

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 as the Committee develops and approves a budget for the fiscal year beginning on July 1, 2011 (FY12).

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 FY12 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 Process & Calendar

Aug 17, 2010	<ul style="list-style-type: none"> • Town Manager FY12-16 Pro Forma Budget Released • Town Manager Budget Consultation with Board of Selectmen
Sept 7	<ul style="list-style-type: none"> • Draft FY12 Budget Guidelines Presented to School Committee for Review
Sept 14	Town Manager Budget Consultation with Board of Selectmen
Sept 15	Town Manager Budget Consultation with Finance Committee
Sept 21	<ul style="list-style-type: none"> • School Committee Discusses Draft FY12 Budget Guidelines • FY12-16 Draft Capital Requests Presented to School Committee for Review and Discussion
Sept 22	Superintendent "Budget Kickoff" Discussion with Principals and Directors
Oct 5	<ul style="list-style-type: none"> • School Committee Votes FY12 Budget Guidelines • School Committee Prioritizes and Votes FY12-16 School Capital Project (CIP) Requests
TBD	School Budget Workshop on Assumptions with School Committee Budget Liaisons & Finance Committee
Oct 19	<ul style="list-style-type: none"> • School Five-Year FY12-FY16 Budget Forecast Presented to School Committee
Oct 1- Nov 30	Superintendent's Budget Request Developed
Nov 1, 3, 5	Central Administration Meets with Principals & Directors to Review Budget Requests
Nov 2	Election Day
TBD	School Budget Workshop on Principal/Director Requests with School Committee Budget Liaisons and Finance Committee
Nov 23	Town Manager Consultation with Board of Selectmen
Dec 6	FY12 Superintendent's Budget Request Sent to School Committee & Town Manager
Dec 7	<ul style="list-style-type: none"> • Superintendent Presents FY12 Budget Request to School Committee • School Committee Reviews Superintendent's Budget Request
Dec 8	Town Manager Forwards Budget Requests to Finance Committee, Including Superintendent's Submitted Budget Request
Dec 11 (Sat)	School Committee Budget Workshop (<i>tentative</i>)
Dec 21	<ul style="list-style-type: none"> • Board of Selectmen Votes CIP Recommendation • School Committee Budget Discussion
Jan 4, 2011	<ul style="list-style-type: none"> • School Committee Budget Discussion • Budget Consultation with Town Manager (<i>preliminary</i>) • Town Manager Releases FY12-16 Capital Improvement Plan
TBD	<ul style="list-style-type: none"> • School Committee / FinCom Budget Liaisons Meet to Discuss School Budget Request • FinCom Reviews School Operating & Capital Budgets
Jan 11	<ul style="list-style-type: none"> • School Committee Budget Discussion
Jan 18	<ul style="list-style-type: none"> • School Committee Budget Discussion • School Committee Budget Public Hearing
Jan 25	<ul style="list-style-type: none"> • Town Manager's Budget Presentation • School Committee Budget Discussion/ Vote FY 2011/12 Budget Recommendation to Town Manager • Board of Selectmen Open Annual Town Meeting Warrant
Jan 31	Town Manager's Budget (including School Committee's Voted Budget Recommendation) due to FinCom

Feb 7	Warrant Articles for 2011 Annual Town Meeting due to Board of Selectmen
Feb 8	Board of Selectmen Closes Annual Town Meeting Warrant
Feb 22	FinCom's Draft FY12 Budget due to Town Manager
Mar 15	FinCom Votes FY12 Budget Recommendation to Town Meeting
April	Town Meeting Budget Document Published
April 12	Town Election
April TBD	League of Women Voters Precinct Meetings
May 2	2011 Annual Town Meeting Begins
May 17	School Committee Budget Update
July 1	Start FY 2011/12

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, which ever 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)

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 FY11 budget to the FY12 budget, including the current school programs, staffing levels, class sizes, and services. The base budget includes:

- i. The total FY11 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
 - f. 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.
 - A. 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.
 - B. Core Values:
 - a. 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.
 - b. 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.
 - c. 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.
 - d. 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.

C. District-wide Goals and Objectives:

- 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: 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.
 - ii. Objective #2: Common assessments, collaborative data analysis and specific student feedback will become a part of the instructional practice of all teachers.
 - iii. 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.
 - iv. Objective #4: Students (and parents) receive explicit feedback regarding progress towards meeting identified learning objectives on a regular basis.
 - v. Objective #5: The professional development and teacher supervision programs ensure learning opportunities that: are job-embedded; enable teachers to acquire rigorous and relevant content knowledge; enable them to implement best instructional strategies; provide support and guidance; and are directed towards individual teacher career growth.

- b. *District Goal #2: Develop the Social and Emotional Skills of all Students:* To ensure 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.
 - i. Objective #1: All students will have a meaningful connection to an adult in the school system.
 - ii. Objective #2: Strong school cultures will promote a sense of participation, safety, and security for all students.
 - iii. Objective #3: Schools will partner with parents to provide consistent social and emotional experiences for students.
 - iv. Objective #4: Students will improve social and emotional skill development through consistent, layered, and effective instruction at all levels.

- 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 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: Long-range resource planning documents will be developed that support sustainable school infrastructure and operations.
 - ii. The technological infrastructure, including hardware, software, support and training, will be sufficient to meet 21st century needs for accessibility and reliability in order to enhance communication, enrich collaboration, and sustain teaching, learning, and administrative environments.
 - iii. Modern and efficient information systems and training opportunities will be in place and used regularly to manage school and district operations that support staff, parents, and students, and will be aligned to programmatic and curriculum initiatives.
 - iv. 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.
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.
 - b. For FY12, 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 \$4,000 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 \$21,780 (plus associated operating costs of \$200 for supplies.)
 - c. The FY12 base salary budget resets FTE's to the FY11 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.