

# FY04 Budget Detail by Level

## Elementary Level Summary:

	\$ Inc/(Dec)	
	Over FY03	Inc/
	426,157	
	(23,993)	-:
	24,197	
	<u>5,982</u>	
	<b>432,343</b>	

### Description:

The elementary level includes the following departments and accounts: Curriculum Instructional Leaders; Reading; the Science Center; the following elementary school-based budgets: Broadmeadow, Eliot, Hillside, Mitchell, and Newman; the Integrated Preschool; elementary special education (SPED); and the elementary schools' share of the following preK-12 director accounts: Guidance, Psychology, Media and Technology, Fine and Performing Arts, Physical Education and Health, and World Languages.

### School Committee Budget:

The School Committee's FY04 elementary budget totals \$11,642,817, and represents a decrease of \$324,957 (2.7%) from FY03.

### Salaries:

The \$331,143 (2.8%) reduction in salaries reflects the net impact of: a) \$367,964 in step, lane and other contractual increases, b) \$8,693 in transfers in to more accurately budget projected expenses, c) the addition of a 0.6 FTE Behavioral Specialist to assist the elementary schools with youth behavioral issues (\$27,000), d) a new 0.5 SPED teacher to provide mandated services at the Newman Preschool (\$22,500); and e) staff reductions totaling \$757,300. The staff reductions are described below:

<u>Description of Reduction</u>	<u>Cost</u>	<u>Included in Override?</u>
<b>1.0 FTE Instructional Leader in Literacy.</b> Needham Public Schools have two instructional leader positions: one in literacy and the other in mathematics. Since we are beginning our implementation of a new mathematics program, we must retain this position. The loss of the other instructional leader will eliminate classroom literacy support system-wide, as well as expertise in student portfolio development, elementary to middle school transitions, and social studies curriculum revision. This expenditure counts toward Needham's Professional Development Mandate.	\$75,000	Yes

<p><b>0.79 FTE Science Center Program Specialist.</b> The Science Center currently has 3 program specialists, a part-time secretary, and a director. This reduction will reduce their capacity to provide service by eliminating a program specialist.</p>	\$33,300	Yes
<p><b>3.0 FTE Elementary Classroom Teachers.</b> The elementary principals have preserved reasonable class sizes in the schools. This reduction will occur across the schools once the impact of redistricting is better understood.</p>	\$135,000	Includes 2 of 3 FTE @ \$90,000; grant to fund 1.0 FTE.
<p><b>0.5 FTE Assistant Principal, Broadmeadow.</b> The Broadmeadow School is now 87,000 square feet and will have approximately 450 students next September. This will be a difficult leadership assignment without any leadership assistance.</p>	\$37,000	Yes
<p><b>1.0 FTE Media Specialist.</b> Media instruction is reduced from 1 x 45 minutes at grades 1-5 to 1 x 30 minutes at grades K-3 and 1 x 45 minutes at grades 4-5, all on an every other week basis.</p>	\$45,000	Yes
<p><b>3.0 FTE Physical Education Teachers.</b> Physical education is reduced from 2 x 30 minutes at grades 1-3 and 1 x 30 minutes at grades 4-5 to 1 x 30 minutes for grades 1-5. In addition, the current 1x 45 minutes for health education at grades 4-5 will be eliminated and partially absorbed into the science curriculum.</p>	\$135,000	Yes
<p><b>0.8 FTE Art Teacher.</b> Art instruction is reduced from 1 x 45 minute period at grades 1-4 and 1 x 60 minute period at grade 5, to 1 x 40 minute period at grades 1-5.</p>	\$36,000	Yes
<p><b>2.3 FTE Music Teachers.</b> Music instruction is reduced from 2 x 30 minute periods for grades 1-3 to 1x 30 minute period for grades 1-3, and the 30 minute period in grades 4-5 will be eliminated. Chorus will continue to meet for 45 minutes in grades 4- 5. Instrumental lessons at grade 4 are eliminated, as well as grade 3 strings.</p>	\$103,500	Yes
<p><b>3.0 FTE Spanish Teachers.</b> The reduction will entirely eliminate our elementary foreign language program.</p>	\$135,000	Yes

<b><i>0.5 FTE World Language Department Chair.</i></b> With the elimination of the elementary Spanish program, the Department Chair Grades 3-8 position will be eliminated and the incumbent assigned to a middle school teaching position.	\$22,500	Yes
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<b>Total Reductions</b>	<b>\$757,300</b>
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**Purchase of Service:**

The \$23,993 (37.8%) reduction in purchase of service accounts includes \$8,993 in transfers out to more accurately budget projected expenses, and \$15,000 in program reductions. The program reductions are described below:

<b><u>Description of Reduction</u></b>	<b><u>Cost</u></b>	<b><u>Included in Override?</u></b>
<b><i>Elementary Internships.</i></b> For the past 8 to 10 years, the Broadmeadow School has employed 3 to 5 graduate interns from Simmons College. The funding for this program in our budget will be eliminated.	\$15,000	No
<b>Total Reductions</b>	<b>\$15,000</b>	

**Expense:**

The \$24,197 (9.9%) increase in expense accounts reflects the net impact of: a) \$5,387 in transfers in to more accurately budget projected expenses, b) a \$28,810 level-service increase in textbook and educational supplies to meet enrollment growth (these accounts have been level funded for several years, despite increases in enrollments), and c) \$10,000 in program reductions. The program reductions are described below:

<b><u>Description of Reduction</u></b>	<b><u>Cost</u></b>	<b><u>Included in Override?</u></b>
<b><i>Elementary Classroom Supplies.</i></b> This reduction eliminates the system-wide account for new classroom supplies. Often times it has been used to outfit new classes as needed. This supplementary funding will no longer be available.	\$10,000	No
<b>Total Reductions</b>	<b>\$10,000</b>	

**Capital:**

The \$5,982 (23.4%) increase in new/replacement equipment/furniture accounts includes \$15,982 in transfers in to more accurately budget projected expenses, and \$10,000 in program reductions. The program reductions are described below:

<b><u>Description of Reduction</u></b>	<b><u>Cost</u></b>	<b><u>Included in Override?</u></b>
<b><i>Elementary Classroom Furniture.</i></b> This reduction eliminates the system-wide account for new classroom furniture. Often times it has been used to outfit new classes as needed. This supplementary funding will no longer be available.	\$10,000	No
<b>Total Reduction</b>	<b>\$10,000</b>	

**Override**

If approved, the school operating override would increase the elementary-level budget by approximately \$757,300 to a new total of \$12,400,117, which represents an increase of \$432,343 (3.6%) from FY03. The override would reverse the cuts listed above at a total cost of \$712,300, and fund a new 1.0 FTE Instructional Technology Specialist position for \$45,000. The additional position would provide technology integration support in the five elementary schools, in cooperation with 1.4 FTE existing elementary instructional technology specialist staff.

**Middle School Summary:**

\$ Inc/(Dec)	\$
<u>Over FY03</u>	<u>Inc/</u>
123,024	
(6,112)	-
48,908	-
<u>6,812</u>	<u>-</u>
<b>172,632</b>	

**Description:**

The middle school summary includes the following departments and accounts: the middle school building budget; middle school special education (SPED) expenses; and the Middle School’s share of the following preK-12 director budgets: Guidance, Psychology, Media and Technology, Fine and Performing Arts, Physical Education and Health, and World Languages.

**School Committee Budget:**

The School Committee’s Middle School budget totals \$5,618,784, and represents a decrease of \$268,568 (4.6%) from FY03.

**Salaries:**

The \$298,176 (5.2%) reduction in salaries reflects the net impact of: a) \$127,524 in step, lane and other contractual increases, and b) staff reductions totaling \$425,700. The staff reductions are described below.

<b><u>Description of Reduction</u></b>	<b><u>Cost</u></b>	<b><u>Included in Override?</u></b>
<b><i>1.0 FTE Grade 6 Cluster Position.</i></b> One cluster will be reduced to three positions, which will require each teacher to teach one subject outside their discipline. Class sizes on average will increase from 22.9 to 24.4.	\$45,000	Yes
<b><i>2.0 FTE Grade 7 Cluster Positions.</i></b> Two clusters will be reduced to three positions, which will require each teacher to teach one subject outside their discipline. Class sizes on average will increase from 20.5 to 23.4.	\$90,000	Yes
<b><i>0.3 FTE Integrated Learning Block (ILB).</i></b> This 0.3FTE ILB guidance assignment will be funded through the METCO Grant, if METCO maintains its funding.	\$20,700	Yes

<b>1.6 FTE Special Education (SPED) Teachers.</b> The number of Special Education educators will be reduced by 1.6 positions.	\$72,000	Includes 0.6 FTE @ \$27,000; 1.0 FTE funded by position consolidation savings.
<b>0.7 FTE Technology/Media Specialist.</b> This reduction eliminates electives and technology integration support for Middle School academic classes.	\$31,500	Yes
<b>0.9 FTE Physical Education Teacher.</b> This 0.9 FTE reduction eliminates the Experiential Education program at grades 6 and 8.	\$40,500	Yes
<b>1.3 FTE Art Teachers.</b> This reduction in fine arts staff will eliminate more costly electives such as ceramics and increase class sizes to the mid 20's.	\$58,500	Yes
<b>0.5 FTE Music Teacher.</b> This 0.5 FTE reduction will eliminate smaller specialized music classes such as Introduction to Theatre, Piano/Keyboard and Guitar along with expectations that all grade 6 students take Chorus.	\$22,500	Yes
<b>1.0 FTE Foreign Language Teachers.</b> This reduction eliminates the German program in grades 6-8 (.6 FTE) and a 0.4 foreign language position, thereby somewhat increasing class sizes as well as eliminating one of our language offerings.	\$45,000	Includes 0.4 FTE @ \$18,000
<b>Total Reduction</b>	<b>\$425,700</b>	

**Purchase of Service:**

The \$6,112 (11.4%) reduction in purchase of service line items reflects transfers between accounts to more accurately budget projected expenses.

**Expense:**

The \$28,908 (27.0%) increase in expense accounts reflects the net impact of: a) \$5,508 in transfers in to more accurately budget projected expenses, and b) a \$23,400 level-service increase in textbook and educational supplies to purchase updated world maps and upgrade world language textbooks and supplies.

**Capital:**

The \$6,812 (57.4%) increase in equipment accounts reflects transfers between accounts to more accurately budget projected expenses.

**Override**

If approved, the school operating override would increase the Middle School budget by approximately \$441,200 to a new total of \$6,059,984, which represents an increase of \$172,632 (2.9%) from FY03. The override would reverse the cuts listed above at a total cost of \$353,700, as well as the following additional level service requests <sup>1</sup>:

- |  |                 |
|--|-----------------|
| • <i>1.0 FTE Middle School Guidance Counselor</i> , to meet enrollment increases and an increasingly complex caseload. | \$45,000        |
| • <i>\$20,000 in additional funding for world language and textbook supplies.</i>                                      | \$20,000        |
| <b>Total Additional Level Service Requests</b>   | <b>\$65,000</b> |

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<sup>1</sup> (The override budget also includes the redistribution of \$22,500 in SPED staffing expense from the high school to the middle school to meet identified student needs.)

## High School Summary:

	\$ Inc/(Dec)	
	Over FY03	Inc
5	357,148	
3	(74,603)	
5	114,336	
<u>5</u>	<u>(18,838)</u>	:
<b>8</b>	<b>378,043</b>	

### Description:

The high school summary includes the following departments and accounts: the high school building budget (including Athletics); high school special education (SPED) expenses; the High School's share of the following preK-12 director budgets: Guidance, Psychology, Media and Technology, Fine and Performing Arts, Physical Education and Health, and World Languages; and funding for transportation and tuition to the Alternative High School program run by The Education Cooperative (TEC.)

### School Committee Budget:

The School Committee's FY04 High School budget totals \$7,572,468, and represents a decrease of \$24,607 (0.3%) from FY03.

### Salaries:

The \$17,138 (0.2%) increase in salaries reflects the net impact of: a) \$160,148 in step, lane and other contractual increases, b) a new 0.5 SPED teacher for \$22,500 to provide mandated services at the High School; and c) staff reductions totaling \$165,510. The staff reductions are described below:

<u>Description of Reduction</u>	<u>Cost</u>	<u>Included in Override?</u>
<b>1.9 FTE Faculty Positions.</b> This reduction, in combination with not hiring 3.5 FTE teaching positions requested to meet enrollment increases, will restrict student course selections to 6 courses per year (24 credits). Students at NHS currently average slightly over 6.5 courses per year. Three hundred fifty seven students, or 27%, take 7 courses, and 647, or 48%, take 6.5 courses. Therefore, 1004 students or 74.7% of the student population will have to reduce their class schedule by at least a half-year or full-year course. This represents a diminution of anywhere from 8 to 14% of the courses available to be taken per year for these students.	\$85,500	Yes
<b>0.83 FTE Clerical Support Staff.</b> This reduction will eliminate a .83 secretarial position at NHS.	\$28,000	No



<b><i>Coaching Stipends – Athletics.</i></b> This reduction to coaching stipends is part of a larger reduction to the Athletics budget totaling \$45,000, which would result in a user fee increase of \$53 (48%), from \$110 per student/sport to \$163 per student/sport. (This fee increase covers increasing costs of \$16,000 in the revolving fund and the \$45,000 budget cut.)	\$20,510	Yes, and fee reduced to \$124.
<b><i>1.2 FTE Administrators to Teaching.</i></b> This reduction assigns the Director of Physical Education & Health to a 0.5 FTE teaching assignment, and the Director of Fine and Performing Arts to a 0.2 FTE teaching assignment at the High School. It also assigns a 0.5 FTE counseling load to the Director of Guidance.	\$31,500	Yes
<b>Total Reductions</b>	<b>\$165,510</b>	

**Purchase of Service:**

The \$83,603 (43.2%) reduction in purchase of service line items reflects: a) a \$2,000 increase in contractual transportation expense; b) \$34,603 in transfers out to more accurately budget projected expenses; and c) \$51,000 in program reductions. The program reductions are described below:

<b><u>Description of Reduction</u></b>	<b><u>Cost</u></b>	<b><u>Included in Override?</u></b>
<b><i>TEC Collaborative Alternative High School Program Tuition &amp; Transportation.</i></b> Needham has had a long-standing arrangement with TEC to educate eight to ten NHS students who have difficulty learning. These are not special education students, but students who tend to have learning problems in a large high school. The combined tuition for these students is \$60,000. We will need to provide a small group setting for these students at NHS with the equivalent of 1.2 new teaching positions (\$54,000). As a result, the tuition savings are minimal, although it also will yield a \$36,000 savings in transportation costs.	\$42,000	No
<b><i>Insurance &amp; Police Detail Expense – Athletics.</i></b> This reduction to contractual services is part of the Athletics program reduction described above.	\$9,000	Yes
<b>Total Reductions</b>	<b>\$51,000</b>	

**Expense:**

The \$66,186 (35.2%) increase in expense accounts reflects the net impact of: a) \$21,213 in transfers in to more accurately budget projected expenses, b) a \$54,973 level-service increase in textbook and educational supplies to meet enrollment growth (these accounts have been level funded for several years, despite increases in enrollments), and c) \$10,000 in program reductions. The program reductions are described below:

<b><u>Description of Reduction</u></b>	<b><u>Cost</u></b>	<b><u>Included in Override?</u></b>
<b><i>Athletic Conference Dues.</i></b> This reduction to athletic conference dues is part of the Athletics program reduction described above.	\$10,000	Yes
<b>Total Reduction</b>	<b>\$10,000</b>	

**Capital:**

The \$24,328 (39.8%) reduction in replacement equipment expense represents the net impact of: a) \$18,838 in transfers out to more accurately budget projected expenses, and b) a \$5,490 in program reductions. The program reductions are described below.

<b><u>Description of Reduction</u></b>	<b><u>Cost</u></b>	<b><u>Included in Override?</u></b>
<b><i>Athletic Equipment Refurbishment/ Replacement.</i></b> This reduction to the athletic equipment account is part of the Athletics program reduction described above.	\$5,490	Yes
<b>Total Reduction</b>	<b>\$5,490</b>	

**Override**

If approved, the school operating override would increase the High School budget by approximately \$402,650 to a new total of \$7,975,118, which represents an increase of \$378,043 (5.0%) from FY03. The override would reverse the cuts listed above at a total cost of \$162,000, as well as the following additional level service requests <sup>2</sup>:

- ***3.5 FTE High School Teachers*** to meet projected enrollment increases \$157,500
- ***1.0 FTE High School Guidance Counselor***, to meet enrollment increases and an increasingly complex caseload. \$45,000
- ***0.5 FTE High School Nurse*** to meet enrollment increases and an increasingly complex caseload. \$22,500

<sup>2</sup> (The override budget also includes the redistribution of \$22,500 in SPED staffing expense from the high school to the middle school to meet identified student needs.)

• <i>Additional level-service funding for high school textbooks and educational supplies.</i>	\$38,150
<b>Total Additional Level Service Requests</b>	<b>\$263,150</b>

**District Level Summary:**

\$ Inc/(Dec) Over FY03	% Inc/(D
268,637	
733,828	2
(72,563)	-2
<u>25,760</u>	<u>4</u>
<b>955,662</b>	<b>13</b>

**Description:**

The district level summary includes the following departments and accounts: all Central Office budgets, including that of the School Committee, the Superintendent, Financial Operations, Personnel Resources, Student Development, Program Development, and External Funding; General Support Services; Staff Development; District-wide Curriculum; Collaboratives; Transportation; English as a Second Language; Nursing; SPED Out-of-District Tuition and SPED Director accounts; 504 Compliance; Attendance (Truant Officer); and the budgets of the following preK-12 directors: Guidance, Psychology, Media and Technology, Fine and Performing Arts, and Physical Education and Health.

**School Committee Budget:**

The School Committee’s District Level budget totals \$7,618,156, and represents an increase of \$618,132 (8.8%) from FY03.

**Salaries:**

The \$167,607 (4.9%) increase in salaries reflects the net impact of: a) \$245,285 in step, lane and other contractual salary increases, b) \$15,228 in transfers out to more accurately budget projected expenses; c) \$68,680 in salary and support costs for the 1.0 MacSchool/Open District Data Administrator position transferred from the Town; and d) staff reductions totaling \$131,130. The staff reductions are described below:

<b><u>Description of Reduction</u></b>	<b><u>Cost</u></b>	<b><u>Included in Override?</u></b>
<b><i>0.6 FTE Superintendent's Office Clerical Support.</i></b> A 0.6 FTE secretarial position in this office will be eliminated and duties reassigned.	\$16,700	No
<b><i>Mentors/Curriculum Leader Stipends.</i></b> New leader positions in each school will be eliminated, as well as the funds to support new teacher mentors. This expenditure counts toward Needham’s Professional Development Mandate.	\$25,000	Yes
<b><i>Teaching Substitutes/Conferences.</i></b> The amount of funds available to provide substitutes for teachers to attend conferences will be reduced. This expenditure counts	\$15,000	Yes

toward Needham's Professional Development Mandate.

<b>Summer Curriculum Development.</b> Funding for summer curriculum work by teachers at the \$150 daily rate will be reduced by 67 teacher work days. Typically, we have requests for summer curriculum work in excess of \$75,000. Only \$15,000 will be available to support these projects. This expenditure counts toward Needham's Professional Development Mandate.	\$10,000	Yes
<b>Teaching Subs./Personal Illness.</b> Reduce funds required to employ substitute teachers as needed.	\$16,030	Yes
<b>Transportation.</b> With this reduction, we will shift 0.42 FTE of staff salaries to the fee-based program. This will increase the transportation fee by \$45 from \$268 to \$313 per rider, an increase of 16.8%. (Approximately \$24 of this increase funds the contractual increase in transportation. The additional \$21 funds the shift in staff salaries.)	\$16,700	No
<b>Transportation Budget Duplication.</b> We have discovered a budgetary duplication in the transportation budget and can make this reduction without impacting the program.	\$16,700	No
<b>Printing Aides.</b> This reduction eliminates funds for student printing aides at the High School graphic arts and printing center. Fees will be raised at the Printing Center to fund necessary summer and school year staff.	\$15,000	No
<b>Total Reductions</b>	<b>\$131,130</b>	

**Purchase of Service:**

The \$503,828 (15.7%) increase in purchase of service expenses represents the net impact of \$685,196 in mandated/contractual requirements, \$67,932 in transfers in to more accurately budget projected expenditures, and \$249,300 in program reductions. The \$685,196 in mandated and contractual increases include:

<b><i>Mandated/ Contractual Increases</i></b>	<b><i>Amount</i></b>
• Additional Funds to Meet Professional Development Mandate of \$125/student. (This increase offset by other cuts.)	\$97,100
• Increase in HRS Contract for Employee Assistance Plan (EAP)	\$1,000
• SPED Transportation Contractual Increase	\$97,424
• Regular Transportation Contractual Increase	\$16,815
• Mandated Health Screening Supplies	\$1,485
• Malpractice Insurance for Nurses	\$1,100
• SPED Professional Services and Out-of-District Tuitions	\$469,272
• TEC Assessment Contractual Increase	\$1,000

- **Total Mandated/ Contractual Increases** **\$685,196**

The \$249,300 in program reductions include:

<u><b>Description of Reduction</b></u>	<u><b>Cost</b></u>	<u><b>Included in Override?</b></u>
<b>Photocopier Maintenance.</b> This reduction eliminates a system-wide general maintenance account for photocopier maintenance, which is now absorbed in lease agreements.	\$11,300	No
<b>Professional Days.</b> The Needham Education Association (NEA) contract enables us to require teachers to work up to five additional days beyond the school year for professional development purposes. Each year, five days are scheduled and are rotated by level. In FY '04, the days were to be divided between the middle school (3 days) and elementary school (2 days). This expenditure counts toward Needham's Professional Development Mandate.	\$150,000	Yes
<b>Vocational Tuition.</b> We are required to reimburse residents who need technical training. This funding will be totally eliminated, although the requirement remains.	\$8,000	No
<b>SPED Contingency.</b> Reduce the contingency for potential out-of-district replacements from 15% to 7.5% of the total tuition budget. These expenses fluctuate greatly from year-to-year and can not be completely predicted in September.	\$80,000	Yes
<b>Total Reductions</b>	<b>\$249,300</b>	

**Expense:**

The \$79,063 (27.5%) reduction in expense accounts reflects the net impact of: a) \$51,063 in transfers out to more accurately budget projected expenses, and b) \$28,000 in program reductions. The program reductions are described below:

<u><b>Description of Reduction</b></u>	<u><b>Cost</b></u>	<u><b>Included in Override?</b></u>
<b>School Committee Expenses.</b> This reduction will cut in half the School Committee account from \$18,000 to \$9,000. The School Committee account is used for some memberships and system-wide events.	\$9,000	No

<b>Central Administration In-State Travel/Misc.</b> Several line items in the Central Administration budgets are reduced to achieve this reduction.	\$7,500	No
<b>Curriculum Textbooks.</b> This reduction reduces this system-wide account from \$9,000 to \$5,000.	\$4,000	Yes
<b>Superintendent Staff Development.</b> Funds available in the Superintendent's budget to support system-wide staff development opportunities will be reduced from \$7,300 to \$2,300.	\$5,000	No
<b>Staff 504 Support.</b> This reduction reduces in half the budgeted funds to provide assistance to staff who require Section 504 accommodation.	\$2,500	Yes
<b>Total Reductions</b>	<b>\$28,000</b>	

**Capital:**

The \$25,760 (44.9%) increase in equipment accounts reflects transfers between accounts to more accurately budget projected expenses.

**Override**

If approved, the school operating override would increase the district level budget by \$337,530 to a new total of \$7,955,686, which represents an increase of \$955,662 (13.7%) from FY03. The override would reverse the cuts listed above at a total cost of \$302,530, and includes funding of \$35,000 for an additional 1.0 FTE Computer Technician to meet the DOE's 1:200 Technician to Computer Ratio.