

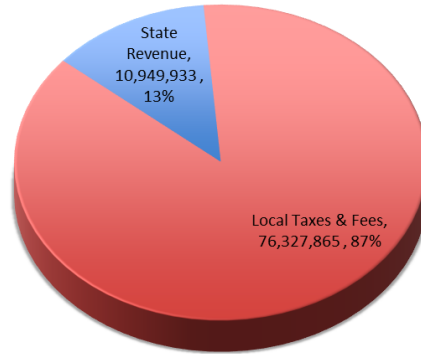
School Operating Budget Revenue & Expenditure Summary

FY 2022/23

School Committee Operating Budget

Revenues by Type

\$87,277,798



Revenue Summary:

School Revenue	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Request	FY23 SC Approved	\$ Inc/(Dec) Over FY22	% Inc/ (Dec)	% FY23 TL
Local Revenue:									
Property Taxes & Fees (5)	61,338,281	65,238,224	68,789,905	72,765,706	77,734,016	76,013,244	3,247,538	4.46%	87.1%
School-Related State Revenue / Assessments:									
School Choice (1)	(41,594)	(42,860)	(52,446)	(71,928)	(79,767)	(79,767)	(7,839)	10.90%	-0.1%
Charter School (2)	(71,387)	(97,379)	(78,029)	(78,702)	(102,255)	(102,255)	(23,553)	29.93%	-0.1%
Special Education (3)	(17,209)	-	(36,984)	(26,868)	(48,238)	(48,238)	(21,370)	79.54%	-0.1%
Homeless Transportation (4)	2,746	3,927	-	-	-	-	-	0.00%	0.0%
Chapter 70 Formula Aid (5)	<u>9,876,152</u>	<u>10,451,715</u>	<u>11,025,783</u>	<u>11,025,783</u>	<u>11,494,814</u>	<u>11,494,814</u>	<u>469,031</u>	<u>4.25%</u>	<u>13.17%</u>
Subtotal State	9,748,708	10,315,403	10,858,324	10,837,691	11,264,554	11,264,554	426,863	3.94%	12.9%
Totals	71,086,989	75,553,627	79,648,229	83,603,397	88,998,570	87,277,798	3,674,401	4.40%	100.0%

- (1) School Choice. Source: School Business Office (actuals), Town Manager & Department of Revenue Cherry Sheet Estimates (budget)
- (2) Charter School. Source: School Business Office (actuals), Town Manager & Department of Revenue Cherry Sheet Estimates (budget)
- (3) SpEd Mass Hospital School. Source: School Business Office (actuals), Town Manager & Department of Revenue Cherry Sheet Estimates (budget)
- (5) School Based Homeless Reimbursements. Source: School Business Office (actuals), Town Manager & Department of Revenue Cherry Sheet Estimates (budget)
- (4) Chapter 70 excludes School Construction Chapter 645; Chapter 511; METCO & School Lunch Reimbursement. Excludes Circuit Breaker.
Source: School Business Office (actuals), Department of Revenue Cherry Sheet Estimates
- (5) FY23 Town Manager Proposed Budget, January 2022

Anticipated revenue for School Department operations in FY 2022/23 are shown above. This revenue, which consists of education-related “Cherry Sheet” aid from the state, as well as other state and local revenue, are based on January 2022 Town-wide revenue projections and the Governor's FY22 Budget (House 2.) Although the above chart attributes all of the Chapter 70 and education-related aid to the School Department, the Town considers Chapter 70 funds to be a General Fund receipt, which are apportioned with other local funds to both school and general government operations during the budget process. Based on this analysis, approximately \$11,264,554 of the school operating budget is funded by state revenue. Property taxes and other local receipts make up the difference.

Chapter 70 School Formula Aid

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

The Foundation Budget is the most important factor used in calculating a district's Chapter 70 education aid amount. A district's foundation budget is updated each year and is influenced by three factors: foundation enrollment, inflation, and the wage adjustment factor (WAF). **Foundation enrollment** is the count of the students for whom a district is financially responsible as of October 1st of any given year. The **Foundation Budget** is derived by multiplying the number of students in a number of foundation enrollment categories by cost rates in several different functional areas. The Foundation Budget is adjusted each year by a statutorily defined **inflationary factor**, affecting all districts in the same way, as well as a wage adjustment factor. The **wage adjustment factor (WAF)** gives a district credit for having higher school costs if it is located in a geographic area where average wages are higher than in other areas of the state.

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

Districts may opt to contribute more local funds toward school operations than the required local contribution amount. The required local contribution is only a minimum amount that cities and towns must contribute toward their school districts, and many wealthier communities opt to contribute significantly more. In FY21, school expenditures totaled \$133,114,557, for which the Town spent \$43,477,554 on behalf of the schools. This exceeded the net school spending requirement by \$70,110,081.



Daniel Burdan, “Hands,” Pollard Middle School, 2-D Design

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

Foundation Budget Review Commission

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

Student Opportunity Act

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

The Chapter 70 reforms contained in the Act were intended to implement the funding recommendations of the FBRC. The Act established new, higher foundation budget rates in five areas: benefits and fixed charges, guidance and psychological services, special education, English learners and low-income students, all to be phased in over a seven-year period. In addition to these targeted rate increases, all foundation budget categories have been adjusted upward to account for inflation. (A separate inflation index was created for the employee benefits and fixed charges category, based on the enrollment-weighted, three-year average premium increase for all Group Insurance Commission plans.) Importantly, the Act also replaced the current definition of low income enrollment with a measure based on 185% of the federal poverty level, a change designed to increase the number of students identified as low-income in the formula. (The current "EcoDis" measure is based on 133% of the federal poverty level.)



Norah Mullen, “Architectural Structure,” Needham High School, Introduction to Ceramics

Finally, the Act updated other aspects of the Chapter 70 formula to codify formula changes that had previously been implemented through annual provisions in the state budget and added a new, minimum aid adjustment to the formula, for the purpose of providing 'hold harmless' aid to districts that otherwise would have lost aid due to the new foundation budget factors.

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

Chapter 70 and the FY23 State Budget

The FY23 Chapter 70 formula aid estimate for Needham (summarized below) reflects Governor Baker's proposed state budget for the coming fiscal year, which implemented the recommendations of the Student Opportunity Act. These are preliminary estimates, which are subject to change as the House and Senate deliberate on the budget. The Commissioner will issue the final, official school spending requirements as soon as the Governor and Legislature approve either the FY23 state budget or an earlier local aid resolution.

Massachusetts Department of Elementary and Secondary Education
FY23 Chapter 70 Summary



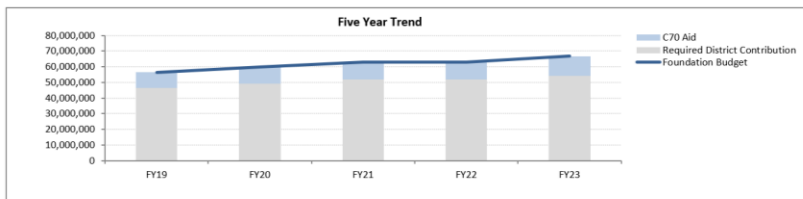
199 Needham

Aid Calculation FY23

Prior Year Aid	
1 Chapter 70 FY22	11,192,613
Foundation Aid	
2 Foundation budget FY23	66,681,600
3 Required district contribution FY23	54,310,286
4 Foundation aid (2 - 3)	12,371,314
5 Increase over FY22 (4 - 1)	1,178,701
Minimum Aid	
6 Minimum \$30 per pupil increase	166,950
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	0
Subtotal	
8 Sum of 1,5,7	12,371,314
Minimum Aid Adjustment	
9 Minimum aid adjustment	11,568,085
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0)	0
Non-Operating District Reduction to Foundation	
11 Reduction to foundation	0
FY23 Chapter 70 Aid	
12 Sum of 1,5,7,10 minus 11	12,371,314

Comparison to FY22

	FY22	FY23	Change	Pct Chg
Enrollment	5,561	5,565	4	0.07%
Foundation budget	62,757,966	66,681,600	3,923,634	6.25%
Required district contribution	51,775,322	54,310,286	2,534,964	4.90%
Chapter 70 aid	11,192,613	12,371,314	1,178,701	10.53%
Required net school spending (NSS)	62,967,935	66,681,600	3,713,665	5.90%
Target aid share	17.50%	17.50%		
C70 % of foundation	17.83%	18.55%		
Required NSS % of foundation	100.33%	100.00%		



Note on Minimum Aid Adjustment on lines 9 and 10:
 The minimum aid adjustment is the sum of (a) the greater of foundation aid or base aid determined based on the FY21 base and incremental rates, inflated to FY23, and (b) foundation enrollment multiplied by \$30. The aid adjustment increment (line 10) is the line 9 amount less the line 9 amount if the difference is positive. Otherwise, the

Grants and Fees

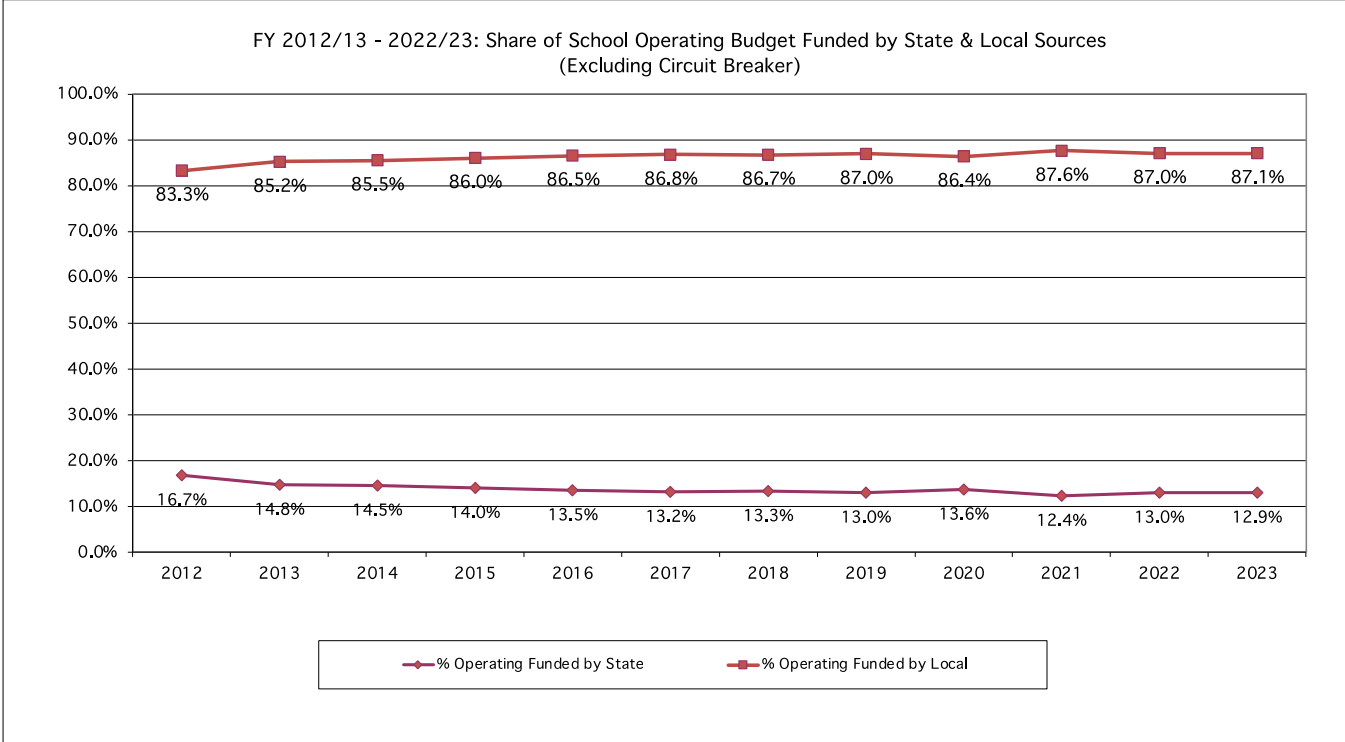
Grants and fees are received outside of the regular school operating budget, and are not appropriated by Town Meeting (with the exception of the school transportation revolving fund.) These revenues are highlighted on subsequent pages.

Trends in School Budget Revenue:

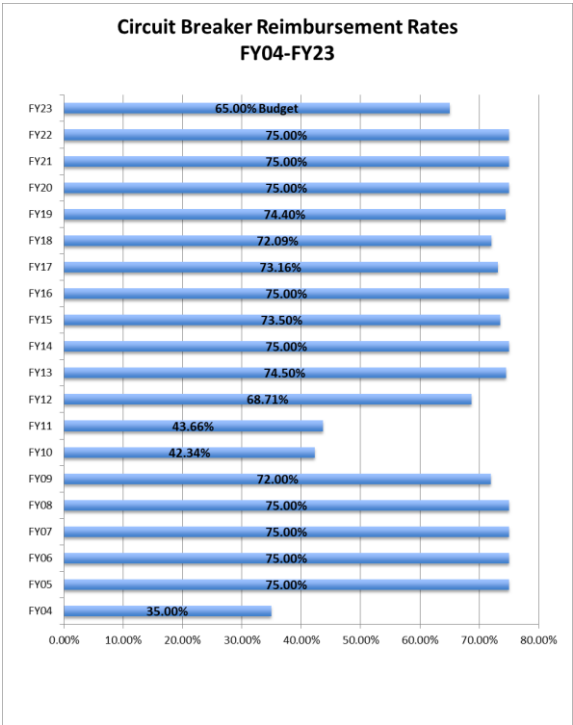
Trend: Predominately Local Funding for Education:

Local taxpayers provide the majority of funding for school operations.

The chart on the next page depicts the trend in state and local funding for school operations. Based on the Town’s revenue projections for FY 2022/23, the state-funded portion of the school’s traditional operating budget is projected to be 12.9% in the non-COVID budget and locally-funded component at 87.1%. These shares are consistent with prior experience.



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



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

rate dropped to 42.34% in FY 2009/10 and 43.66% in FY 2010/11. (Federal stimulus funds were used to cover the budget shortfall during this period.) Since then, the State has allocated more funding to Circuit Breaker, in an attempt to restore the reimbursement rate to the 75% level.

The Student Opportunity Act will expand the Circuit Breaker program to additionally reimburse districts for the cost of special education transportation, starting in FY21. Given the larger “pool” of reimbursable expenditures in FY23, the school budget anticipates a 65% reimbursement rate of special education instructional and transportation expenses in excess of the state's new approved cost threshold of \$47,363.

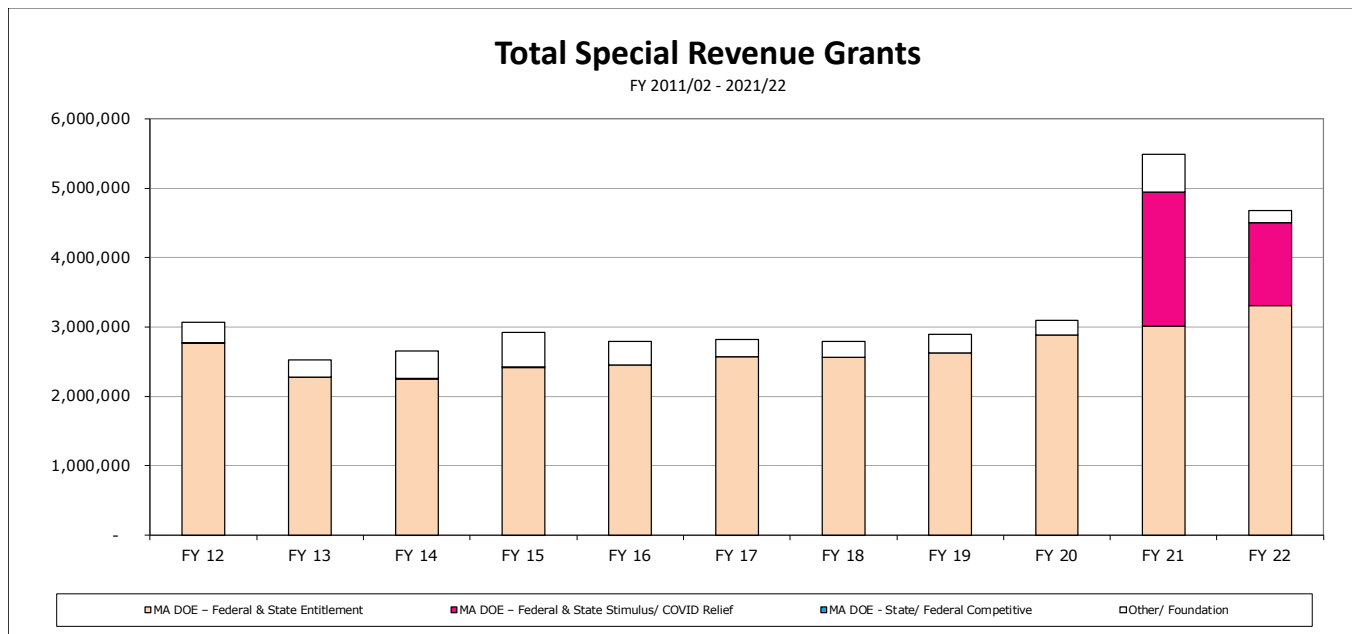
Trend: Grant Funding and Fee-Based Programs to Support Operations:

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

Current year grant funds (excluding Circuit Breaker funds) total \$4,676,393, which are \$814,694 (14.8%) less than last year. Additional foundation grants are expected to be received later this Spring.

The decrease in grants in FY22 was the result of the significant spike in federal and state funding in FY21 due to COVID-19. Although the School Department does continue to receive COVID relief grant funds in FY22, the amount is \$1,196,180, a \$734,252 decrease from the FY21 amount of \$1,930,432.

See graph below for breakdown:



Fees continue to play a major role in funding critical school programs. As operating budgets have been squeezed, parents have been asked to provide more support for extra-curricular programs or non-mandated services, such as transportation, athletics, and after school programs. In FY21, the School

Department collected \$3,678,287 in fee revenues from approximately 50 different fee-based programs. Some of the largest fee based programs are described in the chart on the next page.

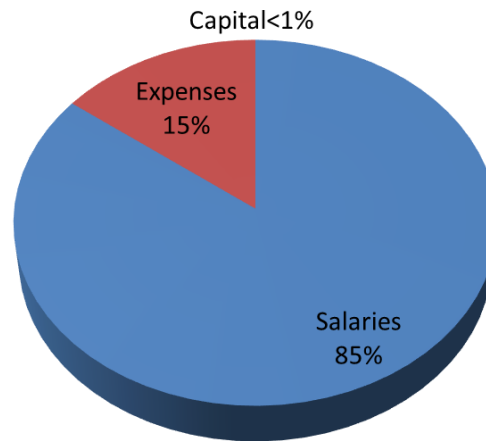
Program	FY21 Revenues	FY21 Fee
School Food Services	\$1,558,564	\$3.25/meal ES \$3.50/meal MS & HS
Athletics	\$499,775	\$300/Interscholastic Sport Athlete with Surcharges of: \$330 Hockey & Ski; \$55 Swim & Dive. \$235/Club Sport Athlete with Surcharges of: \$250 Snowboarding; \$175 JV2 Hockey; \$190 for Sailing, Squash & Fencing; \$80 Bowling & Water Polo. Family Cap of \$1,140. Event Tickets \$7 Adults/ \$5 Students/Seniors
Transportation	\$515,477	\$415/rider; \$840 Family Cap
Summer School	\$104,387	Fees range from \$164 - \$665, across 133 course offerings
Adult Education	\$207,695	Fees range from \$15 - \$665, across 270 course offerings
Preschool	\$99,718	\$4,620/year (4 Day/ Half-Day Session); \$3,465 (3-Day/ Half-Day Session); \$11,435/year (4 Day/ Full-Day Session); \$8,580 (3-Day/ Full-Day Session)
Fee-Based Music Instruction	\$91,261	\$100/student group lessons; \$864/32 weeks private lessons (Registration fee waived FY21)

School Operating Budget Revenue & Expenditure Summary

FY 2023

School Committee Recommended Operating
Budget Expenditures by Line Item Category

\$87,277,798



Expenditure Summary:

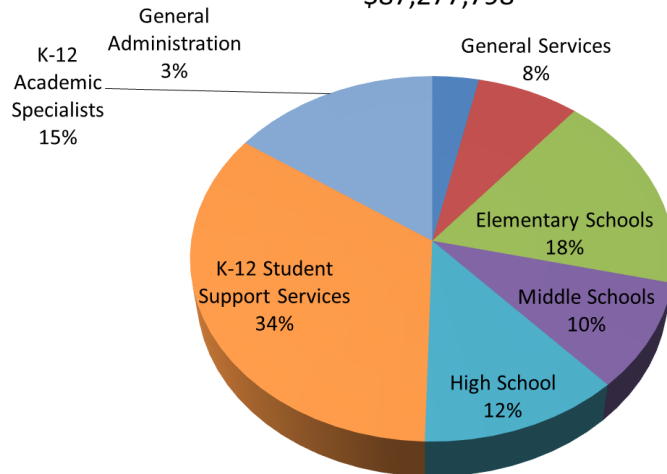
Category/ Line Item	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	60,594,806	64,007,889	68,046,138	70,944,149	75,782,451	74,493,899	3,549,750	5.0%	85.4%
Expenses	10,457,971	11,464,361	11,583,285	12,654,498	13,216,119	12,783,897	129,399	1.0%	14.6%
Capital Outlay	34,213	81,378	18,805	4,750	-	-	(4,750)	-100.0%	0.0%
GRAND TOTAL	71,086,989	75,553,627	79,648,229	83,603,397	88,998,570	87,277,798	3,674,401	4.4%	100.0%

The School Committee’s FY 2022/23 traditional budget request totals \$87,277,798. This budget represents a 4.4%, \$3,674,401 increase from the current year budget of \$83,603,397. Salaries account for 85.4% of the total budget request, while purchase of service and expense accounts total 14.6%. Salary expenses increase by \$3,549,750 (5.0%), reflecting contractual salary adjustments for staff members and 25.82 FTE new positions, which are required to accommodate student support service needs. Purchase of service and expense accounts increase by 1% (or \$129,399), reflecting increased spending on technology and software.

Expenditures by Functional Area & Department:

FY 23

School Committee Recommended Operating Budget:
Expenditures by Program Area
\$87,277,798



Program Area/Department	FY19 Actuals	FY20 Actuals	FY21 Actual	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
General Administration	2,722,658	2,790,789	2,753,189	2,850,839	3,117,470	2,975,151	124,312	4.4%	3.41%
General Services	4,710,105	5,211,051	6,290,991	6,450,980	6,758,143	6,585,720	134,740	2.1%	7.5%
Elementary Schools	12,179,992	13,722,849	14,402,537	14,863,134	15,732,528	15,458,786	595,652	4.0%	17.7%
Middle Schools	7,092,825	7,260,905	7,717,398	8,053,012	8,351,685	8,324,054	271,042	3.4%	9.5%
High School	9,044,234	9,250,339	9,542,582	10,333,953	10,765,690	10,680,830	346,877	3.4%	12.2%
K-12 Student Support Services	24,038,243	25,849,033	27,260,782	28,226,977	30,507,255	29,886,354	1,659,377	5.9%	34.2%
K-12 Academic Specialists	11,298,933	11,468,660	11,680,750	12,824,501	13,765,798	13,366,900	542,399	4.2%	15.3%
GRAND TOTAL	71,086,989	75,553,627	79,648,229	83,603,397	88,998,570	87,277,798	3,674,401	4.4%	100.0%



Bruce Filipovic, "Using studios inspired by lines," Broadmeadow Elementary School, Drawing Studio

Expenditures by Functional Area & Department:

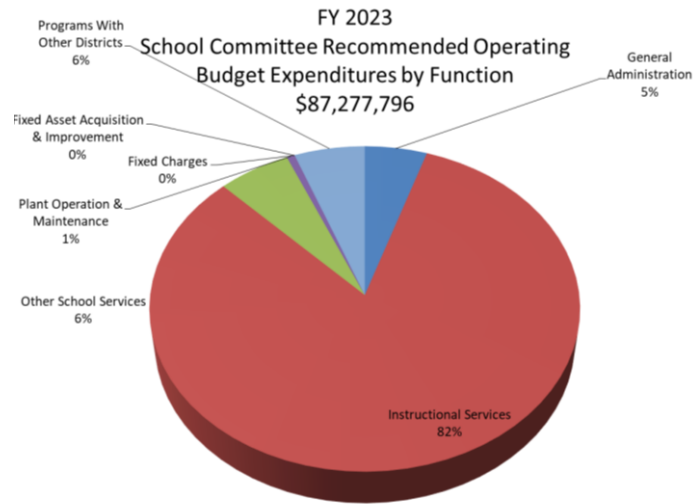
<i>Program/Department</i>	FY19 Actuals	FY20 Actuals	FY21 Actual	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
<i>General Administration</i>									
School Committee	302,196	327,012	388,930	123,071	123,071	123,071	-	0.0%	0.1%
Superintendent	406,530	411,253	475,070	541,839	562,780	600,690	58,851	10.9%	0.6%
Personnel Resources	718,725	715,376	662,741	792,478	796,038	775,809	(16,669)	-2.1%	0.9%
Student Development	373,956	437,861	301,986	323,586	361,291	336,291	12,705	3.9%	0.4%
Program Development	268,449	279,381	277,633	295,569	305,168	305,168	9,599	3.2%	0.3%
Financial Operations	652,442	619,906	646,829	774,296	969,122	834,122	59,826	7.7%	1.1%
<u>External Funding</u>	<u>360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	2,722,658	2,790,789	2,753,189	2,850,839	3,117,470	2,975,151	124,312	4.4%	3.5%
<i>General Services</i>									
Professional Development	265,378	278,360	225,629	376,964	401,381	381,381	4,417	1.2%	0.5%
Employee Assistance Program	8,000	10,500	18,000	18,000	18,000	18,000	-	0.0%	0.0%
Staff 504 Accomodations	319	688	35	1,000	1,000	1,000	-	0.0%	0.0%
Lane Changes/Sick Buy Back	-	-	-	336,825	341,102	341,102	4,277	1.3%	0.4%
Substitutes	431,541	297,525	250,967	599,660	611,726	575,876	(23,784)	-4.0%	0.7%
Curriculum Development	185,271	83,964	136,914	182,882	217,541	210,541	27,659	15.1%	0.2%
General Supplies, Services & Equip.	313,332	504,782	1,794,009	400,218	400,218	400,218	-	0.0%	0.4%
Remote Learning	-	-	-	-	-	-	-	0.0%	0.0%
Production Center/Mail Room	109,878	119,432	140,872	122,147	123,212	123,212	1,065	0.9%	0.1%
Administrative Technology	1,180,495	1,542,559	1,606,932	1,759,271	1,862,576	1,854,256	94,985	5.4%	2.1%
<u>Transportation</u>	<u>2,215,891</u>	<u>2,373,241</u>	<u>2,117,633</u>	<u>2,654,013</u>	<u>2,781,387</u>	<u>2,680,134</u>	<u>26,121</u>	<u>1.0%</u>	<u>3.1%</u>
Subtotal	4,710,105	5,211,051	6,290,991	6,450,980	6,758,143	6,585,720	134,740	2.1%	7.6%
<i>Elementary Schools</i>									
Broadmeadow Elementary	2,766,545	3,036,313	3,086,813	3,249,307	3,293,388	3,232,582	(16,725)	-0.5%	3.7%
Eliot Elementary	1,892,323	2,187,181	2,430,873	2,349,352	2,680,536	2,677,536	328,184	14.0%	3.0%
Sunita Williams Elementary	2,286,888	2,711,908	2,903,461	2,975,227	3,132,143	3,099,740	124,513	4.2%	3.5%
Mitchell Elementary	2,301,241	2,456,904	2,679,484	2,671,537	2,828,915	2,754,850	83,313	3.1%	3.2%
<u>Newman Elementary</u>	<u>2,932,995</u>	<u>3,330,543</u>	<u>3,301,906</u>	<u>3,617,711</u>	<u>3,797,546</u>	<u>3,694,078</u>	<u>76,367</u>	<u>2.1%</u>	<u>4.3%</u>
Subtotal Elementary	12,179,992	13,722,849	14,402,537	14,863,134	15,732,528	15,458,786	595,652	4.0%	17.7%
<i>Middle Schools</i>									
High Rock School	2,484,976	2,520,745	2,626,191	2,801,781	2,831,544	2,826,314	24,533	0.9%	3.2%
<u>Pollard Middle School</u>	<u>4,607,849</u>	<u>4,740,160</u>	<u>5,091,207</u>	<u>5,251,231</u>	<u>5,520,141</u>	<u>5,497,740</u>	<u>246,509</u>	<u>4.7%</u>	<u>6.2%</u>
Subtotal Middle	7,092,825	7,260,905	7,717,398	8,053,012	8,351,685	8,324,054	271,042	3.4%	9.4%
<i>High School</i>									
High School	8,538,480	8,734,938	8,992,341	9,659,185	10,010,651	9,939,555	280,370	2.9%	11.2%
<u>High School Athletics</u>	<u>505,754</u>	<u>515,401</u>	<u>550,241</u>	<u>674,768</u>	<u>755,039</u>	<u>741,275</u>	<u>66,507</u>	<u>9.9%</u>	<u>0.8%</u>
Subtotal High School	9,044,234	9,250,339	9,542,582	10,333,953	10,765,690	10,680,830	346,877	3.4%	12.1%

<i>Program/Department</i>	FY19 Actuals	FY20 Actuals	FY21 Actual	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
<i>K-12 Student Support Services</i>									
Guidance	2,971,511	3,162,426	3,244,271	3,452,621	3,736,740	3,675,017	222,396	6.4%	4.2%
Psychology	451,160	489,057	524,743	546,925	606,530	584,023	37,098	6.8%	0.7%
Health/Nursing	936,681	1,026,368	1,081,680	1,140,588	1,329,381	1,218,976	78,388	6.9%	1.4%
Special Education	11,870,524	12,346,315	13,532,215	13,900,708	14,949,414	14,765,662	864,954	6.2%	16.9%
SPED Out of District Tuition	4,218,784	5,203,141	5,306,611	5,077,853	4,998,773	4,998,773	(79,080)	-1.6%	5.7%
SPED Extended School Year	219,677	260,337	228,814	240,832	244,365	244,365	3,533	1.5%	0.3%
SPED Professional Services	799,116	722,671	630,372	808,184	808,184	808,184	-	0.0%	0.9%
Vocational Education	-	-	-	15,000	15,000	15,000	-	0.0%	0.0%
Regular Education Tuition	25,079	1,946	4,000	28,255	18,270	18,270	(9,985)	-35.3%	0.0%
Regular Education Home Hospital	-	-	-	15,000	15,000	15,000	-	0.0%	0.0%
English Language Learners (ELL)	559,787	601,126	626,036	682,161	744,972	744,972	62,811	9.2%	0.9%
Translation & Interpretation Svcs.	17,034	31,696	32,905	31,800	38,800	38,800	7,000	22.0%	0.0%
Reading Special Instruction	1,326,828	1,413,331	1,368,200	1,483,850	1,684,247	1,684,247	200,397	13.5%	1.9%
Math Special Instruction	598,943	558,736	647,702	761,461	1,200,321	995,547	234,086	30.7%	1.1%
Summer Bridge Program	-	2,953	-	-	75,480	37,740	37,740	0.0%	0.0%
Student 504 Compliance	39,422	25,243	31,609	38,000	38,000	38,000	-	0.0%	0.0%
K-12 Attendance	3,697	3,687	1,624	3,739	3,778	3,778	39	1.0%	0.0%
Subtotal	24,038,243	25,849,033	27,260,782	28,226,977	30,507,255	29,886,354	1,659,377	5.9%	34.2%
<i>K-12 Academic Specialists</i>									
Science Center	346,797	413,947	428,347	465,608	501,431	479,362	13,754	3.0%	0.5%
Computer Education	1,963,433	935,310	527,051	1,082,419	1,282,419	1,182,419	100,000	9.2%	1.4%
Media and Digital Learning	1,375,617	2,201,547	2,370,138	2,591,644	2,698,003	2,688,984	97,340	3.8%	3.1%
Physical Education	1,841,385	1,905,210	1,933,559	2,043,755	2,188,837	2,144,696	100,941	4.9%	2.5%
Health Education	64,625	65,405	67,515	79,427	84,724	84,724	5,297	6.7%	0.1%
K-12 Health & Phys Education	138,037	138,591	155,422	123,020	113,866	113,866	(9,154)	-7.4%	0.1%
Fine Arts (Art)	1,481,282	1,571,707	1,612,329	1,706,773	1,674,838	1,612,969	(93,804)	-5.5%	1.8%
Performing Arts (Music)	1,343,827	1,371,201	1,457,723	1,442,649	1,597,962	1,586,752	144,103	10.0%	1.8%
K-12 Fine & Performing Arts	175,886	183,989	188,990	197,432	251,672	250,372	52,940	26.8%	0.3%
World Languages	2,435,810	2,544,636	2,797,281	2,945,053	3,175,442	3,044,772	99,719	3.4%	3.5%
6-12 World Language Director	132,234	137,117	142,395	146,721	196,604	177,984	31,263	21.3%	0.2%
Subtotal	11,298,933	11,468,660	11,680,750	12,824,501	13,765,798	13,366,900	542,399	4.2%	15.3%
GRAND TOTAL	71,086,989	75,553,627	79,648,229	83,603,397	88,998,570	87,277,798	3,674,401	4.4%	100.0%



Lydia Deng, Love Message, Newman Elementary School

Expenditures by Department of Education Functional Area:

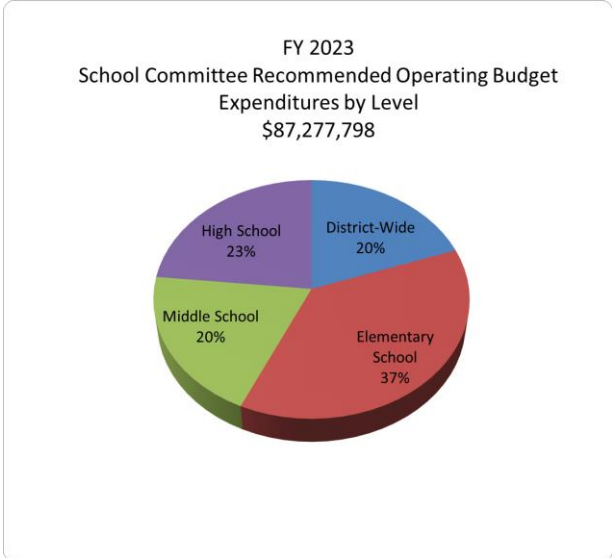


Program/Department	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
General Administration (1000)									
School Committee (1110)	10,980	9,309	8,807	12,750	12,750	12,750	-	0.0%	0.0%
District Administration (1200)	1,618,099	1,669,788	1,616,164	1,775,548	1,898,081	1,890,762	115,214	6.5%	2.2%
Finance & Administrative Services (1400)	1,689,037	2,313,892	2,406,853	2,413,283	2,669,700	2,526,380	113,097	4.7%	2.9%
Subtotal	3,318,116	3,992,989	4,031,824	4,201,581	4,580,531	4,429,892	228,311	5.4%	5.1%
Instructional Services (2000)									
District-Wide Academic Leadership (2100)	3,090,092	3,457,275	3,780,301	4,193,607	4,047,109	3,987,138	(206,469)	-4.9%	4.6%
School Building Leadership (2200)	4,338,796	4,110,482	4,309,576	4,502,610	4,596,036	4,580,491	77,881	1.7%	5.2%
Instruction - Teaching Services (2300)	46,228,111	48,202,530	50,821,001	53,031,496	57,123,258	56,136,441	3,104,945	5.9%	64.3%
Instructional Materials & Equipment (2400)	1,933,534	2,325,391	2,727,918	3,210,532	3,465,870	3,298,470	87,938	2.7%	3.8%
Guidance, Counseling & Testing Services (2700)	2,800,430	2,975,315	3,048,877	3,267,819	3,559,201	3,497,478	229,659	7.0%	4.0%
Psychological Services (2800)	450,157	488,354	523,402	546,925	606,530	584,023	37,098	6.8%	0.7%
Subtotal	58,841,120	61,559,347	65,211,075	68,752,989	73,398,004	72,084,041	3,331,052	4.8%	82.6%
Other School Services (3000)									
Attendance & Parent Liaison Services (3100)	4,715	3,687	1,624	28,539	32,578	32,578	4,039	14.2%	0.0%
Health Services (3200)	953,095	1,044,174	1,086,081	1,248,976	1,452,598	1,338,050	89,074	7.1%	1.5%
Student Transportation Services (3300)	2,215,891	2,373,241	2,117,633	2,654,013	2,781,387	2,680,134	26,121	1.0%	3.1%
Food Services (3400)	-	-	605,082	-	-	-	-	0.0%	0.0%
Athletic Services (3510)	505,754	515,401	550,241	674,768	750,896	741,275	66,507	9.9%	0.8%
Other Student Activities (3520)	274,273	283,814	297,850	352,947	410,009	379,259	26,312	7.5%	0.4%
Subtotal Middle	3,953,728	4,220,317	4,658,511	4,959,243	5,427,468	5,171,296	212,053	4.3%	5.9%
Operation & Maintenance of Plant (4000)									
Custodial Services (4110)	-	-	-	180,000	80,000	80,000	(100,000)	-55.6%	0.1%
Utility Services (4130)	-	-	5,000	-	5,000	5,000	5,000	100.0%	0.0%
Maintenance of Equipment (4230)	1,099	-	-	-	-	-	-	0.0%	0.0%
Networking & Telecommunications (4400)	264,577	212,294	216,723	123,299	230,100	230,100	106,801	86.6%	0.3%
Technology Maintenance (4450)	415,772	197,717	181,177	273,427	258,427	258,427	(15,000)	-5.5%	0.3%
Subtotal	681,448	410,011	402,900	576,726	573,527	573,527	(3,199)	-0.6%	0.7%
Fixed Charges (5000)									
Employer Retirement (5100)	14,500	14,500	14,500	2,000	2,000	2,000	-	0.0%	0.0%
Subtotal	14,500	14,500	14,500	2,000	2,000	2,000	-	0.0%	0.0%
Community Services (6000)									
Civic Activities (6200)	-	70,000	-	-	-	-	-	0.0%	0.0%
Subtotal	-	70,000	-	-	-	-	-	0.0%	0.0%
Acquisition, Improvement & Replacement of Fixed Assets (7000)									
Acquisition & Improvement of Equipment (7300)	34,213	64,518	14,403	4,750	-	-	(4,750)	-100.0%	0.0%
Acquisition of Motor Vehicles (7500)	-	16,860	4,402	-	-	-	-	0.0%	0.0%
Subtotal	34,213	81,378	18,805	4,750	-	-	(4,750)	-100.0%	0.0%
Programs With Other School Districts (9000)									
Programs with Other Districts in Mass (9100)	31,334	47,386	54,731	33,255	23,270	23,270	(9,985)	-30.0%	0.0%
Tuition to Out-of-State Schools (9200)	122,160	314,508	133,676	61,282	61,282	61,282	-	0.0%	0.1%
Tuition to Non-Public Schools (9300)	3,246,726	3,537,760	4,247,761	4,063,125	4,063,125	4,063,125	-	0.0%	4.7%
Tuition to Collaboratives (9400)	843,643	1,305,434	874,443	948,446	869,366	869,366	(79,080)	-8.3%	1.0%
Subtotal	4,243,863	5,205,088	5,310,611	5,106,108	5,017,043	5,017,043	(89,065)	-1.7%	5.7%
GRAND TOTAL	71,086,989	75,553,627	79,648,229	83,603,397	88,998,570	87,277,798	3,674,401	4.4%	100.0%

Expenditures by Line Item Detail:

Code	Category/ Line Item	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Reg	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries:										
51**	Salaries	60,594,806	64,007,889	68,046,138	70,944,149	75,782,451	74,493,899	3,549,750	5.0%	85.4%
	Subtotal	60,594,806	64,007,889	68,046,138	70,944,149	75,782,451	74,493,899	3,549,750	5.0%	85.4%
Purch Svc/Expense										
524*, 525*	Repairs & Maintenance	86,016	66,711	55,560	97,145	122,145	109,645	12,500	12.9%	0.1%
527*	Rentals & Leases	23,414	11,224	-	7,100	7,100	7,100	-	0.0%	0.0%
5300	Professional & Technical Svcs.	1,056,687	706,324	658,986	600,406	563,106	543,106	(57,300)	-9.5%	0.6%
5303	P&T - Seminars & Training	69,720	104,511	47,634	96,899	110,649	108,899	12,000	12.4%	0.1%
5305	P&T - Software & License Fees	243,762	514,806	472,591	473,800	628,974	603,974	130,174	27.5%	0.7%
5309	P&T - Licensed Professionals	-	-	-	-	-	-	-	0.0%	0.0%
5311	Advertising	8,076	15,118	16,100	15,000	15,000	15,000	-	0.0%	0.0%
5320	Tuition	4,313,863	5,305,087	5,412,942	5,206,108	5,117,043	5,117,043	(89,065)	-1.7%	5.9%
533*	Transportation	1,931,888	2,034,405	1,826,387	2,215,918	2,280,934	2,204,434	(11,484)	-0.5%	2.5%
5340	Communication	1,962	-	-	2,000	2,000	2,000	-	0.0%	0.0%
5341	Mail/Postage	19,259	46,934	45,068	21,000	21,000	21,000	-	0.0%	0.0%
5342	Landline	37,269	39,449	38,045	-	5,000	5,000	5,000	100.0%	0.0%
5343&5344	Wireless Communications	140,417	64,205	47,990	153,583	78,583	78,583	(75,000)	-48.8%	0.1%
5345	Printing & Binding	2,977	3,245	180	10,146	10,146	10,146	-	0.0%	0.0%
5380	Other Services	600,541	752,242	710,587	913,053	1,125,325	972,603	59,550	6.5%	1.1%
5381	Other Purchased Services - COVID	-	-	302,313	-	-	-	-	0.0%	0.0%
5382	Other Purchased Services - Unit B	-	-	-	-	6,750	6,750	6,750	100.0%	0.0%
542*	Office Supplies	69,137	40,414	53,036	61,663	63,413	61,613	(50)	-0.1%	0.1%
5490	Food & Food Service Supplies	-	-	-	-	-	-	-	0.0%	0.0%
5500	Medical & Surgical Supplies	9,517	4,594	631	107,274	107,279	107,029	(245)	-0.2%	0.1%
5510	Educational Supplies	465,744	456,861	652,552	587,545	583,274	549,274	(38,271)	-6.5%	0.6%
5511	Testing Supplies	28,650	16,993	24,636	22,396	22,396	22,396	-	0.0%	0.0%
5512	Instructional Classroom Reference	168,867	156,452	56,127	205,941	227,941	220,941	15,000	7.3%	0.3%
5517	Textbooks/ Workbooks	32,613	42,122	15,115	130,542	128,312	128,312	(2,230)	-1.7%	0.1%
5522	Instructional Equipment	84,625	36,675	20,553	99,316	89,316	89,316	(10,000)	-10.1%	0.1%
5523	Instructional Hardware	7,223	-	-	-	-	-	-	0.0%	0.0%
5524	Instructional Software (License)	-	-	-	-	-	-	-	0.0%	0.0%
5524	Instructional Software	67,289	97,476	99,747	135,912	135,912	135,912	-	0.0%	0.2%
5525	Instructional Technology	654,049	699,948	419,949	1,042,438	1,239,138	1,139,938	97,500	9.4%	1.3%
5526	Instructional Tech Supplies/Toner	52,514	46,369	17,633	108,135	108,135	108,135	-	0.0%	0.1%
5580	All Other Supplies	3,859	1,114	144	83,000	83,000	83,000	-	0.0%	0.1%
5590	All Other Supplies - COVID	-	-	340,436	-	-	-	-	0.0%	0.0%
5710	In-State Travel/Conferences	36,522	20,971	24,561	44,469	44,219	44,219	(250)	-0.6%	0.1%
5720	Out-State Travel/Conferences	7,607	4,879	-	12,969	12,969	12,969	-	0.0%	0.0%
5730	Dues/Memberships	77,626	64,505	97,582	90,864	91,364	91,364	500	0.6%	0.1%
5740	Insurance Premiums	2,000	2,000	1,042	2,000	2,000	2,000	-	0.0%	0.0%
5780	Other Expenses	154,278	108,727	101,671	107,876	114,841	114,841	6,965	6.5%	0.1%
5783	Other Expenses - School COVID	-	-	23,487	-	-	-	-	0.0%	0.0%
5784	Other Expenses - Unit B	-	-	-	-	68,855	67,355	67,355	100.0%	0.1%
	Subtotal	10,457,971	11,464,361	11,583,285	12,654,498	13,216,119	12,783,897	129,399	1.0%	14.6%
Capital Outlay										
5850,5870	Equipment	-	64,518	14,403	-	-	-	-	0.0%	0.0%
5851	Motor Vehicles	-	16,860	4,402	-	-	-	-	0.0%	0.0%
5856	Capital Technology	34,213	-	-	4,750	-	-	(4,750)	-100.0%	0.0%
	Subtotal	34,213	81,378	18,805	4,750	-	-	(4,750)	-100.0%	0.0%
GRAND TOTAL		71,086,989	75,553,627	79,648,229	83,603,397	88,998,570	87,277,798	3,674,401	4.4%	100.0%

Expenditures by Program Level:



Expenditures by Level	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
District-Wide	13,035,145	14,435,707	15,169,003	16,510,231	17,475,983	17,066,895	556,664	3.4%	19.6%
PreK- Elementary									
Broadmeadow	5,178,545	5,624,500	5,947,035	6,144,722	6,418,343	6,244,827	100,105	1.6%	7.2%
Eliot	4,023,805	4,450,344	4,831,134	4,922,661	5,418,228	5,407,336	484,675	9.8%	6.2%
Sunita Williams	4,952,503	5,934,532	6,371,176	6,690,929	7,143,128	6,957,965	267,036	4.0%	8.0%
Mitchell	4,250,746	4,660,573	4,892,686	5,040,067	5,465,393	5,210,998	170,931	3.4%	6.0%
Newman	6,580,531	6,548,855	6,817,558	7,185,726	7,585,508	7,310,279	124,553	1.7%	8.4%
Preschool	1,275,208	1,275,701	1,497,053	1,256,284	1,401,127	1,365,810	109,526	8.7%	1.6%
Totals	26,261,338	28,494,505	30,356,642	31,240,389	33,431,727	32,497,215	1,256,826	4.0%	37.2%
Middle School									
High Rock	5,142,856	5,534,835	5,403,346	5,898,691	6,169,477	6,117,478	218,787	3.7%	7.0%
Pollard	9,522,562	9,529,614	10,360,984	10,669,687	11,296,112	11,197,430	527,743	4.9%	12.8%
Totals	14,665,418	15,064,449	15,764,330	16,568,378	17,465,589	17,314,908	746,530	4.5%	19.8%
High School	17,125,088	17,558,966	18,358,254	19,284,398	20,625,273	20,398,780	1,114,382	5.8%	23.4%
GRAND TOTAL	71,086,989	75,553,627	79,648,229	83,603,397	88,998,570	87,277,798	3,674,401	4.4%	100.0%



Tara Standard, Painted Portrait with Birds, Needham High School

Expenditures by Program Level:

District Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	5,356,172	5,705,409	6,565,817	6,685,809	7,401,755	7,256,678	570,869	8.5%	8.3%
Purchase of Service	-	-	-	-	-	-	-	0.0%	0.0%
Purch of Svc/ Expense	7,678,973	8,648,920	8,584,381	9,824,422	10,074,228	9,810,217	(14,205)	-0.1%	11.2%
Capital Outlay	-	81,378	18,805	-	-	-	-	0.0%	0.0%
Totals	13,035,145	14,435,707	15,169,003	16,510,231	17,475,983	17,066,895	556,664	3.4%	19.6%

Elementary Expenditures

Broadmeadow Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	4,997,222	5,364,658	5,721,722	5,849,376	6,085,782	5,928,981	79,605	1.4%	6.8%
Purch of Svc/ Expense	181,323	259,842	225,313	295,346	332,561	315,846	20,500	6.9%	0.4%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
Totals	5,178,545	5,624,500	5,947,035	6,144,722	6,418,343	6,244,827	100,105	1.6%	7.2%

Eliot Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	3,892,323	4,234,083	4,582,355	4,695,883	5,152,736	5,157,559	461,676	9.8%	5.9%
Purch of Svc/ Expense	131,482	216,261	248,779	226,778	265,492	249,777	22,999	10.1%	0.3%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
Totals	4,023,805	4,450,344	4,831,134	4,922,661	5,418,228	5,407,336	484,675	9.8%	6.2%

Williams Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	4,751,670	5,750,589	6,091,339	6,458,977	6,870,917	6,703,769	244,792	3.8%	7.7%
Purch of Svc/ Expense	200,833	183,943	279,837	231,952	272,211	254,196	22,244	9.6%	0.3%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
Totals	4,952,503	5,934,532	6,371,176	6,690,929	7,143,128	6,957,965	267,036	4.0%	8.0%

Mitchell Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	4,104,178	4,422,986	4,652,992	4,816,806	5,204,836	4,968,156	151,350	3.1%	5.7%
Purch of Svc/ Expense	146,568	237,587	239,694	223,261	260,557	242,842	19,581	8.8%	0.3%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
Totals	4,250,746	4,660,573	4,892,686	5,040,067	5,465,393	5,210,998	170,931	3.4%	6.0%

Newman Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	7,453,292	7,452,402	7,954,448	8,140,261	8,643,003	8,356,172	215,911	2.7%	9.6%
Purch of Svc/ Expense	402,447	372,154	360,163	301,749	343,632	319,917	18,168	6.0%	0.4%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
Totals	7,855,739	7,824,556	8,314,611	8,442,010	8,986,635	8,676,089	234,079	2.8%	9.9%

Subtotal Elementary Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	25,198,685	27,224,718	29,002,856	29,961,303	31,957,274	31,114,637	1,153,334	3.8%	35.7%
Purch of Svc/ Expense	1,062,653	1,269,787	1,353,786	1,279,086	1,474,453	1,382,578	103,492	8.1%	1.6%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
Totals	26,261,338	28,494,505	30,356,642	31,240,389	33,431,727	32,497,215	1,256,826	4.0%	37.2%

Middle School Expenditures

High Rock Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	4,893,495	5,038,102	5,171,207	5,428,177	5,661,737	5,626,453	198,276	3.7%	6.4%
Purch of Svc/ Expense	249,361	496,733	232,139	470,514	507,740	491,025	20,511	4.4%	0.6%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
Totals	5,142,856	5,534,835	5,403,346	5,898,691	6,169,477	6,117,478	218,787	3.7%	7.0%

Pollard Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	8,925,383	9,220,303	9,966,371	10,325,032	10,919,683	10,844,077	519,045	5.0%	12.4%
Purch of Svc/ Expense	597,179	309,311	394,613	344,655	376,429	353,353	8,698	2.5%	0.4%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
Totals	9,522,562	9,529,614	10,360,984	10,669,687	11,296,112	11,197,430	527,743	4.9%	12.8%

Subtotal Middle School Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	13,818,878	14,258,405	15,137,578	15,753,209	16,581,420	16,470,530	717,321	4.6%	18.9%
Purchase of Service	-	-	-	-	-	-	-	0.0%	0.0%
Purch of Svc/ Expense	846,540	806,044	626,752	815,169	884,169	844,378	29,209	3.6%	1.0%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
Totals	14,665,418	15,064,449	15,764,330	16,568,378	17,465,589	17,314,908	746,530	4.5%	19.8%

High School Expenditures

High School Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	16,221,071	16,819,356	17,339,886	18,543,827	19,842,004	19,652,056	1,108,229	6.0%	22.5%
Purch of Svc/ Expense	869,804	739,610	1,018,368	735,821	783,269	746,724	10,903	1.5%	0.9%
Capital Outlay	34,213	-	-	4,750	-	-	(4,750)	-100.0%	0.0%
Totals	17,125,088	17,558,966	18,358,254	19,284,398	20,625,273	20,398,780	1,114,382	5.8%	23.4%

Total Expenditures	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Req	FY23 Rec	\$ Inc/(Dec) Over FY22	% Inc/(Dec)	% FY23 TL
Salaries	60,594,806	64,007,888	68,046,137	70,944,148	75,782,453	74,493,901	3,549,753	5.0%	85.4%
Purch of Svc/ Expense	10,457,970	11,464,361	11,583,287	12,654,498	13,216,119	12,783,897	129,399	1.0%	14.6%
Capital Outlay	34,213	81,378	18,805	4,750	-	-	(4,750)	-100.0%	0.0%
Totals	71,086,989	75,553,627	79,648,229	83,603,397	88,998,570	87,277,798	3,674,401	4.4%	100.0%

Summary of FY 2022/23 Budget Highlights (continued):

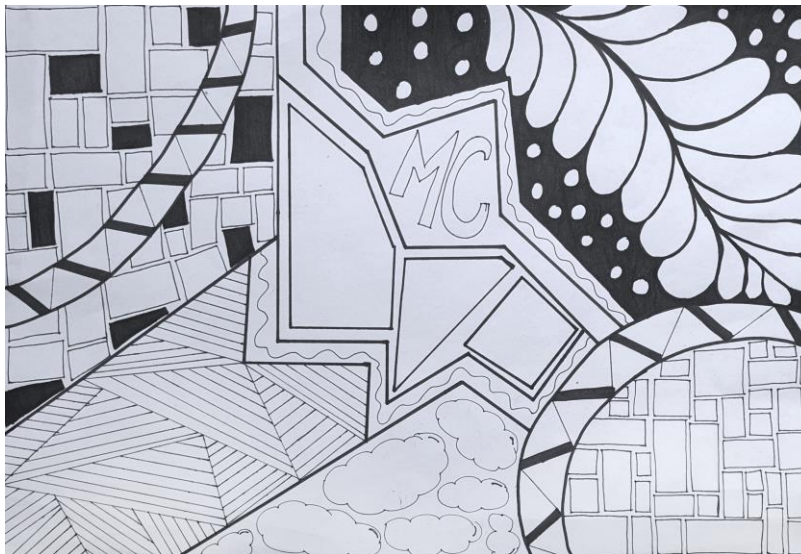
Request	Supt Rec	Rec	SC Rec																
TL	TL	TL	TL																
FTE	FTE	FTE	FTE	Goal	Description of Budgetary Increase	Department/ School	Total Request	Superintendent Chg	Total Recomm	School Cttee Chg	School Cttee Approved								
Program Improvement Requests: Middle																			
-	-	-	-	1.A	High Rock IXL Subscription	High Rock	\$6,013		\$6,013		\$6,013								
-	-	-	-	4.C	High Rock Equity Team Compensation Days	High Rock	\$1,230	-\$1,230	\$0		\$0								
-	-	-	-	1.B	High Rock Launching Scholars Stipend	High Rock	\$2,807		\$2,807		\$2,807								
-	-	-	-	4.A	Middle School Jazz Lab Band (No Fee Program)	Pollard	\$2,807		\$2,807		\$2,807								
-	-	-	-	4.A	Pollard GSA Advisor Stipend	Pollard	\$1,873		\$1,873		\$1,873								
-	-	-	-	4.A	Pollard Power-Female Empowerment Stipend	Pollard	\$1,873	-\$1,873	\$0		\$0								
-	-	-	-	4.A	Restructure Middle School Theater Stipends	Pollard	-\$5,618		-\$5,618		-\$5,618								
-	-	-	-	4.A	Expand Pollard Bookkeeper 11 Months to 12 Months	Pollard	\$10,528	-\$10,528	\$0		\$0								
0.20	-	-	-	1.C	High Rock Guidance Counselor	Guidance/ High Rock	\$21,897	-\$21,897	\$0		\$0								
0.10	-	-	-	1.C	High Rock Guidance Counselor	Guidance/ High Rock	\$10,948	-\$10,948	\$0		\$0								
1.00	1.00	1.00	1.00	1.C	Pollard Transitions Counselor	Guidance/ Pollard	\$70,065		\$70,065		\$70,065								
0.50	0.20	0.20	0.20	4.A	Pollard Nurse	Nursing/ Pollard	\$35,987	-\$21,737	\$14,250		\$14,250								
0.40	0.40	0.40	0.40	1.B	Pollard Literacy Coach/Interventionist	K-8 Reading/ Pollard	\$37,809		\$37,809		\$37,809								
0.50	0.50	0.50	0.50	1.A	High Rock Math Interventionist	K-8 Math/ High Rock	\$56,267		\$56,267		\$56,267								
0.20	0.20	0.20	0.20	4.A	Pollard Theater Teacher	Performing Arts/ Pollard	\$16,833		\$16,833		\$16,833								
2.90	2.30	2.30	2.30		Subtotal: Program Improvement Middle		\$271,319	-\$68,213	\$203,106	\$0	\$203,106								
Program Improvement Requests: High																			
-	-	-	-	3.C	NHS Needham Steps Up Advisor Stipend	Needham High School	\$2,807		\$2,807		\$2,807								
-	-	-	-	3.A	NHS Launching Scholars Stipend	Needham High School	\$2,807		\$2,807		\$2,807								
-	-	-	-	1.A	NHS Spanish Club Advisor Stipend	Needham High School	\$704	-\$704	\$0		\$0								
-	-	-	-	1.A	NHS Math Club Advisor Stipend	Needham High School	\$2,807	-\$2,807	\$0		\$0								
-	-	-	-	1.A	NHS Latin Club Advisor Stipend	Needham High School	\$704	-\$704	\$0		\$0								
-	-	-	-	1.A	NHS Student Council Advisor Stipend	Needham High School	\$2,807	-\$2,807	\$0		\$0								
-	-	-	-	1.A	NHS Best Buddies Advisor Stipend	Needham High School	\$1,873	-\$1,873	\$0		\$0								
-	-	-	-	1.A	NHS Robotics Advisor Stipend	Needham High School	\$1,873	-\$1,873	\$0		\$0								
-	-	-	-	1.A	NHS Yearbook Advisor Stipend Increase	Needham High School	\$2,807		\$2,807		\$2,807								
-	-	-	-	1.A	NHS News Advisor Stipend	Needham High School	\$1,873	-\$1,873	\$0		\$0								
-	-	-	-	1.A	NHS National History Day Coordinator	Needham High School	\$1,873	-\$1,873	\$0		\$0								
-	-	-	-	1.A	NHS Take Back The Night Club Advisor	Needham High School	\$1,873	-\$1,873	\$0		\$0								
-	-	-	-	1.A	NHS Class Advisor Event Coordinator	Needham High School	\$5,614	-\$2,807	\$2,807		\$2,807								
-	-	-	-	1.A	NHS Testing Coordinator Stipend Increase (\$2000 Funded from Fees)	Needham High School	\$0		\$0		\$0								
-	-	-	-	1.A	NHS Ambassadors Advisor Stipend	Needham High School	\$1,873		\$1,873		\$1,873								
-	-	-	-	1.A	NHS One Day Coordinator Stipend	Needham High School	\$1,873	-\$1,873	\$0		\$0								
-	-	-	-	1.A	NHS SALSA Advisor Stipend	Needham High School	\$5,000	-\$2,193	\$2,807		\$2,807								
-	-	-	-	4.A	NHS A Capella Stipend	Needham High School	\$5,617	-\$5,617	\$0		\$0								
-	-	-	-	4.A	NHS Theater Stipend Restructure	Needham High School	-\$8,424		-\$8,424		-\$8,424								
1.00	1.00	1.00	1.00	4.C	NHS Department Secretary (\$1300 Non-Recurring Laptop)	Needham High School	\$40,167	-\$1,300	\$38,867		\$38,867								
-	-	-	-	4.A	Create Interscholastic Girls Golf Team (Net of User Fees)	NHS Athletics	\$813		\$813		\$813								
-	-	-	-	4.A	NHS Boys JV2 Hockey Club Coaching	NHS Athletics	\$1,656	-\$1,656	\$0		\$0								
-	-	-	-	4.A	Scale Adjustment to Varsity Coaching Stipends	NHS Athletics	\$15,930	-\$7,965	\$7,965		\$7,965								
-	-	-	-	4.A	NHS JV Swimming & Diving Stipend	NHS Athletics	\$4,143	-\$4,143	\$0		\$0								
-	-	-	-	4.A	Convert Girls Rugby from Club to Interscholastic Sport (Net of User Fees)	NHS Athletics	\$2,033		\$2,033		\$2,033								
1.00	-	1.00	1.00	1.C	NHS Personal Counselor	Guidance/ NHS	\$77,236	-\$77,236	\$0		\$77,236								
1.00	0.80	0.80	0.80	1.A	NHS Nurse (\$1300 Non-Recurring)	Nursing/ NHS	\$72,875	-\$15,543	\$57,332		\$57,332								
1.00	0.50	0.50	0.50	4.A	NHS Special Education Inclusive Practices Coach	Sp Ed/ NHS	\$70,065	-\$35,033	\$35,033		\$35,033								
0.30	0.30	0.30	0.30	4.A	NHS Theater Teacher	Performing Arts/ NHS	\$25,249		\$25,249		\$25,249								
-	-	-	-	2.C	Remove World Language STAMP Assessment Fee (Shift to Operating)	World Languages/ NHS	\$6,965		\$6,965		\$6,965								
4.30	2.60	3.60	3.60		Subtotal: Program Improvement High		\$353,493	-\$171,753	\$181,741	\$77,236	\$258,977								



“New Chess Piece Design,” Needham High School, Product Design & Development, Class Project

Summary of FY 2022/23 Budget Highlights (continued):

Request TL FTE	Supt TL FTE	Rec TL FTE	SC Rec TL FTE	Goal	Description of Budgetary Increase	Department/ School	Total Request	Superintendent Chg	Total Recomm	School Cttee Chg	School Cttee Approved
Program Improvement Requests: District											
-	1.00	1.00	4.A		Temporary Clerical for School Administration & Operations	Superintendent	\$0	\$37,910	\$37,910		\$37,910
0.50	-	-	4.B		Temporary Human Resource Clerical for Paper File Conversion (Non-Recurring)	Human Resources	\$20,229	-\$20,229	\$0		\$0
-	-	-	2.B		SEL Assessment Tool	Student Support Services	\$25,000	-\$25,000	\$0		\$0
-	-	-	4.A		Business Office Budgeting Tool (\$135,000 Non-Recurring)	Financial Operations	\$158,000	-\$135,000	\$23,000		\$23,000
-	-	-	4.C		Professional Development Consultant Evaluation Assistance (Non-Recurring)	Professional Development	\$20,000	-\$20,000	\$0		\$0
-	-	-	4.A		Convert Computer Technician to Lead Technician	Administrative Technology	\$8,320	-\$8,320	\$0		\$0
-	-	-	4.A		Retention Bonus for Existing Van and Bus Drivers (Non-Recurring)	Transportation	\$14,000	-\$14,000	\$0		\$0
-	-	-	4.A		Increase Paid Holidays for Van and Bus Drivers from 4 to 10 Days	Transportation	\$7,677		\$7,677		\$7,677
-	-	-	4.A		Five Paid Vacation Days for Van and Bus Drivers	Transportation	\$6,398		\$6,398		\$6,398
-	-	-	4.A		Increase Safety Bonus for Van and Bus Drivers from \$250 to \$400	Transportation	\$1,650		\$1,650		\$1,650
-	-	-	4.A		Training Wages for New Van/ Bus Drivers (Non-Recurring)	Transportation	\$5,253	-\$5,253	\$0		\$0
-	-	-	4.A		Sign-On Bonus for New Van/Bus Drivers (Non-Recurring)	Transportation	\$3,000	-\$3,000	\$0		\$0
-	-	-	4.A		Driver Trainer for New Bus Drivers (Non-Recurring)	Transportation	\$1,500	-\$1,500	\$0		\$0
-	-	-	4.A		Referral Bonus for New Van/Bus Drivers (Non-Recurring)	Transportation	\$1,000	-\$1,000	\$0		\$0
-	-	-	4.A		Longevity Increase \$200 to \$500 Van Drivers	Transportation	\$2,700		\$2,700		\$2,700
-	-	-	4.A		Additional Yellow School Bus for Ridership Capacity	Transportation	\$76,500	-\$76,500	\$0		\$0
1.00	-	-	4.A		District Resource Nurse	Health/Nursing	\$73,125	-\$73,125	\$0		\$0
-	-	-	4.A		Nursing Software Licenses (For Additional Pollard & NHS Nurses)	Health/Nursing	\$1,560		\$1,560		\$1,560
-	-	-	4.A		Expand Special Education OOD/ESY Coordinator	Special Education/ District	\$12,822	-\$6,411	\$6,411		\$6,411
0.50	0.50	0.50	1.A		Expand 0.5 Director to Full Time	K-8 Math/ District	\$61,731		\$61,731		\$61,731
-	-	-	1.C		Summer Bridges Program	Summer Bridges	\$75,480	-\$37,740	\$37,740		\$37,740
-	-	-	2.B		Summer Per Diems for Technology Specialists	Media Services/ All Schools	\$9,019	-\$9,019	\$0		\$0
-	-	-	4.A		Technology Summer Support	Media Services/ All Schools	\$4,082		\$4,082		\$4,082
0.50	0.50	0.50	4.A		Operations Director for Fine and Performing Arts (\$1300 Non-Recurring)	K-12 FPA Director	\$44,997	-\$1,300	\$43,697		\$43,697
0.40	0.40	0.40	4.A		World Language Instructional Coach (\$1300 Non-Recurring)	K-12 World Languages Director	\$46,646	-\$18,620	\$28,026		\$28,026
2.90	2.40	2.40			Subtotal: Program Improvement District		\$680,689	-\$418,107	\$262,582	\$0	\$262,582
27.09	15.83	16.83			SUBTOTAL PROGRAM IMPROVEMENT		\$2,318,568	-\$1,192,507	\$1,126,062	\$77,236	\$1,203,298
Reductions to Existing Budget											
-	-	-	4.A		Reduction to Broadmeadow Supplies & Services Budget	Broadmeadow	\$0	-\$4,000	-\$4,000		-\$4,000
-	-	-	4.A		Reduction to Eliot Supplies & Services Budget	Eliot	\$0	-\$3,000	-\$3,000		-\$3,000
-	-	-	4.A		Reduction to Williams Supplies & Services Budget	Williams	\$0	-\$4,000	-\$4,000		-\$4,000
-	-	-	4.A		Reduction to Mitchell Supplies & Services Budget	Mitchell	\$0	-\$4,000	-\$4,000		-\$4,000
-	-	-	4.A		Reduction to Newman Supplies & Services Budget	Newman	\$0	-\$5,000	-\$5,000		-\$5,000
-	-	-	4.A		Reduction to High Rock Supplies & Services Budget	High Rock	\$0	-\$4,000	-\$4,000		-\$4,000
-	-	-	4.A		Reduction to Pollard Supplies & Services Budget	Pollard	\$0	-\$10,000	-\$10,000		-\$10,000
-	-	-	4.A		Reduction to NHS Supplies & Services Budget	NHS	\$0	-\$16,000	-\$16,000		-\$16,000
-	(1.00)	(1.00)	4.A		Eliminate NHS Permanent Building Substitute Position	Substitutes / NHS	\$0	-\$23,040	-\$23,040		-\$23,040
-	-	-	4.A		Reduction to Substitute Budget	Substitutes / Preschool	\$0	-\$12,810	-\$12,810		-\$12,810
-	-	-	4.A		Eliminate Duplicated Science Center Animal Caregiver	Science Center/ Newman	\$0	-\$6,524	-\$6,524		-\$6,524
-	(1.00)	(1.00)			SUBTOTAL REDUCTIONS TO EXISTING BUDGET		\$0	-\$92,374	-\$92,374	\$0	-\$92,374
861.38	841.12	842.12	-		TOTAL FY23 SCHOOL BUDGET		\$88,998,571	-\$1,798,010	\$87,200,562	\$77,236	\$87,277,798
45.08	24.82	25.82			\$ / FTE INCREASE FROM FY22		\$5,395,174		\$3,597,165		\$3,674,401
5.52%	3.04%	3.16%			% INCREASE FROM FY22		6.45%		4.30%		4.40%



Miranda Carrillo, Expressive Line Self Portrait, Needham High School

Per Pupil Expenditures:

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

Per pupil expenditures are calculated by dividing a district's operating costs by its average pupil membership (FTE's), including in-district expenditures per pupil and total expenditures per pupil, which includes in-district and out-of-district spending and enrollment. A district's operating costs include general fund expenditures, as well as expenditures from grants, private donations, and revolving accounts. They also include payments for local resident pupils who are being educated in schools outside the district. Needham's per pupil expenditures for the FY 2019/20 school year are displayed on the following pages.

Select a District:

Needham

Select a Fiscal Year:

2020

FTEIn	In-District FTE Pupils	5,728.4
FTEOut	Out-of-District FTE Pupils	98.4
FTEs	Total FTE Pupils	5,826.8

In-District Expenditures Per Pupil		General Fund	Grants and	Total Expenditures	\$ Per Pupil
Function	Description	A	Revolving	C = A + B	D = C/FTEIn
1110	School Committee	\$9,309	\$0	\$9,309	\$1.63
1210	Superintendent	\$393,522	\$0	\$393,522	\$68.70
1220	Assistant Superintendents	\$1,104,044	\$0	\$1,104,044	\$192.73
1230	Other District-Wide Administration	\$166,222	\$59,793	\$226,015	\$39.46
1410	Business and Finance	\$1,653,048	\$0	\$1,653,048	\$288.57
1420	Human Resources	\$603,195	\$0	\$603,195	\$105.30
1430	Legal Service for School Committee	\$145,000	\$0	\$145,000	\$25.31
1435	Legal Settlements	\$179,386	\$0	\$179,386	\$31.32
1450	Districtwide Administrative Technology*	\$343,721	\$0	\$343,721	\$60.00
ADMN	Administration (sub-total)	\$4,597,447	\$59,793	\$4,657,240	\$813.01
2110	Curriculum Directors and Department Heads (Supervisory)	\$3,357,621	\$537,183	\$3,894,804	\$679.91
2120	Curriculum Directors and Department Heads (Non-Supervisory)	\$253,173	\$179,808	\$432,981	\$75.58
2130	Instructional Technology Leadership*	\$0	\$0	\$0	\$0.00
2210	School Leadership	\$4,100,265	\$2,701	\$4,102,966	\$716.25
2220	Curriculum Leaders and Department Heads (School Level)*	\$0	\$0	\$0	\$0.00
2250	Administrative Technology (School Level)	\$348,358	\$0	\$348,358	\$60.81
2315	Instructional Coordinators*	\$0	\$0	\$0	\$0.00
LDRS	Instructional Leadership (sub-total)	\$8,059,416	\$719,692	\$8,779,108	\$1,532.56
2305	Teachers, Classroom	\$38,355,870	\$897,598	\$39,253,468	\$6,852.43
2310	Teachers, Specialists*	\$0	\$0	\$0	\$0.00
TCHR	Teachers (sub-total)	\$38,355,870	\$897,598	\$39,253,468	\$6,852.43
2320	Medical/ Therapeutic Services	\$1,147,749	\$0	\$1,147,749	\$200.36
2324	Substitutes, Long-Term	\$1,806,930	\$37,698	\$1,844,628	\$322.01
2325	Substitutes, Short-Term	\$293,647	\$0	\$293,647	\$51.26
2330	Paraprofessionals	\$3,933,267	\$1,273,124	\$5,206,391	\$908.87
2340	Librarians/Media Center Directors	\$1,093,985	\$0	\$1,093,985	\$190.98
2345	Distance Learning/Online Coursework*	\$0	\$0	\$0	\$0.00
TSER	Other Teaching Services (sub-total)	\$8,275,577	\$1,310,822	\$9,586,399	\$1,673.49
2351	Professional Development Leaders	\$0	\$0	\$0	\$0.00
2352	Instructional Coaches	\$986,182	\$801	\$986,983	\$172.30
2353	Professional Days*	\$0	\$0	\$0	\$0.00
2354	Stipends for Teachers Providing Instructional Coaching	\$96,407	\$0	\$96,407	\$16.83
2355	Substitutes for Professional Development*	\$0	\$0	\$0	\$0.00
2356	Costs for Instructional Staff to Attend Professional Development	\$155,026	\$7,219	\$162,245	\$28.32
2357	Professional Development Costs*	\$0	\$0	\$0	\$0.00
2358	Outside Professional Development Providers for Instructional Staff	\$135,243	\$97,873	\$233,116	\$40.69
PDEV	Professional Development (sub-total)	\$1,372,858	\$105,893	\$1,478,751	\$258.14

(Continued on the next page.)

Per Pupil Expenditures (continued):

2410	Textbooks, Software, Media, and Materials	\$42,223	\$1,157	\$43,380	\$7.57
2415	Instructional Materials (Libraries)	\$156,503	\$27,408	\$183,911	\$32.11
2420	Instructional Equipment	\$104,449	\$28,659	\$133,108	\$23.24
2430	General Classroom Supplies	\$380,677	\$95,166	\$475,842	\$83.07
2440	Other Instructional Services	\$630,860	\$1,241,241	\$1,872,101	\$326.81
2451	Instructional Hardware (Student and Staff Devices)*	\$603,053	\$1,918	\$604,971	\$105.61
2453	Instructional Hardware (All Other)*	\$173,691	\$1,644	\$175,335	\$30.61
2455	Instructional Software and Other Instructional Materials*	\$231,295	\$77,872	\$309,167	\$53.97
MATL	Instructional Materials, Equipment, and Technology (sub-t	\$2,322,750	\$1,475,064	\$3,797,815	\$662.98
2710	Guidance/Adjustment Counselors	\$2,733,719	\$227,615	\$2,961,334	\$516.96
2720	Testing and Assessment	\$234,523	\$0	\$234,523	\$40.94
2800	Psychological Services	\$488,354	\$48,390	\$536,744	\$93.70
GUID	Guidance, Counseling, and Testing (sub-total)	\$3,456,596	\$276,005	\$3,732,601	\$651.60
3100	Attendance and Parent Liaisons	\$3,687	\$0	\$3,687	\$0.64
3200	Medical/Health Services	\$1,066,702	\$108,396	\$1,175,098	\$205.14
3300	Transportation Services	\$902,151	\$773,377	\$1,675,529	\$292.50
3400	Food Services	\$0	\$2,275,976	\$2,275,976	\$397.31
3510	Athletics	\$515,401	\$656,078	\$1,171,479	\$204.50
3520	Other Student Activities	\$279,185	\$0	\$279,185	\$48.74
3600	School Security	\$0	\$0	\$0	\$0.00
SERV	Pupil Services (sub-total)	\$2,767,126	\$3,813,828	\$6,580,954	\$1,148.83
4110	Custodial Services	\$2,861,441	\$58,137	\$2,919,578	\$509.67
4120	Heating of Buildings	\$454,254	\$0	\$454,254	\$79.30
4130	Utility Services	\$1,313,025	\$0	\$1,313,025	\$229.21
4210	Maintenance of Grounds	\$357,424	\$0	\$357,424	\$62.40
4220	Maintenance of Buildings	\$1,528,874	\$13,359	\$1,542,234	\$269.23
4225	Building Security System	\$0	\$0	\$0	\$0.00
4230	Maintenance of Equipment	\$80,854	\$0	\$80,854	\$14.11
4300	Extraordinary Maintenance	\$0	\$0	\$0	\$0.00
4400	Technology Maintenance/Support (Salaries)*	\$670,249	\$0	\$670,249	\$117.00
4450	Technology Maintenance/Support (All Other)*	\$210,422	\$0	\$210,422	\$36.73
OPMN	Operations and Maintenance (sub-total)	\$7,476,543	\$71,496	\$7,548,039	\$1,317.65
5100	Employer Retirement Contributions	\$5,206,289	\$54,661	\$5,260,950	\$918.40
5150	Employee Separation Costs	\$79,676	\$6,701	\$86,377	\$15.08
5200	Insurance for Active Employees	\$10,999,750	\$30,043	\$11,029,793	\$1,925.46
5250	Insurance for Retired Employees	\$1,895,217	\$0	\$1,895,217	\$330.85
5260	Other Non-Employee Insurance	\$198,548	\$0	\$198,548	\$34.66
5300	Rental Lease of Equipment	\$0	\$0	\$0	\$0.00
5350	Rental Lease of Buildings	\$0	\$8,904	\$8,904	\$1.55
5400	Short Term Interest RANS	\$0	\$0	\$0	\$0.00
5500	Other Fixed Charges	\$14,624	\$0	\$14,624	\$2.55
5550	School Crossing Guards	\$147,412	\$0	\$147,412	\$25.73
BENE	Benefits and Fixed Charges (sub-total)	\$18,541,517	\$100,309	\$18,641,826	\$3,254.28
IIII	Total In-District Expenditures	\$95,225,701	\$8,830,499	\$104,056,200	\$18,164.97

Out-of-District Expenditures				
Function	Description	General Fund A	Grants and Revolving B	Total Expenditures C = A + B
9100	Tuition to Massachusetts Public Schools	\$82,947	\$3,500	\$86,447
9110	Tuition for School Choice	\$36,818	\$0	\$36,818
9120	Tuition to Commonwealth Charter Schools	\$84,280	\$0	\$84,280
9125	Tuition to Horace Mann Charter Schools	\$0	\$0	\$0
9200	Tuition to Out-of-State Schools	\$314,508	\$0	\$314,508
9300	Tuition to Non-Public Schools	\$4,069,311	\$423,452	\$4,492,763
9400	Tuition to Collaboratives	\$1,305,434	\$10,780	\$1,316,214
ODTR	Transportation	\$1,445,972	\$0	\$1,445,972
OODD	Total Out-of-District Expenditures	\$7,339,269	\$437,732	\$7,777,001

Total Expenditures Per Pupil					
Function	Description	General Fund A	Grants and Revolving B	Total Expenditures C = A + B	\$ Per Pupil D = C/FTes
TTPP	Total Expenditures	\$102,564,970	\$9,268,231	\$111,833,201	\$19,192.90

Trends in School Operating Budget Expenditures:

Trend: Needham Offers “Good Value” in Education

Looking at DESE per pupil expenditure data, we see that per pupil expenditures in Needham have remained comparable to the average of the twenty communities with whom we typically compare ourselves, and have exceeded the state-wide average over time. Needham’s FY 2019/20 per pupil expenditure of \$19,193 is slightly less than the comparison community average of \$19,528, but more than the state average of \$17,575. Since FY 2009/10, Needham’s per pupil expenditures have grown slightly faster than our 20 comparison towns (45% compared to 36%, respectively) and state-wide per-pupil expenditures (35%.)

Community	FY_08	FY_09	FY_10	FY_11	FY_12	FY_13	FY_14	FY_15	FY_16	FY_17	FY_18	FY_19	FY_20
Hopkinton	\$11,338	\$11,555	\$11,921	\$12,298	\$12,472	\$13,004	\$13,106	\$13,535	\$14,127	\$14,919	\$15,017	\$15,086	\$14,818
Holliston	\$11,217	\$11,413	\$12,186	\$12,089	\$12,198	\$12,548	\$12,986	\$13,446	\$13,211	\$13,652	\$14,146	\$14,762	\$15,049
Winchester	\$10,865	\$11,373	\$11,363	\$11,822	\$11,954	\$12,380	\$12,579	\$12,801	\$13,312	\$13,547	\$14,122	\$14,710	\$15,271
Walpole	\$11,232	\$11,812	\$11,971	\$11,691	\$12,021	\$12,768	\$13,501	\$14,078	\$14,244	\$15,049	\$15,820	\$16,472	\$16,649
Natick	\$12,279	\$12,926	\$12,910	\$12,649	\$13,146	\$13,526	\$13,550	\$14,044	\$14,291	\$16,523	\$16,393	\$16,195	\$16,745
Medfield	\$9,957	\$10,542	\$10,741	\$11,298	\$11,830	\$12,321	\$13,075	\$13,849	\$14,325	\$15,205	\$15,890	\$16,829	\$16,870
State	\$12,448	\$13,006	\$13,047	\$13,354	\$13,636	\$13,999	\$14,520	\$14,941	\$15,488	\$15,918	\$16,506	\$17,149	\$17,575
Norwood	\$12,226	\$12,993	\$12,778	\$13,558	\$13,497	\$13,897	\$15,038	\$15,480	\$16,302	\$16,611	\$17,224	\$17,293	\$18,124
Needham	\$12,552	\$12,955	\$13,248	\$13,602	\$13,742	\$14,320	\$15,020	\$15,900	\$16,547	\$17,307	\$18,149	\$18,827	\$19,193
Lexington	\$14,469	\$15,368	\$15,862	\$16,552	\$16,726	\$16,812	\$17,413	\$17,867	\$18,003	\$18,289	\$18,747	\$18,687	\$19,481
Wayland	\$14,033	\$14,342	\$15,219	\$15,156	\$15,902	\$16,269	\$16,445	\$17,652	\$17,713	\$18,470	\$18,751	\$19,443	\$19,497
Framingham	\$14,621	\$15,373	\$15,675	\$15,769	\$15,995	\$16,484	\$17,100	\$17,448	\$18,088	\$18,579	\$19,188	\$19,544	\$19,607
Westwood	\$13,305	\$13,839	\$13,814	\$13,999	\$14,197	\$14,827	\$15,337	\$15,853	\$16,713	\$17,595	\$18,310	\$19,378	\$19,859
Newton	\$15,498	\$16,243	\$16,597	\$16,397	\$16,400	\$17,149	\$17,581	\$18,096	\$18,779	\$18,899	\$19,396	\$20,220	\$20,786
Brookline	\$15,431	\$16,847	\$17,090	\$16,556	\$16,626	\$16,898	\$17,291	\$17,652	\$18,866	\$19,528	\$19,922	\$20,543	\$21,256
Dedham	\$13,893	\$14,837	\$14,852	\$15,459	\$16,040	\$16,434	\$16,906	\$17,780	\$18,724	\$19,639	\$20,291	\$20,821	\$21,269
Concord	\$15,928	\$16,342	\$16,438	\$16,637	\$16,893	\$16,274	\$16,457	\$17,517	\$18,857	\$19,173	\$19,916	\$21,180	\$21,498
Wellesley	\$13,916	\$14,330	\$15,392	\$15,421	\$15,085	\$17,231	\$17,108	\$18,185	\$18,636	\$19,823	\$20,381	\$21,016	\$21,516
Sherborn	\$12,700	\$14,121	\$15,784	\$15,129	\$15,720	\$19,317	\$18,378	\$19,534	\$19,135	\$18,476	\$19,463	\$21,224	\$21,731
Dover	\$15,084	\$16,591	\$15,646	\$17,607	\$18,313	\$19,323	\$21,336	\$24,263	\$23,233	\$23,065	\$24,039	\$23,107	\$24,311
Weston	\$17,017	\$18,023	\$18,591	\$19,352	\$19,915	\$20,579	\$21,653	\$22,768	\$23,899	\$24,226	\$25,367	\$25,846	\$27,039

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



Payne Paige, “Sell It,” Needham High School

Massachusetts Department of Elementary and Secondary Education

Per Pupil Expenditure Summary, FY16-FY20

Last updated October 2021

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

Needham

	2018	2019	2020
FTEIn In-District FTE Pupils	0.0	0.0	0.0
FTEOut Out-of-District FTE Pupils	0.0	0.0	0.0
FTEs Total FTE Pupils	0.0	0.0	0.0

Function Description	2018				2019				2020			
	\$ Per In-District Pupil A	% Share of In-District B = A / IIII	State Average B	% Share of State C = B / IIII	\$ Per In-District Pupil A	% Share of In-District B = A / IIII	State Average B	% Share of State C = B / IIII	\$ Per In-District Pupil A	% Share of In-District B = A / IIII	State Average B	% Share of State C = B / IIII
ADMN Administration	\$0.00	0.0%	\$563.50	3.5%	\$0.00	0.0%	\$537.79	3.2%	\$0.00	0.0%	\$562.17	3.3%
LDRS Instructional Leadership	\$0.00	0.0%	\$1,047.62	6.6%	\$0.00	0.0%	\$1,094.75	6.6%	\$0.00	0.0%	\$1,142.13	6.7%
TCHR Teachers	\$0.00	0.0%	\$6,201.89	38.9%	\$0.00	0.0%	\$6,426.16	38.8%	\$0.00	0.0%	\$6,666.45	39.3%
TSER Other Teaching Services	\$0.00	0.0%	\$1,326.45	8.3%	\$0.00	0.0%	\$1,400.14	8.4%	\$0.00	0.0%	\$1,434.41	8.5%
PDEV Professional Development	\$0.00	0.0%	\$156.77	1.0%	\$0.00	0.0%	\$161.62	1.0%	\$0.00	0.0%	\$166.95	1.0%
MATL Instructional Materials, Equipment and Technology	\$0.00	0.0%	\$488.62	3.1%	\$0.00	0.0%	\$481.01	2.9%	\$0.00	0.0%	\$504.98	3.0%
GUID Guidance, Counseling and Testing	\$0.00	0.0%	\$505.47	3.2%	\$0.00	0.0%	\$536.33	3.2%	\$0.00	0.0%	\$566.23	3.3%
SERV Pupil Services	\$0.00	0.0%	\$1,631.90	10.2%	\$0.00	0.0%	\$1,727.27	10.4%	\$0.00	0.0%	\$1,624.09	9.6%
OPMN Operations and Maintenance	\$0.00	0.0%	\$1,196.75	7.5%	\$0.00	0.0%	\$1,290.08	7.8%	\$0.00	0.0%	\$1,267.69	7.5%
BENE Insurance, Retirement Programs and Other	\$0.00	0.0%	\$2,833.78	17.8%	\$0.00	0.0%	\$2,921.75	17.6%	\$0.00	0.0%	\$3,028.30	17.9%
IIII In-District Per Pupil Expenditure	\$0.00		\$15,952.76		\$0.00		\$16,576.90		\$0.00		\$16,963.40	
TTPP Total Per Pupil Expenditures	\$0.00		\$16,506.27		\$0.00		\$17,141.30		\$0.00		\$17,574.70	



Alex Bloom, Needham High School, AP Photo Investigation

FY 2022/23 Budgeted School Department Enrollment

In the budget request, PreK-12 enrollment (excluding students attending out-of-District placements) is projected to be 5,556 in FY 2022/23, up 30 students from the FY 2021/2022 enrollment of 5,526. Elementary enrollment is projected to increase by 7 students (from 2,497 to 2,504); middle school enrollment is expected to increase by 21 students (from 1,278 to 1,299) and high school enrollment is expected to increase by 2 students (from 1,677 to 1,679). Pre-Kindergarten enrollment is expected to remain at the current 74 students.

The chart below displays projected FY 2023 enrollment by school and grade level:

Needham Public Schools Projected Enrollment: 2022/23																
	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	SP*	Total
Preschool	74															74
Broadmeadow		77	79	90	87	99	82									514
Eliot		74	76	69	70	77	77									443
Williams		65	66	75	75	80	74									435
Mitchell		86	89	95	103	102	123									598
Newman		80	81	92	88	81	92									514
High Rock								461								461
Pollard									459	379						838
High School											449	429	418	375	8	1,679
TOTAL	74	382	391	421	423	439	448	461	459	379	449	429	418	375	8	5,556

*SP indicates post graduate special education students counted separately by DESE October enrollment

NPS also has 92 Out of District students with special needs paid for by the district. DESE excludes out of district placements from District Source: McKibben Demographics, 2022

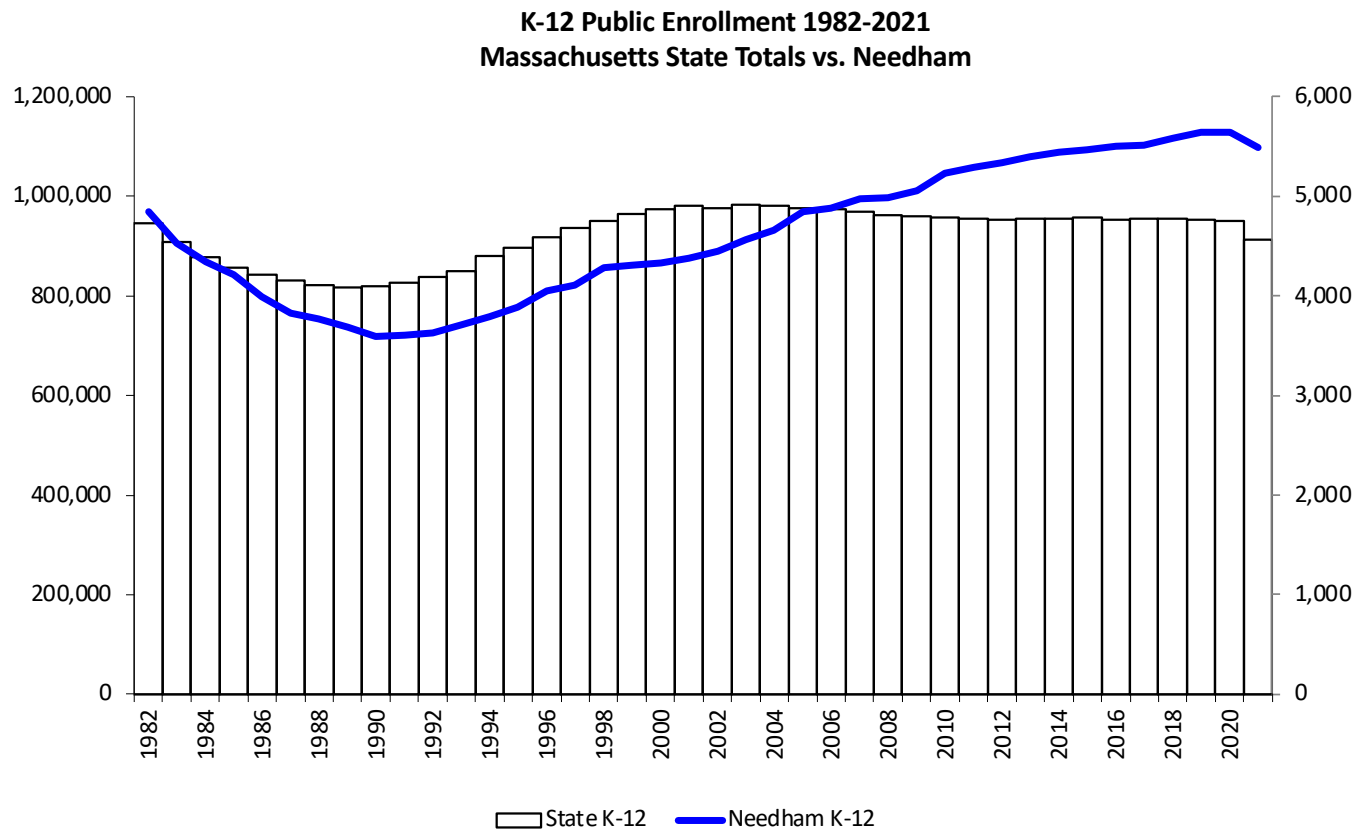
Trends in School Enrollment

The Needham Public Schools, like many school districts around the country, experienced a significant reduction in the number of enrolled students during the 20/21 School Year, due to COVID-19. As evident from the chart on the next page, Needham lost 212 students, primarily at the elementary level. The largest losses occurred at Preschool and Kindergarten, where parents opted to keep children home, send students to private school or homeschool. The High School enrollment remained relatively stable and consistent with prior year expectations.

Needham’s enrollment experience during COVID is typical of districts across the nation, which lost between 3-7% of enrollment, particularly in grades PreK-4. In Massachusetts, like other states, Kindergarten is not compulsory, and many parents opted to delay or skip Kindergarten altogether. During this time period, charter schools gained students and homeschool enrollments doubled from 2-4%, nationwide. Public school students also exited to private schools, although the nationwide recession influenced some parents’ ability to choose this option. Nationwide, middle and high school enrollments have seen much smaller reductions in enrollment.

Until FY21, Needham’s population had been growing steadily, in contrast to the rest of the state – though both experienced declines this year. Over the past twenty years (since FY 2000/01), Needham’s K-12 enrollment (excluding preschool students and pupils attending school out-of-district) has grown

25.4% from 4,374 (FY 2000/01) to 5,487 (FY 2020/21.) By contrast, statewide enrollment has decreased by 68,128 students (7.0%) over the same period, from 979,593 to 911,465.



Projected Enrollment – FY 2022/2023 and Beyond

Over the next fifteen years, Needham’s enrollment is projected to remain relatively flat, according to a recent analysis by McKibben Demographics Research (December 2021). McKibben does project that enrollment will return to pre-Pandemic levels, although more gradually than previously anticipated. The updated forecast assumes that Needham will reach pre-pandemic enrollment levels of approximately 5,700 students, but not until the end of the fifteen year forecast horizon. See charts on the following pages for details.

FY23 Operating Budget Staffing Summary by Department:

	Total FY19 Actual	Total FY20 Actual	Total FY21 Actual	Total FY22 Approved	Total FY23 Request	Total FY23 Supt Rec	Admin FY23 SC Appr	Teacher FY23 SC Appr	Aide FY23 SC Appr	Non Instr FY23 SC Appr	Total FY23 Supt Rec
Administration											
School Committee	-	-	-	-	-	-	-	-	-	-	-
Superintendent	2.00	2.00	2.81	3.01	3.01	4.01	1.44	-	-	2.57	4.01
Human Resources	7.28	6.85	6.85	6.85	7.35	6.85	1.00	-	-	5.85	6.85
Student Support Services	3.43	3.81	2.80	2.80	2.80	2.80	1.00	-	-	1.80	2.80
Student Learning	2.00	2.00	2.00	2.00	2.00	2.00	1.00	-	-	1.00	2.00
Financial Operations	6.94	6.94	5.94	6.94	6.94	6.94	1.00	-	-	5.94	6.94
External Funding	-	-	-	-	-	-	-	-	-	-	-
Subtotal Administration	21.65	21.60	20.40	21.60	22.10	22.60	5.44	-	-	17.16	22.60
General Supplies & Services											
Professional Development											
District	-	-	-	-	-	-	-	-	-	-	-
Broadmeadow	-	-	-	-	-	-	-	-	-	-	-
Eliot	-	-	-	-	-	-	-	-	-	-	-
Williams	-	-	-	-	-	-	-	-	-	-	-
Mitchell	-	-	-	-	-	-	-	-	-	-	-
Newman	-	-	-	-	-	-	-	-	-	-	-
High Rock	-	-	-	-	-	-	-	-	-	-	-
Pollard	-	-	-	-	-	-	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-	-
Staff 504 Accommodations	-	-	-	-	-	-	-	-	-	-	-
Lane Changes & Sick Buy Back	-	-	-	-	-	-	-	-	-	-	-
Sub Callers	-	-	-	-	-	-	-	-	-	-	-
Substitutes	3.47	3.04	2.34	3.11	3.11	2.11	-	1.00	-	1.11	2.11
Curriculum Development	-	-	-	0.20	0.20	0.20	0.20	-	-	-	0.20
General Supplies, Services & E	-	-	-	-	-	-	-	-	-	-	-
Remote Learning	-	-	-	-	-	-	-	-	-	-	-
Production Center/Mail Room	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	1.00	1.00
Administrative Technology	6.00	12.76	12.96	12.96	12.96	12.96	-	-	-	12.96	12.96
Transportation	9.37	10.02	9.09	10.75	10.75	10.75	-	-	-	10.75	10.75
Subtotal Gen. Supply & Svc.	19.84	26.82	25.39	28.02	28.02	27.02	0.20	1.00	-	25.82	27.02
Elementary											
Broadmeadow	29.01	35.43	35.43	36.43	38.43	36.43	2.00	25.00	5.00	4.43	36.43
Eliot	21.39	27.09	29.59	27.49	31.59	31.59	1.80	22.00	4.00	3.79	31.59
Williams	27.10	33.74	37.54	34.14	37.13	36.13	2.00	25.00	5.00	4.13	36.13
Mitchell	28.26	33.46	34.76	33.66	34.66	33.66	1.80	23.00	5.00	3.86	33.66
Newman	35.63	41.66	39.79	41.86	43.86	41.86	2.00	30.00	5.00	4.86	41.86
Subtotal Elementary	141.38	171.38	177.10	173.58	185.67	179.67	9.60	125.00	24.00	21.07	179.67
Middle											
High Rock	26.44	26.44	26.84	26.84	26.64	26.64	3.10	20.40	-	3.14	26.64
Pollard Middle School	52.61	52.50	55.10	54.30	53.70	53.70	5.10	43.60	-	5.00	53.70
Subtotal Middle School	79.05	78.94	81.94	81.14	80.34	80.34	8.20	64.00	-	8.14	80.34
High School											
Needham High School	92.16	90.67	92.03	92.72	94.58	94.18	7.20	78.55	0.57	7.86	94.18
High School Athletics	2.50	2.50	2.50	2.50	2.50	2.50	1.00	-	-	1.50	2.50
Subtotal High School	94.66	93.17	94.53	95.22	97.08	96.68	8.20	78.55	0.57	9.36	96.68

FY23 Operating Budget Staffing Summary by Department:

	Total FY19 Actual	Total FY20 Actual	Total FY21 Actual	Total FY22 Approved	Total FY23 Request	Total FY23 Supt Rec	Admin FY23 SC Appr	Teacher FY23 SC Appr	Aide FY23 SC Appr	Non Instr FY23 SC Appr	Total FY23 Supt Rec
Student Services											
Guidance	32.00	32.60	34.00	34.10	37.10	35.50	1.00	33.50	-	2.00	36.50
District	2.00	2.00	2.00	2.00	2.00	2.00	1.00	-	-	1.00	2.00
Broadmeadow	2.10	2.30	2.70	2.80	2.80	2.80	-	2.80	-	-	2.80
Eliot	1.20	1.40	1.40	1.40	1.70	1.70	-	1.70	-	-	1.70
Williams	1.50	1.70	1.70	1.70	2.00	1.80	-	1.80	-	-	1.80
Mitchell	1.40	1.40	1.60	1.60	1.70	1.60	-	1.60	-	-	1.60
Newman	2.40	2.40	2.40	2.40	2.40	2.40	-	2.40	-	-	2.40
High Rock	2.70	2.70	2.70	2.70	3.00	2.70	-	2.70	-	-	2.70
Pollard	3.70	3.70	4.10	4.10	5.10	5.10	-	5.10	-	-	5.10
HS	14.60	14.60	15.00	15.00	16.00	15.00	-	15.00	-	1.00	16.00
Preschool	0.40	0.40	0.40	0.40	0.40	0.40	-	0.40	-	-	0.40
	Total FY19 Actual	Total FY20 Actual	Total FY21 Actual	Total FY22 Approved	Total FY23 Request	Total FY23 Supt Rec	Admin FY23 SC Appr	Teacher FY23 SC Appr	Aide FY23 SC Appr	Non Instr FY23 SC Appr	Total FY23 Supt Rec
Psychology	4.90	5.20	5.30	5.80	6.00	5.80	-	5.80	-	-	5.80
Broadmeadow	0.50	0.50	0.60	0.60	0.60	0.60	-	0.60	-	-	0.60
Eliot	-	-	-	-	-	-	-	-	-	-	-
Williams	0.50	0.50	0.50	1.00	1.00	1.00	-	1.00	-	-	1.00
Mitchell	0.50	0.50	0.50	0.50	0.50	0.50	-	0.50	-	-	0.50
Newman	0.60	0.60	0.60	0.60	0.60	0.60	-	0.60	-	-	0.60
High Rock	0.30	0.30	0.30	0.30	0.30	0.30	-	0.30	-	-	0.30
Pollard	0.70	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
HS	1.80	1.80	1.80	1.80	1.80	1.80	-	1.80	-	-	1.80
Preschool	-	-	-	-	0.20	-	-	-	-	-	-
	Total FY19 Actual	Total FY20 Actual	Total FY21 Actual	Total FY22 Approved	Total FY23 Request	Total FY23 Supt Rec	Admin FY23 SC Appr	Teacher FY23 SC Appr	Aide FY23 SC Appr	Non Instr FY23 SC Appr	Total FY23 Supt Rec
Nursing	11.01	13.05	14.05	13.05	15.55	14.05	1.00	13.05	-	-	14.05
District	2.00	3.00	4.00	3.00	4.00	3.00	1.00	2.00	-	-	3.00
Broadmeadow	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
Eliot	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
Williams	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
Mitchell	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
Newman	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
High Rock	0.61	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
Pollard	1.50	1.50	1.50	1.50	2.00	1.70	-	1.70	-	-	1.70
HS	1.75	2.40	2.40	2.40	3.40	3.20	-	3.20	-	-	3.20
Preschool	0.15	0.15	0.15	0.15	0.15	0.15	-	0.15	-	-	0.15
Special Education	212.05	209.65	211.91	215.79	229.30	225.00	9.17	99.13	115.64	1.06	225.00
District	3.86	3.86	3.86	3.86	3.86	3.86	3.00	-	-	0.86	3.86
Broadmeadow	13.88	13.08	15.97	15.90	16.83	16.83	0.70	7.63	8.50	-	16.83
Eliot	17.32	15.47	16.82	17.15	16.26	16.26	1.00	6.86	8.40	-	16.26
Williams	23.77	35.04	35.46	36.87	38.37	36.77	1.00	10.08	25.69	-	36.77
Mitchell	11.04	12.20	11.79	12.83	13.38	13.38	0.70	5.68	7.00	-	13.38
Newman	31.08	19.01	21.20	19.10	21.01	19.31	0.80	9.71	8.80	-	19.31
High Rock	17.00	19.00	15.00	16.00	16.00	16.00	1.00	8.00	7.00	-	16.00
Pollard	35.59	32.84	36.14	35.74	36.74	36.74	0.47	18.27	18.00	-	36.74
HS	39.89	41.69	38.89	40.69	48.54	47.54	-	24.19	23.35	-	47.54
Preschool	18.62	17.46	16.78	17.65	18.31	18.31	0.50	8.71	8.90	0.20	18.31
Summer Special Education	-	-	-	-	-	-	-	-	-	-	-
Special Education Tuitions	-	-	-	-	-	-	-	-	-	-	-
Vocational Education	-	-	-	-	-	-	-	-	-	-	-

FY23 Operating Budget Staffing Summary by Department:

	Total FY19 Actual	Total FY20 Actual	Total FY21 Actual	Total FY22 Approved	Total FY23 Request	Total FY23 Supt Rec	Admin FY23 SC Appr	Teacher FY23 SC Appr	Aide FY23 SC Appr	Non Instr FY23 SC Appr	Total FY23 Supt Rec
English Language Learners (ELL)	6.80	7.00	7.10	7.10	7.30	7.30	0.80	6.50	-	-	7.30
<i>District</i>	0.60	0.80	0.80	0.80	0.80	0.80	0.80	-	-	-	0.80
<i>Broadmeadow</i>	0.70	0.70	0.70	0.70	0.70	0.70	-	0.70	-	-	0.70
<i>Eliot</i>	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
<i>Williams</i>	1.20	1.20	1.20	1.20	1.20	1.20	-	1.20	-	-	1.20
<i>Mitchell</i>	0.50	0.50	0.60	0.60	0.60	0.60	-	0.60	-	-	0.60
<i>Newman</i>	1.30	1.30	1.30	1.30	1.30	1.30	-	1.30	-	-	1.30
<i>High Rock</i>	0.30	0.30	0.30	0.30	0.30	0.30	-	0.30	-	-	0.30
<i>Pollard</i>	0.70	0.70	0.70	0.70	0.70	0.70	-	0.70	-	-	0.70
<i>HS</i>	0.50	0.50	0.50	0.50	0.70	0.70	-	0.70	-	-	0.70
Reading	13.56	12.75	12.14	12.74	13.79	13.79	1.00	12.79	-	-	13.79
<i>District</i>	-	-	-	-	1.00	1.00	1.00	-	-	-	1.00
<i>Broadmeadow</i>	2.20	2.18	2.18	2.18	2.00	2.00	-	2.00	-	-	2.00
<i>Eliot</i>	1.46	1.54	1.54	1.54	1.69	1.69	-	1.69	-	-	1.69
<i>Williams</i>	2.20	2.18	2.18	2.18	2.00	2.00	-	2.00	-	-	2.00
<i>Mitchell</i>	2.70	1.69	1.68	1.68	1.70	1.70	-	1.70	-	-	1.70
<i>Newman</i>	2.40	2.58	2.58	2.58	2.40	2.40	-	2.40	-	-	2.40
<i>High Rock</i>	2.00	2.00	2.00	2.00	1.60	1.60	-	1.60	-	-	1.60
<i>Pollard</i>	0.60	0.60	-	0.60	1.40	1.40	-	1.40	-	-	1.40
Math Instruction	5.00	5.50	6.00	6.00	10.00	8.00	1.00	7.00	-	-	8.00
<i>District</i>	-	-	0.50	-	1.00	1.00	1.00	-	-	-	1.00
<i>Broadmeadow</i>	1.50	1.50	1.00	1.50	1.50	1.00	-	1.00	-	-	1.00
<i>Eliot</i>	1.00	1.00	1.00	1.00	1.50	1.50	-	1.50	-	-	1.50
<i>Williams</i>	1.00	1.00	1.00	1.00	1.50	1.00	-	1.00	-	-	1.00
<i>Mitchell</i>	0.50	1.00	1.00	1.00	1.50	1.00	-	1.00	-	-	1.00
<i>Newman</i>	1.00	1.00	1.50	1.50	2.50	2.00	-	2.00	-	-	2.00
<i>High Rock</i>	-	-	-	-	0.50	0.50	-	0.50	-	-	0.50
<i>Pollard</i>	-	-	-	-	-	-	-	-	-	-	-
Student 504 Compliance	-	-	-	-	-	-	-	-	-	-	-
K-12 Attendance	-	-	-	-	-	-	-	-	-	-	-
Subtotal Student Services	285.31	285.74	290.49	294.57	319.03	309.43	13.97	177.77	115.64	3.05	310.43
K-12 Specialist Instruction	-	-	-	-	-	-	-	-	-	-	-
Science Center	4.51	5.46	5.75	5.44	5.88	5.45	0.60	1.50	2.80	0.55	5.45
<i>District</i>	0.21	0.21	0.21	0.21	1.10	1.10	0.60	-	0.50	-	1.10
<i>Broadmeadow</i>	0.60	0.79	0.85	0.79	0.76	0.67	-	0.16	0.40	0.11	0.67
<i>Eliot</i>	0.60	0.79	0.85	0.79	0.76	0.67	-	0.16	0.40	0.11	0.67
<i>Williams</i>	0.60	0.79	0.85	0.79	0.76	0.67	-	0.16	0.40	0.11	0.67
<i>Mitchell</i>	0.60	0.79	0.85	0.79	0.76	0.67	-	0.16	0.40	0.11	0.67
<i>Newman</i>	1.90	2.09	2.13	2.07	1.76	1.67	-	0.86	0.70	0.11	1.67
Educational Technology	17.21	-	-	-	-	-	-	-	-	-	-
<i>District</i>	5.91	-	-	-	-	-	-	-	-	-	-
<i>Broadmeadow</i>	1.00	-	-	-	-	-	-	-	-	-	-
<i>Eliot</i>	1.00	-	-	-	-	-	-	-	-	-	-
<i>Williams</i>	1.00	-	-	-	-	-	-	-	-	-	-
<i>Mitchell</i>	1.00	-	-	-	-	-	-	-	-	-	-
<i>Newman</i>	1.00	-	-	-	-	-	-	-	-	-	-
<i>High Rock</i>	1.50	-	-	-	-	-	-	-	-	-	-
<i>Pollard</i>	1.80	-	-	-	-	-	-	-	-	-	-
<i>HS</i>	3.00	-	-	-	-	-	-	-	-	-	-

FY23 Operating Budget Staffing Summary by Department:

	Total FY19 Actual	Total FY20 Actual	Total FY21 Actual	Total FY22 Approved	Total FY23 Request	Total FY23 Supt Rec	Admin FY23 SC Appr	Teacher FY23 SC Appr	Aide FY23 SC Appr	Non Instr FY23 SC Appr	Total FY23 Supt Rec
Media & Digital Learning	13.60	24.00	24.00	24.20	24.20	24.20	-	19.60	3.00	1.60	24.20
<i>District</i>	1.00	-	-	-	-	-	-	-	-	-	-
<i>Broadmeadow</i>	1.40	2.20	2.20	2.20	2.20	2.20	-	2.00	-	0.20	2.20
<i>Eliot</i>	1.00	2.20	2.20	2.20	2.20	2.20	-	2.00	-	0.20	2.20
<i>Williams</i>	1.10	2.20	2.20	2.20	2.20	2.20	-	2.00	-	0.20	2.20
<i>Mitchell</i>	1.20	2.20	2.20	2.20	2.20	2.20	-	2.00	-	0.20	2.20
<i>Newman</i>	1.50	2.50	2.50	2.50	2.50	2.50	-	2.30	-	0.20	2.50
<i>High Rock</i>	1.00	2.50	2.50	2.50	2.50	2.50	-	2.50	-	-	2.50
<i>Pollard</i>	1.60	3.40	3.40	3.40	3.40	3.40	-	2.80	-	0.60	3.40
<i>HS</i>	3.80	6.80	6.80	7.00	7.00	7.00	-	4.00	3.00	-	7.00
K-12 Dir. Media & Tech Services	2.00	2.00	2.00	2.00	2.00	2.00	1.00	-	-	1.00	2.00
Physical Education	21.40	21.60	22.10	22.20	23.27	22.64	-	22.64	-	-	22.64
<i>Broadmeadow</i>	1.60	1.60	1.60	1.60	1.60	1.67	-	1.67	-	-	1.67
<i>Eliot</i>	1.10	1.20	1.20	1.30	1.47	1.47	-	1.47	-	-	1.47
<i>Williams</i>	1.40	1.50	1.50	1.50	1.60	1.67	-	1.67	-	-	1.67
<i>Mitchell</i>	1.50	1.50	1.50	1.50	2.10	1.53	-	1.53	-	-	1.53
<i>Newman</i>	2.00	2.00	2.00	2.00	2.00	2.00	-	2.00	-	-	2.00
<i>High Rock</i>	2.00	2.00	2.00	2.00	2.00	2.00	-	2.00	-	-	2.00
<i>Pollard</i>	4.20	4.20	4.70	4.70	4.70	4.70	-	4.70	-	-	4.70
<i>HS</i>	7.60	7.60	7.60	7.60	7.80	7.60	-	7.60	-	-	7.60
Health Education	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
<i>High Rock</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Pollard</i>	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
<i>HS</i>	-	-	-	-	-	-	-	-	-	-	-
K-12 Dir. Health & Phys. Ed.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	1.00
Fine Arts	16.40	17.00	17.10	17.10	17.46	16.76	-	16.76	-	-	16.76
<i>Broadmeadow</i>	1.00	1.00	1.00	1.00	1.00	0.93	-	0.93	-	-	0.93
<i>Eliot</i>	0.40	0.70	0.70	0.70	0.83	0.83	-	0.83	-	-	0.83
<i>Williams</i>	1.10	1.00	1.00	1.00	0.93	0.93	-	0.93	-	-	0.93
<i>Mitchell</i>	0.74	1.00	1.00	1.00	1.00	0.87	-	0.87	-	-	0.87
<i>Newman</i>	1.16	1.30	1.30	1.30	1.20	1.10	-	1.10	-	-	1.10
<i>High Rock</i>	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
<i>Pollard</i>	3.00	3.00	3.10	3.10	3.50	3.10	-	3.10	-	-	3.10
<i>HS</i>	8.00	8.00	8.00	8.00	8.00	8.00	-	8.00	-	-	8.00
Performing Arts	14.76	15.27	14.90	15.50	16.88	16.72	-	16.27	0.45	-	16.72
<i>Broadmeadow</i>	1.62	1.58	1.40	1.45	1.90	1.68	-	1.68	-	-	1.68
<i>Eliot</i>	0.94	1.08	1.00	1.08	1.08	1.38	-	1.30	0.08	-	1.38
<i>Williams</i>	1.32	1.40	1.26	1.40	1.73	1.54	-	1.40	0.14	-	1.54
<i>Mitchell</i>	1.34	1.44	1.30	1.44	1.54	1.47	-	1.33	0.14	-	1.47
<i>Newman</i>	1.64	1.78	1.64	1.64	1.64	1.66	-	1.66	-	-	1.66
<i>High Rock</i>	2.00	2.03	2.00	2.03	2.03	2.03	-	2.00	0.03	-	2.03
<i>Pollard</i>	2.70	2.76	3.10	3.26	3.46	3.46	-	3.40	0.06	-	3.46
<i>HS</i>	3.20	3.20	3.20	3.20	3.50	3.50	-	3.50	-	-	3.50
K-12 Dir. Fine & Perf. Arts	2.15	2.15	2.15	2.15	2.75	2.75	1.00	-	-	1.75	2.75
World Languages	29.70	29.50	31.69	30.60	33.31	31.48	-	31.48	-	-	31.48
<i>Broadmeadow</i>	1.20	1.20	2.20	1.20	2.05	1.65	-	1.65	-	-	1.65
<i>Eliot</i>	0.80	1.00	1.00	1.00	1.40	1.23	-	1.23	-	-	1.23
<i>Williams</i>	1.00	1.20	1.00	1.20	1.73	1.41	-	1.41	-	-	1.41
<i>Mitchell</i>	1.10	1.20	1.15	1.20	1.67	1.03	-	1.03	-	-	1.03
<i>Newman</i>	1.40	1.50	1.50	1.50	2.00	1.70	-	1.70	-	-	1.70
<i>High Rock</i>	2.20	1.80	2.00	2.00	2.00	2.00	-	2.00	-	-	2.00
<i>Pollard</i>	6.00	6.30	8.04	7.30	7.25	7.25	-	7.25	-	-	7.25
<i>HS</i>	16.00	15.30	14.80	15.20	15.20	15.20	-	15.20	-	-	15.20
K-12 Dir. World Languages	1.00	1.00	1.00	1.00	1.40	1.40	1.00	0.40	-	-	1.40
Subtotal K-12 Specialists	124.72	119.97	122.68	122.18	129.14	125.39	4.60	109.64	6.25	4.90	125.39
GRAND TOTAL	766.61	797.62	812.53	816.30	861.38	841.12	50.21	555.96	146.44	89.50	842.12

Average Class Size:

The high value per dollar expended of Needham education also is demonstrated by the following staffing ratio chart, which shows that, in 2021/2022, there are more students assigned to each teacher in Needham, on average, than in most surrounding communities and in the state, overall. Needham's average class sizes were slightly higher than many comparison communities and the statewide averages (16.0 and 15.5 respectively). Source: DESE Class Size Report

District Name	Average Class Size
Brookline	14.5
Concord	16.4
Dedham	14.7
Dover	17.4
Dover-Sherborn	16.9
Framingham	12.4
Holliston	21.7
Hopkinton	19.7
Lexington	17.4
Medfield	17.5
Natick	17.9
<i>Needham</i>	<i>16.4</i>
Newton	17.1
Norwell	14.9
Sherborn	15.7
Walpole	15.3
Wayland	16.3
Wellesley	14.8
Weston	14.2
Westwood	13.0
Winchester	12.8
State Totals	15.5