

## **Introduction**

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The Needham School Committee is responsible for establishing budget priorities and subsequently voting a budget that reflects applicable state and federal mandates, as well as the priorities and needs of the Needham Public Schools. Once adopted by the School Committee, the budget must ultimately be approved at the Annual Town Meeting. The purpose of this document is to outline the roles and responsibilities associated with the budget process, to identify a timeline for budget development and to outline assumptions and priorities that will guide the School Committee in its deliberations and interactions with other Town boards during the budget process. The budget for Fiscal Year 2019/20 (FY20) will begin on July 1, 2019.

## **Budget Roles & Responsibilities**

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

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

## Budget Process & Calendar

<b>Date</b>	<b>Activity</b>
July 1, 2018	<ul style="list-style-type: none"> <li>Start of Fiscal Year 2018/19</li> </ul>
July 24	<ul style="list-style-type: none"> <li>Facility Financing Update Presented to Board of Selectmen</li> </ul>
Aug 1	<ul style="list-style-type: none"> <li>Town Manager Releases Capital Plan Guidelines</li> </ul>
Aug 23 (3:00 pm, Thurs, High Rock Library)	<ul style="list-style-type: none"> <li>Draft FY 2019-20 Budget Guidelines Presented to School Committee for Discussion</li> </ul>
TBD (Early Sept)	<ul style="list-style-type: none"> <li>School Administration Meets with Future School Needs Committee to Identify Criteria Necessary for Development of Enrollment Projections</li> </ul>
Sept 11	<ul style="list-style-type: none"> <li>School Committee Votes FY 2019-20 Budget Guidelines</li> <li>Town Manager Budget Consultation with Board of Selectmen</li> <li>October 2018 Special Town Meeting Warrant Closes</li> </ul>
Oct 2	<ul style="list-style-type: none"> <li>School Committee Reviews &amp; Discusses FY20-24 School Capital Requests</li> <li>School Committee Engages in Special Town Meeting Prep</li> </ul>
Oct 9	<ul style="list-style-type: none"> <li>Town Manager Budget Consultation with Board of Selectmen</li> </ul>
Oct 10	<ul style="list-style-type: none"> <li>2018 Special Town Meeting</li> </ul>
Oct 16	<ul style="list-style-type: none"> <li>School Committee Prioritizes and Votes FY20-24 School Capital Requests</li> </ul>
Nov 1	<ul style="list-style-type: none"> <li>3:00 - 5:30 (Town Hall, Great Plain Room) - School Capital Request Review with Town Manager</li> </ul>
Nov 5 - 30	<ul style="list-style-type: none"> <li>Central Administration Meets with Principals &amp; Directors to Review Budget Requests, Finalizes Budget Recommendation</li> </ul>
Nov 13	<ul style="list-style-type: none"> <li>Town Manager Budget Consultation with Board of Selectmen</li> </ul>
Nov 20	<ul style="list-style-type: none"> <li>School Committee Reviews &amp; Discusses FY20-24 Five-Year Forecast</li> <li>School Committee Reviews 2018-19 Class Size Reports</li> </ul>
TBD (MID NOV)	<ul style="list-style-type: none"> <li>School Department Reviews Draft Enrollment Projections with FSNC</li> </ul>
Dec 11	<ul style="list-style-type: none"> <li>School Committee Receives Superintendent's FY20 Budget Request (Due to FinCom &amp; Town Manager by Second Wed in Dec)</li> <li>School Committee Budget Discussion – Summary Overview &amp; Highlights</li> <li>School Committee Reviews and Discusses FY20-35 Enrollment Projections</li> </ul>
Dec 12 (Wed)	<ul style="list-style-type: none"> <li>Departmental Spending Requests Due to FinCom from the Town Manager and School Superintendent</li> <li>School Committee/FinCom School Budget Workshop</li> </ul>
Dec 18	<ul style="list-style-type: none"> <li>Board of Selectmen Votes FY20-24 Capital Improvement Recommendation</li> <li>School Committee Budget Discussion – Student Support Services</li> </ul>
Jan 8, 2018	<ul style="list-style-type: none"> <li>School Committee Budget Discussion - Secondary, Technology &amp; Other Program Improvement Requests</li> <li>Town Manager Releases FY20-24 Capital Improvement Plan (Capital Budget Due to FinCom from Town Manager)</li> </ul>

Jan 15	<ul style="list-style-type: none"> <li>• School Committee Budget Discussion</li> <li>• School Committee Budget Public Hearing</li> <li>• School Committee Reviews Revolving Budget Requests (Transportation, Athletics, Preschool &amp; Community Education)</li> <li>• School Committee Reviews 2019 ATM Warrant Article Requests, if Applicable (SPED Stabilization Fund)</li> <li>• Town Manager Budget Consultation with School Committee</li> </ul>
Jan 22	<ul style="list-style-type: none"> <li>• School Committee Votes FY20 Budget Request</li> <li>• School Committee Votes Selected Revolving Fees (Transportation, Athletics, Preschool &amp; Community Education)</li> <li>• School Committee Votes 2019 ATM Warrant Article Requests, if Applicable (SPED Stabilization Fund)</li> </ul>
Jan 23	<ul style="list-style-type: none"> <li>• FY20 Governor’s Budget Recommendation Due (4<sup>th</sup> Wed in January)</li> <li>• Summary of School Committee Budget Vote Sent to Town Manager</li> <li>• Summary of School Committee Budget Recommendation Sent to Principals &amp; Directors</li> </ul>
TBD	<ul style="list-style-type: none"> <li>• Finance Committee Budget Hearing (Operating &amp; Capital)</li> </ul>
Jan 31	<ul style="list-style-type: none"> <li>• Town Manager’s Balanced Budget Recommendation (Including Voted School Committee Request) Due to FinCom</li> </ul>
Feb 5	<ul style="list-style-type: none"> <li>• 2019 ATM Warrant Articles Due to Board of Selectmen</li> </ul>
Feb 22	<ul style="list-style-type: none"> <li>• FinCom’s FY20 Draft Budget Due to Town Manager</li> </ul>
Mar 1 - June 4	<ul style="list-style-type: none"> <li>• School Committee Reviews FY20 Revolving Fund Budgets (as Needed)</li> </ul>
Mar 15	<ul style="list-style-type: none"> <li>• FinCom’s FY20 Budget Recommendation Due for Inclusion in ATM Warrant</li> </ul>
April 10	<ul style="list-style-type: none"> <li>• Annual Town Election</li> </ul>
April 23	<ul style="list-style-type: none"> <li>• School Committee Annual Town Meeting Preparation</li> </ul>
TBD	<ul style="list-style-type: none"> <li>• League of Women Voters’ Warrant Meetings</li> </ul>
May 6	<ul style="list-style-type: none"> <li>• 7:30 pm (Town Hall, Powers Hall) May 2019 Annual Town Meeting Begins</li> </ul>
May 8	<ul style="list-style-type: none"> <li>• 2019 Special Town Meeting Begins</li> </ul>
May 21	<ul style="list-style-type: none"> <li>• School Committee Budget Update</li> </ul>
June 18	<ul style="list-style-type: none"> <li>• School Committee Votes FY20 Revolving Fund Budgets &amp; Fees</li> </ul>
July 1, 2019	<ul style="list-style-type: none"> <li>• Start of FY 2019/20</li> </ul>

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

The school budget process is governed by State law, the Town’s By-Laws and School Committee policy. Needham’s By-Laws require that the Town Manager issue budget guidelines and instructions for all departments to use in preparing their spending requests for the ensuing fiscal year. The Town Manager must consult with the Finance Committee prior to issuing the guidelines and throughout the budget process. The Town Manager and School Superintendent must provide the Finance Committee with copies of their respective departmental spending requests on or before the

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

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

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

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

in combination with the expenditures from other municipal departments on behalf of the School District, shall meet anticipated Chapter 70 Net School Spending Requirements (*School Committee Policy #DB, MGL Ch70 s. 6.*)

School Committees may receive grants or gifts for educational purposes, which are held in separate accounts, and, once accepted, may be expended without further appropriation. (*MGL Ch 71 Sect. 37A, MGL Ch. 44 s. 53A*) The School Committee also may charge fees or receive monies in connection with certain other school activities, the receipts of which also are held separately (in revolving funds) and may be spent without further appropriation. (*MGL C40 s3, C44 s53, C44 s17a, C44 s53e1/2, C71 s26c, C71 s47, C71 s71c, C71 s71e, C71 s71f, C71B s12, C548 of Acts of 1948*)

## **Guidelines for Budget Requests**

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

The **Level Service Budget** assumes the same level of service to the schools from the FY19 budget to the FY20 budget, including the current school programs, staffing levels, class sizes, and services. The base budget includes:

- i. The total FY19 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 Level Service Budget, plus additional funds for new or expanded programs of the Needham Public Schools. The Program Improvement Budget is the budget mechanism the School Committee will use to invest in service and program improvements for the Needham Public Schools. The Program Improvement Budget is not a wish list; rather it reflects the need to grow and improve the schools in a way consistent with the mission, values, and goals of the Needham Public Schools and the high expectations of the Needham community. Program Improvement Budget requests must be listed in order of priority and include:

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

## School Committee Budget Assumptions

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

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

(a) Education Reform Act

- a. *The Education Reform Act* of 1993 (MERA, St. 1993, c. 71) required the state to develop academic standards in core subjects, setting forth the "skills, competencies and knowledge" to be possessed by all students, with high expectations for student performance, otherwise known as the 'curriculum frameworks.' To help districts meet these standards, the Act also established a school finance system designed to make available an adequate level of resources to each school district, irrespective of each community's fiscal capacity.
- b. "Common Core" competency standards have been developed state-wide for ELA/Literacy (2017), Mathematics (2017), Science and Technology/Engineering (2016), Digital Literacy and Computer Science (2016) and History and Social Science (2018.)
- c. In implementing the Common Core requirements, Needham will:
  - i. Provide MCAS support and continue to close the achievement gap for minority, English Language Learners, economically challenged, and special education students, as well as for the group of lowest performing students.
  - ii. Comply with state financial, pupil and student reporting requirements, including providing the financial resources need to meet minimum state per student funding requirements under M.G.L. Ch. 70.
  - iii. Implement MCAS 2.0, the next generation of student assessments that improved upon the existing tests in ELA and Math to better measure the critical skills students need for success in the 21st Century. Changes in the content and format of the assessments have been made for Grades 3-8, as well as Grade 10 in ELA and Math, and reflect a curriculum that is aligned to the MA Common Core. Beginning in Spring, 2019, students in Grade 10 will begin taking the Next Generation MCAS test in ELA and Math.
    1. The new format of the Next Generation MCAS will include ELA and Math assessments that must be administered online in Grades 3-8 and Grade 10 in Spring 2019. It is essential that the technology infrastructure is in place, sufficient up-to-date computers are available, and adequate staffing is available to support and administer the new assessments.
    2. Implement the new 2017 MA Common Core Frameworks in ELA and Mathematics for all grades.
    3. Ensure that the existing science curriculum is aligned to the new 2016 Massachusetts Science and Technology/Engineering Standards that will be assessed in the Science MCAS at Grades 5 and 8 in Spring 2019.

(b) Massachusetts School and District Accountability System

- a. On December 10, 2015, President Obama signed the *Every Student Succeeds Act (ESSA)* into law, reauthorizing the federal *Elementary and Secondary Education Act of 1965 (ESEA)* and replacing the most recent reauthorization of ESEA, the *No Child Left Behind Act of 2001 (NCLB)*. With a few exceptions, ESSA took effect at the beginning of the 2017-18 school year. The law includes provisions to help ensure improved outcomes for all students receiving an elementary and secondary education.
- b. Meet Massachusetts Department of Elementary and Secondary Education regulations related to accountability and assistance for school districts and schools. 603 CMR 30 established the Massachusetts Comprehensive Assessment System (MCAS) and standards for competency determination. 603 CMR 2 holds districts accountable for the educational services they provide: it governs the overview of public school programs and the assistance provided to districts to improve them; identifies the circumstances under which a school may be declared underperforming.
- c. While the Massachusetts School and District Accountability System (2012) currently meets most of the ESSA requirements, some modifications will be required. Indicators used to determine accountability ratings for Grades 3-8 will continue to be academic achievement and academic progress for all students as a whole, and for all previously determined subgroups. New for 2018 will be: progress made by students in attaining English language proficiency (percentage of students meeting annual targets required in order to attain English proficiency in six years), and chronic absenteeism (percentage of students missing 10% or more of the school year.) For high schools, in addition to all of the above, accountability indicators will include: four-year cohort graduation rate, extended engagement rate (five-year cohort graduation rate), annual dropout rate, and percentage of 11<sup>th</sup> & 12<sup>th</sup> graders completing advanced coursework. A new indicator introduced in 2018 at all grade levels in the ELA and Math assessments will be the performance of the lowest performing 25% of the students in each school and the district as a whole.
- d. The goal of reducing proficiency gaps is a cornerstone of the Massachusetts School and District Accountability System and will continue. All districts, schools, and subgroups will be expected to make progress toward reducing the proficiency gap in ELA and Math. Based on 2017 test results, initial gap setting targets will be set for 2018 and long-term targets established once additional longitudinal data is available.

(c) Student Learning Time

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

(d) Non-Discrimination

- a. Meet DESE regulations around non-discrimination against students, which ensure that public schools do not discriminate against students on the basis of race, color, sex, homeless status, gender identity, religion, national origin, sexual orientation, or disability, and ensure that all students have 'equal rights of access to the opportunities, privileges, advantages, and courses of study (603 CMR 26.)

(e) Chapter 766: Special Education (Sp.Ed.)

- a. Meet the federal requirement under the *Individuals with Disabilities Education Act (IDEA)* and state statutes under (M.G.L. c71B) to provide a free and appropriate public education to students with disabilities in the least restrictive environment. (34 CFR s300.24(b)(15.)) This often means creating programs to retain students ‘in-district,’ whenever possible;
  - i. Priority is given, whenever possible, to providing in-district special education programs to students;
  - ii. Where out-of district programming is required,
    1. Provide for special education out-of-district tuition costs;
    2. Provide for special education transportation; and
    3. Implement and maintain systems for complying with monitoring, procedural review and paperwork requirements.
  - iii. Developing in-district programs for special education will include a cost benefit analysis.
- b. Meet DESE regulations related to special education (603 CMR 28, amended March 27, 2018, with recent amendments July 1, 2018.)
- c. Meet DESE regulations related to program and safety standards for approved public or private day and residential special education school programs (603 CMR 18, effective July 2, 2016.)

(f) Student Discipline

- a. Meet DESE regulations (603 CMR 53) related to student discipline, including the requirement to provide every student who is expelled or suspended with the opportunity to receive education services to make academic progress during the period of suspension or expulsion.

(g) English Language Learners (ELL)

- a. Meet the federal (Title VI, Civil Rights Act) and state (M.G.L. c71A) bilingual statutes that require districts to provide limited English Proficient (LEP) students with support services until they are proficient enough to participate meaningfully in the regular educational program. The DESE has developed regulations pertaining to the education of English learners under 603 CMR 14. These requirements:
  - b. Provide academic support and English language instruction 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.
  - i. Recently, Massachusetts implemented the Rethinking Equity and Teaching for English Language Learners (RETELL) initiative. This initiative implemented Massachusetts Department of Elementary and Secondary Education regulations (603 CMR 14.07 and 603 CMR 7.15 (9)(b)), related to teacher and supervising administrators of English Language Learners. Both teachers and administrators are required to hold the Sheltered English Endorsement (SEI).

- (h) Section 504 and Americans with Disabilities Act (34 CFR s104.37)
  - a. Meet the federal requirement to provide reasonable accommodations so that all people (students, faculty and community) can participate in activities in our schools, regardless of disability. These accommodations can include building modifications, specialized equipment, instructional or testing changes, or care from a nurse or other staff member.
  
- (i) McKinney Vento Homeless Education Act (as amended by the *Every Student Succeeds Act (ESSA) of 2015*)
  - a. This law allows homeless students to continue their education in their schools of origin (the school in which they were enrolled at the time of homelessness) for the remainder of the academic year in which they become permanently housed. Districts must provide transportation to students for the duration of their homelessness and through June of the year they become permanently housed.
  
- (j) Prevention of Physical Restraint
  - a. Meet DESE regulations (603 CMR 46.00,) effective January 2, 2016, which require that physical restraint of students be used only in emergency situations of last resort, after other lawful and less intrusive alternatives have failed or been deemed inappropriate, and with extreme caution. This regulation also requires the development and implementation of a written policy, staff training, student data review and reporting.
  
- (k) Bullying Prevention
  - a. Meet Massachusetts requirements related to bullying prevention and intervention. (Chapter 86 of the Acts of 2014, which amended M.G.L. Ch. 71 s370, the ‘anti-bullying statute.’) This law requires each school district to develop and implement a plan to address bullying prevention and intervention. The DESE has developed regulations under 603 CMR 49.00 addressing a principal’s duties under on of the ten required elements of the prevention and intervention plan, namely notification to parents or guardians of the target and the aggressor of bullying or retaliation and the action taken to prevent further bullying, and notification to law enforcement that the aggressor’s conduct may result in criminal charges.
  
- (l) Student Discipline
  - a. Meet Massachusetts requirements related to student discipline (603 CMR 53, effective July 1, 2014.) These regulations limit the use of long-term suspension as a consequence for student misconduct, promote the engagement of parents in the discussion of student misconduct, assure that expelled or suspended students have an opportunity to receive the services and make academic progress, and keep school safe and supportive for students while ensuring fair and effective disciplinary practices.
  
- (m) Educator Licensure & Evaluation
  - a. Promote the growth and development of District administrators and teachers, using multiple measures of student learning.
  - b. Meet state law (MGL Ch. 71 s.38G) and DESE regulations (603 CMR 35) related to

- educator evaluation.
  - c. Meet Massachusetts Department of Elementary and Secondary Education regulations (603 CMR 44) related to educator license renewal.
  - d. Meet Massachusetts Department of Elementary and Secondary Education regulations (603 CMR 7) related to educator licensure and preparation programs, approved on June 27, 2017, with recent amendments effective July 28, 2017.
- (n) Criminal History Checks
- e. Meet DESE regulations (603 CMR 51) related to both national and state criminal history checks for school employees.
- (o) Education Personnel Information Management System (EPIMS)
- a. Meet DESE requirements collect individual educator data, from all public school districts and charter schools. The data collected is linked with the licensure data, which the Department currently maintains in ELAR, the Educator Licensure and Recruitment database. This information is used to comply with state and federal requirements, and to perform analysis on the state's educator workforce that, over time, will identify high need areas, evaluate current educational practices and programs, and assist districts with their recruiting efforts.
  - b. The DESE has developed the Educational Personnel Information Management System (EPIMS), a state-wide database that collects demographic data and work assignment information on individual public school educators.
- (p) Massachusetts Equal Pay Act (MEPA)
- a. Meet Massachusetts requirements related to preventing gender-based wage discrimination, as established by *An Act to Establish Pay Equity* (M.G.L. Ch. 177 of the Acts of 2016,) which became effective July 1, 2018. This law requires Massachusetts employers to ensure that all employees are paid a salary or wage that is no less than rates paid to employees of a different gender for comparable work.
- (q) Educational Finance
- b. Meet Massachusetts regulations under 603 CMR 10, pertaining to school and school district financial record keeping and reporting of information used to determine compliance with state and federal education statutes and regulations. These regulations also provide for the computation of school spending requirements and annual state aid allocations, and evaluate progress toward meeting the objectives of the Education Reform Act of 1993 (St. 1993, C.71.)

## **School Committee Priorities**

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

The budget should reflect 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.
- (a) The District’s mission, vision, supporting assumptions, core values, goals and objectives are:
- a. **Mission Statement:** A school and community partnership that creates excited learners, inspires excellence, and fosters integrity.
  - b. **Vision Statement:** 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:**
    - i. **Scholarship:** Learning. Every student engaged in dynamic and challenging academic experiences that stimulate thinking, inquiry and creativity; identify and promote the development of skills, talents, and interests; and ensure continued learning and wellness. Staff improving their practice in an environment that supports a high level of collaboration and instruction that is focused on helping every student learn and achieve.
    - ii. **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.
    - iii. **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.
    - iv. **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. 2017/18 Approved District-wide Goals and Objectives (approved October 17, 2017):
    - i. **District Goal #1: Advance Learning for All Students -** To refine and continue to put into practice a system of curriculum, instruction, and assessment that empowers each student to be engaged in challenging, creative and rigorous learning

experiences that are grounded in clearly defined standards.

1. Objective 1.1: All students will grow and achieve as a result of experiencing curriculum and programs that are innovative, aligned to state standards, and coherent within and between all grade levels and courses.
  2. Objective 1.2: All students experience student-centered instructional practices that: reflect current research on best practice; are responsive and differentiate to meet individual learning needs; incorporate 21st century skills; and promote active, innovative and interdisciplinary learning.
  3. Objective 1.3: All students participate in a range of opportunities to demonstrate learning through formative and summative assessments that generate meaningful data for teachers to analyze.
  4. Objective 1.4: Educators and administrators engage in high quality professional learning experiences that enable them to: implement effective curriculum; understand and use a range of research-based instructional practices; and collaborate with colleagues to analyze data to inform instruction.
- ii. District Goal #2: Develop Social, Emotional, Wellness and Citizenship Skills - To ensure students develop the knowledge, skills and mindset that empower healthy, resilient, and culturally proficient citizens who contribute to others with integrity, respect, and compassion.
1. Objective 2.1: Students will acquire social emotional knowledge and skills as a result of curriculum, instruction, and practices that are culturally sensitive, evidence-based, and aligned to the District's Framework for student social and emotional learning (SEL.)
  2. Objective 2.2: Assessments of students' growth and development of SEL competencies are used to inform instruction, enabling students to develop skills they need to be successful in school, career and life.
  3. Objective 2.3: Educators engage in a range of high quality professional learning experiences that enable them to incorporate culturally proficient and social emotional learning practices for all students.
- iii. District Goal #3: Ensure Infrastructure Supports Learning Goals -To implement a sustainable plan for financial, capital improvement, technological and personnel resources that supports learning for students.
1. Objective 3.1: School leaders engage in long-range planning that strengthens school operations and infrastructure.
  2. Objective 3.2: Staff implement efficient information systems and training

programs to enhance learning, manage school and district operations, improve communication, and ensure student safety.

3. Objective 3.3: Educators and administrators collaborate to strengthen school programs and elevate student learning.

(b) The need for highly qualified staff teaching within established student/teacher ratio guidelines.

- a. Provide competitive wages for teachers and administrators by funding collective bargaining agreements and contractual obligations. The Units A and B contracts for FY 2019/20 - 2021/22 will be negotiated during the 2018/19 School Year. Contracts for Units C, D and E are settled for the FY 2019/20 School Year.
- b. Develop and retain “highly qualified” teaching staff through professional development and licensing; and Maintain student/teacher ratios at within established guidelines:
  - i. Class sizes should be within the guidelines set forth in SC Policy #IHB. These guidelines specify class sizes of 18-22 in Grades K-3, 20-24 in Grades 4-5, and ‘reasonable class size’ in Grades 6-12. These guidelines are recommendations, however, rather than absolute limits requiring strict, literal adherence.
  - ii. Student/Teacher ratios should target the median of Needham’s comparison communities.
  - iii. For FY20, the following new personnel and classroom costs should be assumed:

Level	Position	Days	Hrs/Day	Hours	Rate	FTE	Salary	Gr/St
All Levels	Teacher	183.00	7.00	1281.00	N/A	1.00	61,677	AA3 4
Elem & PreK	SpEd Teaching Assistant	203.50	7.00	1424.50	18.03	1.00	25,685	ASA 3
Middle School	SpEd Teaching Assistant	203.50	6.67	1356.67	18.03	1.00	24,462	ASA 3
High School	SpEd Teaching Assistant	203.50	6.50	1322.75	18.03	1.00	23,850	ASA 3
Elem & PreK	SpEd Program Specialist	203.50	7.00	1424.50	27.36	1.00	38,969	ASF 3
Middle School	SpEd Program Specialist	203.50	6.67	1356.67	27.36	1.00	37,113	ASF 3
High School	SpEd Program Specialist	203.50	6.50	1322.75	27.36	1.00	36,185	ASF 3
Elementary	Library Program Specialist	203.50	7.31	1487.11	27.36	1.00	40,682	ASD 3
Middle School	Library Program Specialist	203.50	6.97	1419.28	27.36	1.00	38,826	ASD 3
High School	Library Program Specialist	203.50	6.81	1385.36	27.36	1.00	37,898	ASD 3
Elementary	Media Program Specialist	211.50	7.00	1480.50	27.36	1.00	40,501	ASB 3
Middle School	Media Program Specialist	211.50	6.67	1410.00	27.36	1.00	38,572	ASB 3
Elementary	Media Program Specialist	211.50	6.50	1374.75	27.36	1.00	37,608	ASB 3
Elementary	Science Ctr. Program Specialist	213.50	7.48	1595.91	28.15	1.00	44,926	ASE 3
All Levels	10 Mo. School Aide	214.00	7.00	1498.00	18.89	1.00	28,297	AR1 3
All Levels	10 Mo. Secretary	214.00	7.00	1498.00	23.22	1.00	34,784	AR2 3
All Levels	11 Mo. Secretary	236.00	7.00	1652.00	23.22	1.00	38,359	AR2 3
All Levels	12 Mo. Secretary	260.00	7.00	1820.00	23.22	1.00	42,260	AR2 3
All Levels	AV/Computer Technician	260.00	8.00	2080.00	30.02	1.00	62,442	AR6 3

Needham Public Schools  
 Operating Budget Guidelines  
 For the Fiscal Year Ending June 30, 2020 (FY20)

Level	Unit (As Needed)	Supply Type	Cost
All Levels	New Support Staff	Desktop Computer	1,600
All Levels	New Administrator	Laptop Computer	1,300
Elementary	New Teacher	Laptop Computer	1,300
Middle	New Teacher	Laptop Computer & Ipad	1,850
High School	New Teacher	Laptop Computer	1,300
All Levels	New Employee	Office/Instructional Supplies	500
Elementary	New Classroom	Math/Literacy/Science Materials (K-3)	10,250
Elementary	New Classroom	Math/Literacy/Science Materials (4-5)	9,900
Elementary	New Classroom	Technology (K-2)/ Specials/ SpEd (6 iPads)	3,300
Elementary	New Classroom	Technology (3-5) (6 Chromebooks)	1,500
All Levels	New Classroom	Interactive Whiteboard	5,000
All Levels	New Classroom	Document Camera	400
All Levels	New Classroom	Audio Sound Field	1,300
Middle	New Student	1:1 iPad	550
High School	New Student	1:1 Chromebook	250
Secondary	New Classroom	Instructional Supplies	5,000
All Levels	New Classroom (SpEd)	Instructional Supplies	5,000
All Levels	New Classroom	Furniture	5,000

- iv. The FY20 base salary budget resets FTE's to the FY19 Annual Town-Meeting appropriation.
- (c) The ongoing refinement of curriculum, instruction, and assessment practices. High priority is given to the elements that insure the continuance, renewal, revision, delivery and management of curriculum and instruction. These include:
- a. Professional development for teachers and administrators;
  - b. Regular curriculum review, revision and development;
  - c. Implementation of new programs to increase student achievement, growth and development. In FY 2019/20, the School Department plans to implement Full Day Kindergarten on a compulsory basis for students, which will be reflected in the FY 2019/20 Operating Budget.;
  - d. Developing innovative instructional programs that support and extend learning beyond the classroom;
  - e. Purchase and replacement of paper and/or electronic textbooks, consumable material and curriculum-related resources, management and assessment tools, supplies and materials
- (d) The need to develop and maintain educational resources and a technology infrastructure that supports student learning and meets District goals:
- a. Teacher and Administrative Supplies
    - i. Provide for the acquisition and replacement of instructional and administrative technology, software, online services, supplies and other equipment;

- ii. Provide for student and classroom supplies;
    - iii. Provide for office administrative and teacher supplies; and
    - iv. Provide for maintenance, licensing, online services and contractual agreements.
  - b. Equipment/ Capital Outlay
    - i. Provide for the opening of the Sunita L. Williams Elementary School, the relocation of Hillside Elementary School staff and students to the new school, and the closure of the Hillside School as an occupied school building.
    - ii. Provide for the regular replacement of copiers, and other instructional equipment, optimally within the capital budget;
    - iii. Provide for administrative, financial and personnel systems, computers, interactive whiteboards, projectors and other administrative and instructional equipment consistent with the Technology Plan and efficient school operations;
    - iv. Provide school buildings and physical and technology infrastructure that adequately support the educational program and promote student safety; and
    - v. Plan proactively for future technology needs and the evolving impact of technology on the school budget.
  - c. Administrative Support Staff
    - i. Provide a sufficient number of trained and competent instructional and technical support staff to support the work of teachers and administrators throughout the District.
- (e) The need to ensure that fee-based extracurricular programs reflect School Committee budget guidelines and that student fees are set to recover the cost of providing associated services, without restricting student participation or becoming unaffordable for families.
- a. Set student fees to recover the cost of providing associated services, unless the fiscal impact on families is determined to be excessively burdensome or has the potential to limit student participation. If the latter, the School Committee may subsidize the program budget from other operational resources.
  - b. Develop and approve annual operating budgets for fee-based programs, according to the same general guidelines as used to develop the regular School Operating budget.
  - c. Authorize student fees and fee-based program budgets annually by vote of the School Committee.

## **School Committee Budget Document Contents**

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

- (a) A budget message describing the important features of the budget and major changes from the preceding fiscal year.
- (b) Summary revenue and expenditure information, including: prior year actual, current year budget and next fiscal year requests. This information should be provided by:
  - (a) Program level (District, Elementary, Middle, and High);
  - (b) Major category (salary, purchase of services, expenses, capital outlay, revenue type);
  - (c) Functional area/department (Administration, Transportation, Other General Services, K-12 Regular Instruction, Guidance & Psychology, K-12 Sp.Ed. Services, SPED Tuitions, Technology & Media, Physical Education & Health, Fine & Performing Arts, World Languages)
  - (d) Line item.
- (c) Budget assumptions and fiscal strategies used to develop the budget.
- (d) The budget calendar.
- (e) Multi-year FTE summary for all staff categories (administrators, teachers, instructional support and non-instructional staff.)
- (f) Charts and tables to show where each budget line item appears on the system-wide reports.
- (g) Highlights of revolving fund budget requests and operating budget impacts.
- (h) Highlights of grant budget requests and program operating budget impacts.
- (i) Highlights of capital budget requests and operating budget impacts.
- (j) Relationship of priorities to district-wide goals and objectives.
- (k) Five-year financial forecast.