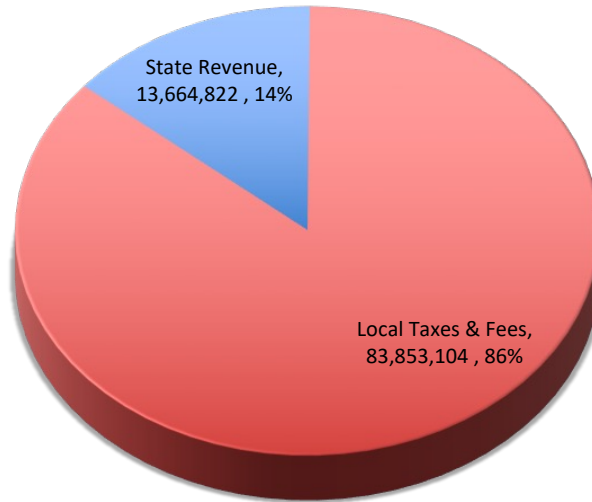


# School Operating Budget Revenue & Expenditure Summary

## FY 2024/25 School Committee Operating Budget Revenues by Type \$97,517,926



### Revenue Summary:

School Revenue	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Approved	\$ Inc/(Dec) Over FY24	% Inc/(Dec)	% FY25 TL
<b>Local Revenue:</b>									
Property Taxes & Fees (5)	68,820,938	70,619,367	72,625,252	80,891,419	87,419,434	83,853,104	2,961,685	3.66%	86.0%
<b>School-Related State Revenue / Assessments:</b>									
School Choice (1)	(73,653)	(68,591)	(71,763)	(70,630)	(59,249)	(59,249)	11,381	-16.11%	-0.1%
Charter School (2)	(98,502)	(87,226)	(55,565)	(68,503)	(76,529)	(76,529)	(8,026)	11.72%	-0.1%
Special Education (3)	(26,337)	(51,104)	(31,704)	(32,972)	(44,400)	(44,400)	(11,428)	34.66%	0.0%
Homeless Transportation (4)	-	23,764	-	-	-	-	-	0.00%	0.0%
Chapter 70 Formula Aid (5)	11,025,783	11,192,613	12,371,314	13,312,456	13,845,000	13,845,000	532,544	4.00%	14.20%
<b>Subtotal State</b>	<b>10,827,291</b>	<b>11,009,456</b>	<b>12,212,282</b>	<b>11,264,554</b>	<b>13,664,822</b>	<b>13,664,822</b>	<b>2,400,268</b>	<b>21.31%</b>	<b>14.0%</b>
<b>Totals</b>	<b>79,648,229</b>	<b>81,628,823</b>	<b>84,837,534</b>	<b>92,155,973</b>	<b>101,084,256</b>	<b>97,517,926</b>	<b>5,361,953</b>	<b>5.82%</b>	<b>100.0%</b>

(1) School Choice Source: Town of Needham (Actuals), FY25 Department of Revenue Cherry Sheet Estimates (Budget)  
 (2) Charter School Source: Town of Needham (Actuals), FY25 Department of Revenue Cherry Sheet Estimates (Budget)  
 (3) SpEd Mass Hospital School Source: Town of Needham (Actuals), FY25 Department of Revenue Cherry Sheet Estimates (Budget)  
 (5) School Based Homeless Reimbursements Source: Town of Needham (Actuals), FY25 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: Town of Needham (Actuals), FY25 Department of Revenue Cherry Sheet Estimates (Budget)  
 (5) FY25 Town Manager Proposed Budget, January 2024

Anticipated revenue for School Department operations in FY 2024/25 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 2024 Town-wide revenue projections and the Governor's FY25 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 14% of the school operating budget is funded by state revenue. Property taxes and other local receipts make up the difference (86%).

### 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 1<sup>st</sup> of any given year. The **Foundation Budget** is derived by multiplying the number of students by pre-determined rates in a number of foundation budget categories. 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.



*Adah Rosen, Grade 10  
Prompted Assignment*

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

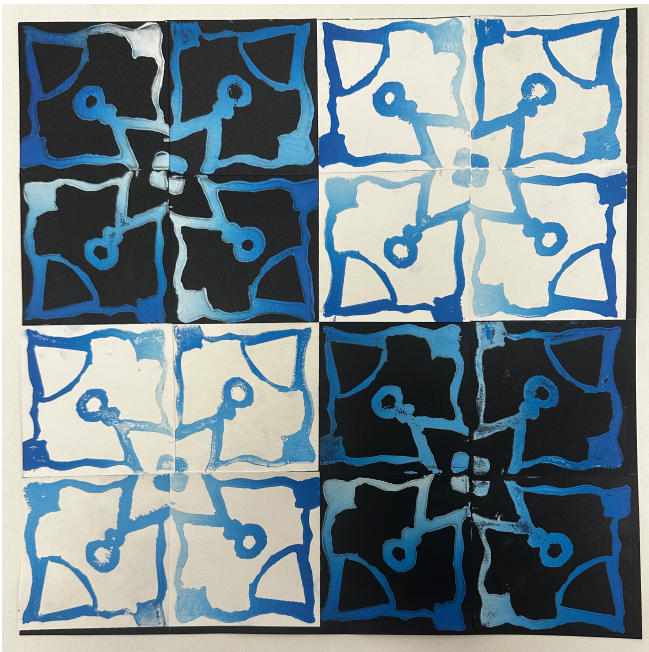
formula is designed to have an equalizing effect by distributing less state aid to wealthy districts, and more state aid to less wealthy districts.

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 FY23, school expenditures totaled \$114,946,009, including \$82,460,306 in spending by the School Committee and \$32,485,703 spent by Town departments on behalf of the schools. This spending level exceeded the net school spending requirement of \$66,681,600 by \$48,264,409.

In addition, since FY07, local contribution requirements have been based on progress toward a ‘target’ local contribution amount. The target local contribution amount establishes a maximum 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%. 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



*Alice Doyle, Grade 8  
Tile Design*

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 foundation budget rates, which had been applied to English Language Learner (ELL) and low-income students, were too low to generate the level of state aid 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 in 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 and higher foundation budget rates in five areas: benefits and fixed charges, guidance and psychological services, special education, ELL and low-income students, all of which were 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.) 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.



*Libby Roy, Grade 5*  
*Three Black Mountains with Blue Background*

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 School Committee recently approved an updated three-year plan in March of 2024. 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 FY25 State Budget

The FY25 Chapter 70 formula aid estimate for Needham (summarized below) reflects Governor Healey's proposed state budget (House 2) for the coming fiscal year. The Governor's recommended Chapter 70 allocation for Needham of \$13,479,916 is \$167,460 more than last year, but is less than the Town's budget estimate of \$13,845,000.

This proposal continues to implement the Student Opportunity Act recommendations of the state Foundation Budget Review Commission. The FY25 budget represents the fourth of a planned six-year phase in of the higher foundation budget rates, referenced above. (These rates are expected to be completely phased in by FY27.) In addition, the foundation budget categories are increased for inflation: benefits and fixed charges increase by 5.03%, based on the enrollment-weighted, three-year average premium increase for all Group Insurance Commission plans; while all other foundation categories increase by 1.35%, based on the U.S. Department of Commerce's state and local government price deflator. Finally, the formula's minimum aid provision guarantees that all districts will receive at least the same amount of aid in FY25 as they did in FY24, plus a \$30 per pupil increase.

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 FY25 state budget or an earlier local aid resolution.

**Massachusetts Department of Elementary and Secondary Education  
FY25 Chapter 70 Summary**



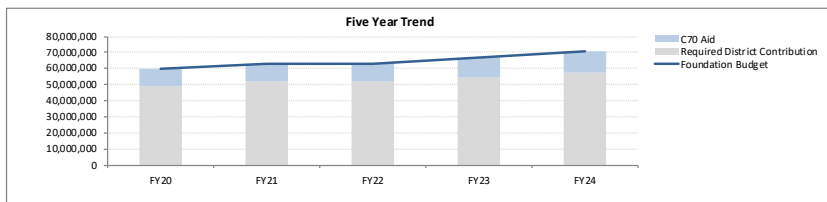
**199 Needham**

Aid Calculation FY25

<b>Prior Year Aid</b>	
1 Chapter 70 FY24	<b>13,312,456</b>
<b>Foundation Aid</b>	
2 Foundation budget FY25	72,804,872
3 Required district contribution FY25	60,064,019
4 Foundation aid (2 -3)	12,740,853
5 Increase over FY24 (4 -1)	<b>0</b>
<b>Minimum Aid</b>	
6 Minimum \$30 per pupil increase	167,460
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	<b>167,460</b>
<b>Subtotal</b>	
8 Sum of 1,5,7	<b>13,479,916</b>
<b>Minimum Aid Adjustment</b>	
9 Minimum aid adjustment	13,479,916
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0)	<b>0</b>
<b>Non-Operating District Reduction to Foundation</b>	
11 Reduction to foundation	<b>0</b>
<b>Hold Harmless Aid</b>	
12 Hold harmless aid	<b>0</b>
<b>FY25 Chapter 70 Aid</b>	
13 Sum of 1,5,7,10, 12 minus 11	<b>13,479,916</b>

Comparison to FY24

	FY24	FY25	Change	Pct Chg
Enrollment	5,558	5,582	24	0.43%
Foundation budget	70,773,643	72,804,872	2,031,229	2.87%
Required district contribution	57,461,187	60,064,019	2,602,832	4.53%
Chapter 70 aid	<b>13,312,456</b>	<b>13,479,916</b>	167,460	1.26%
Required net school spending (NSS)	70,773,643	73,543,935	2,770,292	3.91%
Target aid share	17.50%	17.50%		
C70 % of foundation	18.81%	18.52%		
Required NSS % of foundation	100.00%	101.02%		



**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 FY24, and (b) foundation enrollment multiplied by \$30. The aid adjustment increment (line 10) is the line 9 amount less the line 8 amount if the difference is positive. Otherwise, the increment is zero.

Grants and Fees

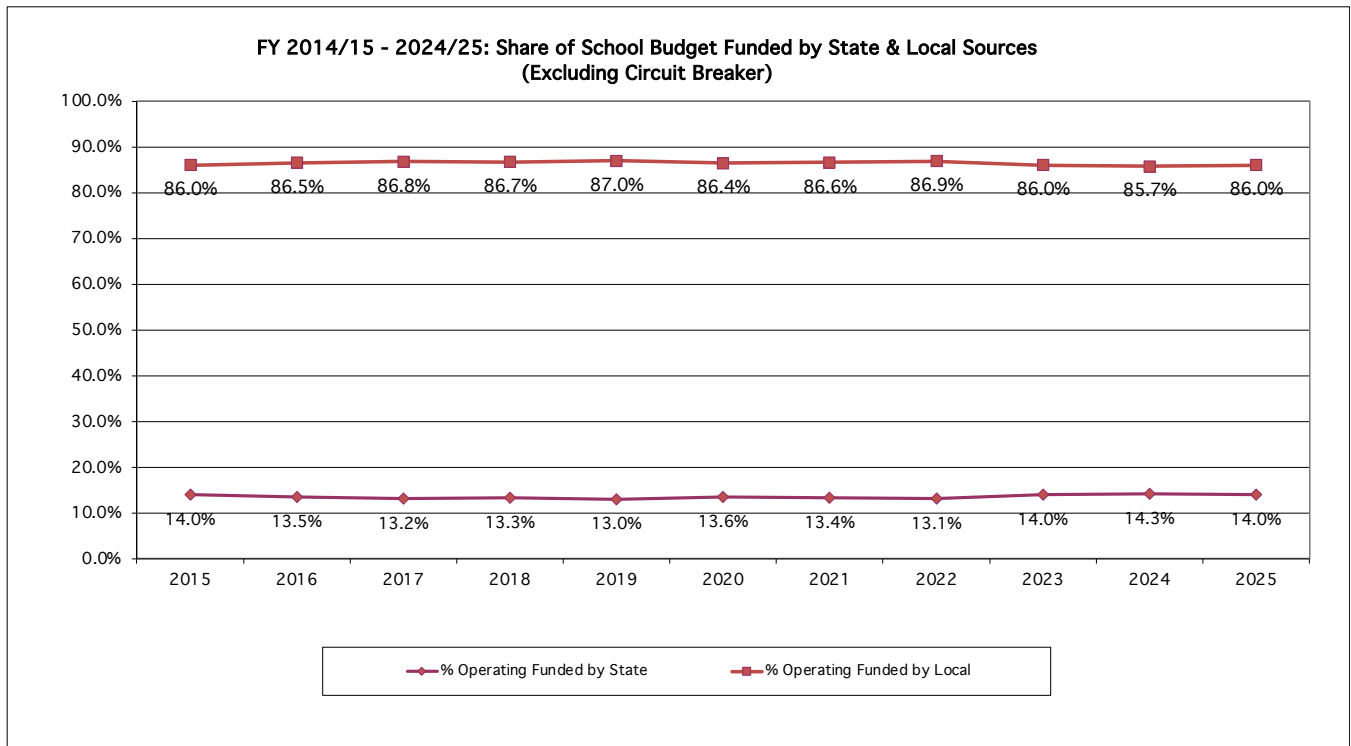
Grants and fees are received outside of the regular school operating budget, and are not appropriated by Town Meeting (with the exception of the school transportation revolving fund.) These revenues are highlighted on subsequent pages.

**Trends in School Budget Revenue:**

Trend: Predominately Local Funding for Education:

Local taxpayers provide the majority of funding for school operations.

The chart below depicts the trend in state and local funding for school operations. As noted earlier, approximately 14% of the school operating budget is funded by state revenue and 86% is supported by property taxes and other local receipts. These funding shares are consistent with Needham’s prior experience over the past ten years.



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 be reimbursed for 75% of their special education instructional and tuition expenses, which exceeded an annual per-student claim threshold. However, because Circuit Breaker reimbursements are subject to appropriation, the actual reimbursement percentage has varied over the years. Starting in FY22, the Student Opportunity Act (SOA) expanded the Circuit Breaker program to additionally reimburse districts for the cost of special education out-of-district (OOD) transportation.

Fiscal Year of Payment	Fiscal Year Services Provided	Reimb % for Instruction & Tuition	Reimb % for OOD Transportation (1)	Claim Threshold	Foundation Inflation Index (2)
FY04 (3)	FY04	35.00%			
FY05	FY04 (3)	40.16%		\$29,320	
FY06	FY05	75.00%		\$30,340	
FY07	FY06	75.00%		\$31,616	
FY08	FY07	75.00%		\$33,700	
FY09	FY08	72.00%		\$35,408	
FY10	FY09	42.34% (4)		\$37,328	
FY11	FY10	43.66% (4)		\$38,636	
FY12	FY11	68.71%		\$38,028	
FY13	FY12	74.50%		\$38,916	
FY14	FY13	75.00%		\$40,512	
FY15	FY14	73.50%		\$41,408	
FY16	FY15	75.00%		\$41,944	
FY17	FY16	73.16%		\$42,840	
FY18	FY17	72.09%		\$43,094	
FY19	FY18	74.48%		\$44,106	
FY20	FY19	75.00%		\$45,793	
FY21	FY20	75.00%		\$48,352 (5)	
FY22	FY21	75.00%	75% of 25% of eligible costs	\$46,704 (6)	1.99%
FY23	FY22	75.00%	75% of 75% of eligible costs	\$47,363	1.41%
FY24	FY23	75.00%	57% of 100% of eligible costs	\$49,494	4.50%
FY25 Budget	FY24	73.00%	57% of 100% of eligible costs	\$51,721	4.50%
FY26	FY25	TBD	TBD	\$52,419	1.35%

Source: Department of Elementary & Secondary Education

- (1) Reimbursement for out-of-district (OOD) transportation was phased into the Circuit Breaker Program over three years with the implementation of the Student Opportunity Act. Starting with services rendered in FY21, the percentage of OOD transportation expenses, which are considered eligible for reimbursement, has been increased over time from 25% to 100%
- (2) The foundation inflation index became relevant with the passage of the SOA and was not used to calculate the claim threshold prior to FY21. The index rate is defined as the ratio of the current year's third-quarter inflation index to the prior year's third-quarter inflation index.
- (3) In FY04, the Circuit Breaker program reimbursed costs in the year the service was provided. In FY05, the program was changed to a true reimbursement program, reimbursing districts for expenses incurred in the prior year.
- (4) Additional federal funds from the American Recovery and Reinvestment Act (ARRA) were provided to districts outside of the Circuit Breaker program in FY10 and FY11.
- (5) The SOA passed in FY19 for FY20. In FY20, SOA was put on pause, due to the COVID Pandemic. Originally, the FY20 threshold was intended to be as set in the SOA (\$45,793), however, this was later changed to maintain the former calculation of four-times foundation, or \$48,352.

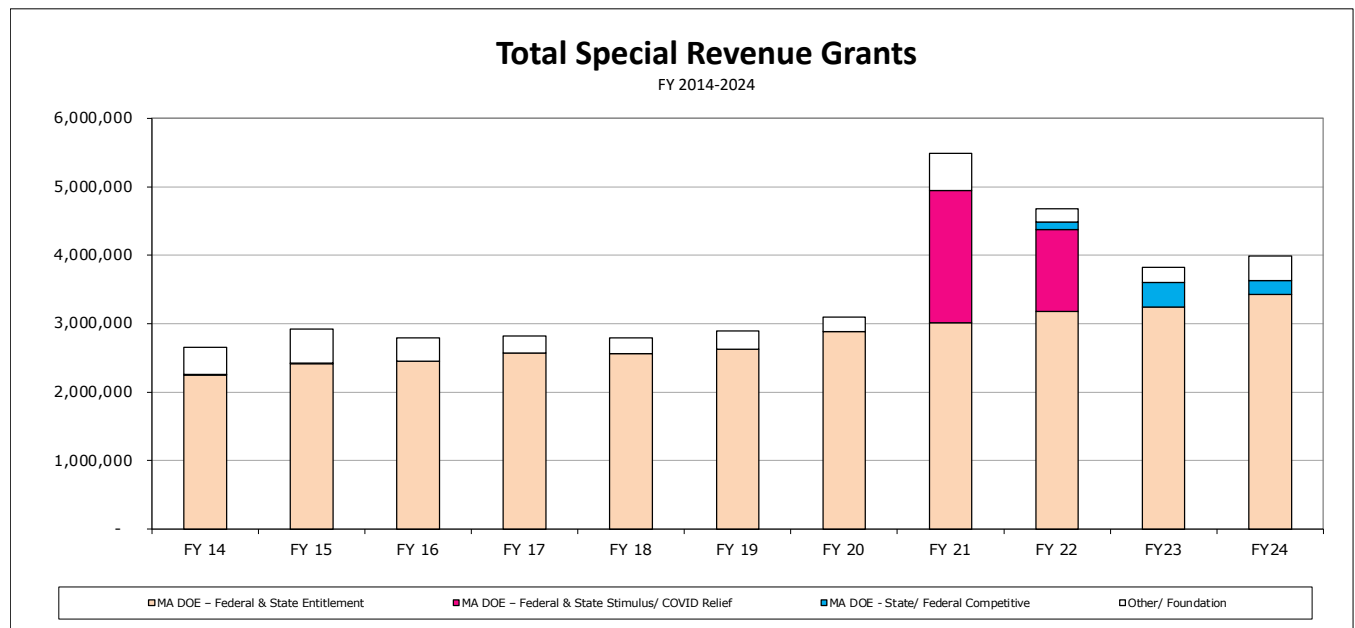
(6) The FY21 SOA threshold (of \$46,704) was implemented as the foundation inflation index (1.99%) increase over the originally-intended FY20 SOA amount (of \$45,793.)

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 \$3,984,328, which is \$163,864 (4.3%) more than last year. The Needham Education Foundation (NEF) Collaborative Initiative grant (received in October, 2023), was a significant source of these additional funds. This \$156,580 grant will support professional development for teachers and administrators in the areas of equity and restorative practices. Additionally, the District received competitive grant funds in both FY23 and FY24 to support elementary math and social studies curriculum implementation. Additional foundation grants are expected to be received later this Spring.

The amount of grant funding received in both FY23 and FY24 is higher than the annual amounts received between FY14-FY20, particularly in the area of competitive grants. During the FY21 and FY22 years, Needham also received federal and state COVID-19 relief funding. These COVID relief funds have since been exhausted.





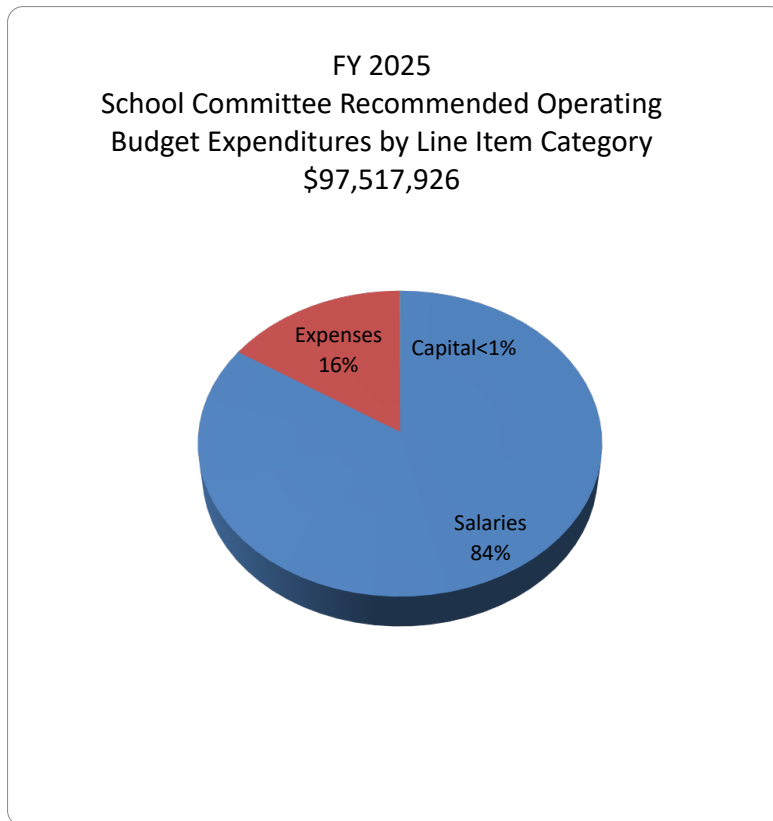
Fees continue to play a major role in funding critical school programs. As operating budgets have been squeezed, parents have been asked to provide more support for extra-curricular programs or non-mandated services, such as transportation, athletics, and after school programs. In FY23, the School Department collected \$7,387,391 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.

<b>Program</b>	<b>FY23 Revenues</b>	<b>FY23 Fee</b>
School Food Services	\$3,725,333	\$3.25/meal ES \$3.50/meal MS & HS
Athletics	\$722,439	\$300/Interscholastic Sport Athlete with Surcharges of: \$330 Hockey & Ski; \$100 Swim & Dive. \$235/Club Sport Athlete with Surcharges of: \$250 Snowboarding; \$175 JV2 Hockey; \$190 for Sailing, Squash & Fencing; \$100 Water Polo. Family Cap of \$1,140. Event Tickets \$7 Adults/ \$5 Students/Seniors
Transportation	\$626,266	\$415/rider; \$840 Family Cap
Summer School (Needham Community Education)	\$278,311	Fees range from \$154 - \$665, across 136 course offerings
Adult Education (Needham Community Education)	\$313,326	Fees range from \$15 - \$665, across 216 course offerings
Preschool	\$319,532	\$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)
Early Childhood Program (Needham Community Education)	\$537,767	\$110/Day for Infants; \$100/Day for Toddlers



*Owen Sundberg,  
Grade 3  
Red Clay Cyclops*

# School Operating Budget Revenue & Expenditure Summary



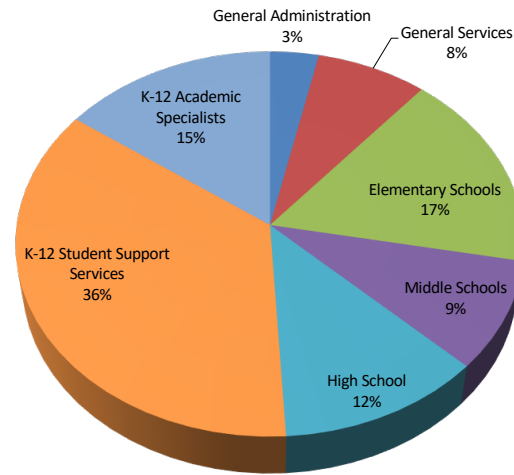
## Expenditure Summary:

Category/ Line Item	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 Supt Recomm	\$ Inc/(Dec) Over FY24	% Inc/ (Dec)	% FY25 TL
Salaries	68,046,138	70,219,803	72,680,537	78,553,740	84,119,922	82,130,024	3,576,284	4.6%	84.2%
Expenses	11,583,285	11,283,155	11,962,748	13,602,233	16,944,334	15,363,764	1,761,531	13.0%	15.8%
Capital Outlay	18,805	125,865	194,248	-	20,000	24,138	24,138	0.0%	0.0%
<b>GRAND TOTAL</b>	<b>79,648,229</b>	<b>81,628,823</b>	<b>84,837,534</b>	<b>92,155,973</b>	<b>101,084,256</b>	<b>97,517,926</b>	<b>5,361,953</b>	<b>5.8%</b>	<b>100.0%</b>

The School Committee’s FY 2024/25 traditional budget request totals \$97,517,926. This budget represents a 5.8%, \$5,361,953 increase from the current year budget of \$92,155,973. Salaries account for 84.2% of the total budget request, while purchase of service and expense accounts total 15.8%. Salary expenses increase by \$3,576,284 (4.6%), reflecting contractual salary adjustments for staff members, whereas purchase of service and expense accounts increase by 13.0% (or \$1,761,531), reflecting increased spending on special education expenses, including tuition for students in out-of-district placements.

## Summary Expenditures by Department:

FY 2025  
 School Committee Recommended Operating Budget:  
 Expenditures by Program Area  
 \$97,517,926



<u>Program Area/Department</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Request</u>	<u>FY25 SC Recomm</u>	<u>\$ Inc/(Dec) Over FY24</u>	<u>% Inc/ (Dec)</u>	<u>% FY25 TL</u>
General Administration	2,753,189	3,170,079	3,304,247	3,108,346	3,487,027	3,317,989	209,643	6.7%	3.4%
General Services	6,290,991	5,904,006	6,919,989	6,952,990	9,054,210	7,541,304	588,314	8.5%	7.7%
Elementary Schools	14,402,537	15,014,355	15,185,460	15,674,243	16,614,424	16,433,177	758,934	4.8%	16.9%
Middle Schools	7,717,398	8,053,408	8,112,158	8,538,380	9,041,957	8,911,583	373,203	4.4%	9.1%
High School	9,542,582	10,170,307	10,597,053	11,190,501	11,875,327	11,663,140	472,639	4.2%	12.0%
K-12 Student Support Services	27,260,782	26,450,981	27,668,028	32,617,888	35,994,432	34,994,600	2,376,712	7.3%	35.9%
K-12 Academic Specialists	11,680,750	12,865,688	13,052,041	14,073,625	15,016,879	14,656,133	582,508	4.1%	15.0%
<b>GRAND TOTAL</b>	<b>79,648,229</b>	<b>81,628,823</b>	<b>84,837,534</b>	<b>92,155,973</b>	<b>101,084,256</b>	<b>97,517,926</b>	<b>5,361,953</b>	<b>5.8%</b>	<b>100.0%</b>

# Detail Expenditures by Department:

<i>Program/Department</i>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actuals</b>	<b>FY24 Budget</b>	<b>FY25 Request</b>	<b>FY25 SC Reconn</b>	<b>\$ Inc/(Dec) Over FY24</b>	<b>% Inc/ (Dec)</b>	<b>% FY25 TL</b>
<b><i>General Administration</i></b>									
School Committee	388,930	514,325	763,329	123,071	123,071	123,071	-	0.0%	0.1%
Superintendent	475,070	536,606	530,854	631,193	669,293	669,293	38,100	6.0%	0.7%
Personnel Resources	662,741	727,093	712,513	798,843	839,032	836,248	37,405	4.7%	0.9%
Student Development	301,986	321,395	320,314	353,497	396,875	391,589	38,092	10.8%	0.4%
Student Learning	277,633	341,866	271,022	274,011	282,802	280,016	6,005	2.2%	0.3%
Financial Operations	646,829	728,792	706,215	927,731	1,175,954	1,017,772	90,041	9.7%	1.0%
<b>External Funding</b>	-	-	-	-	-	-	-	0.0%	0.0%
Subtotal	2,753,189	3,170,079	3,304,247	3,108,346	3,487,027	3,317,989	209,643	6.7%	3.4%
<b><i>General Services</i></b>									
Professional Development	225,629	296,180	265,125	386,935	404,063	404,063	17,128	4.4%	0.4%
Employee Assistance Program	18,000	18,000	18,000	18,000	18,000	18,000	-	0.0%	0.0%
Staff 504 Accomodations	35	-	327	1,000	1,000	1,000	-	0.0%	0.0%
Lane Changes/Sick Buy Back	-	-	-	375,752	400,576	400,576	24,824	6.6%	0.4%
Substitutes	250,967	376,841	451,164	605,761	758,656	631,590	25,829	4.3%	0.6%
Curriculum Development	136,914	163,039	190,161	226,648	229,702	229,702	3,054	1.3%	0.2%
General Supplies, Services & Equip.	1,794,009	740,079	982,643	105,965	275,915	193,915	87,950	83.0%	0.2%
Remote Learning	-	-	-	-	-	-	-	0.0%	0.0%
Production Center/Mail Room	140,872	151,040	123,832	156,630	162,635	162,635	6,005	3.8%	0.2%
Administrative Technology	1,606,932	1,608,429	1,921,668	1,928,263	3,141,036	2,063,836	135,573	7.0%	2.1%
Transportation	2,117,633	2,550,399	2,967,069	3,148,036	3,662,627	3,435,987	287,951	9.1%	3.5%
Subtotal	6,290,991	5,904,006	6,919,989	6,952,990	9,054,210	7,541,304	588,314	8.5%	7.7%
<b><i>Elementary Schools</i></b>									
Broadmeadow Elementary	3,086,813	3,151,054	3,226,812	3,219,200	3,320,412	3,309,240	90,040	2.8%	3.4%
Eliot Elementary	2,430,873	2,553,159	2,668,332	2,655,644	2,799,796	2,796,310	140,666	5.3%	2.9%
Sunita Williams Elementary	2,903,461	3,037,527	3,001,644	3,080,601	3,342,067	3,256,270	175,669	5.7%	3.3%
Mitchell Elementary	2,679,484	2,718,701	2,699,584	2,909,663	3,100,471	3,022,852	113,189	3.9%	3.1%
Newman Elementary	3,301,906	3,553,914	3,589,088	3,809,135	4,051,678	4,048,505	239,370	6.3%	4.2%
Subtotal Elementary	14,402,537	15,014,355	15,185,460	15,674,243	16,614,424	16,433,177	758,934	4.8%	16.9%
<b><i>Middle Schools</i></b>									
High Rock School	2,626,191	2,765,068	2,711,614	2,844,363	2,987,955	2,951,826	107,463	3.8%	3.0%
Pollard Middle School	5,091,207	5,288,340	5,400,544	5,694,017	6,054,002	5,959,757	265,740	4.7%	6.1%
Subtotal Middle	7,717,398	8,053,408	8,112,158	8,538,380	9,041,957	8,911,583	373,203	4.4%	9.1%
<b><i>High School</i></b>									
High School	8,992,341	9,481,318	9,802,608	10,382,152	10,978,519	10,806,332	424,180	4.1%	11.1%
High School Athletics	550,241	688,989	794,445	808,349	896,808	856,808	48,459	6.0%	0.9%
Subtotal High School	9,542,582	10,170,307	10,597,053	11,190,501	11,875,327	11,663,140	472,639	4.2%	12.0%

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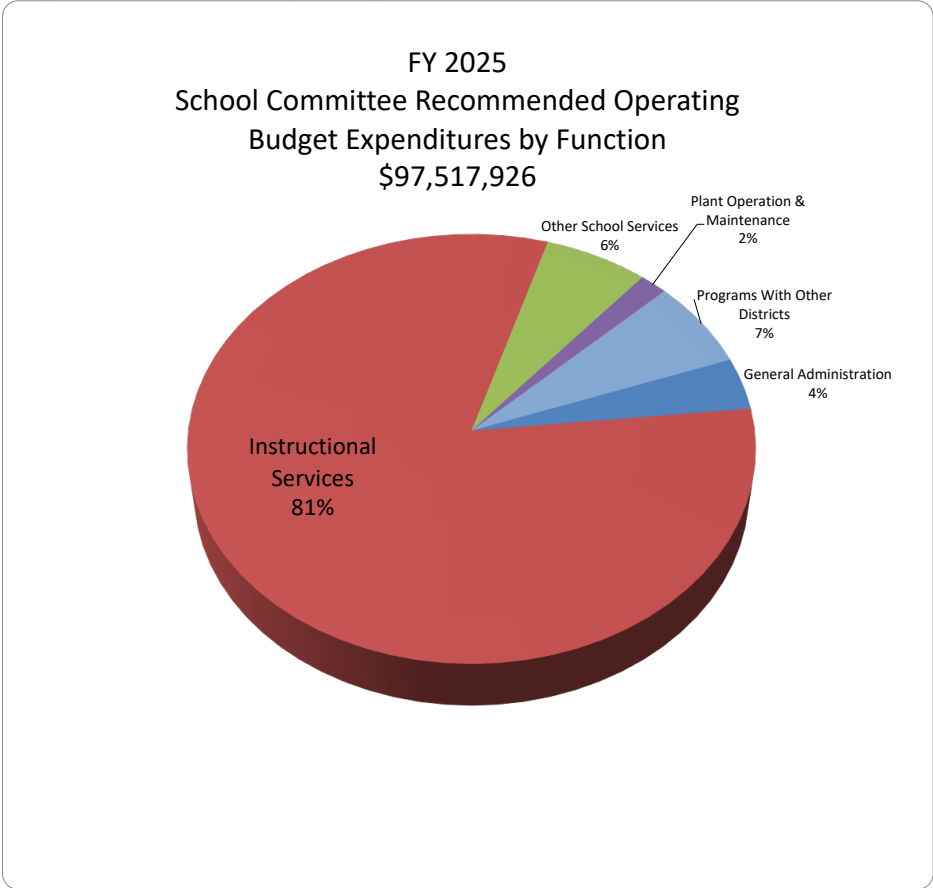
## Detail Expenditures by Department (continued):

<u>Program/Department</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Request</u>	<u>FY25 SC Reconn</u>	<u>\$ Inc/(Dec) Over FY24</u>	<u>% Inc/ (Dec)</u>	<u>% FY25 TL</u>
<b><u>K-12 Student Support Services</u></b>									
Guidance	3,244,271	3,418,356	3,590,494	3,957,288	4,193,585	4,064,643	107,355	2.7%	4.2%
Psychology	524,743	573,455	507,717	660,992	657,134	657,134	(3,858)	-0.6%	0.7%
Health/Nursing	1,081,680	1,245,382	1,354,803	1,473,104	1,575,165	1,513,882	40,778	2.8%	1.6%
Special Education	13,532,215	13,283,389	14,118,697	16,251,193	17,304,823	17,103,287	852,094	5.2%	17.5%
SPED Out of District Tuition	5,306,611	3,645,695	3,073,704	5,193,735	6,417,242	6,417,242	1,223,507	23.6%	6.6%
SPED Extended School Year	228,814	292,707	277,110	290,233	326,816	297,816	7,583	2.6%	0.3%
SPED Professional Services	630,372	825,182	1,137,219	868,184	868,184	868,184	-	0.0%	0.9%
SPED Home Hospital Tutoring	-	38,973	24,648	30,893	30,893	30,893	-	0.0%	0.0%
Vocational Education	-	-	-	-	-	-	-	0.0%	0.0%
Regular Education Tuition	4,000	5,488	18,544	18,270	18,270	18,270	-	0.0%	0.0%
Regular Education Home Hospital	-	12,725	27,379	23,500	23,500	23,500	-	0.0%	0.0%
English Language Learners (ELL)	626,036	701,210	753,819	830,710	938,409	889,164	58,454	7.0%	0.9%
Translation & Interpretation Svcs.	32,905	59,180	40,222	40,300	45,300	45,300	5,000	12.4%	0.0%
Reading Special Instruction	1,368,200	1,607,261	1,718,115	1,796,513	1,918,353	1,871,319	74,806	4.2%	1.9%
Math Special Instruction	647,702	708,948	983,162	1,037,899	1,237,114	1,063,183	25,284	2.4%	1.1%
Summer Bridge Program	-	575	21,360	103,250	174,896	88,910	(14,340)	-13.9%	0.1%
Student 504 Compliance	31,609	30,697	17,341	38,000	96,082	38,000	-	0.0%	0.0%
<b><u>K-12 Attendance</u></b>	<b>1,624</b>	<b>1,759</b>	<b>3,694</b>	<b>3,824</b>	<b>168,666</b>	<b>3,873</b>	<b>49</b>	<b>1.3%</b>	<b>0.0%</b>
Subtotal	27,260,782	26,450,981	27,668,028	32,617,888	35,994,432	34,994,600	2,376,712	7.3%	35.9%
<b><u>K-12 Academic Specialists</u></b>									
Science Center	428,347	465,927	477,855	487,902	468,064	468,064	(19,838)	-4.1%	0.5%
Computer Education	527,051	950,222	821,274	1,282,419	1,532,419	1,357,419	75,000	5.8%	1.4%
Media and Digital Learning	2,370,138	2,544,395	2,731,686	2,833,226	2,877,193	2,863,073	29,847	1.1%	2.9%
Physical Education	1,933,559	2,092,201	2,186,769	2,258,955	2,341,743	2,318,870	59,915	2.7%	2.4%
Health Education	67,515	78,095	86,798	90,447	96,172	96,172	5,725	6.3%	0.1%
K-12 Health & Phys Education	155,422	109,813	115,600	119,780	131,251	131,251	11,471	9.6%	0.1%
Fine Arts (Art)	1,612,329	1,744,805	1,685,529	1,746,913	1,864,166	1,847,154	100,241	5.7%	1.9%
Performing Arts (Music)	1,457,723	1,498,315	1,550,591	1,634,826	1,821,367	1,733,788	98,962	6.1%	1.8%
K-12 Fine & Performing Arts	188,990	194,274	227,820	251,665	282,263	271,339	19,674	7.8%	0.3%
World Languages	2,797,281	3,041,894	3,018,059	3,213,613	3,444,316	3,411,078	197,465	6.1%	3.5%
<b><u>6-12 World Language Director</u></b>	<b>142,395</b>	<b>145,748</b>	<b>150,060</b>	<b>153,879</b>	<b>157,925</b>	<b>157,925</b>	<b>4,046</b>	<b>2.6%</b>	<b>0.2%</b>
Subtotal	11,680,750	12,865,688	13,052,041	14,073,625	15,016,879	14,656,133	582,508	4.1%	15.0%
<b>GRAND TOTAL</b>	<b>79,648,229</b>	<b>81,628,823</b>	<b>84,837,534</b>	<b>92,155,973</b>	<b>101,084,256</b>	<b>97,517,926</b>	<b>5,361,953</b>	<b>5.8%</b>	<b>100.0%</b>



*Will Rayner,  
Kindergarten  
Untitled*

# Summary Expenditures by Department of Education Functional Area:



<u>Expenditure Classification</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Request</u>	<u>FY25 SC Recomm</u>	<u>\$ Inc/(Dec) Over FY24</u>	<u>% Inc/ (Dec)</u>	<u>% FY25 TL</u>
General Administration (1000)	4,031,824	3,529,906	3,820,394	3,570,178	4,340,131	3,790,700	220,522	6.2%	3.9%
Instructional Services (2000)	65,211,075	68,157,430	70,751,393	75,916,474	81,108,934	79,353,775	3,437,301	4.5%	81.4%
Other School Services (3000)	4,658,511	4,823,711	5,474,241	5,906,455	6,663,319	6,251,541	345,086	5.8%	6.4%
Operation & Maintenance of Plant (4000)	402,900	1,326,229	1,492,250	1,550,861	2,516,360	1,662,260	111,399	7.2%	1.7%
Fixed Charges (5000)	14,500	14,500	12,500	-	-	-	-	0.0%	0.0%
Acquisition, Imp. & Repl. of Fixed Assets (7000)	18,805	125,865	194,508	-	20,000	24,138	24,138	0.0%	0.0%
<u>Programs With Other School Districts (9000)</u>	<u>5,310,611</u>	<u>3,651,183</u>	<u>3,092,247</u>	<u>5,212,005</u>	<u>6,435,512</u>	<u>6,435,512</u>	<u>1,223,507</u>	<u>23.5%</u>	<u>6.6%</u>
<b>GRAND TOTAL</b>	<b>79,648,229</b>	<b>81,628,823</b>	<b>84,837,534</b>	<b>92,155,973</b>	<b>101,084,256</b>	<b>97,517,926</b>	<b>5,361,953</b>	<b>5.8%</b>	<b>100.0%</b>

# Detail Expenditures by Department of Education Functional Area:

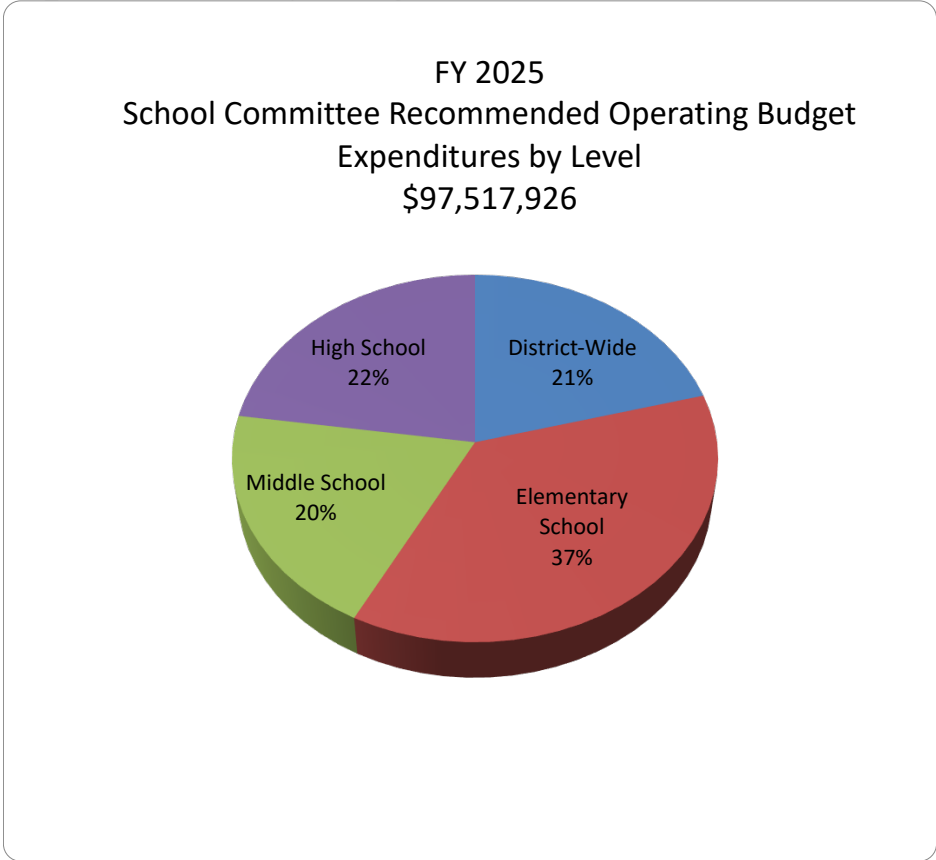
Program/Department	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/(Dec)	% FY25 TL
<b>General Administration (1000)</b>									
School Committee (1110)	8,807	9,652	9,799	12,750	12,750	12,750	-	0.0%	0.0%
District Administration (1200)	1,616,164	1,774,724	1,751,900	1,892,360	2,152,675	1,984,526	92,166	4.9%	2.0%
<u>Finance &amp; Administrative Services (1400)</u>	<u>2,406,853</u>	<u>1,745,530</u>	<u>2,058,695</u>	<u>1,665,068</u>	<u>2,174,706</u>	<u>1,793,424</u>	<u>128,356</u>	<u>7.7%</u>	<u>1.8%</u>
Subtotal	4,031,824	3,529,906	3,820,394	3,570,178	4,340,131	3,790,700	220,522	6.2%	3.9%
<b>Instructional Services (2000)</b>									
District-Wide Academic Leadership (2100)	3,780,301	3,822,063	4,931,796	4,291,308	4,590,322	4,392,217	100,909	2.4%	4.5%
School Building Leadership (2200)	4,309,576	4,449,752	4,448,759	4,776,761	5,082,243	4,958,323	181,562	3.8%	5.1%
Instruction - Teaching Services (2300)	50,821,001	52,823,901	53,974,070	59,046,188	62,918,171	61,949,960	2,903,772	4.9%	63.5%
Instructional Materials & Equipment (2400)	2,727,918	3,278,349	3,516,261	3,507,051	4,006,310	3,663,510	156,459	4.5%	3.8%
Guidance, Counseling & Testing Services (2700)	3,048,877	3,212,628	3,376,953	3,634,174	3,854,754	3,732,631	98,457	2.7%	3.8%
<u>Psychological Services (2800)</u>	<u>523,402</u>	<u>570,737</u>	<u>503,554</u>	<u>660,992</u>	<u>657,134</u>	<u>657,134</u>	<u>(3,858)</u>	<u>-0.6%</u>	<u>0.7%</u>
Subtotal	65,211,075	68,157,430	70,751,393	75,916,474	81,108,934	79,353,775	3,437,301	4.5%	81.4%
<b>Other School Services (3000)</b>									
Attendance & Parent Liaison Services (3100)	1,624	1,759	3,694	32,624	32,673	32,673	49	0.2%	0.0%
Health Services (3200)	1,086,081	1,260,432	1,367,610	1,483,306	1,585,692	1,524,409	41,103	2.8%	1.6%
Student Transportation Services (3300)	2,117,633	2,550,399	2,966,808	3,148,036	3,662,627	3,411,849	263,813	8.4%	3.5%
Food Services (3400)	605,082	-	-	-	40,000	-	-	0.0%	0.0%
Athletic Services (3510)	550,241	688,989	794,445	808,349	876,808	856,808	48,459	6.0%	0.9%
<u>Other Student Activities (3520)</u>	<u>297,850</u>	<u>322,132</u>	<u>341,684</u>	<u>434,140</u>	<u>465,519</u>	<u>425,802</u>	<u>(8,338)</u>	<u>-1.9%</u>	<u>0.4%</u>
<u>School Security (3600)</u>									
Subtotal Middle	4,658,511	4,823,711	5,474,241	5,906,455	6,663,319	6,251,541	345,086	5.8%	6.4%
<b>Operation &amp; Maintenance of Plant (4000)</b>									
Custodial Services (4110)	-	-	-	-	-	-	-	0.0%	0.0%
Heating of Buildings (4120)	-	-	-	-	-	-	-	0.0%	0.0%
Utility Services (4130)	5,000	300	24,022	5,000	51,000	48,500	43,500	870.0%	0.0%
Maintenance of Grounds (4210)	-	-	-	-	-	-	-	0.0%	0.0%
Maintenance of Buildings (4220)	-	-	-	-	-	-	-	0.0%	0.0%
Maintenance of Equipment (4230)	-	-	-	-	-	-	-	0.0%	0.0%
Extraordinary Maintenance (4300)	-	-	-	-	-	-	-	0.0%	0.0%
Networking & Telecommunications (4400)	216,723	1,152,777	1,237,081	1,264,749	1,549,648	1,332,648	67,899	5.4%	1.4%
<u>Technology Maintenance (4450)</u>	<u>181,177</u>	<u>173,152</u>	<u>231,147</u>	<u>281,112</u>	<u>915,712</u>	<u>281,112</u>	<u>-</u>	<u>0.0%</u>	<u>0.3%</u>
Subtotal	402,900	1,326,229	1,492,250	1,550,861	2,516,360	1,662,260	111,399	7.2%	1.7%
<b>Fixed Charges (5000)</b>									
Employer Retirement (5100)	14,500	14,500	12,500	-	-	-	-	0.0%	0.0%
Subtotal	14,500	14,500	12,500	-	-	-	-	0.0%	0.0%
<b>Community Services (6000)</b>									
<u>Civic Activities (6200)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	-	-	-	-	-	-	-	0.0%	0.0%
<b>Acquisition, Improvement &amp; Replacement of Fixed Assets (7000)</b>									
Acquisition & Improvement of Sites (7100)	-	2,967	17,958	-	-	-	-	0.0%	0.0%
Acquisition & Improvement of Buildings (7200)	-	80,000	-	-	-	-	-	0.0%	0.0%
Acquisition & Improvement of Equipment (7300)	14,403	18,079	86,582	-	-	-	-	0.0%	0.0%
Replacement of Equipment (7400)	-	-	-	-	-	-	-	0.0%	0.0%
Acquisition of Motor Vehicles (7500)	4,402	24,820	89,968	-	20,000	24,138	24,138	0.0%	0.0%
<u>Replacement of Motor Vehicles (7600)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>	<u>0.0%</u>
Subtotal	18,805	125,865	194,508	-	20,000	24,138	24,138	0.0%	0.0%
<b>Programs With Other School Districts (9000)</b>									
Programs with Other Districts in Mass (9100)	54,731	71,545	113,282	219,877	100,736	100,736	(119,141)	-54.2%	0.1%
Tuition to Out-of-State Schools (9200)	133,676	17,469	-	-	-	-	-	0.0%	0.0%
Tuition to Non-Public Schools (9300)	4,247,761	3,167,186	2,537,919	3,591,318	4,726,948	4,726,948	1,135,630	31.6%	4.8%
<u>Tuition to Collaboratives (9400)</u>	<u>874,443</u>	<u>394,983</u>	<u>441,046</u>	<u>1,400,810</u>	<u>1,607,828</u>	<u>1,607,828</u>	<u>207,018</u>	<u>14.8%</u>	<u>1.6%</u>
Subtotal	5,310,611	3,651,183	3,092,247	5,212,005	6,435,512	6,435,512	1,223,507	23.5%	6.6%
<b>GRAND TOTAL</b>	<b>79,648,229</b>	<b>81,628,823</b>	<b>84,837,534</b>	<b>92,155,973</b>	<b>101,084,256</b>	<b>97,517,926</b>	<b>5,361,953</b>	<b>5.8%</b>	<b>100.0%</b>

# Detail Expenditures by Line-Item:

Code	Category/ Line Item	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/ (Dec)	% FY25 TL
<b>Salaries:</b>										
51**	Salaries	68,046,138	70,219,803	72,680,537	78,553,740	84,119,922	82,130,024	3,576,284	4.6%	84.2%
	Subtotal	68,046,138	70,219,803	72,680,537	78,553,740	84,119,922	82,130,024	3,576,284	4.6%	84.2%
<b>Purch Svc/ Expense</b>										
524*, 525*	Repairs & Maintenance	55,560	70,755	53,265	145,145	253,234	158,945	13,800	9.5%	0.2%
527*	Rentals & Leases	-	5,303	6,020	7,100	8,900	8,900	1,800	25.4%	0.0%
5300	Professional & Technical Svcs.	658,986	855,351	1,267,836	567,499	714,255	564,255	(3,244)	-0.6%	0.6%
5303	P&T - Seminars & Training	47,634	90,104	150,654	120,750	145,509	132,050	11,300	9.4%	0.1%
5305	P&T - Software & License Fees	472,591	610,294	710,810	842,961	983,495	901,195	58,234	6.9%	0.9%
5309	P&T - Licensed Professionals	-	-	-	-	-	-	-	0.0%	0.0%
5311	Advertising	16,100	3,485	1,232	-	2,000	2,000	2,000	0.0%	0.0%
5320	Tuition	5,412,942	3,791,861	3,206,389	5,312,005	6,535,512	6,535,512	1,223,507	23.0%	6.7%
533*	Transportation	1,826,387	2,134,084	2,522,478	2,629,892	3,114,559	2,893,322	263,430	10.0%	3.0%
5340	Communication	-	22,946	-	16,000	142,000	43,500	27,500	171.9%	0.0%
5341	Mail/Postage	45,068	46,237	15,191	46,500	46,500	47,500	1,000	2.2%	0.0%
5342	Landline	38,045	4,300	26,109	5,000	5,000	5,000	-	0.0%	0.0%
5343&5344	Wireless Communications	47,990	40,171	66,744	78,583	483,183	78,583	-	0.0%	0.1%
5345	Printing & Binding	180	5,483	2,979	10,146	9,396	9,396	(750)	-7.4%	0.0%
5380	Other Services	710,587	1,106,654	1,535,751	992,079	1,157,905	992,747	668	0.1%	1.0%
5381	Other Purchased Services - COVID	302,313	164,779	-	-	-	-	-	0.0%	0.0%
5382	Other Purchased Services - Unit B	-	-	2,816	6,250	6,250	6,250	-	0.0%	0.0%
542*	Office Supplies	53,036	38,545	55,917	46,034	129,040	46,440	406	0.9%	0.0%
5490	Food & Food Service Supplies	-	-	-	-	-	-	-	0.0%	0.0%
<b>Code</b>	<b>Category/ Line Item</b>	<b>FY21 Actuals</b>	<b>FY22 Actuals</b>	<b>FY23 Actuals</b>	<b>FY24 Budget</b>	<b>FY25 Request</b>	<b>FY25 SC Recomm</b>	<b>\$ Inc/(Dec) Over FY24</b>	<b>% Inc/ (Dec)</b>	<b>% FY25 TL</b>
5500	Medical & Surgical Supplies	631	13,808	7,037	7,981	14,381	14,381	6,400	80.2%	0.0%
5510	Educational Supplies	652,552	517,349	703,000	518,605	579,030	538,705	20,100	3.9%	0.6%
5511	Testing Supplies	24,636	39,345	31,004	22,396	22,396	22,396	-	0.0%	0.0%
5512	Instructional Classroom Reference	56,127	177,327	224,283	229,441	229,441	229,441	-	0.0%	0.2%
5517	Textbooks/ Workbooks	15,115	15,231	17,636	136,312	136,312	136,312	-	0.0%	0.1%
5522	Instructional Equipment	20,553	45,741	43,097	89,316	91,816	89,316	-	0.0%	0.1%
5523	Instructional Hardware	-	-	-	-	-	-	-	0.0%	0.0%
5524	Instructional Software	99,747	121,260	132,726	135,912	135,912	135,912	-	0.0%	0.1%
5525	Instructional Technology	419,949	927,627	805,918	1,227,438	1,452,138	1,287,438	60,000	4.9%	1.3%
5526	Instructional Tech Supplies/Toner	17,633	47,928	61,290	108,135	108,135	108,135	-	0.0%	0.1%
5580	All Other Supplies	144	-	1,044	3,000	3,000	3,000	-	0.0%	0.0%
5590	All Other Supplies - COVID	340,436	7,210	726	-	-	-	-	0.0%	0.0%
5710	In-State Travel/Conferences	24,561	16,285	10,823	37,419	35,869	35,869	(1,550)	-4.1%	0.0%
5720	Out-State Travel/Conferences	-	8,153	4,583	12,969	11,969	11,969	(1,000)	-7.7%	0.0%
5730	Dues/Memberships	97,582	76,403	87,106	37,364	109,414	95,414	58,050	155.4%	0.1%
5740	Insurance Premiums	1,042	-	-	2,000	2,000	2,000	-	0.0%	0.0%
5780	Other Expenses	101,671	155,305	198,952	140,146	207,928	160,026	19,880	14.2%	0.2%
5783	Other Expenses - School COVID	23,487	123,634	-	-	-	-	-	0.0%	0.0%
5784	Other Expenses - Unit B	-	198	9,332	67,855	67,855	67,855	-	0.0%	0.1%
	Subtotal	11,583,285	11,283,155	11,962,748	13,602,233	16,944,334	15,363,764	1,761,531	13.0%	15.8%
<b>Capital Outlay</b>										
5820	Buildings	-	82,967	17,698	-	-	-	-	0.0%	0.0%
5850,5870	Equipment	14,403	18,079	58,639	-	-	-	-	0.0%	0.0%
5851	Motor Vehicles	4,402	24,820	89,968	-	20,000	24,138	24,138	0.0%	0.0%
5856	Capital Technology	-	-	27,943	-	-	-	-	0.0%	0.0%
	Subtotal	18,805	125,865	194,248	-	20,000	24,138	24,138	0.0%	0.0%
<b>GRAND TOTAL</b>		<b>79,648,229</b>	<b>81,628,823</b>	<b>84,837,534</b>	<b>92,155,973</b>	<b>101,084,256</b>	<b>97,517,926</b>	<b>5,361,953</b>	<b>5.8%</b>	<b>100.0%</b>



## Summary Expenditures by Program Level:



Expenditures by Level	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/(Dec)	% FY25 TL
District-Wide	15,169,003	14,038,993	14,694,138	18,087,975	22,428,383	20,270,222	2,182,247	12.1%	20.8%
<u>PreK- Elementary</u>									
Broadmeadow	5,947,036	6,100,724	6,150,834	6,555,218	6,846,786	6,721,665	166,447	2.5%	6.9%
Eliot	4,831,134	5,118,816	5,409,367	5,565,657	5,867,241	5,790,765	225,108	4.0%	5.9%
Hillside	6,371,176	6,787,150	6,783,102	7,057,068	7,621,142	7,387,367	330,299	4.7%	7.6%
Mitchell	4,892,687	5,266,732	5,239,960	5,694,109	6,131,253	5,876,742	182,633	3.2%	6.0%
Newman	6,817,558	7,170,991	7,359,809	7,764,459	8,497,073	8,396,917	632,458	8.1%	8.6%
Newman Preschool	1,497,053	1,300,994	1,449,140	1,597,101	1,672,547	1,732,827	135,726	8.5%	1.8%
Totals	30,356,644	31,745,407	32,392,212	34,233,612	36,636,042	35,906,283	1,672,671	4.9%	36.8%
<u>Middle School</u>									
High Rock	5,403,346	5,891,510	6,008,884	6,301,456	6,770,049	6,579,126	277,670	4.4%	6.7%
Pollard	10,360,983	10,822,218	11,338,852	12,000,175	12,791,397	12,638,785	638,610	5.3%	13.0%
Totals	15,764,329	16,713,728	17,347,736	18,301,631	19,561,446	19,217,911	916,280	5.0%	19.7%
<u>High School</u>									
Totals	18,358,254	19,130,696	20,403,447	21,532,755	22,458,385	22,123,510	590,755	2.7%	22.7%
<b>GRAND TOTAL</b>	<b>79,648,229</b>	<b>81,628,823</b>	<b>84,837,534</b>	<b>92,155,973</b>	<b>101,084,256</b>	<b>97,517,926</b>	<b>5,361,953</b>	<b>5.8%</b>	<b>100.0%</b>

# Detail Expenditures by Program Level:

District Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/ (Dec)	% FY25 TL
Salaries	6,565,817	6,425,375	6,545,781	7,687,872	9,127,697	8,221,232	533,360	6.9%	8.4%
Purchase of Service	8,584,380	7,505,831	7,954,110	10,400,103	13,280,686	12,024,852	1,624,749	15.6%	12.3%
Capital Outlay	18,805	107,786	194,247	-	20,000	24,138	24,138	100.0%	0.0%
<b>Totals</b>	<b>15,169,003</b>	<b>14,038,993</b>	<b>14,694,138</b>	<b>18,087,975</b>	<b>22,428,383</b>	<b>20,270,222</b>	<b>2,182,247</b>	<b>12.1%</b>	<b>20.8%</b>

## Elementary Expenditures

Broadmeadow Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/ (Dec)	% FY25 TL
Salaries	5,721,722	5,687,296	5,807,974	6,210,665	6,446,519	6,362,277	151,612	2.4%	6.5%
Purch of Svc/ Expense	225,313	413,428	342,860	344,553	400,267	359,388	14,835	4.3%	0.4%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>5,947,036</b>	<b>6,100,724</b>	<b>6,150,834</b>	<b>6,555,218</b>	<b>6,846,786</b>	<b>6,721,665</b>	<b>166,447</b>	<b>2.5%</b>	<b>6.9%</b>
Eliot Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/ (Dec)	% FY25 TL
Salaries	4,582,355	4,810,711	5,133,706	5,302,023	5,537,853	5,499,401	197,378	3.7%	5.6%
Purch of Svc/ Expense	248,779	308,106	275,661	263,634	329,388	291,364	27,730	10.5%	0.3%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>4,831,134</b>	<b>5,118,816</b>	<b>5,409,367</b>	<b>5,565,657</b>	<b>5,867,241</b>	<b>5,790,765</b>	<b>225,108</b>	<b>4.0%</b>	<b>5.9%</b>
Williams Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/ (Dec)	% FY25 TL
Salaries	6,091,340	6,407,748	6,403,864	6,776,314	7,277,279	7,085,728	309,414	4.6%	7.3%
Purch of Svc/ Expense	279,837	379,402	379,238	280,754	343,863	301,639	20,885	7.4%	0.3%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>6,371,176</b>	<b>6,787,150</b>	<b>6,783,102</b>	<b>7,057,068</b>	<b>7,621,142</b>	<b>7,387,367</b>	<b>330,299</b>	<b>4.7%</b>	<b>7.6%</b>
Mitchell Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/ (Dec)	% FY25 TL
Salaries	4,652,992	4,929,102	4,931,839	5,424,354	5,800,094	5,588,307	163,953	3.0%	5.7%
Purch of Svc/ Expense	239,694	337,629	308,121	269,755	331,159	288,435	18,680	6.9%	0.3%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>4,892,687</b>	<b>5,266,732</b>	<b>5,239,960</b>	<b>5,694,109</b>	<b>6,131,253</b>	<b>5,876,742</b>	<b>182,633</b>	<b>3.2%</b>	<b>6.0%</b>
Newman Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/ (Dec)	% FY25 TL
Salaries	7,954,449	8,000,443	8,292,429	9,029,466	9,759,817	9,763,165	733,699	8.1%	10.0%
Purch of Svc/ Expense	360,162	471,542	516,520	332,094	409,803	366,579	34,485	10.4%	0.4%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>8,314,611</b>	<b>8,471,985</b>	<b>8,808,949</b>	<b>9,361,560</b>	<b>10,169,620</b>	<b>10,129,744</b>	<b>768,184</b>	<b>8.2%</b>	<b>10.4%</b>
Subtotal Elementary Expenditures	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Request	FY25 SC Recomm	\$ Inc/(Dec) Over FY24	% Inc/ (Dec)	% FY25 TL
Salaries	29,002,858	29,835,300	30,569,812	32,742,822	34,821,562	34,298,878	1,556,056	4.8%	35.2%
Purch of Svc/ Expense	1,353,786	1,910,106	1,822,400	1,490,790	1,814,480	1,607,405	116,615	7.8%	1.6%
Capital Outlay	-	-	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>30,356,644</b>	<b>31,745,407</b>	<b>32,392,212</b>	<b>34,233,612</b>	<b>36,636,042</b>	<b>35,906,283</b>	<b>1,672,671</b>	<b>4.9%</b>	<b>36.8%</b>

(Continued on next page.)

# Detail Expenditures by Program Level (continued):

## Middle School Expenditures

<u>High Rock Expenditures</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Request</u>	<u>FY25 SC Recomm</u>	<u>\$ Inc/(Dec) Over FY24</u>	<u>% Inc/ (Dec)</u>	<u>% FY25 TL</u>
Salaries	5,171,207	5,443,756	5,537,330	5,797,160	6,192,529	6,071,515	274,355	4.7%	6.2%
Purch of Svc/ Expense	232,139	447,754	471,554	504,296	577,520	507,611	3,315	0.7%	0.5%
<u>Capital Outlay</u>	-	-	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>5,403,346</b>	<b>5,891,510</b>	<b>6,008,884</b>	<b>6,301,456</b>	<b>6,770,049</b>	<b>6,579,126</b>	<b>277,670</b>	<b>4.4%</b>	<b>6.7%</b>

<u>Pollard Expenditures</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Request</u>	<u>FY25 SC Recomm</u>	<u>\$ Inc/(Dec) Over FY24</u>	<u>% Inc/ (Dec)</u>	<u>% FY25 TL</u>
Salaries	9,966,371	10,340,333	10,796,692	11,615,143	12,394,638	12,248,981	633,838	5.5%	12.6%
Purch of Svc/ Expense	394,613	481,885	542,160	385,032	396,759	389,804	4,772	1.2%	0.4%
<u>Capital Outlay</u>	-	-	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>10,360,983</b>	<b>10,822,218</b>	<b>11,338,852</b>	<b>12,000,175</b>	<b>12,791,397</b>	<b>12,638,785</b>	<b>638,610</b>	<b>5.3%</b>	<b>13.0%</b>

<u>Subtotal Middle School Expenditures</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Request</u>	<u>FY25 SC Recomm</u>	<u>\$ Inc/(Dec) Over FY24</u>	<u>% Inc/ (Dec)</u>	<u>% FY25 TL</u>
Salaries	15,137,577	15,784,089	16,334,022	17,412,303	18,587,167	18,320,496	908,193	5.2%	18.8%
Purch of Svc/ Expense	626,752	929,639	1,013,714	889,328	974,279	897,415	8,087	0.9%	0.9%
<u>Capital Outlay</u>	-	-	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>15,764,329</b>	<b>16,713,728</b>	<b>17,347,736</b>	<b>18,301,631</b>	<b>19,561,446</b>	<b>19,217,911</b>	<b>916,280</b>	<b>5.0%</b>	<b>19.7%</b>

## High School Expenditures

<u>High School Expenditures</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Request</u>	<u>FY25 SC Recomm</u>	<u>\$ Inc/(Dec) Over FY24</u>	<u>% Inc/ (Dec)</u>	<u>% FY25 TL</u>
Salaries	17,339,886	18,175,039	19,230,922	20,710,743	21,583,496	21,289,418	578,675	2.8%	21.8%
Purch of Svc/ Expense	1,018,368	937,578	1,172,525	822,012	874,889	834,092	12,080	1.5%	0.9%
<u>Capital Outlay</u>	-	18,079	-	-	-	-	-	0.0%	0.0%
<b>Totals</b>	<b>18,358,254</b>	<b>19,130,696</b>	<b>20,403,447</b>	<b>21,532,755</b>	<b>22,458,385</b>	<b>22,123,510</b>	<b>590,755</b>	<b>2.7%</b>	<b>22.7%</b>

<u>Total Expenditures</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Request</u>	<u>FY25 SC Recomm</u>	<u>\$ Inc/(Dec) Over FY24</u>	<u>% Inc/ (Dec)</u>	<u>% FY25 TL</u>
Salaries	68,046,138	70,219,803	72,680,537	78,553,740	84,119,922	82,130,024	3,576,284	4.6%	84.2%
Purch of Svc/ Expense	11,583,286	11,283,155	11,962,749	13,602,233	16,944,334	15,363,764	1,761,531	13.0%	15.8%
<u>Capital Outlay</u>	18,805	125,865	194,247	-	20,000	24,138	24,138	0.0%	0.0%
<b>Totals</b>	<b>79,648,229</b>	<b>81,628,823</b>	<b>84,837,534</b>	<b>92,155,973</b>	<b>101,084,256</b>	<b>97,517,926</b>	<b>5,361,953</b>	<b>5.8%</b>	<b>100.0%</b>

# Summary of FY 2024/25 Budget Highlights:

Request TL FTE	SC TL PONG FTE Priority	FY25 School Operating Budget Request Highlights Description of Budgetary Increase	Department/ School	Total Request	Total Approved
<b>856.44</b>	<b>856.44</b>		<b>Approved FY24 Budget</b>	<b>\$92,155,973</b>	<b>\$92,155,973</b>
		<b>Level Service Requests</b>			
Total	Total				
-	-	<b>Level Service Contractual Salary Increases</b>			
		<b>Contractual Salary Increases</b>		<b>\$2,880,240</b>	<b>\$2,861,400</b>
		<b>Level Service Requests: Elementary School</b>			
(1.00)	(1.00) 4	Reduce Classroom Teaching Position Due to Enrollment	Broadmeadow Elementary	-\$73,828	-\$73,828
-	(0.23) 4	Reduce Part-Time Broadmeadow Office Aide	Broadmeadow Elementary	\$0	-\$7,486
1.00	1.00 4	Classroom Teacher for Enrollment	Eliot Elementary	\$109,316	\$109,316
0.50	0.50 3. B	Part-Time Eliot General Education Teaching Assistant (Building Needs)	Eliot Elementary	\$17,979	\$17,979
(1.00)	(1.00) 4	Reduce Kindergarten Instructional Assistant for Enrollment	Sunita Williams Elementary	-\$32,038	-\$32,038
1.00	- 4	Classroom Teacher for Enrollment	Sunita Williams Elementary	\$73,828	\$0
-	- 4.0	Eliminate Second Sunita Williams Student Council Stipend	Sunita Williams Elementary	\$0	-\$991
-	(0.20) 4	Reduce Part-Time Sunita Williams Instructional Assistant	Sunita Williams Elementary	\$0	-\$7,192
1.00	- 4	Classroom Teacher for Enrollment	Mitchell Elementary	\$73,828	\$0
-	- 4.0	Eliminate Second Mitchell Student Council Stipend	Mitchell Elementary	\$0	-\$991
1.00	1.00 4	Classroom Teacher for Enrollment	Newman Elementary	\$73,828	\$73,828
0.40	- 4. A	Part-Time Mitchell Guidance Counselor	Guidance	\$30,831	\$0
0.20	- 4. A	Part-Time Broadmeadow Guidance Counselor	Guidance	\$24,112	\$0
0.40	- 4. A	Part-Time Sunita Williams Guidance Counselor	Guidance	\$30,831	\$0
1.00	1.00 4. A	Full-Time Newman Special Education Liaison for Intensive Learning Center (ILC)	Special Education	\$66,448	\$66,448
0.70	- 4. A	Full Time Broadmeadow BCBA Connections Program	Special Education	\$56,368	\$0
0.40	0.40 4. A	Part-Time Newman BCBA for Intensive Learning Center (ILC)	Special Education	\$46,968	\$46,968
0.20	0.20 4. A	Part-Time Newman Speech Pathologist for Intensive Learning Center (ILC)	Special Education	\$16,066	\$14,766
4.00	3.00 4. A	Full-Time Newman Intensive Specialized Program Assistants for Intensive Learning Center (ILC)	Special Education	\$138,143	\$103,607
-	- 4. A	Elevate 1:1 Instructional Assistants to Specialized Intensive Program Assistants	Special Education	\$7,494	\$7,494
0.50	- 4. A	Part-Time Sunita Williams Occupational Therapist	Special Education	\$38,214	\$0
0.30	0.30 4. A	Part-Time Sunita Williams ELL Teacher	ELL	\$23,448	\$22,148
0.20	- 4. A	Convert ELL Director to Full-Time Administrator (Remove Teaching Assignment)	ELL	\$14,766	\$0
0.10	- 4. A	Part-Time Newman ELL Teacher	ELL	\$10,761	\$0
0.30	- 4. A	Part-Time Eliot ELL Teacher	ELL	\$22,418	\$0
(0.40)	(0.40) 2. B	Expand Part-Time STEAM Teacher and Part-Time Program Specialist to Full-Time Science Coach	Science Center	-\$22,030	-\$22,030
-	- 4. A	Additional Funds for Replacement of Elementary Digital Learning Devices (Year 2 of 3)	Educational Technology	\$250,000	\$75,000
0.14	- 4	Part-Time Sunita Williams Physical Education Teacher	Physical Education	\$9,174	\$0
0.07	- 4	Part-Time Newman Physical Education Teacher	Physical Education	\$4,699	\$0
0.03	- 4	Part-Time Eliot Performing Arts Teacher	Performing Arts	\$2,014	\$0
-	- 4. A	Third Grade Recorders	Performing Arts	\$2,500	\$0
<b>11.04</b>	<b>4.57</b>	<b>Subtotal: Level Service Elementary</b>		<b>\$1,016,138</b>	<b>\$392,999</b>
		<b>Level Service Requests: Middle School</b>			
-	(0.10) 4	Reduce Part-Time Pollard Classroom Teacher	Pollard Middle School	\$0	-\$10,613
0.50	- 4. A	Part-Time High Rock Guidance Counselor	Guidance	\$39,424	\$0
0.30	- 4. A	Full Time High Rock BCBA Connections Program	Special Education	\$32,480	\$0
0.59	0.59 4. A	Part-Time High Rock Special Education Teaching Assistant (Previously Grant-Funded)	Special Education	\$21,469	\$21,469
0.30	0.30 4. A	Part-Time Pollard ELL Teacher	ELL	\$22,148	\$22,148
0.20	0.20 4. A	Part-Time High Rock ELL Teacher	ELL	\$14,766	\$14,766
0.50	- 1. C	Part-Time High Rock Math Intervention Teacher	Elementary Math Instruction	\$59,289	\$0
0.10	- 4. A	Part-Time Pollard Visual Arts Specialist	Fine Arts	\$6,256	\$0
0.20	- 4. A	Part-Time High Rock Strings Teacher	Performing Arts	\$14,766	\$0
<b>2.69</b>	<b>0.99</b>	<b>Subtotal: Level Service Middle</b>		<b>\$210,598</b>	<b>\$47,770</b>
		<b>Level Service Requests: High School</b>			
-	(0.36) 4	Reduce NHS Part-Time Cafeteria Support Position	Substitutes	\$0	-\$5,176
1.70	1.05 1. A	NHS Interdisciplinary Programs Request	Needham High School	\$127,202	\$79,213
0.50	- 2.2	Part-Time NHS Administrative Dean	Needham High School	\$61,417	\$0
-	(0.07) 4	Reduce Part-Time NHS DaVinci Lab Program Specialist	Needham High School	\$0	-\$2,467
-	- 4	Reduce NHS Graphic Arts Stipend Amount	Needham High School	\$0	-\$17,945
1.00	- 4. A	Full-Time NHS Special Education Permanent Substitute	Special Education	\$24,546	\$0
0.50	- 4. A	Part-Time NHS Special Education Liaison	Special Education	\$38,214	\$0
0.20	- 4. A	Part-Time NHS Pathways Science Teacher	Special Education	\$16,066	\$0
0.15	0.15 4. A	Part-Time NHS Special Education Liaison	Special Education	\$13,744	\$13,744
0.81	0.81 4. A	Part-Time NHS Special Education Teaching Assistant (Previously Grant-Funded)	Special Education	\$28,736	\$28,736
-	(0.60) 4. A	Reduce Part-Time NHS Special Education Instructional Assistant	Special Education	\$0	-\$20,437
0.10	- 4. A	Part-Time NHS Non-Auditioned Jazz Band Teacher	Performing Arts	\$10,761	\$0
-	- 1. C	STAMP Test to 11th Grade World Language Students	World Languages	\$1,443	\$1,443
<b>4.96</b>	<b>0.98</b>	<b>Subtotal: Level Service High</b>		<b>\$352,129</b>	<b>\$77,111</b>

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# Summary of FY 2024/25 Budget Highlights (continued):

Request TL FTE	SC TL FTE	PONG Priority	FY25 School Operating Budget Request Highlights Description of Budgetary Increase	Department/ School	Total Request	Total Approved
<b>856.44</b>	<b>856.44</b>			<b>Approved FY24 Budget</b>	<b>\$92,155,973</b>	<b>\$92,155,973</b>
<b>Level Service Requests</b>						
Total	Total					
<b>Level Service Requests: District</b>						
1.00	-	4	Full-Time Central Office Accounts Payable/ Accounts Receivable Clerk	Financial Operations	\$61,138	\$0
0.43	0.43	4	Part-Time Central Office Senior Bookkeeper	Financial Operations	\$27,154	\$27,154
1.00	-	4	Full-Time Data Analyst/ Reporting Specialist	Financial Operations	\$94,918	\$0
-	-	4	Increase in District-wide Substitute Budget to Reflect Sub Wage Increase for Unit C Parity	Substitutes	\$121,890	\$0
-	-	4	Restoration of District Budget Funds for District Paper Supplies and Memberships	General Supplies, Services &	\$115,950	\$90,950
-	-	1.2	Continue District IDEAS Membership	General Supplies, Services &	\$14,000	\$0
-	-	4	Conversion of School Department Records to Digital Format	General Supplies, Services &	\$40,000	\$0
-	-	4	Reduction to Nutrition Services Unpaid Meals Reserve	General Supplies, Services &	\$0	-\$3,000
-	-	4.A	District Software as a Service (SaaS) Rate Increase: PowerSchool, et al	Administrative Technology	\$26,674	\$24,174
-	-	4	District Video Conferencing and Telecommunications Funds (Zoom One Subscription)	Administrative Technology	\$46,000	\$43,500
-	-	4. A	Two Additional Yellow Buses for District-wide Service	Transportation	\$151,920	\$0
-	-	4	Continue Bus and Van Driver Recruitment Incentive Payment	Transportation	\$3,000	\$3,000
-	-	4	Special Education Out-of-District Transportation Funding Increase	Transportation	\$175,144	\$175,144
-	-	4	Additional Yellow Bus Expense/ Increase Operating Budget Subsidy to Fee-Based Busing Program	Transportation	\$135,075	\$135,075
-	(0.22)	4	Reduce Part-Time Special Education Van Monitor	Transportation	\$0	-\$5,403
-	-	4	Transportation Program Budget Adjustment	Transportation	\$0	-\$46,789
-	-	4	Reduce District-Wide Supply Budgets	All Schools		-\$10,000
-	-	4. A	District SNAP License	Health/Nursing: School Health	\$5,326	\$5,326
-	-	2.2	AED Devices with Maintenance (Broadmeadow, Eliot, Mitchell, High Rock)	Health/Nursing: School Health	\$4,635	\$4,635
0.92	0.92	4. A	Part-Time Preschool Intensive Special Education Teaching Assistant (Previously Grant-Funded)	Special Education	\$35,753	\$35,753
0.60	0.60	4. A	Part-Time District-wide Teacher of the Deaf	Special Education	\$64,564	\$64,564
-	-	4	Integrated Preschool Program Subsidy	Special Education	\$0	\$60,625
-	-	2	Additional Funds for Special Education Out-of-District Tuitions	Special Education Out-of-Dist	\$1,223,507	\$1,223,507
-	-	4. A	Additional Funds for District-wide Translation and Interpretation Services	Translation & Interpreting Se	\$5,000	\$5,000
-	-	1. B	Additional Funds for K-8 Reading Software License Subscriptions	K-8 Reading Instruction	\$16,900	\$16,900
-	-	2. B	Additional Media & Digital Learning Instructional Software License Funds K-8	Media and Digital Learning	\$4,804	\$4,804
-	-	1	Professional Development for K-12 Wellness Teachers	Physical Education	\$3,000	\$0
-	-	4. A	Additional Funds for K-12 Visual Art Supplies	Fine Arts	\$4,500	\$0
0.13	-	4. A	Part-Time FPA Coordinator Position - Expanded Staffing	K-12 Fine & Performing Arts I	\$10,924	\$0
<b>4.08</b>	<b>1.73</b>		<b>Subtotal: Level Service District</b>		<b>\$2,420,776</b>	<b>\$1,854,919</b>
<b>22.77</b>	<b>8.27</b>		<b>SUBTOTAL LEVEL SERVICE</b>		<b>\$6,879,881</b>	<b>\$5,234,198</b>
<b>Program Improvement Requests</b>						
<b>Program Improvement Requests: Elementary School</b>						
-	-	4.4	Elementary Responsive Classroom Staff Training	Student Support Services	\$25,000	\$22,500
-	-	4	Mitchell Dismissal Management Software	Mitchell Elementary	\$2,000	\$0
-	-	1. C	Newman Homework Club Advisor Stipend (Level III)	Newman Elementary	\$1,973	\$0
0.43	0.43	4	Expand Part-Time 10-Month Program Assistant to 11-Month Full-Time	Science Center	\$23,365	\$23,365
0.20	-	3.2	Part-Time Eliot Literacy Specialist	K-8 Reading Instruction	\$23,715	\$0
0.05	0.05	2.2	Part-Time Eliot Literacy Specialist	K-8 Reading Instruction	\$4,069	\$4,069
0.50	-	1.3	Elementary Math Instructional Coaches: Broadmeadow	Elementary Math Instruction	\$38,214	\$0
0.50	-	1.3	Elementary Math Instructional Coaches: Sunita Williams	Elementary Math Instruction	\$38,214	\$0
0.50	-	1.3	Elementary Math Instructional Coaches: Mitchell	Elementary Math Instruction	\$38,214	\$0
0.25	-	4. A	Part-Time Elementary String Teacher	Performing Arts	\$18,457	\$0
<b>2.43</b>	<b>0.48</b>		<b>Subtotal: Program Improvement Elementary</b>		<b>\$213,221</b>	<b>\$49,934</b>
<b>Program Improvement Requests: Middle</b>						
-	-	4	Afterschool Monitor High Rock	High Rock	\$1,973	\$0
-	-	2.2	Rename and Expand High Rock Clustory Advisory Stipends as SEL Committee	High Rock	\$1,544	\$0
1.00	-	4. C	High Rock Full-Time Instructional Support Staff for Student Safety	High Rock	\$31,812	\$0
1.00	-	1. C	Full-Time Personalized Learning Center (PLC) Teacher	Pollard Middle School	\$75,128	\$0
-	-	4.1	Pollard Theater Technical Director Stipend (Level II)	Pollard Middle School	\$2,958	\$0
-	-	1. C	Pollard Tenacity Challenge Program	Pollard Middle School	\$1,973	\$0
-	-	4	Pollard Library Club	Pollard Middle School	\$1,973	\$0
0.20	-	4. A	Part-Time Pollard Nurse	Health/Nursing: School Health	\$16,866	\$0
0.20	-	3.2	Part-Time Pollard Literacy Specialist	K-8 Reading Instruction	\$23,319	\$0
-	-	4. A	High Rock Storage Container	Physical Education	\$6,000	\$0
0.10	-	2.1	Part-Time Pollard Interdisciplinary Arts Integration Specialist	Fine Arts	\$6,256	\$0
0.20	0.20	1. A	Part-Time Pollard World Language Teacher for ASL	World Languages	\$20,321	\$20,321
<b>2.70</b>	<b>0.20</b>		<b>Subtotal: Program Improvement Middle</b>		<b>\$190,123</b>	<b>\$20,321</b>

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## Summary of FY 2024/25 Budget Highlights (continued):

Request TL FTE	SC TL FTE	PONG Priority	FY25 School Operating Budget Request Highlights Description of Budgetary Increase	Department/ School	Total Request	Total Approved
<b>856.44</b>	<b>856.44</b>			<i>Approved FY24 Budget</i>	<b>\$92,155,973</b>	<b>\$92,155,973</b>
			<b>Program Improvement Requests</b>			
			<b>Program Improvement Requests: High</b>			
-	-	4.0	Increase Stipend for Senior Scholarship Committee to Level II	Needham High School	\$1,477	\$0
-	-	4.0	National Honor Society Co-Advisor (Increase from Level III to Level I)	Needham High School	\$3,946	\$0
-	-	4.0	Increase National History Day Stipend from Level III to Level II	Needham High School	\$985	\$0
-	-	4.0	DECA Club Advisor Stipend (Level III)	Needham High School	\$1,973	\$0
-	-	4.0	Science Lab Intern Coordinator (Level III Stipend)	Needham High School	\$1,973	\$0
-	-	4.0	NHS Poetry Out Loud Coordinator (Level III Stipend)	Needham High School	\$1,973	\$0
-	-	4.1	Increase in Athletics Subsidy for Fiscal Sustainability	Needham High School Athleti	\$50,000	\$30,000
0.20	-	1	Part-Time NHS World Language Teacher for ASL	World Languages	\$20,321	\$0
<b>0.20</b>	-		<b>Subtotal: Program Improvement High</b>		<b>\$82,648</b>	<b>\$30,000</b>
			<b>Program Improvement Requests: District</b>			
-	-	4.4	Online Mandated Staff Training Platform	Student Support Services	\$5,000	\$5,000
-	-	4	Student Safety and Wellness License Subscription	Administrative Technology	\$37,000	\$0
-	-	3. B	Multi-Function Student Activity Bus (MFSAB) (Shared with Transportation Revolving)	Needham High School Athleti	\$20,000	\$0
-	-	4. A	Professional Development for K-12 School Counselors	Guidance	\$2,919	\$0
-	-	4. A	Counseling K-6 Instructional Supplies: Calming Strips	Guidance	\$825	\$0
0.60	-	4. A	Part-Time K-12 Floating Nurse	Health/Nursing: School Healt	\$44,417	\$0
-	-	4. A	District-wide Protective Masks	Health/Nursing: School Healt	\$2,500	\$2,500
-	-	1. C	Summer School Coordinator (Per Diem)	Summer Program Coordinatic	\$55,986	\$10,000
1.00	-	4	Full-Time Administrative Assistant II for 504 Accomodations	Student 504 Compliance	\$58,082	\$0
1.00	-	4. A	Full-Time District Registrar/Family Services Support	District Registrar	\$110,662	\$0
1.00	-	4. A	Full-Time Administrative Assistant I for Student Registration	District Registrar	\$54,131	\$0
-	-	4	Summer Instructional Technology Support (Per Diem)	Media and Digital Learning	\$14,120	\$0
0.50	-	4	Part-Time Middle and High School Technical Theater Director with Stipend Offset	Performing Arts	\$26,123	\$0
-	-	4	Annual Budget for Theater Inspections & Flame Retardancy Treatment for Curtains (Newman, Pollard,	Performing Arts	\$20,000	\$10,000
0.20	-	1.1	Part-Time K-12 World Languages Instructional Coach	World Languages	\$12,917	\$0
<b>5.30</b>	-		<b>Subtotal: Program Improvement District</b>		<b>\$1,562,410</b>	<b>\$27,500</b>
<b>10.63</b>	<b>0.68</b>		<b>SUBTOTAL PROGRAM IMPROVEMENT</b>		<b>\$2,048,402</b>	<b>\$127,755</b>
<b>889.84</b>	<b>865.39</b>		<b>TOTAL FY25 SCHOOL BUDGET</b>		<b>\$101,084,256</b>	<b>\$97,517,926</b>
<b>33.40</b>	<b>8.95</b>		<b>\$ / FTE INCREASE FROM FY24</b>		<b>\$8,928,283</b>	<b>\$5,361,953</b>
<b>27.21%</b>	<b>27.21%</b>		<b>% INCREASE FROM FY24</b>		<b>9.69%</b>	<b>5.82%</b>

## Per Pupil Expenditures:

The chart below shows Needham’s average overall spending per student during the FY 2022/23 school year, as well as about how much Needham spent 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.

Select a District:

Needham

Select a Fiscal Year:

2023

<b>FTEIn</b>	In-District FTE Pupils	5,550.8
<b>FTEOut</b>	Out-of-District FTE Pupils	97.8
<b>FTEs</b>	Total FTE Pupils	5,648.6

In-District Expenditures Per Pupil						
Function	Description	General Fund A	Grants and Revolving B	Total Expenditures C = A + B	\$ Per Pupil D = C/FTEIn	
1110	School Committee	\$9,799	\$0	\$9,799	\$1.77	
1210	Superintendent	\$426,576	\$0	\$426,576	\$76.85	
1220	Assistant Superintendents	\$1,162,168	\$0	\$1,162,168	\$209.37	
1230	Other District-Wide Administration	\$163,551	\$83,844	\$247,395	\$44.57	
1410	Business and Finance	\$1,395,990	\$0	\$1,395,990	\$251.49	
1420	Human Resources	\$604,890	\$0	\$604,890	\$108.97	
1430	Legal Service for School Committee	\$83,652	\$0	\$83,652	\$15.07	
1435	Legal Settlements	\$674,938	\$0	\$674,938	\$121.59	
1450	Districtwide Administrative Technology*	\$441,646	\$0	\$441,646	\$79.56	
<b>ADMN</b>	<b>Administration (sub-total)</b>	<b>\$4,963,210</b>	<b>\$83,844</b>	<b>\$5,047,054</b>	<b>\$909.25</b>	
2110	Curriculum Directors and Department Heads (Supervisory)	\$3,584,944	\$596,840	\$4,181,784	\$753.37	
2120	Curriculum Directors and Department Heads (Non-Supervisory)	\$381,746	\$97,458	\$479,204	\$86.33	
2130	Instructional Technology Leadership*	\$964,410	\$0	\$964,410	\$173.74	
2210	School Leadership	\$4,448,761	\$989	\$4,449,750	\$801.64	
2220	Curriculum Leaders and Department Heads (School Level)*	\$0	\$0	\$0	\$0.00	
2250	Administrative Technology (School Level)	\$0	\$0	\$0	\$0.00	
2315	Instructional Coordinators*	\$0	\$0	\$0	\$0.00	
<b>LDRS</b>	<b>Instructional Leadership (sub-total)</b>	<b>\$9,379,860</b>	<b>\$695,287</b>	<b>\$10,075,147</b>	<b>\$1,815.08</b>	
2305	Teachers, Classroom	\$42,714,255	\$947,721	\$43,661,976	\$7,865.89	
2310	Teachers, Specialists*	\$0	\$0	\$0	\$0.00	
<b>TCHR</b>	<b>Teachers (sub-total)</b>	<b>\$42,714,255</b>	<b>\$947,721</b>	<b>\$43,661,976</b>	<b>\$7,865.89</b>	
2320	Medical/ Therapeutic Services	\$1,492,945	\$15,765	\$1,508,710	\$271.80	
2324	Substitutes, Long-Term	\$2,367,151	\$108,109	\$2,475,260	\$445.93	
2325	Substitutes, Short-Term	\$432,164	\$790	\$432,954	\$78.00	
2330	Paraprofessionals	\$4,140,879	\$1,206,208	\$5,347,087	\$963.30	
2340	Librarians/Media Center Directors	\$1,197,005	\$0	\$1,197,005	\$215.65	
2345	Distance Learning/Online Coursework*	\$1,552	\$0	\$1,552	\$0.28	
<b>TSER</b>	<b>Other Teaching Services (sub-total)</b>	<b>\$9,631,697</b>	<b>\$1,330,872</b>	<b>\$10,962,569</b>	<b>\$1,974.95</b>	
2351	Professional Development Leaders	\$49,595	\$0	\$49,595	\$8.93	
2352	Instructional Coaches	\$1,100,083	\$0	\$1,100,083	\$198.18	
2353	Professional Days*	\$0	\$0	\$0	\$0.00	
2354	Stipends for Teachers Providing Instructional Coaching	\$108,205	\$0	\$108,205	\$19.49	
2355	Substitutes for Professional Development*	\$0	\$0	\$0	\$0.00	
2356	Costs for Instructional Staff to Attend Professional Development	\$158,192	\$30,917	\$189,109	\$34.07	
2357	Professional Development Costs*	\$0	\$0	\$0	\$0.00	
2358	Outside Professional Development Providers for Instructional Staff	\$211,973	\$128,049	\$340,022	\$61.26	
<b>PDEV</b>	<b>Professional Development (sub-total)</b>	<b>\$1,628,048</b>	<b>\$158,966</b>	<b>\$1,787,014</b>	<b>\$321.94</b>	

## Per Pupil Expenditures (continued):

In-District Expenditures Per Pupil					
Function	Description	General Fund		Total Expenditures C = A + B	\$ Per Pupil D = C/FTEIn
		A	B		
2410	Textbooks, Software, Media, and Materials	\$17,802	\$8,080	\$25,882	\$4.66
2415	Instructional Materials (Libraries)	\$224,284	\$35,037	\$259,321	\$46.72
2420	Instructional Equipment	\$157,086	\$20,438	\$177,524	\$31.98
2430	General Classroom Supplies	\$656,458	\$118,541	\$774,999	\$139.62
2440	Other Instructional Services	\$1,265,963	\$627,120	\$1,893,083	\$341.05
2451	Instructional Hardware (Student and Staff Devices)*	\$900,905	\$0	\$900,905	\$162.30
2453	Instructional Hardware (All Other)*	\$236,047	\$0	\$236,047	\$42.52
2455	Instructional Software and Other Instructional Materials*	\$380,813	\$9,121	\$389,934	\$70.25
<b>MATL</b>	<b>Instructional Materials, Equipment, and Technology (sub-total)</b>	<b>\$3,839,358</b>	<b>\$818,337</b>	<b>\$4,657,695</b>	<b>\$839.10</b>
2710	Guidance/Adjustment Counselors	\$3,099,895	\$226,999	\$3,326,894	\$599.35
2720	Testing and Assessment	\$277,056	\$0	\$277,056	\$49.91
2800	Psychological Services	\$503,555	\$61,426	\$564,981	\$101.78
<b>GUID</b>	<b>Guidance, Counseling, and Testing (sub-total)</b>	<b>\$3,880,506</b>	<b>\$288,425</b>	<b>\$4,168,931</b>	<b>\$751.05</b>
3100	Attendance and Parent Liaisons	\$3,694	\$0	\$3,694	\$0.67
3200	Medical/Health Services	\$1,367,610	\$148,864	\$1,516,474	\$273.20
3300	Transportation Services	\$1,228,002	\$1,054,887	\$2,282,889	\$411.27
3400	Food Services	\$0	\$3,419,781	\$3,419,781	\$616.09
3510	Athletics	\$794,446	\$708,290	\$1,502,736	\$270.72
3520	Other Student Activities	\$341,684	\$0	\$341,684	\$61.56
3600	School Security	\$0	\$0	\$0	\$0.00
<b>SERV</b>	<b>Pupil Services (sub-total)</b>	<b>\$3,735,436</b>	<b>\$5,331,822</b>	<b>\$9,067,258</b>	<b>\$1,633.50</b>
4110	Custodial Services	\$2,557,398	\$107,523	\$2,664,921	\$480.10
4120	Heating of Buildings	\$1,192,515	\$0	\$1,192,515	\$214.84
4130	Utility Services	\$2,076,467	\$0	\$2,076,467	\$374.08
4210	Maintenance of Grounds	\$676,267	\$2,937	\$679,204	\$122.36
4220	Maintenance of Buildings	\$2,575,351	\$21,953	\$2,597,304	\$467.92
4225	Building Security System	\$0	\$0	\$0	\$0.00
4230	Maintenance of Equipment	\$119,616	\$0	\$119,616	\$21.55
4300	Extraordinary Maintenance	\$0	\$0	\$0	\$0.00
4400	Technology Maintenance/Support (Salaries)*	\$1,438,528	\$0	\$1,438,528	\$259.16
4450	Technology Maintenance/Support (All Other)*	\$604,813	\$0	\$604,813	\$108.96
<b>OPMN</b>	<b>Operations and Maintenance (sub-total)</b>	<b>\$11,240,954</b>	<b>\$132,413</b>	<b>\$11,373,367</b>	<b>\$2,048.96</b>
5100	Employer Retirement Contributions	\$8,112,452	\$80,479	\$8,192,931	\$1,475.99
5150	Employee Separation Costs	\$1,373	\$4,897	\$6,270	\$1.13
5200	Insurance for Active Employees	\$12,288,142	\$32,526	\$12,320,668	\$2,219.62
5250	Insurance for Retired Employees	\$2,072,714	\$0	\$2,072,714	\$373.41
5260	Other Non-Employee Insurance	\$278,082	\$0	\$278,082	\$50.10
5300	Rental Lease of Equipment	\$0	\$0	\$0	\$0.00
5350	Rental Lease of Buildings	\$0	\$44,160	\$44,160	\$7.96
5400	Short Term Interest RANs	\$0	\$0	\$0	\$0.00
5500	Other Fixed Charges	\$4,417	\$0	\$4,417	\$0.80
5550	School Crossing Guards	\$177,079	\$0	\$177,079	\$31.90
<b>BENE</b>	<b>Benefits and Fixed Charges (sub-total)</b>	<b>\$22,934,258</b>	<b>\$162,062</b>	<b>\$23,096,320</b>	<b>\$4,160.90</b>
<b>IIII</b>	<b>Total In-District Expenditures</b>	<b>\$113,947,582</b>	<b>\$9,949,749</b>	<b>\$123,897,331</b>	<b>\$22,320.63</b>

Out-of-District Expenditures					
Function	Description	General Fund		Total Expenditures C = A + B	\$ Per Pupil D = C/FTEs
		A	B		
9100	Tuition to Massachusetts Public Schools	\$144,986	\$0	\$144,986	
9110	Tuition for School Choice	\$71,763	\$0	\$71,763	
9120	Tuition to Commonwealth Charter Schools	\$73,323	\$0	\$73,323	
9125	Tuition to Horace Mann Charter Schools	\$0	\$0	\$0	
9130	Charter Transportation Tuition^	\$0	\$0	\$0	
9200	Tuition to Out-of-State Schools	\$0	\$0	\$0	
9300	Tuition to Non-Public Schools	\$2,973,732	\$2,199,181	\$5,172,913	
9400	Tuition to Collaboratives	\$441,046	\$709,212	\$1,150,258	
<b>ODTR</b>	<b>Transportation</b>	<b>\$1,706,282</b>	<b>\$0</b>	<b>\$1,706,282</b>	
<b>OODD</b>	<b>Total Out-of-District Expenditures</b>	<b>\$5,411,131</b>	<b>\$2,908,393</b>	<b>\$8,319,524</b>	

Total Expenditures Per Pupil					
Function	Description	General Fund		Total Expenditures C = A + B	\$ Per Pupil D = C/FTEs
		A	B		
<b>TTPP</b>	<b>Total Expenditures</b>	<b>\$119,358,713</b>	<b>\$12,858,142</b>	<b>\$132,216,855</b>	<b>\$23,407.01</b>



# 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 2022/23 per pupil expenditure of \$23,407 is slightly less than the average of our comparison communities (or \$23,553), but is more than the state average of \$21,116.

Community	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY21	FY22	FY23
Weston	20,579	21,653	22,768	23,899	24,226	25,367	25,846	27,039	30,296	30,446	31,012
Wellesley	17,231	17,108	18,185	18,636	19,823	20,381	21,016	21,516	24,183	25,313	27,591
Walpole	12,768	13,501	14,078	14,244	15,049	15,820	16,472	16,649	17,395	18,501	26,716
Dedham	16,434	16,906	17,780	18,724	19,639	20,291	20,821	21,269	24,011	24,661	26,693
Brookline	16,898	17,291	17,652	18,866	19,528	19,922	20,543	21,256	25,690	25,802	26,545
Concord	16,274	16,457	17,517	18,857	19,173	19,916	21,180	21,498	23,269	24,822	26,176
Newton	17,149	17,581	18,096	18,779	18,899	19,396	20,220	20,786	23,431	24,522	25,280
Dover	19,323	21,336	24,263	23,233	23,065	24,039	23,107	24,311	25,842	24,988	25,178
Frammingham	16,484	17,100	17,448	18,088	18,579	19,188	19,544	19,607	21,394	22,484	24,313
Westwood	14,827	15,337	15,853	16,713	17,595	18,310	19,378	19,859	20,500	22,370	24,052
Sherborn	19,317	18,378	19,534	19,135	18,476	19,463	21,224	21,731	21,627	21,997	23,935
<b>Needham</b>	<b>14,320</b>	<b>15,020</b>	<b>15,900</b>	<b>16,547</b>	<b>17,307</b>	<b>18,149</b>	<b>18,827</b>	<b>19,193</b>	<b>21,147</b>	<b>22,808</b>	<b>23,407</b>
Lexington	16,812	17,413	17,867	18,003	18,289	18,747	18,687	19,481	21,511	22,737	N/A
Wayland	16,269	16,445	17,652	17,713	18,470	18,751	19,443	19,497	20,614	21,579	22,420
Norwood	13,897	15,038	15,480	16,302	16,611	17,224	17,293	18,124	20,402	21,115	22,144
State	13,999	14,520	14,941	15,488	15,918	16,506	17,149	17,575	19,066	20,134	21,116
Natick	13,526	13,550	14,044	14,291	16,523	16,393	16,195	16,745	17,397	18,169	20,475
Medfield	12,321	13,075	13,849	14,325	15,205	15,890	16,829	16,870	18,435	18,770	19,960
Winchester	12,380	12,579	12,801	13,312	13,547	14,122	14,710	15,271	16,818	17,995	19,015
Holliston	12,548	12,986	13,446	13,211	13,652	14,146	14,762	15,049	15,822	16,300	17,507
Hopkinton	13,004	13,106	13,535	14,127	14,919	15,017	15,086	14,818	15,870	16,177	17,372
<i>Average Comparison</i>	15,602	16,068	16,839	17,297	17,859	18,444	18,975	19,448	21,179	21,944	23,553

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.

### Massachusetts Department of Elementary and Secondary Education

#### Per Pupil Expenditure Summary, FY21-FY23

Last updated: March 15, 2024

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		2021				2022				2023			
Function	Description	\$ 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
FTEIn	In-District FTE Pupils	5,531.0		5,561.6		5,550.8							
FTEOut	Out-of-District FTE Pupils	102.4		93.0		97.8							
FTEs	Total FTE Pupils	5,633.4		5,654.6		5,648.6							
ADMIN	Administration	\$861.41	4.3%	\$632.93	3.4%	\$940.96	4.3%	\$669.20	3.4%	\$909.25	4.1%	\$722.05	3.5%
LDIS	Instructional Leadership	\$1,658.25	8.2%	\$1,232.24	6.6%	\$1,642.12	7.5%	\$1,321.83	6.7%	\$1,815.08	8.1%	\$1,330.31	6.5%
TCHR	Teachers	\$7,482.15	37.1%	\$7,185.95	38.7%	\$7,706.47	35.4%	\$7,429.24	37.7%	\$7,865.89	35.2%	\$7,552.77	36.8%
TSER	Other Teaching Services	\$1,954.58	9.7%	\$1,557.26	8.4%	\$1,942.41	8.9%	\$1,684.99	8.6%	\$1,974.95	8.8%	\$1,763.51	8.6%
PDEV	Professional Development	\$254.83	1.3%	\$181.79	1.0%	\$386.74	1.8%	\$233.15	1.2%	\$321.94	1.4%	\$290.19	1.4%
MATL	Instructional Materials, Equipment and Technology	\$822.39	4.1%	\$763.26	4.1%	\$866.13	4.0%	\$765.17	3.9%	\$839.10	3.8%	\$880.68	4.3%
GUID	Guidance, Counseling and Testing	\$701.69	3.5%	\$526.07	3.4%	\$763.25	3.5%	\$670.95	3.4%	\$751.05	3.4%	\$695.03	3.4%
SERV	Pupil Services	\$1,176.43	5.8%	\$1,622.90	8.7%	\$1,486.67	6.8%	\$2,005.72	10.2%	\$1,623.50	7.3%	\$2,176.55	10.6%
OPMN	Operations and Maintenance	\$1,694.85	8.4%	\$1,500.92	8.1%	\$1,832.27	8.4%	\$1,554.43	7.9%	\$2,048.96	9.2%	\$1,716.66	8.4%
BENE	Insurance, Retirement Programs and Other	\$3,582.98	17.7%	\$3,261.82	17.6%	\$4,223.18	19.4%	\$3,365.93	17.1%	\$4,160.90	18.6%	\$3,381.49	16.5%
IIII	<b>In-District Per Pupil Expenditure</b>	<b>\$20,191.55</b>		<b>\$18,565.13</b>		<b>\$21,790.19</b>		<b>\$19,700.60</b>		<b>\$22,320.63</b>		<b>\$20,509.25</b>	
TTPP	<b>Total Per Pupil Expenditures</b>	<b>\$21,146.56</b>		<b>\$19,117.74</b>		<b>\$22,808.43</b>		<b>\$20,273.18</b>		<b>\$23,407.01</b>		<b>\$21,116.44</b>	

# FY 2024/25 Budgeted School Department Enrollment

In the budget request, PreK-12 enrollment (excluding students attending out-of-District placements) is projected to be 5,542 in FY 2024/25, which is approximately the same as the current enrollment of 5,547. Elementary enrollment is projected to increase by 13 students (from 2,512 to 2,525); middle school enrollment is expected to decrease by 31 students (from 1,327 to 1,296) and high school enrollment is expected to increase by 13 students (from 1,628 to 1,641). Pre-Kindergarten enrollment is expected to be 80 students in FY25.

The chart below displays the October 1, 2023 (FY24) and projected FY 2025 enrollments, by school and grade level, as well as the year-over-year variance.

TOTALS FOR NEEDHAM SCHOOL SYSTEM																
Actual 2023/24 October 1 2023	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Preschool	80															80
Broadmeadow		81	82	85	86	87	101									522
Eliot		53	73	69	62	72	73									402
Mitchell		66	87	62	76	72	76									439
Newman		98	111	100	99	103	107									618
Williams		78	90	87	102	88	86									531
High Rock								447								447
Pollard									437	443						880
High School											373	414	417	418	6	1628
<b>TOTAL</b>	<b>80</b>	<b>376</b>	<b>443</b>	<b>403</b>	<b>425</b>	<b>422</b>	<b>443</b>	<b>447</b>	<b>437</b>	<b>443</b>	<b>373</b>	<b>414</b>	<b>417</b>	<b>418</b>	<b>6</b>	<b>5547</b>

TOTALS FOR NEEDHAM SCHOOL SYSTEM																
Budget 2024/25 (McKibben 11/23)	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Preschool	80															80
Broadmeadow		79	85	84	87	87	88									510
Eliot		61	60	74	70	63	73									401
Mitchell		70	71	90	63	78	73									445
Newman		101	107	114	101	100	105									628
Williams		81	82	93	90	105	90									541
High Rock								428								428
Pollard									440	428						868
High School											439	371	410	415	6	1641
<b>TOTAL</b>	<b>80</b>	<b>392</b>	<b>405</b>	<b>455</b>	<b>411</b>	<b>433</b>	<b>429</b>	<b>428</b>	<b>440</b>	<b>428</b>	<b>439</b>	<b>371</b>	<b>410</b>	<b>415</b>	<b>6</b>	<b>5542</b>

TOTALS FOR NEEDHAM SCHOOL SYSTEM																
Budget-to-Actual Variance	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Preschool	0															0
Broadmeadow		-2	3	-1	1	0	-13									-12
Eliot		8	-13	5	8	-9	0									-1
Mitchell		4	-16	28	-13	6	-3									6
Newman		3	-4	14	2	-3	-2									10
Williams		3	-8	6	-12	17	4									10
High Rock								-19								-19
Pollard									3	-15						-12
High School											66	-43	-7	-3	0	13
<b>TOTAL</b>	<b>0</b>	<b>16</b>	<b>-38</b>	<b>52</b>	<b>-14</b>	<b>11</b>	<b>-14</b>	<b>-19</b>	<b>3</b>	<b>-15</b>	<b>66</b>	<b>-43</b>	<b>-7</b>	<b>-3</b>	<b>0</b>	<b>-5</b>

\*SP indicates post graduate special education students counted separately by DESE October enrollment  
 NPS is projected to have an additional 86 Out of District students with special needs paid for by the district. The DESE excludes out of district placements from District enrollment.

## Trends in School Enrollment

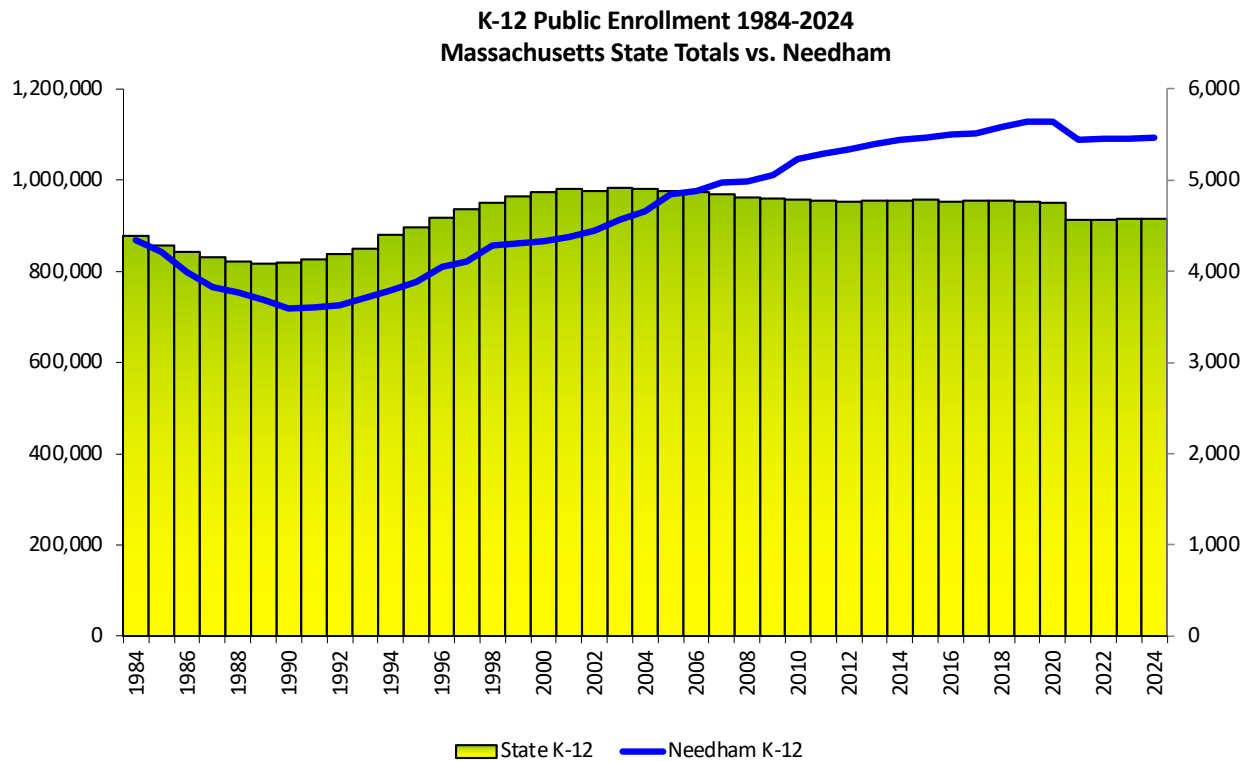
Enrollment in the Needham Public Schools, as in many school districts around the country, is slowly returning to Pre-Pandemic levels. As evident from the chart on the next page, Needham lost 221 students during the 2020/21 school year, primarily at the elementary level. The largest losses occurred at 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 history.

Since FY21, enrollment has increased by only 61 net students overall, from 5,486 to the current October 1, 2023 enrollment of 5,547 students. We estimate that only about 45% of the students who demitted in FY21 for COVID-related reasons returned to the District in FY22. (This statistic is based on the number of students who returned (58) as a percentage of the 130 incremental FY21 demits in excess of the 238 historical average annual number of demits.) McKibben Demographics, the firm which projects Needham’s school enrollments, notes that return rates of 50-99% have been typical across the nation, with lower return rates experienced in communities that have, or have had, mask or vaccine mandates.

The returning students are not uniformly distributed across the grade levels. The Preschool and elementary populations have rebounded to nearly pre-Pandemic levels (as measured by the October 1, 2019 enrollment), while secondary enrollment is increasing more slowly. The current Preschool enrollment (of 80 students) now exceeds the FY20 enrollment of 72 students, while the K-5 current enrollment of 2,512 is 97.14% of the October 1, 2019 enrollment of 2,586. The secondary school enrollment of 2,955 is 96.9% of the FY20 enrollment of 3,049.

Nevertheless, Needham’s enrollment growth continues to outpace the state, overall. Since FY84, Needham’s enrollment has increased by 26%, relative to the state growth of 4.3%. Over the past ten years, Needham’s enrollment has remained relatively steady (increasing by 28 students, or 0.5%), compared to the state, which has lost 40,780 pupils (a reduction of 4.3%.)



# Projected Enrollment – FY 2024/2025 and Beyond

McKibben projects that District-wide enrollment will return to pre-Pandemic levels (of approximately 5,600 students) by the School Year 2034-35. An average of 15 new students are anticipated per year over the next fifteen years, resulting in cumulative growth of 199 students, overall. Most of this growth is expected to occur at the elementary level, with associated secondary growth, as entering classes move through the system.

McKibben attributes this population growth both to the number of resident births, as well as to the ongoing in-migration of new families with children to Needham. Although Needham’s birth rate of 1.72 is below the replacement rate of 2.1 children per family, the number of births has exceeded the number of deaths in five of the past eight years, helping to stabilize Needham’s enrollment. In addition, the in-migration of new families brings an infusion of young people, which helps to counteract the sub-replacement birth rate.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Births & Deaths								
Births to Residents	263	240	264	271	275	272	250	257
Resident Deaths	279	288	257	252	309	232	228	247

Source: Needham Annual Town Report (2019, 2020, 2021, 2022, Town Clerk 2023)

The enrollment forecast also reflects the assumption of continued strong single family home sales in Needham. The current forecast assumes that 280 homes will be sold on average each year through 2028, increasing to 300/year between 2029 – 2030, and then growing to 330/year until 2038. (This compares to the prior year assumption of 300 single family homes sold annually through 2030, and then falling to 250/year after that.) This assumption models what McKibben sees as an emerging pattern of families leaving the Boston urban center for the suburbs, an expectation for generational turnover to occur in the Newman and Broadmeadow districts over the next 10-15 years, and a prediction that home prices will come down in the future, all of which are expected to bolster demand for Needham housing. Growth is expected to be tempered, however, by the projection for sustained high mortgage interest rates of between 5.5 - 7.5%.

The impact of this projected activity on class size is shown in the chart on the next page. Kindergarten classes are expected to remain at approximately 400 students for most of the next fifteen years, with large class sizes rippling through the system to the upper grades.

Needham Public Schools Total Enrollment - FY 18/19 - 38/39 "Best" Projection																					
DISTRICT	McKibben "Best"																				
Dec 2023 Final	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39
PK	83	72	50	74	85	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80
K	412	390	333	369	418	376	392	395	400	396	391	394	396	400	403	407	409	413	414	416	410
1	430	436	401	411	389	443	405	407	410	414	410	405	408	410	414	416	420	424	428	429	431
2	434	441	426	415	433	403	455	415	417	420	424	419	414	417	419	424	426	428	432	437	438
3	460	434	438	430	421	425	411	462	422	425	428	433	428	422	426	428	433	436	437	441	446
4	413	463	428	439	434	422	433	417	469	429	432	435	438	433	427	432	436	442	445	446	450
5	492	422	442	433	436	443	429	438	422	474	436	437	440	443	438	432	439	444	449	452	453
6	450	499	394	450	446	447	428	435	445	428	481	443	444	447	452	445	438	446	451	456	459
7	440	460	461	383	443	437	440	422	428	438	422	476	439	440	443	447	441	434	442	446	451
8	392	432	440	445	375	443	428	431	414	415	429	414	466	430	431	434	438	432	425	433	437
9	450	380	424	431	417	373	439	424	427	410	411	425	410	461	426	427	430	431	426	417	427
10	428	453	377	420	428	414	371	435	420	423	406	407	421	406	456	422	425	428	429	424	415
11	404	421	445	377	421	417	410	367	431	416	419	402	403	417	402	451	418	421	424	425	420
12	436	401	423	441	379	418	415	406	363	427	412	415	398	399	413	398	446	414	417	420	423
SP	4	3	4	8	8	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Total: 9-12	1,722	1,658	1,673	1,677	1,653	1,628	1,641	1,638	1,647	1,682	1,654	1,655	1,638	1,689	1,703	1,704	1,725	1,700	1,702	1,692	1,691
Total: K-12	5,645	5,635	5,436	5,452	5,448	5,467	5,462	5,460	5,474	5,521	5,507	5,511	5,511	5,531	5,556	5,569	5,605	5,599	5,625	5,648	5,666
Total PreK-12	5,728	5,707	5,486	5,526	5,533	5,547	5,542	5,540	5,554	5,601	5,587	5,591	5,591	5,611	5,636	5,649	5,685	5,679	5,705	5,728	5,746
Change	64	(21)	(221)	40	7	14	(5)	(2)	14	47	(14)	4	-	20	25	13	36	(6)	26	23	18
% Change	1.1%	-0.4%	-3.9%	0.7%	0.1%	0.3%	-0.1%	0.0%	0.3%	0.8%	-0.2%	0.1%	0.0%	0.4%	0.4%	0.2%	0.6%	-0.1%	0.5%	0.4%	0.3%

As noted above, the forecasted growth will not occur uniformly. McKibben projects that enrollment growth will vary by district, and may differ from the projection developed last year. The Broadmeadow and Newman schools are projected to have more students over the next fifteen years, than were forecast last year, while Eliot, Sunita Williams and Mitchell Schools are projected to have fewer students than before. These projections are driven by the underlying demographics of each district, as revealed by the newly-available 2020 Census tract-level data. The Broadmeadow and Newman districts, which have the largest populations of older residents, are expected to experience more generational turnover during the next ten to fifteen years, which, in turn, will enable more families with children to move into those districts. By contrast, the Eliot, Sunita Williams and Mitchell neighborhoods, which have relatively younger populations, will not experience the same volume of generational turnover, leading to lower levels of enrollment growth.

# FY25 Operating Budget Staffing Summary by Department:

	Total FY21 Actual	Total FY22 Actual	Total FY23 Actual	Total FY24 SC Approved	Total FY25 Request	Admin FY25 SC Rec	Teacher FY25 SC Rec	Aide FY25 SC Rec	Non Instr FY25 SC Rec	Total FY25 SC Rec
<b>Administration</b>										
School Committee	-	-	-	-	-	-	-	-	-	-
Superintendent	2.81	2.74	4.31	3.74	3.74	1.44	-	-	2.30	3.74
Human Resources	6.85	6.85	6.85	6.85	6.85	1.00	-	-	5.85	6.85
Student Support Services	2.80	2.80	2.86	2.86	2.86	1.00	-	-	1.86	2.86
Student Learning	2.00	2.00	2.00	2.00	2.00	1.00	-	-	1.00	2.00
Financial Operations	5.94	6.94	7.80	6.94	9.66	1.00	-	-	6.66	7.66
<u>External Funding</u>	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Administration</b>	<b>20.40</b>	<b>21.33</b>	<b>23.82</b>	<b>22.39</b>	<b>25.11</b>	<b>5.44</b>	<b>-</b>	<b>-</b>	<b>17.67</b>	<b>23.11</b>
	Total FY21 Actual	Total FY22 Actual	Total FY23 Actual	Total FY24 SC Approved	Total FY25 Request	Admin FY25 Supt Rec	Teacher FY25 Supt Rec	Aide FY25 Supt Rec	Non Instr FY25 Supt Rec	Total FY25 Supt Rec
<b>General Supplies &amp; Services</b>										
<b>Professional Development</b>	-	-	-	-	-	-	-	-	-	-
<i>District</i>	-	-	-	-	-	-	-	-	-	-
<i>Broadmeadow</i>	-	-	-	-	-	-	-	-	-	-
<i>Eliot</i>	-	-	-	-	-	-	-	-	-	-
<i>Williams</i>	-	-	-	-	-	-	-	-	-	-
<i>Mitchell</i>	-	-	-	-	-	-	-	-	-	-
<i>Newman</i>	-	-	-	-	-	-	-	-	-	-
<i>High Rock</i>	-	-	-	-	-	-	-	-	-	-
<i>Pollard</i>	-	-	-	-	-	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-	-	-	-	-
Staff 504 Accomodations	-	-	-	-	-	-	-	-	-	-
Lane Changes & Sick Buy Back	-	-	-	-	-	-	-	-	-	-
Sub Callers	-	-	-	-	-	-	-	-	-	-
Substitutes	2.34	0.97	2.11	2.11	2.11	-	1.00	-	0.75	1.75
Curriculum Development	-	0.20	0.20	0.20	0.20	0.20	-	-	-	0.20
General Supplies, Services & Eq	-	-	-	-	-	-	-	-	-	-
Remote Learning	-	-	-	-	-	-	-	-	-	-
Production Center/Mail Room	1.00	1.00	1.14	1.00	1.00	-	-	-	1.00	1.00
Administrative Technology	12.96	12.96	12.39	12.96	13.96	-	-	-	12.96	12.96
<u>Transportation</u>	<u>9.09</u>	<u>10.46</u>	<u>8.93</u>	<u>10.68</u>	<u>10.39</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10.17</u>	<u>10.17</u>
<b>Subtotal Gen. Supply &amp; Svc.</b>	<b>25.39</b>	<b>25.59</b>	<b>24.77</b>	<b>26.95</b>	<b>27.66</b>	<b>0.20</b>	<b>1.00</b>	<b>-</b>	<b>24.88</b>	<b>26.08</b>
	Total FY21 Actual	Total FY22 Actual	Total FY23 Actual	Total FY24 SC Approved	Total FY25 Request	Admin FY25 SC Rec	Teacher FY25 SC Rec	Aide FY25 SC Rec	Non Instr FY25 SC Rec	Total FY25 SC Rec
<b>Elementary</b>										
Broadmeadow	35.43	37.43	36.57	36.43	35.43	2.00	24.00	5.00	4.20	35.20
Eliot	29.59	33.49	32.91	29.21	30.71	2.00	21.00	4.00	3.71	30.71
Williams	37.54	37.13	36.13	38.14	38.14	2.00	26.00	4.80	4.14	36.94
Mitchell	34.76	35.66	33.86	33.86	34.86	2.00	23.00	5.00	3.86	33.86
<u>Newman</u>	<u>39.79</u>	<u>44.18</u>	<u>42.86</u>	<u>42.86</u>	<u>43.86</u>	<u>2.00</u>	<u>31.00</u>	<u>6.00</u>	<u>4.86</u>	<u>43.86</u>
<b>Subtotal Elementary</b>	<b>177.10</b>	<b>187.88</b>	<b>182.33</b>	<b>180.50</b>	<b>183.00</b>	<b>10.00</b>	<b>125.00</b>	<b>24.80</b>	<b>20.77</b>	<b>180.57</b>
<b>Middle</b>										
High Rock	26.84	28.44	26.44	26.44	27.44	3.10	20.20	-	3.14	26.44
<u>Pollard Middle School</u>	<u>55.10</u>	<u>55.30</u>	<u>53.50</u>	<u>53.80</u>	<u>54.80</u>	<u>5.10</u>	<u>43.60</u>	<u>-</u>	<u>5.00</u>	<u>53.70</u>
<b>Subtotal Middle School</b>	<b>81.94</b>	<b>83.74</b>	<b>79.94</b>	<b>80.24</b>	<b>82.24</b>	<b>8.20</b>	<b>63.80</b>	<b>-</b>	<b>8.14</b>	<b>80.14</b>

*Note: Department totals are broken down by school in the yellow highlighted sections of these charts.  
(Continued on next page.)*

# FY25 Operating Budget Staffing Summary by Department:

	Total FY21 Actual	Total FY22 Actual	Total FY23 Actual	Total FY24 SC Approved	Total FY25 Request	Admin FY25 SC Rec	Teacher FY25 SC Rec	Aide FY25 SC Rec	Non Instr FY25 SC Rec	Total FY25 SC Rec
<b>High School</b>										
Needham High School	92.03	92.42	93.62	95.10	97.29	7.20	80.55	0.50	7.82	96.07
High School Athletics	2.50	2.50	2.50	2.50	2.50	1.00	-	-	1.50	2.50
<b>Subtotal High School</b>	<b>94.53</b>	<b>94.92</b>	<b>96.12</b>	<b>97.60</b>	<b>99.79</b>	<b>8.20</b>	<b>80.55</b>	<b>0.50</b>	<b>9.32</b>	<b>98.57</b>
<b>Student Services</b>										
<b>Guidance</b>	<b>34.00</b>	<b>34.10</b>	<b>36.50</b>	<b>38.00</b>	<b>39.10</b>	<b>2.00</b>	<b>33.60</b>	<b>-</b>	<b>2.00</b>	<b>37.60</b>
District	2.00	2.00	2.00	2.00	3.00	2.00	-	-	1.00	3.00
Broadmeadow	2.70	2.80	2.80	2.80	3.00	-	2.80	-	-	2.80
Eliot	1.40	1.40	1.70	2.00	2.00	-	2.00	-	-	2.00
Williams	1.70	1.70	1.80	2.00	2.40	-	2.00	-	-	2.00
Mitchell	1.60	1.60	1.60	1.60	2.00	-	1.60	-	-	1.60
Newman	2.40	2.40	2.40	2.40	2.40	-	2.40	-	-	2.40
High Rock	2.70	2.70	2.70	2.70	3.20	-	2.70	-	-	2.70
Pollard	4.10	4.10	5.10	5.10	5.10	-	5.10	-	-	5.10
HS	15.00	15.00	16.00	17.00	16.00	-	15.00	-	1.00	16.00
Preschool	0.40	0.40	0.40	0.40	-	-	-	-	-	-
<b>Psychology</b>	<b>5.30</b>	<b>5.30</b>	<b>4.70</b>	<b>6.10</b>	<b>6.10</b>	<b>-</b>	<b>6.10</b>	<b>-</b>	<b>-</b>	<b>6.10</b>
Broadmeadow	0.60	0.60	-	0.60	0.60	-	0.60	-	-	0.60
Eliot	-	-	-	-	-	-	-	-	-	-
Williams	0.50	0.50	0.50	0.50	0.50	-	0.50	-	-	0.50
Mitchell	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
High Rock	0.30	0.30	0.30	0.30	0.30	-	0.30	-	-	0.30
Pollard	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
HS	1.80	1.80	1.80	2.00	2.00	-	2.00	-	-	2.00
Preschool	-	-	-	0.60	0.60	-	0.60	-	-	0.60
<b>Nursing</b>	<b>14.05</b>	<b>14.46</b>	<b>15.55</b>	<b>14.95</b>	<b>15.75</b>	<b>1.00</b>	<b>13.95</b>	<b>-</b>	<b>-</b>	<b>14.95</b>
Broadmeadow	4.00	3.71	4.20	3.60	4.20	1.00	2.60	-	-	3.60
Eliot	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
Mitchell	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
High Rock	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
Pollard	1.50	2.00	1.80	1.80	2.00	-	1.80	-	-	1.80
HS	2.40	2.60	3.40	3.40	3.40	-	3.40	-	-	3.40
Preschool	0.15	0.15	0.15	0.15	0.15	-	0.15	-	-	0.15
<b>Special Education</b>	<b>211.91</b>	<b>215.45</b>	<b>207.30</b>	<b>233.21</b>	<b>245.48</b>	<b>9.17</b>	<b>107.29</b>	<b>123.16</b>	<b>1.06</b>	<b>240.68</b>
District	3.86	3.86	3.86	3.86	3.86	3.00	-	-	0.86	3.86
Broadmeadow	15.97	17.75	14.71	18.93	18.16	0.70	7.92	9.24	-	17.86
Eliot	16.82	15.87	15.25	14.65	15.18	1.00	7.83	6.50	-	15.33
Williams	35.46	37.39	36.48	37.55	36.28	1.00	10.94	23.84	-	35.78
Mitchell	11.79	14.14	13.97	14.70	15.40	0.70	6.15	8.00	-	14.85
Newman	21.20	19.14	17.18	20.02	27.99	0.80	11.77	14.42	-	26.99
High Rock	15.00	16.03	16.05	16.13	17.10	1.00	8.21	7.59	-	16.80
Pollard	36.14	35.37	36.86	39.94	42.42	0.47	19.55	22.40	-	42.42
HS	38.89	37.61	35.79	44.90	45.48	-	26.18	17.00	-	43.18
Preschool	16.78	18.29	17.15	22.53	23.65	0.50	8.78	14.17	0.20	23.65
Summer Special Education	-	-	-	-	-	-	-	-	-	-
Special Education Tuitions	-	-	-	-	-	-	-	-	-	-
Vocational Education	-	-	-	-	-	-	-	-	-	-

(Continued on next page.)

# FY25 Operating Budget Staffing Summary by Department:

	Total FY21 Actual	Total FY22 Actual	Total FY23 Actual	Total FY24 SC Approved	Total FY25 Request	Admin FY25 SC Rec	Teacher FY25 SC Rec	Aide FY25 SC Rec	Non Instr FY25 SC Rec	Total FY25 SC Rec
<b>English Language Learners (EL)</b>	<b>7.10</b>	<b>7.30</b>	<b>7.45</b>	<b>7.60</b>	<b>9.00</b>	<b>0.80</b>	<b>7.60</b>	-	-	<b>8.40</b>
District	0.80	0.80	0.80	0.80	1.00	0.80	-	-	-	0.80
Broadmeadow	0.70	0.70	0.70	0.70	0.70	-	0.70	-	-	0.70
Eliot	1.00	1.00	1.00	1.00	1.30	-	1.00	-	-	1.00
Williams	1.20	1.20	1.20	1.20	1.50	-	1.50	-	-	1.50
Mitchell	0.60	0.60	0.60	0.60	0.60	-	0.60	-	-	0.60
Newman	1.30	1.30	1.30	1.30	1.40	-	1.30	-	-	1.30
High Rock	0.30	0.30	0.30	0.30	0.50	-	0.50	-	-	0.50
Pollard	0.70	0.70	0.70	0.70	1.00	-	1.00	-	-	1.00
HS	0.50	0.70	0.85	1.00	1.00	-	1.00	-	-	1.00
<b>Reading</b>	<b>12.14</b>	<b>13.40</b>	<b>14.04</b>	<b>14.39</b>	<b>14.86</b>	<b>1.00</b>	<b>13.46</b>	-	-	<b>14.46</b>
District	-	1.00	1.00	1.00	1.00	1.00	-	-	-	1.00
Broadmeadow	2.18	2.00	2.00	2.00	2.00	-	2.00	-	-	2.00
Eliot	1.54	1.70	1.74	1.69	1.96	-	1.76	-	-	1.76
Williams	2.18	2.00	2.00	2.00	2.00	-	2.00	-	-	2.00
Mitchell	1.68	1.70	1.70	1.70	1.70	-	1.70	-	-	1.70
Newman	2.58	2.40	2.40	2.40	2.40	-	2.40	-	-	2.40
High Rock	2.00	1.60	2.20	2.20	2.20	-	2.20	-	-	2.20
Pollard	-	1.00	1.00	1.40	1.60	-	1.40	-	-	1.40
<b>Math Instruction</b>	<b>6.00</b>	<b>6.00</b>	<b>8.00</b>	<b>8.00</b>	<b>10.00</b>	<b>1.00</b>	<b>7.00</b>	-	-	<b>8.00</b>
District	0.50	0.50	1.00	1.00	1.00	1.00	-	-	-	1.00
Broadmeadow	1.00	1.00	1.00	1.00	1.50	-	1.00	-	-	1.00
Eliot	1.00	1.00	1.50	1.50	1.50	-	1.50	-	-	1.50
Williams	1.00	1.00	1.00	1.00	1.50	-	1.00	-	-	1.00
Mitchell	1.00	1.00	1.00	1.00	1.50	-	1.00	-	-	1.00
Newman	1.50	1.50	2.00	2.00	2.00	-	2.00	-	-	2.00
High Rock	-	-	0.50	0.50	1.00	-	0.50	-	-	0.50
Pollard	-	-	-	-	-	-	-	-	-	-
<b>Student 504 Compliance</b>	-	-	-	-	1.00	-	-	-	-	-
District Registrar	-	-	-	-	2.00	-	-	-	-	-
<b>K-12 Attendance</b>	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Student Services</b>	<b>290.49</b>	<b>296.01</b>	<b>293.53</b>	<b>322.24</b>	<b>343.28</b>	<b>14.97</b>	<b>189.00</b>	<b>123.16</b>	<b>3.05</b>	<b>330.18</b>
<b>K-12 Specialist Instruction</b>										
<b>Science Center</b>	<b>5.75</b>	<b>8.99</b>	<b>5.75</b>	<b>5.45</b>	<b>5.48</b>	<b>0.60</b>	<b>1.40</b>	<b>2.50</b>	<b>0.98</b>	<b>5.48</b>
District	0.21	1.50	0.81	0.81	0.81	0.60	-	0.21	-	0.81
Broadmeadow	0.85	1.38	0.73	0.67	0.88	-	0.28	0.40	0.20	0.88
Eliot	0.85	1.38	0.73	0.67	0.88	-	0.28	0.40	0.20	0.88
Williams	0.85	1.38	0.73	0.67	0.88	-	0.28	0.40	0.20	0.88
Mitchell	0.85	1.38	0.73	0.67	0.88	-	0.28	0.40	0.20	0.88
Newman	2.13	1.95	2.02	1.96	1.17	-	0.28	0.69	0.20	1.17
<b>Educational Technology</b>	-	-	-	-	-	-	-	-	-	-
District	-	-	-	-	-	-	-	-	-	-
Broadmeadow	-	-	-	-	-	-	-	-	-	-
Eliot	-	-	-	-	-	-	-	-	-	-
Williams	-	-	-	-	-	-	-	-	-	-
Mitchell	-	-	-	-	-	-	-	-	-	-
Newman	-	-	-	-	-	-	-	-	-	-
High Rock	-	-	-	-	-	-	-	-	-	-
Pollard	-	-	-	-	-	-	-	-	-	-
HS	-	-	-	-	-	-	-	-	-	-
<b>Media &amp; Digital Learning</b>	<b>24.00</b>	<b>24.00</b>	<b>24.20</b>	<b>24.20</b>	<b>24.20</b>	-	<b>19.60</b>	<b>3.00</b>	<b>1.60</b>	<b>24.20</b>
District	-	-	-	-	-	-	-	-	-	-
Broadmeadow	2.20	2.20	2.20	2.20	2.20	-	2.00	-	0.20	2.20
Eliot	2.20	2.20	2.20	2.20	2.20	-	2.00	-	0.20	2.20
Williams	2.20	2.20	2.20	2.20	2.20	-	2.00	-	0.20	2.20
Mitchell	2.20	2.20	2.20	2.20	2.20	-	2.00	-	0.20	2.20
Newman	2.50	2.50	2.50	2.50	2.50	-	2.30	-	0.20	2.50
High Rock	2.50	2.50	2.50	2.50	2.50	-	2.50	-	-	2.50
Pollard	3.40	3.40	3.40	3.40	3.40	-	2.80	-	0.60	3.40
HS	6.80	6.80	7.00	7.00	7.00	-	4.00	3.00	-	7.00
<b>K-12 Dir. Media &amp; Tech Service</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	-	-	<b>1.00</b>	<b>2.00</b>

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# FY25 Operating Budget Staffing Summary by Department:

	Total FY21 Actual	Total FY22 Actual	Total FY23 Actual	Total FY24 SC Approved	Total FY25 Request	Admin FY25 SC Rec	Teacher FY25 SC Rec	Aide FY25 SC Rec	Non Instr FY25 SC Rec	Total FY25 SC Rec
<b>Physical Education</b>	<b>22.10</b>	<b>23.40</b>	<b>22.97</b>	<b>22.97</b>	<b>23.18</b>	-	22.97	-	-	<b>22.97</b>
<i>Broadmeadow</i>	1.60	1.60	1.66	1.67	1.67	-	1.67	-	-	1.67
<i>Eliot</i>	1.20	1.60	1.47	1.47	1.40	-	1.40	-	-	1.40
<i>Williams</i>	1.50	1.60	1.00	1.00	1.80	-	1.66	-	-	1.66
<i>Mitchell</i>	1.50	1.80	2.21	2.21	1.61	-	1.61	-	-	1.61
<i>Newman</i>	2.00	2.30	2.33	2.32	2.40	-	2.33	-	-	2.33
<i>High Rock</i>	2.00	2.00	2.00	2.00	2.00	-	2.00	-	-	2.00
<i>Pollard</i>	4.70	4.70	4.70	4.70	4.70	-	4.70	-	-	4.70
<i>HS</i>	7.60	7.80	7.60	7.60	7.60	-	7.60	-	-	7.60
<b>Health Education</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	-	1.00	-	-	<b>1.00</b>
<i>High Rock</i>	-	-	-	-	-	-	-	-	-	-
<i>Pollard</i>	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
<i>HS</i>	-	-	-	-	-	-	-	-	-	-
<b>K-12 Dir. Health &amp; Phys. Ed.</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	1.00	-	-	-	<b>1.00</b>
<b>Fine Arts</b>	<b>17.10</b>	<b>17.46</b>	<b>16.86</b>	<b>17.26</b>	<b>17.46</b>	-	17.26	-	-	<b>17.26</b>
<i>Broadmeadow</i>	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
<i>Eliot</i>	0.70	0.83	0.83	0.83	0.83	-	0.83	-	-	0.83
<i>Williams</i>	1.00	0.93	0.93	0.93	0.93	-	0.93	-	-	0.93
<i>Mitchell</i>	1.00	1.00	0.87	1.00	0.87	-	0.87	-	-	0.87
<i>Newman</i>	1.30	1.20	1.13	1.00	1.13	-	1.13	-	-	1.13
<i>High Rock</i>	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	1.00
<i>Pollard</i>	3.10	3.50	3.10	3.50	3.70	-	3.50	-	-	3.50
<i>HS</i>	8.00	8.00	8.00	8.00	8.00	-	8.00	-	-	8.00
<b>Performing Arts</b>	<b>14.90</b>	<b>16.36</b>	<b>16.02</b>	<b>16.84</b>	<b>17.93</b>	-	16.41	0.44	-	<b>16.85</b>
<i>Broadmeadow</i>	1.40	1.50	1.46	1.48	2.11	-	1.48	0.08	-	1.56
<i>Eliot</i>	1.00	1.38	1.33	1.43	1.51	-	1.35	0.08	-	1.43
<i>Williams</i>	1.26	1.57	1.43	1.59	1.58	-	1.45	0.08	-	1.53
<i>Mitchell</i>	1.30	1.54	1.30	1.52	1.51	-	1.38	0.08	-	1.46
<i>Newman</i>	1.64	1.70	1.70	1.75	1.88	-	1.75	0.08	-	1.83
<i>High Rock</i>	2.00	2.03	2.00	2.03	2.24	-	2.00	0.04	-	2.04
<i>Pollard</i>	3.10	3.16	3.30	3.44	3.40	-	3.40	-	-	3.40
<i>HS</i>	3.20	3.50	3.50	3.60	3.70	-	3.60	-	-	3.60
<b>K-12 Dir. Fine &amp; Perf. Arts</b>	<b>2.15</b>	<b>2.15</b>	<b>2.82</b>	<b>2.82</b>	<b>2.95</b>	1.00	-	-	1.82	<b>2.82</b>
<b>World Languages</b>	<b>31.69</b>	<b>32.20</b>	<b>31.70</b>	<b>31.95</b>	<b>32.55</b>	-	32.15	-	-	<b>32.15</b>
<i>Broadmeadow</i>	2.20	2.00	1.37	1.37	1.43	-	1.40	-	-	1.40
<i>Eliot</i>	1.00	1.00	1.30	1.30	1.23	-	1.20	-	-	1.20
<i>Williams</i>	1.00	1.53	1.00	1.00	1.47	-	1.44	-	-	1.44
<i>Mitchell</i>	1.15	1.47	1.70	1.70	1.43	-	1.40	-	-	1.40
<i>Newman</i>	1.50	2.00	1.73	1.73	1.69	-	1.66	-	-	1.66
<i>High Rock</i>	2.00	2.00	2.00	2.00	2.03	-	2.00	-	-	2.00
<i>Pollard</i>	8.04	7.00	7.00	7.25	7.48	-	7.45	-	-	7.45
<i>HS</i>	14.80	15.20	15.60	15.60	15.83	-	15.60	-	-	15.60
<b>K-12 Dir. World Languages</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	1.00	-	-	-	<b>1.00</b>
<b>Subtotal K-12 Specialists</b>	<b>122.68</b>	<b>129.56</b>	<b>125.31</b>	<b>126.48</b>	<b>128.74</b>	<b>4.60</b>	<b>110.79</b>	<b>5.94</b>	<b>5.40</b>	<b>126.72</b>
<b>GRAND TOTAL</b>	<b>812.53</b>	<b>839.03</b>	<b>825.86</b>	<b>856.44</b>	<b>889.84</b>	<b>51.61</b>	<b>570.13</b>	<b>154.39</b>	<b>89.26</b>	<b>865.39</b>

## 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 2022/2023, 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 average (17.1). Source: DESE Class Size Report

District Name	Average Class Size
Brookline	16.7
Concord	17.9
Dedham	15.8
Dover	19.0
Dover-Sherborn	16.2
Framingham	14.6
Holliston	16.7
Hopkinton	20.1
Lexington	18.5
Medfield	17.0
Natick	18.1
<b><i>Needham</i></b>	<b><i>17.6</i></b>
Newton	16.9
Norwood	16.3
Sherborn	18.9
Walpole	17.2
Wayland	17.0
Wellesley	15.7
Weston	16.0
Westwood	17.1
Winchester	17.9
<i>State Totals</i>	<i>17.1</i>