (Objective 5.)

Funding Recommendation:

The FY13 funding amount is zero – FY11 was the final funding year for this grant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: ARRA IDEA – Preschool (Stimulus)

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	12,206	6,556	-	-	-	0.0%	0.0%
Purchase of Service	-	-	188	-	-	-	0.0%	0.0%
Expense	-	14,630	20,325	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	-	26,836	27,068	-	-	-	0.0%	0.0%

Budget Overview:

The overall purposes of the American Recovery and Reinvestment Act (ARRA) federal grant programs are to fund activities that will save and create jobs in the short term, and to invest in activities that will support ARRA's long-term goals of strengthening education, driving reforms, and improving results for students. The ARRA grants are designed to help ensure that students with disabilities have access to a free and appropriate education (FAPE) to meet each student's unique needs and to prepare each student for further education, employment, and independent living. Up to 50% of the total two year allocation may be used to sustain and support existing special education programming, and at least 50% of the total two-year allocation must be invested in one or more of the following areas: improving educator quality and effectiveness; supporting schools, districts, and students; investing in assessment and data systems; and promoting college and career readiness. Funds are awarded to public school districts with approved program plans for special education based on a formula, taking into account total school enrollment in both public and private elementary and secondary schools and the number of low income students in those same groups. Districts are required to meet proportionate share obligations for parentally-placed private school students. Expenditure restrictions apply. The grant period was 7/1/09-6/30/11.

Staffing:

In FY11, the final funding year, two part-time teaching assistant positions at the Preschool were supported by this grant. (No permanent staff positions were funded by this grant in FY10.)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers			0.06			
Aides		0.54	1.26			
Clerical						
Total		0.54	1.32			

Critical Issues:

FY11 was the final funding year for this grant. All of the funds awarded in FY10 and FY11 were used to invest in preschool curriculum and assessment resources, and provide professional development to preschool staff.

Goals & Objectives:

This grant program supports District Goal 1.3, of differentiated instruction for students and Goal 1.2 of installing systems of assessment and feedback.

Funding Recommendation:

The FY13 funding amount is zero – FY11 was the final funding year for this grant.

FY 2012/13 Special Revenue Budget

Needham Public Schools

Federal Grant: ARRA State Fiscal Stabilization Fund (SFSF) Grant (Stimulus)/ 780

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	240,882	-	-	-	-	0.0%	0.0%
Purchase of Service	643,484	324,085	422,554	-	-	-	0.0%	0.0%
Expense	-	15,900	35,383	-	-	-	0.0%	0.0%
<u>Capital Outlay</u>	-	-	-	-	-	-	<u>0.0%</u>	<u>0.0%</u>
Total	643,484	580,867	457,937	-	-	-	0.0%	0.0%

Budget Overview:

The overall purpose of the American Recovery and Reinvestment Act (ARRA) federal grant programs is to fund activities that will save and create jobs in the short term and to invest in activities that will support ARRA's long-term goals of strengthening education, driving reforms, and improving results for students. This grant is awarded through the Governor's Office from the ARRA-funded State Fiscal Stabilization Fund (SFSF.) The purpose of the fund is to help stabilize state and local budgets in order to minimize and avoid reductions in education and other essential services. Districts are encouraged, but not required, to use their funds to invest in initiatives that lead to improved results for students, and long-term gains in school system capacity. Allocations from this fund are calculated using each state's primary funding formula for K-12 education, which in Massachusetts is the Chapter 70 formula. In FY11, the Governor used Ed Jobs grants (in combination with federal SFSF grants) to ensure that districts receive sufficient funding to reach their Chapter 70 foundation budget targets. In general, SFSF grants may be used for any educational expenditures that would be eligible under the Elementary and Secondary Education Act/Impact Aid Act (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act (AEFLA), and the Carl D. Perkins Career and Technical Education Act (Perkins Act). Expenditure restrictions apply. The grant period was 7/1/09-6/30/11.

Staffing:

In FY10, this grant supported a number of staff positions, which had been cut from the FY10 budget, including 3.25 FTE teacher/nurse positions, 0.35 instructional assistants and 1.57 clerical positions. In FY11, the entire grant award was allocated to purchase of service and other expenses. The final funding year for this grant was FY11.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers		3.25				
Aides		0.35				
Clerical		1.57				
Total		5.17				

Critical Issues:

The FY10 SFSF grant award was for \$1,003,421. A total of \$580,867 of these funds were spent in FY10, and \$422,554 were carried forward to FY11. All of the carry-over funds will be used to supplement the SPED tuition budget. In addition, the Governor's FY11 budget included an additional \$35,383 in new SFSF money for Needham, which was spent on new math curriculum materials for elementary schools. The total FY11 grant award of \$457,937 includes the FY10 carry over funds (\$422,554), plus the new grant revenue (\$35,383.) FY11 was the final funding year for this grant.

Goals & Objectives:

This grant program supports District Goal 1 of promoting standards based instruction, and Goal 4 of providing appropriate infrastructure to support student learning.

Funding Recommendation:

The FY13 funding amount is zero – FY11 was the final funding year for this grant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: Education Jobs (Ed Jobs)

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	-	-	508,281	-	(508,281)	-100.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	-	-	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	-	-	-	508,281	-	(508,281)	-100.0%	0.0%

Budget Overview:

The Education Jobs (Ed Jobs) grant is a one-time appropriation, the U.E. Department of Education has awarded to governors to save or create education jobs. Jobs funded under the program include those that provide educational and related services for early childhood, elementary and secondary education. Districts may use their funds only for compensation and benefits and other expenses, such as support services, necessary to retain existing employees, to recall or rehire former employees, and to hire new employees, in order to provide early childhood, elementary, or secondary educational and related services. District allocations are calculated using each state's primary funding formula for K-12 education, which, in Massachusetts, is the Chapter 70 formula. The FY12 funding allocation represented the District's FY11 award amount, which was deferred to FY12 to offset operating budget expenses. The Education Jobs funds were awarded as part of the state-wide Chapter 70 funding formula allocation, to ensure that districts receive sufficient funding to reach their Chapter 70 foundation budget targets. Districts may not use these funds to pay for contractual services, nor for general administrative expenses or the salary and benefits of District-level administrative employees. The grant period was 7/1/11-6/30/12.

Staffing:

FY12 staffing represented 4.4 FTE SPED Teaching Assistants and 6.0 FTE Computer Technicians, who were shifted out of the operating budget to this grant for FY12. Since the grant award is of limited duration, these positions were restored to the FY13 operating budget.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides				10.4		(10.4)
Clerical						
Total				10.4		(10.4)

Critical Issues:

The FY12 Education Jobs grant was used to supplement FY12 operating budget resources. Since there is no grant award in FY13 the positions supported by this grant were restored to the FY13 operating budget.

Goals & Objectives:

This grant program supports District Goal 1 of promoting standards based instruction, and Goal 4 of providing appropriate infrastructure to support student learning.

Funding Recommendation:

The FY13 budget recommendation for this grant is \$0 – FY12 was the final funding year for this grant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: US EPA Environmental Education

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	-	7,950	-	-	-	0.0%	0.0%
Purchase of Service Expense	-	-	900	-	-	-	0.0%	0.0%
Capital Outlay	-	-	7,212	-	-	-	0.0%	0.0%
Total	-	-	16,062	-	-	-	0.0%	0.0%

Budget Overview:

The overall purpose of this Environmental Protection Agency Environmental Education two-year federal grant program is to provide seed money to support environmental education projects that increase the public's awareness about environmental issues and provide them with skills to take responsible actions to protect the environment. The grant awarded to Needham will support the Eco-Explorers Program of the Needham Science Center. The Eco-Explorers program will link school curriculum to local environmental issues such as soil, water, weather, plants, animals, habitat and humans' affect on nature, through inquiry-based exploration. The program also offers environmental field experiences to students in schoolyards, school neighborhoods, and throughout the Town. The grant period was: 7/1/10 – 6/30/12.

Staffing:

This two-year grant supports a 0.11 FTE Grant Coordinator position.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers			0.11			
Aides						
Clerical						
Total			0.11			

Critical Issues:

This grant has a \$15,060 (25.28%) local match requirement, which will be met through the time and effort of Science Center staff to support this project. No additional operating budget funds will be required to satisfy this match requirement.

Goals & Objectives:

This grant meets District Goal #1 – advancing standards based learning, and District Goal #3.1 – students engaging in age-appropriate service activities that enable them to contribute to or act on local or global social needs and provide them with opportunities to develop social, civic and academic skills through reflection and analysis of their efforts.

Funding Recommendation:

The FY 13 budget recommendation for this grant is \$0 – the total two-year funding award of \$44,510 was initially given in FY11. Spending on this grant will continue through June 30, 2012, based on Needham's allocation.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Federal Grant: Limited English Proficiency Summer Title III/ 184

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	-	2,675	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	-	-	278	-	-	-	0.0%	0.0%
<u>Capital Outlay</u>	-	-	-	-	-	-	<u>0.0%</u>	<u>0.0%</u>
Total	-	-	2,953	-	-	-	0.0%	0.0%

Budget Overview:

The overall purpose of the Title III English Language Acquisition and Academic Achievement Program for Limited English Proficiency Students is to provide funds to improve the educational performance of limited English Proficient (LEP) students by assisting them in learning English and meeting state academic content standards. The priorities of the grant are to: increase English proficiency and academic achievement in core academic subjects through high-quality language instruction programs and content area teaching; provide high-quality professional development to classroom teachers in sheltered content and English language instruction; and develop, implement and provide extended day, weekend and summer opportunities for English language and academic content instruction for LEP students. Funds must supplement, but not supplant state and local funding that otherwise would be used for these activities. Expenditure restrictions apply. The grant period was: 9/1/10 – 8/31/11.

Staffing:

In FY11, this grant funded stipends and payments to temporary staff (no FTE.)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

This grant was awarded for the first time in FY11. Needham has not received an FY13 grant award.

Goals & Objectives:

This grant meets District Goal #1 – advancing standards based learning.

Funding Recommendation:

The FY13 budget recommendation for this grant is \$0. Needham has not received an FY13 grant award.

FY 2012/13 Special Revenue Budget

Needham Public Schools

Federal Grant: Closing the Early Literacy Gap for Students with Disabilities/ 297A

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	-	700	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	-	-	6,781	-	-	-	0.0%	0.0%
<u>Capital Outlay</u>	-	-	-	-	-	-	0.0%	0.0%
Total	-	-	7,481	-	-	-	0.0%	0.0%

Budget Overview:

The purpose of this federal grant opportunity is to support the development of strategic early literacy action plans to enhance and better align educational systems, curriculum and instructional practices across public preschool and/or kindergarten programs, Head Start and community based early childhood education programs. Literacy action plans will help to ensure that programs serving students with disabilities ages 3-5 are effective, engaging, developmentally appropriate, and designed to create seamless transitions across environments and into the next phase of the student's education. The Needham grant will involve a collaboration of public and community-based early childhood providers who will collaborate and review the guiding principals for best practice for literacy skill development. The team will discuss present practices and opportunities for implementing best practice, in addition to collaborating with the Needham Public Library staff around specific literature for children and its use for parents and community school programs and reviewing the computer literacy programs for school programs and in-home parent use. Funds are awarded based on a competitive basis and restrictions apply. The grant period was: 9/1/10 – 8/31/11.

Staffing:

In FY11, this grant funded stipends and payments to temporary staff (no FTE.)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

This grant was awarded for the first time in FY11. Needham has not received an FY13 grant award.

Goals & Objectives:

This grant meets District Goal #1 – advancing standards based learning.

Funding Recommendation:

The FY13 budget recommendation for this grant is \$0. Needham has not received an FY13 grant award.

FY 2012/13 Special Revenue Budget
Needham Public Schools
State Grant: Special Education Circuit Breaker

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	1,315,998	887,463	876,313	952,036	1,667,974	715,938	75.2%	100.0%
Expense	-	-	-	-	-	-	0.0%	0.0%
<u>Capital Outlay</u>	-	-	-	-	-	-	0.0%	0.0%
Total	1,315,998	887,463	876,313	952,036	1,667,974	715,938	75.2%	100.0%

Budget Overview:

In FY04 the “Circuit Breaker” program was voted by the State Legislature, replacing the former “50/50” program, which reimbursed districts for 50% of the cost of special education students placed in residential settings. The formula voted by the State Legislature called for districts to receive 75% of their costs exceeding an amount equal to four times the state foundation budget per pupil. (In FY13, this amount is budgeted to be \$38,912.) However, because Circuit Breaker reimbursements are subject to appropriation, the actual reimbursement percentage has varied. In FY04, the State reimbursed districts at 35%. Between FY05 – FY08, the program was fully-funded at 75%. Since FY09, however, the reimbursement rate has dropped due to state budget constraints. In FY09, Circuit Breaker was funded at 72%. In FY10, funding was slashed to 42.38%, creating a budget shortfall of \$652,473, that was ‘backfilled’ by federal stimulus grant funds. In FY11 the reimbursement rate was 43.66%, up slightly from the 40% budget amount. The second year of federal stimulus grant funds were used to close the ongoing budget gap in FY11. In FY12, a 40% reimbursement rate was budgeted, although the State ultimately approved a 65% rate.

The FY13 school budget assumed a 65% reimbursement rate. The final state budget has increased funding to up to 75%; the final reimbursement rate will not be known until the fall. The grant period is 7/1/12-6/30/13.

Staffing:

No staff members are paid from the Special Education Circuit Breaker account.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The most critical issue for the Circuit Breaker Program is uncertain state funding, although the FY13 adopted state budget promises to restore a some or all of the funding lost in FY10 and FY11.

Goals & Objectives:

The Circuit Breaker program fits within the District’s larger goals of providing standards based education for students (Goal 1) and promoting student wellness/social emotional learning (Goal 2.)

Funding Recommendation:

The FY13 budget recommendation is \$1,667,974. The \$715,938 (75.2%) increase over the FY12 budget amount reflects a substantial increases in the budgeted tuition expenditure reimbursement rate from 40% to 65%.

FY 2012/13 Special Revenue Budget
Needham Public Schools
State Grant: METCO/ 317

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	494,016	454,794	424,570	441,793	446,665	4,872	1.1%	56.2%
Purchase of Service	286,746	300,625	294,959	279,979	311,221	31,242	11.2%	39.1%
Expense	53,546	40,333	47,031	47,921	37,141	(10,781)	-22.5%	4.7%
<u>Capital Outlay</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Total	834,308	795,751	766,561	769,693	795,026	25,333	3.3%	100.0%

Budget Overview:

The purpose of the state-funded METCO program is to expand educational opportunities, increase diversity, and reduce racial isolation by permitting students in Boston and Springfield to attend public schools in other communities that have agreed to participate. The METCO program provides students of participating districts the opportunity to experience the advantages of learning and working in a racially, ethnically and linguistically diverse setting. Funding for FY 13 is based upon October 2011 METCO enrollment (149 for Needham.) Grants consist of a \$3,281 per pupil allotment for instructional and support services and a base transportation allotment level funded from FY12. Funds may be used for local district costs incurred as a result of the presence of METCO students, METCO transportation costs, and for supplemental services that will contribute in a measurable way to enhanced educational opportunity and academic achievement, as well as diversity achievement. The grant period is 7/1/12-6/30/13.

Staffing:

The FY 12 grant funds 4.0 administrators, including a 1.0 Program Director and a Program Coordinator at the Elementary, Middle and High School levels. In addition, the grant funds 4.0 FTE teaching assistants, a 1.0 Secretary/Bookkeeper, bus monitors and stipend payments to teachers and professional development staff.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators	4.0	4.0	4.1	4.0	4.0	
Teachers	1.5	1.0	0.0	0.0	0.0	
Aides	5.0	4.0	4.0	4.0	4.0	
Clerical	1.0	1.0	1.0	1.0	1.0	
Total	11.5	10.0	9.1	9.0	9.0	

Critical Issues:

The critical issue for this grant is reduced funding from the State, due to the state budget cutbacks in FY09, FY10 and FY11. Since FY09, the budget allocation has been reduced from \$883,060 to \$795,026. The reduction in funds has caused 1.5 teaching positions, a 1.0 FTE aide and a 0.1 FTE administrator, formerly funded by the grant, to be cut from the grant budget. In addition, increases in transportation and contractual salary expense have squeezed the METCO budget even further.

Goals & Objectives:

This grant supports District Goals 1-3, related to advancing a standards based curriculum, developing the social and emotional skills of students, and promoting active citizenship.

Funding Recommendation:

The FY 13 budget for this grant is \$795,026, a \$25,333 (3.3%) increase from the current year.

FY 2012/13 Special Revenue Budget
Needham Public Schools
State Grant: Essential School Health

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	93,470	109,883	114,440	115,080	115,080	-	0.0%	94.8%
Purchase of Service	400	-	-	-	-	-	0.0%	0.0%
Expense	54,020	11,476	6,920	6,280	6,280	-	0.0%	5.2%
<u>Capital Outlay</u>	-	-	-	-	-	-	0.0%	0.0%
Total	147,890	121,359	121,360	121,360	121,360	-	0.0%	100.0%

Budget Overview:

This five-year grant (which ends in FY13) provides funds to hire nurses and health service program support staff. Needham shares these funds with other area schools, including: Medfield Public Schools (\$3,000), Millis Public Schools (\$3,000), Walker School of Needham (\$2,280), and St. Joseph Parish School of Needham (\$11,202.) The \$11,202 allocation to St. Joseph's Parish represents the salary of two part-time nurses totaling 0.24 FTE. Needham's share of the FY12 grant is \$101,878. The grant must be re-authorized annually by the State. The grant period is 7/1/12-6/30/13.

Staffing:

This grant funds 1.86 school nurses, 0.11 FTE of which are assigned to St. Joseph's School and 1.75 FTE are Needham Public Schools nurses. A clerical position in Millis receives a stipend from this grant.

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Budget</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers	1.7	2.01	2.05	2.05	2.05	
Aides						
Clerical	0.8	0.86				
Total	2.5	2.87	2.05	2.05	2.05	

Critical Issues:

The critical issue for this grant is reduced funding from the State, which has reduced Needham's annual allocation from \$148,000 in FY09 to \$121,360, a reduction of 18%. The grant has been level funded since FY10. The FY13 budget reflected above is preliminary; the final FY13 allocation is not yet known.

Goals & Objectives:

The ESH grant supports the assumptions of NPS, including: partnership and collaboration with the family and community essential to student health; infrastructure to provide a safe and secure school program and learning environment; financial and administrative planning to meet students' health needs; and human resources, that recruit and sustain highly qualified staff; supporting the student: nurse ratio as recommended by MDPH. School health supports the health, social and emotional development of students.

Funding Recommendation:

The FY13 preliminary budget for this grant is \$121,360, which represents level funding from FY12. The final FY13 allocation is not yet known.

FY 2012/13 Special Revenue Budget

Needham Public Schools

State Grant: Academic Support

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	11,588	10,590	9,800	8,700	7,400	(1,300)	-14.9%	93.7%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	512	310	-	100	500	400	400.0%	6.3%
<u>Capital Outlay</u>	-	-	-	-	-	-	0.0%	0.0%
Total	12,100	10,900	9,800	8,800	7,900	(900)	-10.2%	100.0%

Budget Overview:

This grant provides enhanced academic support services for the following students: members of the Classes of 2003-2009 who have not yet met the Competency Determination required for a high school diploma; and members of the Classes of 2010-2013, who scored in the *warning/failing* or *needs improvement* levels (<240) on their most recent English Language Arts and/or Mathematics MCAS and/or the *warning/failing* level (<220) on their most recent Science and Technology/Engineering MCAS. Incoming ninth graders (Class of 2014) who meet the above criteria also are eligible to receive summer services under this grant. These services must supplement, but not supplant, currently funded local state and federal programs. Funding allocations are based upon a formula that incorporates MCAS scores and prior year funding allocations. Expenditure restrictions apply. This grant funds stipends and supplemental payments to teachers, but no permanent staff. The grant period is 7/1/12-6/30/13.

Staffing:

This grant funds stipends and payments to temporary staff (no FTE.)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The most critical issue for this grant is the continued reduction in state funding. The FY12 grant amount is \$8,800, which represents a \$1,000 (10.2%) funding reduction from the FY11 grant allocation of \$9,800. This reduction will result in reduced services to students.

Goals & Objectives:

This grant supports District Goal 1, related to advancing a standards based curriculum.

Funding Recommendation:

The FY13 budget recommendation for this grant is \$7,900, which represents a \$900 (10.2%) funding reduction from the FY12 budget amount. As of this writing, the line item budget for this grant has not been finalized, although the total allocation has been set.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Local Grant: Metrowest Youth Substance Abuse

<u>Expenditure</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Budget</u>	<u>FY13</u> <u>Budget</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/(Dec)</u>	<u>%</u> <u>TL FY13</u>
Salary	13,264	6,954	500	-	-	-	0.0%	0.0%
Purchase of Service	875	1,075	3,550	4,120	-	(4,120)	-100.0%	0.0%
Expense	1,726	4,336	5,245	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	15,865	12,365	9,296	4,120	-	(4,120)	-100.0%	0.0%

Budget Overview:

The Metrowest Youth Substance Abuse grant is a multi-year grant from the Metrowest Community Health Care Foundation (MCHCF) to address issues of alcohol and substance abuse in the schools. This grant, the first portion of which was allocated in FY05, enabled the schools to hire a prevention coordinator and support parent education, as well as to provide access to treatment for students and engage in prevention efforts. In FY10, unspent funds from a prior year were used to match Needham Board of Health funds to hire a part-time prevention coordinator to oversee Town-wide substance abuse prevention initiatives. The multi-year funding provided through this grant has supported access to technical assistance from the Educational Development Corporation (EDC) and helped Needham to ‘jump start’ a wider community response to these issues. As a result, the Town of Needham’s Health Department was awarded a five-year federal Drug Fee Communities Grant of \$125,000 per year to continue the work.

Staffing:

Although this grant previously funded a 1.0 FTE Substance Abuse Prevention Coordinator, currently, the grant funds only stipends and payments to temporary staff (no FTE.)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides	1.0					
Clerical						
Total	1.0					

Critical Issues:

FY12 will be the final year of expenditures for this multi-year grant.

Goals & Objectives:

This grant program supports District Goal 2 of providing general student health and wellness.

Funding Recommendation:

The FY13 budget recommendation for this grant is \$0 – FY12 was the final year of expenditures for this grant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Local Grant: Metrowest Bullying Prevention

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	-	-	2,825	13,750	11,300	(2,450)	-17.8%	100.0%
Purchase of Service	-	-	600	3,450	-	(3,450)	-100.0%	0.0%
Expense	-	-	4,757	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	-	-	8,182	17,200	11,300	(5,900)	-34.3%	100.0%

Budget Overview:

The Metrowest Bullying Prevention grant is a multi-year grant from the Metrowest Community Health Care Foundation (MCHCF) to reduce the prevalence of bullying among Needham's 2,000 students who will be in 6th-8th grade from 2011-2013. The first year of this grant was FY 2010/11. Grant activities will include: the development of a Bullying Prevention and Intervention Plan, as required by the Massachusetts Department of Elementary and Secondary Education, as well as the development of an associated school policies; full implementation of the Second Step/ Steps to Respect curriculum at Grades K – 5; the review and implementation of curriculum for Grades 6, 7 and 8, which builds on the elementary Second Step/ Steps to Respect curriculum; and the implementation of educational intervention and assessment protocols for Grades K – 8. In addition, the grant provides funds for professional development for teachers and parent programming. The grant period is 1/1/10 – 6/30/13.

Staffing:

This grant funds stipends and payments to temporary staff (no FTE.)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

FY13 is the third year of this multi-year grant. The FY11 grant budget was \$31,000, the FY12 grant budget is \$17,200 and the FY13 grant budget will be \$11,300, for a total award of \$59,500.

Goals & Objectives:

This grant program supports District Goal 2 of providing general student health and wellness.

Funding Recommendation:

The FY13 budget recommendation for this grant is \$11,300.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Local Grant: Steps to Success Grant

<u>Expenditure</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Salary	14,150	4,800	2,880	2,828	4,553	1,725	61.0%	100.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	143	-	-	-	-	-	0.0%	0.0%
<u>Capital Outlay</u>	-	-	-	-	-	-	0.0%	0.0%
Total	14,293	4,800	2,880	2,828	4,553	1,725	61.0%	100.0%

Budget Overview:

The Steps to Success grant, which was initially funded by the Congregational Church of Needham and is now supported by donations from community members, has provided multi-year mentors to low-income Needham High students. The goal is to help students connect with an adult at school. Mentor/ mentee relationships vary depending on the needs of students, but typically include regular meetings, social activities, coaching on the college process and helping students access available resources.

Staffing:

This grant funds stipends and payments to temporary staff (no FTE.)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no critical issues for this grant. The community is engaged in ongoing fundraising to support the activities of this important program.

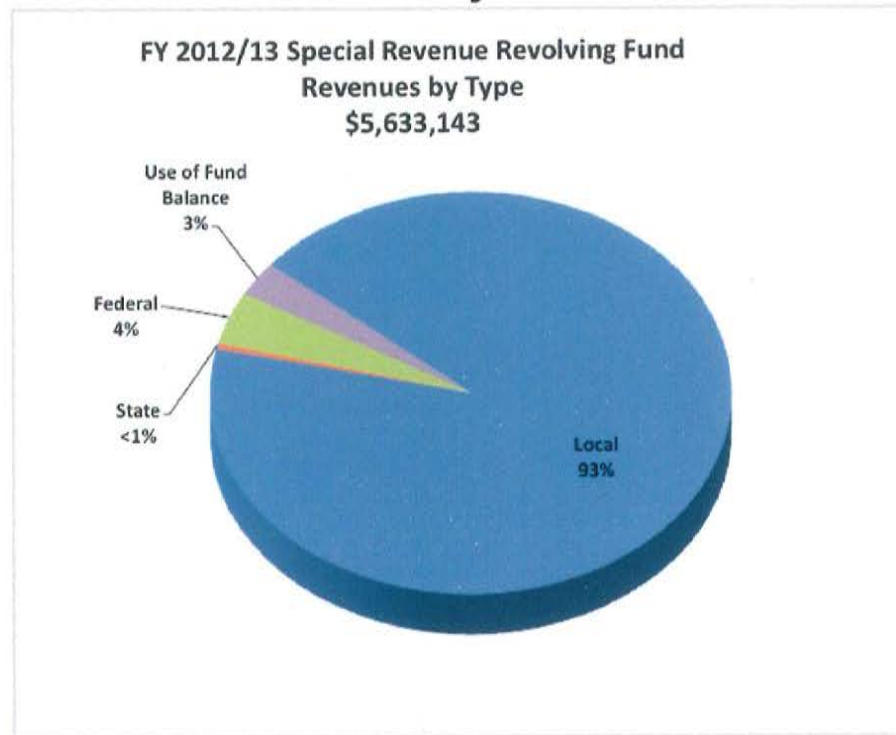
Goals & Objectives:

This grant program supports District Goal 2.1, which is geared toward developing advisory/mentoring programs.

Funding Recommendation:

The FY13 budget recommendation for this grant is \$4,553, which expends the remainder of the grant funds.

FY 2012/13 Special Revenue Revolving Fund Revenues by Source



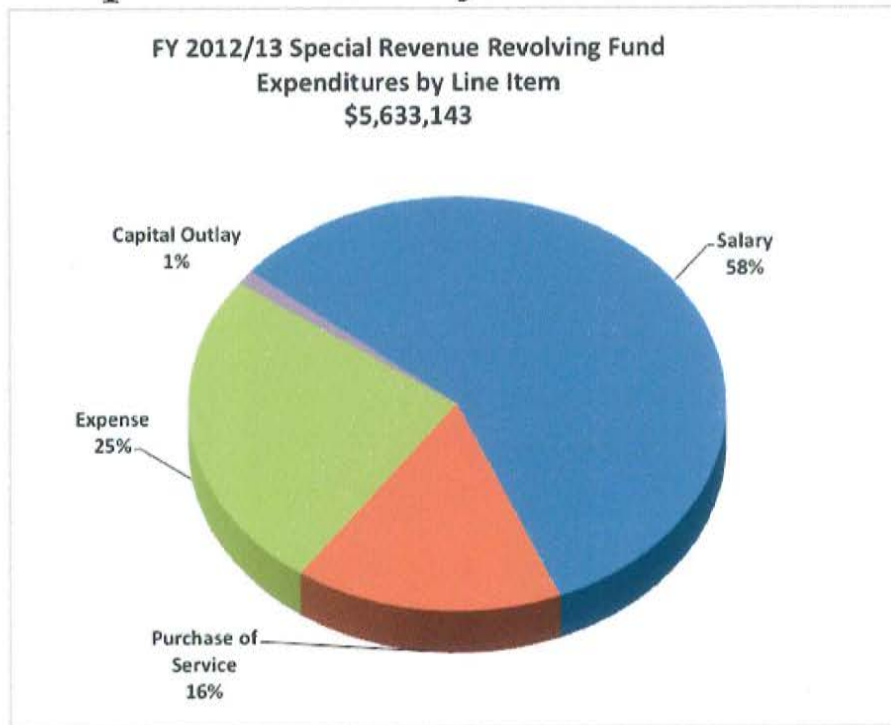
Revenue Summary:

Revenue by Source	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Local	4,972,768	5,005,397	5,104,297	5,258,856	5,210,578	(48,278)	-0.9%	92.5%
State	29,366	25,161	38,772	21,500	26,500	5,000	23.3%	0.5%
Federal	176,861	193,921	255,811	189,000	238,500	49,500	26.2%	4.2%
Use of/(Contribution to) Fund Balan	(278,486)	(225,830)	(74,254)	142,984	157,565	14,581	10.2%	2.8%
Total	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	100.0%

Voluntary extra-curricular school programs, for which participation is contingent upon paying a fee, are operated from special revenue revolving funds. These programs are authorized by statute and are largely funded by the fee revenues collected from participants. (The Transportation, Athletics and Preschool programs also derive funding from the school operating budget, while the School Food Service program receives state and federal reimbursement for school meals.)

The budget for the special revenue revolving fund programs in FY13 is \$5,633,143, representing a \$20,803 (0.4%) increase from the current year. Over 95% of revenue comes from local sources, including fee revenues (\$5,210,578) and the budgeted use of fund balance (\$157,565.) The Food Service budget also includes \$265,000 in state and federal meals reimbursements, which account for the balance of the revolving fund revenues.

FY 2012/13 Special Revenue Revolving Fund Expenditures by Line Item



Expenditure Summary:

	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Budget</u>	<u>FY13</u> <u>Budget</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Total FY13</u>
Revenue	5,178,995	5,224,479	5,398,880	5,469,356	5,475,578	6,222	0.1%	100.0%
Expenditure								
Salary	2,422,537	2,807,675	2,958,593	3,135,721	3,250,342	114,621	3.7%	57.7%
Purchase of Service	1,046,976	934,805	985,517	1,077,210	906,786	(170,424)	-15.8%	16.1%
Expense	1,250,963	1,221,514	1,192,204	1,350,608	1,412,715	62,107	4.6%	25.1%
Capital Outlay	180,033	34,655	188,312	48,800	63,300	14,500	29.7%	1.1%
Total	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	100.0%
Beginning Fund Balance	2,480,855	2,760,815	2,988,172	2,841,644	2,920,383	78,739	2.8%	
Ending Fund Balance	2,759,341	2,986,645	3,062,426	2,698,659	2,762,818	64,158	2.4%	

Salaries and wages account for most special revenue revolving fund expenditures, or \$3,250,342 (57.7%). These expenditures support 73.5 FTE permanent staff positions. Purchase of service expenditures account for another \$906,786, the largest component of which is pupil transportation contract cost (or \$507,563 in FY13.) Purchase of service accounts decrease \$170,424 (15.8%) from FY12. Expense accounts total \$1,412,715 and increase by \$62,107 (4.6%) from FY12. Capital outlay is budgeted at \$63,300 and reflects the purchase of food service equipment as well as the annual contribution to the KASE bus replacement account.

FY 2012/13 Special Revenue Revolving Fund Expenditures by Fund & Department

Fund	Dept	Expenditures by Fund & Program	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
2303	3161	Transportation	457,416	420,384.63	448,553.78	513,557	516,450	2,893	0.6%	9.2%
		Subtotal Fund 2303	457,416	420,385	448,554	513,557	516,450	2,893	0.6%	9.2%
2350	3142	Production Cente	15,410	0.00	31,383.98	11,000	16,500	5,500	50.0%	0.3%
2350	3211	Broadmeadow Lease	9,592	9,303.85	9,629.34	11,840	11,914	74	0.6%	0.2%
2350	3221	Eliot Lease	7,031	7,192.31	8,734.37	10,360	11,322	962	9.3%	0.2%
2350	3222	Eliot Book/ Equipment Sales	646	538.72	795.00	940	860	(80)	-8.5%	0.0%
2350	3232	Hillside Book/ Equipment Sales	0	0.00	0.00	720	272	(448)	-62.2%	0.0%
2350	3234	Hillside@ Lesley Collaborative Internship	29,573	39,746.19	48,363.56	54,750	52,100	(2,650)	-4.8%	0.9%
2350	3241	Mitchell Lease	11,860	13,109.15	13,087.73	17,020	14,948	(2,072)	-12.2%	0.3%
2350	3251	Newman Lease	13,818	15,616.72	10,266.31	12,950	12,654	(296)	-2.3%	0.2%
2350	3252	Newman Book/ Equipment Sales	909	0.00	948.64	1,241	674	(567)	-45.7%	0.0%
2350	3261	High Rock Book/ Equipment Sales	0	0.00	1,625.50	2,200	2,087	(113)	-5.1%	0.0%
2350	3262	High Rock Lost Books	0	0.00	0.00	575	425	(150)	-26.1%	0.0%
2350	3310	High Rock Overnight Camp	88,808	98,005.90	107,426.06	120,830	0	(120,830)	-100.0%	0.0%
2350	3311	Pollard Japan Exchange	3,333	0.00	0.00	0	0	0	0.0%	0.0%
2350	3312	Pollard Book/ Equipment Sales	5,569	3,324.37	3,562.20	4,156	2,708	(1,448)	-34.8%	0.0%
2350	3313	Pollard Lost Books	2,500	341.04	75.92	1,050	1,050	0	0.0%	0.0%
2350	3420	High School Testing	48,457	53,560.00	53,107.26	57,022	56,293	(729)	-1.3%	1.0%
2350	3421	High School Book/ Equipment Sales	7,605	5,703.36	6,573.36	9,213	5,525	(3,688)	-40.0%	0.1%
2350	3422	High School Lockers	3,238	0.00	0.00	2,152	2,477	325	15.1%	0.0%
2350	3423	High School Textbook Recovery	4,872	3,570.70	2,296.41	5,275	1,065	(4,210)	-79.8%	0.0%
2350	3424	High School Parking	2,138	6,059.90	4,892.25	5,639	5,616	(23)	-0.4%	0.1%
2350	3425	High School Non-Resident Tuition	1,277	5,286.04	9,036.44	5,000	10,000	5,000	100.0%	0.2%
2350	3532	SPED Out-of-District Tuition	48,460	17,748.00	9,556.00	23,724	0	(23,724)	-100.0%	0.0%
2350	3533	SPED Non-Resident Tuition	63,951	64,260.56	69,081.15	87,759	90,895	3,136	3.6%	1.6%
2350	3610	Integrated Preschool	132,416	235,184.41	221,018.38	237,804	262,571	24,767	10.4%	4.7%
2350	3621	Science Center	220	284.90	0.00	215	3,893	3,678	1710.7%	0.1%
2350	3622	Science Center Afterschool Programs	-	-	-	-	5,325	5,325	100.0%	0.1%
2350	3633	Media Recovery	1,114	2,273.66	1,387.81	2,000	3,200	1,200	60.0%	0.1%
2350	3653	School Performing Groups	25,008	13,350.43	28,052.64	23,979	26,516	2,537	10.6%	0.5%
2350	3654	Fee-Based Arts Instruction	229,245	194,142.54	177,048.53	194,679	219,243	24,564	12.6%	3.9%
2350	3655	Fine & Performing Arts Sales to Students	15,941	12,616.45	18,409.86	19,675	18,539	(1,136)	-5.8%	0.3%
2350	3656	Graphic Arts	62,031	61,926.71	63,719.14	68,419	68,011	(408)	-0.6%	1.2%
2350	3657	Theatrical Productions	21,186	17,354.69	25,801.82	28,658	29,552	894	3.1%	0.5%
2350	3662	World Language Book/ Equipment Sales	2,011	6,765.88	5,307.28	11,140	6,798	(4,342)	-39.0%	0.1%
2350	3701	Kindergarten After School Enrichment (KASE)	770,250	906,627.16	997,187.91	914,990	892,115	(22,875)	-2.5%	15.8%
2350	3702	Elementary After School Enrichment (EASE)	84,811	103,180.80	113,464.23	103,739	104,397	658	0.6%	1.9%
2350	3703	Pollard & High Rock After School (PAS)/ (RAS)	54,129	68,308.19	71,638.94	66,083	81,136	15,053	22.8%	1.4%
2350	3704	Summer School	164,400	174,648.93	201,060.22	237,422	248,109	10,687	4.5%	4.4%
2350	3706	Tutoring	0	0.00	0.00	0	100	100	100.0%	0.0%
2350	3707	Ahtletics Summer Clinics	0	1,019.42	3,889.22	26,080	23,520	(2,560)	-9.8%	0.4%
2350	3800	METCO	9,729	3,310.12	2,549.46	6,900	750	(6,150)	-89.1%	0.0%
2350	3801	METCO Summer School	1,261	0.00	0.00	0	0	0	0.0%	0.0%
		Subtotal Fund 2350	1,942,799	2,144,361	2,320,977	2,387,198	2,293,160	(94,038)	-3.9%	40.7%
2351	3411	Athletics	416,564	377,616.03	464,445.97	483,601	532,501	48,900	10.1%	9.5%
		Subtotal Fund 2351	416,564	377,616	464,446	483,601	532,501	48,900	10.1%	9.5%
2550	3170	Nutrition Services (Formerly Food Service)	1,858,884	1,822,493.90	1,813,719.79	1,979,130	2,002,112	22,982	1.2%	35.5%
		Subtotal Fund 2550	1,858,884	1,822,494	1,813,720	1,979,130	2,002,112	22,982	1.2%	35.5%
2551	3705	Adult Education	203,232	228,665.52	263,940.82	233,854	273,920	40,066	17.1%	4.9%
		Subtotal Fund 2551	203,232	228,666	263,941	233,854	273,920	40,066	17.1%	4.9%
2553	3111	Staff Development	21,613	5,127.63	12,988.87	15,000	15,000	0	0.0%	0.3%
		Subtotal Fund 2553	21,613	5,128	12,989	15,000	15,000	0	0.0%	0.3%
		GRAND TOTAL	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	100.0%

FY 2012/13 Special Revenue Revolving Fund Expenditures by Line Item Detail

<u>Expenditure by Line Item</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Salary								
Salaries and Wages, Regular	2,340,779	2,648,358	2,809,870	2,926,646	3,060,227	133,581	4.6%	54.3%
Salaries and Wages, Substitutes	42,638	64,411	56,289	102,152	68,983	(33,169)	-32.5%	1.2%
Salaries and Wages, Longevity	937	6,850	6,499	5,700	18,454	12,754	223.8%	0.3%
Fringe on Behalf of Employee	38,183	88,056	85,935	101,223	102,678	1,455	1.4%	1.8%
Subtotal	2,422,537	2,807,675	2,958,593	3,135,721	3,250,342	114,621	3.7%	57.7%
Purchase of Service								
Utility Services	1,506.00	-	-	-	-	0	0.0%	0.0%
Repair & Maintenance	22,467.00	23,289.88	26,897.10	51,030.00	61,880.00	10,850	21.3%	1.1%
Rentals and Leases	65,366.40	58,544.96	105,650.74	120,352.00	111,842.00	(8,510)	-7.1%	2.0%
Professional Services	15,607.57	99,665.44	4,810.00	7,500.00	7,000.00	(500)	-6.7%	0.1%
Tuition	49,300.00	18,543.10	13,256.00	25,650.00	5,000.00	(20,650)	-80.5%	0.1%
Pupil Transportation	555,045.00	481,872.11	429,072.83	532,524.00	507,563.00	(24,961)	-4.7%	9.0%
Communication - Phones	-	-	-	2,836.00	2,836.00	0	0.0%	0.1%
Communication - Postage	52,975.00	61,326.97	19,220.76	18,800.00	20,140.00	1,340	7.1%	0.4%
Communication - Advertising	-	-	-	50.00	1,200.00	1,150	2300.0%	0.0%
Printing & Binding	22,219.00	23,280.17	20,542.05	27,600.00	25,984.00	(1,616)	-5.9%	0.5%
Other Purchased Services	262,489.60	168,281.91	366,067.02	290,868.40	163,341.00	(127,527)	-43.8%	2.9%
Subtotal	1,046,976	934,805	985,517	1,077,210	906,786	(170,424)	-15.8%	16.1%
Expense								
Office Supplies	11,882.00	3,715.83	5,318.92	16,000.00	11,500.00	(4,500)	-28.1%	0.2%
R&M Bldgs / Supplies	1,029.00	4,920.00	-	-	-	0	0.0%	0.0%
Custodial Supplies	6,190.00	5,503.84	6,319.05	24,550.00	56,703.00	32,153	131.0%	1.0%
Medical and Surgical Supplies	-	-	-	-	-	0	0.0%	0.0%
Food Supplies	743,913.00	809,155.85	782,651.08	852,800.00	850,000.00	(2,800)	-0.3%	15.1%
Educational Supplies	198,486.40	121,964.21	141,042.51	151,553.20	157,789.00	6,236	4.1%	2.8%
Testing Supplies	-	-	-	-	-	0	0.0%	0.0%
Instr. Mat/Clsrm Lib & Ref - Teaching Aids	1,351.00	2,273.66	3,184.25	9,217.00	4,950.00	(4,267)	-46.3%	0.1%
Textbooks/ Workbooks	19,959.00	20,601.12	13,290.30	8,900.00	6,640.00	(2,260)	-25.4%	0.1%
Instructional Equipment	57,650.00	19,520.93	10,666.05	109,233.00	106,929.00	(2,304)	-2.1%	1.9%
Instructional Hardware	-	-	-	-	-	0	0.0%	0.0%
Instrucational Software	-	-	-	-	-	0	0.0%	0.0%
Instructional Technology	-	-	-	-	-	0	0.0%	0.0%
Other Supplies	81,091.38	140,874.93	139,815.50	97,379.60	86,400.00	(10,980)	-11.3%	1.5%
In-State Travel	2,373.20	2,774.54	5,644.10	4,043.00	5,093.00	1,050	26.0%	0.1%
Out-of-State Travel	731.00	418.21	1,166.60	250.00	2,750.00	2,500	1000.0%	0.0%
Dues & Subscriptions	16,437.20	21,809.00	13,214.00	20,415.40	32,700.00	12,285	60.2%	0.6%
All Other Expenses	109,870.00	67,981.74	69,892.02	56,267.00	91,261.00	34,994	62.2%	1.6%
Subtotal	1,250,963	1,221,514	1,192,204	1,350,608	1,412,715	62,107	4.6%	25.1%
Capital Outlay								
Capital Vehicles (Unit Cost > \$5000)	-	-	147,996	28,800	23,800	(5,000)	-17.4%	0.4%
Capital Equipment (Unit Cost > \$5000)	180,033	15,240	25,456	-	35,500	35,500	100.0%	0.6%
Capital Technology	-	19,415	14,860	20,000	4,000	(16,000)	-80.0%	0.1%
Subtotal	180,033	34,655	188,312	48,800	63,300	14,500	29.7%	1.1%
GRAND TOTAL	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	100.0%

FY 2012/13 Special Revenue Revolving Fund Expenditures by Functional Area

<u>Expenditures by Functional Area</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
General Administration (1000)								
School Committee (1110)	-	-	-	-	-	-	0.0%	0.0%
District Administration (1200)	98,634	140,488	61,480	144,727	180,845	36,118	25.0%	3.2%
<u>Finance & Administrative Services (1410)</u>	-	-	-	-	-	-	0.0%	0.0%
Subtotal	98,634	140,488	61,480	144,727	180,845	36,118	25.0%	3.2%
Instructional Services (2000)								
District-Wide Academic Leadership (2100)	215,891	221,555	233,604	231,521	276,762	45,241	19.5%	4.9%
School Building Leadership (2200)	95,706	24,694	52,523	116,756	48,114	(68,642)	-58.8%	0.9%
Instruction - Teaching Services (2300)	1,013,585	1,091,927	1,122,568	1,247,088	1,243,405	(3,683)	-0.3%	22.1%
Instructional Materials & Equipment (2400)	1,390,365	726,490	678,013	1,088,040	977,834	(110,206)	-10.1%	17.4%
Guidance, Counseling & Testing Services (2700)	16,510	16,985	-	-	-	-	0.0%	0.0%
<u>Psychological Services (2800)</u>	-	-	-	-	-	-	0.0%	0.0%
Subtotal	2,732,057	2,081,652	2,086,708	2,683,405	2,546,115	(137,290)	-5.1%	45.2%
Other School Services (3000)								
Attendance & Parent Liaison Services (3100)	-	-	-	-	-	-	0.0%	0.0%
Health Services (3200)	56,257	63,631	63,121	67,270	69,261	1,991	3.0%	1.2%
Student Transportation Services (3300)	-	413,800	456,198	63,353	154,242	90,889	143.5%	2.7%
Food Services (3400)	660,808	1,787,839	1,793,788	1,877,236	1,854,646	(22,590)	-1.2%	32.9%
Athletic Services (3510)	416,564	377,616	481,932	498,669	547,321	48,652	9.8%	9.7%
Other Student Activities (3520)	-	-	-	-	-	-	0.0%	0.0%
<u>School Security (3600)</u>	-	-	-	-	-	-	0.0%	0.0%
Subtotal	1,133,629	2,642,885	2,795,039	2,506,528	2,625,470	118,942	4.7%	46.6%
Operation & Maintenance of Plant (4000)								
Custodial Services (4110)	761,256	37,789	52,166	40,655	60,208	19,553	48.1%	1.1%
Heating of Buildings (4120)	-	-	-	-	-	-	0.0%	0.0%
Utility Services (4130)	1,506	-	-	-	-	-	0.0%	0.0%
Maintenance of Grounds (4210)	7,945	2,113	2,400	8,000	-	(8,000)	-100.0%	0.0%
Maintenance of Buildings (4220)	17,765	5,320	-	13,480	-	(13,480)	-100.0%	0.0%
Extraordinary Maintenance (4300)	-	-	-	-	-	-	0.0%	0.0%
Networking & Telecommunications (4400)	-	-	-	-	-	-	0.0%	0.0%
<u>Technology Maintenance (4450)</u>	-	-	-	-	-	-	0.0%	0.0%
Subtotal	788,472	45,222	54,566	62,135	60,208	(1,927)	-3.1%	1.1%
Fixed Charges (5000)								
Employer Retirement (5100)	-	-	-	-	-	-	0.0%	0.0%
Insurance Programs (5200)	39,129	6,585	85,935	101,223	102,678	1,455	1.4%	1.8%
Rental-Lease of Equipment (5300)	30,094	29,414	41,121	50,522	51,072	550	1.1%	0.9%
<u>Grant Indirect (5600)</u>	-	-	-	-	-	-	0.0%	0.0%
Subtotal	69,223	35,999	127,056	151,745	153,750	2,005	1.3%	2.7%
Community Services (6000)								
Civic Activities (6200)	-	-	1,910	-	3,455	3,455	100.0%	0.1%
<u>Transportation Services to Non-Public Schools (6900)</u>	-	-	-	-	-	-	0.0%	0.0%
Subtotal	-	-	1,910	-	3,455	3,455	100.0%	0.1%
Acquisition, Improvement & Replacement of Fixed Assets (7000)								
Acquisition & Improvement of Equipment (7300)	30,033	34,655	188,312	25,000	63,300	38,300	153.2%	1.1%
Replacement of Equipment (7400)	-	-	-	-	-	-	0.0%	0.0%
Acquisition of Motor Vehicles (7500)	-	-	-	23,800	-	(23,800)	-100.0%	0.0%
<u>Replacement of Motor Vehicles (7600)</u>	-	-	-	-	-	-	0.0%	0.0%
Subtotal	30,033	34,655	188,312	48,800	63,300	14,500	29.7%	1.1%
Programs With Other School Districts (9000)								
Programs with Other Districts in Mass (9100)	-	-	-	-	-	-	0.0%	0.0%
Tuition to Out-of-State Schools (9200)	-	-	-	-	-	-	0.0%	0.0%
Tuition to Non-Public Schools (9300)	48,460	17,748	9,556	15,000	-	(15,000)	-100.0%	0.0%
Tuition to Collaboratives (9400)	-	-	-	-	-	-	0.0%	0.0%
<u>Payments to Regional School Districts (9500)</u>	-	-	-	-	-	-	0.0%	0.0%
Subtotal	48,460	17,748	9,556	15,000	-	(15,000)	-100.0%	0.0%
GRAND TOTAL	4,900,509	4,998,649	5,324,626	5,612,340	5,633,143	20,803	0.4%	100.0%

FY 2012/12 Special Revenue Revolving Fund F.T.E. by Fund and Department

<u>Fund</u>	<u>Dept</u>	<u>FTE By Fund & Department</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
2303	3161	Transportation	<u>1.50</u>	<u>1.29</u>	<u>1.29</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>	<u>0.0%</u>	<u>2.0%</u>
		Subtotal Fund 2303	<u>1.50</u>	<u>1.29</u>	<u>1.29</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>	<u>0.0%</u>	<u>2.0%</u>
2350	3142	Production Center	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3211	Broadmeadow Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3221	Eliot Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3222	Eliot Book/ Equipment Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3232	Hillside Book/ Equipment Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3234	Hillside@ Lesley Collaborative Internship	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3241	Mitchell Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3251	Newman Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3252	Newman Book/ Equipment Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3261	High Rock Book/ Equipment Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3262	High Rock Lost Books	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3310	High Rock Overnight Camp	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3311	Pollard Japan Exchange	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3312	Pollard Book/ Equipment Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3313	Pollard Lost Books	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3420	High School Testing	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3421	High School Book/ Equipment Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3422	High School Lockers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3423	High School Textbook Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3424	High School Parking	0.00	0.00	0.18	0.18	0.18	0.00	0.0%	0.2%
2350	3425	High School Non-Resident Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3532	SPED Out-of-District Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3533	SPED Non-Resident Tuition	1.75	2.43	2.17	2.00	2.64	0.64	32.0%	3.6%
2350	3610	Integrated Preschool	2.95	4.22	4.08	4.85	4.85	0.00	0.0%	6.6%
2350	3621	Science Center	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3622	Science Center Afterschool Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3633	Media Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3653	School Performing Groups	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3654	Fee-Based Arts Instruction	0.50	0.10	0.10	0.10	0.10	0.00	0.0%	0.1%
2350	3655	Fine & Performing Arts Sales to Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3656	Graphic Arts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3657	Theatrical Productions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3662	World Language Book/ Equipment Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3701	Kindergarten After School Enrichment (KASE)	19.52	22.20	19.70	21.90	20.42	-1.48	-6.8%	27.8%
2350	3702	Elementary After School Enrichment (EASE)	0.36	0.38	0.38	0.38	0.40	0.02	5.3%	0.5%
2350	3703	Pollard & High Rock After School (PAS)/ (RAS)	0.21	0.21	0.21	0.21	0.22	0.01	4.8%	0.3%
2350	3704	Summer School	0.83	0.84	0.84	0.84	1.12	0.28	33.3%	1.5%
2350	3706	Tutoring	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3707	Athletics Summer Clinics	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3800	METCO	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2350	3801	METCO Summer School	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
		Subtotal Fund 2350	<u>26.12</u>	<u>30.38</u>	<u>27.66</u>	<u>30.46</u>	<u>29.93</u>	<u>-0.53</u>	<u>-1.7%</u>	<u>40.7%</u>
2351	3411	Athletics	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
		Subtotal Fund 2351	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
2550	3170	Food Service	<u>27.32</u>	<u>32.39</u>	<u>36.89</u>	<u>31.96</u>	<u>40.85</u>	<u>8.89</u>	<u>27.8%</u>	<u>55.6%</u>
		Subtotal Fund 2550	<u>27.32</u>	<u>32.39</u>	<u>36.89</u>	<u>31.96</u>	<u>40.85</u>	<u>8.89</u>	<u>27.8%</u>	<u>55.6%</u>
2551	3705	Adult Education	<u>1.25</u>	<u>1.16</u>	<u>1.16</u>	<u>1.16</u>	<u>1.20</u>	<u>0.04</u>	<u>3.4%</u>	<u>1.6%</u>
		Subtotal Fund 2551	<u>1.25</u>	<u>1.16</u>	<u>1.16</u>	<u>1.16</u>	<u>1.20</u>	<u>0.04</u>	<u>3.4%</u>	<u>1.6%</u>
2553	3111	Staff Development	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
		Subtotal Fund 2553	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
		GRAND TOTAL	<u>56.19</u>	<u>65.22</u>	<u>67.00</u>	<u>65.08</u>	<u>73.48</u>	<u>8.40</u>	<u>12.9%</u>	<u>100.0%</u>

FY 2012/13 Special Revenue Revolving Fund F.T.E. by Fund and Position Type

<u>Fund</u>	<u>Description</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
2350	Administrators	2.27	2.83	2.83	2.83	2.83	0.00	0.0%	9.5%
2350	Teachers	8.55	9.25	8.41	9.08	8.25	-0.83	-9.1%	27.6%
2350	Aides	12.48	15.50	12.44	13.07	14.69	1.62	12.4%	49.1%
<u>2350</u>	<u>Clerical (and Bus)</u>	<u>2.82</u>	<u>2.80</u>	<u>3.98</u>	<u>5.48</u>	<u>4.16</u>	<u>-1.32</u>	<u>-24.1%</u>	<u>13.9%</u>
	Subtotal Fund 2350	26.12	30.38	27.66	30.46	29.93	-0.53	-1.7%	100.0%
<u>Fund</u>	<u>FTE By Fund/Position Type</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
2351	Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2351	Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2351	Aides	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
<u>2351</u>	<u>Clerical (and Bus)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
	Subtotal Fund 2351	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	100.0%
<u>Fund</u>	<u>Description</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
2550	Administrators	1.00	1.21	1.00	1.00	1.71	0.71	71.0%	4.2%
2550	Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2550	Aides	24.89	29.54	34.39	29.46	37.64	8.18	27.8%	92.1%
<u>2550</u>	<u>Clerical (and Bus)</u>	<u>1.43</u>	<u>1.64</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>	<u>0.0%</u>	<u>3.7%</u>
	Subtotal Fund 2550	27.32	32.39	36.89	31.96	40.85	8.89	27.8%	100.0%
<u>Fund</u>	<u>Description</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
2551	Administrators	0.75	0.80	0.80	0.80	0.80	0.00	0.0%	66.7%
2551	Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2551	Aides	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
<u>2551</u>	<u>Clerical (and Bus)</u>	<u>0.50</u>	<u>0.36</u>	<u>0.36</u>	<u>0.36</u>	<u>0.40</u>	<u>0.04</u>	<u>11.1%</u>	<u>33.3%</u>
	Subtotal Fund 2551	1.25	1.16	1.16	1.16	1.20	0.04	3.4%	100.0%
<u>Fund</u>	<u>Description</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
2553	Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2553	Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
2553	Aides	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
<u>2553</u>	<u>Clerical (and Bus)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
	Subtotal Fund 2553	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	100.0%
<u>Fund</u>	<u>Description</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
Total	Administrators	5.02	5.84	5.63	5.63	6.34	0.71	12.6%	8.6%
Total	Teachers	8.55	9.25	8.41	9.08	8.25	-0.83	-9.1%	11.2%
Total	Aides	37.37	45.04	46.83	42.53	52.33	9.80	23.0%	71.2%
<u>Total</u>	<u>Clerical (and Bus)</u>	<u>5.25</u>	<u>5.09</u>	<u>6.13</u>	<u>7.84</u>	<u>6.56</u>	<u>-1.28</u>	<u>-16.3%</u>	<u>8.9%</u>
	TOTAL	56.19	65.22	67.00	65.08	73.48	8.40	12.9%	100.0%

Trends in Special Revenue Revolving Funds

Trend: Increased Reliance on Fee-Based Programs to Support Operations:

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 FY12, the School Department collected approximately \$5.5 million in fee revenues from 47 different fee-based programs. Some of the largest fee based programs are described below:

Program	FY12 Revenues	FY12 Fee
School Food Services	\$1,962,433	\$2.30/meal ES \$2.55/meal MS & HS
Kindergarten After School Program (KASE)	\$836,399	\$3,800/year (5-Days)
Transportation	\$508,402	\$370/rider; \$750 Family Cap
Athletics	\$479,491	\$285/athlete; \$250 Hockey & Ski Surcharge; \$50 Swim Surcharge; \$1,140 Family Cap
Fee-Based Arts Instruction	\$210,178	\$100/student group lessons \$704/32 weeks private lessons (+ \$50 registration fee)
Adult Education	\$244,158	Fee based on program offerings
Preschool	\$216,502	\$3,900/year (4-Days)

FY 2012/13 Special Revenue Budget
Needham Public Schools
Transportation (2303-3161)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	474,726	439,593	498,077	482,595	517,063	34,468	7.1%	100.0%
Expenditure								
Salary	80,056	78,306	97,505	106,295	122,756	16,461	15.5%	23.8%
Purchase of Service	377,332	334,604	331,065	391,652	377,760	(13,892)	-3.5%	73.1%
Expense	28	7,475	19,983	15,610	15,934	324	2.1%	3.1%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	457,416	420,385	448,554	513,557	516,450	2,893	0.6%	100.0%
Beginning Fund Balance	443,308	460,619	479,828	518,609	487,792	(30,817)	-5.9%	
Ending Fund Balance	460,618	479,827	529,351	487,647	488,405	758	0.2%	

Budget Overview:

This account funds fee-based yellow school bus transportation to and from school. Currently, fee-based transportation is provided to children in Grades K-6 who live less than 2.0 miles from school, and all children in Grades 7-12, for a fee of \$370/rider, annually. Financial assistance is available for families who qualify under income guidelines, and children eligible for free/reduced lunch do not pay a fee. Children in Grades K-6 who reside more than 2.0 miles from school and children receiving special education services receive free transportation through the operating budget.

In the current year, 1,691 students ride a yellow bus, 16.3% of whom are eligible to receive free transportation, and 83.7% of whom must pay the transportation fee.

Enabling Legislation:

M.G.L. Chapter 44 Section 53E 1/2

Staffing:

The Transportation Program is staffed by a full-time Director (paid from the revolving fund), a full-time bookkeeper (split between the revolving fund and operating budget), a full-time minibus driver (paid from the operating budget), six van drivers and a van monitor. Two additional bus drivers are paid from the KASE program.

The FY13 budget includes the aforementioned positions, plus the following sped-related additional staff requests in the operating budget: 30 additional summer work days for two van drivers and the monitor (\$6,042) and a seventh van driver to provide service (\$16,636.)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators	1.0	1.0	1.0	1.0	1.0	
Teachers						
Aides						
Clerical (& Bus)	0.5	0.29	0.29	0.5	0.5	
Total	1.5	1.29	1.29	1.5	1.5	

Critical Issues:

The most critical issue for the fee-based transportation program is the rapidly escalating cost of yellow bus transportation services. Based on the most recent bid, the per diem rate for buses will increase by 27% between FY12-FY14. The FY13 budget request reflects the 8.6% scheduled rate increase from \$290/day to \$315/day, which will increase costs overall by \$53,142. In addition, to meet the anticipated growth in the

number of middle and high school students needing service next year, the budget includes a request to add an additional (13th) bus to the contract fleet in FY13.

Since fee-based riders comprise the majority (84%) of yellow bus ridership, the vast majority of these additional costs would be borne by this group in the form of a substantial fee increase. (A fee of \$460/rider would be needed to balance the FY13 budget and fully offset these additional costs.) However, to encourage ridership and to relieve the financial burden on families, the FY13 budget increases the operating budget subsidy to the fee-based program instead, from \$156,769 to \$256,769/year. The resulting budget request requires only a modest increase in the user fee from \$370/rider to \$390/rider.

Over the past several years, the School Department has been active in seeking fiscal relief from the rapidly escalating cost of providing yellow transportation costs. Given both the small scale of Needham's yellow bus program and the general scarcity of debt financing for municipal projects, it has been clear that bringing the entire yellow bus program in-house (similar to the sped van program) would not be a practical option. As a result, we have sought out opportunities to partner with other Districts to leverage market share, while at the same time, using the KASE revolving fund creatively to drive down the cost of expensive athletic and charter transportation.

Last year, Needham joined a group of districts from the Accept Collaborative (Framingham, Hopkinton, Natick, Ashland, Medfield, Millis) to investigate the possibility of the Accept Collaborative purchasing buses and providing yellow bus service at low cost to its member communities and Needham. The group worked with a consultant to analyze costs, develop a financing plan and present the proposal to the Accept Board of Directors. Although each community stood to gain financially from the initiative, the Accept Board voted not to move forward with the proposal, due to concerns about the \$3.7 million annual debt service cost and potential adverse impact on Accept's existing special education van program.

This year, the School Department will work with the state Operational Services Division's Municipal Purchasing Program (MPP), to develop a new state-wide procurement for yellow bus transportation services. Although it is unclear whether the effort ultimately will be successful – there are many obstacles to crafting a state-wide procurement for these regional services – it could represent another opportunity for Needham to leverage purchasing power in this market and save money.

Finally, the District purchased two buses for the KASE program in FY11. Although these buses were purchased primarily to provide service to KASE students, they also have been used to support the transportation infrastructure in general. For instance, we have used the two KASE buses and minibus to transport Kindergartners at mid-day, eliminating the need for the two budgeted contract buses (a budget savings of \$16,934 in FY12.) Additionally, the same buses have been used to provide services to Athletics and other after-school programs at a reduced cost. We estimate that these buses will have saved the Athletics program over \$25,000 in foregone bus fees this school year, and will have generated approximately \$25,000 in fee-based profits for the transportation program in general. These profits are being used to offset the cost of contract services for fee-based riders. The FY13 budget assumes that the charter program (involving both KASE buses and vans providing services to athletics, student and community groups) will generate \$30,135 in profit that can be used to offset the cost of the contract rate increases.

Goals & Objectives:

The Transportation Program supports District Goal 4.0, related to building and carrying out a sustainable plan for financial, building, technological and human resources that enables our learning goals and is responsive to student and school needs.

FY12 Ridership:

The FY13 budget assumes the following riders, based on FY12 actual ridership and FY13 projected enrollment:

Riders	FY12 Budget Eligible	FY12 Budget Fee	FY12 Budget Total	FY12 Proj Eligible	FY12 Proj Fee	FY12 Proj Total
Fee Riders		1,286.00	1,286.00		1,277.00	1,277.00
Waiver/FRL Riders		115.00	115.00		138.00	138.00
KASE Fee Riders	-	1.00	1.00	1.00	-	1.00
Free Riders	285.00	-	285.00	273.00	-	273.00
Homeless	1.00	-	1.00	2.00	-	2.00
	<u>286.00</u>	<u>1,402.00</u>	<u>1,688.00</u>	<u>276.00</u>	<u>1,415.00</u>	<u>1,691.00</u>
	16.94%	83.06%		16.32%	83.68%	

Riders	FY13 Bud Eligible	FY13 Bud Fee	FY13 Bud Total
Fee Riders		1,252.00	1,252.00
Waiver/FRL Riders		141.00	141.00
KASE Fee Riders	1.00	-	1.00
Free Riders	287.00	-	287.00
Homeless	2.00	-	2.00
	<u>290.00</u>	<u>1,393.00</u>	<u>1,683.00</u>
	17.23%	82.77%	

Although the total number of riders is expected to remain about the same in FY13, we project that the number of middle/high school riders will increase and that the number of elementary riders will decrease, reflecting the underlying enrollment trend for FY13. Assuming that ridership, as a percentage of enrollment, remains the same at each school (rounded to the nearest whole student), we estimate that the elementary buses will lose approximately 50 riders in FY12, while that the middle/high school buses will gain 42 riders. This change is likely to be significant, given the already overcrowded conditions on the middle/high school tier. Currently, the existing fleet of 12 buses is unable to completely meet demand, resulting in a 23-student wait list. (The most crowded routes are Buses 8 and 2, in the Hillside/Eliot districts, serving West Street to Webster. These routes also include the Captain Robert Cook area.) The existing lack of seats on this tier will be exacerbated by the aforementioned shift in ridership. Although the riders will be spread across all routes, some of which have available seats, we expect that the number of children who will be unable to secure a seat on the most crowded routes will increase, unless an additional bus is added in FY13. A bus typically seats between 53-57 middle/high school students.

FY12 Riders

	Date 11-30 Eligible	Date 11-30 Fee (w/Waiv)	Total	FY12 Enroll	Riders as % Enroll
Brm	-	98.00	98.00	591.00	16.6%
Eliot	7.00	114.00	121.00	409.00	29.6%
Hillside	-	214.00	214.00	445.00	48.1%
Mitchell	-	7.00	7.00	482.00	1.5%
Newman	79.00	249.00	328.00	641.00	51.2%
High Rock	173.00	116.00	289.00	438.00	66.0%
Pollard	-	326.00	326.00	832.00	39.2%
NHS	-	175.00	175.00	1,522.00	11.5%
STJ Elem	11.00	91.00	102.00	102.00	100.0%
STJ Middle	3.00	25.00	28.00	28.00	100.0%
	273.00	1,415.00	1,688.00	5,490.00	30.7%
Mid Day	1.00	-	1.00	Elem	870.00
Waiver	-	-	-	MS/HS	818.00
Homeless	2.00	-	2.00		1,688.00
	276.00	1,415.00	1,691.00		
	16.32%	83.68%			

FY13 Budgeted Riders

	Eligible	Fee	Total	FY13 Enroll	Riders as % Enroll
Brm	-	90.00	90.00	565.00	15.9%
Eliot	6.00	104.00	110.00	388.00	28.4%
Hillside	-	200.00	200.00	421.00	47.5%
Mitchell	-	10.00	10.00	490.00	2.0%
Newman	75.00	235.00	310.00	599.00	51.8%
High Rock	192.00	128.00	320.00	491.00	65.2%
Pollard	-	330.00	330.00	851.00	38.8%
NHS	-	180.00	180.00	1,568.00	11.5%
STJ Elem	11.00	89.00	100.00	102.00	98.0%
STJ Middle	3.00	27.00	30.00	30.00	100.0%
	287.00	1,393.00	1,680.00	5,505.00	30.5%
Mid Day	1.00	-	1.00	Elem	820.00
Waiver	-	-	-	MS/HS	860.00
Homeless	2.00	-	2.00		1,680.00
	290.00	1,393.00	1,683.00		
	17.23%	82.77%			

Program Revenues:

The FY13 Transportation Revolving Fund budget assumes program current revenues of \$517,063, which includes \$467,063 in fee revenues, plus \$50,000 in charter trip revenues. A fee of \$390/rider is assumed, which increases by \$20 from the current year, a \$790 family cap and a \$50 fee for late registrations. Additionally, an increase in the operating subsidy of \$100,000 is requested, from \$156,769 to \$256,769. Students who are eligible for free/reduced lunch receive a state-mandated 100% fee waiver. Additional income assistance is provided on the following basis: families whose income is less than twice the federal poverty level pay \$25/family for transportation; families with incomes between twice and four times the federal poverty level pay a prorated fee per rider.

The \$467,063 fee collection assumes:

- 1,382 riders¹ paying the \$390 fee (76% collected in FY13) \$538,980
- 130 free/reduced lunch eligible riders paying \$0 fee (\$50,700)
- 11 riders paying a prorated fee under the income-based sliding scale \$793
- 1 KASE rider paying half fare to ride one-way between home and school \$195
- 123 riders paying a \$50 late fee, 7 KASE riders paying \$25 fee \$6,325

¹ The 1,382 riders are based on 1,393 total ineligible riders minus 11 riders paying a prorated fee under the sliding scale.

- 84 families receive fee relief under the \$790 family cap (\$32,430)
 - Payment from Before/After School Program for Transportation \$3,900
- Total \$467,063

FY13 fee revenues foregone under the \$790 Family Cap are described below:

FY13 Fee Revenues Foregone Under Family Cap				
# Riders In Family	# Families	Max Fee Per Family	Fee Relief Per Family	TL Relief All Families
5	1	\$790	\$1,060	\$1,060
4	13	\$790	\$690	\$8,970
3	<u>70</u>	\$790	\$320	<u>\$22,400</u>
	<u>84</u>			<u>\$32,430</u>

FY13 projected charter fee revenues are \$50,000, and are based on projected revenue collections during the current year. A total of \$33,606 was budgeted for FY12, however, strong demand and the addition of the vans have resulted in projected charter revenue collections of \$48,759 from athletic, student and community charter trips. Currently, one bus is available to provide athletic transportation during the school week, and two buses are available to provide transportation to away games during weekends and holidays.

The beginning fund balance for the Transportation Revolving Fund in FY13 is estimated to be \$487,792, of which \$389,783 represents fees projected to be pre-collected in June 2012 for the FY13 school year and \$98,009 represents accumulated fund balance from prior year operations. Additional carry-over of \$23,800 will accumulate in the KASE program, toward vehicle replacement costs. Historical program fees are shown below:

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
NPS Fee Riders*	974	980	918	905	897	1389	1358	1363	1402	1393
Fee	\$313	\$313	\$313	\$350	\$375	\$370	\$370	\$370	\$370	\$390

* Excludes hazard and mid-day riders through FY08.

Program Expenses:

FY13 Revolving Fund expenses total \$516,449 and include \$496,584 in regular transportation expense, plus \$19,865 in charter trip fuel and driver costs. These regular transportation expenses break down as follows: salary of 1.0 Director and 0.5 FTE Bookkeeper (\$98,547), employee benefits (\$6,585), contractual transportation expense net of the operating subsidy (\$369,085), cell phone expense (\$1,336), bus maintenance (\$2,492), routing software maintenance (\$3,455), bus maintenance management fee (\$90), driver random drug testing (\$1,302), program supplies (\$249), driver ongoing training (\$1,993), dues and memberships (\$415), bus driver meeting expenses (\$623), bus passes (\$664), inspection stickers (\$324), radio expense (\$748), replacement bus parts (\$1,366), and fuel (\$7,309.)

The contractual transportation expense increases \$86,109 (16%) from the current year, reflecting the contract rate increase for FY13, plus the additional bus to provide service on the middle/high school tiers. The total budget increase resulting from the 8.6% contract rate increase in FY13 is \$53,142. This increase is partially offset by a reduction in the number of Kindergarten mid-day buses from two to one and an increase in budgeted fuel escalator expense for FY13. The \$49,902 net increase is shared 22% by the operating budget (\$10,807) and 78% (\$39,095) by the revolving fund.

Additionally, the FY13 budget includes additional funds to add a bus to the Connolly transportation contract, to meet the projected additional demand for seats on the middle/high school buses. As noted above, the existing fleet of 12 buses is unable to completely meet demand, resulting in a 23-student wait list on the

middle/high school (first) bus tier. This deficit will be exacerbated by any additional shift in ridership (from the elementary to the secondary tier), such as that anticipated for FY 13. Although the projected additional middle/high school riders will be spread across all routes, some of which have available seats, we expect that the number of children who will be unable to secure a seat on the most crowded routes will increase with the additional bus. Additionally, although the number of elementary riders is expected to decrease, the number of buses serving those students will remain the same, in order to cover all of the geographical areas of the Town within the allotted timeframes. The \$56,700 cost of the new bus will be shared 17% with the operating budget (\$9,686) and 83% (\$47,014) with the fee-based program.

Budgeted expenses also reflect contractual salary increases for staff members.

As a result of the substantial projected increase in regular transportation cost, the FY 13 budget also includes an increase in the amount of the subsidy provided by the operating budget to the fee-based program. The increase, which totals \$100,000, raises the amount of the subsidy from the \$156,769 current amount to \$256,769. This additional amount is needed to minimize the fee increase for parents – from \$370 to \$390/rider. Without the additional subsidy, the fee would need to increase by \$70 to \$460/rider, in order to balance program revenues. At this elevated fee level, we expect that ridership would drop significantly and that the number of families seeking fee relief would increase. Additionally, a corresponding increase in vehicular traffic at the schools would result, producing congestion at drop off and pickup times.

Program Fund Balance:

Projected ending fund balance of \$488,405 includes \$410,852 in fee pre-collections for the FY 14 school year and \$77,553 in operating contingency. The pre-collection reflects historical fee collections (of 85% of program fees collected prior to June 30 for the subsequent fiscal year) and the \$370 student fee. The reserves represent 1.5 months operating contingency, which is adequate for operational purposes, even though it is less than the 3-month reserve target.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Production Center (2350-3142)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	12,559	13,365	11,547	11,000	12,000	1,000	9.1%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	15,410	-	11,000	11,000	9,000	(2,000)	-18.2%	54.5%
Expense	-	-	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	20,384	-	7,500	7,500	100.0%	45.5%
Total	15,410	-	31,384	11,000	16,500	5,500	50.0%	100.0%
Beginning Fund Balance	9,857	7,006	20,371	534	5,137	4,603	862.0%	
Ending Fund Balance	7,006	20,371	534	534	637	103	19.3%	

Budget Overview:

This revolving account collects fees to reimburse the school department for photocopying and processing postal mail from fee-based programs such as Food Services, Transportation, and Community Education, as well as school partner organizations such as the PTCs.

Enabling Legislation:

M.G.L. Chapter 71, Section 47

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no critical issues for this program. No program changes are planned for FY13.

Goals & Objectives:

This program supports all District goals and objectives.

Program Revenues:

The revenues from the Production Center revolving account are used to reimburse the school department for processing and posting postal mail. Rates charged are: \$0.03/page for copies (which includes the cost of maintenance, toner and paper) and \$0.45 for postage (or bulk rate, whichever is applicable.) An additional processing surcharge is assessed for folding/stuffing and bulk mail sorting of \$2.50 for a 250-piece mailing, \$5.00 for a 500 piece mailing, and \$10 for a 1,000-piece mailing (based on a rate of \$20/hour for services.)

The \$0.45 postage rate reflects the current rate, which increased from \$0.44 for a first class letter. FY13 budget revenues are \$12,000, based on current year anticipated collections.

Program Expenses:

The fees collected from departments charged are used to supplement the operating budget for District-wide postage and to replace copy equipment in the Production Center. FY13 budget expenses include \$9,000 to offset postage costs paid from the operating budget and \$7,500 to supplement the budget for replacing the Production Center copier in FY13, for a total of \$16,500.

Program Fund Balance:

The ending fund balance amounts for this program in FY13 is projected to be \$637. The budgeted ending fund balance reflects the fact that the program does not have need of a large operating reserve; program revenues are budgeted to be completely expended on District-wide postage expense and capital outlay.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Broadmeadow Lease (2350-3211)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	9,592	9,304	9,629	11,840	11,914	74	0.6%	100.0%
Expenditure								
Salary	4,773	9,304	9,629	11,840	-	(11,840)	-100.0%	0.0%
Purchase of Service Expense	4,819	-	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	11,914	11,914	100.0%	100.0%
Total	<u>9,592</u>	<u>9,304</u>	<u>9,629</u>	<u>11,840</u>	<u>11,914</u>	<u>74</u>	<u>0.6%</u>	<u>100.0%</u>
Beginning Fund Balance	-	-	-	-	-	-	0.0%	
Ending Fund Balance	-	-	0	-	-	-	0.0%	

Budget Overview:

This program collects income from the rental of surplus property at the school. The current lessee is Needham Extended Day Program (NEDP), which runs a before/after school program at Broadmeadow, Eliot, Newman and Mitchell Schools for elementary students.

Enabling Legislation:

M.G.L. Chapter 40, Section 3.

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no expected critical issues for this fund in FY13. In FY11, the School Department issued a bid for the rental of space for provision of before and after school structured programs for elementary students. The bid was awarded to Needham Extended Day Program, Inc. (NEDP) for FY12-FY14.

Goals & Objectives:

Before/after school programs for elementary students support District Goal 2.0, which ensures that students have the social and emotional competencies that enable them to be self-aware, to have social and relationship skills, to self-manage and to make responsible decisions.

Program Revenues:

In FY13, rental fees are based on the bid rate of \$0.37/student hour. This rate was established through the RFP process. An estimated 32,200 student hours are anticipated, or \$11,914, based on FY12 projected student hours.

Program Expenses:

Expenses are the cost of maintenance/upkeep of the rented facilities only, including repair and maintenance, utilities and custodial expense. The FY13 budget reflects spending on custodial supplies. Any unspent funds, at the end of the fiscal year, will be remitted to the Town's General Fund, per Ch. 40, s3.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$0, reflecting the fact that unexpended funds from programs established under M.G.L. Chapter 40, Section 3 are to be returned to the General Fund at the conclusion of the fiscal year.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Eliot Lease (2350-3221)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	7,031	7,192	8,734	10,360	11,322	962	9.3%	100.0%
Expenditure								
Salary	3,714	7,192	8,734	10,360	-	(10,360)	-100.0%	0.0%
Purchase of Service	3,317	-	-	-	-	-	0.0%	0.0%
Expense	-	-	-	-	11,322	11,322	100.0%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	7,031	7,192	8,734	10,360	11,322	962	9.3%	100.0%
Beginning Fund Balance	-	-	-	-	-	-	0.0%	
Ending Fund Balance	-	(0)	0	-	-	-	0.0%	

Budget Overview:

This program collects income from the rental of surplus property at the school. The current lessee is Needham Extended Day Program (NEDP), which runs a before/after school program at Broadmeadow, Eliot, Newman and Mitchell Schools for elementary students.

Enabling Legislation:

M.G.L. Chapter 40, Section 3.

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no expected critical issues for this fund in FY13. In FY11, the School Department issued a bid for the rental of space for provision of before and after school structured programs for elementary students. The bid was awarded to Needham Extended Day Program, Inc. (NEDP) for FY12-FY14.

Goals & Objectives:

Before/after school programs for elementary students support District Goal 2.0, which ensures that students have the social and emotional competencies that enable them to be self-aware, to have social and relationship skills, to self-manage and to make responsible decisions.

Program Revenues:

In FY13, rental fees are based on the bid rate of \$0.37/student hour. This rate was established through the RFP process. An estimated 30,600 student hours are anticipated, or \$11,322, based on FY12 projected student hours.

Program Expenses:

Expenses are the cost of maintenance/upkeep of the rented facilities only, including repair and maintenance, utilities and custodial expense. The FY13 budget reflects spending on custodial supplies. Any unspent funds, at the end of the fiscal year, will be remitted to the Town's General Fund, per Ch. 40, s3.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$0, reflecting the fact that unexpended funds from programs established under M.G.L. Chapter 40, Section 3 are to be returned to the General Fund at the conclusion of the fiscal year.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Eliot Book/Equipment Sales (2350-3222)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	705	604	781	999	914	(85)	-8.5%	100.0%
<u>Expenditure</u>								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service Expense	646	539	795	940	860	(80)	-8.5%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	646	539	795	940	860	(80)	-8.5%	100.0%
Beginning Fund Balance	339	398	464	449	576	127	28.3%	
Ending Fund Balance	398	464	449	508	630	122	24.0%	

Budget Overview:

This pass-through account funds the purchase and re-sale of assignment notebooks for students in grades 3 through 5. The notebooks are purchased in July for the convenience of students in September.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no critical issues for this program.

Goals & Objectives:

The Eliot Book & Equipment Sales fund supports District Goal 1, related to advancing standards-based learning.

Program Revenues:

Revenues for this fund are received from students who will pay \$4.00 per assignment notebook. In FY13 we expect to sell approximately 215 notebooks at \$4.00 each for total revenue of \$860.00. Revenue also includes Massachusetts's sales tax, in the amount of \$53.00, collected at the time of the sale of the assignment notebooks to the students. The funds received during the current year pre-purchases the books for the following year.

Program Expenses:

Program expenses represent the anticipated cost to purchase the notebooks for FY13, which is \$3.75/student (including shipping expense), or \$806.00. Additionally, expenses include the collection of Massachusetts's sales tax, at the rate of 6.25%.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$576 and \$630. Although these amounts represent approximately 7 months operating expenses, the dollar amount is not significant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Hillside Book/Equipment Sales (2350-3232)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	-	-	603	765	289	(476)	-62.2%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service Expense	-	-	-	720	272	(448)	-62.2%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	-	-	-	720	272	(448)	-62.2%	100.0%
Beginning Fund Balance	-	-	-	207	1,236	1,029	497.1%	
Ending Fund Balance	-	-	603	252	1,253	1,001	397.2%	

Budget Overview:

This pass-through account funds the purchase and re-sale of assignment notebooks for students in grades 4 through 5. The notebooks are purchased in July for the convenience of students in September.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no critical issues for this program.

Goals & Objectives:

The Hillside Book & Equipment Sales fund supports District Goal 1, related to advancing standards-based learning.

Program Revenues:

Revenues for this fund are received from students who will pay \$4.00 per assignment notebook. In FY13 we expect to sell approximately 68 notebooks at \$4.00 each for total revenue of \$272.00. Revenue also includes Massachusetts's sales tax, in the amount of \$17.00, collected at the time of the sale of the assignment notebooks to the students. The funds received during the current year pre-purchases the books for the following year.

Program Expenses:

Program expenses represent the anticipated cost to purchase the notebooks for FY13, which is \$3.75/student (including shipping expense), or \$255.00. Additionally, expenses include Massachusetts's sales tax, at the rate of 6.25%, on the sale of the assignment notebooks.

Program Fund Balance:

The beginning and ending fund balance for this program are projected to be \$1,236 and \$1,253, respectively. Although these amounts exceed the planned level of expenditures, the dollar amount is not significant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Lesley@Hillside Collaborative Internship (2350-3234)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	43,500	28,120	47,720	56,500	49,950	(6,550)	-11.6%	100.0%
Expenditure								
Salary	29,014	39,313	48,050	53,950	49,600	(4,350)	-8.1%	95.2%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	559	433	314	800	2,500	1,700	212.5%	4.8%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	29,573	39,746	48,364	54,750	52,100	(2,650)	-4.8%	100.0%
Beginning Fund Balance	2,938	16,865	5,239	2,242	3,255	1,013	45.2%	
Ending Fund Balance	16,865	5,239	4,595	3,992	1,105	(2,887)	-72.3%	

Budget Overview:

The Lesley@Hillside Collaborative Internship Program is a partnership between Hillside Elementary and Lesley University, that offers an accelerated pathway to teacher certification for Lesley students. The entire program can be completed in 14 months, including 10 months as a full-time in-school intern. Upon successful completion of the program, interns will receive their Masters in Education from Lesley University, and will be ready for certification and permanent employment. Similar partnerships exist with Brookline Public Schools, and several independent schools (such as Buckingham, Browne & Nichols and Shady Hill School, among others.) Needham is Lesley's first suburban school site. A total of 8 students are enrolled during the current year, although the program can accommodate up to ten interns.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

There are no permanent staff members assigned to this program. The nine interns will receive a stipend of \$2,000 each for participating (or \$18,000 total.) Stipends of \$900 each also are paid to nine practicum leaders/directing teachers (\$8,100), to four Hillside teachers for teaching three-credit pedagogy courses (\$12,000), to one Hillside teacher for teaching a six-credit seminar on classroom management (\$5,000), and to two Hillside teachers to supervise the interns and conduct classroom observations (\$6,300.) Finally, compensation of \$25/hr (for up to four hours) is provided to perform recruitment and liaison work.

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no critical issues for this program, which has been self-supporting since FY10. It is possible that the candidate pool will increase in future years because the Needham program, which is a year-long internship in a public school, is an exemplar of upcoming changes in state certification and evaluation regulations.

Goals & Objectives:

This program supports all of the District's goals, by providing additional teaching resources for instruction at Hillside, as well as the underlying values of scholarship, community and personal growth.

Program Revenues:

A total of 9 fee-paying interns are anticipated in FY13, based on applications (and deposits) received during the current year. The program fee is proposed to be \$5,500 in FY13 – the same as the current year - plus a \$50 non-refundable application fee. The interns will pay the \$50 application fee and a \$500 program deposit in FY12; the \$5,000 tuition balance will be received in FY13. Additionally, the program will pre-collect the \$50 application fee and a \$500 deposit for nine anticipated interns in FY14, for total program revenues of \$49,950.

Additionally, Lesley College will provide in-kind an in-kind donation of vouchers, for use by Hillside teachers, toward three-credit courses at Lesley College. In FY13, Hillside will earn 1.5 vouchers per intern, each worth 3 credits (@ \$890/credit), the total value of which is expected to be \$36,045.

Program Expenses:

Expenses include the aforementioned stipends for interns and teachers, as well as \$1,500 for memberships and professional development expenses, and \$1,000 for supplies and materials. Total FY13 expenses, including the aforementioned staff costs, are \$52,100.

Program Fund Balance:

The beginning and ending fund balance for this program are projected to be \$3,255 and \$1,105, respectively. These amounts represent between 0.2-0.6 months operating expenses. A critical issue for this program is to build reserves to a more appropriate level, in order to provide the necessary reserves with which to meet unexpected changes in enrollment or operating costs.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Mitchell Lease (2350-3241)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	12,260	12,709	13,488	17,020	14,948	(2,072)	-12.2%	100.0%
Expenditure								
Salary	5,561	10,596	10,688	13,480	-	(13,480)	-100.0%	0.0%
Purchase of Service	3,439	2,513	2,400	3,540	2,600	(940)	-26.6%	17.4%
Expense	2,860	-	-	-	12,348	12,348	100.0%	82.6%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	11,860	13,109	13,088	17,020	14,948	(2,072)	-12.2%	100.0%
Beginning Fund Balance	-	400	-	(0)	(0)	-	0.0%	
Ending Fund Balance	400	0	400	(0)	(0)	(0)	0.0%	

Budget Overview:

This program collects income from the rental of surplus property at the school. The current lessee is Needham Extended Day Program (NEDP), which runs a before/after school program at Broadmeadow, Eliot, Newman and Mitchell Schools for elementary students.

Enabling Legislation:

M.G.L. Chapter 40, Section 3.

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no expected critical issues for this fund in FY13. In FY11, the School Department issued a bid for the rental of space for provision of before and after school structured programs for elementary students. The bid was awarded to Needham Extended Day Program, Inc. (NEDP) for FY12-FY14.

Goals & Objectives:

Before/after school programs for elementary students support District Goal 2.0, which ensures that students have the social and emotional competencies that enable them to be self-aware, to have social and relationship skills, to self-manage and to make responsible decisions.

Program Revenues:

In FY13, rental fees are based on the bid rate of \$0.37/student hour. This rate was established through the RFP process. An estimated 40,400 student hours are anticipated, or \$14,948, based on FY12 projected student hours.

Program Expenses:

Expenses are the cost of maintenance/upkeep of the rented facilities only, including repair and maintenance, utilities and custodial expense. The FY13 budget reflects spending on custodial supplies and aquarium maintenance. Any unspent funds, at the end of the fiscal year, will be remitted to the Town's General Fund, per Ch. 40, s3.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$0, reflecting the fact that unexpended funds from programs established under M.G.L. Chapter 40, Section 3 are to be returned to the General Fund at the conclusion of the fiscal year.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Newman Lease (2350-3251)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	13,590	15,617	10,266	12,950	12,654	(296)	-2.3%	100.0%
Expenditure								
Salary	7,025	10,697	10,266	4,950	-	(4,950)	-100.0%	0.0%
Purchase of Service	6,575	-	-	4,000	-	(4,000)	-100.0%	0.0%
Expense	218	4,920	-	4,000	12,654	8,654	216.4%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	13,818	15,617	10,266	12,950	12,654	(296)	-2.3%	100.0%
Beginning Fund Balance	227	-	-	227	-	(227)	-100.0%	
Ending Fund Balance	(1)	0	0	227	-	(227)	-100.0%	

Budget Overview:

This program collects income from the rental of surplus property at the school. The current lessee is Needham Extended Day Program (NEDP), which runs a before/after school program at Broadmeadow, Eliot, Newman and Mitchell Schools for elementary students.

Enabling Legislation:

M.G.L. Chapter 40, Section 3.

Staffing:

No staff members are paid from this fund.

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no expected critical issues for this fund in FY13. In FY11, the School Department issued a bid for the rental of space for provision of before and after school structured programs for elementary students. The bid was awarded to Needham Extended Day Program, Inc. (NEDP) for FY12-FY14.

Goals & Objectives:

Before/after school programs for elementary students support District Goal 2.0, which ensures that students have the social and emotional competencies that enable them to be self-aware, to have social and relationship skills, to self-manage and to make responsible decisions.

Program Revenues:

In FY13, rental fees are based on the bid rate of \$0.37/student hour. This rate was established through the RFP process. An estimated 34,200 student hours are anticipated, or \$12,654, based on FY12 projected student hours.

Program Expenses:

Expenses are the cost of maintenance/upkeep of the rented facilities only, including repair and maintenance, utilities and custodial expense. The FY13 budget reflects spending on custodial supplies. Any unspent funds, at the end of the fiscal year, will be remitted to the Town's General Fund, per Ch. 40, s3.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$0, reflecting the fact that unexpended funds from programs established under M.G.L. Chapter 40, Section 3 are to be returned to the General Fund at the conclusion of the fiscal year.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Newman Book/Equipment Sales (2350-3252)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	946	911	932	1,318	800	(518)	-39.3%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service Expense	909	-	949	1,241	674	(567)	-45.7%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	909	-	949	1,241	674	(567)	-45.7%	100.0%
Beginning Fund Balance	-	38	949	932	1,079	147	15.8%	
Ending Fund Balance	37	949	932	1,009	1,205	196	19.4%	

Budget Overview:

This pass-through account funds the purchase and re-sale of student assignment notebooks for students in Grades 3 through 5.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No staff members are paid from this fund.

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no critical issues for this program.

Goals & Objectives:

The Newman Book & Equipment Sales fund supports District Goal 1, related to advancing standards-based learning.

Program Revenues:

Revenues for this fund are received from students who pay \$4.00 per assignment notebook. In FY13, we expect to sell approximately 200 notebooks at \$4.00 each for total revenue of \$800.00. Sales of these notebooks, which include customized content, are not taxable.

Program Expenses:

Program expenses represent the anticipated purchase cost of 200 notebooks for \$3.37/each, or \$674. No other purchases are anticipated.

Program Fund Balance:

The beginning and ending fund balance for this program are projected to be \$1,079 and \$1,205, respectively. Although these amounts exceed projected expenditures, the dollar amounts are insignificant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
High Rock Book/Equipment Sales (2350-3261)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	-	2,060	2,125	2,200	994	(1,206)	-54.8%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	-	-	1,626	2,200	2,087	(113)	-5.1%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	-	-	1,626	2,200	2,087	(113)	-5.1%	100.0%
Beginning Fund Balance	-	1,474	3,534	4,034	4,349	315	7.8%	
Ending Fund Balance	-	3,534	4,034	4,034	3,256	(778)	-19.3%	

Budget Overview:

This pass-through account funds the purchase and re-sale of items to students, including planners, atlas, calculators, and Write Source materials.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No staff members are paid from this fund.

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

This account will only fund the purchase and re-sale of student planners in FY13. Due to a growing fund balance in this account, the price of the planner will be reduced from \$5.00 to \$2.00. We anticipate a similar strategy will be in place for the next few years to reduce the level of accumulated fund balance.

Goals & Objectives:

The High Rock Book & Equipment Sales fund supports District Goal 1, related to advancing standards-based learning, as well as District Goal 3 – promoting active citizenship.

Program Revenues:

It is anticipated 497 student planners will be purchased and re-sold to students for \$2.00, representing total FY13 revenue of \$994.00. Since the content contains customized and important information for High Rock students, these sales are not taxable.

Program Expenses:

FY13 program expenses represent the anticipated purchase cost of 497 student planners at \$4.20/each, or \$2,087.40. No other purchases are anticipated.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$4,349 and \$3,256, respectively. Although these amounts exceed projected expenditures, the dollar amounts are still relatively insignificant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
High Rock Lost Books (2350-3262)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	-	-	28	575	425	(150)	-26.1%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	-	-	-	575	425	(150)	-26.1%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	-	-	-	575	425	(150)	-26.1%	100.0%
Beginning Fund Balance	-	162	162	162	216	54	33.3%	
Ending Fund Balance	-	162	190	162	216	54	33.3%	

Budget Overview:

This pass-through account funds the replacement of lost or damaged textbooks at High Rock School.

Enabling Legislation:

M.G.L. Chapter 44, Section 53.

Staffing:

No staff members are paid from this fund.

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The average cost of replacement textbooks is \$75.00/hardcover books and \$10.00/paperback books. The FY13 budget reflects the anticipated purchase of 5 hardcover and 5 paperback textbooks at \$75/book and \$10.00/book, respectively.

Goals & Objectives:

The High Rock Lost Book account supports District Goal 1, related to advancing standards based learning.

Program Revenues:

The FY13 budget includes \$425 in revenue, representing the purchase of 5 hardcover books at \$75.00 and 5 paperback books at \$10.00.

Program Expenses:

Expenses for FY13 are the textbooks replacements, representing the purchase of 5 hardcover books at \$75.00 and 5 paperback books at \$10.00.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$216. This amount represents contingency reserves equivalent to 5 months operating expenses.

FY 2012/13 Special Revenue Budget
Needham Public Schools
High Rock Overnight Camp (2350-3310)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	93,374	93,592	107,496	121,800	-	(121,800)	-100.0%	100.0%
Expenditure								
Salary	2,820	2,520	2,460	3,120	-	(3,120)	-100.0%	0.0%
Purchase of Service	85,113	90,105	99,305	117,310	-	(117,310)	-100.0%	0.0%
Expense	875	5,381	5,661	400	-	(400)	-100.0%	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	88,808	98,006	107,426	120,830	-	(120,830)	-100.0%	0.0%
Beginning Fund Balance	2	4,567	153	223	-	(223)	-100.0%	
Ending Fund Balance	4,568	153	223	1,193	-	(1,193)	-100.0%	

Budget Overview:

The High Rock Overnight Camp account funds a two-night (overnight), outdoor team and leadership-building activity in the fall for all sixth graders at the Thompson Island Outward Bound Education Center. Thompson Island is located in Boston Harbor. Donations fund scholarships for needy students.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No permanent staff positions are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

During the current year, the High Rock Principal elected to end the contract with Camp Thompson, on the basis that the High Rock School, which is a one-year school, offers many of the intimate community-building opportunities, which the Camp experience provides. The Camp experience, once critical to developing community among sixth graders, when the sixth grade was a part of a large three-year middle school, is no longer needed to create a sense of identity and community among students.

Goals & Objectives:

The High Rock Lost Book account supports District Goal 2, related to advancing the social and emotional skills of all students.

Program Revenues:

No revenues are anticipated for FY13.

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
# Students	345	361	357	418	408	428	430	0
Fee	\$216	\$220	\$220	\$240	\$240	\$270	\$290	0

Program Expenses:

No expenses are anticipated for FY13.

Program Fund Balance:

The beginning and ending fund balance for this program are projected to be \$0.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Pollard Japan Exchange (2350-3311)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Revenue	1,490	-	-	-	-	-	0.0%	100.0%
Expenditure								
Salary	500	-	-	-	-	-	0.0%	#DIV/0!
Purchase of Service	908	-	-	-	-	-	0.0%	#DIV/0!
Expense	1,925	-	-	-	-	-	0.0%	#DIV/0!
Capital Outlay	-	-	-	-	-	-	0.0%	#DIV/0!
Total	3,333	-	-	-	-	-	0.0%	#DIV/0!
Beginning Fund Balance	2,505	661	661	662	662	-	0.0%	
Ending Fund Balance	662	661	661	662	662	-	0.0%	

Budget Overview:

This account funds the Pollard-Fujinomiya Exchange Program for Pollard 8th Grade students. Every two years, Japanese students and teachers arrive for a one-week stay in Needham in the fall. Pollard parents, teachers, and administrators host these visitors in their homes. In April of that same school year, a group of 20 Pollard 8th graders, accompanied by four teachers and administrators, travel to Japan. All of the students in the program will attend a cultural class, held at Pollard, prior to travel. The group travels the country for approximately four days and spends six days in Fujinomiya with host families. Donations from community groups supplement program funds, and provide scholarships to students in need.

In FY10, administrators in Fujinomiya elected to discontinue their partnership in this exchange, due to financial difficulty, which effectively discontinues the program for the time being. The program may be reinstated in the future, if another exchange school can be identified.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No permanent staff positions are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The program has been discontinued.

Goals & Objectives:

The Pollard Japan Exchange fund supports District Goal 3, related to promoting active citizenship.

Program Revenues:

No revenue is anticipated for FY13.

Program Expenses:

No expenses are anticipated in FY13.

Program Fund Balance:

The beginning and ending fund balance for this program are projected to be \$662, reflecting the absence of financial activity.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Pollard Book/Equipment Sales (2350-3312)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	9,961	3,551	4,735	4,375	1,736	(2,639)	-60.3%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	5,569	3,324	3,562	4,156	2,708	(1,448)	-34.8%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	5,569	3,324	3,562	4,156	2,708	(1,448)	-34.8%	100.0%
Beginning Fund Balance	30	4,422	3,175	4,347	5,065	718	16.5%	
Ending Fund Balance	4,422	4,649	4,347	4,566	4,093	(473)	-10.4%	

Budget Overview:

This pass-through account funds the purchase and re-sale of items to students, such as calculators, assignment notebooks (planners), atlases and Write Source materials.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

This account will only fund the purchase and re-sale of student planners in FY13. Due to a growing fund balance in this account, the price of the planner will be reduced from \$5.00 to \$2.00. We anticipate a similar strategy will be in place for the next few years to reduce fund balance.

Goals & Objectives:

The Pollard Book & Equipment Sales fund supports District Goal 1, related to advancing standards-based learning.

Program Revenues:

It is anticipated 868 student planners will be purchased and re-sold to students for \$2/planner, representing total FY13 revenue of \$1,736.00. Since the content contains customized and important information for Pollard students, these sales are not taxable.

Program Expenses:

FY 13 program expenses represent the anticipated purchase price of 868 student planners for \$3.12 (\$2,708.00) No other purchases are anticipated.

Program Fund Balance:

The beginning and ending fund balance for this program are projected to be \$5,065 and \$4,093, respectively. While still relatively insignificant amounts, the level of fund balance will be monitored throughout FY 13. If growth continues, FY 14 fees will be adjusted to more accurately reflect the pass-through cost of planners and/or fees will be temporarily reduced, in order to minimize the level of accumulated fund balance, reflecting the pass-through nature of this account.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Pollard Lost Books (2350-3313)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	709	759	961	1,050	1,050	-	0.0%	100.0%
<u>Expenditure</u>								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	2,500	341	76	1,050	1,050	-	0.0%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	2,500	341	76	1,050	1,050	-	0.0%	100.0%
Beginning Fund Balance	2,277	324	742	1,072	1,027	(45)	-4.2%	
Ending Fund Balance	486	742	1,627	1,072	1,027	(45)	-4.2%	

Budget Overview:

This pass-through account funds the replacement of lost or damaged textbooks at Pollard Middle School.

Enabling Legislation:

M.G.L. Chapter 44, Section 53.

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The average cost of replacement textbooks is \$75.00/hardcover books and \$10.00/paperback books, based on current and prior year experience at High Rock and Pollard Middle Schools. The FY13 budget reflects the anticipated purchase of 10 hardcover and 30 paperback textbooks at \$75/book and \$10/book, respectively.

Goals & Objectives:

The Pollard Lost Book account supports District Goal 1, related to advancing standards based learning.

Program Revenues:

The FY13 budget includes \$1,050 in revenue, representing the purchase of 10 hardcover books at \$75.00 and 30 paperback books at \$10.00.

Program Expenses:

Expenses for FY13 are the textbooks replacements, representing the purchase of 10 hardcover books at \$75.00 and 30 paperback books at \$10.00.

Program Fund Balance:

The beginning and ending fund balance for this program are projected to be \$1,027. Although this amount exceeds FY13 projected operating expenses of \$1,050, it is a relatively insignificant dollar amount.

FY 2012/13 Special Revenue Budget
Needham Public Schools
High School Testing (2350-3420)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	50,025	53,941	48,419	60,750	58,217	(2,533)	-4.2%	100.0%
Expenditure								
Salary	9,281	8,356	13,103	11,692	12,115	423	3.6%	21.5%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	39,176	45,204	40,004	45,330	44,178	(1,152)	-2.5%	78.5%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	48,457	53,560	53,107	57,022	56,293	(729)	-1.3%	100.0%
Beginning Fund Balance	7,189	8,757	9,138	201	10,055	9,854	4902.5%	
Ending Fund Balance	8,757	9,138	4,450	3,929	11,979	8,050	204.9%	

Budget Overview:

The High School Testing program administers the SAT (Scholastic Aptitude Test), the AP (Advanced Placement), and PSAT (Preliminary School Aptitude Test) to High School Students. Fees are collected to cover the cost of the AP and PSAT exams, as well as administrative expenses. The administrative expenses include the cost of proctors and the testing coordinator's stipend. No fees are collected for the SAT; students pay the testing service directly.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

This program pays a stipend to the Testing Coordinator (of \$6,275) in FY13, as provided for in the Unit A Teachers Contract. Additionally, proctors receive compensation from this account for administering concurrent and extended time examinations. The FY13 budget assumes total expenses of \$5,840 for proctors, which includes the following: 30 proctors @ \$120/day to administer exams (a total cost of \$3,600); 10 proctors at \$180/day to administer 50% extended-time exams (for a total cost of \$1,800); and one proctor to administer 100% extended-time exams @ \$240/day. Finally, the budget provides for an additional \$20/day to be paid to an estimated 10 regular-time proctors who are required to administer exams after hours (10 x \$20 = \$200.)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no critical issues for this program, beyond the expectation of increased enrollment at the High School, which will increase the anticipated number of test takers in FY13.

Goals & Objectives:

The Testing Program supports District Goal 1, related to advancing standards based learning.

Program Revenues:

Test fees reflect the pass-through exam cost (anticipated to be \$87 for the AP Exam and \$14 for the PSAT – the same as FY12), plus an administrative fee designed to cover the cost of proctors and the testing coordinator’s stipend. The administrative fees are expected to remain at current year levels, or \$20 for the AP Exam and \$17 for the PSAT, for total student fees of \$107 for the AP Exam and \$31 for the PSAT. Should the pass-through exam price increase, the per-student fee would be adjusted accordingly; there would be no change in the administrative surcharge.

FY13 anticipated revenues include: \$47,615 in AP fees (445 students x 107/test) and \$10,602 in PSAT fees (342 students x \$31/exam,) for a total of \$58,217. Fund balance will provide sufficient funding to cover the cost of scholarships for needy students.

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
<i>AP - # Exams</i>	191	356	400	421	442	421	525	445	445
<i>PSAT - # Exams</i>	238	347	360	321	338	338	310	342	342
AP Test Fee	\$74	\$74	\$75	\$76	\$78	\$78	\$78	\$87	\$87
AP Admin Fee	\$13	\$15	\$14	\$12	\$12	\$11	\$11	\$20	\$20
TL AP Fee	\$87	\$89	\$89	\$90	\$90	\$89	\$89	\$107	\$107
PSAT Test Fee	\$11	\$12	\$13	\$13	\$13	\$13	\$13	\$14	\$14
PSAT Admin Fee	\$14	\$16	\$15	\$16	\$16	\$13	\$13	\$17	\$17
TL PSAT Fee	\$25	\$28	\$28	\$29	\$29	\$26	\$26	\$31	\$31

Program Expenses:

Program expenses include the aforementioned staff costs, as well as the cost of the exams themselves. In FY13, PSAT exams are expected to cost \$4,788 (assuming 342 students at a cost of \$14/exam), AP exams are expected to cost \$38,715 (assuming 445 exams at \$87/exam.) Additionally, \$300 is budgeted to cover the cost of grade labels and other supplies, \$325 is budgeted to pay the College Board membership fee and \$50 is provided to cover the cost of electronic file submission of the exams.

Program Fund Balance:

The beginning and ending fund balance for this program are projected to be \$10,055 and 11,979, respectively. The ending fund balance amount represents the equivalent of 2.1 months of operating expenditures and provides contingency reserves to address unanticipated changes in enrollment or program expenses.

FY 2012/13 Special Revenue Budget
Needham Public Schools
High School Book/Equipment Sales (2350-3421)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	7,651	5,770	6,620	9,213	5,525	(3,688)	-40.0%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	7,605	5,703	6,573	9,213	5,525	(3,688)	-40.0%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	<u>7,605</u>	<u>5,703</u>	<u>6,573</u>	<u>9,213</u>	<u>5,525</u>	<u>(3,688)</u>	<u>-40.0%</u>	<u>100.0%</u>
Beginning Fund Balance	1,107	1,153	1,220	1,267	1,320	53	4.2%	
Ending Fund Balance	1,153	1,220	1,266	1,267	1,320	53	4.2%	

Budget Overview:

This pass-through account funds the purchase and re-sale of math calculators and test prep workbooks for students. The calculators are used in advanced placement calculus classes. The test prep books are used by students in Grades 9-11 for vocabulary development and as preparation for the SATs. These items are ordered by the High School in July for the convenience of students in September.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

No critical issues are anticipated for FY13.

Goals & Objectives:

The High School Book & Equipment Sales fund supports District Goal 1, related to advancing standards-based learning.

Program Revenues:

FY 13 program revenues represent the anticipated collection for the two items: calculators \$4,000 (25 calculators at \$160 each) and test prep books \$1,200 (100 books at \$12 each). The pass-through fee per calculator is increased from \$130 in FY12, to cover the cost of purchasing the calculators, while the test preparation book fee remains the same. The revenue line item also includes Massachusetts's sales tax on both items, at the rate of 6.25%.

Program Expenses:

Expenses for FY13 are expected to be \$5,200 reflecting the cost of purchasing math calculators (\$4,000) and special vocabulary workbooks (\$1,200.) as well as sales tax, payable to the State of Massachusetts (\$325.00).

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$1,320, which represents the equivalent of 2.4 months expenditures as an operating reserve. The reserve is needed to meet unanticipated changes in enrollment or program costs.

FY 2012/13 Special Revenue Budget
Needham Public Schools
High School Lockers (2350-3422)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	-	-	-	2,152	2,477	325	15.1%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	3,238	-	-	2,152	2,477	325	15.1%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	3,238	-	-	2,152	2,477	325	15.1%	100.0%
Beginning Fund Balance	4,242	1,004	1,004	1,004	1,004	-	0.0%	
Ending Fund Balance	1,004	1,004	1,004	1,004	1,004	-	0.0%	

Budget Overview:

This program collects a locker fee for each new student who wishes to purchase a lock for the high school lockers. The student can keep this lock for four years. Not all students purchase locks. The revenue is used to replace damaged locks and lockers.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No staff members are paid from this fund.

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The locker fee is increased from \$5.00/lock to \$5.18/lock, to cover the increased purchase price of locks in FY13. During FY11 and FY12, no locks were sold and no fees were collected.

Goals & Objectives:

The High School Book & Equipment Sales fund supports District Goal 4, related to maintaining school infrastructure, including facilities.

Program Revenues:

FY13 budgeted revenues are \$2,477, reflecting lock sales to 450 incoming freshman students at \$5.18/lock (\$2,331), plus the collection Massachusetts's sales tax, at the rate of 6.25% (\$146).

Program Expenses:

Expenses are the cost of 450 new locks at \$5.18/lock, \$2,331, as well as remittance of sales tax of \$146, payable to the State of Massachusetts.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$1,004. Although this amount represents the equivalent of 4 months operating expenses, the dollar amount is relatively insignificant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
High School Textbook Recovery (2350-3423)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	2,495	2,788	926	5,275	1,065	(4,210)	-79.8%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	4,872	3,571	2,296	5,275	1,065	(4,210)	-79.8%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	4,872	3,571	2,296	5,275	1,065	(4,210)	-79.8%	100.0%
Beginning Fund Balance	8,649	6,272	5,490	3,821	2,870	(951)	-24.9%	
Ending Fund Balance	6,272	5,490	4,119	3,821	2,870	(951)	-24.9%	

Budget Overview:

This pass-through account funds the replacement cost of lost High School textbooks. The amount assessed to students is based on the replacement cost of the materials.

Enabling Legislation:

M.G.L. Chapter 44, Section 53.

Staffing:

No staff members are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no critical issues.

Goals & Objectives:

The High School Textbook Recovery Account supports District Goal 1, related to advancing standards based learning.

Program Revenues:

Revenues represent funds from students to replace lost High School textbooks. The FY13 projected revenue of \$1065.00 reflects the purchase of 8 hardcover books (at \$80/book) and 25 paperback books (at \$17/each.)

Program Expenses:

Expenses for FY13 are \$1,065.00 for replacement textbooks. Prior year accumulated fund balance will continue to be used, as needed.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$2,870. Although this amount exceeds projected expenditures, the dollar amount is relatively insignificant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
High School Parking (2350-3424)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	-	4,376	6,025	6,000	7,500	1,500	25.0%	100.0%
Expenditure								
Salary	-	5,220	4,034	4,339	4,682	343	7.9%	83.4%
Purchase of Service	970	-	-	1,200	934	(266)	-22.2%	16.6%
Expense	1,168	840	858	100	-	(100)	-100.0%	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	2,138	6,060	4,892	5,639	5,616	(23)	-0.4%	100.0%
Beginning Fund Balance	4,826	2,688	1,004	2,296	1,393	(903)	-39.3%	
Ending Fund Balance	2,688	1,004	2,137	2,657	3,277	620	23.3%	

Budget Overview:

This account funds the sale of parking permits to Needham High School students. Permit fees are used to maintain a safe driving environment at the school by providing adult supervision in the student lots before school, and before and after lunch break.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

In FY05 a part-time parking attendant was paid \$12/hour, and worked one hour /day for 180 days (\$2,160). Due to difficulties recruiting for this position, there was no parking attendant in FY06-FY08. In FY09, the position was reinstated at \$20/hour, and works 1.5 hours/day x 180 student days, or \$5,400. Starting FY11, these duties have been performed by an office aide at NHS, a portion of whose salary was charged to this fund. This practice will continue in FY13.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical			0.18	0.18	0.18	
Total			0.18	0.18	0.18	

Critical Issues:

There are no critical issues for the program in FY13.

Goals & Objectives:

The High School parking promotes the District's goal of *Community* by ensuring a safe driving environment at the school for students, teachers, and the community members.

Program Revenues:

For FY13, 250 parking permits are projected to be sold, on a first come, first serve basis, for the full year. The total cost will be \$30/permit, based on anticipated expenses.

	FY07	FY08	FY09	FY10	FY11	FY12	FY12 Project	FY13
Enrollment	300	300	300	300	241	200	156	250
Fee	\$20	N/A	N/A	\$25	\$25	\$30	\$30	\$30

Program Expenses:

In addition to salary expenses above, FY13 budget expenses include \$446 for permit printing, \$488 for printing warning stickers.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$1,393 and \$3,277, respectively. These amounts represent the equivalent of 2.5-5.8 months operating expenditures. Although the ending fund balance amount exceeds the three-month recommended maximum, the dollar amount is insignificant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
High School Non-Resident Tuition (2350-3425)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	16,928	-	8,535	-	-	-	0.0%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	191	-	-	-	0.0%	0.0%
Expense	1,277	5,286	8,845	5,000	10,000	5,000	100.0%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	1,277	5,286	9,036	5,000	10,000	5,000	100.0%	100.0%
Beginning Fund Balance	211	15,863	10,577	9,866	25,437	15,571	157.8%	
Ending Fund Balance	15,862	10,577	10,076	4,866	15,437	10,571	217.2%	

Budget Overview:

This account funds the expenses of non-resident, regular education students who enroll at Needham High School. Non-resident students typically are international students traveling on an I-20 student visa, and who are living in Needham for the express purpose of attending Needham Schools. The School Committee typically waives this fee for international students participating in formal exchange programs such as A.F.S. In FY10 and FY11, one non-resident student attended Needham High School on a fee-basis each year. In FY12, three non-resident students were enrolled (two for half year terms.)

Enabling Legislation:

M.G.L. Chapter 71, Section 71F.

Staffing:

There are no staff positions funded directly by this program.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

Due to space constraints at Needham High School, Needham Public Schools will not be accepting international students traveling on the I-20 student visa into the non-resident tuition program for FY13. The High School will continue to receive students enrolled in formal exchange programs, such as AFS, however.

Goals & Objectives:

This program supports the District's infrastructure goal (Goal 4.)

Program Revenues:

The FY13 fee of \$9,285 is based on total budgeted operating expenses (\$51,112,681), divided by the budgeted enrollment of 5,504 (including out of district and preschool students.) Since no enrollees are confirmed for FY13, budgeted revenues for FY13 are \$0.

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Students	0	0	0	0	2	1	1	3	0
Fee	\$7,255	\$7,400	\$7,545	\$7,875	\$8,464	\$8,620	\$8,535	\$8,790	\$9,285

Program Expenses:

Expenses support the instruction of the non-resident student, and can include teacher salaries, classroom expenses and/or other related items. FY 13 budgeted expenses are \$10,000, reflecting the use of prior year revenue collections to supplement the budget for classroom reference materials in FY 13.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$25,437 and \$15,437, respectively, and reflect the use of prior accumulated fund balance for program expenses. The ending fund balance will be reduced over time as additional operating expenses are charged to this program account.

FY 2012/13 Special Revenue Budget
Needham Public Schools
SPED Out-of-District Tuition (2350-3532)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Revenue	48,455	22,548	4,756	23,724	-	(23,724)	-100.0%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	#DIV/0!
Purchase of Service	48,460	17,748	9,556	23,724	-	(23,724)	-100.0%	#DIV/0!
Expense	-	-	-	-	-	-	0.0%	#DIV/0!
Capital Outlay	-	-	-	-	-	-	0.0%	#DIV/0!
Total	48,460	17,748	9,556	23,724	-	(23,724)	-100.0%	#DIV/0!
Beginning Fund Balance	284	279	5,079	279	279	-	0.0%	
Ending Fund Balance	279	5,079	279	279	279	-	0.0%	

Budget Overview:

The SPED agency account was established to execute settlement agreements, which require Needham Public Schools to pay out-of-district tuition or transportation expense for Needham students, which will be reimbursed subsequently by parents. In the current year, Needham pays, and is reimbursed for, a portion of the transportation cost for a student to attend the Wolf School.

Enabling Legislation:

M.G.L. Chapter 71, Section 71F.

Staffing:

There are no staff positions funded directly by this program.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no anticipated settlement agreements for FY 13, which require parents to reimburse Needham Public Schools.

Goals & Objectives:

The activities of this account support District Goal #1, related to standards-based learning.

Program Revenues:

No program revenues are anticipated.

Program Expenses:

No program expenses are anticipated.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$279, which is an insignificant dollar amount. There is no need to maintain an operating reserve balance in this account.

FY 2012/13 Special Revenue Budget
Needham Public Schools
SPED Non-Resident Tuition (2350-3533)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Revenue	65,927	74,100	81,370	87,760	90,895	3,135	3.6%	100.0%
Expenditure								
Salary	63,951	64,261	69,081	87,759	90,682	2,923	3.3%	99.8%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	-	-	-	-	213	213	100.0%	0.2%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	63,951	64,261	69,081	87,759	90,895	3,136	3.6%	100.0%
Beginning Fund Balance	183	2,158	11,997	13,524	7,874	(5,650)	-41.8%	
Ending Fund Balance	2,159	11,997	24,286	13,525	7,874	(5,651)	-41.8%	

Budget Overview:

The SPED non-resident tuition account provides programming to special education youths from other districts, who enroll in Needham programs on a tuition-in basis. These tuitions offset program expenses and increase the cohort group around which in-district services may be organized. For FY13, two out-of-district students are expected to enroll in the Needham High School STRIVE program (up from 1.5 in FY12.) The student currently enrolled in the Pollard Partnership Program has withdrawn; no additional tuition-in students are expected in this program for FY13.

Enabling Legislation:

M.G.L. Chapter 71, Section 71F.

Staffing:

This STRIVE program fee defrays the salary of 2.64 FTE teaching assistants (a 0.57 FTE increase from the current year.) The 0.33 FTE Partnership teacher will not be charged to this fund in FY13, since there are no tuition-in students for that program.

	FY08 Actual	FY09 Actual	FY10 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers	0.2	0.2	0.33	0.33	0	(0.33)
Aides	1.55	2.23	1.84	1.67	2.64	0.97
Clerical						
Total	1.75	2.43	2.17	2.00	2.64	0.64

Critical Issues:

Two new programs are proposed for Summer, 2012.

Two new tuition-in programs are proposed for FY13 at Needham High School: the STRIVE Summer Program and the Insight Summer Program. The STRIVE Summer Program will provide vocational, community-based and academic instruction for students who are continuing in the school-year STRIVE Program. The program runs from July 9-August 17, between 8:30-1:30 daily, and will serve a total of 7 students (one of whom will be tuitioned-in.) Students will be involved in community-based employment with a Job Coach as well as using public transportation and taking trips into the community. The Insight Summer Program will provide an extended school year program for rising Grade 9 and 10 students who can benefit from this co-taught program. A Special Education Teacher and a Speech Pathologist will co-lead this program, which will provide opportunities for learning social and leadership skills, to problem-solve everyday social issues, to enhance organizational and study skills and to go into the community for

exploration and fun. The program, which runs from July 9 – August 10 (8:00 am – 2:15 pm) also will provide a transition opportunity for the rising Grade 9 students, while the upperclass students will have opportunities to share their knowledge of the High School with the younger students.

Goals & Objectives:

The activities of this account support District Goal #1, related to standards-based learning.

Program Revenues:

Program fees are calculated based on a prorated share of program costs, and include both common and student-specific expenses. There are two students enrolled in the STRIVE Program for FY13, one of whom will be charged a fee of \$43,195 and the other, who will be charged a fee of \$42,030. (The current fee is \$42,330 in FY12.) The summer program fees are \$2,385 for the Summer Strive Program and \$3,285 for the Summer Insight Program, and reflect a planned attendance of 7 students in each program (including the non-resident students.)

Program Expenses:

Program expenses include wages and benefits of the 2.64 FTE STRIVE Teaching Assistants, including a new 0.57 FTE (20 Hr/Week) position, as well as summer teacher (\$2,682) and summer teaching assistant (\$2,382) expenses. In addition, fees cover benefit expenses for the aforementioned staff members (\$16,093) and \$213 in supplies for the Summer Insight Program, for total program costs of \$90,895.

All other program expenses, including the cost of other staff members and program supplies, are paid by the School Operating Budget.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$7,874. This amount represents a 0.9 month operating reserve, to meet cash flow requirements.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Integrated Preschool (2350-3610)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	176,721	296,564	216,714	244,415	268,285	23,870	9.8%	100.0%
Expenditure								
Salary	124,345	230,944	216,202	231,087	240,721	9,634	4.2%	91.7%
Purchase of Service	-	900	679	-	15,000	15,000	100.0%	5.7%
Expense	8,071	3,341	4,138	6,717	6,850	133	2.0%	2.6%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	132,416	235,184	221,018	237,804	262,571	24,767	10.4%	100.0%
Beginning Fund Balance	2,155	46,458	107,838	116,159	132,057	15,898	13.7%	
Ending Fund Balance	46,460	107,838	103,534	122,770	137,771	15,001	12.2%	

Budget Overview:

This account funds the Integrated Preschool Program provided on a fee-basis to typically developing youngsters at Newman Elementary School. The Preschool Program provides services to 3, 4, and 5 year olds, 3 or 4 days per week for 2.5 hours/day, in the morning and afternoons. Morning programs run from 9-11:30/10-12:30 and afternoon programs run from 12:30-3:00. Extended day and "lunch bunch" programs were added in FY09. The Extended Day Program lengthened the school day for students to full-time for two or four days per week. Lunch bunch is a supervised lunch program from 11:30-12:30 each day for students enrolled in the morning sessions. Fee-based summer programming was added in FY10.

A total of 78 children are enrolled in the Preschool for FY12, which includes 29 special needs children and 49 typically-developing children. The special needs population receives mandated special education services free of charge from the Needham Public Schools. The remaining children are "typically" developing children from the community, who pay tuition to attend the program. Preschool services for special education youngsters are funded through a combination of regular school operating budget and grant accounts (including the federal early childhood and special education entitlement grants.)

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

The Preschool Revolving Fund supports the following staff members:

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators		0.5	0.5	0.5	0.5	
Teachers	0.85	0.75	0.78	0.75	0.75	
Aides	1.6	2.17	2.0	2.8	2.8	
Clerical	0.5	0.8	0.8	0.8	0.8	
Total	2.95	4.22	4.08	4.85	4.85	

Additionally, the FY13 budget includes summer staffing (not included in the FTE count above.) These staff members work between 5-6 weeks, for approximately four hours per day and include: 4-5 teachers (\$19,215), 13 teaching assistants (\$18,800), and four therapist specialists (\$13,789.) Services provided exclusively to special needs students are charged directly to the operating budget (\$35,604) and services provided in the integrated classroom setting are paid by the revolving budget (\$16,200.)

Critical Issues:

The Preschool has received referrals for three children with significant disabilities in FY13, all of whom will turn three years old by September 1. These children, along with an existing Preschool student, that has similar medically complex physical and cognitive disabilities, need intensive programming. As a result, the District proposes to create an Intensive Preschool Program "IPP1," which will provide an additional half-day of programming on Wednesdays (e.g., operating 4.5 days per week.) The implementation of this program will require expanded staffing, including increasing a teacher from 0.83 FTE to 0.94 FTE (or 0.11 FTE), increasing three teaching assistants from 0.63 FTE to 0.72 FTE (or 0.27 FTE), adding a 0.72 FTE Certified Occupational Therapy Assistant and providing additional occupational and physical therapy services. All of these expanded positions will be funded through the School Operating Budget. (The expanded TA positions already were approved in the FY13 budget; additional funds will be provided in FY13 for the remaining positions.)

At the same time, the numbers of children with severe autism in the Preschool is increasing. Currently, there are five students with severe autism and who require intensive programming in the established ABA-based classroom. Unfortunately, our current programming in that classroom provides insufficient hours of service to these children, which results in a need to provide home-based services. To meet these needs, the Preschool is proposing to create Intensive Preschool Program 2 focusing on therapies. Additional staffing is required for this program as well, including expanding the hours of four teaching assistants from 0.63 FTE to 0.78 FTE (a total increase of 0.6 FTE), all of which will be funded by the Operating Budget. The revolving fund will purchase equipment for the classroom, for use by all children.

Finally, the School Committee has approved a 0.4 FTE increase in the Preschool Nurse's position (from 0.5 FTE to 0.9 FTE), 0.3 FTE of which will be funded by the FY13 operating budget and 0.1 FTE of which will be covered by the FY13 94-142 grant. The Preschool students have numerous physical, behavioral and developmental conditions, including diabetes, seizures, asthma life threatening allergies, cardiac issues, and feeding and swallowing impairments, all of which require monitoring and management by the school nurse. The expanded position is needed to manage existing cases and to assist with the three medically-fragile students enrolling in the Fall.

Goals & Objectives:

The Preschool Program promotes District's goal of providing standards-based education for students (Goal 1) and promoting student wellness/social emotional learning (Goal 2.)

Overall Program Budget:

The FY13 combined Preschool Program revenue budget totals \$1,350,733, which includes an operating budget allocation of \$674,252 (10.75 FTE), plus \$65,850 in supplemental operating funds to add a total of 1.44 FTE additional staff for the new Intensive Programs, \$268,285 in revolving fee revenues, grant revenues totaling \$210,289, and carry-over revenues of \$132,056. The \$1,350,733 combined budget is \$112,218 more than the FY12 projected budget.

Total operating expenses are budgeted to be \$1,212,968 for the combined Preschool Program, a \$130,905 increase from FY12, which reflects the net impact of the additional program staff in FY13 and intensive program equipment expenses.

The program is expected to end the year with \$137,771 in net fund balance in the revolving fund program, the vast majority of which (\$117,492) represents the pre-collection of FY14 preschool fees before June 30, 2013. The \$20,279 undesignated portion of fund balance is to provide a contingency against unexpected increases in enrollment or program expenses.

The combined Preschool Program will be staffed by 21.62 FTE dedicated staff members in FY13, including a 1.0 FTE Coordinator, 7.44 FTE teachers (up 0.11 FTE from last year), a 0.9 FTE Nurse (up 0.5 FTE from the current approved allocation), 11.48 FTE aides (up 1.59 net FTE) and a 0.8 FTE secretary. These dedicated staff members are supported by District-based specialists who provide speech/language services, occupational/ physical therapy and music therapy services to students in need.

The following paragraphs focus on the portion of this combined budget, which is derived from fees paid by typically developing students. These fees are collected in a special revenue Preschool 'Revolving Fund.'

Program Revenues:

FY13 revolving fund revenues include \$268,285 in anticipated fee collections and \$132,056 in carry-over revenues. However, since a portion of program revenues are pre-collected in a prior year, both the carry-over amount and the fee collection amount include pre-collected revenues. The carry-over amount includes \$117,492 in FY13 program fees projected to be pre-collected in FY12. The \$265,285 also includes \$117,492 in anticipated FY14 program fees.

Revolving fund revenue estimates are presented in the chart below, and reflect the aforementioned programming changes.

<u>School Year</u>	<u>FY13 Budget Classes</u>	<u>FY13 Budget Enrollment</u>	<u>Session Fee Per Student</u>	<u>FY12 PreCollect Revenue</u>	<u>FY13 Budget Revenue</u>	<u>Total TL Proj Revenue</u>
3 Day/Wk AM	1	7	\$2,925	\$8,375	\$12,100	\$20,475
4 Day/Wk AM	3	8/24	\$3,900	\$37,752	\$55,848	\$93,600
4 Day/Wk PM	3	9/27	\$3,900	\$41,400	\$68,400	\$109,800
Early Release Rebate	<u>NA</u>	<u>Misc.</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	7	55		\$87,527	\$136,348	\$223,875
<u>Summer (3 2-wk Sessions)</u>						
6 wks/4 Days/3 Hrs/Day	2	8/16	\$200	\$4,050	\$0	\$4,050
6 wks/up to 3 Days/3 Hrs/Day	1	8	\$150	\$8,800	\$0	\$8,800
	3	24	\$350	\$12,850	\$0	\$12,850
Lunch Bunch - School Year	2	10	\$15/Day	\$14,445	\$14,445	\$28,890
Lunch Bunch - Summer (6wks)	2	10	\$15/Day	\$2,670	\$0	\$2,670
Extended Day - School Year	-	0	\$37.90/Day	\$0	\$0	\$0
Total				\$117,492	\$150,793	\$268,285

Fees are proposed to remain the same in FY13 (\$3,900 for the four-day program and \$2,925 for the three-day program.) Three classes of up to eight typically-developing student slots will be offered in the morning and three classes of up to 9 fee-paying students (up from 8) will be offered in the afternoon. School year tuitions are expected to generate \$268,285 in program revenue.

School year lunch bunch revenues are loosely based on 10 students enrolled for 34 weeks at \$15/day for an average of 3 days/week (\$28,890.) The Preschool does not expect to enroll any students in the 36-week extended day program, due to low demand. (Three students are enrolled in FY11.)

The summer program consists of three (3) two-week sessions, at a cost of \$600 per child for the four-day program and \$450 for the three-day program. Summer lunch bunch revenues are projected to be \$2,670, based on 14 students attending all six weeks at \$15/day for an average of two days per week.

Projected Enrollment (School Year):

	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12 Rev	F13
Enrollment	44	45	47	40	34	53	53	55	55
Fee	\$3,000	\$3,000	\$3,600	\$3,600	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900

Program Expenses:

Revolving fund expenditures total \$262,570 and include \$240,720 in salary expense, which includes contractual step and cost of living adjustments for the 4.85 FTE staff members assigned to the revolving fund. A total of \$21,850 in educational supplies also are assumed, of which \$15,000 is one-time equipment expense for the intensive classrooms.

Program Fund Balance:

Ending fund balance of \$137,771 is projected for FY13, which includes \$117,492 in FY14 revenues, which are anticipated to be pre-collected before June 30, 2013. The \$20,279 undesignated fund balance is needed for cash flow purposes and to meet unexpected changes in enrollment.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Science Center (2350-3621)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	20	-	-	225	5,528	5,303	2356.9%	100.0%
Expenditure								
Salary	-	-	-	-	1,650	1,650	100.0%	42.4%
Purchase of Service	-	285	-	145	740	595	410.3%	19.0%
Expense	220	-	-	70	1,503	1,433	2047.1%	38.6%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	<u>220</u>	<u>285</u>	<u>-</u>	<u>215</u>	<u>3,893</u>	<u>3,678</u>	<u>1710.7%</u>	<u>100.0%</u>
Beginning Fund Balance	1,470	1,270	985	936	2,185	1,249	133.4%	
Ending Fund Balance	1,270	985	985	946	3,820	2,874	303.8%	

Budget Overview:

For many years, the Science Center had collected fees from the sale of human sundial and blow-up whale plans, which were sold over the internet at a price of \$5/plan. The program provided funding for miscellaneous repair and maintenance of Science Center equipment (including the refrigerator, freezer, power tools, incubator), and emergency veterinary services for Science Center animals. Due to low demand, the Science Center discontinued sales of these items in FY11.

Beginning in FY10, the Science Center implemented a new fee-based professional development program. The program offers voluntary after-school professional development workshops on a fee basis to science staff from out-of-district, private, and parochial schools. Needham teachers are able to attend these workshops free of charge. The workshops can be held in Needham or at out of district schools. Fees cover the cost of both materials and guest instructors.

Workshop topics include some or all of the following:

- * Science content workshops: The 'big ideas' of science are covered through a particular science topic (i.e., weather, engineering)
- * Scientific process skills workshops: Topics are covered that emphasize the scientific process skills necessary for scientific literacy (i.e., science notebook usage, observational drawing, data collecting, etc.)
- * Inquiry workshops: Teachers participate in inquiry-based learning using science process skills (i.e., what is inquiry?)
- * Integration workshops: Science process skills and content are covered through the lens of integrating the curriculum (i.e., poetry and science, ABC books and the scientific process skills.)
- * Grade level: Developmentally appropriate science content, strategies and activities targeted at a specific grade level (i.e., Grade K Sink and Float, Grade 5 MCAS, etc.)

Enabling Legislation:

M.G.L. Chapter 71, Section 71E.

Staffing:

No permanent staff members are paid from this account. Temporary course instructors, on a contract or hourly basis:

- Nature Series (3 Sessions): Contract Instructor Fee \$75/hr (3 sessions @ 4 Hours/session), for \$900
- Landforms Engineering (1 Session): N/A – Taught by Science Center Director
- Integrating Science Series (3 Sessions): \$250/session (\$40/hr), for \$750

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

A critical issue for this program is low enrollment – no teachers signed up for the workshops in FY10 and FY11. During FY12, the Science Center developed a series of professional development workshops for St. Joseph's teachers, on a tuition-in basis.

Goals & Objectives:

The activities of this account support District Goal #1, related to standards-based learning.

Program Revenues:

During FY13, three courses are planned:

- Nature Series for Preschool/Kindergarten Teachers. Offered in 3 Sessions: Fall 2012, Winter 2013, Spring 2013. Participant fee of \$75/person/session, or \$200/person for series of 3 sessions. FY13 budgeted revenues are 8 participants x 3 sessions x \$75, or \$1,800.
- Landforms Engineering and Design Workshop for Grade 2-5 Teachers (1 Session), Participant fee of \$75/person/session. FY13 budgeted revenues are 8 participants x \$75, or \$600.
- Integrating Science & Literacy for Grade K-2 Teachers. (3 Session). Participant fee of \$75/person/session, or \$200/person for series of 3 sessions. FY13 budgeted revenues are 8 participants x 3 sessions x \$75, or \$1,800.
- Additionally, a pass-through materials fee is assessed when students wish to keep their workbooks. Sales tax is collected on the sale of materials for private use and remitted to the state. The FY13 budget assumes \$1,328 in materials fees are collected, which includes \$1,250 for the materials and \$78 in sales tax revenues.

Program Expenses:

Program expenses are as follows:

- Nature Series (3 Sessions), \$1545: Instructor \$900, Materials \$300, Advertising \$300, Food \$100, Postage \$45
- Landforms, \$525: Materials \$300, Advertising \$150, Food \$25, Postage \$50
- Integrating Science & Literacy (3 Sessions), \$1345: Instructor \$750, Materials \$350, Advertising \$150, Food \$50, Postage \$45
- The FY13 budget also includes \$78 in sales tax payments to the state, related to the pass-through sale of course workbooks.

Program Fund Balance:

The beginning and ending fund balance amounts for this program in are projected to be \$2,185 and \$3,820, respectively. Although these amounts represent between 5.6-9.8 months operating reserves, the dollar amounts are insignificant.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Science Center Afterschool Programs (2350-3621)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	-	-	-	-	5,360	5,360	100.0%	100.0%
Expenditure								
Salary	-	-	-	-	3,100	3,100	100.0%	58.2%
Purchase of Service	-	-	-	-	750	750	100.0%	14.1%
Expense	-	-	-	-	1,475	1,475	100.0%	27.7%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	-	-	-	-	5,325	5,325	100.0%	100.0%
Beginning Fund Balance	-	-	-	-	-	-	0.0%	
Ending Fund Balance	-	-	-	-	35	35	100.0%	

Budget Overview:

This new program supports afterschool program activities of the Science Center, including the Eco Explorers Program and a Preschool Science Program.

The Science Center Eco Explorers Green Ranger Program is a new, District-wide, after-school environmental program for students in Grades 4-5. Kids work on interactive projects of their own design throughout the year with a school-based ‘make a difference’ theme and a community-based ‘make a difference’ theme. The program emphasizes the importance of careful stewardship of natural resources and environmental citizenry.

The Science Center created this program during the current year on non-fee basis. A total of 8 Grade 5 students were enrolled for 23 weeks, meeting one day per week for 1.5 hours/day. Student projects included a ‘no idling’ at school campaign, designed to reduce auto emissions, and an ‘eat the rainbow’ campaign to encourage kids to eat foods from the five food groups. The FY13 revolving fund budget proposes to expand the program to up to 12 students from Grades 4, 5 and 6, and to charge a fee of \$520/student to cover the cost of course instructors, food and field trip buses.

The Preschool Science Program, formerly operated jointly by the Science Center and Community Education, introduces science activities to up to 8 preschoolers, accompanied by their parents. Students meet one day per week for six weeks in the Science Center’s Discovery Center. The first session is planned to meet in October – December, with a possible, additional session in the Spring. The proposed fee is \$200/participant, to cover the cost of the instructor and materials.

Enabling Legislation:

MGL Chapter 71, Section 47

Staffing:

No permanent staff members are paid from this account. Temporary course instructors, paid on an hourly basis: Eco-Explorers \$2,500 (\$50/hr x 2 hrs/week x 25 weeks); Preschool Science \$600 (\$50/hr x 2 hrs/week x 6 weeks).

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

Both programs are new fee-based programs for FY13. The Eco Explorers program is an expansion of a program created in the current year. The Preschool program formerly was run by the Community Education Program, in cooperation with the Science Center.

Goals & Objectives:

The activities of this program support District Goal 1, around advancing standards-based learning.

Program Revenues:

Program revenues include \$4,160 for Eco-Explorers (8 x \$520) and \$1,200 for the Preschool Science Program (6 x \$200.)

Program Expenses:

Program expenses are as follows:

- Eco-Explorers: Instructor \$2,500 (\$50/hr x 2 hrs/week x 25 weeks, including two weeks of planning with the Science Center Director), Materials \$600, Food \$575, Advertising \$300, Field Trip Buses \$150.
- Preschool Science: Instructor \$600 (\$50/hr x 2 hrs/week x 6 weeks), Materials \$300, Advertising \$300.

Program Fund Balance:

The ending fund balance amount for this new program is projected to be \$35.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Media Recovery (2350-3633)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	2,186	2,143	3,766	2,000	2,000	-	0.0%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	1,114	2,274	1,388	2,000	3,200	1,200	60.0%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	<u>1,114</u>	<u>2,274</u>	<u>1,388</u>	<u>2,000</u>	<u>3,200</u>	<u>1,200</u>	<u>60.0%</u>	<u>100.0%</u>
Beginning Fund Balance	1,299	2,370	2,239	2,777	2,400	(377)	-13.6%	
Ending Fund Balance	2,371	2,239	4,617	2,777	1,200	(1,577)	-56.8%	

Budget Overview:

This pass-through account funds the replacement cost of lost Media Center materials. The amount assessed to students is based on the replacement cost of the material lost.

Enabling Legislation:

M.G.L. Chapter 44, Section 53.

Staffing:

No salaries are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

There are no critical issues for this program.

Goals & Objectives:

The activities of this account support District Goal #4, related to maintaining school infrastructure.

Program Revenues:

Revenues represent funds from students to replace lost Media Center materials. The \$2,000 revenue projection for FY13 is based on historical revenue collections.

Program Expenses:

Expenses are the cost of replacement Media Center Materials. FY13 budget expenses of \$3,200 are based on prior year actual expenses.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$2,400 and \$1,200, respectively. Ending fund balance represents 3.75 months operating reserves.

FY 2012/13 Special Revenue Budget
Needham Public Schools
School Performing Groups (2350-3653)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Revenue	38,799	20,083	19,131	19,975	20,825	850	4.3%	100.0%
Expenditure								
Salary	4,574	10,919	18,886	15,234	17,326	2,092	13.7%	65.3%
Purchase of Service	5,347	550	3,635	5,445	5,390	(55)	-1.0%	20.3%
Expense	15,087	1,881	5,531	3,300	3,800	500	15.2%	14.3%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	25,008	13,350	28,053	23,979	26,516	2,537	10.6%	100.0%
Beginning Fund Balance	16,442	30,234	36,967	26,800	21,784	(5,016)	-18.7%	
Ending Fund Balance	30,233	36,967	28,044	22,796	16,093	(6,703)	-29.4%	

Budget Overview:

School Performing Groups includes the Pollard Middle School Treble Choir, the Pollard Middle School Jazz Ensemble, Pollard Middle School Honors Wind Ensemble, the Elementary Honors Band, the Elementary Honors chorus, and the Town Orchestra. All of these groups are co-curricular and provide advanced performing ensemble experiences for the students. All students receive their fundamental music education through the operating budget, which funds all daytime curricular music ensemble classes.

School performing groups provide an outlet for our most dedicated singers, string musicians and band musicians to have an advanced multi-grade music performance experience. These groups have also become critical to the program as an additional outlet for students to perform when, due to scheduling, they cannot get into all of the daytime performing ensembles they may be eligible for. In FY10, the addition of a Middle School Wind Ensemble completed the number of groups necessary to give all advanced students in grades 6-8 this type of enrichment experience.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

Staffing includes the Middle School Jazz Ensemble, Town Orchestra and Honors Wind Ensemble directors, each of whom receive a stipend of \$2,453. The Treble Choir Director receives a stipend of \$4,907. The Elementary Honors Band and Chorus Directors each receive a stipend of \$1,636. Stipends are set by Schedule C of the Unit A Contract. Accompanists are paid at the rate of \$19.35 per hour.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

This account has built up a surplus over the years. We recommend that the surplus continue to be used to supplement the music library for these particular groups, while at the same time, spending the surplus down.

Goals & Objectives:

This program supports the District's cover value of scholarship, and the District's mission of creating excited learners and inspiring excellence by offering advanced music performance opportunities for our students, District-wide. These advanced level ensembles cannot be scheduled during the regular school day due to cross grade scheduling difficulties and student/teacher availability. By offering these co-curricular ensembles, music students are able to achieve the advanced level music standards that are articulated in the National Music Education standards. The addition of a Middle School Honors wind Ensemble in FY10 completed the final piece needed to ensure that all of our middle school music students, regardless of their choice of instrument, will have an advanced group to aspire towards, and to challenge their abilities.

Program Revenues:

The fee will remain at \$85 per student, with additional siblings in the same group paying only \$15. The following enrollments are projected in FY13

Enrollment	FY09	FY10	FY11	FY12	FY13
Pollard Treble Choir, Jazz, Honors Wind Ensemble	110	134	140	151	145
Elem. Honors Band, Chorus and Town Orchestra	90	96	85	108	100

Total projected student fees for FY13 are \$20,825, based on 245 students paying \$85/each.

Program Expenses:

In addition to the stipends, expenses include transportation for performances (\$3,500), instruments, repairs and maintenance (\$1,940), music (\$2,050) and other expenses (\$1,300). Total projected expenses are \$26,516.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$21,784 and \$16,093, respectively. The ending fund balance amount reflects the equivalent of 6.1 months operating expenditures. A plan to reduce this fund balance to a more appropriate level (of 3 months operating reserves) is in place. The fee will remain the same in FY13, and fund balance will be used to supplement the music library for these particular groups.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Fee-Based Arts Instruction (2350-3654)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	212,128	191,714	193,298	192,110	222,480	30,370	15.8%	100.0%
Expenditure								
Salary	196,886	179,907	168,423	174,571	196,909	22,338	12.8%	89.8%
Purchase of Service Expense	6,689	7,454	3,838	11,308	11,934	626	5.5%	5.4%
Capital Outlay	25,670	6,782	4,788	8,800	10,400	1,600	18.2%	4.7%
Total	229,245	194,143	177,049	194,679	219,243	24,564	12.6%	100.0%
Beginning Fund Balance	25,527	8,410	5,981	17,026	16,033	(993)	-5.8%	
Ending Fund Balance	8,410	5,981	22,230	14,457	19,270	4,813	33.3%	

Budget Overview:

This program provides elementary school instrumental music group instruction and private music instruction for students. In addition to the registration fees, this fund also takes in and disburses all private lesson fees.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

Staffing for this fund is comprised of a Program Coordinators for the Private lesson Program (stipend to be paid \$3,615 under the Unit A contract), accompanists @ \$8,592 (who receive an hourly rate of \$19.35 to accompany school groups and \$120 per private lesson recital) and 28 private lesson instructors paid at the rate of \$23.50 per 30 minute lesson (\$180,480.) Note that the Group Lesson teachers are certified music teachers paid through the operating budget as part of their normal curricular teaching duties.

This program also supports 10% of the Department Bookkeeper's salary (\$4,222).

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical	0.5	0.1	0.1	0.1	0.1	
Total	0.5	0.1	0.1	0.1	0.1	

Critical Issues:

The critical issue being addressed this year is a small raise in the private music instructor pay. They have not had any raise in compensation since FY07. To ensure we remain competitive in attracting the finest instructors, while also keeping costs reasonable for our families/students, this budget is requesting that we raise the hourly rate from the current \$44 to \$47.

Goals & Objectives:

This program directly supports the NPS mission to create "excited learners" and "inspire excellence" along with the District's value of "Scholarship learning: every student engaged in dynamic and challenging academic experiences". The program enables the District to provide elementary instrumental music instruction to students in grades 3, 4 and 5 taught by highly qualified, licensed instructors, and to meet the national and state standards/frameworks in music. It also provides convenient, quality private music instruction for our students within our facilities at reasonable cost.

Program Revenues:

This program is funded by a combination of fees from the Group Lesson Program, held before school, and the Private Lesson Program, held after school. In FY13, revenues for the Group Lesson Program are projected to be \$30,000, which is based on 300 students participating at a fee of \$100 per student. FY13 revenues from the Private Lesson Program are expected to total \$192,480 based on 215 students enrolling @ \$752/student and paying the \$50 registration fee. (The private lesson program fee covers 32 lessons @ \$23.50/lesson.)

Group Lesson Program (Elementary students – before school)

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Enrollment	250	300	353	353	330	300	302	300
Fee	\$85	\$85	\$85	\$85	\$85	\$85	\$100	\$100

Private Lesson Program (Gr. 4 – 12 students – held after school)

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Enrollment	150	235	236	200	200	218	218	215
Fee	\$25 Reg. Fee	\$30 Reg Fee \$704/32wks Instructor fee	\$30 Reg Fee \$704/32wks Instructor fee	\$30 Reg Fee \$704/32wks Instructor	\$35 Reg Fee \$704/32wks Instructor	\$50 Reg Fee \$704/32wks Instructor	\$50 Reg Fee \$704/32wks Instructor	\$50 Reg Fee \$752/32wks Instructor

Program Expenses:

The expenses of the Elementary Group lesson program include accompanists (\$6,192), instrument repairs/maintenance (\$4,640), transportation (\$1,900), music books (\$2,000), printing costs for program promotion (\$750), music festival fees (\$2,400), Smartmusic subscriptions (\$4,644) and instruments, fees and supplies that these students will use throughout their participation in the instrumental music program through graduation (\$3,100). Refunds for children who withdraw prior to completing their lessons are budgeted at \$2,900..

Expenses of the Private lesson Program include private lesson instructors (\$180,480), Program Coordinator Stipend (\$3,615), and the cost of accompanists for recitals (\$2,400.)

Scholarship assistance to families with multiple children involved, or those in financial need, is provided form available fund balance.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$16,033 and \$19,270, respectively. These amounts, which represent the equivalent of approximately of one-month’s operational expenses, will be used as a contingency reserve to meet unexpected changes in program participation or expenses.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Fine & Performing Arts Sales to Students (2350-3655)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	(379)	9,315	19,272	19,676	18,719	(957)	-4.9%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	4,194	2,991	5,620	5,330	5,330	-	0.0%	28.8%
Expense	11,746	9,625	12,790	14,345	13,209	(1,136)	-7.9%	71.2%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	15,941	12,616	18,410	19,675	18,539	(1,136)	-5.8%	100.0%
Beginning Fund Balance	24,490	8,169	4,868	5,734	4,553	(1,181)	-20.6%	
Ending Fund Balance	8,170	4,868	5,730	5,735	4,733	(1,002)	-17.5%	

Budget Overview:

The Fine & performing Arts Sales to Students Revolving Account includes revenue and expenses from the sale of recorders to Grade 3 students and the annual Grade 4 student trip to Symphony Hall to hear the Boston Symphony Orchestra Young Persons Concert. In FY11, a trip to the Boston Lyric Opera Company was added for Grade 5 students.

The Boston Symphony Orchestra experience ensures that all Needham 4th grade students will hear a professional, world-class symphony orchestra in one of our country's premier concert halls, Symphony Hall. In FY11, the addition of the trip to the Boston Lyric Opera Company, a trip the Hillside 5th graders had been taking on their own for the past few years, proved to be an extremely positive, age-appropriate way to introduce students to this major musical art form.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No salaries or wages are paid from this account.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

In FY12, Boston Lyric Opera dropped their young people's opera experience. The Fine & Performing Arts Department is searching for a suitable replacement opera experience, which it hopes to continue to through this Revolving Fund on a fee-basis at \$17/participant.

Goals & Objectives:

The principal activities supported by this account relate directly to the enhancement of the approved curriculum. The recorders are an integral part of the 3rd grade program that gives all students a basic instrumental music experience. These activities support the district's vision by helping to "create excited learners" and keeps students engaged in dynamic and challenging experiences that stimulate thinking and creativity.

Program Revenues:

<i>Recorders</i>	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Enrollment	350	421	432	418	470	425	425	450
Fee	\$5	\$5	\$5	\$5	\$5	\$8.75	\$8.75	\$8.75

<i>Symphony</i>	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Enrollment	371	415	420	432	420	470	440	420
Fee	\$15	\$15	\$15	\$15	\$15	\$15	\$17.50	\$17.00
<i>Opera</i>	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Enrollment						418	485	435
Fee						\$17.50	\$17.00	\$17.00

FY13 revenues are budgeted at \$18,473, and consist of recorder sales (\$3,938), Symphony ticket sales (\$7,140) and Opera ticket sales (\$7,395.) In addition, sales tax (of 6.25%) will be collected on the sale of recorders at \$246.

The FY13 revenue estimate is lower than the FY12 projection due to some lower class sizes.

Program Expenses:

Expenses for this fund include the cost of the Boston Symphony tickets (\$4,350, 435 tickets x \$10/each), transportation to the symphony (\$2,460, or 6 buses x \$410/each), Boston Lyric Opera tickets (\$4500, 450 tickets x \$10/each), transportation to the opera (\$2,870, or 7 buses x \$410/each), and the cost of the recorder packages (\$4113, or \$8.75 x 470). Expenses also include Massachusetts's sales tax, at a rate of 6.25%, on the recorders (\$246.) Total: \$18,539. The quantity of BSO and Opera tickets, as well as the recorders, is greater than the number of student sales, to allow for unanticipated enrollment increases as well as financial scholarship needs.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$4,553 and \$4,733, respectively. These amounts represent approximately 2.5 months operating expenditures, and are used to meet unexpected changes in program enrollment and/or cost, and to pre-purchase recorders in advance of the next fiscal year fee collection.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Graphic Arts (2350-3656)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	54,350	59,577	66,985	58,000	65,000	7,000	12.1%	100.0%
<u>Expenditure</u>								
Salary	34,461	31,557	31,948	29,219	34,011	4,792	16.4%	50.0%
Purchase of Service	1,220	1,363	995	2,200	2,000	(200)	-9.1%	2.9%
Expense	26,350	29,007	30,776	37,000	32,000	(5,000)	-13.5%	47.1%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	62,031	61,927	63,719	68,419	68,011	(408)	-0.6%	100.0%
Beginning Fund Balance	44,715	37,035	34,685	34,454	29,477	(4,977)	-14.4%	
Ending Fund Balance	37,034	34,685	37,951	24,035	26,466	2,431	10.1%	

Budget Overview:

The Graphics Arts department provides graphic printing of various types, primarily for the school and community. This department employs and teaches student apprentices to produce a variety of needed items including: programs of studies, annual reports, tickets, invitations, brochures, business cards and special events programs. The Graphic Arts Department also designs and imprints apparel for sports teams, music ensembles and clubs.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

Salaries for this fund include printing interns who receive \$9.79/hr (\$3,427), \$14.69/hr (\$2,571) or \$18.27/hr (\$1,096). Interns are primarily used during the summer and school breaks. The Graphic Art Production Director receives a Unit A Contractual stipend (\$23,168) which has been funded through this budget since FY09. In addition, this budget allocates \$3,750 to pay for transition training by the previous production manager for the new manager.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The major critical issue addressed for FY13 is the retirement of the previous Publications Manager, who developed and guided the program for more than 30 years. As such, this budget includes funds to hire the former Publications Manager for some hours over the summer to train and transition our new Publications Manager. Due to the level of complexity of the program, the amount of machinery and equipment that needs to be managed and the importance of the program to the entire community and educational program, it is vital that we provide capacity to ensure a smooth transition. The expectation is that this will be a one time only expense.

Another major change for FY13 is the development of a five-year equipment replacement cycle, which received first year funding of \$14,180 through the Town's Capital Improvement Program to replace printing

equipment. This investment will help to alleviate future repair and replacement costs associated and may provide an opportunity for reducing some in-house printing fees in the years to come.

Goals & Objectives:

This fund primarily serves to provide cost effective and efficient printing services for the School Department, though it also provides real world, vocational work experience for numerous students through the Graphics Production classes, and the student interns. This supports District Goal #3.1 (Developmentally Appropriate Learning and Experiences.)

Program Revenues:

Revenues from this fund are derived from two sources: internal (school) printing jobs – such as printing school handbooks and producing t-shirts for different Student Activity groups; and external (non-school) printing jobs – including invitations, t-shirts, other graphic jobs. Fees vary by the type of job, according to published price lists. FY13 revenues are projected to be \$65,000 based on estimated collections of \$30,000 from internal printing jobs and \$35,000 from external printing jobs. FY13 revenue estimates are conservative, and reflect FY12 collections.

Program Expenses:

Expenses paid from this fund are: the aforementioned staff salaries, equipment repair/maintenance (\$2,000); paper, toner and binding supplies (\$16,000); as well as t-shirts and specialty items for printing (\$16,000.)

Equipment replacement for FY13 will be funded from the Town's Capital Improvements Fund.

Total program expenses are budgeted to be \$68,011.

Program Fund Balance:

The beginning and ending fund balance amounts for this program in are projected to be \$29,477 and \$26,466, respectively. The ending fund balance represents the equivalent of 3.9 months operating expenses, and is used to meet cash flow requirements (a significant amount of printing work is done over the summer) and to provide as needed equipment replacement in excess of budgeted amounts.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Theatrical Productions (2350-3657)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	21,877	18,197	27,270	32,500	30,750	(1,750)	-5.4%	100.0%
Expenditure								
Salary	-	5,645	6,902	8,808	9,072	264	3.0%	30.7%
Purchase of Service	1,330	3,432	5,371	17,300	16,080	(1,220)	-7.1%	54.4%
Expense	19,856	8,277	13,529	2,550	4,400	1,850	72.5%	14.9%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	21,186	17,355	25,802	28,658	29,552	894	3.1%	100.0%
Beginning Fund Balance	12,220	12,911	13,753	15,020	13,606	(1,414)	-9.4%	
Ending Fund Balance	12,911	13,753	15,221	18,862	14,804	(4,058)	-21.5%	

Budget Overview:

This fund consolidates all co-curricular theatrical productions in the District. This includes the High School and Middle School Musicals and the High School and Middle School plays. The musicals are annual productions that involve over 160 students in Grades 6-12 in a variety of roles, including acting, chorus, dance, instrumental, lighting/sound, set design/construction and costumes. In FY12 the High School produced *The Drowsy Chaperone* and the Middle School produced *Oklahoma*. The plays are traditional one or two-act plays that focus on acting, directing, and theater technology, and are meant to ensure students are exposed to theater in the tradition of Shakespeare and Miller. Unlike the Musicals, traditional plays put the entire focus on character development and telling a story dramatically, without the enhancements of music and dance. Recent plays have included *Needham Never Ending*, *Noises Off*, *Our Town*, *The Odd Couple* and *Spoon River Anthology*. Selection of FY13 musicals and plays occur during the summer and fall of 2012.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No permanent staff members are paid from this fund. At the Middle School, the revolving fund will pay temporary wages (totaling \$1,600) to pit orchestra musicians, accompanists and some additional stage, set and production advisors as needed. At the High School, the fund pays the Unit A co-curricular stipend of the Production Manager, (\$1,604), the new High School Musical Assistant Manager (\$1,604), plus \$4,000 for pit orchestra musicians and accompanists.

The operating budget funds the additional Unit A co-curricular stipends (totaling \$16,035) paid to individuals involved with the High School Musical. These stipends include the High School Musical Director, Acting Director, Set Advisor, Choreographer and Theater Advisor.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The recent renovation of the Newman Auditorium as a state of the art theatrical production facility is a major change, which will affect our programs and budgets in FY12 and FY13.

In FY12, the parking and facility challenges caused by the renovation resulted in lower than anticipated ticket sales to the Drowsy Chaperone, while also causing production costs to be higher. As a result, the High School production did see a financial loss. However, healthy income from the plays and the Middle School musical enabled the fund to remain robust going into FY13 with a projected balance of approximately \$13,000.

For FY13, we expect that the renovation will have the beneficial effect of reducing production costs for the High School Musical. Completed upgrades to the auditorium sound and lighting equipment will eliminate the need to rent extra lighting and sound equipment at a cost of more than \$3,000, annually. In addition, additional parking will alleviate traffic congestion and reduce the cost of police and fire details. The anticipated reduction in production expense will allow for the introduction of a new, lower ticket price of \$10 for students for the high school production. (Adult ticket prices will remain at \$15.) All other ticket prices are budgeted to remain at their current levels: \$10 for the Middle School Musical and \$5 for High School and Middle School Plays.

In addition, the FY13 budget includes a new, annual Independent Study Senior student theatrical production, should a qualified student be accepted. In FY12, thanks to an NEF grant, *You're A Good Man Charlie Brown* was produced and directed by a senior student to great success. The NEF grant provided the "seed money" to ensure we would have the resources going forward to make this student production possible each year, as needed.

Goals & Objectives:

The High School/ Middle School Musicals provide age-appropriate comprehensive professional level musical theatrical experiences for our students. The high school plays offer this same opportunity to students, but in a traditional dramatic play format, in contrast to musical. These productions support the mission to "create excited learners" and "inspire excellence". It also supports the District value of "Scholarship: Learning" by engaging students in a dynamic and challenging experience that stimulates creativity and connects students with world culture, both past and present. With the Musicals and plays requiring so much effort by a diverse population of staff, students and parents, it directly relates to the goal of having students committed to their community. The addition of a possible annual student directed production supports the development of independent learners and self-directed young adults.

Program Revenues:

FY13 revenues are projected to be \$30,750, based on selling 900 HS Musical tickets at \$15 each (\$13,500), 200 HS Musical student tickets at \$10 each (\$2,000), and 1,100 MS musical tickets at \$10 each (\$11,000). Additionally, we anticipate selling 500 HS/MS play tickets at \$5.00 each (\$2,500.) Finally, revenues of \$1,750 are anticipated from the collection of the \$35 per student costume/materials fee from 50 students for the HS Musical only.

	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Ticket Price HS Musical	\$15	\$15	\$15	\$15	\$17.50	\$15	\$15
Ticket Price HS Musical (Student)							\$10
Ticket Price MS Musical					\$10	\$10	\$10
Ticket Price HS Traditional Play						\$5	\$5
Costume Fee						\$35	\$35

Program Expenses:

Expenses for this fund total \$29,552 and include the aforementioned staff costs, as well as costume rentals/cleaning (\$3,300), script royalties and equipment rentals (\$7,100), \$2,650 in printing expenses (programs, posters and signs), \$3,030 for police/custodial detail and \$4,400 for set construction.

The FY13 expense budget continues the prior year focus on aggressive monitoring of costs, greater utilization of saved set materials, and increased use of volunteers to help with the production.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$13,606 and \$14,804, respectively. These amounts represent the equivalent of approximately 4.6-5 months operating expenditures, and are needed to meet cash flow requirements, since all production-related expenses are incurred before ticket revenues are received.

FY 2012/13 Special Revenue Budget
Needham Public Schools
World Language Book/Equipment Sales (2350-3662)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Revenue	2,906	5,733	5,285	11,140	7,204	(3,936)	-35.3%	100.0%
Expenditure								
Salary	-	-	-	-	-	-	0.0%	0.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	2,011	6,766	5,307	11,140	6,798	(4,342)	-39.0%	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	2,011	6,766	5,307	11,140	6,798	(4,342)	-39.0%	100.0%
Beginning Fund Balance	171	1,066	33	-	1,142	1,142	100.0%	
Ending Fund Balance	1,066	33	11	-	1,548	1,548	100.0%	

Budget Overview:

This pass-through revolving account funds the sale of French, Spanish and Latin foreign language competitive exams as well as workbooks and novels to students. The Medusa Mythology exam was added this year.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No salaries or wages are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

No critical issues are anticipated for FY13.

Goals & Objectives:

The activities of this fund support Goal 1.3 (Advancing Standards Based Learning), and Goal 3.4 (Promoting Active Citizenship.)

Program Revenues:

Revenues for this fund are received from students who pay the following fees:

	FY11 Proj. Students	FY11 Fees	FY12 Proj. Students	FY12 Fees	FY13 Proj. Students	FY13 Fees
Spanish Exam	276	\$5	250	\$5	250	\$6
Latin Exam	42	\$4	50	\$4	75	\$5
French Exam	78	\$7	70	\$7	70	\$8
Spanish Workbooks	500	\$11	500	\$11	150	\$18
French Workbooks	200	\$15	200	\$15	100	\$16
Student Novels	100	\$7	100	\$7	50	\$8

Medusa Myth. Exam				23	\$3
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The above fees are 'pass through,' and represent the charges incurred by Needham Public Schools to purchase the exams, workbooks and novels from the publishers. There are no additional fees paid by students. FY13 revenues are projected to be \$7,204, based on the above projected activity.

Program Expenses:

Expenses total \$6,798 and consist of the cost of the Spanish exams (\$1,250), Latin exams (\$450), French exams (\$560), Medusa Mythology Exam (\$138), Spanish workbooks (\$2,550), French workbooks (\$1,500) and student novels (\$350.)

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$1,142 and \$1,584, respectively. These amounts represent the equivalent of approximately 1.7-2.3 months operating expenditures, and are needed to meet cash flow requirements, since all production-related expenses are incurred before ticket revenues are received.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Kindergarten After School Enrichment (KASE) (2350-3701)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	973,343	884,363	794,559	851,500	825,580	(25,920)	-3.0%	100.0%
Expenditure								
Salary	587,027	719,519	761,861	805,367	793,928	(11,439)	-1.4%	89.0%
Purchase of Service	114,096	140,092	54,077	47,122	45,922	(1,200)	-2.5%	5.1%
Expense	69,127	47,017	33,253	33,700	28,465	(5,235)	-15.5%	3.2%
Capital Outlay	-	-	147,996	28,800	23,800	(5,000)	-17.4%	2.7%
Total	770,250	906,627	997,188	914,990	892,115	(22,875)	-2.5%	100.0%
Beginning Fund Balance	578,941	782,034	759,770	520,233	470,500	(49,733)	-9.6%	
Ending Fund Balance	782,034	759,770	557,141	456,743	403,965	(52,778)	-11.6%	

Budget Overview:

Kindergarten Enrichment (KASE) is a fee-based program that affords kindergarten children the opportunity to experience a full school day. Children can attend KASE 2-5 days per week. The curriculum is topic-based enrichment, primarily focused around science and social studies. In a typical year, 70-80% of Needham kindergarten children participate in KASE. A total of 301 or 75% of the K children are enrolled in FY12 (down from 280 or 77% in FY11 and 322 or 76% of the K children in FY10).

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

FY13 staff funded through this revolving fund includes a 1.0 FTE KASE Program Administrator, 6.5 FTE teachers, \$179,698 in instructional assistants, a 1.0 FTE nurse, substitute staffing and a portion of the following positions: Community Education Registrar/Marketing Manager (0.35 FTE), Bookkeeper (0.24 FTE), and Department Director (0.20 FTE), as well as two bus drivers (1.4 FTE), a portion of a payroll clerk (0.1 FTE) and a portion of school office aides (1.8 total) who provide recess monitoring, transportation supervision and transition monitoring for KASE students.

A staffing chart for the program follows:

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators	1.37	1.4	1.4	1.4	1.2	(0.2)
Teachers	7.5	8.3	7.3	8.0	7.5	(0.3)
Aides	9.33	11.1	8.6	8.6	9.25	(0.25)
Clerical	1.32	1.4	2.4	3.9	2.47	0.02
Total	19.52	22.2	19.7	21.9	20.42	(0.73)

The FY13 budget reflects the following staff changes: a 0.3 FTE teacher reduction, due to the elimination of a 0.3 FTE overflow classroom at Hillside, and a 0.25 FTE aide reduction, reflecting the return of the Newman KASE program to Newman School and the fact that aides will no longer be needed to supervise transportation from Newman to Pollard. The reduction in administrative staff (by 0.2 FTE) and the increase in clerical staff (by 0.02 FTE) reflect a re-distribution of the Community Education Director, the Registrar/Marketing Manager and the Bookkeeper between Community Education programs to more accurately reflect time spent. In addition, the Bookkeeper position increases from 0.5 FTE to 0.6 FTE, across all programs. These positions change as follows in the KASE budget: Director reduced from 0.4 FTE to 0.2

FTE, the Registrar/Marketing Manager reduced from 0.4 FTE to 0.35 FTE and the Bookkeeper increased from 0.17 FTE to 0.24 FTE.

Critical Issues:

Currently, the Broadmeadow, Mitchell , and Hillside KASE programs are located in leased space at the Congregational Church of Needham on Great Plain Ave. The current lease continues in FY12 with the potential for one additional year in FY13.

A modest fee increase of \$300 is needed to offset an anticipated reduction in revenue, due to lower Kindergarten enrollments, and to meet program expenses. To minimize the impact on families, however, the FY13 budget proposes to increase the fee gradually, by only \$100 in FY13. An additional increase of \$200 is proposed for FY14. The proposed fee schedule for FY13 is shown below:

Attending KASE	FY13 Proposed Fee	FY12 Fee	FY11 Fee	FY10 Fee
5 days/week	\$3900/year	\$3800/year	\$3800/year	\$3800/year
4 days/week	\$3200/year	\$3100/year	\$3100/year	\$3100/year
3 days/week	\$2600/year	\$2500/year	\$2400/year	\$2400/year
2 days/week	\$1800/year	\$1700/year	\$1600/year	\$1600/year

To minimize the impact of the proposed fee increase on families, the FY13 budget proposes to use \$66,536 in accumulated fund balance to support program expenses. A small amount of fund balance also has been set-aside to offset FY14 costs, as well.

In recent years KASE has experienced increased demand for scholarships. Currently 6% of students receive need-based scholarship assistance (consisting of 19 scholarships.) FY13 is budgeted at the same rate (6%.) The amount of scholarship assistance has grown from \$12,980 in FY09 to \$50,347 in FY12. The FY13 budget amount is \$47,020, consisting of 19 scholarships (\$28,300) and tuition assistance for METCO students (\$18,720.)

Goals & Objectives:

The activities of this fund support Goal 1 (Advancing Standards Based Learning), and Goal 2 (Social and Emotional Wellness.)

Program Revenues:

As of January 1, a total of 281 children are enrolled in FY11 KASE, for 2-5 days. In FY12, we are projecting enrollment to increase to 310, based on current Kindergarten projections. Projected revenues for FY12 total \$851,500. These revenues assume \$881,700 in fee-based program revenues, less \$30,200 in anticipated income-based scholarships and discounts. Approximately \$54,000 of the anticipated revenue total represents pre-collections for the FY11 school year. Parents pay a deposit of \$50 per day (e.g. \$100 for 2 days, \$150 for 3 days etc.) in the current year for the following year’s enrollment.

Projected enrollment, along with enrollment and fee history, is shown below:

Year	Enrollment	Fee
FY03	238	\$2700 for 5 days
FY04	282	\$2970 for 5 days
FY05	280	\$2970 for 5 days
FY06	315	\$2970 for 5 days
FY07	310	\$3600 for 5 days
FY08	269	\$4300 for 5 days
FY09	311	\$4000 for 5 days
FY10	326	\$3800 for 5 days
FY11	281	\$3800 for 5 days
FY12	310	\$3800 for 5 days proposed

Program Expenses:

Budgeted FY12 expenses total \$892,116. The KASE budget is divided into direct program expenses and indirect overhead costs. The direct program expenses include KASE staff, plus supplies/materials and expenses associated with the off-site location (rent, transportation of students, nurse, custodian). The indirect or overhead expenses include the KASE Administrative Leader, and a portion of the salaries of the support administrative and clerical staff. The indirect expenses also include \$80,000 to offset Town health insurance and payroll tax expenses.

The FY13 budget continues to fund school bus transportation for KASE students using the KASE purchased buses. The budget includes \$64,468 in bus driver salaries and an annual contribution of \$23,800 to the bus replacement reserve. The balance in the bus replacement reserve will total \$47,600 at the close of FY13, representing two years of contributions (in FY12 and FY13.) The annual contribution amount is based on an expected 7-year replacement cycle.

Program Fund Balance:

The ending Fund Balance is projected to be \$403,965. The Community Education Program has established carry-over targets consistent with sound business practice (3-months operating). Excess beyond those targets are being held available for the following contingencies:

- a.) Enrollment deposits for FY14, which are paid in the budget year (\$50,000).
- b.) Contingency reserve of \$17,000 for a 0.5 FTE teaching assistant to meet unanticipated special education requirements and \$20,000 for long-term sick leave.
- c.) Accumulated prior year bus replacement reserve of \$47,600.
- d.) FY14 budget offset of \$25,530.
- e.) Three month operating contingency of \$267,635

FY 2012/13 Special Revenue Budget
Needham Public Schools
Elementary After School Enrichment (EASE) (2350-3702)

	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Budget</u>	<u>FY13</u> <u>Budget</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Total FY13</u>
Revenue	85,898	92,374	121,969	105,508	111,959	6,451	6.1%	100.0%
Expenditure								
Salary	48,854	52,274	60,588	56,403	60,421	4,018	7.1%	57.9%
Purchase of Service	22,713	43,305	45,529	44,270	40,589	(3,681)	-8.3%	38.9%
Expense	13,245	7,601	7,348	3,065	3,387	322	10.5%	3.2%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	84,811	103,181	113,464	103,739	104,397	658	0.6%	100.0%
Beginning Fund Balance	18,099	19,186	8,379	8,209	23,404	15,195	185.1%	
Ending Fund Balance	19,186	8,379	16,884	9,978	30,966	20,988	210.3%	

Budget Overview:

EASE is a fee-based after school program, which gives elementary students the opportunity to engage in enrichment clubs and classes. Most clubs/classes meet once a week for an hour over an 8-week term at the five elementary schools. Two terms are offered: fall-early winter, and winter-early spring with some pre-season and post-season offerings. FY12 projects a total of 116 courses enrolling 1,489 students at all five elementary schools. In FY11, a total of 1,499 elementary students participated in 125 program offerings. In FY10, a total of 1,103 elementary students participated in 102 program offerings.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

FY13 staff members funded through this revolving fund include the salary of the part-time Elementary Program Administrator (0.2 FTE), as well as part-time program instructors, temporary onsite coordinators, and portions of the salaries of the Community Ed Registrar/Marketing Manager (0.1 FTE), Bookkeeper (0.06 FTE), and Department Director (0.04 FTE).

A staffing chart for the program is presented below:

	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators	0.22	0.24	0.24	0.24	0.24	
Teachers						
Aides						
Clerical	0.14	0.14	0.14	0.14	0.16	0.02
Total	0.36	0.38	0.38	0.38	0.40	0.02

The FY13 budget reflects an increase in the Bookkeeper position from 0.04 FTE to 0.06 FTE. (The Bookkeeper position increases from 0.5 FTE to 0.6 FTE, across all programs.)

Critical Issues:

The challenge with EASE is to continue to provide high-quality classes that both complement the curriculum and are fun and engaging for students, while at the same time maintaining reasonable class fees. Many classes are taught by outside instructors, including the many science and technology offerings that are gaining in popularity. We use five school sites and each site and class requires significant oversight for elementary age students, contributing to staffing costs. Additionally, the following continue to be challenging: securing classroom space at the elementary schools during after-school hours and finding

qualified teachers for the classes we would most like to offer, such as science and math enrichment, chess, music and theater, art, and more. In FY12, the move to the Newman modulars required the elementary after school programs at Newman to rent space at the Presbyterian Church next door. As a result, fewer classes were offered at Newman.

In addition, we have been working to provide more adaptive classes to offer appropriate enrichment offerings for some of our students with special needs, in cooperation with the Special Education Parent Advisory Committee and the Special Education department. These classes can be expensive and challenging from an enrollment perspective, but we believe it's important to offer enrichment classes to all of our students.

Lastly, another critical issue for FY13 is the anticipated launch of the online registration and payment system. This will make registration more equitable for parents, and payment administration more efficient.

Goals & Objectives:

The activities of this fund support Goal 1 (Advancing Standards Based Learning), and Goal 2 (Social and Emotional Wellness.)

Program Revenues:

EASE registrations have been fairly level over the last few years. The FY13 budget assumes enrollments of 1,489 students and 116 course offerings. Program fees range from \$30.00 to \$180.00, and vary by course. The average course fee during the current year is about \$102. FY13 projected revenues are \$111,959.

Program Expenses:

FY13 EASE revolving fund expenses are projected to be \$104,396 and include salaries, class supplies/materials, contractual services with outside vendors, office supplies, printing and postage.

Program Fund Balance:

The beginning and ending fund balance amounts for this program in are projected to be \$23,404 and \$30,966, respectively. These amounts represent the equivalent of 2.2-3.0 months operational expenditures, and are held in reserve to meet unexpected changes in program enrollments or costs.

FY 2012/13 Special Revenue Budget

Needham Public Schools

Pollard After School (PAS) & High Rock After School (RAS) (2350-3703)

	FY09 <u>Actual</u>	FY10 <u>Actual</u>	FY11 <u>Actual</u>	FY12 <u>Budget</u>	FY13 <u>Budget</u>	\$ <u>Inc/(Dec)</u>	% <u>Inc/(Dec)</u>	% <u>Total FY13</u>
Revenue	62,186	65,421	79,474	69,713	83,074	13,361	19.2%	100.0%
Expenditure								
Salary	42,683	50,721	53,992	54,558	64,141	9,583	17.6%	79.1%
Purchase of Service	7,871	8,117	11,792	7,475	8,450	975	13.0%	10.4%
Expense	3,576	9,470	5,855	4,050	8,545	4,495	111.0%	10.5%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	54,129	68,308	71,639	66,083	81,136	15,053	22.8%	100.0%
Beginning Fund Balance	2,011	10,067	7,180	14,229	20,540	6,311	44.4%	
Ending Fund Balance	10,068	7,180	15,015	17,859	22,478	4,619	25.9%	

Budget Overview:

Needham Community Education Middle Programs include fee-based programs for the middle school population. These include the after school classes known as Pollard After School (PAS) and High Rock "Rock After School" (RAS), as well as Insider's Guide to High Rock, StepUp2 for transition support to Pollard, Middle School Athletics, and Olin College middle school programs. After school classes/clubs (PAS/RAS) generally meet once a week for one hour during a ten-week term. There are two regular PAS/RAS terms: Fall, and Winter/Spring. In addition, a few pre-season classes such as Ultimate Frisbee and winter-only classes, such as Pollard Ski Club, have been offered. Fall Cross-Country and Spring Track inter-scholastic offerings are available to 6th-8th graders in partnership with the Athletic Department. An additional sport, Girls' Field Hockey is offered to Pollard students only. During the current year, a total of 871 registrations were completed for 45 program offerings. This compares to 860 registrations in FY11 across 40 program offerings and a total of 813 registrations in FY10 across 45 offerings.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

FY13 staff members funded through this revolving fund include the part-time Program Director (0.1 FTE), part-time (stipend) instructors, temporary onsite coordinators, plus a portion of the salaries of the Registrar/Marketing Manager (0.05 FTE), Bookkeeper (0.03 FTE), and Community Education Director (0.04 FTE).

A staffing chart for the program is below:

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators	0.14	0.14	0.14	0.14	0.14	
Teachers						
Aides						
Clerical	0.07	0.07	0.07	0.07	0.08	0.01
Total	0.21	0.21	0.21	0.21	0.22	0.01

FY13 budget reflects an increase in the Bookkeeper position from 0.02 FTE to 0.03 FTE. (The Bookkeeper position increases from 0.5 FTE to 0.6 FTE, across all programs.)

Critical Issues:

Pollard and High Rock programming continues to be challenged by the split to two schools and the resulting split of students. At High Rock in particular, the total enrollment of between 400-500 students makes it difficult to have a sufficient pool of interested students to run a variety of classes. In addition, overhead expenses are higher, due to the fact that separate programs require on-site coordinators at both buildings and two separate catalogs. As a partial solution, some of the Pollard offerings are also available to High Rock students; the buses already running from High Rock to Pollard provide shuttle service to students participating in after school activities at Pollard.

A number of additional critical issues have prompted a study of the High Rock and Pollard after school offerings slated for spring 2012:

- A 2011 Pollard Task Force identified after school programs as an area, which might present exciting opportunities to extend student learning. The Task Force suggested looking at models from other schools and considering ways to restructure the after school options to have more breadth, depth, and extension of student learning with the hands-on activities that after school provides.
- The late bus is available only during the two PAS/RAS terms. The study will address whether or not a late bus could be year-round. This would serve students in the many other after school programs offered by a variety of departments including Fine & Performing Arts, METCO, and Pollard itself through school-based clubs and activities.
- The parent survey continues to indicate that only 50% of parents agree or strongly agree that "After school programs meet the needs of my child." It is unknown whether that indicates that many parents are unsatisfied, or that indicates that parents do not need after school programs for their child(ren).

Depending upon the results of the study this spring, the program will be adjusted in FY13 accordingly.

Goals & Objectives:

The activities of this fund support Goal 1 (Advancing Standards Based Learning), and Goal 2 (Social and Emotional Wellness.)

Program Revenues:

In FY13, 871 Middle School Programs registrations again are expected, across 45 program offerings. Most fees range from \$55 to \$85 (with sports at \$165), and vary by course. It is our goal to keep the fees as low as possible to encourage participation by all students. Research indicates that after-school activities where students can connect with an adult outside the school day are an important protective factor for this age group. Expected FY13 revenues for both terms is expected to be \$83,074.

Program Expenses:

In addition to staffing, FY13 PAS and RAS revolving fund expenses include contractual services (sports referees/buses), program supplies, office supplies, printing and teacher recruitment expenses. Total program expenses are projected to be \$81,136. In FY13, the middle school programs will continue to have a late bus available during the PAS/RAS regular terms, and possibly extended beyond the terms.

Program Fund Balance:

The beginning and ending fund balance amounts for this program in are projected to be \$20,540 and \$22,478, respectively. These amounts represent the equivalent of 2.5-2.8 months operational expenditures, and are held in reserve to meet unexpected changes in program enrollments or costs.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Summer School (2350-3704)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Revenue	206,983	237,653	259,494	231,950	249,742	17,792	7.7%	100.0%
Expenditure								
Salary	132,236	159,833	158,310	203,853	212,153	8,300	4.1%	85.5%
Purchase of Service	11,961	1,124	23,301	12,890	9,000	(3,890)	-30.2%	3.6%
Expense	20,203	13,691	19,449	20,679	26,956	6,277	30.4%	10.9%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	164,400	174,649	201,060	237,422	248,109	10,687	4.5%	100.0%
Beginning Fund Balance	165,247	207,831	270,835	309,135	340,348	31,213	10.1%	
Ending Fund Balance	207,830	270,835	329,269	303,663	341,981	38,318	12.6%	

Budget Overview:

The Summer School operates during the month of July providing high-quality enrichment courses for students entering grades 1-9, and remedial literacy classes for elementary students entering grades 2-3. The summer program continues to grow in enrollment and reputation. For FY13 we are projecting 1,449 registrations in 131 enrichment and remedial classes, the same as FY12.

Enabling Legislation:

M.G.L. Chapter 71, Section 71E.

Staffing:

FY13 staff members funded through this revolving fund include two part-time Program Administrators (including a 0.3 FTE Administrator, and a 0.2 FTE Administrator), part-time (stipend) instructors, temporary onsite coordinators and classroom aides, plus a portion of the salaries of the Community Education Registrar/Marketing Manager (0.25 FTE), Bookkeeper (0.12 FTE), and Department Director (0.25 FTE). Due to the growth of the program and the numbers of students on-site during any given week in July, we added an on-site nurse in FY10. We have budgeted to continue that practice in FY13.

A staffing chart for the program is presented on the next page:

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators	0.54	0.55	0.55	0.55	0.75	0.2
Teachers						
Aides						
Clerical	0.29	0.29	0.29	0.29	0.37	0.08
Total	0.83	0.84	0.84	0.84	1.12	0.28

The FY13 budget reflects the following staff changes: a 0.2 FTE administrative staff increase and a 0.08 FTE clerical staff increase. These changes reflect a re-distribution of the Community Education Director, the Registrar/Marketing Manager and the Bookkeeper between Community Education programs to more accurately reflect time spent. In addition, the Bookkeeper position increases from 0.5 FTE to 0.6 FTE, across all programs. These positions change as follows in the Summer School budget: Director increased from 0.05 FTE to 0.25 FTE, the Registrar/Marketing Manager increased from 0.2 FTE to 0.25 FTE and the Bookkeeper increased from 0.09 FTE to 0.12 FTE.

Critical Issues:

Over the past five years, summer programs have been the fastest growing of all community education offerings. That may be leveling, due, in large part, to space constraints.

Beginning in 2009, parent requests for full-day programming led to the introduction of afternoon classes and a lunch option for older students. While this provides an attractive option for families, it does require a significant increase in infrastructure (more on-site coordination, supervision for students mid-day etc.) The full-day option has been expanded each year and will continue again this summer.

Another critical issue involves the need for remedial classes at all levels, and this program's ability to meet that need through summer offerings. In FY06, a targeted remedial literacy program for students entering grades 2-3 was launched. Since then, it has grown from 10 to students to about 20-25 students each year since FY08. While the goal is to prevent summer loss in skill level, valuation data indicates that approximately 60-80% of students actually make significant literacy gains. Since it is so important that students are reading by 3rd grade, this program will be continued in FY13. In addition, the financial health of the summer programs and the significant infrastructure already in place prompted us to add a Skills and Thrills option to students entering Grade 1 as well.

Summer use of buildings continues to be a challenge. Summer programs require the equivalent of about one and a half schools during the month of July. Given the other building needs in summer (construction, repairs, cleaning, professional development, special education, METCO, park & recreation, etc) summer programs will continue to offer programming only during the month of July.

Over the past two summers, Summer Explorations has worked closely with the Special Education program to partner on inclusive programming for special education students whose IEPs require summer programming. Slots are reserved in specific classes that are good fits for specific students' needs. The two departments work collaboratively to provide adaptive programming and aides in the inclusive setting. That partnership will expand this summer with greater cooperation between the two departments resulting in cost savings in special education and better educational options for students.

Another area for expansion for FY13 is a proposed Community Service summer offering for high school students. This option would assist students in identifying and accessing meaningful volunteer opportunities in the greater Boston area, possibly with training and follow-up reflection opportunities. Program options are in the planning stages; the new program is included in the FY13 budget.

According to parent feedback, summer programs in particular will benefit from an online registration and payment system, since up-to-the-minute registration information, including filled and cancelled classes will be available to parents throughout the 3-month registration period.

Goals & Objectives:

The activities of this fund support Goal 1 (Advancing Standards Based Learning), and Goal 2 (Social and Emotional Wellness.)

Program Revenues:

Summer programs are expected to level at about 1450 students per summer after significant annual enrollment increases in FY05-FY11 (FY11 – 1442, FY10 – 1301, FY09 – 1,208, FY08 – 796, FY07-487, FY06-423, FY05 325). Fees range from about \$150 - \$250 for enrichment classes, and \$600 for the 4-week remedial reading class. Total anticipated revenues in FY13 are \$249,742 (with almost all of the revenues pre-collected in one fiscal year for use in the next).

Program Expenses:

FY13 Summer School revolving fund expenses of \$248,108 include salaries, custodial services (beyond regular hours), nurse, classroom supplies, printing, and office supplies.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are projected to be \$340,348 and \$341,981, respectively. The ending fund balance amount (of \$341,981) includes \$240,000 in pre-collected fee revenue and \$101,981 in operating reserves. The operating reserves represent 1.2 months operating expenditures (based on a three-month summer school schedule) and are used to meet unexpected changes in program enrollment and expense.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Tutoring (2350-3706)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Revenue	-	225	80	-	100	100	100.0%	100.0%
Expenditure								
Salary	-	-	-	-	100	100	100.0%	100.0%
Purchase of Service	-	-	-	-	-	-	0.0%	0.0%
Expense	-	-	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	-	-	-	-	100	100	100.0%	100.0%
Beginning Fund Balance	525	525	750	-	-	-	0.0%	
Ending Fund Balance	525	750	830	-	-	-	0.0%	

Budget Overview:

The Fund was established to keep track of tutoring in school buildings and to establish a department to monitor the practice.

Enabling Legislation:

M.G.L. Chapter 71, Section 71E.

Staffing:

There are no permanent staff positions funded by this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The private tutoring guidelines were established to inform staff and parents of acceptable practices for tutoring for pay within school facilities. Tutoring for pay on school property is allowed if:

- The tutor is an employee of the Needham Public Schools.
- The tutor pays an annual registration fee set by the school system.
- The tutor registers with the Director of Community Education Programs and Planning.
- The tutor accepts the established rates set by the school system.
- The tutor begins sessions for pay no earlier than one hour after school is dismissed.
- The tutor concludes morning sessions for pay no later than one hour before school begins.
- The tutor informs the student's counselor and student's teacher of the tutoring arrangement.
- The tutor has received the approval of the building principal where the tutoring takes place.

The tutoring rate is currently set at \$50/hour. Payment for tutoring sessions is made from the parent to the teacher. The tutor registration form requires the tutor to specify the student, subject being tutored, location of the tutoring, scheduled dates/times. In addition, the form requires the signatures of the student's counselor, teacher and principal. The completed form is then sent to Needham Community Education with the \$10 registration fee, which covers the cost of administering the registry and policies.

Goals & Objectives:

The activities of this fund support Goal 1 (Advancing Standards Based Learning).

Program Revenues:

Revenues are generally in the \$60-\$100 range with 6-10 tutors registering their tutoring arrangements. The proposed budget for Tutoring is \$100.

Program Expenses:

The fees are used to offset the costs of the staff to administer the program.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are \$0, reflecting the fact that budgeted expenses are projected to offset budgeted revenues. There is no fund balance requirement for this fund.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Summer Sports Clinics (2350-3707)

	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Budget</u>	<u>FY13</u> <u>Budget</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Total FY13</u>
Revenue	-	15,705	11,850	20,000	17,000	(3,000)	-15.0%	100.0%
Expenditure								
Salary	-	-	-	9,800	11,100	1,300	13.3%	47.2%
Purchase of Service	-	-	97	3,000	-	(3,000)	-100.0%	0.0%
Expense	-	1,019	3,792	13,280	12,420	(860)	-6.5%	52.8%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	-	1,019	3,889	26,080	23,520	(2,560)	-9.8%	100.0%
Beginning Fund Balance	-	-	14,686	19,713	23,715	4,002	20.3%	
Ending Fund Balance	-	14,686	22,646	13,633	17,195	3,562	26.1%	

Budget Overview:

The NHS Athletic Department and Needham Community Education are collaborating to offer intensive, full-day clinics for sports that have interscholastic offerings at the High School, but limited existing player development opportunities in town. In FY11, the pilot year of the program, three summer clinics were offered: two in volleyball and one in field hockey. The FY12 program focused on volleyball and wrestling only. The FY13 plan is to again offer volleyball and wrestling clinics, which are expected to accommodate a total of 85 students.

The program is administered by Community Education (registering students, marketing the program and managing the financial operations), but the program is overseen on a programmatic basis by the NHS Athletics Director (who is responsible for student, staff and program supervision.)

Enabling Legislation:

M.G.L. Chapter 71, Section 71E.

Staffing:

Clinic staff are paid stipends for their work. The volleyball clinics are staffed with 2 lead instructors (\$1,600 each), 3 assistant instructors (\$600 each), a student instructor (\$300), on-site nursing/training (\$300) and an on-site coordinator (\$400.) The wrestling clinic is staffed with one lead instructor (\$1,600), 2 assistant instructors (\$600), 1 assistant instructor (if enrollments warrant an assistant) (\$300), on-site nursing/training (\$300) and an on-site coordinator (\$400.)

There are no permanent staff positions funded by this fund, although in future years, a portion of the Community Education Marketing Manager and Summer Explorations Director will be charged to this fund, consistent with the direct services provided to the Sports Clinics.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

Prior to the establishment of the collaboration between NCE and the NHS Athletics Department, there was no structure in place to facilitate the creation of clinics to introduce younger students to the variety of athletic options available at the High School. The Athletic Director identified the need to cultivate future players

while providing excellent educational and skill-building opportunities for students. High school coaches have agreed to teach and lead the clinics to expose new players to these sports and to develop their skills. NCE is well positioned to handle the marketing and registration management for these programs, while the NHS Athletic Department will oversee the programming. The coaches are more comfortable agreeing to run a clinic knowing that they do not have to handle the marketing and registration.

Goals & Objectives:

The activities of this fund support Goal 1 (Advancing Standards Based Learning), and Goal 2 (Social and Emotional Wellness.)

Program Revenues:

We are anticipating that 50 students will register for the 4-day volleyball clinic @ \$200/student (for collections of \$10,000), and 35 for the 4-day wrestling clinic @ \$200/student (for collections of \$7,000.) Total anticipated revenue for FY13 is \$17,000.

Program Expenses:

Total program expenses for instructors, trainers, nurses on-site coordinators, supplies and overhead will be \$23,520.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are \$23,715 and \$17,195, respectively. A total of \$24,000 of the ending fund balance represents program fee revenues that are pre-collected before June 30.

FY 2012/13 Special Revenue Budget
Needham Public Schools
METCO (2350-3800)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	1,200	935	1,535	6,850	750	(6,100)	-89.1%	100.0%
Expenditure								
Salary	-	571	-	3,000	-	(3,000)	-100.0%	0.0%
Purchase of Service	7,991	2,000	2,120	3,800	750	(3,050)	-80.3%	100.0%
Expense	1,737	739	429	100	-	(100)	-100.0%	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	9,729	3,310	2,549	6,900	750	(6,150)	-89.1%	100.0%
Beginning Fund Balance	13,917	5,388	3,013	1,171	1,923	752	64.2%	
Ending Fund Balance	5,388	3,013	1,998	1,121	1,923	802	71.5%	

Budget Overview:

This account funds the pass-through sale of MBTA passes to students. In addition, the students may pay a fee to enroll in an SAT preparation class held after school for METCO students, as well as miscellaneous fee-based activities of the METCO program.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

No permanent staff positions are paid from this fund.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The METCO program currently provides transportation to METCO students who participate in after school activities and require after hours transportation (a school van is currently used, funding may not be available for FY13). Passes are sold for non-school transportation to Boston, or for travel within Needham. Prepaid MBTA cards will continue to be sold at cost to METCO students in FY13. (Passes will be sold at the purchase price of \$25/5 day passes – up from \$20 in FY12 - and \$30/7day passes.). Additionally, unloaded student-rate Charlie cards will continue to be provided to Needham High students free of charge. These cards offer student rate transportation at the same price as the prepaid passes, but must be loaded with money by the end user, instead of coming pre-filled.

The SAT Prep Course, offered in FY12, has been moved to the METCO grant, due to lack of fee payers.

Goals & Objectives:

The activities of this fund support the District's infrastructure goal (Goal 4.)

Program Revenues:

For FY13, we anticipate selling 3 MBTA passes to METCO students at a monthly price of \$25, for a total of \$750. (The annual cost of a student pass is \$250.)

Program Expenses:

FY13 revolving fund expenses include the cost of MBTA passes (\$750).

Program Fund Balance:

The beginning and ending fund balance amounts for this program are \$1,923. Although this amount exceeds the projected expenditures of this fund, the amount is immaterial.

FY 2012/13 Special Revenue Budget
Needham Public Schools
METCO Summer School (2350-3801)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	100	-	-	-	-	-	0.0%	100.0%
<u>Expenditure</u>								
Salary	1,261	-	-	-	-	-	0.0%	#DIV/0!
Purchase of Service	-	-	-	-	-	-	0.0%	#DIV/0!
Expense	-	-	-	-	-	-	0.0%	#DIV/0!
Capital Outlay	-	-	-	-	-	-	0.0%	#DIV/0!
Total	1,261	-	-	-	-	-	0.0%	#DIV/0!
Beginning Fund Balance	1,200	39	39	39	39	-	0.0%	
Ending Fund Balance	39	39	39	39	39	-	0.0%	

Budget Overview:

This account funded the activities of a fee-based METCO Summer School Program, whose only full year of operation was FY09. In FY07, students attended a joint summer school program with Lincoln Schools (hosted by Lincoln.) In FY08, students attended METCO's "Jumpstart Program", as well as Community Education's "Skills and Thrills" and "Summer Exploration" programs.

Enabling Legislation:

M.G.L. Chapter 71, Section 71E.

Staffing:

There are no permanent staff positions assigned to this program.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

In FY10, this program was shifted to the special education entitlement grant, at no cost to parents. The program will continue to be funded from the METCO grant in FY13.

Goals & Objectives:

The activities of this fund support the District's social/emotional goal (Goal #2.)

Program Revenues:

No fee revenues are anticipated.

Program Expenses:

No expenses are anticipated.

Program Fund Balance:

The beginning and ending fund balance amount for this program is \$39, reflecting the absence of financial activity in FY13.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Athletics (2351-3411)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	416,398	422,754	482,736	448,750	518,870	70,120	15.6%	100.0%
Expenditure								
Salary	110,632	97,027	107,088	132,386	141,833	9,447	7.1%	26.6%
Purchase of Service	233,500	207,241	282,791	268,094	253,942	(14,152)	-5.3%	47.7%
Expense	72,432	73,349	74,567	83,121	136,726	53,605	64.5%	25.7%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	416,564	377,616	464,446	483,601	532,501	48,900	10.1%	100.0%
Beginning Fund Balance	41,547	41,380	89,517	107,909	111,369	3,460	3.2%	
Ending Fund Balance	41,381	86,517	107,807	73,058	97,738	24,680	33.8%	

Budget Overview:

This account funds the activities of the interscholastic athletic teams at the freshman, junior varsity and varsity level. In FY12, it is projected that over 800 athletes will play for one or more teams and fill 1,417 team positions. The current fee is \$285 per athlete, per sport. Currently, girls and boys in the following sports pay a surcharge, to offset the cost of renting their venues: hockey players pay an additional \$250 surcharge; swimmers pay an additional \$50; members of the ski team pay an additional \$250. Fees are capped at \$1,140/family, or the equivalent of four user fees. The athletic program also derives funding from the regular school operating budget, gate fees and donations.

Enabling Legislation:

M.G.L. Chapter 71, Section 47.

Staffing:

In FY12, program staff include a 1.0 FTE Athletic Director, a 1.0 FTE Bookkeeper, over 80 part-time coaches, a part-time equipment manager, a part-time assistant equipment manager, a full and part-time contract trainer, and a part-time Middle School program coordinator. In addition, the budget includes funds to pay game workers, police and custodial details, contract athletic officials and summer nurse services. The Athletic Director, Bookkeeper, 69% of the stipend coaches and 64% of the contract trainers are paid from the operating budget. The revolving fund pays the remaining staff expenses.

The FY13 staffing budget includes a new coaching stipend of \$3,203 for rugby, as well as a \$6,162 stipend to pay a night game faculty manager is recommended.

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>Inc/(Dec)</u>
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

The most critical issue facing the Athletic Department in the next few years will be continuing to deliver the current high level of programming while managing the financial operations at a sustainable level.

Additionally, increases in enrollment will mean increasingly, that athletes must compete for a fixed number of roster spots in some sports, while enrollment in the 'no cut' sports is likely to grow.

The number of High School athletes increased by 11% in the current year, from 1,281 in 2010/11 in FY11 to 1,417 in FY12. (The FY12 projected users also represent an increase from the FY12 budget of 1,340 users, reflecting greater than anticipated enrollment across the board, but particularly in indoor/outdoor track and swimming.) This growth is expected to continue, as overall High School enrollment increases during the next several years. Accommodating more student athletes – particularly in the popular sports such as football, wrestling, swimming, track and skiing - in an environment of escalating costs and limited budget resources, will be a challenge for this program.

The impact of higher enrollment will be felt in FY13. The FY13 budget projects a slight increase in the number of athletes in existing sports (1,452) plus 30 rugby players, for a total program enrollment of 1,482.

Rugby, a former student activity club, will be added as a program sport in FY13. The FY13 budget includes a rugby coach stipend (\$3,203) to provide additional oversight and formal athletic training supervision for this contact sport. In addition, the budget includes \$6,162 stipend to hire a night game faculty manager.

Contractual transportation costs are projected to stabilize in FY13, following a significant rate increase in FY12, resulting from the new bus bid. (During the current year, the rate per mile increased by 15% from \$3.25 to \$3.75 and the price per hour of wait time increased 9% from \$55 to \$60.) No additional rate increase is projected for FY13.) In addition, the program has realized savings from the use of two Needham-owned buses for athletic trips. The FY13 budget assumes over \$25,000 in foregone athletics transportation expenses, due to the use of the Needham-owned buses.

Significant effort also has been made over time to reduce the cost of ice time, which is also projected to level out in FY13. These savings are the result of the judicious use of ice time and an effort to replace high cost ice rinks, with less expensive DCR rinks.

Goals & Objectives:

The Athletics Program supports District Goal 2.0, which ensures that students have the social and emotional competencies that enable them to be self-aware, to have social and relationship skills, to self-manage and to make responsible decisions.

Program Revenues:

In FY13, total program revenues are \$1,059,578 and include \$939,274 in current receipts and \$120,304 in projected carry-over funds from FY12. Current receipts are derived from user fees, gate receipts, donated funds and operating budget funds. FY13 current receipts include \$440,570 in user fees, \$78,300 in gate fees, \$18,000 in donations and \$402,404 in operating budget funds. The donated funds represent student fee waivers, which traditionally have been paid by the Booster Club. User fees are assumed to remain the same at: \$285/user/sport, \$50 swim surcharge, \$250 hockey and ski surcharge, \$1,140 family cap.

The FY13 user fee budget of \$440,570 increases \$19,275 from the current year projected amount, reflecting 35 additional athletes (due to enrollment) and the addition of rugby as a fee-based sport. The FY13 budget amount breaks down as follows: 1,392 users paying the \$285 user fee (\$396,720), plus 87 swimmers paying the \$50 swim surcharge (\$4,350), 86 hockey players paying the \$250 hockey surcharge (\$21,500) and 45 skiers paying the \$250 ski surcharge (\$11,250.) An additional 90 users receive partial fee waivers and pay a reduced fee (\$6,750.) The FY13 user fee budget is \$42,320 higher than the FY12 budget amount, reflecting the fact that the current users are 77 students higher than the number of budgeted users, plus the 65 additional athletes for FY13.

The FY13 gate receipt budget is \$78,300, which increases \$16,600 from the current year. The increase reflects the fact that Needham will host the 125th Needham-Wellesley Thanksgiving Football Game in November 2012, net of a recommendation to waive gate fees for NHS fee-paying athletes. (The estimated revenue loss is \$5,400.) In all other respects, budgeted gate receipts represent level funding from the current year. The FY13 gate receipt budget breaks down as follows: \$40,000 from the Thanksgiving football game, \$18,000 from five home football games @ \$3,600 each, three home boys' soccer games @ \$300 each (\$900), the boys' Bay State Conference Soccer Challenge @ \$900, two boys home tournament soccer games at \$1,600 each (\$3,200), two home girls' soccer games @ \$250 each (\$500), eight home boys' hockey games @ \$600 each (\$4,800), the Wellesley boys soccer game (\$3,600), eight home girls' hockey games @ \$300 each (\$2,400), eight home boys' basketball games @ \$700 each (\$5,600), four home girls' basketball games @ \$250 each (\$1,000), two home wrestling meets @ \$200 each (\$400), one home wrestling quad meet @ \$400, three home boys' lacrosse games @ \$333 each (\$1,000) and three home girls' lacrosse games @ \$333 each (\$1,000).

Operating funds of \$402,404 also are assumed, reflecting the Superintendent's FY13 recommended operating budget. These revenues increase by \$30,851, to cover contractual salary increases for staff members and the addition of the rugby coach's stipend (\$3,203.)

Donated funds represent \$18,000 in budgeted fee waivers from the Booster Club. The FY13 budget decreases \$10,500 from the current year projected donation amount, however, reflecting the fact that the budget conservatively assumes that no additional donations will be received, in excess of the fee waivers.

Program Expenses:

FY13 budgeted expenditures are \$952,905 and increase \$58,020 from the current year. Salary expenses total \$518,116 and increase by \$30,234 to pay contractual salary increases for coaches and staff members. Purchase of service expenses total \$306,963 and include transportation expenses, payments to athletic officials, athletic trainer expenses, and ice rink and pool rental fees, among other fees. These expenses increase by only \$2,323, reflecting an MIAA-mandated increase in the rate of pay for officials (by \$1.00 per event), a small increase in the contract rate for the athletic trainer, and other miscellaneous increases. (Officials will receive payment in FY13 ranging from \$47- \$93 per event, depending on the sport.) The athletic supply budget totals \$65,266 to pay athletic supplies, uniforms, medical and office supplies. The supply budget increases by \$3,363, reflecting a small increase in funds to purchase athletic supplies and uniforms. Other expenses total \$62,560 and include meet fees/dues, football insurance premiums, ski passes, and other miscellaneous charges. These expenses increase by \$22,100, reflecting the net impact of adding the \$17,500 revenue sharing payment to Wellesley (to distribute game receipts from the Thanksgiving football game – an expense which occurs only when Needham hosts the game), and \$6,000 in miscellaneous expenses. To be conservative, the FY13 budget assumes that no additional donations beyond the fee waivers will be received.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are \$111,369 and \$97,738, respectively. The ending fund balance of \$97,738 is what remains after using \$13,631 to finance budgeted program expenses, since program expenses are projected to exceed program revenues by a small margin in FY13. Although this amount represents an appropriately-sized operating reserve of 1.8 months, our prior experience indicates that only about \$50,000 is needed to meet cash flow requirements and provide a contingency reserve against unexpected changes in participation or program expenses. As a result, \$45,000 of these one-time (non-recurring) funds will be spent in consultation with the Town Manager to make improvements to athletic fields/venues where NHS athletes play.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Nutrition Services (2550-3170)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Revenue	1,797,634	1,873,756	1,950,948	1,975,557	2,032,930	57,373	2.9%	100.0%
Expenditure								
Salary	771,868	857,342	890,428	917,280	958,612	41,332	4.5%	47.9%
Purchase of Service	35,712	29,325	38,324	57,000	57,000	-	0.0%	2.8%
Expense	871,271	901,172	865,036	984,850	954,500	(30,350)	-3.1%	47.7%
Capital Outlay	180,033	34,655	19,932	20,000	32,000	12,000	60.0%	1.6%
Total	1,858,884	1,822,494	1,813,720	1,979,130	2,002,112	22,982	1.2%	100.0%
Beginning Fund Balance	978,550	917,300	968,562	969,644	1,049,626	79,982	8.2%	
Ending Fund Balance	917,300	968,562	1,105,790	966,071	1,080,444	114,373	11.8%	

Budget Overview:

The Nutrition Service Program (formerly the Food Services Program) in Needham schools provides meals that are nutritious, appetizing, and reasonably priced to students (and adults) in Needham's eight public schools. On average, the Program serves 3,000 children per day throughout the District and more than 510,000 meals per year. This self-operated program operates solely from the sale of lunches and a la carte food items, federal and state reimbursements, and catering fees. Operating expenses total approximately \$2 million per year. Lunch food is carefully and creatively prepared and presented in each school's kitchen, and served during a period of approximately two hours each day.

Enabling Legislation:

7 CFR Chapter 11 Child Nutrition Programs: Part 210 National School Lunch Program; OMB Circular A-87 Chapter 548 of the Acts of 1948. Healthy, Hunger-Free Kids Act (HHFKA) of 2010; MGL School Nutrition Law, Chapter 111, Section 223

Staffing:

In FY13, the Nutrition Service Program will be staffed by a full time Director (1.0 FTE), a full-time and a part-time secretary (1.5 FTE), a new part-time Nutrition Outreach Coordinator (0.71 FTE), eight cafeteria managers (7.89 FTE), 22.04 FTE part-time cafeteria workers, and 7.71 FTE substitute cafeteria workers. Collective bargaining increases for FY13 are budgeted, which include: a 0.5% COLA for Unit E and a 0.75% COLA increase for Unit D staff members. In addition, \$32,400 is budgeted for Middle School cafeteria monitors, who assist students with lunch service, wipe tables and supervise the cafeterias. Overall, salary expenses increase by \$37,186 over FY12 projected expenditures.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators	1.0	1.21	1.0	1.0	1.71	0.71
Teachers						
Aides	24.89	29.54	34.39	29.46	37.46	8.18
Clerical	1.43	1.64	1.5	1.5	1.5	
Total	27.32	32.39	36.89	31.96	40.85	8.89

Critical Issues:

Critical issues for the Nutrition Services Program include:

Effective 2012/13, the United State Department of Agriculture (USDA) established new nutrition standards / meal patterns for national school lunch and school breakfast programs. These nutrition standards require food-based menu planning, larger servings of fruits and vegetables, specific vegetable sub-group requirements, and portion size ranges on meat and bread food components. Needham's lunch program always has focused on providing a large assortment of fruits and vegetables, but the new lunch standards require students have a ½ cup of fruit or vegetable on their tray in order for the meal to be considered a reimbursable meal. We estimate that the additional quantities and vegetable variety mandates will increase the cost of food by an estimated \$20,000 in FY13.

Districts that are certified as meeting the new school meal patterns will be eligible to receive an additional federal reimbursement of \$0.06 per lunch, effective October, 2012. Needham plans to submit documentation and to be certified as meeting the new guidelines. The FY13 budget assumes that the resulting increase in federal reimbursement will be approximately \$25,000.

Effective 2012/13, Massachusetts School Nutrition Law established standards for all competitive foods sold and served in schools. These nutrition standards will strictly limit the snacks and beverages allowed to be sold to students on an a la carte basis in the cafeterias, in vending machines, and in student stores.

In order to educate students about the new meal guidelines and to promote the general benefits of nutrition among Needham students, the Department proposes to re-name itself the "Nutrition Services" Department and to create a new Nutrition Outreach Coordinator position in FY13. The Coordinator is proposed to be a Registered Dietitian, who will work 25 hours / week to promote nutritious eating habits to students and to assist the Nutrition Service Director with disseminating and promoting up-to-date nutrition and allergy information to students, parents, and staff. This change is consistent with District Goal 2, which includes nutrition education and nutrition promotion, as well as industry general practice. (The School Nutrition Association is the national organization for school food service programs.)

The program continues to have a large accumulated fund balance, which has been generated by continued strong lunch participation and ala carte sales. Despite efforts to closely budget and to expend surplus funds (Newman kitchen equipment), under federal lunch rules, the program is not permitted to retain more than three months operational reserves. The FY13 budget assumes an ending fund balance of \$1,080,444, which exceeds the three-month operating maximum (of \$600,634) by \$479,810. Approximately \$105,000 of this fund balance carryover represents pre-collected lunch fees, which are student fees collected before June 30 for the following fiscal year. A plan has been developed to utilize most of the remaining excess fund balance to improve the Nutrition Program as follows: replace Pollard serving lines during Summer 2012 (\$100,000); convert the High School's large kitchen storeroom into an additional servery and seating area during Summer 2013 (at an estimated cost of \$230,000); purchase additional dining tables for the High School to alleviate overcrowding (\$10,000); and install attractive menu signage at all elementary schools, High Rock, and the High School (\$20,000). Department of Education approval is required both for the serving line replacement and storeroom conversion.

In the past, the Program has not sought School Committee approval for the adult meal prices. These prices will be included in the fee approval for FY13 and are: \$3.27 regular adult lunch, \$3.50 elementary special lunch (made to order), \$3.74 secondary gourmet lunch and salad bar. These prices remain the same as in the current year.

Trends:

Trends in the Food Service program include:

- Average daily participation and ala carte sales remain generally strong, except at the High School and Newman, where lunch sales dropped significantly in FY12. As evident from the Average Daily Participation chart below, High School participation dropped from 51% of enrollment in FY11 to 43% in the current year. The reduction is believed due to the crowded serverly at the three lunch periods and the open campus policy, which allows students to leave school at lunchtime; and the fact that incomplete meals aren't reimbursable. Additionally, the reduction in High School meal sales and increase in a la carte revenues is believed to be associated, in part, with the sale of many incomplete meals at NHS, which occurs when a student won't take another meal component to make a complete / balanced lunch. (Non-reimbursable meals must be run as a la carte meals.) As a result, a la carte sales (mostly 2nd entrees and water) increased by \$32,321 over last year at the High School.

The drop in ADP at Newman School is attributed to the construction project, and the fact that Kindergarten/KASE students at Pollard are not able to purchase lunch at school.

Average Daily Participation as % of Enrollment	FY04	FY11	FY12
<u>Elementary (Avg)</u>	54%	57%	54%
Broadmeadow	51%	54%	51%
Eliot	48%	64%	61%
Hillside	67%	65%	60%
Mitchell	56%	55%	55%
Newman	46%	53%	49%
<u>Middle (Avg)</u>		68%	73%
High Rock		75%	78%
Pollard	64%	62%	69%
<u>High School</u>	37%	51%	43%

- Meals per labor hour also remains high, relative both to prior years and to industry guidelines, reflecting the operating efficiency of Needham's labor force. Meals per labor hour (MPLH) is a school food service industry measure of productivity. It incorporates the reimbursable meals served, as well as converting adult and ala carte sales into meal equivalents, using the updated industry standard of \$3.04 sales = 1 meal equivalent. The higher the MPLH number, the more efficient the operation.

Meals Per Labor Hour	FY06 Needham	FY12 Needham	Industry Guideline
<u>Elementary (Avg)</u>	20	20	15-16
Broadmeadow	24	21	
Eliot	20	19	
Hillside	17	19	
Mitchell	17	20	
Newman	23	19	
<u>Middle (Avg)</u>	17	17	16-18
High Rock	N/A	18	
Pollard	17	20	
<u>High School</u>	19	22	19-21

- Needham’s overall program costs remain within the industry guidelines, set by the National Food Service Management Institute (NFSMI). According to NFSMI, labor cost should be within a range of 40-50% of program costs (closer to 50% in Massachusetts), and food cost should be within 40-45% of the overall budget. Needham’s expenses within both ranges, as evident in the chart below.

	Industry Standard %	FY11 Actual Costs	% of Total	FY12 Projected Costs	% of Total	FY13 Costs	% of Total
Labor Costs	40-50%	\$890,427	49%	\$921,426	44%	\$958,612	48%
Food Costs	40-45%	\$782,651	43%	\$820,000	39%	\$850,000	42%
Total Costs		\$1,813,719		\$2,093,426		\$2,002,112	

- The number of free and reduced price lunches also continues to increase, due to the poor economic conditions. In FY08, the percentage of students qualifying for free/reduced meals varied from 3.9-4.5%. In FY09, the range was 4.2%-5.9%; in FY10, 5.7% to 6.0%, in FY11, 5.8% to 6.2%, and in FY12 approximately 6.5%. The FY13 budget assumes that current free & reduced level will continue at approximately 6% of enrolled students.

Goals & Objectives:

This program District Goal 4.3, related to non-academic support systems.

Program Revenues:

The FY 13 budget does not propose a lunch price increase. Lunch prices were raised by \$0.30 in FY12.

Per Lunch Price:

<u>Meal Type:</u>	<u>Actual FY07</u>	<u>Actual FY08</u>	<u>Actual FY09</u>	<u>Actual FY10</u>	<u>Actual FY11</u>	<u>Actual FY12</u>	<u>Budget FY13</u>
Elementary Full Price Lunch (All \$	1.75	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.30	\$ 2.30
Middle School Regular Lunch	\$ 2.00	\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.55	\$ 2.55
Middle School Gourmet Lunch	\$ 2.75	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.30	\$ 3.30
High School Regular Lunch	\$ 2.00	\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.25	\$ 2.55	\$ 2.55
High School Salad Bar Lunch	\$ 2.50	\$ 2.75	\$ 2.75	\$ 2.75	\$ 2.75	\$ 3.05	\$ 3.05
High School Gourmet Lunch	\$ 2.75	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.30	\$ 3.30
Reduced Price Lunches	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40

As required by Section 205 of the Healthy, Hunger-Free Kids Act of 2010, Needham’s prices confirm to “Equity in School Lunch Pricing” provisions, which require that school districts provide the same level of support for lunches served to students who are not eligible for free or reduced price lunches (e.g., paid lunches), as they are for lunches served to students eligible for free lunches. Under the policy, the average price charged for lunch in Needham must be greater than or equal to the difference between the higher Federal reimbursement rate for free lunches and the lower Federal reimbursement rate for paid lunches. Needham’s simple average price is \$2.80, compared to the \$2.51 difference between the federal reimbursement rates for free meals (\$2.77) and paid meals (\$0.26.)

Sales of meals are anticipated to be \$1,225,930, which increases by \$60,375 (5%) from the current year. The projected number of meals sold in FY13 are based on current year sales, adjusted for the anticipated return of Newman students to the Newman School and the anticipated beneficial impact that additional lunch tables will have on student participation at Needham High School.

Anticipated/Actual Lunches Served:

Meals Sold:	Actual FY07	Actual FY08	Actual FY09	Actual FY10	Proj FY11	Actual FY11	Budget FY12	Proj FY12	Budget FY13
Elementary Full Price Lunch (All	229,359	245,675	245,037	243,353	245,000	241,234	245,000	225,000	240,000
MS Full Price Regular Lunch	108,575	112,940	112,551	118,537	131,800	131,325	132,000	141,500	142,000
MS Full Price Gourmet Lunch	545	567	600	2,485	2,265	2,273	2,265	1,800	1,800
HS Full Price Regular Lunch	53,230	75,921	72,650	75,706	78,000	82,270	78,000	61,000	70,000
HS Full Price Salad Bar Lunch	7,471	6,700	5,970	6,308	6,000	6,328	6,000	5,000	5,000
HS Full Price Gourmet Lunch	32,685	29,029	40,472	44,162	36,000	37,972	36,000	32,500	33,000
Reduced Price Lunches	5,647	6,485	6,819	10,571	8,887	9,070	8,800	8,100	8,100
Tot'l Paid & Red price lunches	437,512	477,317	484,099	501,122	507,952	510,472	508,065	474,900	499,900
Free lunches (FYI)	17,169	19,882	22,230	29,126	28,930	30,467	28,000	33,450	33,000
Total lunches	454,681	497,199	506,329	530,248	536,882	540,939	536,065	508,350	532,900

As previously mentioned, ala carte sales remain strong. Current year ala carte sales are projected to be \$515,000, which is more than in previous years, due, in part due to the aforementioned incomplete meals issue at Needham High School. As evident from the chart below, a la carte sales have continued to stay high, despite the fact that the quantity of snack and beverage choices has continually been reduced at all schools.

In addition to a la carte revenues, the FY13 budget assumes the following other revenues, which total \$327,000: adult sales (\$42,000), catering revenue (\$20,000) and federal/state reimbursement (\$265,000.) The federal reimbursement amount reflects the additional \$0.06 reimbursement, which is expected to result in additional reimbursement revenues of approximately \$25,000.

Program Expenses:

Program expenses include salary expense for Food Service employees, food and food service supplies, custodial supplies, repair, maintenance and replacement of kitchen equipment, computerized cash registers, office equipment, office supplies, and other administrative expenses.

Overall, expenses decrease by \$91,314 (4.4%) from FY12 projected, generally reflecting the fact that the Nutrition Services Department purchased \$185,000 in kitchen equipment for the Newman School in FY12, using accumulated fund balance reserves, as part of the overall repair and renovation project at that school. This one-time expense will not repeat in FY13. Salary increases for staff members total \$958,612 and increase adjustments and to hire the new Coordinator position. Other significant expenditures include: \$850,000 for food, \$50,000 for supplies and paper goods, \$53,000 for equipment replacement and the purchase of kitchen small wares, and \$30,000 for equipment repair and preventative maintenance. A total of \$10,000 also is budgeted to purchase contract sanitation services (new expense.) Budget amounts are based on current year projected expenditures, adjusted to reflect next fiscal year expectations. The cost of food has been adjusted to reflect both an increase in the purchase of fresh fruits and vegetables, and a small price increase.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are \$1,049,626 and \$1,080,444, respectively. These amounts represent approximately 5 months operating expenses. As previously mentioned, the level of accumulated fund balance is an issue for this program. Under federal lunch rules, the program may not retain more than three months operational reserves. The projected ending fund balance (of \$1,080,444) exceeds the three-month operating maximum (of \$600,634) by \$479,810. Approximately \$105,000 of this fund balance carryover represents pre-collected lunch fees, which are student fees collected before June 30 for the following fiscal year. A plan has been developed to utilize most of the remaining excess fund balance to improve the Nutrition Program as follows: replace Pollard serving lines during Summer 2012 (\$100,000); convert the High School's large kitchen storeroom into an additional servery and

seating area during Summer 2013 (at an estimated cost of \$230,000); purchase additional dining tables for the High School to alleviate overcrowding (\$10,000); and install attractive menu signage at all elementary schools, High Rock, and the High School (\$20,000). Department of Education approval is required both for the serving line replacement and storeroom conversion.

FY 2012/13 Special Revenue Budget
Needham Public Schools
Adult Education (2551-3705)

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Revenue	229,906	223,276	255,027	234,266	290,176	55,910	23.9%	100.0%
Expenditure								
Salary	157,935	174,213	204,713	181,370	220,430	39,060	21.5%	80.5%
Purchase of Service	32,468	41,657	49,022	34,405	38,615	4,210	12.2%	14.1%
Expense	12,829	12,795	10,207	18,079	14,875	(3,204)	-17.7%	5.4%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	203,232	228,666	263,941	233,854	273,920	40,066	17.1%	100.0%
Beginning Fund Balance	54,943	81,618	76,228	83,487	68,112	(15,375)	-18.4%	
Ending Fund Balance	81,617	76,228	67,314	83,899	84,368	469	0.6%	

Budget Overview:

For FY13, NCE Adult Education will offer classes in two terms (Fall, Spring) and a small array of classes in summer. Each term includes a variety of reasonably priced courses for adults, as well as test preparation and driver's education for high school students. In FY11, Adult Ed had 2,388 registrations in 213 course offerings. In FY10, Adult Ed had 2,296 registrations in 175 course offerings.

Enabling Legislation:

M.G.L. Chapter 71, Section 71E.

Staffing:

FY13 staff members funded through this revolving fund includes the Adult Education Director (0.7 FTE), plus part-time (stipended) instructors, SAT Prep coordinators, and temporary onsite coordinators. In addition, the budget includes a portion of the salaries of the Community Education Registrar/Marketing Manager (0.25 FTE), Bookkeeper (0.15 FTE), and Community Education Director (0.1 FTE.)

FTE totals are as follows:

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators	0.75	0.8	0.8	0.8	0.8	
Teachers						
Aides						
Clerical	0.5	0.36	0.36	0.36	0.4	.04
Total	1.25	1.16	1.16	1.16	1.2	.04

FY13 budget reflects an increase in the Bookkeeper position from 0.11 FTE to 0.15 FTE. (The Bookkeeper position increases from 0.5 FTE to 0.6 FTE, across all programs.)

Critical Issues:

The adult education program continues to experience a rebound of popularity and has developed a reputation for quality. Part of the growth is student-driven; many new sections have been added in recent years for student groups who petition to continue their cohort for another session. This speaks to both the quality of the programs and the satisfaction rates of student. In fact, NCE's average rating for all Fall 2011 classes is 4.9 out of 5 for two key metrics. Those metrics are "I would recommend this *teacher* to a friend" and "I would recommend this *class* to a friend." This is well above the professional association benchmark metric of 4.0 out of 5.

Consistent with the Community Education operating philosophy, the Adult Education program seeks to be high quality, customer-driven, efficiently managed, financially solid, complementary to the Schools' mission, and in service to the community. The major critical issue is to continue to grow the program to meet the need for continuing education opportunities among a wide range of Needham residents. The challenges to growth continue to be identifying very high quality teachers, and appropriate spaces for the variety of courses community members request (e.g. fitness, dance, cooking, and crafts/skills such as woodworking.)

If growth continues at the current rate, NCE may need to dedicate a full-time staff member to Adult Education by FY14 to support this growth. This change will be dependent upon both growth and revenues in Adult Ed, and a long-term plan developed for middle school and high school programs, which may include a part-time program director dedicated to those populations (see PAS/RAS budget request).

Progress is being made towards instituting an online registration and payment system. NCE hopes to launch this system for Adult Ed beginning in fall 2013. One concern with the online roll-out, particularly for Adult Education, is how enrollees will respond to seeing credit card fees as an add-on to their class fees. This will, in effect, increase course fees by approximately 3% for registrants who choose to use the online service. NCE will include instant feedback and other monitoring venues to follow the customer experience and adjust accordingly.

Introduction of privately run local Driver's Education programs seems to have reduced the reliance on Needham Community Education's Driver's Ed program for student's needing driving training. Since Driver's Ed is offered as a convenience for families with little contribution to NCE's overhead, it will not impact the Needham Community Education budget. Rather, it may reduce the need for, or frequency of, NCE's driver's training classes.

Goals & Objectives:

The activities of this fund support Goal 1 (Advancing Standards Based Learning), and Goal 2 (Social and Emotional Wellness.)

Program Revenues:

FY13 enrollment is projected to continue to increase about 10%, a trend that has been consistent for the past five years. FY13 budget revenues are projected to be \$290,176 of which \$24,000 represents pre-collections of fees for the FY14 school year. These revenues are based on an estimated 2,983 registrations spread over 240 course offerings. FY13 projected enrollments are based on FY12 Fall actual and Spring projected enrollments, plus the growth factor. Course prices range from \$10 to \$500; most are about \$100/course.

Program Expenses:

FY13 projected expenses total \$273,919. The biggest expenses for this program (aside from the actual instructors) are the costs for catalog production, mailing, and marketing. For next year, we will continue to expand our marketing efforts through more web-based communication. E-mail has proved to be a highly effective and welcomed marketing tool. The website was also updated in FY12. In FY13, credit card fees will be paid by registrants, thus reducing the significant credit card fee expense included in the FY11 actuals and FY12 projections.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are \$68,112 and \$84,368, respectively. The ending fund balance includes \$24,000 in pre-collected fees and \$60,368 in contingency reserves (or 2.2 months operating expense.)

FY 2012/13 Special Revenue Budget
Needham Public Schools
Staff Development (2553-3111)

	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% Total FY13</u>
Revenue	24,815	13,793	15,715	15,000	15,000	-	0.0%	100.0%
Expenditure								
Salary	3,080	1,438	5,700	5,000	5,000	-	0.0%	33.3%
Purchase of Service	15,541	-	4,810	5,000	5,000	-	0.0%	33.3%
Expense	2,993	3,690	2,479	5,000	5,000	-	0.0%	33.3%
Capital Outlay	-	-	-	-	-	-	0.0%	0.0%
Total	21,613	5,128	12,989	15,000	15,000	-	0.0%	100.0%
Beginning Fund Balance	9,212	12,414	21,079	23,011	26,944	3,933	17.1%	
Ending Fund Balance	12,414	21,079	23,805	23,011	26,944	3,933	17.1%	

Budget Overview:

This accounts funds voluntary fee-based staff development activities for teachers and other Needham Public School staff. A Professional Development Handbook is published each year, which offers a wide variety of workshops and courses for professional staff. Fees are charged for those activities, which are voluntary (e.g., not required), and offset the cost of providing the professional development activity.

Enabling Legislation:

M.G.L. Chapter 71, Section 71E.

Staffing:

No permanent staff positions are paid through this fund, although stipends and contract payments are paid to course instructors.

	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	Inc/(Dec)
Administrators						
Teachers						
Aides						
Clerical						
Total						

Critical Issues:

This program has experienced an increase over time in fund balance, which now are almost double the annual expenditures of this fund. There is a need to undertake a comprehensive analysis of this fund, to ensure that course fees are properly aligned to planned course expenditures, and that professional development expenses are being charged to the correct operating or revolving budget account. The Business Office and Personnel Department will work together in the coming year to complete this analysis and develop a budget for FY14 that is appropriate.

Goals & Objectives:

This program supports District Goal 4.4, related to providing high-quality professional development opportunities to staff.

Program Revenues:

Revenues are based on historical receipts (\$15,000); course fees vary based on program offering.

Program Expenses:

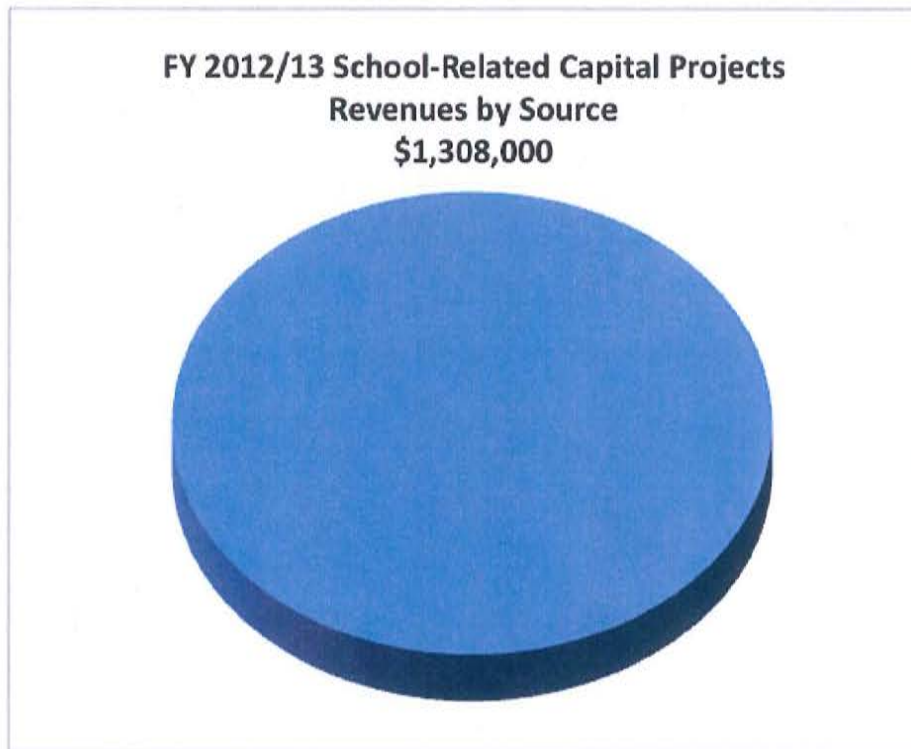
FY12 Program expenses (\$15,000) are based on prior year actual expenses, and consist of payments for course instructors, supplies and materials.

Program Fund Balance:

The beginning and ending fund balance amounts for this program are \$26,944. The ending fund balance amount exceeds the annual expenditure budget for the program. As previously noted, a financial review of this program is planned for FY13, for the purpose of re-aligning program revenue and expense and reducing the level of accumulated fund balance to a more appropriate level of three months operating reserves.

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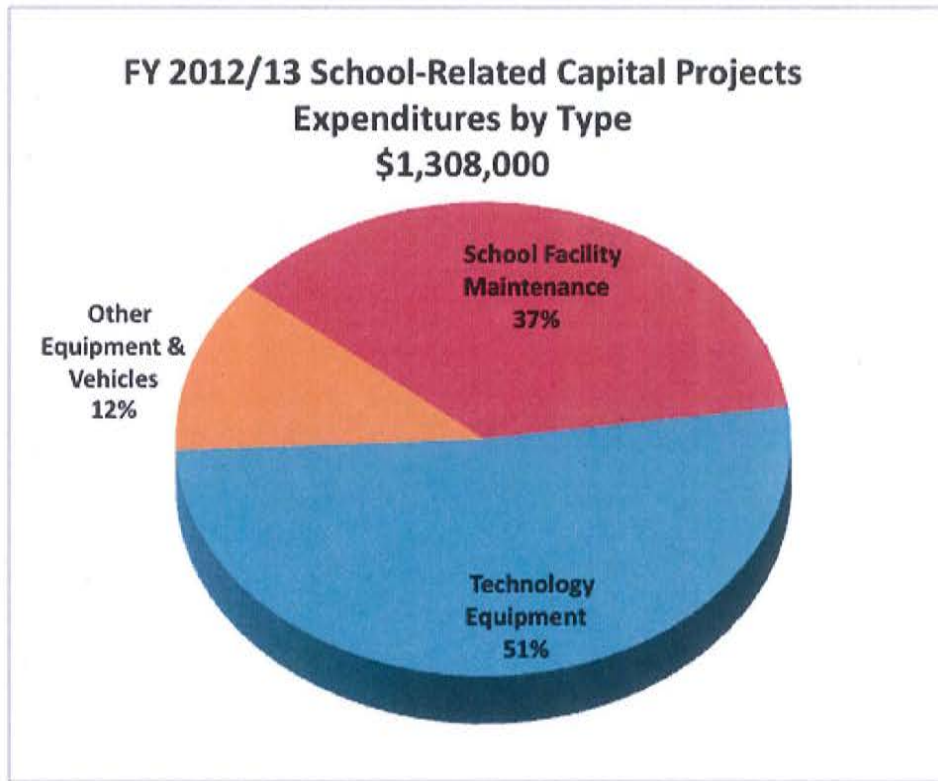
FY 2012/13 School-Related Capital Project Revenues by Source



Revenue Summary:

Capital Revenue by Source	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
Taxation & Reserves	1,976,112	1,121,322	614,330	568,800	1,308,000	739,200	130.0%	100.0%
Other Local Funds	353,452	160,290	117,364	0	0	0	0.0%	0.0%
Debt Within the Levy	156,333	6,049	1,005,936	320,000	0	(320,000)	-100.0%	0.0%
Debt Exclusions	18,106,443	4,729,010	3,895,591	0	0	0	0.0%	0.0%
TOTAL	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	100.0%

FY 2012/13 School-Related Capital Project Expenditures by Type



Expenditure Summary:

Capital Expenditures by Type	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	\$ Inc/(Dec)	% Inc/(Dec)	% Total FY13
School Construction & Renovation	18,406,443	4,791,916	4,055,227	0	0	0	0.0%	0.0%
School Facility Maintenance	651,422	802,346	1,356,150	720,000	480,000	(240,000)	-33.3%	36.7%
Athletic & Playfield Improvements	1,153,176	159,997	26,000	0	0	0	0.0%	0.0%
Technology Infrastructure Upgrades	331	0	50,000	0	0	0	0.0%	0.0%
Technology Equipment	296,552	179,366	37,996	49,100	672,800	623,700	1270.3%	51.4%
Other Equipment & Vehicles	72,396	82,711	100,204	119,700	155,200	35,500	29.7%	11.9%
Other Miscellaneous	12,019	335	7,645	0	0	0	0.0%	0.0%
TOTAL	20,592,340	6,016,671	5,633,222	888,800	1,308,000	419,200	47.2%	100.0%

FY 2012/13 School-Related Capital Project Project Expenditure Detail by Funding Source

Historical School-Related General Fund Capital, by Funding Source	Actual FY09	Actual FY10	Actual FY11	Approved FY12	Approved FY13
<u>Taxation & Reserves (Primary Cash)</u>					
Equipment Requests					
School Furniture & Musical Equipment - Prior Year	52				
FY06 School Furniture & Musical Equipment					
FY07 School Furniture & Musical Equipment	533				
FY09 School Furniture & Musical Equipment	50,866	1,160			
FY10 School Furniture & Musical Equipment		35,071			
FY11 School Furniture & Musical Equipment			48,504		
FY12 School Furniture & Musical Equipment				52,750	
FY13 School Furniture & Musical Equipment					43,450
FY07 School Photocopier Replacement	4,794				
FY10 School Photocopier Replacement		46,374	-		
FY11 School Photocopier Replacement			51,700		
FY12 School Photocopier Replacement				66,950	
FY13 School Photocopier Replacement					97,570
FY13 Graphic Arts Equipment Replacement					14,180
Prior Year School Technology Replacement	14				
FY09 School Technology Replacement	212,500				
FY10 School Technology Replacement		165,723	-		
FY11 School Technology Replacement			37,996		
FY12 School Technology Replacement				49,100	
FY12 School Technology Replacement					524,500
FY11 New School Technology (Smartboards)					
FY12 New School Technology (Interactive Whiteboards)					
FY12 New School Technology (1:1 Technology Pilot)					
FY13 New School Technology (Interactive Whiteboards)					148,300
Communications Archiving System	34,015	11,700	-		
Financial System Upgrade (Joint Request with Town)	-				
Computerized Cash Register for School Food Service	-				
Document Digital Imaging System (Joint Request with Town)	-				
Hillside & Mitchell Schools Cooking Equipment Upgrade	-				
Science Center Improvements	-				
Subtotal	302,773	260,028	138,200	168,800	828,000
Facility Improvements					
Broadmeadow Data Room AC Upgrade	24,743				
Hillside School Fire Alarm		1,269			
Hillside School Media Center Upgrade	293				
Hillside School Replacement/Install Exterior Doors		64,530	-		
Technology & Electrical Infrastructure Study - Hillside & Mitchell			50,000		
Mitchell School Media Center Upgrade	38				
Mitchell School Electrical System					
Mitchell School Roof Design					
Newman School Reconstruction Design & Engineering	311,508	32,906	(32,461)		
Pollard Portable Classroom Design		30,000	-		
Pollard School Parking Study					
Pollard School Technology Design					
Pollard Middle School Condition Assessment	-		30,000		
Pollard School Improvements	-		23,490		
Pollard School Doors & Locks	-	163,930	-		
NHS Communication System					
Emery Grover Feasibility Study					30,000
Prior Year School Facility Maintenance					
Facilities Maintenance Program FY09	183,581	10,842	12,068		
Facilities Maintenance Program FY10		397,820	-		
Facilities Maintenance Program FY11	-	-	367,032	-	
Facilities Maintenance Program FY12	-	-	-	400,000	
Facilities Maintenance Program FY13	-	-	-	-	450,000
Subtotal	520,164	701,296	450,130	400,000	480,000
Field & Athletic Improvements					
DeFazio Field & Memorial Park Athletic Fields	1,153,176	159,997	-		
Memorial Park Crowd Control Fencing & Bleachers	-	-	26,000		
Memorial Park Perimeter Fencing	-	-	-		
Subtotal	1,153,176	159,997	26,000	-	-
Grand Total Taxation & Reserves	1,976,112	1,121,322	614,330	568,800	1,308,000

FY 2012/13 School-Related Capital Project Project Expenditure Detail by Funding Source

Historical School-Related General Fund Capital, by Funding Source	Actual FY09	Actual FY10	Actual FY11	Approved FY12	Approved FY13
Other Local Funds					
Equipment Requests					
School Furniture & Musical Equipment (FY07 Budget Transfer)		106	-		
School Photocopier Replacement (FY07 Budget Transfer)	2,152				
School Technology Replacement (FY07 Budget Transfer)	25,280	1,943	-		
Public Schools Delivery Van (FY08 Budget Transfer)	14,000	-	-		
Subtotal	41,432	2,049	-	-	-
Newman Electrical Systems Improvements (FY08 Budget Transfer)		125,000	125,000		
Newman Oil Tank Removal (Unspent Electrical Systems Article)		-	2,000		
Newman School Reconstruction Design & Engineering (FY08 Budget Transfer)	300,000	32,906	(32,461)		
Newman & Hillside Storage Sheds (FY08 Budget Transfer)	12,019	335	7,645		
Pollard School Technology Upgrade Design (Unexpended Article Balance)					
Hillside & Newman Condition Assessment (Unspent Article)	-	-	15,180		
Subtotal	312,019	158,241	117,364	-	-
Field & Athletic Improvements					
Athletic Facility Improvements (Unspent Article)	-	-	-		
Subtotal	-	-	-	-	-
Grand Total Other Local Funds	353,452	160,290	117,364	-	-
Debt					
Mitchell School Electrical System Upgrade					
Mirchell Boiler		330			
Hillside School Roof		4,004			
Pollard ADA Renovations		43			
Pollard HVAC		521			
NHS ADA Renovations					
NHS Roof					
NHS Roof					
NHS Gym Roof					
Mitchell School Roof					
Mitchell School Roof		1,151			
School District Technology Upgrade & Replacement					
Hillside & Mitchell School Parking/ Play Area Repaving	156,333				
School Parking Lot Rehabilitation					
Pollard School Parking Lot Improvements					
Hillside & Mitchell Modular Classrooms					
Pollard School Improvements			146,916		
Pollard Parking & Access Improvements					
Pollard Roof Replacement			859,020		
NHS Roof Replacement				320,000	
Subtotal	156,333	6,049	1,005,936	320,000	-
Debt Exclusions					
Eliot School Renovation	1,235		22,305		
High Rock School Design					
High School Renovation	1,549,631	8,553	44,158		
High School Renovation	4,600,863	1,318,590	40,967		
Newman Elementary Renovation					
Newman Elementary Renovation		1,969			
Pollard School Electrical & Technology Infrastructure					
Renovation & Expansion of High Rock School	11,954,714	2,919,411	41,943		
New Middle School Design					
Pollard Modular Classrooms					
Newman Extraordinary Repairs		288,738	161,262		
Renovation & Expansion of Newman School		191,749	3,584,956		
Subtotal	18,106,443	4,729,010	3,895,591	-	-
GRAND TOTAL	20,592,340	6,016,671	5,633,222	888,800	1,308,000

FY 2012/13 School-Related Capital Projects

This section presents information about school-related capital projects. It includes projects that were requested by the School Committee, as well as by other Town of Needham departments on behalf of the School Department. These projects represent a portion of the Town of Needham's FY 2013- FY 2017 Capital Improvement Plan (CIP), the full text of which is available online at <http://www.needhamma.gov/index.aspx?NID=2882>.

Capital Project Revenues *(Excerpted from Town of Needham's FY13-FY17 Capital Improvement Plan):*

The number of capital projects to be funded each year must be considered in the context of the total operating budget, capital budget needs, and revenue growth. Capital improvement projects are funded through current receipts, reserves, and/or other funds such as grants.

Current Receipts – Current receipts include property tax revenue, local receipts (such as fees and charges), and state aid. The FY13-17 plan includes no projects to be funded from current receipts.

Undesignated Fund Balance (or "Free Cash") – Free Cash is a function of actual revenue collections in excess of estimates and expenditures less than appropriations. Because Free Cash cannot be relied upon as a recurring revenue source, it should not be relied upon as an operating revenue source. In this plan, we have continued the effort to minimize the Town's reliance on free cash to support on-going operations by limiting such use to no more than 2% of the prior year's appropriated departmental budgets, or the actual turn back, whichever is lower. As such, the FY13-FY17 Town-wide CIP includes as much as \$2,774,133 to be funded from General Fund revenue (of which \$1,813,865 is in the primary cash capital category.)

Capital Improvement Fund – In 2004, the Town created a General Fund Cash Capital Equipment and Facility Improvement Fund (CIF). The purpose of the CIF is to allow the Town to reserve funds to use for general fund cash capital. The CIF may be used in future years to fund the acquisition of new equipment, the replacement of existing equipment, and building and facility improvements which cost less than \$250,000, for which the Town may borrow for a period of five years or more. Projects must be included in the CIP in order to be eligible for funding through the CIF. The November 30, 2011 balance in the fund is \$561,540. The FY13-FY17 plan includes no projects to be funded from the Capital Improvement Fund.

Capital Facility Stabilization Fund – In 2007, the Town created a Capital Facility Fund to allow the Town to reserve funds for design, maintenance, renovation or reconstruction relating to the structural integrity, building envelope or MEP (mechanical, electrical, plumbing) systems of then existing capital facilities. For this purpose, capital facility refers to any building or structure, which is located on Town property and is under the jurisdiction of the Town Manager, including any Town-owned building, structure, room, or space within a building, facility, park or plaza, open space, driveway, landscaped area, or other physical improvements under the administrative control of the Town. The November 30, 2011 balance in the fund is \$733,924. The FY13-FY17 CIP includes no projects to be funded from the Capital Facility Stabilization Fund.

Retained Earnings – Three of the Town's operations – water, sewer, and solid waste – are accounted for as enterprise funds. The revenues and expenditures of these operations are not commingled with those generated by general fund operations. Generally, each enterprise will generate surplus funds on an annual

basis. The Board of Selectmen's retained earnings policies contain reserve targets to ensure liquidity and stability of operations. Surplus funds above the target are considered available for appropriation. The 13-FY17 CIP includes \$1,661,100 in funding from the enterprise fund retained earnings accounts.

Debt – The Board of Selectmen's debt management policies provide guidance in translating capital expenditures into annual debt service. The FY13-FY17 CIP includes a recommendation for \$2,560,000 in projects to be funded through General Fund debt, and no recommendation for debt financing in the enterprise funds.

Community Preservation Fund – The Community Preservation Act (CPA) allows cities and towns to raise monies through a surcharge on the tax levy. These funds may then be used to acquire, create and preserve historic resources; create, preserve and support community housing; and acquire, create and preserve land for recreational use. The CPA also provides for matching funds from the Commonwealth. The CPA was approved at the May, 2004 Annual Town Meeting and by voters at the November 2, 2004 election. The CPA requires that each fiscal year Needham must spend, or set aside for later spending, at least 10% of the annual revenues in the Town of Needham Community Preservation Fund for each of three CPA target areas: open space (but not including land for recreational use), historic resources, and community housing. The remaining 70% may be appropriated at the Town's discretion as long as it is used for the three target areas or recreation. The statute also permits the Town to appropriate up to 5% of the Fund for the administrative expenses of the Community Preservation Committee (CPC). Projects submitted for inclusion in the CIP that qualify for CPA funding are forwarded to the CPC for its consideration.

FY13 school-related capital projects total \$1,308,000 and are funded entirely from taxation and reserves. Prior year expenditures reflect ongoing spending on multi-year capital projects, the funding for which remains available for expenditures until the conclusion of the project.

Capital Project Expenditures

Expenditures on school-related capital projects are divided into seven major categories: school construction and renovation, school facility maintenance, athletic and playfield improvements, technology infrastructure upgrades, technology equipment, office equipment and vehicles and other miscellaneous.

FY13 school-related capital project expenditures total \$1,308,000 and consist of facility maintenance projects (37%), equipment replacement (12%) and technology equipment replacement (51%). These projects are described in detail on the subsequent pages.

Recommended Capital Plan *(Excerpted from Town of Needham's FY12-FY16 Capital Improvement Plan):*

The Town Charter requires that the Town Manager, after consultation with the Board of Selectmen, submit in writing to the Board of Selectmen a careful, detailed estimate of the recommended capital expenditures showing specifically the amount necessary to be provided for each office, department and activity and a statement of the amounts required to meet the debt service requirements or other indebtedness of the Town. This plan includes the proposed FY2013 Capital Budget, which is recommended to the Finance Committee and ultimately Town Meeting for consideration. The projects presented for FY2014-FY2017 reflect an assessment by municipal departments and the School Committee of future capital needs and are

primarily shown for planning purposes. While many of these projects may ultimately be recommended for funding, the plan is a fluid one, and projects may be added and deleted from the list as circumstances change. Projects recommended for funding in this plan have been reviewed in light of the core budget priorities adopted by the Board of Selectmen.

The Capital Improvement Plan (CIP) is primarily a planning document. It is updated annually, and is subject to change as the needs of the community become more defined. Used effectively, the capital improvement planning process can provide advance project identification, evaluation, scope definition, design, public discussion, cost estimating, and financial planning. Capital planning helps ensure that the community is positioned to:

- preserve and improve its basic infrastructure through construction, rehabilitation and maintenance;
- maximize the useful life of capital investments by scheduling major renovation, rehabilitation, or replacement at the appropriate time in the life-cycle of the facility or equipment;
- identify and examine current and future infrastructure needs and establish priorities among projects so that available resources are used to the community's best advantage; and
- improve financial planning by balancing needs and resources and identifying potential fiscal implications.

While much of the Town's budget and financial planning efforts are by necessity focused on one or at most two year intervals, capital planning helps to focus attention on the Town's long-term objectives and financial capacity, and the balance between operating and capital needs. The Town is often faced with the option of reducing its capital plan in order to balance the operating budget. Having a formal and accepted plan helps to maintain a consistent level of spending for capital needs, barring extraordinary circumstances. Individual projects are evaluated against long-term objectives and in relationship to each other. By strategically programming capital projects, the Town can maintain a tolerable level of debt service, and prevent sudden changes in debt service payments. Needham's capital planning initiatives have contributed to the successful achievement and maintenance of its AAA bond rating from Standard and Poor's. This bond rating places Needham in the top tier of communities (there are only a few dozen in Massachusetts) and allows the Town to borrow at a lower interest rate.

The Town's Capital Improvement Policies provide guidance for assessing the capital needs of the Town. These policies define capital projects as those items requiring the expenditure of at least \$25,000 and having a useful life of more than five years. Recommended capital project requests are prioritized using the following criteria:

- the project is required to comply with State and/or Federal handicapped accessibility standards;
- the project is necessary to protect the health and safety of residents or Town employees; and
- the project is necessary to maintain an existing capital facility, or operation of equipment used in providing town services.

In addition to the criteria listed above, the Town has a long practice of funding the systematic replacement of obsolete or worn-out equipment, and those items requested for the improvement of operating efficiency and the equitable provision of services.

Project Descriptions

School-related projects, which are included in the FY13-FY17 Capital Improvement Plan are described on the following pages. The operating budget impact, if any, is noted in the project description.

**Department Capital Request
CIP-DCR**

Title	School Department Technology Replacement Request	Department	School Department	YES	NO	NA
	Parameters					
1.	Is this a stand-alone capital request?				X	
2.	Is this a multi-year capital replacement/upgrade request?			X		
3.	Is this a request in response to a documented public health or safety condition?				X	
4.	Is this a request in response to a Court, Federal, or State order?				X	
5.	Is this a request for a study or long range plan?				X	
6.	Is this a request to purchase office or school equipment (other than technology)?				X	
7.	Is this a request to purchase specialty equipment?				X	
8.	Is this a request to purchase technology or wireless communication system?			X		
9.	Is this a request to purchase vehicles or other rolling stock?				X	
10.	Is this a request to purchase apparatus/equipment that is intended to be permanently installed at the location of its use?				X	
11.	Is this a request to improve or make repair to extend the useful life of a public building?				X	
12.	Is this a request to improve or replace public infrastructure: bridges, culverts, drainage, intersection, roads, sidewalks, sewers or water systems?				X	
13.	Is this a request to repair or otherwise improve public property which is NOT a building or infrastructure?				X	
14.	Will any other department be required to provide resources (other than fulfilling its responsibilities) at any point during the process in order to complete the project?				X	
15.	Are there recommendations or costs identified by other departments that are NOT factored into the request?				X	
16.	Are there additional costs to purchase, install, implement, and/or use (except future year operating costs) that are NOT included in this request?				X	
17.	Are there additional costs to bid, design, construct, complete, and/or use (except future year operating costs) that are NOT included in this request?				X	
18.	Will the requested project increase the annual operating costs for ANY department?				X	
19.	Will the requested project require an increase in the operating budget of any department the year it is approved for funding?				X	
20.	If the requested project is funded, will there be a need for ongoing assistance from outside contractors at an added expense to the Town which is NOT already budgeted?				X	
21.	Will additional permanent staff be required if the request is approved?				X	
22.	If the project is approved is the current operating budget insufficient to cover the operating costs of the requested project?				X	
23.	If the requested project is funded, will it reduce the requesting department's operating costs?				X	
24.	Does the request support activities to produce new revenue for the Town?				X	
25.	If the request is not approved will existing Town revenue sources be negatively impacted?				X	
26.	Have other non-capital investment options been explored before submitting this request?				X	
27.	Is specialized training or annual licensing required that the Town will need to pay in order to use the asset (beyond the initial purchase/installation)?				X	
28.	If applicable, will the items being replaced be retained by the Town?					X
29.	Does this request qualify for funding from Community Preservation Act (CPA)?				X	
30.	Are there any appendix forms with this funding request?				X	
Useful Life	II	Primary Reason	6	Operating Budget Impact	C	

**Department Capital Request
CIP-DCR**

School Department Technology Replacement Request		Department		School Department	
Title	Column A	Column B	*Other Expenses	Column C	
Requested Funding Years & Amounts	Costs Components				
FY2013	Intangibles				
FY2014	Equipment	\$2,116,850			
FY2015	Design & Engineering				
FY2016	Construction Expenses				
FY2017	Other Expenses*				
Total	Total	\$ 2,116,850	Total	\$ 0	
Attached Schedules					
	CF	CX	LS	SI	SS

Description and Justification

The request includes the replacement of 300 teacher, administrator, student, lab and laptop computers that have reached or are functioning beyond the end of their seven-year lifecycle. 169 of these computers are for teachers and administrators throughout the district. 68 are for classroom computers at Broadmeadow, Eliot, Mitchell, and Newman. At Pollard there is a cart with 30 laptops that is being replaced.

Although the majority of the computers being purchased are for the elementary schools and Pollard, FY '13 is the first year we begin replacing computers and LCD projectors that have reached the end of their lifecycle at the High School. The replacement of the High School technology will be phased in over five years. In FY '13 we will replace 75 teacher and administrator computers, included in the previous count of 169 teacher and administrator computers, as well as 33 student laptop computers in the library. Also included in the replacement cycle are 10 LCD projectors.

Beyond the 300 teacher, administrator, student, lab and laptop computers mentioned above, this request also includes the replacement of two district data servers that are housed at the ETC. These servers have been running 24/7 for three and four years and will be repurposed to less critical function for two and three years respectively. Also in this category is the replacement of 8 UPS batteries that support critical servers throughout the district. Replacement of 19 printers across the district is also included within the technology replacement cycle.

One factor that will dramatically increase the cost of the replacement cycle is the impact of Lion, Apple's new operating system. Beginning at some point in the next few months, all Apple computers purchased will be required to run the Lion operating system. Current versions of our software packages will no longer be able to be used and new software will need to be purchased. At this point although we do not know the full magnitude of this situation and have only provided a preliminary estimate of cost. Estimates for mandatory computer memory upgrades are \$8,800, upgrade of Microsoft Office for current computer inventory will be about \$50,000 and the combination of operating system and iWork licensing upgrades will be about \$75,000. We will also need to analyze the use and impact on hundreds of software packages owned by the District. A placeholder amount of \$20,000 was allocated for this first year. As we go forward and replace eMacs, which can't be upgraded to Lion, we will need to purchase replacement software licenses on these machines as well. Despite the many unknowns, we thought it was important to include some initial projections at this point.

Department Capital Request										
CIP-DCR										
Title	School Department Technology Replacement Request					Department				School Department
	FY 13	FY 14	FY 15	FY 16	FY 17	FY 17	FY 17	FY 17	FY 17	FY 17
A multi-year cost breakout is as follows:										
Project										
Bmeadow	\$19,800	\$0	\$0	\$29,700	\$29,700	\$29,700	\$29,700	\$29,700	\$29,700	\$79,200
Eliot	\$15,400	\$34,400	\$0	\$2,200	\$2,200	\$29,700	\$29,700	\$81,700	\$81,700	\$81,700
Hillside	\$2,200	\$31,900	\$31,900	\$31,900	\$31,900	\$6,600	\$6,600	\$104,500	\$104,500	\$104,500
Mitchell	\$28,600	\$2,200	\$32,200	\$31,900	\$31,900	\$18,700	\$18,700	\$113,600	\$113,600	\$113,600
Newman	\$53,900	\$30,800	\$41,800	\$48,400	\$48,400	\$29,700	\$29,700	\$204,600	\$204,600	\$204,600
HR w/ 1:1	\$0	\$0	\$4,800	\$0	\$0	\$75,900	\$75,900	\$80,700	\$80,700	\$80,700
Pollard w/ 1:1	\$82,500	\$70,400	\$4,400	\$1,100	\$1,100	\$59,400	\$59,400	\$217,800	\$217,800	\$217,800
NHS w/ 1:1	\$127,300	\$184,900	\$190,000	\$135,600	\$135,600	\$11,000	\$11,000	\$648,800	\$648,800	\$648,800
E.Grover	\$12,600	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$57,400	\$57,400	\$57,400
Printers	\$9,200	\$31,400	\$16,400	\$30,100	\$30,100	\$5,450	\$5,450	\$92,550	\$92,550	\$92,550
Servers	\$28,000	\$38,000	\$40,000	\$37,000	\$37,000	\$38,000	\$38,000	\$181,000	\$181,000	\$181,000
OS /Software	\$145,000	\$30,000	\$30,000	\$30,000	\$30,000	\$20,000	\$20,000	\$255,000	\$255,000	\$255,000
TOTALS - With 1:1	\$524,500	\$465,200	\$402,700	\$389,100	\$335,350	\$335,350	\$335,350	\$2,116,850	\$2,116,850	\$2,116,850

FY13 Funding Recommendation:

Funding for this project was approved at the recommended levels, from cash capital.

**Department Capital Request
CIP-DCR**

Title	School Copier Replacement	Department	School Department	Parameters		
				YES	NO	NA
1.	Is this a stand-alone capital request?			X		
2.	Is this a multi-year capital replacement/upgrade request?			X		
3.	Is this a request in response to a documented public health or safety condition?				X	
4.	Is this a request in response to a Court, Federal, or State order?				X	
5.	Is this a request for a study or long range plan?				X	
6.	Is this a request to purchase office or school equipment (other than technology)?			X		
7.	Is this a request to purchase specialty equipment?				X	
8.	Is this a request to purchase technology or wireless communication system?				X	
9.	Is this a request to purchase vehicles or other rolling stock?				X	
10.	Is this a request to purchase apparatus/equipment that is intended to be permanently installed at the location of its use?				X	
11.	Is this a request to improve or make repair to extend the useful life of a public building?				X	
12.	Is this a request to improve or replace public infrastructure: bridges, culverts, drainage, intersection, roads, sidewalks, sewers or water systems?				X	
13.	Is this a request to repair or otherwise improve public property which is NOT a building or infrastructure?				X	
14.	Will any other department be required to provide resources (other than fulfilling its responsibilities) at any point during the process in order to complete the project?				X	
15.	Are there recommendations or costs identified by other departments that are NOT factored into the request?				X	
16.	Are there additional costs to purchase, install, implement, and/or use (except future year operating costs) that are NOT included in this request?				X	
17.	Are there additional costs to bid, design, construct, complete, and/or use (except future year operating costs) that are NOT included in this request?				X	
18.	Will the requested project increase the annual operating costs for ANY department?				X	
19.	Will the requested project require an increase in the operating budget of any department the year it is approved for funding?				X	
20.	If the requested project is funded, will there be a need for ongoing assistance from outside contractors at an added expense to the Town which is NOT already budgeted?				X	
21.	Will additional permanent staff be required if the request is approved?				X	
22.	If the project is approved is the current operating budget insufficient to cover the operating costs of the requested project?				X	
23.	If the requested project is funded, will it reduce the requesting department's operating costs?				X	
24.	Does the request support activities to produce new revenue for the Town?				X	
25.	If the request is not approved will existing Town revenue sources be negatively impacted?				X	
26.	Have other non-capital investment options been explored before submitting this request?					X
27.	Is specialized training or annual licensing required that the Town will need to pay in order to use the asset (beyond the initial purchase/installation)?					X
28.	If applicable, will the items being replaced be retained by the Town?			X		
29.	Does this request qualify for funding from Community Preservation Act (CPA)?				X	
30.	Are there any appendix forms with this funding request?			X		

**Department Capital Request
CIP-DCR**

Title		School Copier Replacement		Department		School Department	
Useful Life	II	Primary Reason	3	Operating Budget Impact	C		
Requested Funding Years & Amounts	Column A	Costs Components	Column B	*Other Expenses	Column C		
FY2013	\$97,570	Intangibles					
FY2014	\$80,450	Equipment	\$350,335				
FY2015	\$52,990	Design & Engineering					
FY2016	\$70,505	Construction Expenses					
FY2017	\$48,820	Other Expenses*					
Total	\$ 350,335	Total	\$ 350,335	Total	\$		

Attached Schedules CF CX LS SI SS

Description and Justification

In May 2003, Town Meeting authorized \$60,000 in first-year funding to establish a replacement cycle for school photocopiers. School photocopiers are located in all of the schools and the administration building, and are used both by administrative and teaching staff. Teachers use the machines to reproduce classroom materials, including homework sheets, exams, teaching packets, etc. Currently, the School Department owns 46 copiers and 7 RISO duplicating machines. Since FY04, the following copy machines have been replaced throughout the district:

Fiscal Year	# Of Copy/RISO Machines Replaced
FY04	9
FY05	6
FY06	8
FY07	4
FY08	4
FY09	1
FY10	5*
FY11	5
FY12 (Estimated)	11
FY13 (Requested)	8
FY14 (Requested)	9
FY15 (Requested)	6
FY16 (Requested)	5
FY17 (Requested)	3

*Two of the copiers purchased in FY10 were funded from the High Rock construction budget. Copy machine purchases are made utilizing State Contract. The contract allows the vendor to reduce the contract price by accepting a trade in of outdated copy machines. Additionally, the State contract allows vendors to offer up to 3 years of free maintenance to purchasers.

Without ongoing support from the capital budget, the copy machine fleet (for both office and teaching staff) will age, fall into disrepair, and be removed from

Department Capital Request CIP-DCR			
Title	School Copier Replacement	Department	School Department
<p>the schools, without a replacement.</p> <p>In FY2009, the School Department modified its methodology for predicting copier replacement, to reflect the lifecycle analysis based on actual usage and model capacity. In previous fiscal years, a 7-year age along with frequent maintenance needs was used to determine the replacement cycle. When frequent maintenance occurred to a copier before the age of seven, it became a priority to be replaced. Using the lifecycle analysis, we project when a copier should be replaced based on actual usage and the manufacturer's total estimated capacity, which may be more than seven years if the copier is lightly used, or less than seven years for heavily used machines. This analysis also reflects the redeployment of copiers around the district, as needed, to more closely match copier use with copy machine useful lives. Attachment A predicts the % useful life expired for each copier - replacement years occur at 100%+, or when total capacity is reached. Attachment B presents the associated cost of replacing the copiers identified for replacement.</p>			

FY13 Funding Recommendation:

Funding for this project was approved at the recommended levels, from cash capital.

**Department Capital Request
CIP-DCR**

Title	School Musical Instrument Replacement (FY2012-2014) Musical Instrument Inventory Expansion (FY2015-2025)	Department	School Department	
Parameters				
				YES NO NA
31.	Is this a stand-alone capital request?			X
32.	Is this a multi-year capital replacement/upgrade request?			X
33.	Is this a request in response to a documented public health or safety condition?			X
34.	Is this a request in response to a Court, Federal, or State order?			X
35.	Is this a request for a study or long range plan?			X
36.	Is this a request to purchase office or school equipment (other than technology)?			X
37.	Is this a request to purchase specialty equipment?			X
38.	Is this a request to purchase technology or wireless communication system?			X
39.	Is this a request to purchase vehicles or other rolling stock?			X
40.	Is this a request to purchase apparatus/equipment that is intended to be permanently installed at the location of its use?			X
41.	Is this a request to improve or make repair to extend the useful life of a public building?			X
42.	Is this a request to improve or replace public infrastructure: bridges, culverts, drainage, intersection, roads, sidewalks, sewers or water systems?			X
43.	Is this a request to repair or otherwise improve public property which is NOT a building or infrastructure?			X
44.	Will any other department be required to provide resources (other than fulfilling its responsibilities) at any point during the process in order to complete the project?			X
45.	Are there recommendations or costs indentified by other departments that are NOT factored into the request?			X
46.	Are there additional costs to purchase, install, implement, and/or use (except future year operating costs) that are NOT included in this request?			X
47.	Are there additional costs to bid, design, construct, complete, and/or use (except future year operating costs) that are NOT included in this request?			X
48.	Will the requested project increase the annual operating costs for ANY department?			X
49.	Will the requested project require an increase in the operating budget of any department the year it is approved for funding?			X
50.	If the requested project is funded, will there be a need for ongoing assistance from outside contractors at an added expense to the Town which is NOT already budgeted?			X
51.	Will additional permanent staff be required if the request is approved?			X
52.	If the project is approved is the current operating budget insufficient to cover the operating costs of the requested project?			X
53.	If the requested project is funded, will it reduce the requesting department's operating costs?			X
54.	Does the request support activities to produce new revenue for the Town?			X
55.	If the request is not approved will existing Town revenue sources be negatively impacted?			X
56.	Have other non-capital investment options been explored before submitting this request?			X
57.	Is specialized training or annual licensing required that the Town will need to pay in order to use the asset (beyond the initial purchase/installation)?			X
58.	If applicable, will the items being replaced be retained by the Town?			X
59.	Does this request qualify for funding from Community Preservation Act (CPA)?			X
60.	Are there any appendix forms with this funding request?			X
Useful Life	V	Primary Reason	3	Operating Budget Impact
				C

**Department Capital Request
CIP-DCR**

Title	School Musical Instrument Replacement (FY2012-2014) Musical Instrument Inventory Expansion (FY2015-2025)	Department	School Department
Requested Funding Years & Amounts	Column A	Column B	*Other Expenses
FY2013	\$15,000 Intangibles		Column C
FY2014	\$15,000 Equipment	\$75,000	
FY2015	\$15,000 Design & Engineering		
FY2016	\$15,000 Construction Expenses		
FY2017	\$15,000 Other Expenses*		
Total	\$ 75,000	\$75,000	Total \$

Attached Schedules

CF	CX	LS	SI	SS
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Description and Justification

In FY05, Town Meeting allocated \$15,000 in first-year funding of a ten-year replacement cycle for school musical instruments (of \$15,000/year). The purpose of the request was to replace musical instruments, especially large string instruments and pianos, which are over 25 years old. After decades of heavy use, many of the School Department's string instruments are no longer usable or repairable. The older pianos, while still usable, are becoming increasingly costly to repair and maintain.

There are no funds available within the School Department's operating budget to replace these costly assets. Although students do purchase some of the less expensive instruments (clarinets, trumpets, etc), a quality band and/or orchestra program needs to ensure balanced instrumentation to deliver the proper musical experience required by the curriculum. Additionally, balanced instrumentation allows our student performing groups to showcase their talents in an appropriate quality manner in local, state and national music festivals, where they compete with and are compared to their peers. For example, the lack of quality violas, cellos and string basses in our inventory results in our orchestras having few if any of these instruments. This results in not being able to perform a good deal of the music that our students need to experience in the proper manner. Upright pianos are needed in all music rooms, practice rooms and performance facilities to enable choral groups to have proper accompaniments, and to allow small student ensembles and individuals to pursue their music education studies with proper acoustic reinforcement. The Grand Pianos at our Broadmeadow and Newman Schools are used constantly for performances and educational activities. Since both of these spaces are showcase community gathering spaces, and are of large size, we need to maintain at least Baby Grand pianos in these spaces as we already have at Eliot and the HS Auditorium.

We are now entering year 8 of the replacement cycle. As a result, we are beginning to see an improvement in the quality of musical instruments our students are able to use. The scheduled replacements in FY13, FY14 and FY15 are:

- FY12: Replace additional middle school percussion instruments, additional string instruments, and assorted elementary school Orff percussion instruments.
- FY13: Replace the grand piano (FPA-245) in the Broadmeadow School Performance Center.
- FY14: Replace the grand piano (FPA-234) in the Newman School Auditorium

Beginning in FY15, we propose that the purpose of this article be shifted from the 'replacement' of musical instruments to the 'expansion' of the musical equipment inventory. This is due both to population growth in the program (our largest classes will begin entering the middle schools and high school, where they will need the larger size instruments in the Brass and String families.) In addition, we need to expand our inventory of trombones and cellos, since these are not allowed on school buses and thus we must provide a school instrument for these students to use in the classroom. The proposed schedule for inventory expansion is:

- FY15: Increase inventory at the middle and high schools, with three to six bass violins/cellos, four trombones and two tubas.
- FY16: Expand inventory at the middle and high schools with five French horns, two tubas and one bass violin.

Department Capital Request CIP-DCR			
Title	School Musical Instrument Replacement (FY2012-2014) Musical Instrument Inventory Expansion (FY2015-2025)	Department	School Department
	<ul style="list-style-type: none"> ▪ FY17: Expand inventory of instruments throughout the District with six violins, six violas, three double reeds and three low brass. <p>The proposed schedule for replacement/ expansion is preliminary; the actual instruments purchased may vary, based on changing student needs.</p>		

FY13 Funding Recommendation:

Funding for this project was approved at the recommended levels, from cash capital.

Department Capital Request CIP-DCR			
School Department Vehicle Replacement		Department	School Department
Title	Parameters	YES	NO NA
1.	Is this a stand-alone capital request?	X	
2.	Is this a multi-year capital replacement/upgrade request?	X	
3.	Is this a request in response to a documented public health or safety condition?		X
4.	Is this a request in response to a Court, Federal, or State order?		X
5.	Is this a request for a study or long range plan?		X
6.	Is this a request to purchase office or school equipment (other than technology)?		X
7.	Is this a request to purchase specialty equipment?		X
8.	Is this a request to purchase technology or wireless communication system?		X
9.	Is this a request to purchase vehicles or other rolling stock?	X	
10.	Is this a request to purchase apparatus/equipment that is intended to be permanently installed at the location of its use?		X
11.	Is this a request to improve or make repair to extend the useful life of a public building?		X
12.	Is this a request to improve or replace public infrastructure: bridges, culverts, drainage, intersection, roads, sidewalks, sewers or water systems?		X
13.	Is this a request to repair or otherwise improve public property which is NOT a building or infrastructure?		X
14.	Will any other department be required to provide resources (other than fulfilling its responsibilities) at any point during the process in order to complete the project?		X
15.	Are there recommendations or costs identified by other departments that are NOT factored into the request?		X
16.	Are there additional costs to purchase, install, implement, and/or use (except future year operating costs) that are NOT included in this request?		X
17.	Are there additional costs to bid, design, construct, complete, and/or use (except future year operating costs) that are NOT included in this request?		X
18.	Will the requested project increase the annual operating costs for ANY department?		X
19.	Will the requested project require an increase in the operating budget of any department the year it is approved for funding?		X
20.	If the requested project is funded, will there be a need for ongoing assistance from outside contractors at an added expense to the Town which is NOT already budgeted?		X
21.	Will additional permanent staff be required if the request is approved?		X
22.	If the project is approved is the current operating budget insufficient to cover the operating costs of the requested project?		X
23.	If the requested project is funded, will it reduce the requesting department's operating costs?		X
24.	Does the request support activities to produce new revenue for the Town?		X
25.	If the request is not approved will existing Town revenue sources be negatively impacted?		X
26.	Have other non-capital investment options been explored before submitting this request?		X
27.	Is specialized training or annual licensing required that the Town will need to pay in order to use the asset (beyond the initial purchase/installation)?		X
28.	If applicable, will the items being replaced be retained by the Town?		X
29.	Does this request qualify for funding from Community Preservation Act (CPA)?		X
30.	Are there any appendix forms with this funding request?	X	
Useful Life	II Primary Reason	3, 4 Operating Budget Impact	C

**Department Capital Request
CIP-DCR**

Title	School Department Vehicle Replacement			Department			School Department		
	Requested Funding Years & Amounts	Column A	Costs Components	Column B	*Other Expenses	Column C			
FY2013		\$0	Intangibles						
FY2014		\$0	Equipment	\$336,900					
FY2015		\$0	Design & Engineering						
FY2016		\$52,660	Construction Expenses						
FY2017		\$284,240	Other Expenses*						
Total		\$ 336,900	Total	\$336,900	Total	\$			

Description and Justification

This request is to provide an ongoing funding source for school core fleet replacement. The two KASE buses have a dedicated funding source, outside of the capital plan. They are identified on this capital request, however, to document the asset replacement cycle.

The school core fleet includes the following vehicles, with replacement years noted:

- 2 71-Passenger School Buses (KASE Program) – FY17 and FY18
- 1 30-Passenger Mini-Bus, with Wheel Chair Lift – FY17
- 5 8-Passenger Vans for Student Transport – FY16 (2), FY17 (1), FY18 (2)
- 1 8-Passenger Van for Student Transport, with Wheel Chair Lift – FY17
- 1 Production Center Cargo Van – FY18

The KASE Program budget can provide the required funding to replace the two KASE buses (\$99,165 in FY17 and \$104,125 in FY18.) These offsetting revenue sources reduce the amount of the capital plan funding required in FY17 to \$237,735.

FY13 Funding Recommendation:
Funding was not requested for FY13.

**Department Capital Request
CIP-DCR**

Title	NHS Graphic Arts Equipment Replacement	Department	School Department	Parameters		
				YES	NO	NA
1.	Is this a stand-alone capital request?			X		
2.	Is this a multi-year capital replacement/upgrade request?			X		
3.	Is this a request in response to a documented public health or safety condition?				X	
4.	Is this a request in response to a Court, Federal, or State order?				X	
5.	Is this a request for a study or long range plan?				X	
6.	Is this a request to purchase office or school equipment (other than technology)?			X		
7.	Is this a request to purchase specialty equipment?			X		
8.	Is this a request to purchase technology or wireless communication system?			X		
9.	Is this a request to purchase vehicles or other rolling stock?				X	
10.	Is this a request to purchase apparatus/equipment that is intended to be permanently installed at the location of its use?				X	
11.	Is this a request to improve or make repair to extend the useful life of a public building?				X	
12.	Is this a request to improve or replace public infrastructure: bridges, culverts, drainage, intersection, roads, sidewalks, sewers or water systems?				X	
13.	Is this a request to repair or otherwise improve public property which is NOT a building or infrastructure?				X	
14.	Will any other department be required to provide resources (other than fulfilling its responsibilities) at any point during the process in order to complete the project?				X	
15.	Are there recommendations or costs identified by other departments that are NOT factored into the request?				X	
16.	Are there additional costs to purchase, install, implement, and/or use (except future year operating costs) that are NOT included in this request?				X	
17.	Are there additional costs to bid, design, construct, complete, and/or use (except future year operating costs) that are NOT included in this request?				X	
18.	Will the requested project increase the annual operating costs for ANY department?				X	
19.	Will the requested project require an increase in the operating budget of any department the year it is approved for funding?				X	
20.	If the requested project is funded, will there be a need for ongoing assistance from outside contractors at an added expense to the Town which is NOT already budgeted?				X	
21.	Will additional permanent staff be required if the request is approved?				X	
22.	If the project is approved is the current operating budget insufficient to cover the operating costs of the requested project?				X	
23.	If the requested project is funded, will it reduce the requesting department's operating costs?				X	
24.	Does the request support activities to produce new revenue for the Town?				X	
25.	If the request is not approved will existing Town revenue sources be negatively impacted?				X	
26.	Have other non-capital investment options been explored before submitting this request?				X	
27.	Is specialized training or annual licensing required that the Town will need to pay in order to use the asset (beyond the initial purchase/installation)?				X	
28.	If applicable, will the items being replaced be retained by the Town?				X	
29.	Does this request qualify for funding from Community Preservation Act (CPA)?				X	
30.	Are there any appendix forms with this funding request?			X		
Useful Life	II, IV	Primary Reason	3	Operating Budget Impact	C	

**Department Capital Request
CIP-DCR**

Title		NHS Graphic Arts Equipment Replacement			Department	School Department		
Requested Funding Years & Amounts	Column A	Costs Components	Column B	*Other Expenses	Column C			
FY2013	\$14,180	Intangibles						
FY2014	\$8,270	Equipment	\$50,470					
FY2015	\$8,450	Design & Engineering						
FY2016	\$11,910	Construction Expenses						
FY2017	\$7,660	Other Expenses*						
Total	\$50,470	Total	\$50,470	Total	\$			

Description and Justification

This request is to establish an equipment replacement cycle for equipment used in the Graphics Production Center at Needham High School. This program not only provides convenient, cost effective, but most importantly, provides excellent hands on educational training in the field of professional graphics and printing production for our students enrolled in the 3rd Year Graphics class (Production Printing) as well as working as summer interns in the program.

Although the Center received new equipment during the recent renovation at the high school, it has become evident that an ongoing source of funding is needed to sustain and update program equipment. The purchase/ replacement cost of much of the equipment is such that it cannot be easily sustained via the normal revolving account finances.

During the summer of 2011, a complete inventory analysis of all equipment was completed. (See attached.) A five-year equipment replacement plan is presented below. The specific equipment to be replaced may change from year to year, in response to unexpected equipment breakdown or program changing program needs.

FY13: Screen Print Dryer, Wide Format Printer
 FY14: Vinyl Cutter – Heavy Duty, Thermal Transfer Press, Flash Dryer, Paper Joggin Machine
 FY15: Vinyl Cutter – 24", Saddle Stitch Stapler, Binder/Spireler, Comb Binder
 FY16: Paper Drill (Heavy Duty), Screen Exposure Unit
 FY17: Tower Collator w/Booklet Maker, Padding Machine

FY13 Funding Recommendation:
 Funding for this project was approved at the recommended levels, from cash capital.

**Department Capital Request
CIP-DCR**

Title	Fitness Equipment Replacement	Department	School Department	Parameters		
				YES	NO	NA
1.	Is this a stand-alone capital request?			X		
2.	Is this a multi-year capital replacement/upgrade request?			X		
3.	Is this a request in response to a documented public health or safety condition?				X	
4.	Is this a request in response to a Court, Federal, or State order?				X	
5.	Is this a request for a study or long range plan?				X	
6.	Is this a request to purchase office or school equipment (other than technology)?			X		
7.	Is this a request to purchase specialty equipment?				X	
8.	Is this a request to purchase technology or wireless communication system?				X	
9.	Is this a request to purchase vehicles or other rolling stock?				X	
10.	Is this a request to purchase apparatus/equipment that is intended to be permanently installed at the location of its use?				X	
11.	Is this a request to improve or make repair to extend the useful life of a public building?				X	
12.	Is this a request to improve or replace public infrastructure: bridges, culverts, drainage, intersection, roads, sidewalks, sewers or water systems?				X	
13.	Is this a request to repair or otherwise improve public property which is NOT a building or infrastructure?				X	
14.	Will any other department be required to provide resources (other than fulfilling its responsibilities) at any point during the process in order to complete the project?				X	
15.	Are there recommendations or costs identified by other departments that are NOT factored into the request?				X	
16.	Are there additional costs to purchase, install, implement, and/or use (except future year operating costs) that are NOT included in this request?				X	
17.	Are there additional costs to bid, design, construct, complete, and/or use (except future year operating costs) that are NOT included in this request?				X	
18.	Will the requested project increase the annual operating costs for ANY department?				X	
19.	Will the requested project require an increase in the operating budget of any department the year it is approved for funding?				X	
20.	If the requested project is funded, will there be a need for ongoing assistance from outside contractors at an added expense to the Town which is NOT already budgeted?				X	
21.	Will additional permanent staff be required if the request is approved?				X	
22.	If the project is approved is the current operating budget insufficient to cover the operating costs of the requested project?				X	
23.	If the requested project is funded, will it reduce the requesting department's operating costs?				X	
24.	Does the request support activities to produce new revenue for the Town?				X	
25.	If the request is not approved will existing Town revenue sources be negatively impacted?				X	
26.	Have other non-capital investment options been explored before submitting this request?					X
27.	Is specialized training or annual licensing required that the Town will need to pay in order to use the asset (beyond the initial purchase/installation)?					X
28.	If applicable, will the items being replaced be retained by the Town?					X
29.	Does this request qualify for funding from Community Preservation Act (CPA)?					X
30.	Are there any appendix forms with this funding request?			X		
Useful Life	V	Primary Reason	3	Operating Budget Impact	C	
Requested Funding Years & Amounts	Column A	Costs Components	Column B	*Other Expenses	Column C	

Department Capital Request CIP-DCR									
Fitness Equipment Replacement					Department		School Department		
Title									
FY2013		\$0	Intangibles						
FY2014		\$14,380	Equipment		\$ 62,320				
FY2015		\$14,810	Design & Engineering						
FY2016		\$20,020	Construction Expenses						
FY2017		\$13,110	Other Expenses*						
Total		\$ 62,320	Total		\$ 62,320	Total			\$
Attached Schedules									
		CF		CX	LS	SI	SS		X
Description and Justification									

The Needham High School renovation project purchased a large amount of fitness equipment for student use, which will need to be replaced as the components age and the equipment reaches the end of its useful life. In addition, the Pollard Middle School owned a number of strength circuit machines, which will need to be replaced on a regular basis going forward.

An inventory of fitness equipment at both schools is attached to this document, as is a plan for replacing that equipment over the 2013-2025 period. The manufacturer's estimated life cycle is 5 years for treadmills, 6 years for cross trainers, 8 years for recumbent and upright bikes, 23 years for rowing machines and 25 years for circuit training equipment. The requested replacement cycle is based on a longer replacement cycle of: 5-7 years for rowing 9 years for cross trainers, 8 years for recumbent bikes, 12 years for upright bikes, 19-20 years for rowing machines and 11-16 years for circuit training equipment. An annual inflation factor of 3% is used to inflate FY12 manufacturers' prices, for costing purposes.

The FY13-17 request would replace the following:

- FY13 - N/A
- FY14 - 3 spinning bikes, 1 treadmill
- FY15 - 3 spinning bikes, 1 treadmill
- FY16 - 5 spinning bikes, 1 treadmill
- FY17 - 1 recumbent bike, 4 spinning bikes

FY13 Funding Recommendation:
Funding was not requested for FY13.

**Extraordinary Capital Project
CIP-XCP
Long Form**

Title	New Elementary/ Early Education Center (Contingency)		Fiscal Year	2014
Requester	School Department			
Location	TBD			
Funding	General Fund	CPA Eligible	Yes	No
Partners			X	Initial Submission
				Project Category
				B

In Fall, 2008, a School Space Needs Committee was convened to provide guidance to the School Committee about short and long-term school space needs. The Committee determined that the construction of a new middle school would not be needed for the foreseeable future, but that additional elementary or preschool space may be required if elementary enrollments are higher than predicted. Although the current Future School Needs Committee projections are for declining elementary enrollment (and expanding secondary enrollment), even flat Kindergarten enrollment projections could result in the need for additional classrooms at Hillside and Mitchell, as well as the dislocation of art and music rooms at Broadmeadow, Elliot, Hillside and Mitchell Schools. Increasing elementary enrollments, coupled with the growing need for special education program space, will likely require the construction of an additional elementary or early childhood education facility. In recognition, the Space Needs committee recommended that land be reserved for a contingency additional elementary school or early childhood facility, instead of a middle-school sized parcel, as suggested by the 2005 Facilities Master Plan.

This request implements the recommendations of that Committee for a contingency elementary/early education facility (sited at Defazio.) The 2014 project year reflects the possibility that additional elementary space could be needed within the next five - ten years, should enrollment projections be higher than anticipated. Additionally, the planned renovation of Hillside and Mitchell Schools may require the construction of swing space to house the dislocated school populations. A contingency facility could meet the need for swing space, and provide for additional space in the long-term. The total cost of the project is estimated to be \$30.0 million, based on the construction cost estimates for High Rock School, and inflated by a factor of 5% per year, through FY17.

Project Description

High Rock Project Cost Estimated, Revised 31/May/2009 by DINisco Design Partnership
34,600 sf, 350-student capacity

FY09 Cost	Construction	A/E	FF&E	Technology	Administrative	Contingency	Total
General Construction	14,525,618						14,525,618
Architectural Fees	1,099,398						1,099,398
Structural Audit	1,500						1,500
Testing/Inspection	100,000						100,000
Borings & Surveys	35,000						35,000
Printing & Mailing					60,000		60,000
DMV/Clerk or Records					500,218		500,218
Technology & Communications			632,400	749,405			1,381,805
Moving Expense					25,000		25,000
PRBC Administrative					25,934		25,934
Bond Costs					140,000		140,000
Legal Fees	18,524						18,524
Contingency						2,372,003	2,372,003
TOTAL	14,544,142	1,235,898	632,400	749,405	751,152	2,372,003	20,285,000
FY17 Cost Multiplier @ 5%	1,023,253	86,952	44,493	52,724	52,847	166,882	1,427,152
TOTAL FY14 PROJECT COST	21,488,300	1,825,984	934,343	1,107,212	1,109,794	3,504,529	29,970,184
TOTAL FY14 COST (ROUNDED)	21,488,300	1,826,000	934,300	1,107,200	1,109,800	3,504,500	29,970,200
Phasing	FY14	FY15	FY16/17	Total			
Design				1,826,000			1,826,000
Insurance, Bonds, O&HP & Phasing		1,109,800		1,109,800			2,219,600
Construction	1,826,000						1,826,000
Contingency		3,504,500		3,504,500			7,009,000
Total	1,826,000	28,144,100	-	-	-	-	29,970,100

Anticipated Result	New facility.				
Alternatives					
Purpose	Timeline		Method to Determine Cost		Project Budget
Acquisition	Feasibility		Consultant	A, D, & E	
New Construction Addition	X	FY14	Industry References	X	\$1,826,000
Reconstruction or Repair		Summer 2014	In-House		\$21,488,300
Court, Federal or State Order		July 2014 - August 2016	Other		\$1,109,800
Health or Safety					\$934,300
New Technology					\$1,107,200
Performance Measure		September 2016			\$3,504,500
Estimated Useful Life→		50 Yrs			\$29,970,200
Project Funding Schedule					
	Year 1 (2014)	Year 2 (2015)	Year 3	Year 4	Total
Pre Design Costs	\$1,826,000				\$1,826,000
Engineering & Design Costs		\$1,109,800			\$1,109,800
Construction Costs		\$27,034,300			\$27,034,300
Close Out Costs					
Total	\$1,826,000	\$28,144,100			\$29,970,100
Project Manager Title→	Operational Budget Considerations				
Are there additional costs to bid, design, construct, complete, and/or use that are NOT included in this request?					
Will other Town department's resources be needed to successfully complete the project at the requested amount? (PPBC)					
Will the requested project require an increase in the next fiscal year operating budget for ANY department?					
Will additional staff be required if the request is approved?					
	As Permanent Employees? X				
	Independent Contractors? X				
Does the request include or require new or additional technology?					
Does the request support activities that produce revenue for the Town? (MSBA Reimbursement A Possibility)					
If the request is not approved will existing Town revenues be negatively impacted?					
	All "YES" responses must be explained under the Other Considerations section				
	Operating Budget Impact→				
	Other Considerations				
	F				
The potential impact on the operating budget is estimated based on the additional operating expenses required to open the High Rock school in FY10.					
Operating and Maintenance Expenditure Detail Estimates					
Description	First Year of Operation	Second Year of Operation	Third Year of Operation		
Personnel (new)	FTE #	FTE #	FTE #		
	19.6				

**Extraordinary Capital Project
CIP-XCP
Long Form**

Title	Mitchell Elementary School Renovation			Fiscal Year	2014
Requester	School Department				
Location	Mitchell Elementary School, Brookline Avenue				
Funding	General Fund	CPA Eligible	Yes	No	X
Partners					Initial Submission
					Project Category B

Mitchell School is the oldest elementary school in Needham. Constructed in 1950, the building has undergone several additions over the past 50 years, but is in need of additional renovation/repairs to address building deficiencies, and modernize the learning environment. This request would renovate the Mitchell facility to bring it to a level of modernization comparable to the Eliot School.

Project costs are based on a preliminary estimate of \$15.0 million (in FY08 \$) for a 60,123 s.f. building, developed for the Town's 2006 Facilities Master Plan by DiNisco Design Partnership. Advancing this estimated project cost to FY18, at 5% per year, results in a \$406/sf construction cost estimate (in FY17 \$.) The requested project budget reflects a 70,000 sf school for (\$27.1 million.) The 70,000 sf school option is based on the Eliot school, which was constructed as a 69,000 sf school in 2003 for 400 students. The FY12 projected enrollment at Mitchell School is 484 students.

Timing of the project is based upon the following approximate schedule:

- FY13 – Statement of Interest Submitted; MSBA Approval; Town Meeting Approves Feasibility Design Budget (with Hillside)
- FY14 – Debt Exclusion Override (with Hillside)
- FY15 – Design and Construction Budget Approved May 2014 ATM (with Hillside); Schematic Design (FY15)/ Construction (FY16-FY17)
- FY18 – School opens September 2017

Additionally, Needham could qualify for a minimum of 31% MSBA funding for construction, should the MSBA agree to take on the project as initially conceived. The estimates attached assume that Needham's share of the project is no greater than 69%, or \$19.6 million.

Project Description

Mitchell Project Cost Estimated, Based on 2008 Master Plan Estimate by DiNisco Design Partnership

	Construction	A/E	FF&E	Technology	Administrative	Contingency	Total	Cost/SF
60,123 SF Building								
FY 2008 Project Cost	10,754,850	913,900	467,636	554,157	555,449	1,754,008	15,000,000	
TOTAL	10,754,850	913,900	467,636	554,157	555,449	1,754,008	15,000,000	\$249
High Rock Project Proration	72%	6%	3%	4%	4%	12%	100%	
Same Project @ 70,000 sf								
FY18 Cost Multiplier @ 5% - 70,000	20,396,437	1,733,147	866,832	1,050,995	1,053,440	3,326,464	28,447,316	\$406
TOTAL COST (ROUNDED)	20,396,400	1,733,100	866,800	1,051,000	1,053,400	3,326,500	28,447,200	\$406

**Extraordinary Capital Project
CIP-XCP
Long Form**

Title	Mitchell Elementary School Renovation		Fiscal Year	2014
Anticipated Result	This facility renovation/replacement project would upgrade/renovate major systems including the mechanical, electrical, plumbing and lighting systems, as well as window systems. In addition, the renovation would expand the kindergarten wing and the following core spaces: the cafeteria and gym. It also would make the facility fully handicapped accessible, and improve bus and vehicular access and parking. Finally, the renovation would update the technology infrastructure of this school, to meet current requirements and achieve technological 'parity' with other elementary schools in Town.			
Alternatives				
Purpose	Timeline	Method to Determine Cost	Project Budget	
Acquisition		Consultant	A, D, & E	\$1,733,100
New Construction Addition	Feasibility (FY14 ATM)	Industry References	Site Development	
Reconstruction or Repair	X	Design/Permitting	General Contractor	\$20,396,400
Court, Federal or State Order	Construction Phase (FY15 ATM)	Other	Project Management	\$1,053,400
Health or Safety	Close Out Process		F, F, & E	\$886,800
New Technology	Total Project Duration		Technology	\$1,051,000
Performance Measure	School Opens	September 2017	Other*	\$3,326,500
Estimated Useful Life→			Total Budget	\$28,447,200
Project Funding Schedule				
	Year 1 (2014)	Year 2 (2015)	Year 3	Year 4
Pre Design Costs	\$1,733,100			Total
Engineering & Design Costs		\$1,053,400		\$1,733,100
Construction Costs		\$25,660,700		\$1,053,400
Close Out Costs				\$25,660,700
Total	\$1,733,100	\$26,714,100		\$28,447,200
Project Manager Title→	PPBC			
Operational Budget Considerations				
Are there additional costs to bid, design, construct, complete, and/or use that are NOT included in this request?				
Will other Town department's resources be needed to successfully complete the project at the requested amount? (PPBC)				
Will the requested project require an increase in the next fiscal year operating budget for ANY department?				
Will additional staff be required if the request is approved?				
As Permanent Employees?				
Independent Contractors?				
Does the request include or require new or additional technology?				
Does the request support activities that produce revenue for the Town? (MSBA Reimbursement A Possibility)				
If the request is not approved will existing Town revenues be negatively impacted?				
All "YES" responses must be explained under the Other Considerations section				
Operating Budget Impact→				
TBD				

**Extraordinary Capital Project
CIP-XCP
Long Form**

Title **Mitchell Elementary School Renovation** **Fiscal Year** **2014**

Other Considerations

Needham could qualify for a minimum of 31% MSBA funding for construction, should the MSBA agree to take on the project as initially conceived. The estimates attached assume that Needham's share of the project is no greater than 69%, or \$19.6 million, depending on square feet.

Operating and Maintenance Expenditure Detail Estimates

Description	First Year of Operation		Second Year of Operation		Third Year of Operation	
	FTE #	%	FTE #	%	FTE #	%
Personnel (new)						
Salaries and Wages						
Indirect Personnel Cost						
Other Personnel Costs						
Sub Total of Personnel Costs			TBD		TBD	TBD
Services						
Supplies and Materials						
Equipment						
Sub Total of Non-Personnel Costs						
GRAND TOTAL						
Offsetting Revenue for Operating and Maintenance Expense Incurred with this Capital Project						
Revenue Source(s)	First Year of Operation		Second Year of Operation		Third Year of Operation	
1						
2						
3						
4						
5						
TOTAL						
Explanations						

The impact on operational expenses will be estimated by a feasibility study performed during the design and engineering phase of the project. However, experience shows operating expenses, particularly utilities, will increase upon full occupancy.

FY13 Funding Recommendation:
Funding was not requested for FY 13.

**Extraordinary Capital Project
CIP-XCP
Long Form**

Title	Hillside Elementary School Renovation		Fiscal Year	2015
Requester				
Location	Hillside Elementary School, Glen Gary Road			
Funding	General Fund	CPA Eligible	Yes	No
Partners			X	
			Project Category Initial Submission	
			B	

Constructed in 1960, Hillside Elementary has undergone both addition and renovation (with modulars) over the past 40 years, but is in need of additional renovation/additions to address building deficiencies and modernize the learning environment. This request would bring the Hillside facility to a level of modernization comparable to that of the Eliot School.

Project costs are based on a preliminary estimate of \$14.6 million (in FY08 \$) for a 56,689 s.f. building, developed for the Town's 2006 Facilities Master Plan by DINisco Design Partnership. Advancing this estimated project cost to FY19, at 5% per year, results in a \$440/sf construction cost estimate. The 70,000 sf school project is based on the Eliot school, which was constructed as a 69,000 sf school in 2003 for 400 students. The FY12 projected enrollment at Hillside School is 442 students.

Timing of the project is based upon the following approximate schedule:

- FY13 – Statement of Interest Submitted; MSBA Approval; Town Meeting Approves Feasibility Design Budget (with Mitchell)
- FY14 – Debt Exclusion Override (with Mitchell)
- FY15 – Design and Construction Budget Appropriated May 2014 ATM (with Mitchell)
- FY17 – Schematic Design/ Construction Begins
- FY19 – School opens September 2018

Project Description
Additionally, Needham could qualify for a minimum of 31% MSBA funding for construction, should the MSBA agree to take on the project as initially conceived. The estimates attached assume that Needham's share of the project is no greater than 69%, or \$21.3 million.

Hillside Project Cost Estimated, Based on 2008 Master Plan Estimate by DINisco Design Partnership

56,689 SF Building	Construction	A/E	FF&E	Technology	Administrative	Contingency	Total	Cost/SF
FY 2008 Project Cost	10,468,054	889,530	455,166	539,379	540,637	1,707,234	14,600,000	
TOTAL	10,468,054	889,530	455,166	539,379	540,637	1,707,234	14,600,000	\$258
High Risk Project Proration	72%	6%	3%	4%	4%	12%	100%	

Same Project @ 70,000 sf	Construction	A/E	FF&E	Technology	Administrative	Contingency	Total	Cost/SF
FY19 Cost Multiplier @ 5% - 70,000	22,107,869	1,878,636	961,298	1,139,110	1,141,826	3,605,514	30,834,254	\$440
TOTAL COST (ROUNDED)	22,107,900	1,878,600	961,300	1,139,100	1,141,800	3,605,500	30,834,200	\$440

Anticipated Result
This renovation project would upgrade/renovate major systems including the mechanical, electrical, plumbing and lighting systems, as well as window systems. It also would expand the kindergarten wing, add art and music classrooms, and enlarge the following core facilities: cafeteria, library, and gymnasium. In addition, the renovation would make the facility fully handicapped accessible, and improve bus and vehicular access and parking. Finally, the project would update the technology infrastructure of this school, to meet current requirements and achieve technological parity with other elementary schools in Town.

**Extraordinary Capital Project
CIP-XCP
Long Form**

Title		Hillside Elementary School Renovation		Fiscal Year	2015
Alternatives					
Purpose		Timeline		Method to Determine Cost	
Acquisition				Consultant	X
New Construction Addition	X	Feasibility	May 2014	Industry References	
Reconstruction or Repair		Design/Permitting	Summer 2015	In-House	
Court, Federal or State Order		Construction Phase	July 2016- August 2018	Other	
Health or Safety		Close Out Process			
New Technology		Total Project Duration		F, F, & E	\$961,300
Performance Measure		School Opens	September 2018	Technology	\$1,139,100
Estimated Useful Life→				Other*	\$3,605,500
				Total Budget	\$30,834,200

Project Funding Schedule					
	Year 1 (FY15)	Year 2 (FY17)	Year 3	Year 4	Total
Pre Design Costs	\$1,878,600				\$1,878,600
Engineering & Design Costs		\$1,141,800			\$1,141,800
Construction Costs		\$25,350,100			\$25,350,100
Close Out Costs					
Total	\$1,878,600	\$28,955,600			\$30,834,200

Operational Budget Considerations		YES	NO
Are there additional costs to bid, design, construct, complete, and/or use that are NOT included in this request?			X
Will other Town department's resources be needed to successfully complete the project at the requested amount? (PPBC)			X
Will the requested project require an increase in the next fiscal year operating budget for ANY department?			X
Will additional staff be required if the request is approved?			X
As Permanent Employees?			
Independent Contractors?			
Does the request include or require new or additional technology?			X
Does the request support activities that produce revenue for the Town? (MSBA Reimbursement is Assumed)			X
If the request is not approved will existing Town revenues be negatively impacted?			X
All "YES" responses must be explained under the Other Considerations section			
Operating Budget Impact→			
Other Considerations			

Additionally, Needham could qualify for a minimum of 31% MSBA funding for construction, should the MSBA agree to take on the project as initially conceived. The estimates attached assume that Needham's share of the project is no greater than 69%, or \$21.3 million.

Operating and Maintenance Expenditure Detail Estimates

**Extraordinary Capital Project
CIP-XCP
Long Form**

Title	Hillside Elementary School Renovation				Fiscal Year		
	Description	First Year of Operation	Second Year of Operation	Third Year of Operation	FTE #	FTE #	FTE #
Personnel (new)	FTE #	FTE #	FTE #	FTE #			
Salaries and Wages							
Indirect Personnel Cost	%	%	%	%			
Other Personnel Costs							
Sub Total of Personnel Costs							
Services							
Supplies and Materials							
Equipment		TBD	TBD	TBD			TBD
Sub Total of Non-Personnel Costs							
GRAND TOTAL							
Offsetting Revenue for Operating and Maintenance Expense Incurred with this Capital Project							
Revenue Source(s)	First Year of Operation	Second Year of Operation	Third Year of Operation	Third Year of Operation			
1							
2							
3							
4							
5							
TOTAL							
Explanations							

The impact on operational expenses will be estimated by a feasibility study performed during the design and engineering phase of the project. However, experience shows operating expenses, particularly utilities, will increase upon full occupancy.

FY13 Funding Recommendation:
Funding was not requested for FY13.

**Department Capital Request
CIP-DCR**

Emery Grover School Administration Building Renovation/ Relocation Feasibility Study		Department	School Department	Parameters		
Title				YES	NO	NA
1.	Is this a stand-alone capital request?			X		
2.	Is this a multi-year capital replacement/upgrade request?				X	
3.	Is this a request in response to a documented public health or safety condition?				X	
4.	Is this a request in response to a Court, Federal, or State order?				X	
5.	Is this a request for a study or long range plan?			X		
6.	Is this a request to purchase office or school equipment (other than technology)?				X	
7.	Is this a request to purchase specialty equipment?				X	
8.	Is this a request to purchase technology or wireless communication system?				X	
9.	Is this a request to purchase vehicles or other rolling stock?				X	
10.	Is this a request to purchase apparatus/equipment that is intended to be permanently installed at the location of its use?				X	
11.	Is this a request to improve or make repair to extend the useful life of a public building?				X	
12.	Is this a request to improve or replace public infrastructure: bridges, culverts, drainage, intersection, roads, sidewalks, sewers or water systems?				X	
13.	Is this a request to repair or otherwise improve public property which is NOT a building or infrastructure?				X	
14.	Will any other department be required to provide resources (other than fulfilling its responsibilities) at any point during the process in order to complete the project?				X	
15.	Are there recommendations or costs identified by other departments that are NOT factored into the request?				X	
16.	Are there additional costs to purchase, install, implement, and/or use (except future year operating costs) that are NOT included in this request?				X	
17.	Are there additional costs to bid, design, construct, complete, and/or use (except future year operating costs) that are NOT included in this request?				X	
18.	Will the requested project increase the annual operating costs for ANY department?				X	
19.	Will the requested project require an increase in the operating budget of any department the year it is approved for funding?				X	
20.	If the requested project is funded, will there be a need for ongoing assistance from outside contractors at an added expense to the Town which is NOT already budgeted?				X	
21.	Will additional permanent staff be required if the request is approved?				X	
22.	If the project is approved is the current operating budget insufficient to cover the operating costs of the requested project?				X	
23.	If the requested project is funded, will it reduce the requesting department's operating costs?				X	
24.	Does the request support activities to produce new revenue for the Town?				X	
25.	If the request is not approved will existing Town revenue sources be negatively impacted?				X	
26.	Have other non-capital investment options been explored before submitting this request?					X
27.	Is specialized training or annual licensing required that the Town will need to pay in order to use the asset (beyond the initial purchase/installation)?				X	
28.	If applicable, will the items being replaced be retained by the Town?					X
29.	Does this request qualify for funding from Community Preservation Act (CPA)?				X	
30.	Are there any appendix forms with this funding request?				X	
Useful Life	N/A	Primary Reason	3	Operating Budget Impact	C	

Department Capital Request CIP-DCR						
Title	Emery Grover School Administration Building Renovation/ Relocation Feasibility Study	Department	School Department	Column A	Column B	Column C
Requested Funding Years & Amounts			*Other Expenses			
FY2013	\$30,000			Intangibles		
FY2014				Equipment		
FY2015				Design & Engineering	\$30,000	
FY2016				Construction Expenses		
FY2017				Other Expenses*		
Total	\$ 30,000	Total	\$ 30,000	Total	\$	\$
Attached Schedules						
	CF	CX	LS	SI	SS	
Description and Justification						
<p>The School Department requests \$30,000 to commission a feasibility study of a lease/purchase alternative to the building renovation contemplated in the 2005 Town Facilities Master Plan for the Emery Grover School Administration Building.</p> <p>The Emery Grover School Administration Building is in need of additional office and storage space as well as extensive repair and modernization. The Town Facilities Master Plan had identified an \$11.4 Million (2008 \$) budget cost to renovate the building. The scope of the original renovation was to reorganize the layout of offices, make the building fully ADA accessible, remove remaining asbestos, lead paint, and replace deteriorating systems, including: windows, HVAC, electrical and plumbing and allowing for full utilization of all four floors.</p> <p>A preliminary analysis suggests that in 2014, a comparable property could be leased or purchased for \$5.0 - \$5.5 Million, which is substantially less than the \$11.4 Million preliminary renovation cost. Additional savings could be achieved if portions of a newly-purchased building were sublet to other groups. The feasibility study will include studying options in the marketplace as well as alternatives for the Emery Grover Building.</p>						

FY13 Funding Recommendation:

Funding for this project was approved at the recommended levels, from cash capital.

**Department Capital Request
CIP-DCR**

School Department Interactive Whiteboard Technology (SMART and Mimio)		Department	School Department		
Title	Parameters		YES	NO	NA
1.	Is this a stand-alone capital request?			X	
2.	Is this a multi-year capital replacement/upgrade request?		X		
3.	Is this a request in response to a documented public health or safety condition?			X	
4.	Is this a request in response to a Court, Federal, or State order?			X	
5.	Is this a request for a study or long range plan?			X	
6.	Is this a request to purchase office or school equipment (other than technology)?			X	
7.	Is this a request to purchase specialty equipment?			X	
8.	Is this a request to purchase technology or wireless communication system?		X		
9.	Is this a request to purchase vehicles or other rolling stock?			X	
10.	Is this a request to purchase apparatus/equipment that is intended to be permanently installed at the location of its use?			X	
11.	Is this a request to improve or make repair to extend the useful life of a public building?			X	
12.	Is this a request to improve or replace public infrastructure: bridges, culverts, drainage, intersection, roads, sidewalks, sewers or water systems?			X	
13.	Is this a request to repair or otherwise improve public property which is NOT a building or infrastructure?			X	
14.	Will any other department be required to provide resources (other than fulfilling its responsibilities) at any point during the process in order to complete the project?			X	
15.	Are there recommendations or costs identified by other departments that are NOT factored into the request?			X	
16.	Are there additional costs to purchase, install, implement, and/or use (except future year operating costs) that are NOT included in this request?			X	
17.	Are there additional costs to bid, design, construct, complete, and/or use (except future year operating costs) that are NOT included in this request?			X	
18.	Will the requested project increase the annual operating costs for ANY department?			X	
19.	Will the requested project require an increase in the operating budget of any department the year it is approved for funding?			X	
20.	If the requested project is funded, will there be a need for ongoing assistance from outside contractors at an added expense to the Town which is NOT already budgeted?			X	
21.	Will additional permanent staff be required if the request is approved?			X	
22.	If the project is approved is the current operating budget insufficient to cover the operating costs of the requested project?			X	
23.	If the requested project is funded, will it reduce the requesting department's operating costs?			X	
24.	Does the request support activities to produce new revenue for the Town?			X	
25.	If the request is not approved will existing Town revenue sources be negatively impacted?			X	
26.	Have other non-capital investment options been explored before submitting this request?			X	
27.	Is specialized training or annual licensing required that the Town will need to pay in order to use the asset (beyond the initial purchase/installation)?			X	
28.	If applicable, will the items being replaced be retained by the Town?				X
29.	Does this request qualify for funding from Community Preservation Act (CPA)?				X
30.	Are there any appendix forms with this funding request?		X		
Useful Life	II	Primary Reason	6	Operating Budget Impact	C

**Department Capital Request
CIP-DCR**

School Department Interactive Whiteboard Technology (SMART and Mimio)		Department	School Department
Title	Requested Funding Years & Amounts	Column A	Column B
		Column A	Column B
		Costs Components	*Other Expenses
		Intangibles	
FY2013	\$148,300		
FY2014	\$22,600	Equipment	\$148,300
FY2015	\$17,600	Design & Engineering	
FY2016	\$0	Construction Expenses	
FY2017	\$0	Other Expenses*	
Total	\$ 188,500	Total	\$ 148,300
\$ 188,500		Total	\$
Attached Schedules			
	CF	CX	LS
			SI
			SS

Description and Justification

This project requests funding to purchase and install interactive technology (SMART and Mimio boards) at Needham schools.

The \$148,300 in funding requested for interactive whiteboards includes the completion of the SMART Board purchase and installation at the Newnan School to coincide with the return to the renovated building. Included in this purchase for Newnan are 11 additional SMART Boards as well as the permanent installation of 23 existing boards and the purchase and installation of wall mounted short throw projectors. In addition to the completion of Newnan, interactive whiteboards will be added at Broadmeadow (1), Hillside (1), and Pollard (2) to advance the district inventory towards its goal of full interactive whiteboard implementation for grades one through twelve.

The multi-year project budget is presented on the chart on the next page.

Department Capital Request									
CIP-DCR									
Title	School Department Interactive Whiteboard Technology (SMART and Mimio)				Department		School Department		
	FY 13	FY 14	FY 15	FY 16	FY 17				
IWB Costs									
Bmeadow	\$2,800	\$2,800	\$2,800	\$0	\$0				
Eliot	\$0	\$0	\$0	\$0	\$0				
Hillside	\$4,200	\$4,200	\$0	\$0	\$0				
Mitchell	\$0	\$5,600	\$2,800	\$0	\$0				
Newman	\$137,300	\$0	\$0	\$0	\$0				
High Rock	\$0	\$0	\$0	\$0	\$0				
Pollard	\$4,000	\$10,000	\$12,000	\$0	\$0				
NHS	\$0	\$0	\$0	\$0	\$0				
TOTALS	\$148,300	\$22,600	\$17,600	\$0	\$0				

FY13 Funding Recommendation:
Funding for this project was approved at the recommended levels, from cash capital.

**Department Capital Request
CIP-DCR**

School Department Tablet Project Introduction		Department	School Department		
Title	Parameters		YES	NO	NA
1.	Is this a stand-alone capital request?			X	
2.	Is this a multi-year capital replacement/upgrade request?		X		
3.	Is this a request in response to a documented public health or safety condition?			X	
4.	Is this a request in response to a Court, Federal, or State order?			X	
5.	Is this a request for a study or long range plan?			X	
6.	Is this a request to purchase office or school equipment (other than technology)?			X	
7.	Is this a request to purchase speciality equipment?			X	
8.	Is this a request to purchase technology or wireless communication system?		X		
9.	Is this a request to purchase vehicles or other rolling stock?			X	
10.	Is this a request to purchase apparatus/equipment that is intended to be permanently installed at the location of its use?			X	
11.	Is this a request to improve or make repair to extend the useful life of a public building?			X	
12.	Is this a request to improve or replace public infrastructure: bridges, culverts, drainage, intersection, roads, sidewalks, sewers or water systems?			X	
13.	Is this a request to repair or otherwise improve public property which is NOT a building or infrastructure?			X	
14.	Will any other department be required to provide resources (other than fulfilling its responsibilities) at any point during the process in order to complete the project?			X	
15.	Are there recommendations or costs indentified by other departments that are NOT factored into the request?			X	
16.	Are there additional costs to purchase, install, implement, and/or use (except future year operating costs) that are NOT included in this request?			X	
17.	Are there additional costs to bid, design, construct, complete, and/or use (except future year operating costs) that are NOT included in this request?			X	
18.	Will the requested project increase the annual operating costs for ANY department?			X	
19.	Will the requested project require an increase in the operating budget of any department the year it is approved for funding?			X	
20.	If the requested project is funded, will there be a need for ongoing assistance from outside contractors at an added expense to the Town which is NOT already budgeted?			X	
21.	Will additional permanent staff be required if the request is approved?			X	
22.	If the project is approved is the current operating budget insufficient to cover the operating costs of the requested project?			X	
23.	If the requested project is funded, will it reduce the requesting department's operating costs?			X	
24.	Does the request support activities to produce new revenue for the Town?			X	
25.	If the request is not approved will existing Town revenue sources be negatively impacted?			X	
26.	Have other non-capital investment options been explored before submitting this request?			X	
27.	Is specialized training or annual licensing required that the Town will need to pay in order to use the asset (beyond the initial purchase/installation)?			X	
28.	If applicable, will the items being replaced be retained by the Town?				X
29.	Does this request qualify for funding from Community Preservation Act (CPA)?			X	
30.	Are there any appendix forms with this funding request?			X	
Useful Life	II	Primary Reason	6	Operating Budget Impact	C

**Department Capital Request
CIP-DCR**

Title		School Department Tablet Project Introduction			Department	School Department	
Requested Funding Years & Amounts	Column A	Costs Components	Column B	*Other Expenses	Column C		
FY2013	\$0	Intangibles					
FY2014	\$146,000	Equipment	\$309,000				
FY2015	\$62,000	Design & Engineering					
FY2016	\$85,000	Construction Expenses					
FY2017	\$16,000	Other Expenses*					
Total	\$ 309,000	Total	\$ 309,000	Total	\$ 0		
Attached Schedules							
	CF	CX	LS	SI	SS		

Description and Justification

As a result of FY '12 capital funds, this year we will be introducing tablet technology in a pilot program at Pollard. We will use this year with participating grade eight teachers as well as students, and administrators to gather data about how and whether instruction happens differently in the classroom. During the 2011-2012 school year, we will engage the Pollard parent community and invite them to see what is happening in the classroom, hear about what we are learning, and explore with them the financial considerations associated with moving toward a 1:1 model. Additionally, it will enable us to examine the possibility of making our technology capital replacement costs more sustainable, and to look at the possibility of effecting additional cost savings in operating costs in other areas (e.g. graphing calculators, "clickers" ebooks, etc.).

For FY 2013 we are not requesting additional funds for the pilot project. Upon review of circumstances, including a leadership transition at Pollard, we believe that it is best to extend the Pollard pilot for an additional year. A second year will allow us to gradually expand the number of teachers involved as well as provide additional opportunities for teacher professional development. It will be beneficial to gather and analyze data into a second year to determine success as well as continue the conversation with the parent community. As previously intended, we will include in this dialog an assessment of the parent community's willingness and ability to support a tablet purchase for grade 8 in the following year. If successful, we will have learned a great deal of how to best use tablets for teaching and learning. We will also have laid the foundation for a possible 1:1 implementation in the following year, 2013 - 2014, at Pollard.

This request for capital projects anticipated costs for five years assuming a successful pilot at Pollard for grade 8 and a subsequent rollout for the secondary level. We will assess the viability of this model for grades 6 and 7 but have included cost projections for a 6 - 12 implementation. Assuming success of the pilot, at minimum, however, it would be a grade 8 - 12 rollout. Please note that the rollout timeframe is subject to change, based on our findings.

**Department Capital Request
CIP-DCR**

Title	School Department Tablet Project Introduction	Department	School Department
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Please see the attached table that outlines the timeline for a 6 – 12 implementation:

Projected 1:1 Implementation Costs						
Cost Description	FY13	FY14	FY15	FY16	FY17	
Pollard Wireless	\$0	\$0	\$22,000	\$45,000	\$0	\$0
NHS Wireless	\$0	\$106,000	\$0	\$0	\$0	\$0
High Rock Wireless	\$0	\$0	\$0	\$0	\$16,000	\$0
Devices	\$0	\$40,000	\$40,000	\$40,000	\$0	\$0

FY13 Funding Recommendation:
Funding was not requested for FY13.

FY 13-17 Capital Improvement Plan for School Related Capital Projects

Tier	Priority	School Department CIP Requests	2009 Approved	2010 Approved	2011 Approved	2012 Approved	2013 Approved	2014 Request	2015 Request	2016 Request	2017 Request	Five Year Plan
Ongoing Replacement Programs												
I	1	Technology Replacement Cycle	212,500	169,393	38,600 (1)	49,100 (2)	524,500	465,200	402,700	389,100	335,350	2,116,850
I	1	School Copier Replacement	0	46,581	51,700	66,950	97,570	80,450	52,990	70,505	48,820	350,335
I	1	School Musical Instrument Replacement	15,000	12,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	75,000
I	1	School Furniture Replacement	37,050	23,100	40,950	37,750	28,450	41,600	34,180	45,405	45,000	194,635
I	1	School Vehicle Replacement	37,050	0	0	0	0	0	0	52,660	284,240	356,900
I	1	Graphic Arts Equipment Replacement	37,050	0	0	0	14,180	8,270	8,450	11,910	7,660	50,470
I	1	Wellness Equipment Replacement	37,050	0	0	0	0	0	14,380	20,020	13,110	62,320
		Subtotal	264,550	251,074	146,250	168,800	679,700	624,900	528,130	604,600	749,180	3,186,510
FY 13-17 Additional Requests												
Facilities Construction and Renovation												
NA	NA	Pollard School Improvements - Phase I	-	0	1,200,000	0	0	0	0	0	0	0
NA	NA	Pollard School Improvements - Phase II	-	0	3,500,000	0	0	0	0	0	0	0
II	2	New Elementary/Early Education	-	-	-	0	0	1,826,000	28,144,100	-	-	29,970,100
II	2	Mitchell Renovation	-	-	-	0	0	1,733,100	26,714,100	-	-	28,447,200
II	2	Hillside Renovation	-	-	-	0	0	1,878,600	14,810	28,955,600	13,110	30,834,200
		Subtotal	-	-	4,700,000	0	0	3,559,100	56,736,800	28,955,600	0	89,251,500
Facility Assessments												
NA	NA	Pollard Condition Assessment	-	-	30,000	0	0	0	0	0	0	0
NA	NA	Hillside/Mitchell Building Assessment	-	-	50,000	0	0	0	0	0	0	0
II	2	Emergy Grover Feasibility Study	-	-	-	0	30,000	-	-	-	-	30,000
		Subtotal	-	-	80,000	0	30,000	-	-	-	-	30,000
Technology												
III	3	Interactive Whiteboards	-	-	-	0 (2)	148,300	22,600	17,600	-	-	188,500
III	3	1:1 Computing Pilot - Pollard	-	-	-	0 (2)	0	146,000	62,000	85,000	16,000	309,000
		Subtotal	0	0	0	0	148,300	168,600	79,600	85,000	16,000	497,500
		Grand Total	264,550	251,074	4,926,250	168,800	858,000	4,352,600	57,344,530	29,645,200	765,180	92,965,510

(1) The School Operating Budget funded an additional \$221,200 of the FY11 Technology Replacement Cycle.
 (2) The School Operating Budget funded an additional \$213,100 of the FY12 Technology Replacement Cycle, \$44,500 for Interactive Whiteboards, and \$42,400 for 1:1 computing pilot.

Debt Service and Debt Information

The Needham Public Schools are a fiscally dependent school division, which is not empowered under state law to issue debt. (MGL Ch44 Sect. 7 limits the ability to incur debt to Town Meeting, upon two-thirds vote, for specific purposes as outlined in the statute.) As a result, the School Department does not maintain a debt service fund and does not have any current debt. Nor can it enter into debt, which extends beyond the current fiscal year without the approval of Town Meeting.

If Town Meeting approves a debt issue, it is issued in the name of the Town of Needham, not the School Division. As a result, the School Division does not prepare or administer a budget for school debt service. The school debt service budget is prepared and administered by the Board of Selectmen.

Information about Town of Needham's debt management policies is presented below. Debt information for the Town of Needham (as a whole) is presented on the following pages.

Town of Needham Debt Management Policies *(Approved 5/91; Revised 12/98 & 4/09):*

1. Proceeds from long-term debt will not be used for current, ongoing operations.
2. The Town will strive to limit total debt service, including debt exclusions and self-supporting debt, to ten percent (10%) of gross revenues.
3. The Town will allocate or reserve three percent (3%) of projected General Fund revenue (e.g. property taxes less debt exclusions, state aid, and local receipts) for debt service.
4. The Town will limit annual increases in debt service to a level that will not materially jeopardize the Town's credit rating.
5. For those previously authorized bonded projects with residual balances, the Town Manager shall propose the reallocation of these balances for other capital projects in conformance with MGL Chapter 44, Section 20.
6. For those previously authorized projects funded with available revenue (tax levy or reserves), that have residual balances in excess of \$5,000, the Town Manager shall propose the reallocation of these balances for other future capital projects in conformance with MGL Chapter 44, Section 33B. This practice will avoid abnormally inflating general fund surplus with one-time receipts.
7. For those previously authorized projects funded with available revenue (tax levy or reserves), with residual balances of less than \$5,000, the Assistant Town Manager/Finance Director may authorize the Town Accountant to close these balances to the appropriate fund surplus.
8. The Town will attempt to limit bond sales in any calendar year to \$10,000,000 in order to maintain bank qualifications and thereby receive lower interest rates on bonded debt.
9. Long-term borrowing will be confined to capital improvements too expensive to be financed from current revenues. In general, the Town will attempt to finance purchases costing less than \$100,000 with operating revenues.
10. Bonds will be paid back within a period not to exceed the expected useful life of the capital project.
11. To the extent practicable, user fees will be set to cover the capital costs of enterprise type services or activities - whether purchased on a pay-as-you-go basis or through debt financing - to avoid imposing a burden on the property tax levy.
12. Ongoing communications with bond rating agencies will be maintained, and a policy of full disclosure on every financial report and bond prospectus will be followed.

Town of Needham
Capital Improvement Plan
January 2012
Debt Service to Revenue
Issued, Authorized and Proposed for FY2013
FY2013 - FY2017

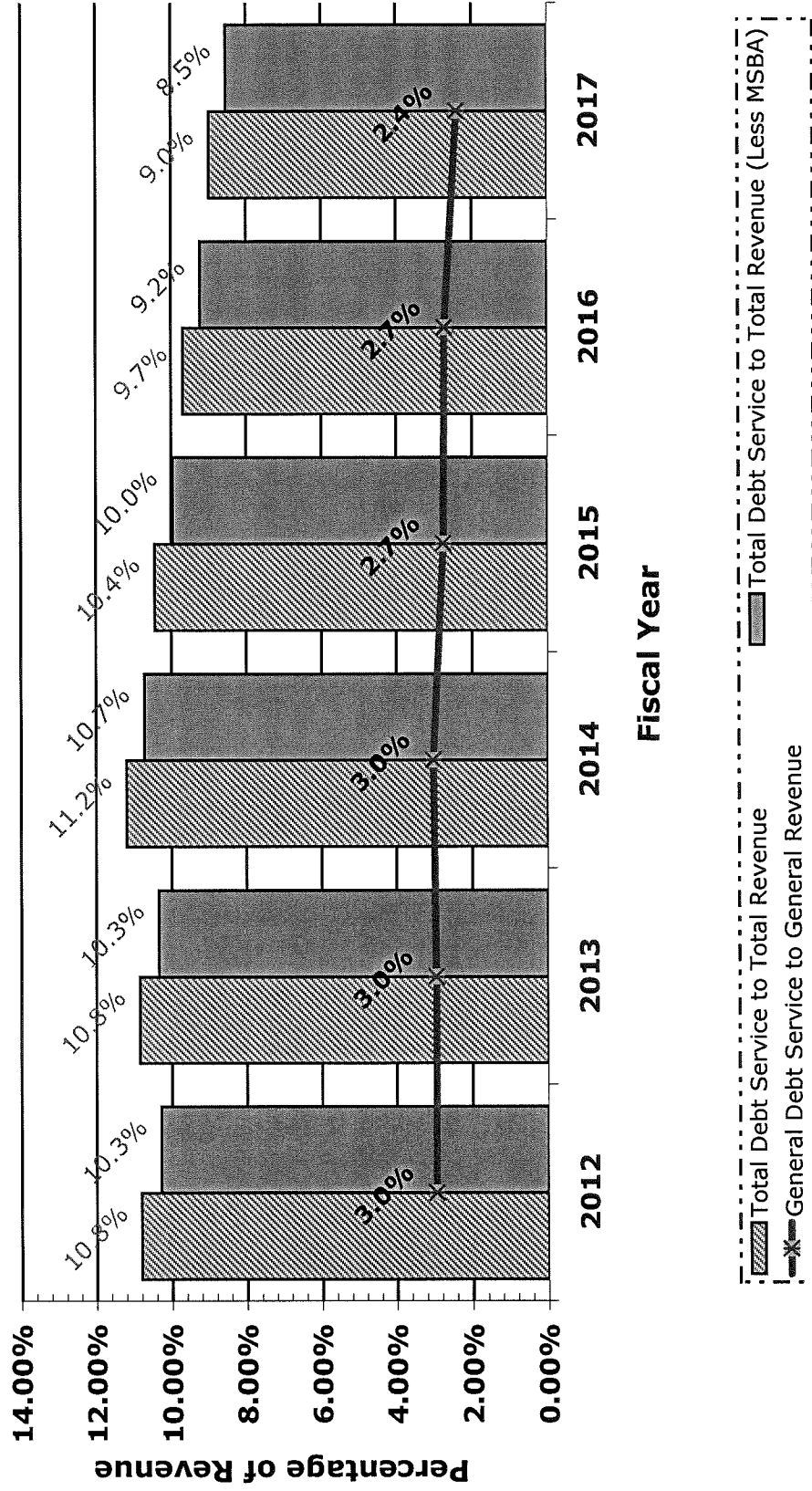
Description	2012	2013	2014	2015	2016	2017
Revenue						
General Fund Within the Levy *	\$105,783,637	\$109,229,844	\$112,789,910	\$116,467,631	\$120,266,930	\$124,191,862
General Fund Excluded from Levy **	\$6,716,342	\$6,761,768	\$7,754,159	\$7,367,195	\$7,025,050	\$6,814,900
CPA Revenue - Local	\$1,625,000	\$1,673,750	\$1,723,963	\$1,775,681	\$1,828,952	\$1,883,820
CPA Revenue - State Estimate	\$417,271	\$318,500	\$328,055	\$337,897	\$348,034	\$358,475
CPA Revenue	\$2,042,271	\$1,992,250	\$2,052,018	\$2,113,578	\$2,176,985	\$2,242,295
RTS Revenue	\$1,473,674	\$1,503,147	\$1,533,210	\$1,563,874	\$1,595,152	\$1,627,055
Sewer Revenue	\$7,714,308	\$7,868,594	\$8,025,966	\$8,186,485	\$8,350,215	\$8,517,219
Water Revenue	\$5,232,738	\$5,337,393	\$5,444,140	\$5,553,023	\$5,664,084	\$5,777,365
Total Revenue	\$128,962,969	\$132,692,996	\$137,599,404	\$141,251,788	\$145,078,417	\$149,170,697
Debt Service						
General Debt (Table I)	\$3,121,297	\$3,231,127	\$3,411,750	\$3,201,366	\$3,265,065	\$2,963,111
CPA Debt (Table II)	\$300,000	\$550,000	\$710,432	\$671,938	\$645,788	\$631,213
RTS Debt (Table III)	\$150,000	\$150,000	\$99,800	\$56,000	\$53,000	\$0
Sewer Debt (Table IV)	\$1,350,000	\$1,400,000	\$1,450,000	\$1,481,737	\$1,274,403	\$1,223,640
Water Debt (Table V)	\$1,550,000	\$1,550,000	\$1,232,938	\$1,208,640	\$1,048,391	\$1,024,777
Gross Excluded Debt (Table VI)	\$7,461,723	\$7,507,149	\$8,499,540	\$8,112,576	\$7,770,431	\$7,560,281
Total Debt Service	\$13,933,020	\$14,388,276	\$15,404,460	\$14,732,257	\$14,057,078	\$13,403,022
Total Debt Service to Total Revenue	10.8%	10.8%	11.2%	10.4%	9.7%	9.0%
Total Debt Service to Total Revenue (less MSBA) ***	10.3%	10.3%	10.7%	10.0%	9.2%	8.5%
General Debt Service to General Revenue	3.0%	3.0%	3.0%	2.7%	2.7%	2.4%

* FY2013 - FY2017 revenue is based on the August 2011 Five-Year Pro Forma modified based on current estimates.

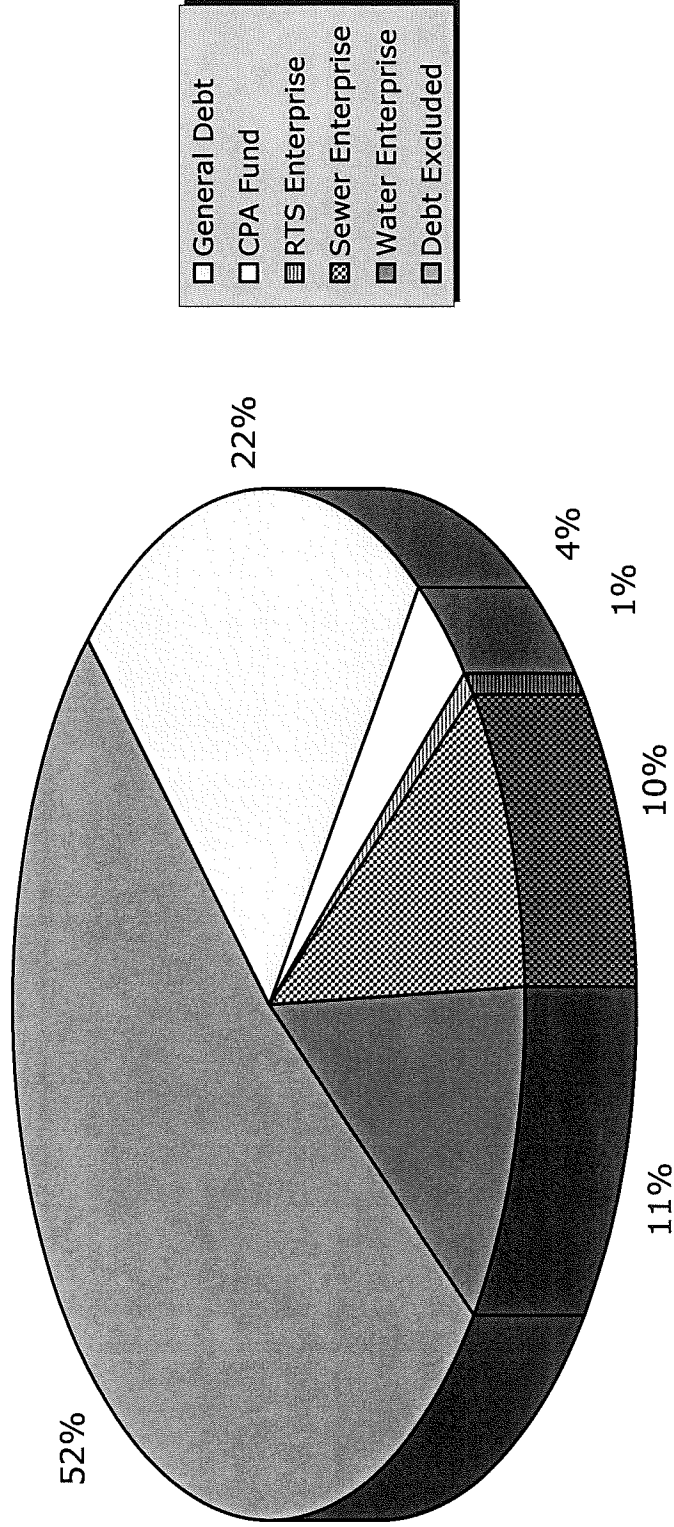
** Excludes Massachusetts School Building Assistance (MSBA) Revenue

*** Uses net general fund debt excluded figure (or actual debt to be paid by Town after MSBA payment) see table VI

Debt Service as a Percentage of Revenue



FY2012 Debt Service
Share of Total



Projected Gross Debt Service
\$13,933,020

Town of Needham
 Capital Improvement Plan
 January 2012

Table I
 General Fund Capital Projects
 Proposed Funding by Debt
 FY2013

Project	Amount	Years	Bond Rate	Estimated Debt Service Schedule					
				2012	2013	2014	2015	2016	2017
General Fund Within the Levy									
Purchase of Real Estate	\$630,000	20	6.00%			\$69,300	\$67,410	\$65,520	\$63,630
Fire Engine Quint	\$750,000	5	6.00%			\$172,500	\$186,000	\$177,000	\$168,000
DPW Complex Phase II	\$580,000	10	6.00%			\$17,400	\$94,800	\$91,200	\$87,600
Public Works Infrastructure Program	\$600,000	5	6.00%			\$138,000	\$148,800	\$141,600	\$134,400
Projected New General Fund Debt Service#	\$2,560,000					\$397,200	\$497,010	\$475,320	\$453,630
General Fund Debt									
Authorized & Issued (refer to schedule)				\$2,405,135	\$2,304,734	\$1,818,650	\$1,509,576	\$1,106,625	\$885,221
Authorized Not Yet Issued & Short Term Costs Proposed				\$716,162	\$926,393	\$1,195,900	\$1,194,780	\$1,683,120	\$1,624,260
						\$397,200	\$497,010	\$475,320	\$453,630
Total General Fund Debt Service Within the Levy				\$3,121,297	\$3,231,127	\$3,411,750	\$3,201,366	\$3,265,065	\$2,963,111
General Fund Within the Levy Revenue *				\$105,783,637	\$109,229,844	\$112,789,910	\$116,467,631	\$120,266,930	\$124,191,862
Debt Service % of General Fund Revenue				3.0%	3.0%	3.0%	2.7%	2.7%	2.4%

Town of Needham
 Capital Improvement Plan
 January 2012

Table II
 CPA Capital Projects
 Proposed Funding by Debt
 FY2013

Project	Amount	Years	Bond Rate	Estimated Debt Service Schedule				
				2012	2013	2014	2015	2016
CPA Fund Debt								
No New Authorizations Proposed for FY2013								
Projected New CPA Fund Debt Service								
CPA Fund Debt								
Authorized & Issued				\$283,960	\$438,249	\$398,113	\$391,638	\$384,188
Authorized Not Yet Issued & Short Term Costs Proposed				\$16,040	\$111,751	\$312,320	\$280,300	\$261,600
Total CPA Fund Debt Service				\$300,000	\$550,000	\$710,432	\$671,938	\$645,788
								\$631,213

Town of Needham
 Capital Improvement Plan
 January 2012

Table III
 Recycling & Solid Waste Disposal Capital Projects
 Proposed Funding by Debt
 FY2013

Project	Amount	Years	Bond Rate	Estimated Debt Service Schedule			
				2012	2013	2014	2015
Recycling & Solid Waste Disposal Enterprise (RTS)							
No New Authorizations Proposed for FY2013							
Projected New RTS Debt Service							
RTS Enterprise Fund Debt							
Authorized & Issued (refer to schedule)	\$94,350			\$87,550	\$40,800		
Authorized Not Yet Issued & Short Term Costs Proposed	\$55,650			\$62,450	\$59,000	\$56,000	\$53,000
Total RTS Debt Service	\$150,000			\$150,000	\$99,800	\$56,000	\$53,000

Town of Needham
 Capital Improvement Plan
 January 2012

Table IV
 Sewer Fund Capital Projects
 Proposed Funding by Debt
 FY2013

Project	Amount	Years	Bond Rate	Estimated Debt Service Schedule				
				2012	2013	2014	2015	2016
Sewer Enterprise								
No New Authorizations Proposed for FY2013								
Projected New Sewer Debt Service								
Sewer Enterprise Fund Debt								
Authorized & Issued (refer to schedule)	\$1,142,889	\$1,120,158	\$1,051,628	\$844,537	\$652,053	\$616,140		
Authorized Not Yet Issued & Short Term Costs Proposed	\$207,111	\$279,842	\$398,372	\$637,200	\$622,350	\$607,500		
Total Sewer Debt Service	\$1,350,000	\$1,400,000	\$1,450,000	\$1,481,737	\$1,274,403	\$1,223,640		

Town of Needham
 Capital Improvement Plan
 January 2012

Table V
 Water Fund Capital Projects
 Proposed Funding by Debt
 FY2013

Project	Amount	Years	Bond Rate	Estimated Debt Service Schedule					
				2012	2013	2014	2015	2016	2017
Water Enterprise									
No New Authorizations Proposed for FY2013									
Projected New Water Debt Service									
Water Enterprise Fund Debt									
Authorized & Issued (refer to schedule)	\$1,447,699			\$1,114,820	\$945,938	\$933,640	\$785,391	\$773,777	
Authorized Not Yet Issued & Short Term Costs Proposed	\$102,301			\$435,181	\$287,000	\$275,000	\$263,000	\$251,000	
Total Water Debt Service	\$1,550,000			\$1,550,000	\$1,232,938	\$1,208,640	\$1,048,391	\$1,024,777	

Town of Needham
 Capital Improvement Plan
 January 2012

Table VI
 Capital Projects
 Proposed Funding by Debt Exclusion
 FY2013

Project	Amount	Years	Bond Rate	Estimated Debt Service Schedule						
				2012	2013	2014	2015	2016	2017	
General Fund Debt Excluded										
No New Authorizations Proposed for FY2013										
Projected New General Fund Debt Service Excluded										
General Fund Debt Excluded Authorized & Issued (refer to schedule)	\$7,125,407			\$6,807,149	\$6,594,640	\$6,435,976	\$6,143,631	\$5,983,281		
Authorized Not Yet Issued & Short Term Costs Proposed	\$336,316			\$700,000	\$1,904,900	\$1,676,600	\$1,626,800	\$1,577,000		
Total General Fund Excluded Debt Service	\$7,461,723			\$7,507,149	\$8,499,540	\$8,112,576	\$7,770,431	\$7,560,281		
Projected SBA Payments/Other Adjustments	\$745,381			\$745,381	\$745,381	\$745,381	\$745,381	\$745,381		
Net General Fund Excluded Debt Service *	\$6,716,342			\$6,761,768	\$7,754,159	\$7,367,195	\$7,025,050	\$6,814,900		

* Before other offsets and credits

Town of Needham
Capital Improvement Plan
January 2012

TOWN OF NEEDHAM DEBT SERVICE - SCHEDULE OF AUTHORIZED & ISSUED

Project	T.M. Vote	Bond Amount Issued	Bond Issued	Final Maturity	Average Rate
GENERAL FUND WITHIN THE LEVY LIMIT - AUTHORIZED & ISSUED					
Title V Loans - MWPAT 75-97-1027 - R	May-97	\$85,894	Dec-99	Aug-19	(see note)
Stormwater - MWPAT 98-92 (Restructured)	May-98	\$364,979	Sep-01	Aug-19	(see note)
Road Improvement Program	May-05	\$468,400	Dec-05	Feb-15	3.48%
Road, Bridges, Sidewalks and Intersection Improvement	May-08	\$820,000	Jun-09	Jun-13	2.40%
Public Services Administration Building (Series I)	Oct-08	\$4,000,000	Dec-09	Aug-26	3.16%
Road, Bridges, Sidewalks and Intersection Improvement	May-09	\$165,000	Dec-09	Aug-13	2.00%
Public Safety Building Roof	May-08	\$350,000	Jun-10	Dec-14	2.20%
Public Services Administration Building (Series II)	Oct-08	\$1,000,000	Jun-10	Dec-24	3.07%
Road, Bridges, Sidewalks and Intersection Improvement	May-09	\$530,000	Jun-10	Dec-13	2.31%
Public Services Administration Building (Series III)	Oct-08	\$125,000	Oct-10	Apr-14	2.10%
Town Hall Project (Series I)	May-09	\$2,500,000	Oct-10	Apr-17	2.24%
Road, Bridges, Sidewalks and Intersection Improvement	May-09	\$180,000	Oct-10	Apr-13	2.11%
Public Services Administration Building (Series IV)	Oct-08	\$28,500	Jun-11	Oct-11	3.00%
Stormwater Drainage Improvements	May-09	\$5,000	Jun-11	Oct-11	3.00%
Kendrick Street Bridge Design (Series II)	May-09	\$15,000	Jun-11	Oct-11	3.00%
Road, Bridges, Sidewalks and Intersection Improvement	May-10	\$500,000	Jun-11	Oct-14	2.68%
Senior Center Design	Nov-10	\$350,000	Jun-11	Oct-13	2.55%

Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
\$7,055.69	\$6,794.15	\$6,529.60	\$6,265.04	\$5,922.75	\$5,662.92	\$15,365
\$34,505.81	\$33,750.23	\$32,889.07	\$35,649.55	\$34,152.24	\$32,701.87	\$89,590
\$11,460.00	\$11,110.00	\$10,750.00	\$10,380.00			
\$213,200.00	\$209,100.00					
\$344,325.00	\$339,525.00	\$334,725.00	\$329,925.00	\$325,125.00	\$319,125.00	\$2,718,038
\$42,000.00	\$41,200.00	\$40,400.00				
\$75,600.00	\$73,850.00	\$72,100.00	\$70,700.00			
\$86,137.50	\$84,637.50	\$83,137.50	\$81,937.50	\$85,606.25	\$84,062.50	\$648,725
\$142,850.00	\$134,550.00	\$131,300.00				
\$21,200.00	\$20,800.00	\$10,200.00				
\$341,250.00	\$335,250.00	\$326,250.00	\$320,250.00	\$314,250.00	\$307,500.00	
\$31,500.00	\$30,900.00					
\$28,785.00						
\$5,050.00						
\$15,150.00						
\$134,583.33	\$133,125.00	\$130,000.00	\$126,875.00			
\$155,875.00	\$128,375.00	\$75,750.00				

Town of Needham
Capital Improvement Plan
January 2012

TOWN OF NEEDHAM DEBT SERVICE - SCHEDULE OF AUTHORIZED & ISSUED							Debt Service					After
Project	T.M. Vote	Amount Issued	Bond Issued	Final Maturity	Average Rate	2012	2013	2014	2015	2016	2017	2017
Town Hall (Series III)	May-09	\$385,000	Oct-11	Aug-26	2.63%		\$46,522.42	\$33,281.26	\$32,781.26	\$32,281.26	\$31,781.26	\$285,484
Parking Lot Improvement (Marked Lee)	May-08	\$100,000	Oct-11	Aug-16	2.00%		\$22,372.22	\$21,400.00	\$21,000.00	\$20,600.00	\$20,200.00	
Kendrick Street Bridge Repair	May-10	\$750,000	Oct-11	Aug-21	2.21%		\$94,747.40	\$88,687.50	\$87,187.50	\$85,687.50	\$84,187.50	\$397,219
Mitchell School Roof	Nov-06	\$580,000	Jun-07	Nov-11	4.31%	\$117,443.75						
Hillside & Mitchell Schools Paving Work	May-08	\$90,000	Nov-08	Aug-11	3.46%	\$30,525.00						
Pollard School Repairs	Nov-10	\$325,000	Jun-11	Oct-13	2.81%	\$155,666.67	\$152,750.00	\$25,250.00				
Pollard School Roof Replacement	Nov-10	\$1,000,000	Jun-11	Oct-15	2.80%	\$220,333.33	\$219,000.00	\$214,000.00	\$209,000.00	\$203,000.00		
Pollard School Parking and Access	Mar-11	\$702,200	Jun-11	Oct-14	2.68%	\$190,638.67	\$186,375.00	\$182,000.00	\$177,625.00			
GENERAL FUND DEBT SERVICE - WITHIN THE LEVY LIMIT						\$2,405,135	\$2,304,734	\$1,818,650	\$1,509,576	\$1,106,625	\$885,221	\$4,154,421

Town of Needham
Capital Improvement Plan
January 2012

TOWN OF NEEDHAM DEBT SERVICE -- SCHEDULE OF AUTHORIZED & ISSUED												
Project	T. M. Vote	Bond Amount Issued	Bond Issued	Final Maturity	Average Rate	Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
GENERAL FUND DEBT EXCLUDED FROM THE LEVY LIMIT - AUTHORIZED & ISSUED												
Library Project (Series I)	May-03	\$11,000,000	Dec-04	Dec-19	3.90%	\$1,084,562.50	\$1,056,037.50	\$1,026,493.75	\$994,912.50	\$962,312.50	\$929,712.50	\$2,583,431
Library Project (Series II)	May-03	\$750,000	Dec-05	Feb-15	3.59%	\$102,955.00	\$99,805.00	\$91,565.00	\$93,420.00			
High School (Series I)	May-03	\$10,000,000	Nov-06	May-26	4.01%	\$865,875.00	\$845,250.00	\$823,250.00	\$801,250.00	\$779,250.00	\$757,250.00	\$5,516,625
Broadmeadow School	May-00	\$14,000,000	Nov-03	Nov-23	4.09%	\$1,066,100.00	\$1,040,725.00	\$1,013,600.00	\$985,600.00	\$957,600.00	\$929,600.00	\$5,671,400
Eliot School	May-00	\$5,500,000	Jun-05	Jun-25	3.82%	\$408,893.76	\$399,793.76	\$390,693.76	\$421,593.76	\$411,093.76	\$399,843.76	\$2,624,000
High Rock School - Designs	Nov-06	\$45,000	Dec-07	Jun-12	3.28%	\$10,325.00						
High Rock & Pollard School Projects	May-07	\$600,000	Dec-07	Jun-12	3.28%	\$154,875.00						
High Rock School - Designs	Nov-06	\$480,000	Jun-08	Dec-26	3.91%	\$39,781.25	\$38,968.75	\$38,156.25	\$37,343.75	\$36,531.25	\$35,562.50	\$300,063
High Rock & Pollard School Projects	May-07	\$1,120,000	Jun-08	Dec-26	3.91%	\$94,675.00	\$92,725.00	\$90,775.00	\$88,825.00	\$86,875.00	\$84,550.00	\$693,750
High School (Series IIA)	May-03	\$9,000,000	Jun-08	Dec-24	3.89%	\$800,562.50	\$783,337.50	\$766,112.50	\$748,887.50	\$731,662.50	\$711,125.00	\$4,906,925
High School (Series IIB)	Feb-05	\$2,000,000	Jun-08	Dec-26	3.91%	\$167,081.25	\$163,668.75	\$160,256.25	\$156,843.75	\$153,431.25	\$149,362.50	\$1,260,263
High Rock & Pollard School Projects (Series III)	May-07	\$5,000,000	Nov-08	Aug-27	4.69%	\$459,350.00	\$450,075.00	\$440,800.00	\$430,862.50	\$420,262.50	\$409,662.50	\$3,662,206
High School (Series III)	Feb-05	\$3,850,000	Jun-09	Jun-28	3.42%	\$310,650.00	\$306,550.00	\$297,450.00	\$292,950.00	\$288,200.00	\$283,450.00	\$2,544,450
High Rock & Pollard School Projects (Series IV)	May-07	\$10,500,000	Dec-09	Aug-28	3.35%	\$846,137.50	\$835,037.50	\$823,937.50	\$812,837.50	\$801,737.50	\$787,862.50	\$8,072,456
Newman School HVAC Design and Engineering (Series I)	May-09	\$225,000	Jun-10	Dec-14	2.20%	\$48,600.00	\$47,475.00	\$46,350.00	\$45,450.00			
Newman School Extraordinary Repairs (Series I)	Nov-09	\$1,000,000	Jun-10	Dec-19	2.62%	\$121,500.00	\$119,000.00	\$116,500.00	\$114,500.00	\$112,375.00	\$110,000.00	\$313,375
High Rock & Pollard School Projects (Series V)	May-07	\$60,000	Oct-10	Apr-12	1.76%	\$30,600.00						

Town of Needham
Capital Improvement Plan
January 2012

TOWN OF NEEDHAM DEBT SERVICE - SCHEDULE OF AUTHORIZED & ISSUED												
Project	T.M. Vote	Bond Amount Issued	Bond Issued	Final Maturity	Average Rate	Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
Newman School Extraordinary Repairs (Series II)	Nov-09	\$675,000	Oct-10	Apr-14	2.07%	\$106,000.00	\$104,000.00	\$51,000.00				
Newman School Extraordinary Repairs (Series III)	Nov-09	\$5,000,000	Jun-11	Oct-28	3.35%	\$406,883.33	\$424,700.00	\$417,700.00	\$410,700.00	\$402,300.00	\$395,300.00	\$4,011,750
EXCLUDED DEBT						\$7,125,407	\$6,807,149	\$6,594,640	\$6,435,976	\$6,143,631	\$5,983,281	\$42,160,694

Town of Needham
Capital Improvement Plan
January 2012

TOWN OF NEEDHAM DEBT SERVICE - SCHEDULE OF AUTHORIZED & ISSUED

Project	T. M. Vote	Amount Issued	Bond Issued	Final Maturity	Average Rate
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Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
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CPA FUND DEBT - AUTHORIZED & ISSUED

Town Hall (Series II)	May-09	\$3,500,000	Jun-11	Oct-28	3.36%
Town Hall (Series III)	May-09	\$1,225,000	Oct-11	Aug-26	2.63%

\$283,960.42	\$296,487.50	\$291,612.50	\$286,737.50	\$280,887.50	\$276,012.50	\$2,819,969
	\$141,761.67	\$106,500.00	\$104,900.00	\$103,300.00	\$101,700.00	\$913,550
\$283,960	\$438,249	\$398,113	\$391,638	\$384,188	\$377,713	\$3,733,519

CPA DEBT

Town of Needham
Capital Improvement Plan
January 2012

TOWN OF NEEDHAM DEBT SERVICE - SCHEDULE OF AUTHORIZED & ISSUED												
Project	T.M. Vote	Bond Amount Issued	Bond Issued	Final Maturity	Average Rate	Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
RTS FUND DEBT FEE SUPPORTED - AUTHORIZED & ISSUED												
Collection Packer	May-08	\$125,000	Dec-09	Aug-12	2.00%	\$41,200.00	\$40,400.00					
Construction Equipment (FE Loader)	May-09	\$165,000	Oct-10	Apr-14	2.29%	\$53,150.00	\$47,150.00	\$40,800.00				
RTS DEBT SERVICE						\$94,350	\$87,550	\$40,800				

Town of Needham
Capital Improvement Plan
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TOWN OF NEEDHAM DEBT SERVICE - SCHEDULE OF AUTHORIZED & ISSUED

Project	T.M. Vote	Amount Issued	Bond Issued	Final Maturity	Average Rate	Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
MWPAT 95-01 - RESTRUCTURED	May-91	\$310,656	Aug-01	Feb-15	(see note)	\$32,109.80	\$32,080.28	\$32,060.89	\$32,021.36			
Sewer - WEST STREET FORCE MAIN	May-98	\$881,800	Jun-99	Jun-19	4.83%	\$67,237.50	\$70,100.00	\$67,700.00	\$70,250.00	\$72,500.00	\$69,500.00	\$139,750
Sewer - WEST STREET PUMPING STATION	May-98	\$1,939,000	Jun-99	Jun-19	4.83%	\$154,152.50	\$154,165.00	\$153,885.00	\$153,250.00	\$152,250.00	\$156,000.00	\$306,500
Sewer - MWPAT 97-13 (Restructured)	Oct-96	\$67,700	Nov-04	Aug-18	(see note)	\$6,406.31	\$6,557.67	\$6,508.77	\$6,536.80	\$6,451.53	\$6,288.05	\$12,257
Sewer - MWPAT 97-33 (Restructured)	Oct-96	\$180,300	Nov-04	Aug-18	(see note)	\$17,194.08	\$17,592.86	\$17,426.84	\$17,374.13	\$17,019.98	\$16,720.92	\$32,403
MWPAT 97-63 (Restructured 2)	May-97	\$1,019,778	Nov-04	Aug-18	(see note)	\$97,016.78	\$99,729.25	\$98,416.74	\$98,250.26	\$96,382.43	\$94,916.69	\$183,523
Sewer - MWPAT 98-10 (Restructured)	May-97	\$130,200	Nov-04	Aug-18	(see note)	\$12,388.11	\$12,792.53	\$12,594.41	\$12,566.64	\$12,320.71	\$12,114.16	\$23,368
Sewer System Rehab - I/I Work	May-03	\$425,000	Jun-05	Jun-14	3.14%	\$44,200.00	\$42,800.00	\$41,400.00				
Sewer Pump Station - Great Plain Ave.	May-05	\$484,550	Dec-05	Feb-15	3.59%	\$62,840.00	\$60,915.00	\$58,935.00	\$51,900.00			
Sewer Rehabilitation - Rte 128 Area	Nov-05	\$2,000,000	Jun-07	Nov-22	4.35%	\$141,781.25	\$142,637.50	\$138,387.50	\$134,012.50	\$129,262.50	\$124,262.50	\$586,019
Sewer Pump Station - GPA	May-05	\$500,000	Jun-09	Jun-19	3.17%	\$61,500.00	\$60,500.00	\$59,500.00	\$58,375.00	\$57,187.50	\$56,000.00	\$106,000
Sewer System Rehabilitation I/I	May-07	\$725,000	Jun-10	Jun-14	2.35%	\$154,062.50	\$151,162.50	\$148,262.50				
Sewer Rehabilitation - Rte 128 Area	Nov-05	\$320,000	Dec-09	Aug-28	3.39%	\$28,762.50	\$28,362.50	\$27,962.50	\$22,612.50	\$22,312.50	\$21,937.50	\$241,231
Sewer Pump Station GPA	May-08	\$550,000	Dec-09	Aug-28	3.36%	\$45,200.00	\$44,600.00	\$44,000.00	\$43,400.00	\$42,800.00	\$42,050.00	\$417,763
MWRA Loan Sewer Pump Station Richardson Drive	Nov-02	\$215,710	Feb-10	Feb-15		\$43,142.00	\$43,142.00	\$43,142.00	\$43,142.00			
MWRA Loan Sewer System Rehabilitation I/I	May-07	\$283,305	May-10	May-15		\$56,661.00	\$56,661.00	\$56,661.00	\$56,661.00			
Sewer Rehabilitation - Rte 128 Area	Nov-05	\$145,000	Jun-10	Dec-19	2.59%	\$18,075.00	\$17,700.00	\$17,325.00	\$17,025.00	\$16,706.25	\$16,350.00	\$41,631

SEWER FUND DEBT SERVICE FEE SUPPORTED - AUTHORIZED & ISSUED

Project	T.M. Vote	Amount Issued	Bond Issued	Final Maturity	Average Rate	Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
MWPAT 95-01 - RESTRUCTURED	May-91	\$310,656	Aug-01	Feb-15	(see note)	\$32,109.80	\$32,080.28	\$32,060.89	\$32,021.36			
Sewer - WEST STREET FORCE MAIN	May-98	\$881,800	Jun-99	Jun-19	4.83%	\$67,237.50	\$70,100.00	\$67,700.00	\$70,250.00	\$72,500.00	\$69,500.00	\$139,750
Sewer - WEST STREET PUMPING STATION	May-98	\$1,939,000	Jun-99	Jun-19	4.83%	\$154,152.50	\$154,165.00	\$153,885.00	\$153,250.00	\$152,250.00	\$156,000.00	\$306,500
Sewer - MWPAT 97-13 (Restructured)	Oct-96	\$67,700	Nov-04	Aug-18	(see note)	\$6,406.31	\$6,557.67	\$6,508.77	\$6,536.80	\$6,451.53	\$6,288.05	\$12,257
Sewer - MWPAT 97-33 (Restructured)	Oct-96	\$180,300	Nov-04	Aug-18	(see note)	\$17,194.08	\$17,592.86	\$17,426.84	\$17,374.13	\$17,019.98	\$16,720.92	\$32,403
MWPAT 97-63 (Restructured 2)	May-97	\$1,019,778	Nov-04	Aug-18	(see note)	\$97,016.78	\$99,729.25	\$98,416.74	\$98,250.26	\$96,382.43	\$94,916.69	\$183,523
Sewer - MWPAT 98-10 (Restructured)	May-97	\$130,200	Nov-04	Aug-18	(see note)	\$12,388.11	\$12,792.53	\$12,594.41	\$12,566.64	\$12,320.71	\$12,114.16	\$23,368
Sewer System Rehab - I/I Work	May-03	\$425,000	Jun-05	Jun-14	3.14%	\$44,200.00	\$42,800.00	\$41,400.00				
Sewer Pump Station - Great Plain Ave.	May-05	\$484,550	Dec-05	Feb-15	3.59%	\$62,840.00	\$60,915.00	\$58,935.00	\$51,900.00			
Sewer Rehabilitation - Rte 128 Area	Nov-05	\$2,000,000	Jun-07	Nov-22	4.35%	\$141,781.25	\$142,637.50	\$138,387.50	\$134,012.50	\$129,262.50	\$124,262.50	\$586,019
Sewer Pump Station - GPA	May-05	\$500,000	Jun-09	Jun-19	3.17%	\$61,500.00	\$60,500.00	\$59,500.00	\$58,375.00	\$57,187.50	\$56,000.00	\$106,000
Sewer System Rehabilitation I/I	May-07	\$725,000	Jun-10	Jun-14	2.35%	\$154,062.50	\$151,162.50	\$148,262.50				
Sewer Rehabilitation - Rte 128 Area	Nov-05	\$320,000	Dec-09	Aug-28	3.39%	\$28,762.50	\$28,362.50	\$27,962.50	\$22,612.50	\$22,312.50	\$21,937.50	\$241,231
Sewer Pump Station GPA	May-08	\$550,000	Dec-09	Aug-28	3.36%	\$45,200.00	\$44,600.00	\$44,000.00	\$43,400.00	\$42,800.00	\$42,050.00	\$417,763
MWRA Loan Sewer Pump Station Richardson Drive	Nov-02	\$215,710	Feb-10	Feb-15		\$43,142.00	\$43,142.00	\$43,142.00	\$43,142.00			
MWRA Loan Sewer System Rehabilitation I/I	May-07	\$283,305	May-10	May-15		\$56,661.00	\$56,661.00	\$56,661.00	\$56,661.00			
Sewer Rehabilitation - Rte 128 Area	Nov-05	\$145,000	Jun-10	Dec-19	2.59%	\$18,075.00	\$17,700.00	\$17,325.00	\$17,025.00	\$16,706.25	\$16,350.00	\$41,631

Town of Needham
Capital Improvement Plan
January 2012

TOWN OF NEEDHAM DEBT SERVICE - SCHEDULE OF AUTHORIZED & ISSUED												
Project	T. M. Vote	Amount Issued	Bond Issued	Final Maturity	Average Rate	Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
Sewer Pump Station Richardson Drive	Nov-02	\$200,000	Oct-10	Apr-16	2.00%	\$16,687.50	\$16,387.50	\$15,937.50	\$15,637.50	\$15,337.50		
Sewer System Rehabilitation I/I (MWRA)	May-07	\$57,613	Nov-10	Nov-15		\$11,522.50	\$11,522.50	\$11,522.50	\$11,522.50	\$11,522.50		
Sewer System Rehab - I/I Work	May-03	\$95,000	Jun-11	Oct-12	3.00%	\$46,700.00	\$50,750.00					
Sewer Rehabilitation - Rte 128 Area	Nov-05	\$25,000	Jun-11	Oct-11	3.00%	\$25,250.00						
SEWER DEBT SERVICE						\$1,142,889	\$1,120,158	\$1,051,628	\$844,537	\$652,053	\$616,140	\$2,090,446

Town of Needham
Capital Improvement Plan
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TOWN OF NEEDHAM DEBT SERVICE - SCHEDULE OF AUTHORIZED & ISSUED												
Project	T.M. Vote	Bond Amount Issued	Bond Issued	Final Maturity	Average Rate	Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
WATER FUND DEBT SERVICE FEE SUPPORTED - AUTHORIZED & ISSUED												
Water Treatment Facility	May-96	\$2,665,000	Jun-99	Jun-19	4.83%	\$212,182.50	\$210,295.00	\$208,095.00	\$210,500.00	\$212,250.00	\$208,500.00	\$419,500
Water Treatment Facility	Nov-97	\$3,090,000	Jun-99	Jun-19	4.83%	\$243,302.50	\$245,465.00	\$247,065.00	\$243,000.00	\$243,500.00	\$243,500.00	\$494,750
Water Systems - Broadmeadow Street	Nov-00	\$257,304	Jul-01	Aug-11	ZERO	\$25,730.40						
Water System Rehab - Warren Street Area	May-05	\$413,500	Dec-05	Feb-15	3.60%	\$51,945.00	\$50,370.00	\$53,750.00	\$51,900.00			
Water Service Connections	May-06	\$50,000	Jun-07	Nov-11	4.31%	\$10,212.50						
Water System Rehabilitation - Rte 128 Area	May-06	\$1,500,000	Jun-07	Nov-22	4.32%	\$178,693.75	\$148,912.50	\$144,662.50	\$140,287.50	\$135,537.50	\$130,537.50	\$764,281
Water System Rehabilitation - Webster	May-03	\$100,000	Dec-07	Jun-12	3.28%	\$25,812.50						
Water System Design	May-01	\$25,000	Dec-07	Jun-12	3.28%	\$5,162.50						
Water Service Connections	May-06	\$100,000	Dec-07	Jun-12	3.28%	\$25,812.50						
Water Storage Tank Rehabilitation	May-07	\$600,000	Dec-07	Jun-12	3.28%	\$185,850.00						
Water System Rehabilitation - Rte 128 Area	May-06	\$230,000	Nov-08	Aug-12	3.48%	\$57,887.50	\$55,962.50					
Water System Rehabilitation - Rte 128 Area	May-06	\$212,000	Jun-09	Jun-19	3.16%	\$28,637.50	\$23,157.50	\$22,777.50	\$23,350.00	\$22,875.00	\$22,400.00	\$42,400
Water Storage Tank Rehabilitation	May-08	\$655,000	Jun-09	Jun-19	3.16%	\$81,012.50	\$79,692.50	\$78,372.50	\$75,887.50	\$74,343.76	\$72,800.00	\$137,800
Water Service Connections	May-06	\$55,000	Dec-09	Aug-19	2.51%	\$6,012.50	\$5,912.50	\$5,812.50	\$5,712.50	\$5,612.50	\$5,487.50	\$15,644
Water System Rehabilitation - Rte 128 Area	May-06	\$100,000	Dec-09	Aug-28	3.41%	\$7,837.50	\$7,737.50	\$7,637.50	\$7,537.50	\$7,437.50	\$7,312.50	\$80,544
Water System Rehabilitation - Rte 128 Area	May-06	\$165,000	Jun-10	Dec-14	2.22%	\$37,600.00	\$36,725.00	\$30,900.00	\$30,300.00			
Water Main Improvements	May-08	\$185,000	Jun-10	Dec-14	2.20%	\$42,850.00	\$36,925.00	\$36,050.00	\$35,350.00			

Town of Needham
Capital Improvement Plan
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TOWN OF NEEDHAM DEBT SERVICE - SCHEDULE OF AUTHORIZED & ISSUED												
Project	T.M. Vote	Amount Issued	Bond Issued	Final Maturity	Average Rate	Debt Service 2012	Debt Service 2013	Debt Service 2014	Debt Service 2015	Debt Service 2016	Debt Service 2017	After 2017
Water Distribution System Rehab (Chapel & May) (Pickerin	May-09	\$400,000	Jun-10	Dec-24	3.02%	\$39,962.50	\$39,212.50	\$38,462.50	\$37,862.50	\$32,281.25	\$31,687.50	\$226,688
Water Distribution System Rehab (Chapel & May) (Pickerin	May-09	\$300,000	Oct-10	Apr-15	1.85%	\$21,800.00	\$21,400.00	\$20,800.00	\$20,400.00			
Water Distribution System Rehab (Chapel & May) (Pickerin	May-09	\$204,300	Jun-11	Oct-12	3.00%	\$107,843.00	\$101,500.00					
Water Main Improvements	May-08	\$849,815	Jul-10	Jul-30	2.00%	\$51,552.25	\$51,552.10	\$51,552.70	\$51,552.76	\$51,552.99	\$51,552.10	\$721,736
WATER DEBT SERVICE						\$1,447,699	\$1,114,820	\$945,938	\$933,640	\$785,391	\$773,777	\$2,903,342
TOTAL						\$12,499,441	\$11,872,660	\$10,849,768	\$10,115,367	\$9,071,888	\$8,636,132	\$55,042,421

Note: Massachusetts Water Pollution Abatement Trust (MWPAT) loans include many communities and multiple loans and are frequently restructured by the Trust. The program provides grants and other financial assistance which in effect results in low or no interest rate loan. Under the program the Town usually pays less than it borrows from the Trust.

Town of Needham
 Capital Improvement Plan
 January 2012

**Town of Needham
 Current Long Term Debt Service Obligations
 Inclusive of the October 2011 Bond Issue**

Fiscal Year	General	Excluded	CPA	RTS	Sewer	Water	Total
2012	\$2,405,134.75	\$7,125,407.09	\$283,960.42	\$94,350.00	\$1,142,889.33	\$1,447,699.40	\$12,499,440.99
2013	\$2,304,733.92	\$6,807,148.76	\$438,249.17	\$87,550.00	\$1,120,158.09	\$1,114,819.60	\$11,872,659.54
2014	\$1,818,649.93	\$6,594,640.01	\$398,112.50	\$40,800.00	\$1,051,628.15	\$945,937.70	\$10,849,768.29
2015	\$1,509,575.85	\$6,435,976.26	\$391,637.50		\$844,537.19	\$933,640.26	\$10,115,367.06
2016	\$1,106,625.00	\$6,143,631.26	\$384,187.50		\$652,053.40	\$785,390.50	\$9,071,887.66
2017	\$885,221.05	\$5,983,281.26	\$377,712.50		\$616,139.82	\$773,777.10	\$8,636,131.73
2018	\$545,390.66	\$5,817,775.01	\$372,212.50		\$603,875.57	\$770,421.53	\$8,109,675.27
2019	\$533,674.91	\$5,620,025.01	\$366,468.75		\$591,101.25	\$761,190.21	\$7,872,460.13
2020	\$521,126.96	\$5,394,562.51	\$357,700.00		\$181,912.50	\$210,852.58	\$6,666,154.55
2021	\$486,031.26	\$4,322,843.76	\$346,050.00		\$136,856.25	\$225,208.32	\$5,516,989.59
2022	\$473,687.51	\$4,179,656.26	\$336,615.63		\$132,475.00	\$219,052.84	\$5,341,487.24
2023	\$386,762.51	\$4,042,506.26	\$329,031.26		\$128,025.00	\$212,796.30	\$5,099,121.33
2024	\$375,318.76	\$3,893,906.26	\$320,881.26		\$50,100.00	\$84,127.86	\$4,724,334.14
2025	\$338,981.26	\$3,070,318.76	\$312,387.51		\$48,700.00	\$83,077.42	\$3,853,464.95
2026	\$253,856.26	\$2,170,125.00	\$303,406.26		\$47,200.00	\$57,452.87	\$2,832,040.39
2027	\$239,590.63	\$1,589,800.00	\$294,131.26		\$45,600.00	\$57,252.84	\$2,226,374.73

Town of Needham
 Capital Improvement Plan
 January 2012

**Town of Needham
 Current Long Term Debt Service Obligations
 Inclusive of the October 2011 Bond Issue**

Fiscal Year	General	Excluded	CPA	RTS	Sewer	Water	Total
2028		\$1,253,375.00	\$205,934.38		\$68,500.00	\$57,051.97	\$1,584,861.35
2029		\$805,800.00	\$188,700.00		\$56,100.00	\$61,752.87	\$1,112,352.87
2030						\$51,552.15	\$51,552.15
2031						\$51,552.42	\$51,552.42
2032							

Town of Needham
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 January 2012

**Open Authorizations
 Balances Not Yet Issued**

Approved	Project	Authorized	Balance
2001	Rosemary Pool Complex - Design	\$100,000	\$72,500
2003	Parking Lot Dedham Avenue	\$180,000	\$9,500
2003	Water Pumping Station Design - St. Mary's St.	\$300,000	\$180,000
2004	Sewer System Rehab - I/I Work	\$1,000,000	\$13,000
2006	Ridge Hill Rehabilitation	\$126,875	\$104,600
2006	Water System Rehabilitation (Warren Street)	\$913,500	\$30,000
2006	Rte 128 Sewer Main Relocation	\$3,500,000	\$90,000
2007	Water System Improvements (Rte 128 Area)	\$3,000,000	\$735,000
2007	Mitchell School Roof Repair	\$700,000	\$11,400
2008	High Rock and Pollard School Project	\$20,475,000	\$274,000
2008	Sewer System Rehabilitation I/I Work	\$1,806,800	\$280,150
2009	Municipal Parking Lot Improvements	\$105,000	\$5,000
2009	Public Safety Building Roof	\$535,000	\$61,500
2009	Street & Traffic Light Improvements	\$105,000	\$25,000
2009	Wastewater Pump Station at GPA	\$770,000	\$33,000
2009	Water Main Improvements	\$1,900,000	\$600,294

Town of Needham
 Capital Improvement Plan
 January 2012

**Open Authorizations
 Balances Not Yet Issued**

Approved	Project	Authorized	Balance
2009	Water Storage Tank Cleaning & Painting	\$730,000	\$75,000
2009	Public Services Administration Bldg	\$5,725,000	\$294,000
2010	Sewer Pump Station Design Reservoir B	\$577,500	\$575,497
2010	Stormwater Master Plan Drainage Improvements	\$200,000	\$160,000
2010	Kendrick Street Bridge Design	\$125,000	\$35,000
2010	RTS Front End Loader	\$230,000	\$45,000
2010	Town Hall (CPA Portion)	\$14,029,233	\$2,459,000
2010	Town Hall (GF Portion)	\$4,126,513	\$865,000
2010	Water Distribution System Rehabilitation	\$1,000,000	\$80,000
2010	Newman School Extraordinary Repairs	\$26,962,128	\$20,269,128
2011	Public Works Infrastructure Improvement Program	\$1,236,300	\$556,300
2011	Kendrick Street Bridge Repair	\$850,000	\$100,000
2011	Pollard School Roof Repair	\$3,500,000	\$2,250,000
2011	Senior Center Feasibility & Design	\$500,000	\$150,000
2011	Pollard School Parking & Access Improvements	\$758,000	\$55,800
2012	Public Works Infrastructure Improvement Program	\$1,100,000	\$1,100,000

Town of Needham
 Capital Improvement Plan
 January 2012

**Open Authorizations
 Balances Not Yet Issued**

Approved	Project	Authorized	Balance
2012	Booth Street	\$125,000	\$125,000
2012	Fire Engine	\$400,000	\$400,000
2012	Needham High School Roof	\$320,000	\$240,000
2012	RTS Construction Equipment	\$86,000	\$86,000
2012	RTS Semi-Tractor Equipment	\$152,000	\$152,000
2012	Senior Center Construction	\$8,051,808	\$8,051,808
2012	Sewer Pump Station Reservoir B	\$6,300,000	\$6,300,000
Total		\$112,601,657	\$46,949,477

The above projects are in various stages of completion and therefore the amount and timing of each Note and Bond issue has not yet been determined. The debt retirement will be structured to fit within the proposed budget allocation shown in the debt tables.

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Information Section

Comparative Demographic & Expenditure Data

The high value of the educational dollar in Needham also is demonstrated by the comparison of expenditure data to test results in the chart below. Needham's per pupil expenditure amount of \$13,602 in FY11 was ranked 13th among the 20 communities, with whom Needham regularly compares itself. However, Needham's test results are often better – ranking 9th in SAT results

Community	FY12 Average Single Family Tax Bill (1)		FY11 Per-Pupil Expenditure (2)		FY11 Student Teacher Ratio (2)		FY10 MCAS ELA CPI (3)		FY10 MCAS Math CPI (3)		FY10 Combined SAT (3)		FY12 Teacher Starting Salary with Masters (4)		FY12 Teacher Top Salary with Masters + 30 (4)	
	Amount	Rank	Amount	Rank	Ratio	Rank	Score	Rank	Score	Rank	Score	Rank	Amount	Rank	Amount	Rank
Belmont	\$9,964	F 8	11,968.83	F 17	17.0 to 1	18	96.4	F 6	92.3	F 7	1835	F 3	\$48,621	F 5	\$89,455	F 7
Brookline	N/A	F 5	16,556.38	F 3	12.7 to 1	4	93.5	F 18	91.4	F 12	1743	F 13	\$48,045	F 8	\$87,970	F 9
Concord	\$11,564	F 18	16,637.25	F 2	13.6 to 1	7	99.2	F 1	96.7	F 1	1828	F 4	\$50,076	F 1	\$94,809	F 1
Dedham	\$5,770	F 3	15,458.82	F 8	12.7 to 1	4	90.5	F 20	85.4	F 19	1508	F 20	\$50,039	F 2	\$81,318	F 17
Dover	\$12,390	F 17	16,495.20	F 4	10.5 to 1	1	97.6	F 2	92.9	F 4	1781	F 10	\$49,993	F 3	\$91,161	F 5
Frammingham	\$5,774	F 15	15,769.16	F 7	12.7 to 1	4	83.7	F 21	77.0	F 21	1570	F 19	\$47,662	F 9	\$78,875	F 20
Holliston	\$6,916	F 13	12,089.07	F 16	13.5 to 1	6	94.5	F 16	90.7	F 14	1672	F 16	\$46,055	F 16	\$86,379	F 10
Hopkinton	\$8,082	F 7	12,297.63	F 15	14.6 to 1	13	96.2	F 8	91.9	F 10	1718	F 14	\$46,142	F 14	\$82,149	F 15
Lexington	\$10,441	F 12	NA	F 20	12.2 to 1	2	97.0	F 4	95.0	F 2	1894	F 1	\$46,610	F 12	\$85,437	F 11
Medfield	\$8,811	F 16	11,364.11	F 14	14.7 to 1	14	95.4	F 12	90.3	F 15	1759	F 12	\$45,912	F 17	\$83,985	F 12
Natick	\$6,015	F 12	12,648.93	F 14	14.5 to 1	12	94.0	F 17	90.1	F 16	1614	F 17	\$46,834	F 11	\$80,338	F 18
Needham	\$8,075	F 14	13,601.94	F 13	15.5 to 1	17	94.7	F 15	91.1	F 13	1783	F 9	\$46,104	F 15	\$83,708	F 13
Newton	\$8,910	F 11	16,391.60	F 6	14.8 to 1	15	94.8	F 13	92.0	F 9	1811	F 7	\$47,070	F 10	\$88,341	F 8
Nonwood	\$3,862	F 20	13,616.24	F 12	12.9 to 1	5	90.7	F 19	81.7	F 20	1500	F 21	\$43,374	F 21	\$77,364	F 21
Sherborn	\$13,534	F 2	16,495.20	F 4	10.5 to 1	1	97.6	F 2	92.9	F 4	1781	F 10	\$49,993	F 3	\$91,161	F 5
Walpole	5,740	F 19	11,691.10	F 19	15.1 to 1	16	94.8	F 13	86.9	F 18	1589	F 18	\$43,622	F 20	\$81,894	F 16
Wayland	\$11,274	F 6	15,121.16	F 10	13.9 to 1	9	96.0	F 10	91.7	F 11	1827	F 5	\$46,147	F 13	\$94,376	F 2
Wellesley	\$11,860	F 4	15,421.18	F 9	13.7 to 1	8	95.6	F 11	90.0	F 17	1817	F 6	\$48,411	F 6	\$93,272	F 3
Weston	\$16,643	F 1	19,359.97	F 1	12.3 to 1	3	96.2	F 8	92.1	F 8	1863	F 2	\$48,261	F 7	\$92,065	F 4
Westwood	\$9,019	F 10	13,999.00	F 11	14.1 to 1	10	96.9	F 5	92.9	F 4	1714	F 15	\$44,220	F 19	\$82,837	F 14
Winchester	9,557	F 9	11,821.68	F 18	14.2 to 1	11	96.3	F 7	93.2	F 3	1803	F 8	\$44,994	F 18	\$78,991	F 19

* - Concord-Carlisle

** - Dover-Sherborn

(1) Source: Commonwealth of Massachusetts Department of Revenue Website. Brookline has adopted a residential tax exemption and does not submit sufficient data to determine average tax bill.

(2) Source: Commonwealth of Massachusetts Department of Education Website. Concord is Concord, Dover & Sherborn

(3) Source: Commonwealth of Massachusetts Department of Education Website. 2011 MCAS Data for All Grades, All Grades. Test data for Concord is Concord+Carlisle. Test & salary data for Dover & Sherborn is Dover-Sherborn.

(4) Source: Commonwealth of Massachusetts Department of Education Website; school district websites and informal telephone survey of school districts.

Per Pupil Expenditures

The Department of Education (DOE) calculates per pupil expenditures using data provided in the end-of-year pupil and financial reports prepared by each school system. As you can see from the charts on the next three pages, per pupil expenditures in Needham are in the middle of the range of comparable communities offering high quality education programs, and less than the state average. Thus, we offer high value per dollar expended.

Per Pupil Expenditures by Function: FY 2010/11:

FY11 Expenditures per Pupil by Function	General Fund Approp (1)	Grants & Revolving	All Fund Total	% of Total	Per Pupil Expenditure	State Average
Administration	3,138,951	105,662	3,244,613	4.38	604.68 (2)	447.78
Instructional Leadership	4,523,369	766,740	5,290,109	7.14	985.89 (2)	829.29
Classroom and Specialist Teachers	25,880,152	1,034,839	26,914,991	36.30	5,016.03 (2)	5,022.50
Other Teaching Services	4,594,754	1,038,782	5,633,536	7.60	1,049.90 (2)	993.12
Professional Development	766,676	95,345	862,021	1.16	160.65 (2)	240.36
Instructional Materials, Equipment and Technology	1,270,977	964,139	2,235,116	3.01	416.55 (2)	430.48
Guidance, Counseling and Testing	2,183,848	108,956	2,292,804	3.09	427.30 (2)	371.89
Pupil Services	1,525,531	3,244,567	4,770,098	6.43	888.98 (2)	1,217.16
Operations and Maintenance	6,336,842	54,966	6,391,808	8.62	1,191.21 (2)	1,062.90
Insurance, Retirement Programs and Other	10,889,738	173,237	11,062,975	14.92	2,061.76 (2)	2,292.56
Payments To Out-Of-District Schools	3,734,502	1,704,807	5,439,309	7.34	64,218.53 (3)	20,490.26
TOTAL EXPENDITURES	64,845,340	9,292,040	74,137,380	100.00	13,601.94 (4)	13,371.25

(1) Includes School Operating Budget, plus Town expenditures on behalf of the schools.

(2) Based on In-District FTE Average Membership = 5,365.8

(3) Based on Out-of-District FTE Average Membership = 84.7

(4) Based on Total FTE Average Membership = 5,450.5

Per Pupil Expenditures by Function: FY09-FY11:

FY11 Expenditures per Pupil by Function	FY09	FY10	FY11	% Chg 08-09	% Chg 09-10	% Chg 10-11
Administration	2,985,758	3,116,139	3,244,613	9.0%	4.4%	4.1%
Instructional Leadership	4,775,393	5,213,002	5,290,109	0.6%	9.2%	1.5%
Classroom and Specialist Teachers	24,647,893	26,486,854	26,914,991	4.8%	7.5%	1.6%
Other Teaching Services	5,063,669	5,689,440	5,633,536	3.4%	12.4%	-1.0%
Professional Development	736,293	943,401	862,021	-2.2%	28.1%	-8.6%
Instructional Materials, Equipment and Technology	2,062,982	2,298,904	2,235,116	-4.4%	11.4%	-2.8%
Guidance, Counseling and Testing	2,109,763	2,271,321	2,292,804	7.0%	7.7%	0.9%
Pupil Services	4,744,328	4,633,256	4,770,098	3.6%	-2.3%	3.0%
Operations and Maintenance	6,148,844	5,898,670	6,391,808	4.1%	-4.1%	8.4%
Insurance, Retirement Programs and Other	9,773,862	10,619,257	11,062,975	9.6%	8.6%	4.2%
Payments To Out-Of-District Schools	4,632,959	4,508,129	5,439,309	15.6%	-2.7%	20.7%
TOTAL EXPENDITURES	67,681,744	71,678,373	74,137,380	5.4%	5.9%	3.4%
Membership						
in-district fte average membership	5,151.54	5,334.70	5,365.80			
out-of-district fte average membership	73.00	75.70	84.70			
Total average membership, in and out of district	5,224.54	5,410.40	5,450.50			
TOTAL EXPENDITURE PER PUPIL	12,955	13,248	13,602			

Comparative Per Pupil Expenditures, FY01-FY11:

FY 2000/01 - 2010/11 Comparative Per Pupil Expenditures

Community	FY 01 (1)	FY 02 (2)	FY 03 (2)	FY 04 (2)	FY 05 (3)	FY 06 (3)	FY 07 (3)	FY 08 (3)	FY 09 (3)	FY 10 (3)	FY 11 (3)
Weston	\$11,018	\$10,909	\$11,404	\$12,077	\$14,414	\$16,073	\$16,467	\$17,017	\$18,023	\$18,591	\$19,360
Dover	\$9,942	\$8,603	\$9,856	\$10,253	\$12,786	\$15,559	\$14,615	\$15,084	\$16,591	\$15,646	\$17,607
Concord	\$10,275	\$9,640	\$10,157	\$10,567	\$13,037	\$14,411	\$15,514	\$17,486	\$16,342	\$16,438	\$16,637
Brookline	\$10,550	\$10,268	\$10,578	\$11,107	\$13,836	\$14,929	\$15,098	\$15,431	\$16,847	\$17,090	\$16,556
Newton	\$10,116	\$10,140	\$11,140	\$11,431	\$13,533	\$13,822	\$14,524	\$15,498	\$16,243	\$16,597	\$16,392
Lexington	\$9,568	\$9,482	\$9,686	\$8,797	\$11,929	\$12,600	\$12,768	N/A	\$15,368	\$15,862	NA
Framingham	\$8,986	\$8,945	\$9,699	\$10,518	\$13,681	\$13,621	\$14,169	\$14,621	\$15,373	\$15,675	\$15,769
Dedham	\$8,783	\$8,524	\$8,761	\$9,488	\$11,637	\$12,594	\$13,393	\$13,893	\$14,837	\$14,852	\$15,459
Wellesley	\$9,298	\$9,244	\$9,589	\$9,802	\$11,243	\$11,494	\$12,776	\$13,916	\$14,330	\$15,392	\$15,421
Sherborn	\$9,936	\$8,195	\$9,211	\$8,992	\$10,061	\$15,559	\$12,250	\$12,700	\$14,121	\$15,784	\$15,129
Wayland	\$8,743	\$8,711	\$10,042	\$9,944	\$11,599	\$12,317	\$13,214	N/A	\$14,342	\$15,219	\$15,121
Westwood	\$8,839	\$8,976	\$9,564	\$9,747	\$11,592	\$11,885	\$12,436	\$13,305	\$13,679	\$13,814	\$13,999
Norwood	\$7,598	\$7,246	\$7,894	\$8,004	\$10,648	\$11,028	\$12,052	N/A	\$12,993	\$12,790	\$13,616
Needham	\$8,847	\$8,434	\$8,721	\$9,004	\$10,788	\$11,291	\$12,070	\$12,552	\$12,955	\$13,245	\$13,602
State	\$7,874	\$8,005	\$8,273	\$8,591	\$10,626	\$11,211	\$11,865	\$12,497	\$13,055	\$13,064	\$13,371
Natick	\$8,364	\$8,088	\$9,319	\$8,637	\$10,290	\$11,092	\$11,829	N/A	\$12,926	\$12,910	\$12,649
Hopkinton	\$6,724	\$7,031	\$8,254	\$8,176	\$9,497	\$10,544	\$11,114	\$11,365	\$11,551	\$11,921	\$12,298
Holliston	\$7,081	\$7,437	\$8,055	\$7,938	\$9,524	\$10,193	\$10,856	\$11,217	\$11,604	\$12,186	\$12,089
Winchester	\$8,390	\$7,937	\$8,278	\$8,646	\$9,884	\$10,139	\$10,886	\$10,865	\$11,290	\$11,363	\$11,822
Walpole	\$6,940	\$7,641	\$7,230	\$7,603	\$9,437	\$10,277	\$10,470	\$11,232	\$11,812	\$11,971	\$11,691
Medfield	\$6,046	\$6,114	\$6,517	\$6,761	\$8,082	\$8,597	\$9,472	\$9,967	\$10,542	\$10,741	\$11,364
Average of 20	FY01	FY02	FY03 (2)	FY04 (2)	FY05 (3)	FY06 (3)	FY07 (3)	FY08 (3)	FY09 (3)	FY10 (3)	FY11 (3)
Needham	\$8,896	\$8,551	\$9,154	\$9,337	\$11,339	\$12,345	\$12,754	\$13,450	\$14,039	\$14,341	\$14,498
State Average	8,847	\$8,434	\$8,721	\$9,004	\$10,788	\$11,291	\$12,070	\$12,552	\$12,955	\$13,245	\$13,602

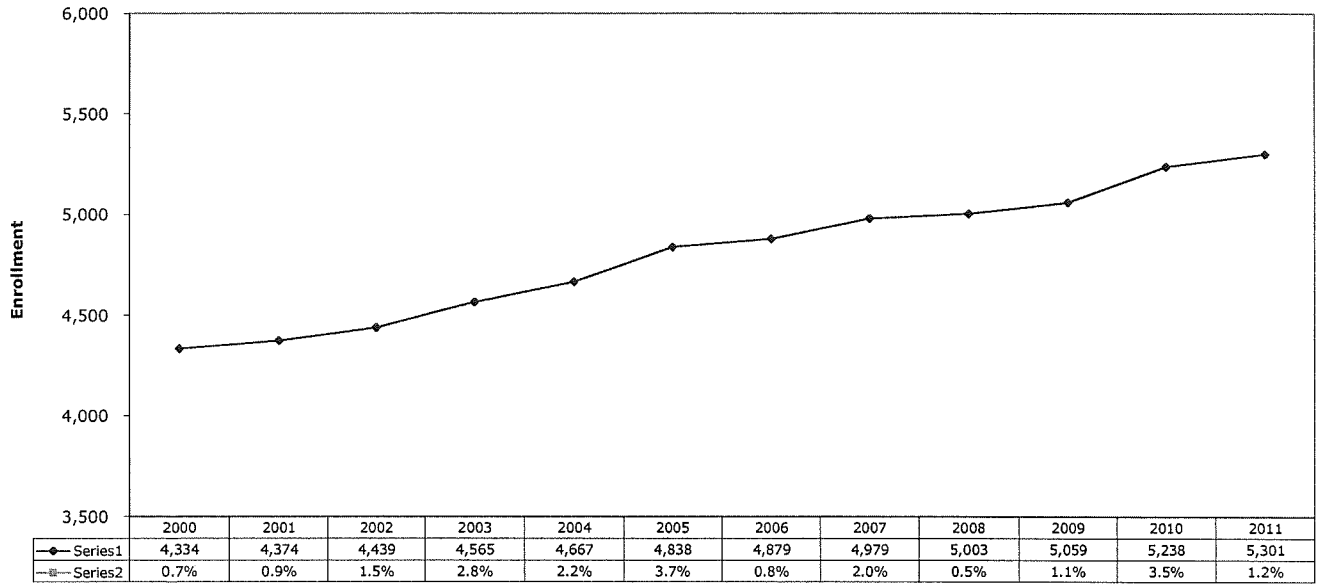
(1) Source: Massachusetts Department of Education. These figures represent "total intergrated education costs" divided by "net average membership," as a measure of "the average cost of education for all children residing in a community, regardless of the district where they attend." Total integrated expenditures include school operating, grant and revolving fund expenditures; all related educational costs incurred by Town Departments (such as benefit and administrative overhead), tuition paid to other schools, and the Minuteman assessment. Net average membership is the sum of pupils in local schools, other public school districts and in special needs day and residential programs.

(2) Source: Massachusetts Department of Education. The integrated Cost Per Pupil calculation was discontinued in FY02. Beginning in FY02, Per Pupil Expenditures exclude children being educated outside of the district. Similarly, tuition, regional district spending, and other payments for out-of-district pupils no longer are factored into the per pupil spending statistic.

(3) Source: Massachusetts Department of Education. Beginning FY05, the per pupil expenditure methodology was changed to include all school-related expenses, including costs for local resident pupils educated out of district and municipal expenses on behalf of the schools. Expenditures also are calculated for specific functional areas.

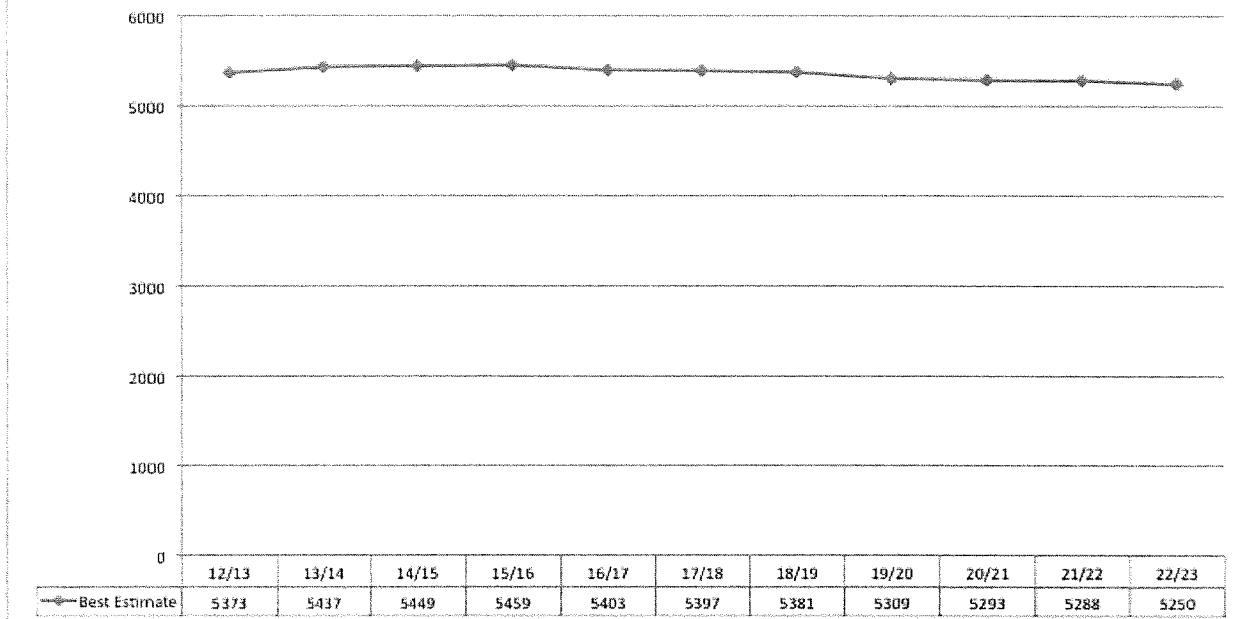
Historical and Projected Enrollment:

Needham Public Schools Enrollment 1999/2000-2010/11
(Excluding Out of District & Preschool Enrollment)

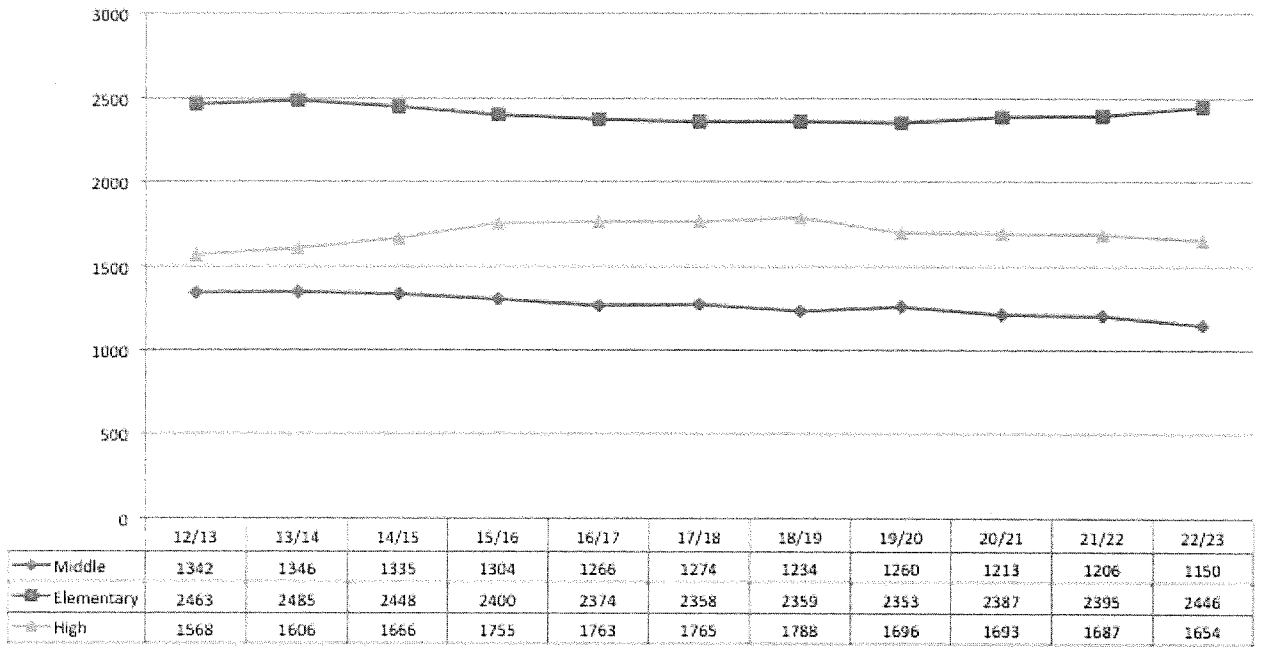


Enrollment in Needham has grown steadily over the past ten years, averaging approximately 1.9% per year, or a total of 921 pupils (20.7%) since FY01/02. For the next several years, enrollment growth is expected to flatten out, driven primarily by slowing or declining enrollments at the elementary level, which are balanced by increasing enrollment at the secondary level. The next two charts depict projected total enrollment through FY23, as well as enrollment by level.

Needham Public School Projected Enrollment 2012/13 - 2022/23
(Excluding Out of District & Preschool Students)

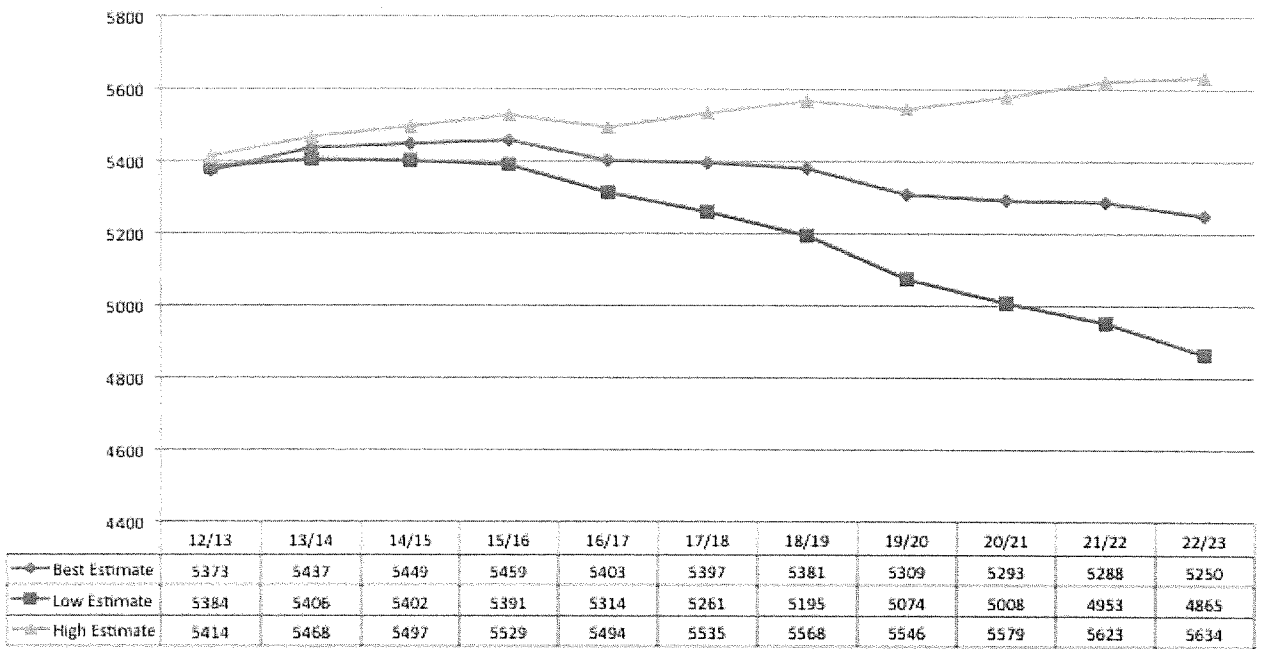


**Needham Public School Projected Enrollment 2012/13 - 2022/23
(Excluding Out of District & Preschool Students)**



Beyond 2017/18, the projected children have not yet been born and the estimated enrollment projects are based on alternative high, best and low estimates of future births. The projections are intended to show a reasonable range in future years (above and below the best estimate), but there is no guarantee that actual enrollments in any year will be within the high and low estimates. The chart below depicts the range in enrollment projections. Source: Needham Future School Needs Committee

**Needham Public School Projected Enrollment 2012/13 - 2022/23
(Excluding Out of District & Preschool Students)**



FY13 School Department Enrollment

FY	Elementary	Middle	High	Total	Inc/(Dec)	% Inc/(Dec)
2013 (Budget)	2,463	1,342	1,568	5,373	13	0.2%
2012	2,568	1,270	1,522	5,360	59	1.1%
2011	2,575	1,277	1,449	5,301	63	1.2%
2010	2,617	1,183	1,438	5,238	179	3.5%
2009	2,551	1,104	1,404	5,059	56	1.1%
2008	2,530	1,084	1,389	5,003	24	0.5%
2007	2,487	1,066	1,426	4,979	100	2.0%
2006	2,390	1,090	1,399	4,879	41	0.8%
2005	2,345	1,070	1,423	4,838	171	3.7%
2004	2,203	1,090	1,374	4,667	102	2.2%
2003	2,150	1,069	1,346	4,565	126	2.8%
2002	2,082	1,074	1,283	4,439	65	1.5%
2001	2,109	1,051	1,214	4,374	40	0.9%
2000	2,144	1,000	1,190	4,334	31	0.7%
1999	2,157	992	1,154	4,303	22	0.5%
1998	2,174	943	1,164	4,281	171	4.2%
1997	2,121	907	1,082	4,110	61	1.5%
1996	2,115	898	1,036	4,049	158	4.1%
1995	1,975	910	1,006	3,891	95	2.5%
1994	1,936	891	969	3,796	90	2.4%

(1) Source: FY94-FY12, Needham Public Schools October 1 enrollments. Exclude preschool & out of district students. FY13, Superintendent's Office/ Future School Needs

The budget assumes that total enrollment (excluding preschool and out-of-District students) will grow to 5,373 in FY13, an increase of 13 students (0.2%) over the current year October 1 enrollment of 5,360. When preschool and out-of-district students are included, the budgeted enrollment is 5,504.

All of this growth is projected to occur at the secondary level, however. We project elementary enrollment to decline by 105 students, from 2,568 to 2,463. Secondary enrollment is projected to grow by 118 students, from 2,792 to 2,910. The increase in secondary students reflects the combined increase in middle school students of 72 pupils (from 1,270 to 1,342) and high schools students of 46 students (from 1,522 to 1,568.)

Historical and Projected Enrollment by School:

OCTOBER 1, 2012 PROJECTED NEEDHAM PUBLIC SCHOOL ENROLLMENT																
	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	O-of-D	Total
Preschool	74															74
Broadmeadow		89	83	84	117	87	105									565
Eliot		65	62	54	68	69	70									388
Hillside		74	73	67	63	76	68									421
Mitchell		82	78	77	89	79	85									490
Newman		76	102	102	110	106	103									599
High Rock								491								491
Pollard									438	413						851
High School											419	400	371	378		1568
Out of District															57	57
TOTAL	74	386	398	384	447	417	431	491	438	413	419	400	371	378	57	5504

OCTOBER 1, 2011 NEEDHAM PUBLIC SCHOOL ENROLLMENT																
	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	O-of-D	Total
Preschool	74															74
Broadmeadow		83	84	117	87	105	115									591
Eliot		62	54	68	69	70	86									409
Hillside		73	67	63	76	68	98									445
Mitchell		78	77	89	79	85	74									482
Newman		102	102	110	106	103	118									641
High Rock								438								438
Pollard									413	419						832
High School											400	371	378	373		1522
Out of District															57	57
TOTAL	74	398	384	447	417	431	491	438	413	419	400	371	378	373	57	5491

OCTOBER 1, 2010 NEEDHAM PUBLIC SCHOOL ENROLLMENT																
	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	O-of-D	Total
Preschool	76															76
Broadmeadow		79	116	87	107	117	104									610
Eliot		53	73	69	70	83	61									409
Hillside		61	64	73	72	100	59									429
Mitchell		71	84	81	86	71	81									474
Newman		99	102	112	101	114	125									653
High Rock								448								448
Pollard									424	405						829
High School											380	373	367	329		1,449
Out of District															55	55
TOTAL	76	363	439	422	436	485	430	448	424	405	380	373	367	329	55	5,432

OCTOBER 1, 2009 NEEDHAM PUBLIC SCHOOL ENROLLMENT																
	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	O-of-D	Total
Preschool	79															79
Broadmeadow		105	81	101	114	105	116									622
Eliot		67	67	69	76	58	65									402
Hillside		64	73	67	97	56	68									425
Mitchell		81	84	84	73	82	83									487
Newman		106	113	107	119	125	111									681
High Rock								422								422
Pollard									406	355						761
High School											365	373	330	370		1,438
Out of District															52	52
TOTAL	79	423	418	428	479	426	443	422	406	355	365	373	330	370	52	5,369

Historical and Projected Enrollment by School:

OCTOBER 1, 2008 NEEDHAM PUBLIC SCHOOL ENROLLMENT																
	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	O-of-D	Total
Preschool	70															70
Broadmeadow		79	97	110	103	114	97									600
Elliot		60	69	77	56	63	62									387
Hillside		65	64	85	55	62	69									400
Mitchell		80	82	74	84	81	70									471
Newman		115	103	123	120	113	119									693
Pollard								404	351	349						1,104
High School											378	330	376	320		1,404
Out of District															61	61
TOTAL	70	399	415	469	418	433	417	404	351	349	378	330	376	320	61	5,190

Enrollment Projection Methodology:

Future school enrollments are projected by the Future School Needs Committee (FSNC), an advisory committee to Town Meeting. The following information is excerpted from the FSNC's document entitled "Enrollment Projections for School Years beginning in 2011" (November 5, 2011.)

General Methodology

Projections for grades 1-12 are determined based on the average of retention factors for each grade for the past five years. A retention factor is the enrollment in a given grade this year divided by the enrollment for the preceding grade last year. A retention factor greater than one indicates there are more children in a grade this year than were in the preceding grade last year. For example, the current retention factor for third grade is .9882 which equals 417 (third grade enrollment for 11/12 school year) divided by 422 (second grade enrollment for 10/11 school year). This factor is averaged with the factors from the prior four years to produce the average retention factor this year for third grade of 1.0075.

Census Data and Kindergarten Methodology

The methodology uses the annual census to track pre-school age children in Town to help estimate the number who will be kindergarten eligible each year. We then estimate the percentage that will attend public school upon entering kindergarten. Until 2005, there was a clear increasing trend of public kindergarten attendance (91% in 2004, 89% in 2003, 85% in 2002, 80% in 2001 and 77% in 2000). We indicated three years ago that this trend may be topping out. The figures were 89% for 2005, 90% in 2006 and 85% in both 2007 and 2008. The figure for 2009 jumped to 92% and the figure for 2010 was 89%. The estimated figure this year is 91%. We again used a figure of 90% in our projections this year.

The accuracy of the overall projections is based largely on the accuracy of kindergarten. The following table demonstrates our kindergarten results over the past 14 years.

Year	Projected	Actual	Proj. - Actual
2011	408	398	10
2010	386	363	23
2009	404	423	(19)
2008	385	399	(14)
2007	410	380	30
2006	447	456	(9)
2005	405	414	(9)

2004	422	433	(11)
2003	366	394	(28)
2002	347	383	(36)
2001	337	339	(2)
2000	346	346	0
1999	338	323	15
1998	365	315	50

There are several items that should be pointed out from the above chart. First, kindergarten is extremely difficult to estimate and the results can vary significantly from year to year. It is unreasonable to expect to be consistently within 10 students. Second, although the first year of the revised methodology (1998) produced a difference of 50 students, it was a better estimate than the prior methodology would have produced. Third, when a trend begins or changes our figures will tend to lag for several years before catching up.

We analyze census data each year in determining our projections. We continue to track the census until January 1 of the year following the entrance of kindergarten (we assume for this purpose that the number of children in a grade will be the same on a given September 1 and the following January 1).

Our methodology reflects our best estimate for the projected number of children eligible for kindergarten in September 2012. To do this we used our estimate of 90% for public kindergarten enrollment and a METCO kindergarten enrollment of 12 students. We assumed that the children eligible for kindergarten in September 2012 would increase to 413 (an increase from the current level of 386 as of 1/1/11). This estimate is based on our analysis of town census data (net in-migration) over the past five years at the pre-school ages. Assuming 90% of the 413 attend public school and there are 12 METCO kindergartners, there would be 384 kindergartners in 2012 ($413 \times .90 + 12 = 384$).

For years beyond 2014, we used a factor of 1.30 times the number of births to estimate the number of kindergarten students. This factor is based on an approximation using the actual and estimated ratios from 2008 through 2014 and is somewhat higher than last year's figure of 1.24.

Effect of Alternative Kindergarten and Future Birth Assumptions

The assumed values for kindergarten enrollment each year have a significant impact on the long-term projections. We become less confident of our kindergarten estimates (and correspondingly our total estimates) as we move further away from the January 1, 2011 data. By the time we reach the kindergarten estimate for the school year 2017/2018 and beyond, the children have not yet been born and our calculation is based entirely on estimates of future births. In addition to our best estimate projection, we are providing low end and high end projections based on alternative assumptions. These projections are intended to show a reasonable range in future years (both above and below our estimate), but there is no guarantee that the actual enrollments in any year will be within the low and high estimates.

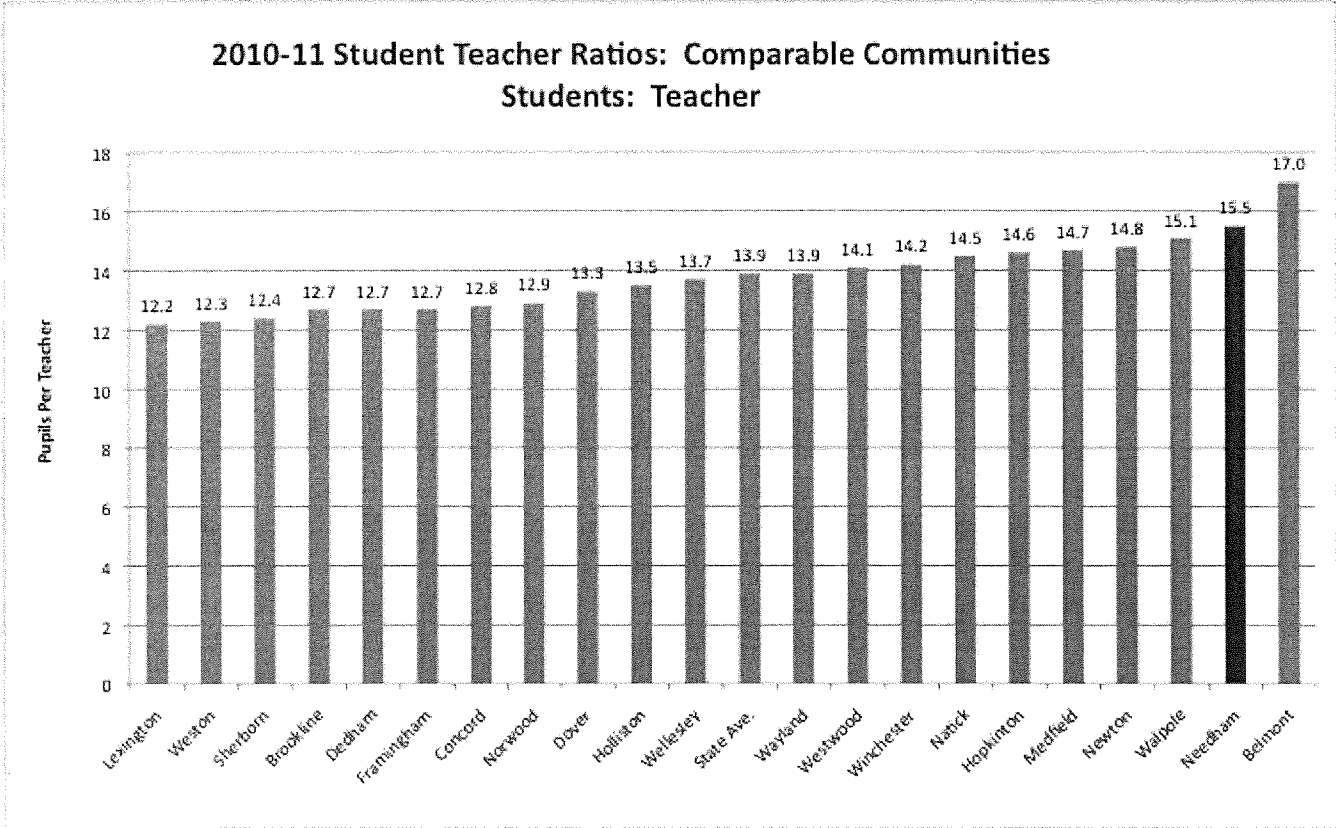
For alternative kindergarten assumptions, we assumed low-end enrollment would be 15 students less than the figures on our spreadsheet for school years beginning in 2012, 2013, and 2014. We assumed it would be 20 students lower than expected in 2015 and beyond. For the high-end assumption, we assumed enrollment would be 15 students greater than the figures on our spreadsheet for the school years beginning in 2012, 2013, and 2014 and 20 students greater than expected in 2015 and beyond.

The range for kindergarten was coupled with birth assumptions after fiscal year 2011 of 276 children each year (low-end) and 316 children each year (high-end). This was determined as a difference of 20 (plus or minus) from the estimated births beyond fiscal year 2012 of 296.

Staffing Ratios and FTE:

Staffing Ratios

The high value per dollar expended of Needham education also is demonstrated by the following staffing ratio charts, which show that, in FY11, 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 student to teacher ratio (15.5:1, which includes special education classrooms) also is higher than the state-wide average ratio (13.9:1.) Source: MA Department of Education



School Personnel by Budget Component and Fund:

<u>FTEs by Fund and Position Type</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
<u>Operating</u>								
Administrators	32.24	33.79	33.80	33.90	37.67	3.77	11.1%	5.8%
Teachers	409.56	416.49	416.61	423.90	435.96	12.06	2.8%	67.2%
Aides	111.12	119.87	116.03	106.31	111.85	5.54	5.2%	17.2%
Clerical (and Bus)	<u>55.37</u>	<u>55.42</u>	<u>55.06</u>	<u>60.27</u>	<u>63.00</u>	<u>2.73</u>	<u>4.5%</u>	<u>9.7%</u>
Grand Total	608.29	625.57	621.50	624.38	648.48	24.10	3.9%	100.0%
<u>Grant</u>								
Administrators	4.00	4.00	4.10	4.00	4.33	0.33	8.3%	11.2%
Teachers	12.17	16.80	12.84	11.47	11.57	0.10	0.9%	29.8%
Aides	23.13	25.20	23.67	31.30	20.90	-10.40	-33.2%	53.9%
Clerical (and Bus)	<u>3.00</u>	<u>4.43</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>5.2%</u>
Grand Total	42.30	50.43	42.61	48.77	38.80	-9.97	-20.4%	100.0%
<u>Revolving</u>								
Administrators	5.02	5.84	5.63	5.63	6.34	0.71	12.6%	8.6%
Teachers	8.55	9.25	8.41	9.08	8.25	-0.83	-9.1%	11.2%
Aides	37.37	45.04	46.83	42.53	52.33	9.80	23.0%	71.2%
Clerical (and Bus)	<u>5.25</u>	<u>5.09</u>	<u>6.13</u>	<u>7.84</u>	<u>6.56</u>	<u>-1.28</u>	<u>-16.3%</u>	<u>8.9%</u>
Grand Total	56.19	65.22	67.00	65.08	73.48	8.40	12.9%	100.0%
<u>Capital</u>								
Administrators	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Aides	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Clerical (and Bus)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>	<u>0.0%</u>
Grand Total	0.00	0.00	0.00	0.01	0.01	0.00	0.0%	100.0%
<u>Total</u>								
Administrators	41.26	43.63	43.53	43.53	48.34	4.81	11.0%	6.4%
Teachers	430.28	442.54	437.86	444.45	455.78	11.33	2.5%	59.9%
Aides	171.62	190.11	186.53	180.14	185.08	4.94	2.7%	24.3%
Clerical (and Bus)	<u>63.62</u>	<u>64.94</u>	<u>63.19</u>	<u>70.11</u>	<u>71.56</u>	<u>1.45</u>	<u>2.1%</u>	<u>9.4%</u>
Grand Total	706.78	741.22	731.11	738.23	760.76	22.53	3.1%	100.0%

School Personnel by Budget Component and Fund:

<u>FTE By Fund</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
<u>Operating</u>								
Fund 1000 (General Fund)	608.29	625.57	621.50	624.38	648.48	24.10	3.9%	85.2%
Subtotal	608.29	625.57	621.50	624.38	648.48	30.03	4.9%	85.2%
<u>Grant</u>								
Fund 2003 (Federal Grant)	27.30	37.56	31.46	37.72	27.75	-9.97	-26.4%	3.6%
Fund 2004 (State Grant)	14.00	12.87	11.15	11.05	11.05	0.00	0.0%	1.5%
Fund 2552 (Local Grant)	1.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Subtotal	42.30	50.43	42.61	48.77	38.80	-9.97	-20.4%	5.1%
<u>Revolving</u>								
Fund 2303 (Transportation)	1.50	1.29	1.29	1.50	1.50	0.00	0.0%	0.2%
Fund 2350 (General Fee)	26.12	30.38	27.66	30.46	29.93	-0.53	-1.7%	3.9%
Fund 2351 (Athletics)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Fund 2550 (Food Service)	27.32	32.39	36.89	31.96	40.85	8.89	27.8%	5.4%
Fund 2551 (Adult Education)	1.25	1.16	1.16	1.16	1.20	0.04	3.4%	0.2%
Fund 2553 (Staff Development)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Subtotal	56.19	65.22	67.00	65.08	73.48	8.40	12.9%	9.7%
<u>Capital</u>								
Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Grand Total	706.78	741.22	731.11	738.23	760.76	22.53	3.1%	100.0%
<u>FTE By Fund</u>	<u>FY09 Actual</u>	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY13 Budget</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>	<u>% TL FY13</u>
<u>Total</u>								
Operating	608.29	625.57	621.50	624.38	648.48	24.10	3.9%	85.2%
Grant Special Revenue	42.30	50.43	42.61	48.77	38.80	-9.97	-20.4%	5.1%
Revolving Special Revenue	56.19	65.22	67.00	65.08	73.48	8.40	12.9%	9.7%
Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%
Grand Total	706.78	741.22	731.11	738.23	760.76	22.53	3.1%	100.0%

Plans of High School Graduates:

Year	Number of Graduates	Four Year Colleges (%)	Two Year Colleges (%)	Military (%)	Work (%)	Other (%)	Gap Yr (%)
2011	328	93.3	1.5	0.0	1.0	2.4	1.8
2010	357	93.4	3.1	0.3	1.0	2.2	0.0
2009	304	93.0	0.7	0.0	1.0	5.2	0.0
2008	339	93.0	1.5	0.6	2.1	2.7	0.0
2007	323	94.0	1.0	0.0	1.0	4.0	0.0
2006	320	93.0	0.9	0.6	1.9	1.6	0.0
2005	332	90.3	3.0	0.6	4.5	1.6	0.0
2004	289	90.3	4.2	0.3	4.1	1.1	0.0
2003	301	92.0	2.7	0.3	3.4	1.6	0.0
2002	260	85.7	5.0	1.5	6.6	1.2	0.0
2001	272	88.2	2.6	3.0	3.3	2.9	0.0

Source: Needham Public Schools, Office of Student Development & Program Evaluation

State and National Testing Results:

Ten Year Comparison of SAT Scores:

Test/ Region	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Writing	This test was first administered in 2006										
Needham						589	591	612	598	610	593
State						510	511	513	510	509	509
National						497	494	494	494	492	489
Critical Reading											
Needham	586	577	577	586	587	586	588	594	594	602	592
State	511	512	516	518	520	513	513	514	514	512	497
National	506	504	507	508	508	503	502	502	501	501	513
Math											
Needham	603	596	596	597	598	594	590	602	603	610	595
State	515	516	522	523	520	524	522	525	526	526	514
National	514	516	519	518	523	518	515	515	515	516	527
Combined											
Needham	1189	1173	1173	1183	1185	1769	1769	1808	1795	1822	1780
State	1026	1028	1038	1041	1040	1547	1546	1552	1550	1547	1520
National	1020	1020	1026	1026	1031	1518	1511	1511	1510	1509	1529

Source: Needham Public Schools, Office of Student Development & Program Evaluation

Massachusetts Comprehensive Assessment System (MCAS) Test Score Summary:

The purpose of the MCAS tests is to increase student achievement and improve instructional practice across all grades. All fourth, eighth, and tenth grade students are required to take these tests under the 1993 Education Reform Law. The tests are based on newly established learning standards for all public schools in the Commonwealth of Massachusetts. The tests were administered for the first time in 1998.

MCAS Language Arts:

Grade/ Year [™]	Enrolled	% Tested	Advanced (%)	Proficient (%)	Needs Imp'vment (%)	Failing/ Warning (%)
10-2011	Needham	100	59	37	2	2
	State	100	33	51	13	3
08-2011	Needham	100	42	52	5	1
	State	100	20	59	15	6
07-2011	Needham	100	35	56	8	1
	State	100	14	59	21	6
06-2011	Needham	100	39	52	8	1
	State	100	17	51	23	9
05-2011	Needham	101	31	54	14	2
	State	100	17	50	24	9
04-2011	Needham	100	13	57	24	6
	State	100	10	43	35	12
03-2011	Needham	100	19	62	16	3
	State	100	11	50	30	9
10-2010	Needham	100	51	42	5	2
	State	100	26	52	18	4
08-2010	Needham	99	32	61	5	1
	State	101	17	61	16	7
07-2010	Needham	100	27	64	7	2
	State	100	11	61	21	7
06-2010	Needham	100	30	59	9	2
	State	99	15	54	21	9
05-2010	Needham	101	27	57	15	2
	State	101	16	47	28	10
04-2010	Needham	101	19	54	26	2
	State	101	11	43	35	12
03-2010	Needham	100	25	58	14	3
	State	101	14	49	30	8
10-2009	Needham	100	59	37	3	1
	State	100	29	52	15	4
08-2009	Needham	100	25	70	4	1
	State	99	15	63	15	6
07-2009	Needham	100	29	61	9	1
	State	100	14	56	23	7
06-2009	Needham	99	31	55	11	2
	State	99	16	50	24	9
05-2009	Needham	99	26	58	14	1
	State	100	15	48	29	8
04-2009	Needham	100	16	53	28	3
	State	99	11	42	35	11
03-2009	Needham	100	21	53	24	2
	State	100	12	45	33	10

Source: Needham Public Schools, Office of Student Development & Program Evaluation

MCAS Mathematics:

Grade/ Year	Enrolled	% Tested	Advanced (%)	Proficient (%)	Needs Imp'vment (%)	Failing/ Warning (%)
10-2011	Needham	100	77	16	4	3
	State	100	48	29	16	7
08-2011	Needham	100	41	39	13	7
	State	101	23	29	27	22
07-2011	Needham	101	43	38	13	7
	State	100	19	32	27	22
06-2011	Needham	100	48	35	12	5
	State	99	26	32	25	16
05-2011	Needham	100	37	39	20	4
	State	100	25	34	26	15
04-2011	Needham	100	24	40	31	5
	State	100	15	32	42	11
03-2011	Needham	100	22	60	15	3
	State	101	14	52	25	10
10-2010	Needham	99	77	15	5	2
	State	99	50	25	17	7
08-2010	Needham	100	46	36	12	6
	State	100	22	29	28	21
07-2010	Needham	100	26	58	11	5
	State	99	14	39	27	19
06-2010	Needham	101	44	35	15	7
	State	100	27	32	25	16
05-2010	Needham	100	39	37	19	5
	State	100	25	30	28	17
04-2010	Needham	100	24	40	33	3
	State	100	16	32	41	11
03-2010	Needham	100	44	38	15	3
	State	100	25	40	24	11
10-2009	Needham	100	80	13	5	2
	State	100	46	28	18	8
08-2009	Needham	100	43	39	13	5
	State	99	20	28	28	23
07-2009	Needham	99	36	39	19	5
	State	100	16	33	30	21
06-2009	Needham	100	39	39	17	5
	State	100	24	33	27	16
05-2009	Needham	100	39	37	21	3
	State	101	22	32	29	18
04-2009	Needham	100	22	43	32	3
	State	100	16	32	41	11
03-2009	Needham	99	33	45	15	6
	State	100	20	40	25	15

Source: Needham Public Schools, Office of Student Development & Program Evaluation

MCAS Science & Technology:

Grade/ Year	Enrolled	% Tested	Advanced (%)	Proficient (%)	Needs Improvement (%)	Failing (%)
05-2011	Needham	100	16	46	33	5
	State	101	14	36	36	15
08-2011	Needham	101	7	46	43	5
	State	100	4	35	42	19
10-2011	Needham	100	40	51	8	1
	State	101	20	47	27	7
05-2010	Needham	100	19	55	25	1
	State	100	15	38	36	11
08-2010	Needham	100	10	54	32	4
	State	100	4	36	41	19
10-2010	Needham	100	38	52	8	2
	State	101	18	47	28	8
05-2009	Needham	100	20	41	36	3
	State	100	17	32	39	12
08-2009	Needham	100	10	54	31	5
	State	100	4	35	40	21
10-2009	Needham	100	46	42	11	1
	State	99	16	45	29	9

Source: Needham Public Schools, Office of Student Development & Program Evaluation

Class of 2011 Profile: Schools Attended by G.P.A. & SAT

5.0-4.75(CR722,M748,W763)

American University
Amherst College (2)
Bates College
Brown University (2)
Carleton College
Colgate University
Cornell University
Harvard University
Northeastern University (2)
Princeton University
University of Notre Dame (2)
University of Richmond
Wesleyan University (2)
Williams College
Yale University

4.74-4.50(CR707,M713,W723)

American University (2)
Bard College
Bates College
Colby College (2)
College of the Holy Cross (2)
College of William and Mary (2)
Colorado College
Cornell University
Fordham University
Franklin W. Olin College of
Engineering (2)
Northwestern University
Skidmore College
The College of Wooster
The George Washington University
(2)
Tufts University (2)
Tulane University (2)
University of California at Berkeley
University of Edinburgh (Scotland)
University of Massachusetts,
Amherst
University of Michigan
University of Rochester (2)
University of Southern California
Villanova University
Washington University in St. Louis

4.49-4.25(CR650,M668,W660)

Bates College
Bentley University
Boston University
Bridgewater State University
Bucknell University
Carnegie Mellon University
Claremont McKenna College

Connecticut College

Fairfield University
Fashion Institute of Technology
Florida State University
George Mason University
Hobart and William Smith Colleges
Lafayette College (2)
Lehigh University
Merrimack College
New York University (3)
Northeastern University (2)
Oberlin College
Occidental College
Pennsylvania State University
Siddhartha Institute (India)
Skidmore College
Syracuse University
Tufts University
Tulane University
Union College
University of Connecticut
University of Delaware (2)
University of Massachusetts,
Amherst (3)
University of Michigan
University of Vermont
University of Washington
Villanova University
Washington University in St. Louis
Wentworth Institute of Technology
Wesleyan University
Worcester Polytechnic Institute

4.24-4.0 (CR604,M627,W626)

American University
Babson College
Bard College
Boston College (3)
Boston University (2)
Bridgewater State University
Case Western Reserve University
Colby-Sawyer College
Connecticut College
Drexel University
Eckerd College
Elon University
Franklin W. Olin College of
Engineering
Goucher College
Hofstra University
Indiana University at Bloomington
Ithaca College
Marist College
Maryland Institute College of Art
Massachusetts College of Art &
Design
Miami University, Oxford (2)

Northeastern University (2)
Pratt Institute
Providence College
Rensselaer Polytechnic Institute
Saint Anselm University
Simmons College
Skidmore College (2)
Smith College
Syracuse University
Temple University
The George Washington University
Tulane University
Union College (2)
University of Colorado at Boulder
University of Delaware (3)
University of Maryland, College
Park (2)
University of Massachusetts,
Amherst (6)
University of Michigan
Wheaton College
Worcester Polytechnic Institute

3.99-3.75 (CR583,M587,W588)

Arizona State University
Binghamton University (2)
Brigham Young University, Idaho
Bryant University
Clemson University
College of Charleston
Elon University
Fairfield University (4)
Global College at Long Island
University
Green Mountain College
Manhattan College
Manhattanville College
Muhlenberg College
Pennsylvania State University,
University Park
Santa Clara University
Suffolk University
Syracuse University
The George Washington University
(2)
The University of Arizona
Union College (2)
University of Delaware
University of Massachusetts,
Amherst (7)
University of New Hampshire (2)
University of South Carolina (2)
Wheaton College

Class of 2011 Profile: Schools Attended by G.P.A. & SAT

3.74-3.50(CR573,M569,W564)

Bay State College
Boston University
Brandeis University
Brigham Young University
City University of New York
Fairfield University
Hampshire College
High Point University
Hofstra University
Ithaca College
Keene State College
Massachusetts College of Pharmacy
& Health Sciences
New York University
Northeastern University
Ohio Wesleyan University
Rose-Hulman Institute of
Technology
Saint Michaels College
University of Delaware
University of Hartford
University of Massachusetts,
Amherst (2)
University of New Hampshire
University of Pittsburgh
University of South Carolina
University of Vermont
Wentworth Institute of Technology
Westfield State College

3.49&Below(CR512,M510,W499)

Anna Maria College (2)
Appalachian State University
Bay State College
Becker College
Bridgewater State University
Bryant University (2)
Champlain College
Coastal Carolina University (2)
Colby-Sawyer College
Curry College
Dean College
Emmanuel College (3)
Fairfield University (3)
Fisher College
Framingham State University (2)
Franklin Pierce University (2)
Ithaca College
Johnson & Wales University (4)
Lesley University
Marymount Manhattan College (2)
Massachusetts Bay Community
College (2)
Massachusetts College of Art &
Design
Massasoit Community College

Merrimack College
Newbury College (2)
Northeastern University
Paine College
Parsons The New School for Design
Quinnipiac University
Roger Williams University (4)
Santa Monica College
Siena College
Southern New Hampshire University
Springfield College
St. John's University – Queens
State University of New York at
Albany
Stonehill College
Suffolk University (2)
The College of Wooster
University of Bridgeport
University of Colorado at Boulder
University of Connecticut
University of Hartford
University of Massachusetts,
Amherst (2)
University of Massachusetts, Boston
(2)
University of Massachusetts, Lowell
(2)
University of North Carolina at
Charlotte
University of Rhode Island (3)
Westfield State University (3)
Wheelock College (2)

Grants Summary: FY01 - FY11

GRANT SUMMARY	FY '01	FY '02	FY '03	FY '04	FY '05	FY '06	FY '07	FY '08	FY '09	FY '10	FY '11
MA DOE - Entitlement	\$1,311,325	\$1,650,684	\$1,777,928	\$1,780,064	\$1,930,409	\$2,058,483	\$2,177,913	\$2,206,476	\$2,186,856	\$2,203,163	\$2,201,943
MA DOE - ARRA Entitlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$643,484	\$1,188,803	\$1,287,891
MA DOE - Competitive/Continuation	\$254,165	\$213,975	\$185,789	\$147,838	\$84,047	\$34,805	\$19,600	\$12,700	\$12,100	\$10,900	\$17,300
Other/ Foundation	\$262,774	\$263,078	\$216,412	\$204,240	\$166,950	\$234,555	\$362,597	\$382,454	\$285,061	\$202,446	\$388,450
Total All Grants	\$1,828,264	\$2,127,737	\$2,180,129	\$2,132,142	\$2,181,406	\$2,327,843	\$2,560,110	\$2,601,630	\$3,127,501	\$3,605,312	\$3,895,584
% increase over previous year total	39%	16%	2%	-2%	2%	7%	10.0%	1.6%	20.2%	15.3%	8.1%

GRANT DETAIL

Mass DOE -- State/Federal Entitlement	FY '01	FY '02	FY '03	FY '04	FY '05	FY '06	FY '07	FY '08	FY '09	FY '10	FY '11
SPED 94-142 (Federal)	377,230	\$562,643	\$688,820	\$825,667	\$956,645	\$1,027,201	\$1,033,324	\$1,059,524	\$1,081,786	\$1,156,627	\$1,196,241
SPED Early Childhood Education	36,010	\$36,777	\$36,735	\$36,443	\$36,215	\$35,967	\$35,971	\$36,007	\$35,079	\$35,108	\$35,177
SPED Supporting Access to the Curriculum	35,939	\$44,850	\$48,015	\$35,952	\$25,121	\$15,000	\$42,752	\$29,885	\$16,417	\$0	\$0
NETCO	603,640	\$621,160	\$624,040	\$573,160	\$633,475	\$736,821	\$838,128	\$870,157	\$839,875	\$798,641	\$766,561
TITLE IID - Technology*	12,076	\$12,798	\$7,761	\$5,555	\$5,181	\$3,833	\$1,927	\$2,022	\$2,276	\$2,278	\$0
Title IA - Improving Educator Quality*			\$85,040	\$84,317	\$80,937	\$80,680	\$79,005	\$79,473	\$82,135	\$82,448	\$81,328
Title V - Innovative Programs*			\$13,200	\$12,936	\$9,862	\$6,776	\$3,396	\$3,460	\$0	\$0	\$0
Title IV -- Safe and Drug Free Schools*	20,806	\$20,276	\$18,488	\$16,897	\$15,390	\$15,390	\$14,679	\$13,384	\$13,628	\$11,809	\$5,476
Title I (academic assistance - low-income students)	85,505	\$171,862	\$209,262	\$140,968	\$106,846	\$96,106	\$80,647	\$80,433	\$81,840	\$88,343	\$89,969
LEP Summer Support/ Title III											\$2,953
Class Size Reduction Program	34,390	\$42,549	Now IIA&V				\$12,000				
SPED Corrective Action					\$6,000						
SPED Program Review (audit prep)			\$3,500								
Early Childhood Curriculum/IEP Study Group			\$3,285								
Early Childhood Increasing Capacity			\$7,000	\$0							
Early Childhood Mental Health			\$395								
Limited English Proficient Assessments											
Title I for Delinquent/Neglected* - Walker School		\$28,337	\$32,387	\$48,169	\$54,113	\$40,709	\$36,084	\$32,131	\$33,820	\$27,909	\$24,238
ARRA - SFSF Recovery Grant									\$643,484	\$580,867	\$457,937
ARRA - IDEA Special Education (School Age)										\$580,984	\$803,002
ARRA - IDEA Special Education (Preschool)										\$26,952	\$26,952
Education Jobs											\$0
Subtotal	\$1,311,325	\$1,650,684	\$1,777,928	\$1,780,064	\$1,930,409	\$2,058,483	\$2,177,913	\$2,206,476	\$2,830,340	\$3,391,966	\$3,489,834

* all federal grants require equitable participation by Needham private schools -- St. Joseph's Elementary and Middle Schools, and Walker School are participating in Title IIA, Title IID, Title IVA, Title V. Walker School also generated an additional Title I appropriation, as noted. St. Sebastian's elected not to participate.

Massachusetts DOE -- State/Federal Competitive	FY '01	FY '02	FY '03	FY '04	FY '05	FY '06	FY '07	FY '08	FY '09	FY '10	FY '11
Technology Enhancement*			\$119,549	\$119,549							
Academic Support Services (MCAS Tutoring)	36,100	\$28,700	\$31,400	\$10,000	\$2,553	\$3,830	\$4,700	\$12,700	\$12,100	\$10,900	\$9,800
Community Service Learning	16,000	\$16,000	\$16,000	\$12,000	\$12,000						
Full-Day Kindergarten Enhancement	18,000	\$18,000	\$15,840	\$15,089	\$29,494	\$14,975	\$14,900				
Early Childhood Mental Health					\$40,000	\$16,000					
Early Childhood Language & Literacy Development											\$7,500
Project FOCUS: Empowering SPED		\$0	\$3,000								
Subtotal	\$254,165	\$213,975	\$185,789	\$147,838	\$84,047	\$34,805	\$19,600	\$12,700	\$12,100	\$10,900	\$17,300

* Of the \$119,549, \$73,000 supported a West Roxbury/Needham music technology project partnership, with \$27,000 goes to Boston Public Schools for equipment. The remaining \$19,549 was available to the private schools (St. Joseph's Elementary and Middle Schools, Walker School) for NCLB technology initiatives.

Grants Summary: FY01 -FY11

OTHER GRANTS	FY '01	FY '02	FY '03	FY '04	FY '05	FY '06	FY '07	FY '08	FY '09	FY '10	FY '11
Corporate			\$60,000								
Mass Insight/Microsoft/Lesley test data analysis software donation											
Higher Education											
Harvard Volunteer Consulting Team Olin College	In-kind		In-kind	In-kind In-kind	In-kind In-kind	In-kind	In-kind	In-kind			
Foundation											
MetroWest Community Health Care Foundation	46,000	\$50,000		\$35,135	\$10,000	\$55,000	\$55,000	\$55,000	\$25,000	\$0	\$59,500
MetroWest Obesity Grant						\$32,650	\$32,650				
Needham Education Foundation Spring grants	73,174	\$44,376	\$75,135	\$57,710	\$38,754	\$32,252	\$30,923	\$26,769	\$57,592	\$29,191	\$73,410
Needham Education Foundation Autumn grants				\$22,791	\$33,477	\$28,941	\$39,207	\$65,240	\$40,342	\$51,895	\$28,276
Needham Education Foundation large grants	28,100	\$15,000	\$15,000	\$30,000	\$26,115	\$54,313	\$30,000	\$45,000	\$13,927	\$0	\$61,394
Needham Education Foundation Collaborative Init.							\$10,000	\$10,000	\$0	\$0	\$0
Needham Education Found Out of Cycle							\$9,000				
Jason Foundation		In-kind	In-kind	In-kind	In-kind		\$8,800	\$1,200	\$0	\$0	\$0
MA Biotechnology Ed Found BioTech Award							\$22,872	\$23,600	\$0	\$0	\$0
Smart Technologies							\$18,000				
Needham Cong Church-Steps to Success							\$250	\$250	\$0	\$0	\$0
Norfolk County District Attorney's Office											
Post-Graduation Safe Activities		\$250	\$250				\$250	\$250	\$0	\$0	\$0
MA Department of Public Health											
Enhanced School Health Services	106,000	\$106,000	\$66,027	\$58,604	\$58,604	\$64,049	\$72,395	\$72,395	\$148,000	\$121,360	\$121,360
DPH Public Health (Pass Through)								\$25,000	\$0	\$0	\$0
U.S. Department of Education											
Project SERV - Suicide							\$25,500				
U.S. Environmental Protection Agency											
Environmental Education - Science Center											\$44,510
MA Cultural Council											
Creative Schools Program		\$11,452					\$8,000	\$8,000			
Yellow Bus								\$50,000	\$200		
MA Travel & Tourism (Riverside Contract)											
Subtotal	\$262,774	\$263,078	\$216,412	\$204,240	\$166,950	\$234,555	\$362,597	\$382,454	\$285,061	\$202,446	\$388,450

Revolving (Fee-Based) Funds Summary: FY09 -FY11

REVOLVING FUND	FY09 CURRENT REVENUE	FY09 TOTAL EXPENDED	FY09 ENDING BALANCE	FY10 CURRENT REVENUE	FY10 TOTAL EXPENDED	FY10 ENDING BALANCE	FY11 CURRENT REVENUE	FY11 TOTAL EXPENDED	FY11 ENDING BALANCE	NOTE
FEE BASED TRANSPORTATION	474,726	457,415	460,620	439,593	420,384	479,828	488,077	454,338	523,567	F (1)
PRODUCTION CENTER FEE-BASED	12,559	15,410	7,005	13,365	-	20,370	11,547	31,384	534	
BROADMEADOW LEASE	9,592	9,592	0	9,304	9,304	0	9,629	9,629	0	
BROADMEADOW BOOK/EQUIPMENT	-	-	0	-	-	0	-	-	0	
ELIOT LEASE	7,031	7,031	0	7,192	7,192	0	8,734	8,734	0	
ELIOT BOOK/EQUIPMENT SALES	705	646	398	604	539	463	781	795	449	
HILLSIDE LESLEY INTERNS	43,500	29,573	16,865	28,120	39,746	5,239	47,720	48,470	4,488	
HILLSIDE BOOK/EQUIPMENT SALES	-	-	-	-	-	-	603	-	603	
MITCHELL LEASE	12,260	11,860	400	12,709	13,109	-	13,488	13,488	0	
NEWMAN LEASE	13,590	13,817	1	15,617	15,617	1	10,266	10,266	1	
NEWMAN BOOK/EQUIPMENT SALE	946	909	38	911	-	948	932	949	932	
HIGH ROCK LOST BOOKS	-	-	162	-	-	162	28	-	190	
HIGH ROCK OVERNIGHT CAMP	-	-	4,568	93,952	98,366	154	107,496	107,426	224	
HIGH ROCK BOOK/EQUIPMENT SALES	93,374	88,809	1,474	2,060	-	3,534	2,125	1,626	4,034	
POLLARD JAPAN EXCHANGE	1,490	3,333	662	-	-	662	-	-	662	
POLLARD BOOK/EQUIPMENT SALES	9,961	5,569	2,948	3,551	3,324	3,175	4,735	3,562	4,348	
POLLARD LOST BOOKS	709	2,500	324	759	341	742	961	100	1,603	
HIGH SCHOOL TESTING	50,025	48,457	8,757	53,941	53,560	9,138	48,419	53,107	4,450	
HIGH SCHOOL BOOK/EQUIPMENT SALES	7,651	7,605	1,154	5,770	5,703	1,220	6,620	6,573	1,267	
HIGH SCHOOL LOCKERS	-	3,238	1,004	-	-	1,004	-	-	1,004	
HIGH SCHOOL TEXTBOOK RECOVERY	2,495	4,872	6,273	2,788	3,571	5,490	926	2,296	4,119	
HIGH SCHOOL PARKING	-	2,138	2,687	4,376	6,060	1,003	6,025	4,892	2,136	
HIGH SCHOOL NON-RESIDENT TUITION	16,928	1,277	15,863	-	5,286	10,577	8,535	9,100	10,012	
SPEED OUT-OF-DISTRICT TUITION	48,455	48,460	279	22,548	17,748	5,079	4,756	9,556	279	
SPEED NON-RESIDENT TUITION	65,927	63,952	2,158	74,100	64,261	11,998	81,370	69,081	24,286	
INTEGRATED PRESCHOOL	176,721	132,416	46,459	296,564	235,184	107,838	216,714	221,630	102,922	F (2)
SCIENCE CENTER	20	220	1,270	-	285	985	-	50	935	
MEDIA RECOVERY	2,186	1,115	2,371	2,143	2,274	2,240	3,766	1,388	4,618	
SCH PERFORMING GROUPS	38,799	25,007	30,235	20,083	13,350	36,968	19,131	28,273	27,825	
FEE-BASED ARTS INSTRUCTION	212,135	229,192	8,470	191,714	194,203	5,981	193,298	180,288	18,991	
FINE & PERFORMING ARTS SALES TO STUDENTS	(379)	15,941	8,170	9,315	12,616	4,868	19,272	18,410	5,730	
GRAPHIC ARTS	54,350	62,031	37,035	59,577	61,927	34,685	66,985	64,118	37,552	
MUSICAL	21,877	21,186	12,911	18,197	17,355	13,754	27,270	26,202	14,822	
WORLD LANGUAGES FEE-BASED	2,906	2,011	1,066	5,733	6,766	34	5,285	5,307	11	
KINDERGARTEN AFTER SCHOOL ENRICH (KASE)	973,343	770,250	782,034	884,363	906,627	759,769	794,559	1,002,536	551,793	F (3)
ELEMENTARY AFTER SCHOOL ENRICH (EASE)	85,898	84,811	19,185	92,374	103,181	8,379	121,969	113,972	16,376	
POLLARD AFTER SCHOOL ENRICH (PAS)	62,186	54,129	10,067	65,421	68,308	7,180	79,474	71,692	14,962	
SUMMER SCHOOL	206,983	164,400	207,832	237,653	174,649	270,836	259,494	213,545	316,784	F (4)
TUTORING	-	-	525	225	-	750	80	-	830	
SUMMER SPORTS CLINICS	1,200	9,729	5,389	15,705	1,019	14,686	11,850	4,751	21,784	
METCO REVOLVING FUND	100	1,261	39	935	3,310	3,014	1,535	2,999	1,549	
METCO SUMMER SCHOOL	-	-	-	-	-	-	-	-	-	

Massachusetts Department of Revenue At A Glance Report for Needham

Socioeconomic

County	Norfolk
School Structure	K-12
Form of Government	Town Manager Selectmen Representative Town Meeting
2010 Population	28,886
2011 Labor Force	14,217
2011 Unemployment Rate	4.8
1999 Per Capita Income	44,549
2009 Population Per Square Mile	2,302.70
2009 Housing Units Per Square Mile	860.11
2009 Road Miles	138.35
EQV Per Capita (2010 EQV/2009 Population)	266,227
Number of Registered Vehicles (January 2010)	29,047
Average Age of Vehicles (January 2010)	8.04
2010 Number of Registered Voters	20,774

Certification

Most Recent	2009
Next Scheduled	2012

Bond Ratings

Moody's Bond Rating as of December 2010*

S & P Bond Rating as of December 2010*

AAA

*Blank indicates the community has not been rated by the bond agency.

Fiscal Year 2011 Estimated Cherry Sheet Aid

Education Aid	6,622,455
General Government	1,604,558
Total Receipts	8,227,013
Total Assessments	1,068,405
Net State Aid	7,158,608

Massachusetts Department of Revenue
At A Glance Report for Needham

Fiscal Year 2011 Tax Classification

Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	6,586,585,192	71,793,779	10.90
Open Space	0	0	0.00
Commercial	695,180,246	14,946,375	21.50
Industrial	127,667,300	2,744,847	21.50
Personal Property	166,825,350	3,586,745	21.50
Total	7,576,258,088	93,071,746	

Fiscal Year 2011 Revenues by Source

Revenue Source		Percent of Total
Tax Levy	93,071,746	69.92
State Aid	8,972,394	6.74
Local Receipts	25,683,741	19.29
Other Available	5,391,817	4.05
Total	133,119,698	

Fiscal Year 2011 Proposition 2½ Levy Capacity

New Growth	1,731,827
Override	0
Debt Exclusion	7,255,895
Levy Limit	93,091,997
Excess Capacity	20,251
Ceiling	189,406,452
Override Capacity	103,570,350

Other Available Funds

7/1/2010 Free Cash	FY2010 Stabilization Fund	FY2011 Overlay Reserve
3,380,269	4,665,095	1,584,557

Massachusetts Department of Revenue At A Glance Report for Needham

Fiscal Year 2011 Average Single Family Tax Bill**

Number of Single Family Parcels	8,346
Assessed Value of Single Family	708,194
Average Single Family Tax Bill	7,719

State Average Single Family Tax Bill

Fiscal Year 2009	4,250
Fiscal Year 2010	4,390
Fiscal Year 2011	4,537

Needham issues property tax bills Quarterly.

**For the communities granting residential exemptions, DLS does not collect enough information to calculate an average single-family tax bill. In FY11 those communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Somerville, Somerset, Tisbury, Waltham and Watertown. Therefore, the average single-family tax bill information in this report will be blank.

Fiscal Year 2010 Schedule A – Actual Revenues and Expenditures

	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	104,577,181	13,131,296	3,611,845	14,975,413	4,383,149	140,678,884
Expenditures	102,046,843	12,420,627	20,462,226	12,521,527	3,471,220	150,922,443
Police	4,859,763	0	0	0	0	4,859,763
Fire	5,925,009	0	0	0	0	5,925,009
Education	49,595,622	8,918,099	5,647,781	0	0	64,161,502
Public Works	4,267,110	0	6,506,572	10,686,827	0	21,460,509
General Fund Debt Service	9,052,943					9,052,943
Health Ins	11,842,927					11,842,927
Pension	4,231,565					4,231,565
All Other	12,271,904	3,502,528	8,307,873	1,834,700	3,471,220	29,388,225

This data only represents the revenues and expenditures occurring in these funds and does **not** reflect any transfers to or from other funds. Therefore, this data should not be used to calculate an ending fund balance.

Total Revenues and Expenditures Per Capita

	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	3,620.3	454.6	125.0	518.4	151.7	4,870.1
Expenditures	3,532.7	430.0	708.4	433.5	120.2	5,224.8

Massachusetts Department of Revenue Historical "At A Glance" Data for Needham

Fiscal Year	Assessed Values						Total
	Residential	Open Space	Commercial	Industrial	Personal Property		
2005	5,244,368,254	0	504,231,276	148,379,300	93,171,730		5,990,150,560
2006	6,200,927,493	0	584,518,198	154,136,100	102,288,410		7,041,870,201
2007	6,287,695,599	0	587,473,134	138,707,700	106,936,960		7,120,813,393
2008	6,338,792,593	0	605,364,330	138,882,200	125,999,642		7,209,038,765
2009	6,403,606,329	0	660,238,734	132,778,300	134,678,840		7,331,302,203
2010	6,488,349,842	0	663,613,511	130,298,600	149,501,950		7,431,763,903
2011	6,586,585,192	0	695,180,246	127,667,300	166,825,350		7,576,258,088
2012	6,840,404,198	0	710,846,482	121,241,400	160,657,470		7,833,149,550

Fiscal Year	Tax Levy						Total
	Residential	Open Space	Commercial	Industrial	Personal Property		
2005	50,398,379	0	9,494,675	2,793,982	1,754,424		64,441,460
2006	54,568,162	0	10,018,642	2,641,893	1,753,223		68,981,920
2007	58,789,954	0	10,674,387	2,520,319	1,943,045		73,927,705
2008	61,486,288	0	11,453,493	2,627,651	2,383,913		77,951,345
2009	63,779,919	0	12,914,270	2,597,144	2,634,318		81,925,651
2010	68,322,324	0	13,723,527	2,694,575	3,091,700		87,832,126
2011	71,793,779	0	14,946,375	2,744,847	3,586,745		93,071,746
2012	74,902,426	0	15,283,199	2,606,690	3,454,136		96,246,451

Fiscal Year	Tax Rate					
	Residential	Open Space	Commercial	Industrial	Personal Property	
2005	9.61	0.00	18.83	18.83	18.83	
2006	8.80	0.00	17.14	17.14	17.14	
2007	9.35	0.00	18.17	18.17	18.17	
2008	9.70	0.00	18.92	18.92	18.92	
2009	9.96	0.00	19.56	19.56	19.56	
2010	10.53	0.00	20.68	20.68	20.68	
2011	10.90	0.00	21.50	21.50	21.50	
2012	10.95	0.0	21.50	21.50	21.50	

Fiscal Year	Revenues by Source					Percent of Total			
	Tax Levy	State Aid	Local Receipts	Other Available	Total	Tax Levy	State Aid	Local Receipts	Other Available
2005	64,441,460	6,631,117	21,650,079	3,926,434	96,649,090	66.68	6.86	22.40	4.06
2006	68,981,920	7,923,769	21,868,377	5,520,088	104,294,154	66.14	7.60	20.97	5.29
2007	73,927,704	21,139,968	25,536,787	4,912,986	125,517,445	58.90	16.84	20.35	3.91
2008	77,951,346	8,347,108	27,343,787	4,184,858	117,827,099	66.16	7.08	23.21	3.55
2009	81,925,650	9,376,375	27,142,107	7,300,831	125,744,963	65.15	7.46	21.59	5.81
2010	87,832,127	8,456,131	33,381,188	4,522,287	134,191,733	65.45	6.30	24.88	3.37
2011	93,071,746	8,972,394	25,683,741	5,391,817	133,119,698	69.92	6.74	19.29	4.05
2012	96,246,451	9,323,654	26,968,184	4,168,711	136,707,000	70.40	6.82	19.73	3.05

Fiscal Year	Proposition 2 1/2 Levy Capacity						Override Capacity	
	New Growth	Override	Debt Exclusion	Levy Limit	Excess Capacity	Ceiling	Override Capacity	
2005	1,005,822	0	2,893,456	61,600,681	52,677	149,753,764	88,153,083	
2006	1,601,640	0	4,318,355	64,742,338	78,773	176,046,755	111,304,417	
2007	1,096,944	597,370	5,878,925	68,055,210	6,431	178,020,335	109,965,125	
2008	1,376,465	1,128,670	5,741,620	72,263,351	53,626	180,225,969	107,962,618	
2009	2,102,657	0	5,758,430	76,202,247	35,026	183,282,555	107,080,308	
2010	1,870,805	1,887,929	6,004,469	81,866,037	38,380	185,794,098	103,928,061	
2011	1,731,827	0	7,255,895	85,836,102	20,251	189,406,452	103,570,350	
2012								

Fiscal Year	Reserves			Fiscal Year	Stabilization Fund
	Free Cash	Overlay	Reserve		Fund
2005	3,260,346		736,731	2004	2,632,154
2006	3,895,235		1,086,199	2005	2,770,478
2007	3,266,326		1,094,344	2006	2,857,071
2008	5,810,170		919,602	2007	3,122,171
2009	3,145,416		1,100,000	2008	3,342,571
2010	3,568,037		960,626	2009	4,398,963
2011	3,380,269		1,584,557	2010	4,665,095
2012	5,366,720	N/A		2011	4,798,453

Massachusetts Department of Revenue Historical "At A Glance" Data for Needham

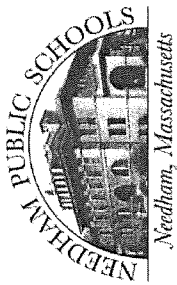
Fiscal Year	Average Single Family Tax Bills				State Average
	Parcels	Assessed Value	Average Value	Tax Bill	
2005	8,316	4,774,121,100	574,089	5,517	3,588
2006	8,330	5,601,161,000	672,408	5,917	3,801
2007	8,326	5,678,492,200	682,019	6,377	3,962
2008	8,337	5,727,282,300	686,972	6,664	4,110
2009	8,341	5,784,137,300	693,458	6,907	4,250
2010	8,334	5,839,958,600	700,739	7,379	4,390
2011	8,346	5,910,589,800	708,194	7,719	4,537
2012	8,351	6,158,330,400	737,436	8,075	4,711

Communities whose Average Single Family Tax Bill data is blank have adopted a residential exemption and are excluded from this file. The information that they submit is inadequate to determine an average tax bill.

Fiscal Year	Estimated Cherry Sheet Aid				
	Education Aid	General Government	Total Receipts	Total Assessments	Net State Aid
2005	4,793,207	1,837,910	6,631,117	965,791	5,665,326
2006	4,594,522	2,036,121	6,630,643	981,582	5,649,061
2007	4,453,656	2,348,144	6,801,800	1,045,299	5,756,501
2008	5,190,177	2,411,550	7,601,727	1,057,780	6,543,947
2009	6,209,013	2,421,981	8,630,994	1,103,256	7,527,738
2010	6,031,907	1,678,843	7,710,750	1,068,405	6,642,345
2011	6,622,455	1,604,558	8,227,013	1,080,311	7,146,702
2012	7,084,895	1,493,378	8,578,273	1,198,244	7,380,029
2013	7,708,707	1,605,657	9,314,364	1,238,429	8,075,935

Source: Massachusetts Department of Revenue, Division of Local Services
 FY2005 - 2011 Multi-Year At-A-Glance Report
 FY12 Community Comparison Report
 FY12 Stabilization Fund & Free Cash
 FY03-FY12 Average Single Family Tax Bills
 FY02-FY12 Statewide Average Single Family Tax Bills
 FY12, FY13 Cherry Sheet

Note: N/A signals data not available at time of printing



Needham Public Schools

A school and community partnership that creates excited learners, inspires excellence, fosters integrity.

November 10, 2011

To: Needham School Committee
From: Anne Gulati, Director of Financial Operations; Michael Greis, School Committee; Marianne Cooley, School Committee
Re: FY 2012/13 – 2016/17 Five-Year Financial Forecast

Introduction

The Needham Public Schools is faced with opportunities and challenges. As we pursue our goals for improving student learning over the next five years, we do so in an environment of limited resources and competing demands. A major challenge of the School Committee will be to sustain the educational programs of the School Department, given growing school-age populations and increasing mandates. Difficult operational decisions also must be made at the same time that additional funds are required to repair aging facilities, to purchase increasingly expensive fuel, and replace our technology stock.

The FY13 budget picture presents special challenges, due to the unexpectedly difficult economic climate the Town finds itself in, increasing secondary enrollment and significant equipment replacement needs. The school department must make difficult decisions, which involve balancing program objectives, meeting expectations and providing for contractual and mandated increases, within a context of limited resources. Toward this end, the School Department has developed this five-year financial forecast to better understand the ‘big picture’ challenges we face and to inform decision-making during the budget process. This forecast complements the Pro Forma budget developed by the Town Manager, by projecting school expenses based on current data and identified needs, rather than historical trends. It is not a substitute for the budgeting process, but rather a planning document and tool for conducting scenario analysis.

The five-year forecast is presented on the following pages, and includes a discussion of both underlying assumptions and implications for future work. The School Committee welcomes the opportunity to discuss this report, and the opportunities and challenges for sustainable growth with Town Meeting members, the Board of Selectmen and the Finance Committee.

FY 2012/13 – 2016/17 Expenditure “Needs” Projection

FY13-17 PROJECTION	2012 (1)	2013	2014	2015	2016	2017	AVG ANN INC
SALARIES							
Base Salary Cost (Existing FTE's)	41,542,582	42,872,809	44,490,485	46,120,713	47,722,364	49,299,182	
Cost of New Positions (Cumulative)	0	2,117,742	2,834,283	2,727,420	2,658,969	2,743,129	
Subtotal Salaries	41,542,582	44,990,552	47,324,768	48,848,133	50,381,332	52,042,311	
% Inc/(Dec) From Prior Year		8.30%	5.19%	3.22%	3.14%	3.30%	4.63%
SUPPLIES & SERVICES							
SPED Tuition & Professional Services	4,194,077	3,799,550	3,448,575	3,270,164	3,615,365	3,826,103	
Transportation	1,146,430	1,166,373	1,219,250	1,280,387	1,331,893	1,420,549	
Other Supplies & Services	1,618,285	1,807,742	1,826,642	1,838,217	1,851,630	1,840,195	
Subtotal Supplies & Services	6,958,792	6,773,665	6,494,467	6,388,768	6,798,888	7,086,847	
% Inc/(Dec) From Prior Year		-2.66%	-4.12%	-1.63%	6.42%	4.24%	0.45%
Grand Total	48,501,374	51,764,216	53,819,235	55,236,901	57,180,220	59,129,158	
\$ Inc/(Dec) From Prior Year	2,077,296	3,262,842	2,055,018	1,417,666	1,943,320	1,948,938	
% Inc/(Dec) From Prior Year	4.47%	6.73%	3.97%	2.63%	3.52%	3.41%	4.05%
Grand Total FTE	624.38	663.03	678.17	676.30	675.12	676.54	
FTE Inc/(Dec) From Prior Year		38.65	15.14	-1.87	-1.17	1.41	
Projected School Revenue @ Town Pro Forma	48,501,371	49,078,989	50,632,606	52,284,348	53,987,094	55,752,387	-
\$ Inc/(Dec) From Prior Year	2,077,296	577,618	1,553,617	1,651,741	1,702,747	1,765,293	
% Inc/(Dec) From Prior Year	4.47%	1.19%	3.17%	3.26%	3.26%	3.27%	2.83%
CUMULATIVE SURPLUS/(DEFICIT) INCREMENTAL GAP		-2,685,227	-3,186,628	-2,952,553	-3,193,126	-3,376,771	
		-2,685,227	-501,401	234,075	-240,573	-183,645	
Projected School Revenue @ 4.5% 'Historical'	48,501,371	50,683,933	52,964,710	55,348,122	57,838,787	60,441,532	
\$ Inc/(Dec) From Prior Year	2,077,296	2,182,562	2,280,777	2,383,412	2,490,665	2,602,745	
% Inc/(Dec) From Prior Year	4.47%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
CUMULATIVE SURPLUS/(DEFICIT) INCREMENTAL GAP	-3	-1,080,284	-854,525	111,221	658,567	1,312,374	
		-1,080,281	225,759	965,746	547,346	653,807	

* FY12 reflects November 2011 STM additional appropriation of \$65,000

FY 2012/13 – 2016/17 Projected Staff Growth to Meet Enrollment, Mandates and Other Needs

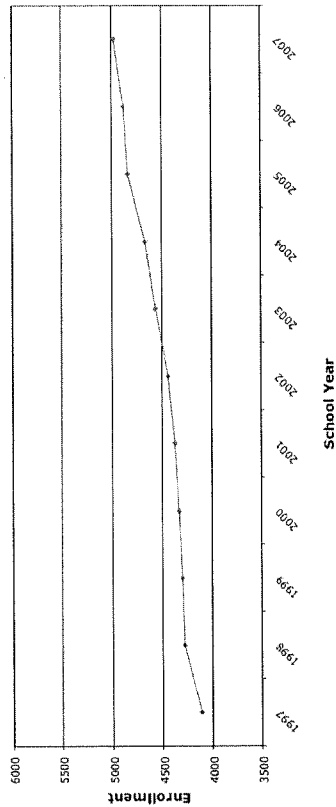
Positions	2012 (1)	2013	2014	2015	2016	2017	Projected Total Change	TOTAL
<u>Classroom Teachers</u>								
Broadmeadow	25.00	(0.50)	0.50	1.00	(3.00)	-	(2.00)	23.00
Eliot	17.50	(1.00)	1.00	1.00	(1.00)	2.00	2.00	19.50
Hillside	19.00	-	0.50	(1.00)	0.50	1.50	1.50	20.50
Mitchell	21.00	1.00	(0.50)	(1.00)	(1.00)	(1.00)	(2.50)	18.50
Newman	27.50	0.50	(1.50)	-	-	(0.50)	(1.50)	26.00
High Rock	20.00	-	-	(2.00)	2.00	(3.00)	(3.00)	17.00
Pollard	36.00	2.00	2.00	(2.00)	(2.00)	2.00	2.00	38.00
High School	63.00	9.40	1.66	2.77	4.10	0.37	18.30	81.30
Subtotal Classroom Teachers	229.00	11.40	3.66	(1.23)	(0.40)	1.37	14.80	243.80
<u>Other Staff</u>								
Specialists	85.80	8.66	1.08	(2.14)	(0.77)	0.05	6.86	92.66
Computer Tech./Media Aides	2.20	5.00	-	-	-	-	5.00	7.20
Guidance	23.00	2.50	-	-	-	-	2.50	25.50
Psychology	4.30	-	-	1.00	-	-	1.00	5.30
Nurse	7.61	0.20	-	-	-	-	0.20	7.81
SPED	53.15	3.20	3.00	-	-	-	6.20	59.35
SPED TA	93.44	2.05	4.00	-	-	-	6.05	99.49
SPED Team Chair	3.17	-	-	-	-	-	-	3.17
SPED Director	3.00	-	-	-	-	-	-	3.00
MCAS Tutor	-	-	-	-	-	-	-	-
Clerical	35.39	-	1.00	-	-	-	1.00	36.39
Department Head	3.30	-	-	-	-	-	-	3.30
Asst Principal	5.50	-	1.00	-	-	-	1.00	6.50
Principal	8.00	-	-	-	-	-	-	8.00
Other District	68.52	5.64	1.40	0.50	-	-	7.54	76.06
Grand Total	396.38	27.25	11.48	(0.64)	(0.77)	0.05	37.35	433.73
Grand Total with Grants	625.38	38.65	15.14	(1.87)	(1.17)	1.41	52.16	677.54
Annual \$ Cost	41,542,582	2,117,742	716,541	-106,863	-68,451	84,161	2,743,129	2,743,129
Cumulative \$ Cost		2,117,742	2,834,283	2,727,420	2,658,969	2,743,129	2,743,129	2,743,129

Assumptions

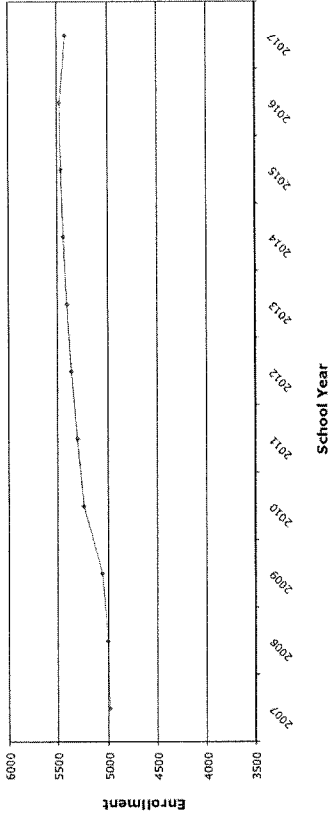
Enrollment Growth

Since September 1996, enrollment has increased by 1250 students, or 30.4% - the equivalent of more than two large elementary schools - at an average of about 1.8% per year. Over the next five years, enrollment growth is expected to flatten out: increasing enrollment at the middle and high school levels is projected to be balanced by declining elementary enrollment. As evident on the next few pages, however, the budgetary impact of level enrollment is not neutral. The relatively more intensive staffing levels associated with instruction at the secondary level will drive a large increase in the budget. Projections by school are presented in Appendix A.

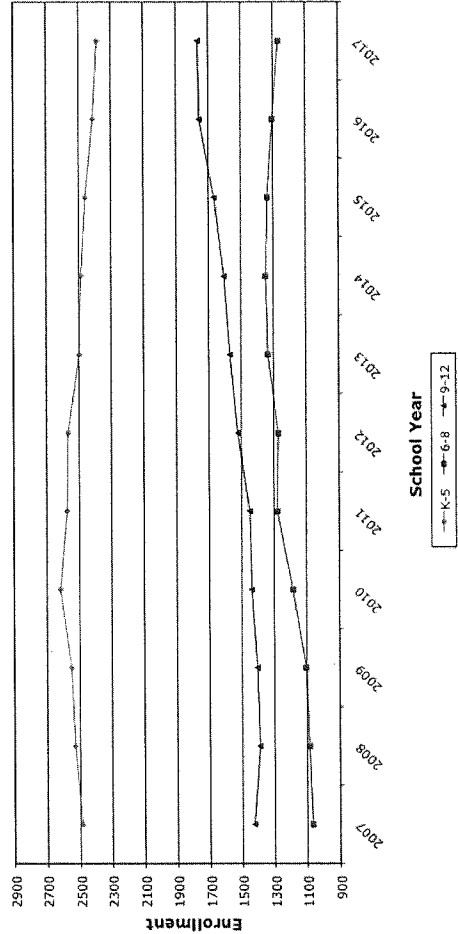
Needham Public Schools Enrollment
(Excluding Preschool & Out of District)
1996/97 - 2006/07



Needham Public Schools Enrollment
(Excluding Preschool & Out of District)
2006/07 - 2016/17



Needham Public Schools Enrollment
(Excluding Preschool & Out of District)
2006/07 - 2016/17



Enrollment projections are based on estimates developed by the Future School Needs Committee.

Salary Expenses:

Salary costs represent the largest portion (86%) of the school operating budget, and include the ongoing cost of all current positions, plus the additional positions needed due to enrollment growth and service needs.

Base Salaries:

Base salaries represent the ongoing cost of all currently funded positions (625.38 FTE.) Step, lane and cost of living increases are included. A 2% cost of living increase for teachers and administrators is assumed for FY13, based on settled contracts. Increases in the subsequent years represent 'typical' settlements of 2.0%/year. The projection also assumes seven teacher retirements and two teacher resignations, per year. The total savings are estimated to be approximately \$224,200 from retirements and \$41,370 from resignations, annually. Lane changes reflect prior year experience, at a cost of approximately \$120,000/year. Other compensation is projected to grow at the following rates:

	2013	2014	2015	2016	2017	
Cocurricular Stipends & Coaches	2.000%	2.000%	2.000%	2.000%	2.000%	Based on Assumed Unit A
Occupational/ Physical Therapists	10.00%	10.00%	10.00%	10.00%	10.00%	Based on Historical Rate of Increase (10%)
Professional & Curriculum Development	0.00%	0.00%	14.29%	0.00%	0.00%	Increase Curriculum Rate \$25 in FY15
Substitutes	0.00%	10.868%	9.803%	8.928%	8.196%	To achieve \$125 (Requested Rate) over 5 Years, Starting FY14
Technology Support	2.40%	3.43%	3.30%	3.30%	3.30%	Estimated, includes steps, COLA & other Wage Settlements.
Unit C & Other Instructional Aides	4.00%	3.00%	3.70%	3.70%	3.70%	Estimated, includes steps, COLA & other Wage Settlements.
Unit D + other clerical and admin support	2.40%	3.43%	3.30%	3.30%	3.30%	Estimated, includes steps, COLA & other Wage Settlements.

Staff Growth:

The model forecasts the need for a total of 52.16 FTE positions over the next five years, which includes: 21.67 FTE to meet enrollment growth at the Middle and High Schools; 9.69 FTE to restore positions formerly funded by the federal Education Jobs grant in FY12; 17.40 FTE to provide student support in the areas of special education, guidance, nursing and English Language Learner (ELL) support; 2.4 FTE clerical/administrative support positions, and a 1.0 FTE Assistant Principal for the High School. These positions are discussed below.

Enrollment-Related Positions:

Although overall enrollment growth is expected to 'flatten out' to an average of 0.4% over the next five years, the model forecasts the need for 21.67 FTE enrollment-related staff positions over the next five years. This disparity reflects the fact that staffing models at the middle and high schools are more teacher intensive than at the elementary level. Since the bulk of enrollment growth is expected to occur at the secondary level, the projected increase in secondary enrollment positions will more than offset projected reductions at the elementary level. In addition, most of the new enrollment-related positions are projected for FY13, which shows a 'bump' of 20.06 FTE classroom teachers and specialists. The FY13 projection includes the additional staff members required to provide services to existing children, as well as projecting additional staff members needed for enrollment growth.

Elementary classroom teachers are projected based on anticipated enrollments and the following class size multipliers. The model predicts that the number of elementary classroom teachers will decrease by 2.5 FTE over the next five years, based on the projected decline in elementary enrollments. The number of elementary specialists is projected to decrease by 1.43 FTE.

Average Class Size	Specialist Staffing
K-3	Based on 1200 min/ FTE
4-5	0
6-8	45
9-12	30
ES Music	45 per 75 students
ES Art	
ES Media	
ES Phys Ed	

Specialists Time	freq	Minutes/Wk	Based on 1200 min/ FTE
Mus:			
K	1	0	
1-3	1	45	
4-5	1	30	
4-5 Chorus	1	45 per 75 students	
Art:			
1-4	1	45	
5	1	60	
Media:			
K	1	30	
1-2	1	30	
3-5	1	45	
Physical Education:			
K	1	30	
1-2	2	60 2 x 30	
3-5	1	45	

Middle School teaching positions are expected to increase, however, as population growth shifts to the secondary level. Staffing requirements are based on the trimester cluster model. At High Rock (Grade 6), there are five clusters, each staffed by four teachers. At the Pollard (Grades 7 and 8), there are four clusters at each grade, one of which is staffed by six teachers and three of which are staffed by four teachers. Specialist staffing is based on the following schedule in Grade 6, where students attend four core courses daily, plus two elective blocks over a two-day cycle, each trimester. In Grades 7 and 8, there is an alternating 7/6 period day, where students attend four core courses daily, plus 3/2 elective blocks on alternating days. Each specialist is assumed to teach five classes/day, or ten classes per trimester, or 30 classes per year. The Middle School cluster staffing models are depicted below for Grades 6-8.

Grade 6 Teaching Schedule

	T1	T2	T3
Per 1	W	PA	W
Per 2	H	WL	A
Core	C	C	C
Core	C	C	C
Core	C	C	C
Core	C	C	C

Grade 7 Teaching Schedule

	T1	T2	T3
Per 1	PE	FA	PE
Per 2	PA	A	PA
Per 3	C	WL	C
Core	C	C	C
Core	C	C	C
Core	C	C	C

Grade 8 Teaching Schedule

	T1	T2	T3
Per 1	A	PA	H
Per 2	WL	WL	WL
Per 3	C	PE	C
Core	C	C	C
Core	C	C	C
Core	C	C	C

For next year, the model projects that an additional 2.0 FTE Pollard cluster teachers will be needed (to create five four-person clusters) and 9.5 FTE specialists will be needed across both middle schools to meet existing and projected enrollment growth. As the middle school students graduate to Needham High School, the need for additional staff members will abate somewhat, for a net decrease of 1.0 FTE cluster teachers and an overall increase of 8.29 FTE specialists over the five year period.

High School staffing is based on elective course offerings, and an assumed student-to-teacher ratio of 21.7 students per teacher. Based on these assumptions, the model projects the need for 9.4 FTE additional teachers in FY13 and a total of 18.3 FTE over the five-year period. In FY14, the model adds an additional Assistant Principal and a clerical position as well, to meet enrollment increases.

Education Jobs Grant:

In FY12, the federal Education Jobs grant was used to support a total of 9.69 staff positions, including 6.5 FTE computer technicians and 3.19 FTE special education assistants. Since this grant was a one-year grant only, these positions must be restored to the operating budget to continue services. The model assumes that all of these positions are restored in FY13.

Student Support Services Staffing Needs:

Special education, guidance, psychology, occupational/physical therapy, nursing, occupational/physical therapy and English Language Learner tutor positions are based on anticipated student needs and staffing ratios. The model includes the following additional positions:

Positions	District	Elementary	Middle	High	Preschool	Projected Total Change
Technicians	1.5 (Ed Jobs) FY13	0.5 Broadm'dow (Ed Jobs) FY13 0.5 Elliot (Ed Jobs) FY13 0.25 Hillside (Ed Jobs) FY13 0.5 Mitchell (Ed Jobs) FY13 0.5 Newman (Ed Jobs) FY13	0.25 High Rock (Ed Jobs) FY13 0.5 Pollard (Ed Jobs) FY13	2.0 (Ed Jobs) FY13		6.5 FTE
Guidance		0.5 Broadmeadow SLC (FY13)	1.0 Pollard/High Rock (FY13)	1.0 High School (FY13)		2.5 FTE
Psychology				0.5 (FY15)	0.5 (FY15)	1.0 FTE
Nursing			0.1 High Rock (FY13)	0.1 (FY13)	0.5 (FY13)	0.7 FTE
SPED Teachers/ SLP's		1.0 New SLP (FY14)	0.1 High Rock Reading (FY13) 0.6 Pollard Reading (FY13) 2.0 Pollard (FY13) 1.0 High Rock (FY14)	0.5 (FY13) 1.0 (FY14)		6.2 FTE
SPED TAs/ SLPA's	2.14 (Ed Jobs) FY13	1.05 Hillside (Ed Jobs) FY13 2.0 New SLP (FY14)	1.0 Pollard (FY13) 1.0 Pollard (FY14)	1.0 (FY14)	0.5 (FY13)	8.69 FTE
Reading		0.3 Hillside (FY13)				0.3 FTE
ELL Tutors		1.5 (FY13) Upgrade Tutors (FY13)				1.5 FTE
Clerical	1.0 HR Generalist (FY14) 0.4 Payroll (FY14)			1.0 (FY14)		2.4 FTE
Assistant Principal				1.0 (FY14)		1.0 FTE
TOTAL	5.04 FTE	8.6 FTE	7.55 FTE	8.1 FTE	1.5 FTE	30.79 FTE

Non-Salary Costs:

The model projects non-salary costs on a per-pupil basis, with the exception of SPED tuition, professional services expenses and transportation expense, which are projected based on anticipated student needs and historical information. The following assumptions are made:

- After several years of significant increases, expenditures in special education out-of-district tuitions are projected to decrease are projected to decrease, reflecting the impending graduation of several students and projected student needs. The most significant reduction is projected to occur in FY13, when expenditures are projected to decrease by \$430,335 (11.2%). The model assumes a 3.3% Occupational Services Division inflation factor, as well continued state funding for the Circuit Breaker reimbursement program at the current rate of 65%.
- Transportation costs are assumed to grow by 4.4% per year, on average, which reflects our favorable out of district contract rates (resulting from Needham's decision to join a multi-district networking group) and the fact that in-town non-salary special education expenditures are presumed to grow at a modest rate of 2% (compared to our previous contract rate of 5% per year.) Bus and van driver salaries are projected separately, with other salaries. The regular transportation contract rates of 8.6% in FY13, 7.3% in FY14, 10.9% in FY15 and 2.7% in FY16 are embedded in the projection of regular transportation expenses. An increase of 12% per year is projected in FY17, which reflects our historical experience upon contract re-negotiation.
- Occupational/Physical Therapy expenses are assumed to grow by 10% per year, based on historical information.
- All other expenses are projected to grow based on the following pupil multipliers. These multipliers have been updated to reflect the fact significant cuts have been made to supply accounts over the past several years, which has reduced our per pupil expenditure rates, as well as comparative ratio information from other districts:
 - Instructional Expenses: \$132 elementary (down from \$142.93), \$150 middle (down from \$182.85), \$175 high (down from \$233.51) and \$60 district (down from \$64.27.)
 - Non-instructional expenses (including instructional technology maintenance & supplies): \$125 district (up from \$103.59.)

FY 2012/13 – 2016/17 Implications

The model projects that, based on the aforementioned assumptions, school operating 'needs' could exceed available revenue by approximately \$2.7 million in FY13, and by approximately \$200,000-\$500,000/year thereafter, based on the Town-wide revenue projection.

FY13-17 PROJECTION (BASE SCENARIO)	2012	2013	2014	2015	2016	2017	AVG ANN INC
Projected School Expenditures	48,501,374	51,764,216	53,819,235	55,236,901	57,180,220	59,129,158	
Projected School Revenue @ Town Pro Forma	48,501,371	49,078,989	50,632,606	52,284,348	53,987,094	55,752,387	
CUMULATIVE SURPLUS/(DEFICIT)		-2,685,227	-3,186,628	-2,952,553	-3,193,126	-3,376,771	
INCREMENTAL GAP		-2,685,227	-501,401	234,075	-240,573	-183,645	(675,354)

This projection represents a significant challenge for the School Department, because the 'needs' defined above are unaffordable, given both the current economic climate and the most recent projections for ongoing revenue. It also is clear that there are no easy solutions to the external pressures placed by increasing enrollments, special education mandates, collective bargaining requirements and high expectations for performance placed by the federal and state governments, and by the Needham community. All 'strategies' for balancing the budget must be weighed against the offsetting cost to children and teachers of diminished program and the competitive disadvantage of a wage reduction on our ability to attract and retain the School Departments most valuable resource - its personnel.

In addition, the above projection does not incorporate the School Department's increasingly significant equipment replacement needs, which are funded outside of the school operating budget, in the Town's capital improvement program. These equipment replacement needs exclude both facility maintenance and new construction/renovation, which are managed by the Public Facilities Department and the Permanent Public Building Committee, respectively. Facilities maintenance is, however, another area where increased funding will be needed over the next several years, to undertake needed repairs to the Mitchell, Hillside and Pollard Schools, which were identified in a recent facilities assessment of these buildings. Additionally, although there is a need to renovate all three of these schools, such new construction/renovation would occur only with proceeds raised from a debt exclusion override in combination with Massachusetts School Building Authority assistance.

The chart below projects equipment replacement needs over the next five years, based on the Town's established replacement cycle assumption for school technology of seven years (Capital Scenario I.) The chart also includes a needed expansion to the District's internet bandwidth, as well as additional computer technicians, which would be needed to meet the Department of Elementary and Secondary Education's staffing ratio of 1 technician: 200 computers. (Our current ratio is 1: 580 computers.) The funding shortfall adds \$480,484 to the FY13 operating deficit.

FY13-17 CAPITAL SCENARIO I	2012	2013	2014	2015	2016	2017	AVG ANN INC
CAPITAL TECHNOLOGY							
Computer Replacement (7-Year Cycle)	349,100	672,800	633,800	482,300	474,100	351,350	
Internet Bandwidth	17,557	58,525	58,525	58,525	58,525	58,525	
Additional Technicians to Meet 1:200 Staffing Ratio	0	80,316	134,932	190,639	247,461	305,419	
Subtotal	366,657	811,641	827,257	731,464	780,086	715,294	
OTHER EQUIPMENT							
Copier Replacement	66,950	97,570	80,450	52,990	70,505	48,820	
Musical Equipment Replacement	15,000	15,000	15,000	15,000	15,000	15,000	
Furniture Replacement	37,750	28,450	41,600	34,180	45,405	45,000	
Vehicle Replacement	0	0	0	0	52,660	284,240	
Graphic Arts Equipment Replacement	0	14,180	8,270	8,450	11,910	7,660	
Wellness Equipment Replacement	0	0	14,380	14,810	20,020	13,110	
Subtotal	119,700	155,200	159,700	125,430	215,500	413,830	
Total Equipment Replacement	486,357	966,841	986,957	856,894	995,586	1,129,124	
\$ Increase Prior Year		480,484	20,115	-130,063	138,692	133,538	
% Increase Prior Year		98.79%	2.08%	-13.18%	16.19%	13.41%	
EQUIPMENT REPLACEMENT FROM LOCAL FUI	486,357	486,357	486,357	486,357	486,357	486,357	-
CUMULATIVE SURPLUS/(DEFICIT) INCREMENTAL GAP							
		-480,484	-500,600	-370,537	-509,229	-642,767	
		-480,484	-20,115	130,063	-138,692	-133,538	(128,553)

The impact of incorporating these needs into the overall forecast increases the overall deficit for FY13 to \$3.2 million.

FY13-17 PROJECTION (CAPITAL SCENARIO I)	2012	2013	2014	2015	2016	2017	AVG ANN INC
Projected School Expenditures (Base Scenario)	48,501,374	51,764,216	53,819,235	55,236,901	57,180,220	59,129,158	
Additional Expenses - Capital Scenario I		480,484	500,600	370,537	509,229	642,767	
Total School Expenditures	48,501,374	52,244,701	54,319,834	55,607,438	57,689,449	59,771,925	
Projected School Revenue @ Town Pro Forma	48,501,371	49,078,989	50,632,606	52,284,348	53,987,094	55,752,387	
CUMULATIVE SURPLUS/(DEFICIT) INCREMENTAL GAP							
		-3,165,712	-3,687,228	-3,323,090	-3,702,355	-4,019,538	
		-3,165,712	-521,516	364,138	-379,265	-317,183	(803,908)

If the seven-year replacement cycle were abandoned for a more reasonable five-year cycle (Capital Scenario II), the estimated cost of equipment replacement increases. The resulting operational shortfall grows to \$3.7 million in the first year. The cumulative deficit over five years is \$4.2 million.

FY13-17 PROJECTION (CAPITAL SCENARIO II)	2012	2013	2014	2015	2016	2017	AVG ANN INC
Projected School Expenditures (Base Scenario)	48,501,374	51,764,216	53,819,235	55,236,901	57,180,220	59,129,158	
Additional Expenses - Capital Scenario I		1,020,784	274,100	504,637	361,029	793,617	
Total School Expenditures	48,501,374	52,785,001	54,093,334	55,741,538	57,541,249	59,922,775	
Projected School Revenue @ Town Pro Forma	48,501,371	49,078,989	50,632,606	52,284,348	53,987,094	55,752,387	
CUMULATIVE SURPLUS/(DEFICIT)		-3,706,012	-3,460,728	-3,457,190	-3,554,155	-4,170,388	
INCREMENTAL GAP		-3,706,012	245,284	3,538	-96,965	-616,233	(834,078)

To address the budget gap, the School Department will continue to work on long-term strategies for reducing cost and developing sustainable infrastructure in the areas of our budget, which are under our control. These efforts include:

- Negotiating fair, yet affordable contracts for teachers and other staff members. The new teacher salary contract for FY11-13 is based on this premise and provides for annual cost of living adjustments of 1% (FY11), 0.25% (FY12) and 2% (FY13), the first year of which is funded from half of the budget savings generated by teachers moving to the new Rate Saver Health Insurance Plans. (The remaining budget savings will go to benefit the overall Town-wide budget.) The budgetary impact of sustainable salary contracts cannot be understated – a 1% additional cost of living adjustment awarded to this unit in FY13, for instance, would have had a cumulative cost impact of approximately \$1.7 million over a five-year period. Continuing to strive for fair, yet affordable contracts will be an important strategy for managing future year budgets as well.
- Creating sustainable programs ‘in-house,’ for expensive special education services. The Special Education Department currently operates 13 specialized ‘in-district’ programs serving cohorts of children at the elementary, middle and high schools, that provide alternatives to expensive out-of-district placements. In addition, the Department is engaged in capacity building at all levels, to control costs. New initiatives include summer programming for children with Asperger’s Syndrome at the upper elementary and middle schools and post-graduate programs at the High School for 18-22 year olds. In addition, the Autism Specialist hired last year has allowed Needham to provide consultations and formative behavior assessments ‘in-house’, which formerly were provided by more expensive contractual service providers. However, given the persistent increases and substantial additional funds required over the next five years to sustain the special education program, additional work in this area is needed. The Special Education Department recently commissioned a programmatic and efficiency study of its operations, for the purpose of improving student services and providing these services in the most cost effective manner possible.
- Providing pupil transportation services in the most cost effective manner possible. In an effort to control costs, Needham recently joined with a group of other districts to establish an out-of-district special needs transportation network, for the purpose of realizing savings from shared vehicles. The purchasing power of the larger group also allowed Needham to renegotiate its current special needs transportation contract and

drive down annual rate increases from 5%/year to between 0-1%/year, at an estimated savings of \$84,850 over the five-year period. In addition, Needham's recent purchase of two yellow buses has reduced the cost of regular transportation services by eliminating the need for one regular bus (at an annual savings of \$47,745) and reducing athletics transportation expense. Finally, the District's in-district special needs transportation program was brought in house this year, in an attempt to reduce the ongoing operational costs associated with providing that service. Although the five-year forecast identifies significant additional transportation expense for FY13 and beyond, those costs would have been higher without these offsetting measures.

Difficult decisions still will be required, however, to balance the FY13 budget, while still meeting our contractual and programmatic needs. Since salaries represent the largest share of the budget, and because the size of the budget gap in FY13 is so large, the most important strategies for reducing the deficit must focus on meeting our minimum contractual obligations and minimizing growth in new staff members. Specific strategies may include:

- Providing for only the most critical of the enrollment positions projected in this document, at the expense of increased class size. Our ability to do this, however, will be limited both by School Committee policy and the physical limitations of the facilities themselves. Currently, Pollard classrooms are able to accommodate class sizes of approximately 24-25 students. In addition, by FY17, the population of the High School is estimated to be nearly 1,800, in a facility designed for only 1,400. Spot or wholesale redistricting will not help this problem, because there are no underutilized facilities or programs in the District. Neither are schedule changes expected to offer much relief, given the complexities and limited number of sections and elective offerings that may be assigned.
- Investigating the feasibility of 1:1 computing models and pursuing the possibility of lease arrangements for school equipment replacement. A 1:1 pilot program currently is underway at Pollard School, the trial workings of which will be assessed during this fiscal year. If successful, this model, which might shift some of the responsibility for providing student computers to families and outside funding sources, could help to partially offset the cost of providing infrastructure to support our technology-rich curriculum. In addition, a review of the costs and benefits of lease/purchase financing plans will be conducted this winter to determine whether cost savings and operational improvements could be realized through this financing mechanism.
- Examining the extent to which existing resources could be redeployed to provide for identified student support services positions. Our ability to do this, however, will be limited by federal and state education requirements and the specifications of Individualized Education Plans, which are negotiated jointly with parents. As previously indicated, the Special Education Department recently commissioned a programmatic and efficiency study of its operations, for the purpose of improving student services and providing these services in the most cost effective manner possible.
- "Managing" school expenditures by paring supply budgets back to minimal levels (where possible), conservation of energy and consumable resources and using one-time revenues, as available.
- Using fees and grant funds, where possible, to support operations.

In the long term, additional relief also must come from growth in the revenue base and relief from legislative mandates that drive costs. Of particular importance are meeting the 17.5% state target aid share under the Chapter 70 funding formula and fully-funding the state Circuit Breaker reimbursement formula for special education services. Currently, the State funds 15.19% (\$6,991,720) of the 17.5% target share amount (\$8,054,523) – a difference of \$1,062,803. As a result, the amount of ongoing Chapter 70 aid to Needham is \$1.1 million less than the state's identified 'minimum' share of District spending requirements. Additionally, despite state legislation, which calls for districts to be reimbursed for 75% of their special education expenses over an amount equal to four times the state foundation budget per pupil, the current reimbursement rate for special education expenditures is 65%. Although the state made significant progress in increasing that rate during the current year (from 43.66% in FY11), Needham could have received an additional \$208,777, had the mandated reimbursement rate been fully-funded by the state legislature. Since these revenues are applied directly to special education tuition expense, the school budget gap would be reduced proportionately by each \$1 increase in the Circuit Breaker funding rate. Finally, the School Department may need to request additional community support to maintain the class size ratios that both the School Committee and parent community support.

Appendix A

PROJECTED ENROLLMENT (EXCLUDING METCO)

	11/12 (1)	12/13	13/14	14/15	15/16	16/17
Broadmeadow	591	573	556	549	514	504
K	83	89	81	74	78	70
1	84	87	94	86	77	82
2	117	85	88	95	87	78
3	87	118	86	89	96	87
4	105	88	119	86	89	96
5	115	106	89	120	87	91
Eliot	409	394	391	388	388	395
K	62	65	62	62	64	57
1	54	65	68	65	66	67
2	68	55	66	69	66	66
3	69	69	55	66	70	66
4	70	69	69	55	67	70
5	86	71	70	70	56	68
Hillside	445	428	433	424	455	474
K	73	74	68	62	90	81
1	67	77	78	71	66	94
2	63	68	78	79	72	66
3	76	63	68	78	80	73
4	68	77	64	69	79	80
5	98	69	77	65	69	80
Mitchell	482	497	485	478	447	423
K	78	82	87	66	55	49
1	77	82	86	71	70	58
2	89	78	83	87	71	71
3	79	90	78	84	87	72
4	85	80	90	79	84	88
5	74	86	80	91	80	85
Newman	641	608	622	620	607	592
K	102	76	110	96	91	82
1	102	107	80	116	101	96
2	110	103	108	81	117	103
3	106	111	104	109	81	118
4	103	107	112	105	110	82
5	118	104	108	113	106	111
Pollard	832	839	907	908	843	865
6	-	-	-	-	-	-
7	413	426	481	427	416	449
8	419	413	426	481	427	416
High Rock	438	494	439	427	461	401
High School	1,522	1,570	1,606	1,666	1,755	1,763
9	400	428	421	435	491	436
10	371	398	425	418	432	488
11	378	368	394	421	414	428
12	373	376	366	392	418	411
District Total:	5,360	5,402	5,439	5,461	5,471	5,416

'(1) October 1, 2011. Source: Superintendent's Office

Glossary

This glossary includes definitions of terms used in the budget document, and other terms necessary for an understanding of the budget and budgeting process.¹

Account Code – A system of numbering or otherwise designating accounts, entries, invoices or vouchers, etc. in such a manner that the symbol/code used quickly reveals certain required information.

Accounting System - The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Adequate Yearly Progress (AYP) – A measurement defined by the United States federal No Child Left Behind Act that allows the U.S. Department of Education to determine how every public school and school district in the county is performing academically according to results in standardized yearly tests.

Appropriation - An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Available Funds - Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization fund, overlay surplus, water surplus, and enterprise retained earnings.

Balanced Budget – A budget where revenues equal expenditures.

Base Aid - A component of Chapter 70 state aid to a municipality for education costs. Districts are guaranteed a certain base amount of aid that is increased annually by new increments in the following categories.

Baseline Budget – The component of next fiscal year's expenditure request that reflects the continuation of current-year, appropriated expenses.

Base Budget Request – The component of next fiscal year's expenditure request that represents the additional funds needed to provide the same level of service to the schools, as existed in the current year, including the current school programs, staffing levels, class sizes, and services. The FY09 Base Budget includes: a) the total FY08 budget appropriation (net of turnover savings), b) statutory or regulatory mandates, c) personnel step, longevity and collective bargaining increases (including cost of living), d) increases under other existing contracts, e) significant inflationary or enrollment increases (inflationary increase in the cost of student supplies, additional teachers needed to maintain student-teacher ratios, etc.); and f) other items considered necessary and recommended by the Superintendent.

¹ Most definitions verbatim from Massachusetts Department of Revenue, Municipal Finance Glossary. Online resource: <http://www.mass.gov/?pageID=dorsubtopic&L=5&L0=Home&L1=Local+Officials&L2=Municipal+Data+and+Financial+Management&L3=Municipal+Knowledge+Base&L4=Municipal+Finance+Glossary&sid=Ador>. Other definitions: School Finance Office.

Basis of Accounting – Describes when transactions are recognized for purposes of financial reporting.

Basis of Budgeting – The form of accounting used to describe revenues and expenditures in the budget document.

Bond – A written promise to pay a specified sum of money called the face value or principal amount together with periodic interest, at a specific rate, over a specific period of time. Bonds for school purpose

Budget - A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

Budget Calendar – A schedule of key dates, which the government follows in the preparation and adoption of the budget.

Budget Message (or Budget Transmittal Letter) - A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.

Capital Assets - All tangible property used in the operation of government which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost.

Capital Budget -An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy, rates, and identify those items that were not recommended.

Capital Exclusion – A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require 2/3 vote of the entire Board of Selectmen and a majority vote in a Town-wide election. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Capital Expenditures/ Improvements - Items generally found in the capital budget such as construction or major repairs to municipal buildings. The fees for architects, engineers, lawyers, and other professional services, plus the cost of financing advance planning, may be included in addition to the cost of materials and installation/construction. In Needham, capital improvements are defined as: the acquisition, construction, renovation, betterment or improvement, involving land, public buildings and facilities; water and sewer system laterals, mains and appurtenances; and equipment or vehicles; provided the total cost is \$25,000 or more, and the improvement will have a useful life of five years or more, or any planning, feasibility, engineering or design study, in preparation for such capital expenditures.

Capital Improvements Program - A blueprint, for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Capital Project – A major, non-recurring expenditure involving one or more of the following: acquisition of land for a public purpose; construction of or addition to a facility such as a public building, water or sewer lines, play field, etc.; rehabilitation or repair of a building, facility or equipment, provided the cost is \$25,000 or more and the improvement will have a useful life of five years or more; purchase of equipment costing \$25,000 or more, with a useful life of five years or more; and any planning, engineering or design study related to an individual capital project.

Cash Basis of Accounting - A method of accounting that recognizes revenues when they are received, and expenditures when they are paid.

Chapter 70 School Funds - Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.

Chapter 766 - Special Education (SPED federal requirement to provide a free and appropriate public education to students with disabilities in the least restrictive environment. This often means creating programs to retain students 'in-district,' whenever possible;

Cherry Sheets - Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

Cost of Living Adjustment - Reference to language in municipal contracts that provide for annual or periodic increases in salaries and wages for employees over the course of the contract. The amount of an increase is most often negotiated based on a community's ability to pay, but is sometimes tied to the annual change in a specified index, i.e., consumer price index (CPI).

Consumer Price Index (CPI) - The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost Center – An accounting organizational unit, which includes expenditures related to specific activity or program.

Debt Exclusion - A temporary increase in the Town's levy limit (and possibly the levy ceiling) to exclude the payment of debt from the limits of Proposition 2 ½. The debt service is added to the levy limit for the life of the debt only. To place a debt exclusion question on the ballot requires a 2/3 vote of the entire Board of Selectmen, and a majority vote by the voters for passage.

Debt Exclusion Offset - Other funds that are used to reduce the amount of the debt paid by the tax levy. An example is a bond premium, which is the difference between the market price of a bond and its face value. A premium will occur when the bond's stated interest rate is set higher than the true interest cost (the market rate). Additions to the levy limit for debt exclusion are restricted to the true interest cost incurred to finance the excluded project. Premiums received at the time of sale must be offset against the stated interest cost in computing the debt exclusion. If receipt of the premium and the payment of interest at maturity of an excluded debt occur in different fiscal years, reservation of the premium for future year's debt service is required at the end of the fiscal year when the premium was received.

Debt Limit - The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of EQV for a city and 5 percent of EQV for a town. By petition to the Municipal Oversight Board, cities and towns can receive approval to increase their debt limit to 5 and 10 percent of EQV, respectively.

Debt Service - The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Department – The basic organizational unit of government, which is functionally unique its delivery of services.

Department of Education (DOE) – The former name of the Massachusetts Department of Elementary and Secondary Education (DESE.)

Department of Elementary and Secondary Education (DESE) – The new name of the entity formerly called Department of Education (DOE.)

Deficit -The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

Education Reform Act of 1993 - State law that authorized the seven-year, Ch. 70 funding program for education and that established spending targets for school districts as a means to remedy educational inequities. Scheduled to end by FY00, the program has been extended, pending agreement on further reforms.

Encumbrance - A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Equalized Valuations (EQV) - The determination of an estimate of the full and fair cash value of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

Expenditure - An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiscal Year – An accounting year, i.e., when the books for the year are opened and closed. Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2000 fiscal year is July 1, 1999 to June 30, 2000. Since 1976, the federal government fiscal year has begun October 1 and ended September 30.

Foundation Aid - A component of Chapter 70 state aid provided to a municipality for public education. Foundation aid is based on a municipality's foundation gap that is defined as the difference between what a community can contribute (based on ability to pay) and the total amount of the foundation budget.

Foundation Budget - The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

Free Cash - Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

Fringe Benefits – Expenditures for job-related costs provided to employees as part of their compensation. Fringe benefit costs include employer's portion of FICA, Medicare, retirement, group insurance (health, dental and life), unemployment, worker's compensation and tuition assistance.

Full-Time Equivalent (FTE) Position – This represents the number of full-time positions in a given area. A 1.0 FTE position is a position, which is full-time, and a 0.5 FTE position is a half-time position. In Needham Public Schools, a 1.0 FTE position works 35 hours per week or more.

Function – A group of related activities aimed at accomplishing a major service or program.

Fund - An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting - Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance - The difference between assets and liabilities reported in a governmental fund. Also known as fund equity. (See also Unreserved Fund Balance)

General Fund - The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting that serve to achieve some level of standardization.

Goal – A statement of broad direction, purpose or intent, based on the needs of the community. A goal is general and timeless.

House 1 (Governor's Budget Proposal) - Designation given to the Governor's annual budget request, which is submitted to the House of Representatives by the fourth Wednesday of January. Except that a newly elected governor has eight weeks from the day he/she takes office to submit a budget. The budget is designated House 1 in the first year of the two-year legislative session and House 1A in the second year.

Hourly Employee – An employee who is paid on an hourly basis.

Indirect Cost - Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Levy - The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Levy Limit - A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2 1/2.) It states that the real and personal property taxes imposed by a city or town may only grow each year by 2.5 percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Levy Ceiling - A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2 1/2.) It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.

Line Item Budget - A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Line Item Transfer - The reallocation of a budget appropriation between two line-items within an expenditure category (i.e., salaries, expenses). Employed as a management tool, line-item transfer authority allows department heads to move money to where a need arises for a similar purpose and without altering the bottom line. Whether or not line-item transfers are permitted depends on how the budget is presented (i.e., format) and what level of budget detail town meeting believes it is approving.

Local Aid - Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Appropriating Authority - In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power.

Local Receipts - Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Minimum Aid - A component of Chapter 70 state aid provided to a municipality for public education. If a school district is not receiving at least \$150 per pupil in foundation aid, the district receives minimum aid such that the combination of minimum and foundation aid totals at least \$150 per pupil.

Minimum Local Contribution - The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Modified Accrual Basis of Accounting/Budgeting - A method of accounting that recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recorded when a liability is incurred.

Municipal Revenue Growth Factor (MRGF) - An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2½ percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).

Net School Spending (NSS) - School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (Education Reform Act of 1993)

Net School Spending Requirement - Sum of a school district's minimum local contribution and the Chapter 70 aid received in a given fiscal year (FY). Municipalities and regional school districts must appropriate funds sufficient to the net school-spending requirement. In addition to the NSS requirement funds need to be appropriated to support costs of student transportation, fixed assets, long term debt service, and other costs not part of the NSS.

Section 126 of Chapter 194 of the Acts of 1998 limits the net school-spending requirement for regional vocational districts to 150 percent of the foundation budget. When the net school-spending requirement exceeds 150 percent of the foundation budget, the required local contributions of the member towns are reduced proportionately. Any reduction is applied to any below foundation districts to which the municipality belongs.

No Child Left Behind (NCLB) Act (Federal Elementary and Secondary Education Act) - Federal requirement to have all students become proficient on state testing by 2014 by making Adequate Yearly Progress (AYP) toward yearly performance goals

Non- Recurring Revenue Source - A one-time source of money available to a city or town. By its nature, a non-recurring revenue source cannot be relied upon in future years. Therefore, such funds should not be used for operating or other expenses that continue from year-to-year. (See Recurring Revenue Source)

Object Code - A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay".

Objective – Something to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame

Operating Budget - A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Override - A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Performance Budget - A budget that stresses output both in terms of economy and efficiency.

Personal Property Tax - Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

Prior Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be an encumbrance when the obligation is paid or terminated.

Program Budget - A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Program Improvement Request – The component of next fiscal year's expenditure request that additional funds for program enhancements and improved service to the students 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.

Property Tax Levy - The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Proposition 2 1/2 - State law enacted in 1980 that regulates local property tax administration. Major provisions of this legislation are located in MGL Ch 59 - Assessment of Local Taxes § 21C and relate to the determination of a levy limit and levy ceiling for each town.

Purchase Order - An official document or form authorizing the purchase of products and services.

Purchase of Services - The cost of services that are provided by a vendor.

Real Property - Land, buildings and the rights and benefits inherent in owning them.

Recapitulation Tax Sheet - A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Receipts - Money collected by and within the control of a community from any source and for any purpose.

Receivables - An expectation of payment of an amount certain accruing to the benefit of a city or town.

Recurring Revenue Source - A source of money used to support municipal expenditures, which by its nature can be relied upon, at some level, in future years. (See Non-recurring Revenue Source)

Revenues - All monies received by a governmental unit from any source.

Revolving Fund - Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Section 504 and Americans with Disabilities Act - federal requirements 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.

Special Education - Special Education shall mean specially designed instruction to meet the unique needs of the eligible student or related services necessary to access the general curriculum and shall include the programs and services set forth in state and federal special education law.

Special Education Circuit Breaker - A funding program for special education costs, implemented by the legislature in FY04, to assist localities with increasing and volatile special education expenses. The program replaced the former "50/50" program which reimbursed school districts 50% of the costs for students in residential placements. Under the Circuit Breaker program, districts are reimbursed a percentage of individual student costs exceeding four times the foundation budget. For FY09, the statewide foundation budget per pupil is estimated to be \$9,295, so the circuit breaker threshold is \$37,180. The formula voted by the state legislature calls for districts to receive 75% of their costs exceeding \$37,180; however, because circuit breaker reimbursements are subject to appropriations, the budgeted percentage of reimbursement for FY09 is 72%. This program was changed in FY05 from a current-year 'circuit breaker' reimbursement program to a retroactive reimbursement program, where districts are reimbursed in FY09 for eligible students reported on FY'08 final claims.

Special Revenue Fund - Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, and grants from governmental entities and gifts from private individuals or organizations.

Tax Rate - The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property. The FY07 tax rate in Needham was \$9.35 for residential property, and \$18.17 for commercial property.

Town Meeting - In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power.

Undesignated Fund Balance - Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unfunded Mandate - A requirement imposed by law, regulation or order without underlying financial support, thereby resulting in direct or indirect costs to the body made responsible for its implementation.

Uniform Procurement Act - Enacted in 1990, MGL Ch. 30B establishes uniform procedures for local government to use when contracting for supplies, equipment, services and real estate. The act is implemented through the Office of the Inspector General.

Uniform Municipal Accounting System (UMAS) - UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns.

Warrant - An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.