Needham School Committee

Broadmeadow School Performance Center

Monday, January 27, 2025

6:30 p.m.

Watch: The meeting will be broadcast on the Needham Channel and live streamed at: https://needhamchannel.org

Testify: Public comment may be given in person or virtually using this Zoom link: https://us02web.zoom.us/j/83104693700?pwd=8EytO2svINBWezNBbIaDYfkXOdzmg2.1

Please note: The Zoom webinar will close immediately following public comment.

Needham School Committee Meeting

January 27, 2025 at 6:30 p.m.

Broadmeadow School Performance Center
120 Broad Meadow Road, Needham, MA 02492

Next School Committee Meeting: February 4, 2025 at 6:30 p.m.

Watch: The meeting will be broadcast on the Needham Channel and live streamed at: https://needhamchannel.org

Testify: Public comment may be given in person or virtually using this Zoom link: https://us02web.zoom.us/j/83104693700?pwd=8EytO2svINBWezNBbIaDYfkXOdzmg2.1

Webinar ID: 831 0469 3700 Passcode: 602353

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+19292056099,,83104693700#,,,,*602353# US (New York)

Please note: the Zoom webinar will close immediately following public comment.

6:30 p.m.	**Public Comment**
6:35 p.m.	**School Committee Chair and Subcommittee Updates**
6:40 p.m.	**Superintendent's Comments**
	Discussion Item
6:45 p.m.	FY26 Budget Discussion
7:45 p.m.	**Action Item**
	Vote on Superintendent's FY26 School Operating Budget Recommendation
7:55 p.m.	**School Committee Comments**
8:00 p.m.	**Adjourn**
	Information Items
	FY26 Revolving Fund Budget Request: Nutrition Services
	FY26 Revolving Fund Budget Request: Preschool

Needham School Committee

January 27, 2025

Agenda Item: **Public Comment**

Background Information:

- The School Committee Chair will offer the opportunity for the public to speak to the School Committee on issues not on the agenda.

Needham School Committee

January 27, 2025

Agenda Item: **School Committee Chair and Subcommittee Updates**

Background Information:

- The Chair and Subcommittee members may offer brief updates on issues not on the agenda.

Members of the School Committee available for comment:

Elizabeth Lee, Chair
Michael O'Brien, Vice Chair
Connie Barr
Michael Greis
Andrea Longo Carter
Alisa Skatrud
Matthew Spengler
Max Scott, Student Representative

Needham Public Schools

Needham School Committee

January 27, 2025

Agenda Item: **Superintendent's Comments**

Background Information:

- Superintendent Daniel E. Gutekanst will apprise the School Committee of events, information, and matters of interest not on the agenda.

Needham School Committee

January 27, 2025

Agenda Item: **Discussion**

FY26 Budget Discussion

Background Information:

- The Superintendent will present an update on this FY26 School Operating Budget Recommendation.
- All FY26 budget documents are available on the district's budget webpage: https://bit.ly/needhambudgetdocs
- The School Committee is scheduled to vote on the final FY26 budget this evening.

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Person(s) Available for Presentation:
Daniel E. Gutekanst, Superintendent
Anne Gulati, Assistant Superintendent for Finance and Operations

PORTRAIT OF A NEEDHAM GRADUATE

SHARED VISION OF THE FUTURE FOR OUR PRE-K TO 12 STUDENTS

Needham Public Schools

Superintendent's Final FY26 Budget Recommendations

Presented to The School Committee

January 27, 2025

Initially Proposed FY26 School & Town IT Operating Budget

	NPS	Town IT
Level Service/Contracts*:	$6.2 million	$633,366
Program Improvements:	$0.6 million	$73,125
Total proposed increase:	$6.81 million	$706,491
Total FY26 Budget Request:	**$104,328,656**	**$2,610,774**
Increase over FY25:	**6.98%**	
New Staff Requested:	**2.07 Full Time Equivalent (FTE)**	**2.18 FTE**

December 10th Proposal
TOTAL (NPS + Town IT)

$106,939,430

7.56% increase

4.25 FTE proposed

*** Opens door to similar service for students, families & staff**

Final FY26 School Operating Budget: January 27th

	Original 12/10/24	Final 1/27/25
Total proposed increase:	$6.81 million	$4.56 million
Total FY26 Budget Request:	$104,328,656	$102,078,655
Increase over FY25:	6.98%	4.68%
New Staff Requested:	2.07 Full Time Equivalent (FTE)	-11.70 FTE

Proposed FY26 School Operating Budget

Teacher Retirement Incentive will reduce costs in FY26

- **Eligible teachers were offered a $25,000 retirement incentive if they elected to retire by June 30, 2025. Eligible teachers also received any sick day buy back allowed up to a maximum of $8,000.**

- **At least 20 teachers signed on to participate. Conservatively, the district will save $263,000 in FY26 as a result of the incentive program**

- **At least 2 of the teachers who opted for the incentive will not be replaced which also assisted with the bottom line.**

- **The eligible teachers have until February 14th to sign an irrevocable letter of retirement for June 30, 2025.**

What is included in the FY26 Budget?

- Funds for contracts and salaries
- 1.0 classroom teacher at Newman
- .90 Guidance Counselors at elementary level & Pollard
- .80 Teacher of the Visually Impaired
- $83,526 in new funding to increase sub rate
- $339,506 for special education transportation
- $9,000 for Elementary scheduling software
- $150,000 in funds for new literacy program
- $126,000 in funds for cybersecurity platform
- $9,541 in stipends for equity work & JV Baseball
- $33,000 for K-12 Learning Management System

What has been reduced from the FY26 Budget?

- **Net total of 11.70 Full Time Equivalents (FTE) administrative, instructional, clerical, and support staff**
- **$703,515 from special education tuition based on the latest enrollment and placement information**
- **$397,366 is reduced as a result of retirement incentive and other salary adjustments**
- **$75,460 is cut from van driver subs, school and district supplies**

What positions have been cut or reduced?

Position	FTE Reduction	Note
Central Office: Dir. Strategic Planning	Position not filled in FY26	Responsibilities will be shared among central office administration.
Central Office: Support Services & Community Ed	0.74	Administrative support/Clerical
District: Teacher at Secondary Level	1.00	Teacher Retirement
NHS: Special Education Instructional Coaching	0.50	Reduced Professional Development for Staff
NHS: Art Teacher	1.00	Teacher Retirement
NHS: Office Aide	0.43	Voluntary Reduction
NHS: Library/Tech Assistant	2.00	Reduced service levels
NHS: WL Teacher	1.00	Latin program impacted
High Rock/Pollard: Literacy Coaching	1.00	Reduced Professional Development for Staff
Pollard: Library Assistant	0.60	Reduced service levels
Pollard: WL Teacher	0.20	Program reduced due to lower enrollment
Elementary Level: Instructional Assistants	2.00	Reduction and reassignment of IAs at elementary level
Sunita Williams: Librarian	0.20	Voluntary Reduction

Proposed FY26 Town IT Budget

Proposed FY26 Town IT Operating Budget

	Town IT
Level Service/Contracts:	$533,366
Program Improvements:	$73,125
Total proposed increase:	$606,491
Total FY26 Budget Request:	**$2,510,774**
Increase over FY25:	**31.85%**
New Staff Requested:	**2.18 FTE**

Town IT - Final Recommendations for FY26 Budget

• Reallocate School Technology Staff to Town Functions	$307,343
• Ongoing Funding for QDS Billing & Collections Application	$118,980
• Town Cybersecurity Software Platform	$84,000
• Town Software as a Service (SaaS)	$48,144
• Town Outsourced Printer Maintenance	$26,000
• Town Technician Overtime	$3,000
• Town Device Deployment Management	$45,000
• Town Licenses MS Office and Adobe	$20,125
• Town ISP Bandwidth increase	$8,000
• Town Device Replacement	-$47,500
• Return Tri-Tech Public Safety Software to Town	-$39,300

Final FY26 School Operating Budget: January 27th

	Original 12/10/24	Final 1/27/25
Total proposed increase:	$6.81 million	$4.56 million
Total FY26 Budget Request:	$104,328,656	$102,078,655
Increase over FY25:	6.98%	4.68%
New Staff Requested:	2.07 Full Time Equivalent (FTE)	-11.70 FTE

Final FY26 Town IT Operating Budget

	Town IT
Level Service/Contracts:	$533,366
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New Staff Requested:	**2.18 FTE**

Next Steps:

- Jan. 28 - Town Manager Presents Balanced Budget Plan to Select Board
- May 5 - Town Meeting votes the FY26 Budget

Needham Public Schools Existing Positions Cut/Reduced in FY26

(Note: Individuals impacted have been directly notified.)

School	Position/Title	Full Time Equivalent (FTE) Reduction	Note
District/Central Office	Dir.Strategic Planning & Community Engagement	Due to retirement the position will not be filled in FY26.	Responsibilities will be shared among central office administration.
District/Central Office: Student Support Services & Community Education	Administrative support/Clerical	.74	
District	Teacher	1.0	Teacher Retirement
Needham High	Special Education Instructional Coaching	.50	
Needham High	Art Teacher	1.0	Teacher Retirement
Needham High	Office Aide	.43	Voluntary Reduction
Needham High	Library/Tech Assistant	2.0	Reduced service levels
Needham High	WL Teacher	1.0	Latin program impacted
High Rock/Pollard	Middle School Literacy Coaching	1.0	
Pollard	Library Assistant	.60	Reduced service levels
Pollard	WL Teacher	.20	Program reduced due to lower enrollment
Elementary Level	Instructional Assistants	2.0	Reduction and reassignment of IAs at elementary level
Sunita Williams	Librarian	.20	Voluntary Reduction

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
865.39	**865.39**	**865.39**	**51.61**	**570.13**	**154.39**	**89.26**	**APPROVED FY25 BUDGET**		**$97,517,926**		**$97,517,926**		**$97,517,926**
							LEVEL SERVICE REQUESTS						
							Level Service Contractual Salary Increases						
0.00	**0.00**	**0.00**	**0.60**	**0.00**	**0.00**	**-0.60**	**SUBTOTAL - Contractual Salary Increases**		**$5,718,140**	**$0**	**$5,718,140**	**$0**	**$5,718,140**
							Level Service Requests: Elementary School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-1.00	-1.00	-	-1.00	-	-	Reduce Eliot Classroom Teacher	Eliot Elementary	$0	-$76,781	-$76,781		-$76,781
0.20	0.20	-	-	-	-	-	Expand Sunita Williams Building Assistant from Part-Time to Full-Time	Sunita Williams Elementary	$7,905		$7,905	-$7,905	$0
-	-2.00	-2.00	-	-2.00	-	-	Reduce Mitchell Classroom Teachers	Mitchell Elementary	$0	-$143,947	-$143,947		-$143,947
-	-1.00	-1.00	-		-1.00		Reduce Mitchell Kindergarten Assistant	Mitchell Elementary	$0	-$40,296	-$40,296		-$40,296
1.00	1.00	1.00	-	1.00	-	-	Full-Time Newman Classroom Teacher for Enrollment	Newman Elementary	$93,331	-$16,550	$76,781		$76,781
1.00	-	-	-	-	-	-	Convert Newman Office Aide to Permanent Position	Newman Elementary	$36,271	-$36,271	$0		$0
-	-	-	-	-	-	-	Newman ILC Classroom Supplies and Furniture	Newman Elementary	$5,500	-$5,000	$500	-$500	$0
0.20	0.20	0.20	-	0.20	-	-	Expand Broadmeadow Guidance Counselor	Guidance	$25,076		$25,076		$25,076
-	0.20	0.20	-	0.20	-	-	Part-Time Newman School Guidance Counselor	Guidance	$0	$14,394	$14,394		$14,394
0.40	-	-	-	-	-	-	Expand Part-Time Mitchell School Guidance Counselor to Full-Time	Guidance	$49,328	-$49,328	$0		$0
0.50	0.40	0.40	-	0.40	-	-	Part-Time SWS Guidance Counselor	Guidance	$38,391	-$7,678	$30,713		$30,713
0.09	-	-	-	-	-	-	Expand Occupational Therapist to Full Time at Sunita Williams School	Special Education	$9,591	-$9,591	$0		$0
0.20	0.20	-	-	-	-	-	Continue 0.2 Speech Language Pathologist (SLP) at Newman School	Special Education	$22,382		$22,382	-$22,382	$0
1.00	-	-	-	-	-	-	Continue Full-Time Specialized Program Assistant at the Newman ILC	Special Education	$32,208	-$32,208	$0		$0
0.20	-	-	-	-	-	-	Continue Part-Time Sunita Williams Specialized Intensive Program Assistant	Special Education	$7,914	-$7,914	$0		$0
-	-	-	-	-	-	-	Elevate Two Broadmeadow SPEd Instructional Assistants to Specialized Program Assistants in the Connections Program	Special Education	$2,875		$2,875	-$2,875	$0
0.50	0.50	-	-	-	-	-	Expanded Board Certified Behavior Analyst (BCBA) Serving Broadmeadow, Eliot and Mitchell	Special Education	$43,426		$43,426	-$43,426	$0
1.00	-	-	-	-	-	-	Full-Time 1:1 Instructional Assistant for Sunita Williams	Special Education	$33,789	-$33,789	$0		$0
1.00	-	-	-	-	-	-	Full-Time Instructional Assistant at Eliot School	Special Education	$33,789	-$33,789	$0		$0
0.60	-	-	-	-	-	-	Part-Time Mitchell SpEd Teacher for Co-Teach Model	Special Education	$46,069	-$46,069	$0		$0
-1.00	-1.00	-1.00	-	1.00	-2.00	-	Special Education Liaison for Sunita Williams School	Special Education	$10,503	-$1,300	$9,203		$9,203
0.50	-	-	-	-	-	-	Expand Newman EL Teacher Position	ELL	$55,955	-$55,955	$0		$0
0.40	0.20	-	-	-	-	-	Part-Time Elementary EL Teacher	ELL	$30,712	-$15,356	$15,356	-$15,356	$0
-	-	-	-	-	-	-	Replacement Digital Learning Devices (Year 4 of 4)	Educational Technology	$125,000	-$50,000	$75,000	-$75,000	$0
0.07	0.07	0.07	-	0.07	-	-	Expanded Part-Time Physical Education Teacher at Sunita Williams	Physical Education	$5,375		$5,375		$5,375
-	-	-	-	-	-	-	Elementary Recorders	Performing Arts	$2,500	-$2,500	$0		$0
0.03	0.03	0.03	-	0.03	-	-	Part-Time Newman Spanish Teacher	World Languages	$2,303		$2,303		$2,303
7.89	**-2.00**	**-3.10**	**-**	**-0.10**	**-3.00**	**-**	**SUBTOTAL - Level Service Requests: Elementary School**		**$720,193**	**-$649,928**	**$70,265**	**-$167,444**	**-$97,179**
							Level Service Requests: Middle School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Middle School Play Set and Technical Director Stipend	Pollard Middle School	$3,076	-$3,076	$0		$0
0.10	0.10	0.10	-	0.10	-	-	Expand Pollard Guidance Counselor to Full Time	Guidance	$12,332		$12,332		$12,332
2.00	2.00	-	-	-	-	-	Continue Full-Time High Rock Instructional Assistants Formerly Grant Funded	Special Education	$76,792		$76,792	-$76,792	$0
1.00	-	-	-	-	-	-	Continue Full-Time SpEd Instructional Assistant at High Rock School	Special Education	$32,196	-$32,196	$0		$0
-	-0.40	-0.40	-	-0.40	-	-	Reduce Part-Time Pollard Literacy Coach	K-8 Reading Instruction	$0	-$48,503	-$48,503		-$48,503
0.06	0.06	0.06	-	0.06	-	-	Expanded Part-Time Physical Education Teacher at Pollard	Physical Education	$4,283		$4,283		$4,283
0.10	-	-	-	-	-	-	Part-Time Pollard Arts Interdisciplinary Arts Integration Specialist	Fine Arts	$6,815	-$6,815	$0		$0
-	-	-	-	-	-	-	Pollard Visual Art Supplies	Fine Arts	$1,500	-$1,500	$0		$0
3.26	**1.76**	**-0.24**	**-**	**-0.24**	**-**	**-**	**SUBTOTAL - Level Service Requests: Middle School**		**$136,994**	**-$92,090**	**$44,904**	**-$76,792**	**-$31,888**
							Level Service Requests: High School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Expand NHS Bookkeeper from 35 to 40 hours	Needham High School	$9,131	-$9,131	$0		$0
-	-	-	-	-	-	-	National History Day Stipend Increase	Needham High School	$1,024	-$1,024	$0		$0
0.50	-	-	-	-	-	-	NHS Dean of Students (Part Time)	Needham High School	$63,791	-$63,791	$0		$0
-	-	-	-	-	-	-	NHS English Books	Needham High School	$1,500		$1,500	-$1,500	$0
-	-	-	-	-	-	-	NHS Mentors Like Me Stipend	Needham High School	$5,000		$5,000		$5,000
-	-	-	-	-	-	-	NHS Science Lab Probes	Needham High School	$3,000		$3,000	-$3,000	$0
-	-	-	-	-	-	-	Middle School Baseball Stipend	Needham High School Athlet	$4,255	-$4,255	$0		$0
-	-	-	-	-	-	-	NHS Flag Football Stipends	Needham High School Athlet	$4,305	-$4,305	$0		$0
-	-	-	-	-	-	-	NHS Volleyball Boys Coaching Stipend - Increase	Needham High School Athlet	$2,245	-$2,245	$0		$0
0.50	0.40	-	-	-	-	-	Part-Time NHS Guidance Clinician	Guidance	$38,391	-$7,678	$30,713	-$30,713	$0
0.50	0.40	-	-	-	-	-	Part-Time NHS School Counselor	Guidance	$42,587	-$8,517	$34,070	-$34,070	$0
1.00	-	-	-	-	-	-	NHS Specialized Program Assistant for ILC Program	Special Education	$32,711	-$32,711	$0		$0

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	NHS Convert Instructional Assistant to Specialized Program Assistant at ILC Program	Special Education	$1,335		$1,335	-$1,335	$0
-	-	-	-	-	-	-	NHS Visual Art Supplies	Fine Arts	$3,000	-$3,000	$0		$0
2.50	**0.80**	**-**	**-**	**-**	**-**	**-**	**SUBTOTAL - Level Service Requests: High School**		**$212,275**	**-$136,658**	**$75,617**	**-$70,617**	**$5,000**
							Level Service Requests: District						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Eliminate School Committee Notetaker Stipend	School Committee	-$5,000		-$5,000		-$5,000
0.29	0.29	0.29	-	-	-	0.29	Convert Central Office Support Position to Grant Coordinator/ Budget Analyst	Financial Operations	$52,480		$52,480		$52,480
0.71	-	-	-	-	-	-	Full-Time Senior Bookkeeper for Central Office Departments (Shared with Transportation Revolving Fund)	Financial Operations	$47,666	-$47,666	$0		$0
1.00	1.00	1.00	-	-	-	1.00	Continue Funding for Full-Time District Registrar - Family Welcome Center Coordinator	Financial Operations/ DART	$94,627		$94,627		$94,627
-	-	-	-	-	-	-	Convert Data Assistant to DART Data Analyst/ Reporting Specialist	Financial Operations/ DART	$37,033		$37,033		$37,033
-	-	-	-	-	-	-	AirTable Enterprise Subscription	Financial Operations	$24,600		$24,600	-$24,600	$0
-	-	-	-	-	-	-	Continue Funding for Open Architect District Data Dashboard (DART)	Financial Operations/ DART	$67,725		$67,725	-$67,725	$0
-	-	-	-	-	-	-	Substitute Pay Rate Increase	Substitutes	$167,052	-$83,526	$83,526		$83,526
-	-	-	-	-	-	-	Additional Funds for District Paper Purchases	General Supplies, Services &	$25,000	-$12,500	$12,500	-$12,500	$0
-	-	-	-	-	-	-	Additional Funds for District Postage Purchases	Production Center/Mail Roor	$20,000		$20,000		$20,000
-	-	-	-	-	-	-	School Software as a Service (SaaS) Rate Increase	Administrative Technology	$36,700		$36,700		$36,700
-	-	-	-	-	-	-	Outsourced Printer Maintenance	Administrative Technology	$39,000		$39,000		$39,000
-2.18	-2.18	-2.18	-	-	-	-2.18	Reallocate School Technology Staff to Town Functions (Cost Center 1550)	Administrative Technology	-$177,484		-$177,484		-$177,484
-	-	-	-	-	-	-	Yellow Bus Contractual Increase	Transportation	$21,002		$21,002		$21,002
-	-	-	-	-	-	-	Special Education Out-of-District Transportation Contractual Increase	Transportation	$378,628		$378,628	-$39,122	$339,506
-	-	-	-	-	-	-	AED Device Maintenance	Health/Nursing: School Heal	$1,495		$1,495	-$1,495	$0
-	-	-	-	-	-	-	Liability Insurance for Nurses	Health/Nursing: School Heal	$628		$628		$628
0.80	0.80	0.80	-	0.80	-	-	Part-Time Teacher of the Visually Impaired (TVI) (Net Cost)	Special Education	$18,165		$18,165		$18,165
-	-	-	-	-	-	-	Provide Laptop for Preschool Occupational Therapy Assistant	Special Education	$1,300	-$1,300	$0		$0
-	-	-	-	-	-	-	Increase Preschool Operating Budget Subsidy	Special Education	$0	$0	$0	$50,000	$50,000
-	-	-	-	-	-	-	SpEd Tuition Funding Request	Special Education Out-of-Dis	-$403,515		-$403,515	-$300,000	-$703,515
-	-	-	-	-	-	-	Additional Funding Extended School Year (ESY) Program	Special Education Summer S	$56,000	-$56,000	$0		$0
-	-	-	-	-	-	-	Reduce Regular Education Tuition Budget	Regular ED Tuitions	-$13,270		-$13,270		-$13,270
0.20	0.20	-	-	-	-	-	Part-Time EL Teacher for Preschool	ELL	$15,356		$15,356	-$15,356	$0
0.82	**0.11**	**-0.09**	**-**	**0.80**	**-**	**-0.89**	**SUBTOTAL - Level Service Requests: District**		**$505,188**	**-$200,992**	**$304,196**	**-$410,798**	**-$106,602**
							Reductions to Existing Budget						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Reduction**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Early Retirement Incentive Savings	Various	$0		$0	-$263,436	-$263,436
-	-	-	-	-	-	-	Salary Budget Adjustments	Various	$0		$0	-$133,930	-$133,930
-	-	-	-	-	-	-	Reduction to District-Wide Departmental Supply Budgets	Various	$0		$0	-$17,000	-$17,000
-	-	-0.09	-	-	-	-0.09	Shift Community Education Coordinator to Community Education Revovling Fund	Superintendent	$0		$0	-$8,098	-$8,098
-	-	-0.22	-	-	-	-0.22	Shift Community Education Bookkeeper to Community Education Revovling Fund	Superintendent	$0		$0	-$13,799	-$13,799
-	-	-0.43	-	-	-	-0.43	Reduce Student Support Services Administrative Coordinator to Part Time	Student Support Services	$0		$0	-$37,105	-$37,105
-	-	-	-	-	-	-	Reduce Administrative Technology Services Budget	Administrative Technology	$0		$0	-$129,859	-$129,859
-	-	-	-	-	-	-	Shift Regular Education Transportation Budget to Transportation Revolving Fund	Transportation	$0		$0	-$37,380	-$37,380
-	-	-	-	-	-	-	Eliminate 7D Driver License Stipend	Transportation	$0		$0	-$900	-$900
-	-	-	-	-	-	-	Eliminate Bus & Van Driver Substitute Driver Funds	Transportation	$0		$0	-$14,080	-$14,080
-	-	-	-	-	-	-	Reduce Middle School Supply Budgets	High Rock/ Pollard	$0		$0	-$7,000	-$7,000
-	-	-0.50	-	-0.50	-	-	Eliminate NHS Inclusive Practices Coach	Needham High School	$0		$0	-$61,660	-$61,660
-	-	-1.00	-	-1.00	-	-	Eliminate NHS Classroom Teacher	Needham High School	$0		$0	-$76,781	-$76,781
-	-	-0.43	-	-	-	-0.43	Reduce NHS Office Aide to Part-Time	Needham High School	$0		$0	-$18,267	-$18,267
-	-	-	-	-	-	-	Eliminate Athletic Director Certification Stipend	Needham High School Athlet	$0		$0	-$1,095	-$1,095
-	-	-	-	-	-	-	Eliminate Per Diem Days Elementary BCBAs & Sunita Williams Team Chair	Special Education	$0		$0	-$20,260	-$20,260
-	-	-0.60	-	-0.60	-	-	Eliminate Part-Time High Rock Literacy Coach	K-8 Reading Instruction	$0		$0	-$72,754	-$72,754
-	-	-	-	-	-	-	Eliminate Summer Program Coordination Stipend	Summer Program Coordinati	$0		$0	-$10,400	-$10,400
-	-	-	-	-	-	-	Eliminate Science Center STEAM Professional Development Funds	Science Center	$0		$0	-$5,000	-$5,000
-	-	-0.20	-	-0.20	-	-	Reduce Sunita Williams Media Teacher To Part-Time	Media and Digital Learning	$0		$0	-$24,664	-$24,664
-	-	-0.60	-	-	-	-0.60	Eliminate Pollard Library Assistant	Media and Digital Learning	$0		$0	-$29,526	-$29,526
-	-	-2.00	-	-	-2.00	-	Eliminate NHS Media/Library Assistants	Media and Digital Learning	$0		$0	-$69,082	-$69,082
-	-	-	-	-	-	-	Eliminate Summer Technology Assistant	Media and Digital Learning	$0		$0	-$4,374	-$4,374
-	-	-	-	-	-	-	Eliminate Fine & Performing Arts Professional Development Funds	Fine & Performing Arts	$0		$0	-$2,500	-$2,500
-	-	-1.00	-	-1.00	-	-	Eliminate NHS Visual Arts Teacher	Fine Arts	$0		$0	-$76,781	-$76,781
-	-	-0.20	-	-0.20	-	-	Reduce Part-Time Pollard World Language Teacher	World Language	$0		$0	-$17,724	-$17,724
-	-	-1.00	-	-1.00	-	-	Eliminate NHS World Language Teacher for Latin	World Language	$0		$0	-$123,320	-$123,320
-	**-**	**-8.27**	**-**	**-4.50**	**-2.00**	**-1.77**	**SUBTOTAL - Level Service Requests: District**		**$0**	**$0**	**$0**	**-$1,276,775**	**-$1,276,775**

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
14.47	**0.67**	**-11.70**	**0.60**	**-4.04**	**-5.00**	**-3.26**	**SUBTOTAL - Level Service Requests: Schools**		**7,292,790**	**-1,079,668**	**6,213,122**	**-2,002,427**	**4,210,695**
							PROGRAM IMPROVEMENT REQUESTS						
							Program Improvement Requests: Elementary School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Elementary Social Studies Interdisciplinary Instruction	Curriculum Development	$5,500		$5,500	-$5,500	$0
-	-	-	-	-	-	-	Elementary Scheduling Software	All Elementary Schools	$9,000		$9,000		$9,000
-	-	-	-	-	-	-	Elementary Dismissal Software	All Elementary Schools	$11,000		$11,000	-$11,000	$0
-	-	-	-	-	-	-	Eliot Translation Text Subscription	Eliot Elementary	$2,675	-$2,675	$0		$0
0.50	-	-	-	-	-	-	Expanded BCBA for Broadmeadow School	Special Education	$44,725	-$44,725	$0		$0
-	-	-	-	-	-	-	Elementary Reading Curriculum Adoption	K-8 Reading Instruction	$200,000	-$50,000	$150,000		$150,000
0.50	-	-	-	-	-	-	Expand Part-Time Sunita Williams Math Instructional Coach to Full-Time	Elementary Math Instructior	$38,391	-$38,391	$0		$0
-	-	-	-	-	-	-	Science Center Elementary Program Coaches	Elementary Science Center	$23,305	-$23,305	$0		$0
0.25	-	-	-	-	-	-	Part-Time Elementary String Program Teacher	Performing Arts	$19,195	-$19,195	$0		$0
1.25	**-**	**-**	**-**	**-**	**-**	**-**	**SUBTOTAL - Program Improvement Requests: Elementary School**		**$353,791**	**-$178,291**	**$175,500**	**-$16,500**	**$159,000**
							Program Improvement Requests: Middle School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	High Rock Afternoon School Monitor Stipend	High Rock	$2,052		$2,052		$2,052
1.00	-	-	-	-	-	-	High Rock Building Assistant	High Rock	$33,789	-$33,789	$0		$0
0.50	0.40	-	-	-	-	-	Expanded High Rock Math Intervention Specialist	High Rock	$39,691	-$8,978	$30,713	-$30,713	$0
-	-	-	-	-	-	-	High Rock Social Emotional Learning (RULER) Training	High Rock	$10,000		$10,000	-$10,000	$0
-	-	-	-	-	-	-	High Rock SEL Committee Stipend Increase (2)	High Rock	$1,709	-$1,709	$0		$0
1.00	-	-	-	-	-	-	Full-Time Pollard Personalized Learning Center (PLC) Teacher	Pollard Middle School	$78,081	-$78,081	$0		$0
-	-	-	-	-	-	-	Mentors Like Me	Pollard Middle School	$5,000	-$2,500	$2,500	-$2,500	$0
-	-	-	-	-	-	-	Middle School Musical Choreographer Stipend	Pollard Middle School	$2,052	-$2,052	$0		$0
-	-	-	-	-	-	-	Pollard Book Haven Stipend	Pollard Middle School	$2,052		$2,052	-$2,052	$0
-	-	-	-	-	-	-	Pollard Social Emotional Learning (RULER) Training	Pollard Middle School	$10,000		$10,000	-$10,000	$0
	-	-	-	-	-	-	Pollard Wellness Club Stipend	Pollard Middle School	$3,076	-$3,076	$0		$0
-	-	-	-	-	-	-	SCOIR Career Readiness Software System	Guidance	$1,365		$1,365	-$1,365	$0
0.20	0.20	-	-	-	-	-	Expand Part-Time to Full-Time Pollard Nurse	Health/Nursing: School Heal	$17,893		$17,893	-$17,893	$0
0.20	-	-	-	-	-	-	Part-Time High Rock Technology Integration Specialist	Media and Digital Learning	$16,656	-$16,656	$0		$0
0.25	0.20	-	-	-	-	-	Part-Time Pollard Technical Theater Director	Performing Arts	$19,195	-$3,839	$15,356	-$15,356	$0
-	-	-	-	-	-	-	Pier Diem Days for World Language Teachers for Student Assessment	World Languages	$844	-$844	$0		$0
-	-	-	-	-	-	-	World Language Platform Software License	World Languages	$5,000		$5,000		$5,000
3.15	**0.80**	**-**	**-**	**-**	**-**	**-**	**SUBTOTAL - Program Improvement Requests: Middle School**		**$248,455**	**-$151,524**	**$96,931**	**-$89,879**	**$7,052**
							Program Improvement Requests: High School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	NHS Best Buddies Stipend Increase	Needham High School	$1,024		$1,024	-$1,024	$0
-	-	-	-	-	-	-	NHS Black Student Union Advisor Stipend	Needham High School	$2,052		$2,052	-$2,052	$0
-	-	-	-	-	-	-	NHS National History Day Budget Increase	Needham High School	$2,000		$2,000	-$2,000	$0
-	-	-	-	-	-	-	NHS Needham Steps Up Assistant Director Stipend	Needham High School	$2,052	-$2,052	$0		$0
-	-	-	-	-	-	-	NHS Extra-Curricular Music Stipend	Needham High School	$3,076	-$3,076	$0		$0
-	-	-	-	-	-	-	NHS Poetry Out Loud Stipend	Needham High School	$2,052	-$2,052	$0		$0
-	-	-	-	-	-	-	Reduce NHS SAMD Lighting & Sound Director Stipend	Needham High School	-$3,076		-$3,076		-$3,076
0.40	0.40	-	-	-	-	-	Part-Time Math Help Room Support	Needham High School	$30,712		$30,712	-$30,712	$0
-	-	-	-	-	-	-	Increase in Athletics Subsidy for Fiscal Sustainability	Needham High School Athlet	$50,000	-$25,000	$25,000	-$25,000	$0
-	-	-	-	-	-	-	NHS Boys Swim JV Coach Stipend	Needham High School Athlet	$4,541		$4,541		$4,541
-	-	-	-	-	-	-	NHS Ultimate Frisbee Varsity Sport Coaching Stipends	Needham High School Athlet	$9,422	-$9,422	$0		$0
-	-	-	-	-	-	-	Transportation to HBCU College Fair	Guidance	$650		$650		$650
-	-	-	1.00	-1.00	-	-	Elevate NHS Team Chairperson (Unit A) to a SpEd Program Coordinator	Special Education	$19,126		$19,126		$19,126
0.25	0.20	-	-	-	-	-	Part-Time NHS Technical Theater Director	Performing Arts	$19,195	-$3,839	$15,356	-$15,356	$0
0.20	-	-	-	-	-	-	Expanded World Languages Instructional Coach	World Languages	$24,664	-$24,664	$0		$0
-	-	-	-	-	-	-	Pier Diem Days for World Language Teachers for Student Assessment	World Languages	$844	-$844	$0		$0
0.85	**0.60**	**-**	**1.00**	**-1.00**	**-**	**-**	**SUBTOTAL - Program Improvement Requests: High School**		**$168,334**	**-$70,949**	**$97,385**	**-$76,144**	**$21,241**
							Program Improvement Requests: District						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Summer/ School-Year Eight Week Internship Program	Human Resources	$16,800	-$16,800	$0		$0
-	-	-	-	-	-	-	Cybersecurity All in Platform Monitoring Response and Training Software	Administrative Technology	$126,000		$126,000		$126,000
-	-	-	-	-	-	-	School Technician Overtime	Administrative Technology	$10,254	-$7,313	$2,941		$2,941

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	Placeholder Request for New Bus	Transportation	$80,100	-$40,050	$40,050	-$40,050	$0
-	-	-	-	-	-	-	Multi-Function Student Activity Bus (MFSAB)	Needham High School Athle	$38,350	-$38,350	$0		$0
-	-	-	-	-	-	-	Nursing iPad and Wireless Contract	Health/Nursing: School Heal	$800		$800		$800
0.60	-	-	-	-	-	-	Part-Time Floating Nurse	Health/Nursing: School Heal	$47,499	-$47,499	$0		$0
1.00	-	-	-	-	-	-	Full-Time Administrative Assistant II for 504 Accommodations	Student 504 Compliance	$63,503	-$63,503	$0		$0
-	-	-	-	-	-	-	Learning Management System (LMS)	Curriculum Dev/ Educational	$33,000		$33,000		$33,000
-	-	-	-	-	-	-	Comprehensive Student Internet Safety Platform	Media and Digital Learning	$25,000		$25,000	-$25,000	$0
0.10	-	-	-	-	-	-	Part-Time FPA Coordinator Position	K-12 Fine & Performing Arts	$8,923	-$8,923	$0		$0
1.70	-	-	-	-	-	-	**SUBTOTAL - Program Improvement Requests: District**		**$450,229**	**-$222,438**	**$227,791**	**-$65,050**	**$162,741**
6.95	**1.40**	**-**	**1.00**	**-1.00**	**-**	**-**	**SUBTOTAL - Program Improvement Requests: Schools**		**$1,220,809**	**-$623,202**	**$597,607**	**-$247,573**	**$350,034**
21.42	**2.07**	**-11.70**	**1.60**	**-5.04**	**-5.00**	**-3.26**	**TOTAL REQUESTS**		**$8,513,599**	**-$1,702,870**	**$6,810,729**	**-$2,250,000**	**$4,560,729**
886.81	**867.46**	**853.69**	**53.21**	**565.09**	**149.39**	**86.00**	**TOTAL FY6 SCHOOL BUDGET - SCHOOLS**		**$106,031,525**	**-$1,702,870**	**$104,328,655**	**-$2,250,000**	**$102,078,655**
21.42	**2.07**	**-11.70**	**1.60**	**-5.04**	**-5.00**	**-3.26**	**INCREASE FROM FY25**		**$8,513,599**	**-$1,702,870**	**$6,810,729**	**-$2,250,000**	**$4,560,729**
2.48%	**0.24%**	**-1.35%**	**3.10%**	**-0.88%**	**-3.24%**	**-3.65%**	**% INCREASE FROM FY25**		**8.73%**	-	**6.98%**	-	**4.68%**

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - TOWN IT

REQ TL FTE	SUPT TL FTE	SC TL FTE	SC ADMIN FTE	SC TEACH FTE	SC ASST FTE	SC CLER FTE	Cost Center	PONG Priority	Description of Budgetary Increase	Department/School	Total Request	Superintendent Change	Total Recommended	SC Change	Total Approved
6.00	**6.00**	**6.00**	**0.00**	**0.00**	**0.00**	**6.00**			**APPROVED FY25 BUDGET**		**$1,904,283**		**$1,904,283**		**$1,904,283**
									LEVEL SERVICE REQUESTS						
									Level Servcice Contractual Salary Increases						
-	**-**	**-**	**0.40**	**-**	**-**	**-0.40**			**SUBTOTAL - Contractual Salary Increases**		**$32,699**	**$0**	**$32,699**	**$0**	**$32,699**
									Level Servcice Requests: Town IT						
-	-	-	-	-	-	-	1550	4.A	Town - Software as a Service	Town IT	$48,144		$48,144		$48,144
2.18	2.18	2.18	-	-	-	2.18	1550	4.2	Reallocate School Technology Staff to Town Functions	Town IT	$307,343		$307,343		$307,343
-	-	-	-	-	-	-	1550	4.2	Ongoing Funding for QDS Biling & Collections Application	Town IT	$118,980		$118,980		$118,980
-	-	-	-	-	-	-	1550	4.2	Return Tritech Public Safety Sofware to Town for FY 25/26	Town IT	-$39,300		-$39,300		-$39,300
-	-	-	-	-	-	-	1550	4.2	Town Cybersecurity All in Platform Monitoring Response and Training Software	Town IT	$84,000		$84,000		$84,000
-	-	-	-	-	-	-	1550	4.2	Town Device Replacement	Town IT	$52,500		$52,500	-$52,500	$0
-	-	-	-	-	-	-	1550	4.2	Town Outsourced Printer Maintenance	Town IT	$26,000		$26,000		$26,000
-	-	-	-	-	-	-	1550	4.2	Town Phone System Maintenance	Town IT	$30,000	-$30,000	$0		$0
-	-	-	-	-	-	-	1550	4.2	Town Technician Overtime	Town IT	$3,000		$3,000		$3,000
2.18	**2.18**	**2.18**	**-**	**-**	**-**	**2.18**			**SUBTOTAL - Level Service Requests: Town IT**		**$630,667**	**-$30,000**	**$600,667**	**-$52,500**	**$548,167**
									Reductions to Existing Budget: Town IT						
-	-	-	-	-	-	-	1550	4.2	Reduce Town Device Replacement Cycle	Town IT	$0		$0	-$47,500	-$47,500
-	**-**	**-**	**-**	**-**	**-**	**-**			**SUBTOTAL - Level Service Requests: Town IT**		-	-	-	**-47,500.00**	**-47,500.00**
2.18	**2.18**	**2.18**	**0.40**	**-**	**-**	**1.78**	**-**	**-**	**SUBTOTAL - Level Service Requests: Town IT**		**$663,366**	**-$30,000**	**$633,366**	**-$100,000**	**$533,366**
									PROGRAM IMPROVEMENT REQUESTS						
									Program Improvement Requests: Town IT						
-	-	-	-	-	-	-	1550	4	Town - Device Deployment Management	Town IT	$45,000		$45,000		$45,000
-	-	-	-	-	-	-	1550	4	Town-Licenses MS Office and Adobe	Town IT	$20,125		$20,125		$20,125
-	-	-	-	-	-	-	1550	4	Town-ISP Bandwith increase	Town IT	$8,000		$8,000		$8,000
-	**-**	**-**	**-**	**-**	**-**	**-**			**SUBTOTAL - Program Improvement Requests: Town IT**		**$73,125**	**$0**	**$73,125**	**$0**	**$73,125**
-	**-**	**-**	**-**	**-**	**-**	**-**			**SUBTOTAL - Program Improvement Requests: Schools**		**$73,125**	**$0**	**$73,125**	**$0**	**$73,125**
2.18	**2.18**	**2.18**	**0.40**	**-**	**-**	**1.78**			**TOTAL REQUESTS**		**$736,491**	**-$30,000**	**$706,491**	**-$100,000**	**$606,491**
8.18	**8.18**	**8.18**	**0.40**	**0.00**	**0.00**	**7.78**			**TOTAL FY6 SCHOOL BUDGET - TOWN IT**		**$2,640,774**	**-$30,000**	**$2,610,774**	**-$100,000**	**$2,510,774**
2.18	**2.18**	**2.18**	**0.40**	**0.00**	**0.00**	**1.78**			**INCREASE FROM FY25**		**$736,491**	**-$30,000**	**$706,491**	**-$100,000**	**$606,491**
36.3%	**36.3%**	**36.33%**	**-**	**-**	**-**	**29.67%**			**% INCREASE FROM FY25**		**38.68%**	**-**	**37.10%**	**-**	**31.85%**

Needham Public Schools

Needham School Committee

January 27, 2025

Agenda Item: **Action**

Vote on Superintendent's FY26 School Operating Budget Recommendation

Background Information:

- The final FY26 budget proposal is enclosed.

Action Recommended:

Upon recommendation of the Superintendent, that the Needham School Committee approves the FY26 School Operating Budget Recommendation in the amount of $102,078,655 as submitted.

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
865.39	**865.39**	**865.39**	**51.61**	**570.13**	**154.39**	**89.26**	**APPROVED FY25 BUDGET**		**$97,517,926**		**$97,517,926**		**$97,517,926**
							LEVEL SERVICE REQUESTS						
							Level Service Contractual Salary Increases						
0.00	**0.00**	**0.00**	**0.60**	**0.00**	**0.00**	**-0.60**	**SUBTOTAL - Contractual Salary Increases**		**$5,718,140**	**$0**	**$5,718,140**	**$0**	**$5,718,140**
							Level Service Requests: Elementary School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-1.00	-1.00	-	-1.00	-	-	Reduce Eliot Classroom Teacher	Eliot Elementary	$0	-$76,781	-$76,781		-$76,781
0.20	0.20	-	-	-	-	-	Expand Sunita Williams Building Assistant from Part-Time to Full-Time	Sunita Williams Elementary	$7,905		$7,905	-$7,905	$0
-	-2.00	-2.00	-	-2.00	-	-	Reduce Mitchell Classroom Teachers	Mitchell Elementary	$0	-$143,947	-$143,947		-$143,947
-	-1.00	-1.00	-		-1.00		Reduce Mitchell Kindergarten Assistant	Mitchell Elementary	$0	-$40,296	-$40,296		-$40,296
1.00	1.00	1.00	-	1.00	-	-	Full-Time Newman Classroom Teacher for Enrollment	Newman Elementary	$93,331	-$16,550	$76,781		$76,781
1.00	-	-	-	-	-	-	Convert Newman Office Aide to Permanent Position	Newman Elementary	$36,271	-$36,271	$0		$0
-	-	-	-	-	-	-	Newman ILC Classroom Supplies and Furniture	Newman Elementary	$5,500	-$5,000	$500	-$500	$0
0.20	0.20	0.20	-	0.20	-	-	Expand Broadmeadow Guidance Counselor	Guidance	$25,076		$25,076		$25,076
-	0.20	0.20	-	0.20	-	-	Part-Time Newman School Guidance Counselor	Guidance	$0	$14,394	$14,394		$14,394
0.40	-	-	-	-	-	-	Expand Part-Time Mitchell School Guidance Counselor to Full-Time	Guidance	$49,328	-$49,328	$0		$0
0.50	0.40	0.40	-	0.40	-	-	Part-Time SWS Guidance Counselor	Guidance	$38,391	-$7,678	$30,713		$30,713
0.09	-	-	-	-	-	-	Expand Occupational Therapist to Full Time at Sunita Williams School	Special Education	$9,591	-$9,591	$0		$0
0.20	0.20	-	-	-	-	-	Continue 0.2 Speech Language Pathologist (SLP) at Newman School	Special Education	$22,382		$22,382	-$22,382	$0
1.00	-	-	-	-	-	-	Continue Full-Time Specialized Program Assistant at the Newman ILC	Special Education	$32,208	-$32,208	$0		$0
0.20	-	-	-	-	-	-	Continue Part-Time Sunita Williams Specialized Intensive Program Assistant	Special Education	$7,914	-$7,914	$0		$0
-	-	-	-	-	-	-	Elevate Two Broadmeadow SPEd Instructional Assistants to Specialized Program Assistants in the Connections Program	Special Education	$2,875		$2,875	-$2,875	$0
0.50	0.50	-	-	-	-	-	Expanded Board Certified Behavior Analyst (BCBA) Serving Broadmeadow, Eliot and Mitchell	Special Education	$43,426		$43,426	-$43,426	$0
1.00	-	-	-	-	-	-	Full-Time 1:1 Instructional Assistant for Sunita Williams	Special Education	$33,789	-$33,789	$0		$0
1.00	-	-	-	-	-	-	Full-Time Instructional Assistant at Eliot School	Special Education	$33,789	-$33,789	$0		$0
0.60	-	-	-	-	-	-	Part-Time Mitchell SpEd Teacher for Co-Teach Model	Special Education	$46,069	-$46,069	$0		$0
-1.00	-1.00	-1.00	-	1.00	-2.00	-	Special Education Liaison for Sunita Williams School	Special Education	$10,503	-$1,300	$9,203		$9,203
0.50	-	-	-	-	-	-	Expand Newman EL Teacher Position	ELL	$55,955	-$55,955	$0		$0
0.40	0.20	-	-	-	-	-	Part-Time Elementary EL Teacher	ELL	$30,712	-$15,356	$15,356	-$15,356	$0
-	-	-	-	-	-	-	Replacement Digital Learning Devices (Year 4 of 4)	Educational Technology	$125,000	-$50,000	$75,000	-$75,000	$0
0.07	0.07	0.07	-	0.07	-	-	Expanded Part-Time Physical Education Teacher at Sunita Williams	Physical Education	$5,375		$5,375		$5,375
-	-	-	-	-	-	-	Elementary Recorders	Performing Arts	$2,500	-$2,500	$0		$0
0.03	0.03	0.03	-	0.03	-	-	Part-Time Newman Spanish Teacher	World Languages	$2,303		$2,303		$2,303
7.89	**-2.00**	**-3.10**	**-**	**-0.10**	**-3.00**	**-**	**SUBTOTAL - Level Service Requests: Elementary School**		**$720,193**	**-$649,928**	**$70,265**	**-$167,444**	**-$97,179**
							Level Service Requests: Middle School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Middle School Play Set and Technical Director Stipend	Pollard Middle School	$3,076	-$3,076	$0		$0
0.10	0.10	0.10	-	0.10	-	-	Expand Pollard Guidance Counselor to Full Time	Guidance	$12,332		$12,332		$12,332
2.00	2.00	-	-	-	-	-	Continue Full-Time High Rock Instructional Assistants Formerly Grant Funded	Special Education	$76,792		$76,792	-$76,792	$0
1.00	-	-	-	-	-	-	Continue Full-Time SpEd Instructional Assistant at High Rock School	Special Education	$32,196	-$32,196	$0		$0
-	-0.40	-0.40	-	-0.40	-	-	Reduce Part-Time Pollard Literacy Coach	K-8 Reading Instruction	$0	-$48,503	-$48,503		-$48,503
0.06	0.06	0.06	-	0.06	-	-	Expanded Part-Time Physical Education Teacher at Pollard	Physical Education	$4,283		$4,283		$4,283
0.10	-	-	-	-	-	-	Part-Time Pollard Arts Interdisciplinary Arts Integration Specialist	Fine Arts	$6,815	-$6,815	$0		$0
-	-	-	-	-	-	-	Pollard Visual Art Supplies	Fine Arts	$1,500	-$1,500	$0		$0
3.26	**1.76**	**-0.24**	**-**	**-0.24**	**-**	**-**	**SUBTOTAL - Level Service Requests: Middle School**		**$136,994**	**-$92,090**	**$44,904**	**-$76,792**	**-$31,888**
							Level Service Requests: High School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Expand NHS Bookkeeper from 35 to 40 hours	Needham High School	$9,131	-$9,131	$0		$0
-	-	-	-	-	-	-	National History Day Stipend Increase	Needham High School	$1,024	-$1,024	$0		$0
0.50	-	-	-	-	-	-	NHS Dean of Students (Part Time)	Needham High School	$63,791	-$63,791	$0		$0
-	-	-	-	-	-	-	NHS English Books	Needham High School	$1,500		$1,500	-$1,500	$0
-	-	-	-	-	-	-	NHS Mentors Like Me Stipend	Needham High School	$5,000		$5,000		$5,000
-	-	-	-	-	-	-	NHS Science Lab Probes	Needham High School	$3,000		$3,000	-$3,000	$0
-	-	-	-	-	-	-	Middle School Baseball Stipend	Needham High School Athlet	$4,255	-$4,255	$0		$0
-	-	-	-	-	-	-	NHS Flag Football Stipends	Needham High School Athlet	$4,305	-$4,305	$0		$0
-	-	-	-	-	-	-	NHS Volleyball Boys Coaching Stipend - Increase	Needham High School Athlet	$2,245	-$2,245	$0		$0
0.50	0.40	-	-	-	-	-	Part-Time NHS Guidance Clinician	Guidance	$38,391	-$7,678	$30,713	-$30,713	$0
0.50	0.40	-	-	-	-	-	Part-Time NHS School Counselor	Guidance	$42,587	-$8,517	$34,070	-$34,070	$0
1.00	-	-	-	-	-	-	NHS Specialized Program Assistant for ILC Program	Special Education	$32,711	-$32,711	$0		$0

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	NHS Convert Instructional Assistant to Specialized Program Assistant at ILC Program	Special Education	$1,335		$1,335	-$1,335	$0
-	-	-	-	-	-	-	NHS Visual Art Supplies	Fine Arts	$3,000	-$3,000	$0		$0
2.50	**0.80**	**-**	**-**	**-**	**-**	**-**	**SUBTOTAL - Level Service Requests: High School**		**$212,275**	**-$136,658**	**$75,617**	**-$70,617**	**$5,000**
							Level Service Requests: District						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Eliminate School Committee Notetaker Stipend	School Committee	-$5,000		-$5,000		-$5,000
0.29	0.29	0.29	-	-	-	0.29	Convert Central Office Support Position to Grant Coordinator/ Budget Analyst	Financial Operations	$52,480		$52,480		$52,480
0.71	-	-	-	-	-	-	Full-Time Senior Bookkeeper for Central Office Departments (Shared with Transportation Revolving Fund)	Financial Operations	$47,666	-$47,666	$0		$0
1.00	1.00	1.00	-	-	-	1.00	Continue Funding for Full-Time District Registrar - Family Welcome Center Coordinator	Financial Operations/ DART	$94,627		$94,627		$94,627
-	-	-	-	-	-	-	Convert Data Assistant to DART Data Analyst/ Reporting Specialist	Financial Operations/ DART	$37,033		$37,033		$37,033
-	-	-	-	-	-	-	AirTable Enterprise Subscription	Financial Operations	$24,600		$24,600	-$24,600	$0
-	-	-	-	-	-	-	Continue Funding for Open Architect District Data Dashboard (DART)	Financial Operations/ DART	$67,725		$67,725	-$67,725	$0
-	-	-	-	-	-	-	Substitute Pay Rate Increase	Substitutes	$167,052	-$83,526	$83,526		$83,526
-	-	-	-	-	-	-	Additional Funds for District Paper Purchases	General Supplies, Services &	$25,000	-$12,500	$12,500	-$12,500	$0
-	-	-	-	-	-	-	Additional Funds for District Postage Purchases	Production Center/Mail Roor	$20,000		$20,000		$20,000
-	-	-	-	-	-	-	School Software as a Service (SaaS) Rate Increase	Administrative Technology	$36,700		$36,700		$36,700
-	-	-	-	-	-	-	Outsourced Printer Maintenance	Administrative Technology	$39,000		$39,000		$39,000
-2.18	-2.18	-2.18	-	-	-	-2.18	Reallocate School Technology Staff to Town Functions (Cost Center 1550)	Administrative Technology	-$177,484		-$177,484		-$177,484
-	-	-	-	-	-	-	Yellow Bus Contractual Increase	Transportation	$21,002		$21,002		$21,002
-	-	-	-	-	-	-	Special Education Out-of-District Transportation Contractual Increase	Transportation	$378,628		$378,628	-$39,122	$339,506
-	-	-	-	-	-	-	AED Device Maintenance	Health/Nursing: School Heal	$1,495		$1,495	-$1,495	$0
-	-	-	-	-	-	-	Liability Insurance for Nurses	Health/Nursing: School Heal	$628		$628		$628
0.80	0.80	0.80	-	0.80	-	-	Part-Time Teacher of the Visually Impaired (TVI) (Net Cost)	Special Education	$18,165		$18,165		$18,165
-	-	-	-	-	-	-	Provide Laptop for Preschool Occupational Therapy Assistant	Special Education	$1,300	-$1,300	$0		$0
-	-	-	-	-	-	-	Increase Preschool Operating Budget Subsidy	Special Education	$0	$0	$0	$50,000	$50,000
-	-	-	-	-	-	-	SpEd Tuition Funding Request	Special Education Out-of-Dis	-$403,515		-$403,515	-$300,000	-$703,515
-	-	-	-	-	-	-	Additional Funding Extended School Year (ESY) Program	Special Education Summer S	$56,000	-$56,000	$0		$0
-	-	-	-	-	-	-	Reduce Regular Education Tuition Budget	Regular ED Tuitions	-$13,270		-$13,270		-$13,270
0.20	0.20	-	-	-	-	-	Part-Time EL Teacher for Preschool	ELL	$15,356		$15,356	-$15,356	$0
0.82	**0.11**	**-0.09**	**-**	**0.80**	**-**	**-0.89**	**SUBTOTAL - Level Service Requests: District**		**$505,188**	**-$200,992**	**$304,196**	**-$410,798**	**-$106,602**
							Reductions to Existing Budget						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Reduction**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Early Retirement Incentive Savings	Various	$0		$0	-$263,436	-$263,436
-	-	-	-	-	-	-	Salary Budget Adjustments	Various	$0		$0	-$133,930	-$133,930
-	-	-	-	-	-	-	Reduction to District-Wide Departmental Supply Budgets	Various	$0		$0	-$17,000	-$17,000
-	-	-0.09	-	-	-	-0.09	Shift Community Education Coordinator to Community Education Revovling Fund	Superintendent	$0		$0	-$8,098	-$8,098
-	-	-0.22	-	-	-	-0.22	Shift Community Education Bookkeeper to Community Education Revovling Fund	Superintendent	$0		$0	-$13,799	-$13,799
-	-	-0.43	-	-	-	-0.43	Reduce Student Support Services Administrative Coordinator to Part Time	Student Support Services	$0		$0	-$37,105	-$37,105
-	-	-	-	-	-	-	Reduce Administrative Technology Services Budget	Administrative Technology	$0		$0	-$129,859	-$129,859
-	-	-	-	-	-	-	Shift Regular Education Transportation Budget to Transportation Revolving Fund	Transportation	$0		$0	-$37,380	-$37,380
-	-	-	-	-	-	-	Eliminate 7D Driver License Stipend	Transportation	$0		$0	-$900	-$900
-	-	-	-	-	-	-	Eliminate Bus & Van Driver Substitute Driver Funds	Transportation	$0		$0	-$14,080	-$14,080
-	-	-	-	-	-	-	Reduce Middle School Supply Budgets	High Rock/ Pollard	$0		$0	-$7,000	-$7,000
-	-	-0.50	-	-0.50	-	-	Eliminate NHS Inclusive Practices Coach	Needham High School	$0		$0	-$61,660	-$61,660
-	-	-1.00	-	-1.00	-	-	Eliminate NHS Classroom Teacher	Needham High School	$0		$0	-$76,781	-$76,781
-	-	-0.43	-	-	-	-0.43	Reduce NHS Office Aide to Part-Time	Needham High School	$0		$0	-$18,267	-$18,267
-	-	-	-	-	-	-	Eliminate Athletic Director Certification Stipend	Needham High School Athlet	$0		$0	-$1,095	-$1,095
-	-	-	-	-	-	-	Eliminate Per Diem Days Elementary BCBAs & Sunita Williams Team Chair	Special Education	$0		$0	-$20,260	-$20,260
-	-	-0.60	-	-0.60	-	-	Eliminate Part-Time High Rock Literacy Coach	K-8 Reading Instruction	$0		$0	-$72,754	-$72,754
-	-	-	-	-	-	-	Eliminate Summer Program Coordination Stipend	Summer Program Coordinati	$0		$0	-$10,400	-$10,400
-	-	-	-	-	-	-	Eliminate Science Center STEAM Professional Development Funds	Science Center	$0		$0	-$5,000	-$5,000
-	-	-0.20	-	-0.20	-	-	Reduce Sunita Williams Media Teacher To Part-Time	Media and Digital Learning	$0		$0	-$24,664	-$24,664
-	-	-0.60	-	-	-	-0.60	Eliminate Pollard Library Assistant	Media and Digital Learning	$0		$0	-$29,526	-$29,526
-	-	-2.00	-	-	-2.00	-	Eliminate NHS Media/Library Assistants	Media and Digital Learning	$0		$0	-$69,082	-$69,082
-	-	-	-	-	-	-	Eliminate Summer Technology Assistant	Media and Digital Learning	$0		$0	-$4,374	-$4,374
-	-	-	-	-	-	-	Eliminate Fine & Performing Arts Professional Development Funds	Fine & Performing Arts	$0		$0	-$2,500	-$2,500
-	-	-1.00	-	-1.00	-	-	Eliminate NHS Visual Arts Teacher	Fine Arts	$0		$0	-$76,781	-$76,781
-	-	-0.20	-	-0.20	-	-	Reduce Part-Time Pollard World Language Teacher	World Language	$0		$0	-$17,724	-$17,724
-	-	-1.00	-	-1.00	-	-	Eliminate NHS World Language Teacher for Latin	World Language	$0		$0	-$123,320	-$123,320
-	**-**	**-8.27**	**-**	**-4.50**	**-2.00**	**-1.77**	**SUBTOTAL - Level Service Requests: District**		**$0**	**$0**	**$0**	**-$1,276,775**	**-$1,276,775**

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
14.47	**0.67**	**-11.70**	**0.60**	**-4.04**	**-5.00**	**-3.26**	**SUBTOTAL - Level Service Requests: Schools**		**7,292,790**	**-1,079,668**	**6,213,122**	**-2,002,427**	**4,210,695**
							PROGRAM IMPROVEMENT REQUESTS						
							Program Improvement Requests: Elementary School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Elementary Social Studies Interdisciplinary Instruction	Curriculum Development	$5,500		$5,500	-$5,500	$0
-	-	-	-	-	-	-	Elementary Scheduling Software	All Elementary Schools	$9,000		$9,000		$9,000
-	-	-	-	-	-	-	Elementary Dismissal Software	All Elementary Schools	$11,000		$11,000	-$11,000	$0
-	-	-	-	-	-	-	Eliot Translation Text Subscription	Eliot Elementary	$2,675	-$2,675	$0		$0
0.50	-	-	-	-	-	-	Expanded BCBA for Broadmeadow School	Special Education	$44,725	-$44,725	$0		$0
-	-	-	-	-	-	-	Elementary Reading Curriculum Adoption	K-8 Reading Instruction	$200,000	-$50,000	$150,000		$150,000
0.50	-	-	-	-	-	-	Expand Part-Time Sunita Williams Math Instructional Coach to Full-Time	Elementary Math Instructior	$38,391	-$38,391	$0		$0
-	-	-	-	-	-	-	Science Center Elementary Program Coaches	Elementary Science Center	$23,305	-$23,305	$0		$0
0.25	-	-	-	-	-	-	Part-Time Elementary String Program Teacher	Performing Arts	$19,195	-$19,195	$0		$0
1.25	**-**	**-**	**-**	**-**	**-**	**-**	**SUBTOTAL - Program Improvement Requests: Elementary School**		**$353,791**	**-$178,291**	**$175,500**	**-$16,500**	**$159,000**
							Program Improvement Requests: Middle School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	High Rock Afternoon School Monitor Stipend	High Rock	$2,052		$2,052		$2,052
1.00	-	-	-	-	-	-	High Rock Building Assistant	High Rock	$33,789	-$33,789	$0		$0
0.50	0.40	-	-	-	-	-	Expanded High Rock Math Intervention Specialist	High Rock	$39,691	-$8,978	$30,713	-$30,713	$0
-	-	-	-	-	-	-	High Rock Social Emotional Learning (RULER) Training	High Rock	$10,000		$10,000	-$10,000	$0
-	-	-	-	-	-	-	High Rock SEL Committee Stipend Increase (2)	High Rock	$1,709	-$1,709	$0		$0
1.00	-	-	-	-	-	-	Full-Time Pollard Personalized Learning Center (PLC) Teacher	Pollard Middle School	$78,081	-$78,081	$0		$0
-	-	-	-	-	-	-	Mentors Like Me	Pollard Middle School	$5,000	-$2,500	$2,500	-$2,500	$0
-	-	-	-	-	-	-	Middle School Musical Choreographer Stipend	Pollard Middle School	$2,052	-$2,052	$0		$0
-	-	-	-	-	-	-	Pollard Book Haven Stipend	Pollard Middle School	$2,052		$2,052	-$2,052	$0
-	-	-	-	-	-	-	Pollard Social Emotional Learning (RULER) Training	Pollard Middle School	$10,000		$10,000	-$10,000	$0
	-	-	-	-	-	-	Pollard Wellness Club Stipend	Pollard Middle School	$3,076	-$3,076	$0		$0
-	-	-	-	-	-	-	SCOIR Career Readiness Software System	Guidance	$1,365		$1,365	-$1,365	$0
0.20	0.20	-	-	-	-	-	Expand Part-Time to Full-Time Pollard Nurse	Health/Nursing: School Heal	$17,893		$17,893	-$17,893	$0
0.20	-	-	-	-	-	-	Part-Time High Rock Technology Integration Specialist	Media and Digital Learning	$16,656	-$16,656	$0		$0
0.25	0.20	-	-	-	-	-	Part-Time Pollard Technical Theater Director	Performing Arts	$19,195	-$3,839	$15,356	-$15,356	$0
-	-	-	-	-	-	-	Pier Diem Days for World Language Teachers for Student Assessment	World Languages	$844	-$844	$0		$0
-	-	-	-	-	-	-	World Language Platform Software License	World Languages	$5,000		$5,000		$5,000
3.15	**0.80**	**-**	**-**	**-**	**-**	**-**	**SUBTOTAL - Program Improvement Requests: Middle School**		**$248,455**	**-$151,524**	**$96,931**	**-$89,879**	**$7,052**
							Program Improvement Requests: High School						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	NHS Best Buddies Stipend Increase	Needham High School	$1,024		$1,024	-$1,024	$0
-	-	-	-	-	-	-	NHS Black Student Union Advisor Stipend	Needham High School	$2,052		$2,052	-$2,052	$0
-	-	-	-	-	-	-	NHS National History Day Budget Increase	Needham High School	$2,000		$2,000	-$2,000	$0
-	-	-	-	-	-	-	NHS Needham Steps Up Assistant Director Stipend	Needham High School	$2,052	-$2,052	$0		$0
-	-	-	-	-	-	-	NHS Extra-Curricular Music Stipend	Needham High School	$3,076	-$3,076	$0		$0
-	-	-	-	-	-	-	NHS Poetry Out Loud Stipend	Needham High School	$2,052	-$2,052	$0		$0
-	-	-	-	-	-	-	Reduce NHS SAMD Lighting & Sound Director Stipend	Needham High School	-$3,076		-$3,076		-$3,076
0.40	0.40	-	-	-	-	-	Part-Time Math Help Room Support	Needham High School	$30,712		$30,712	-$30,712	$0
-	-	-	-	-	-	-	Increase in Athletics Subsidy for Fiscal Sustainability	Needham High School Athlet	$50,000	-$25,000	$25,000	-$25,000	$0
-	-	-	-	-	-	-	NHS Boys Swim JV Coach Stipend	Needham High School Athlet	$4,541		$4,541		$4,541
-	-	-	-	-	-	-	NHS Ultimate Frisbee Varsity Sport Coaching Stipends	Needham High School Athlet	$9,422	-$9,422	$0		$0
-	-	-	-	-	-	-	Transportation to HBCU College Fair	Guidance	$650		$650		$650
-	-	-	1.00	-1.00	-	-	Elevate NHS Team Chairperson (Unit A) to a SpEd Program Coordinator	Special Education	$19,126		$19,126		$19,126
0.25	0.20	-	-	-	-	-	Part-Time NHS Technical Theater Director	Performing Arts	$19,195	-$3,839	$15,356	-$15,356	$0
0.20	-	-	-	-	-	-	Expanded World Languages Instructional Coach	World Languages	$24,664	-$24,664	$0		$0
-	-	-	-	-	-	-	Pier Diem Days for World Language Teachers for Student Assessment	World Languages	$844	-$844	$0		$0
0.85	**0.60**	**-**	**1.00**	**-1.00**	**-**	**-**	**SUBTOTAL - Program Improvement Requests: High School**		**$168,334**	**-$70,949**	**$97,385**	**-$76,144**	**$21,241**
							Program Improvement Requests: District						
REQ	**SUPT**	**SC**	**SC ADMIN**	**SC TEACH**	**SC ASST**	**SC CLER**	**Description of Budgetary Increase**	**Department/School**	**Total**	**Superintendent**	**Total**	**SC**	**Total**
-	-	-	-	-	-	-	Summer/ School-Year Eight Week Internship Program	Human Resources	$16,800	-$16,800	$0		$0
-	-	-	-	-	-	-	Cybersecurity All in Platform Monitoring Response and Training Software	Administrative Technology	$126,000		$126,000		$126,000
-	-	-	-	-	-	-	School Technician Overtime	Administrative Technology	$10,254	-$7,313	$2,941		$2,941

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - SCHOOLS

REQ	SUPT	SC	SC ADMIN	SC TEACH	SC ASST	SC CLER	Description of Budgetary Increase	Department/School	Total	Superintendent	Total	SC	Total
-	-	-	-	-	-	-	Placeholder Request for New Bus	Transportation	$80,100	-$40,050	$40,050	-$40,050	$0
-	-	-	-	-	-	-	Multi-Function Student Activity Bus (MFSAB)	Needham High School Athle	$38,350	-$38,350	$0		$0
-	-	-	-	-	-	-	Nursing iPad and Wireless Contract	Health/Nursing: School Heal	$800		$800		$800
0.60	-	-	-	-	-	-	Part-Time Floating Nurse	Health/Nursing: School Heal	$47,499	-$47,499	$0		$0
1.00	-	-	-	-	-	-	Full-Time Administrative Assistant II for 504 Accommodations	Student 504 Compliance	$63,503	-$63,503	$0		$0
-	-	-	-	-	-	-	Learning Management System (LMS)	Curriculum Dev/ Educational	$33,000		$33,000		$33,000
-	-	-	-	-	-	-	Comprehensive Student Internet Safety Platform	Media and Digital Learning	$25,000		$25,000	-$25,000	$0
0.10	-	-	-	-	-	-	Part-Time FPA Coordinator Position	K-12 Fine & Performing Arts	$8,923	-$8,923	$0		$0
1.70	-	-	-	-	-	-	**SUBTOTAL - Program Improvement Requests: District**		**$450,229**	**-$222,438**	**$227,791**	**-$65,050**	**$162,741**
6.95	**1.40**	**-**	**1.00**	**-1.00**	**-**	**-**	**SUBTOTAL - Program Improvement Requests: Schools**		**$1,220,809**	**-$623,202**	**$597,607**	**-$247,573**	**$350,034**
21.42	**2.07**	**-11.70**	**1.60**	**-5.04**	**-5.00**	**-3.26**	**TOTAL REQUESTS**		**$8,513,599**	**-$1,702,870**	**$6,810,729**	**-$2,250,000**	**$4,560,729**
886.81	**867.46**	**853.69**	**53.21**	**565.09**	**149.39**	**86.00**	**TOTAL FY6 SCHOOL BUDGET - SCHOOLS**		**$106,031,525**	**-$1,702,870**	**$104,328,655**	**-$2,250,000**	**$102,078,655**
21.42	**2.07**	**-11.70**	**1.60**	**-5.04**	**-5.00**	**-3.26**	**INCREASE FROM FY25**		**$8,513,599**	**-$1,702,870**	**$6,810,729**	**-$2,250,000**	**$4,560,729**
2.48%	**0.24%**	**-1.35%**	**3.10%**	**-0.88%**	**-3.24%**	**-3.65%**	**% INCREASE FROM FY25**		**8.73%**	-	**6.98%**	-	**4.68%**

Needham Public Schools

Needham School Committee

January 27, 2025

Agenda Item: **Action**

Vote on Superintendent's FY26 Town IT Budget Recommendation

Background Information:

- The final FY26 budget proposal is enclosed.

Action Recommended:

Upon recommendation of the Superintendent, that the Needham School Committee approves the FY26 Town Information Technology (IT) Budget Recommendation in the amount of $2,510,774 as submitted.

FY26 SCHOOL OPERATING BUDGET REQUEST HIGHLIGHTS - TOWN IT

REQ TL FTE	SUPT TL FTE	SC TL FTE	SC ADMIN FTE	SC TEACH FTE	SC ASST FTE	SC CLER FTE	Cost Center	PONG Priority	Description of Budgetary Increase	Department/School	Total Request	Superintendent Change	Total Recommended	SC Change	Total Approved
6.00	**6.00**	**6.00**	**0.00**	**0.00**	**0.00**	**6.00**			**APPROVED FY25 BUDGET**		**$1,904,283**		**$1,904,283**		**$1,904,283**
									LEVEL SERVICE REQUESTS						
									Level Servcice Contractual Salary Increases						
-	**-**	**-**	**0.40**	**-**	**-**	**-0.40**			**SUBTOTAL - Contractual Salary Increases**		**$32,699**	**$0**	**$32,699**	**$0**	**$32,699**
									Level Servcice Requests: Town IT						
-	-	-	-	-	-	-	1550	4.A	Town - Software as a Service	Town IT	$48,144		$48,144		$48,144
2.18	2.18	2.18	-	-	-	2.18	1550	4.2	Reallocate School Technology Staff to Town Functions	Town IT	$307,343		$307,343		$307,343
-	-	-	-	-	-	-	1550	4.2	Ongoing Funding for QDS Biling & Collections Application	Town IT	$118,980		$118,980		$118,980
-	-	-	-	-	-	-	1550	4.2	Return Tritech Public Safety Sofware to Town for FY 25/26	Town IT	-$39,300		-$39,300		-$39,300
-	-	-	-	-	-	-	1550	4.2	Town Cybersecurity All in Platform Monitoring Response and Training Software	Town IT	$84,000		$84,000		$84,000
-	-	-	-	-	-	-	1550	4.2	Town Device Replacement	Town IT	$52,500		$52,500	-$52,500	$0
-	-	-	-	-	-	-	1550	4.2	Town Outsourced Printer Maintenance	Town IT	$26,000		$26,000		$26,000
-	-	-	-	-	-	-	1550	4.2	Town Phone System Maintenance	Town IT	$30,000	-$30,000	$0		$0
-	-	-	-	-	-	-	1550	4.2	Town Technician Overtime	Town IT	$3,000		$3,000		$3,000
2.18	**2.18**	**2.18**	**-**	**-**	**-**	**2.18**			**SUBTOTAL - Level Service Requests: Town IT**		**$630,667**	**-$30,000**	**$600,667**	**-$52,500**	**$548,167**
									Reductions to Existing Budget: Town IT						
-	-	-	-	-	-	-	1550	4.2	Reduce Town Device Replacement Cycle	Town IT	$0		$0	-$47,500	-$47,500
-	**-**	**-**	**-**	**-**	**-**	**-**			**SUBTOTAL - Level Service Requests: Town IT**		-	-	-	**-47,500.00**	**-47,500.00**
2.18	**2.18**	**2.18**	**0.40**	**-**	**-**	**1.78**	**-**	**-**	**SUBTOTAL - Level Service Requests: Town IT**		**$663,366**	**-$30,000**	**$633,366**	**-$100,000**	**$533,366**
									PROGRAM IMPROVEMENT REQUESTS						
									Program Improvement Requests: Town IT						
-	-	-	-	-	-	-	1550	4	Town - Device Deployment Management	Town IT	$45,000		$45,000		$45,000
-	-	-	-	-	-	-	1550	4	Town-Licenses MS Office and Adobe	Town IT	$20,125		$20,125		$20,125
-	-	-	-	-	-	-	1550	4	Town-ISP Bandwith increase	Town IT	$8,000		$8,000		$8,000
-	**-**	**-**	**-**	**-**	**-**	**-**			**SUBTOTAL - Program Improvement Requests: Town IT**		**$73,125**	**$0**	**$73,125**	**$0**	**$73,125**
-	**-**	**-**	**-**	**-**	**-**	**-**			**SUBTOTAL - Program Improvement Requests: Schools**		**$73,125**	**$0**	**$73,125**	**$0**	**$73,125**
2.18	**2.18**	**2.18**	**0.40**	**-**	**-**	**1.78**			**TOTAL REQUESTS**		**$736,491**	**-$30,000**	**$706,491**	**-$100,000**	**$606,491**
8.18	**8.18**	**8.18**	**0.40**	**0.00**	**0.00**	**7.78**			**TOTAL FY6 SCHOOL BUDGET - TOWN IT**		**$2,640,774**	**-$30,000**	**$2,610,774**	**-$100,000**	**$2,510,774**
2.18	**2.18**	**2.18**	**0.40**	**0.00**	**0.00**	**1.78**			**INCREASE FROM FY25**		**$736,491**	**-$30,000**	**$706,491**	**-$100,000**	**$606,491**
36.3%	**36.3%**	**36.33%**	**-**	**-**	**-**	**29.67%**			**% INCREASE FROM FY25**		**38.68%**	**-**	**37.10%**	**-**	**31.85%**

Needham School Committee

January 27, 2025

Agenda Item: **School Committee Comments**

Background Information:

- Members of the School Committee will have an opportunity to report on events, information, and matters of interest not on the agenda.

Members of the School Committee available for comment:

Elizabeth Lee, Chair
Michael O'Brien, Vice Chair
Connie Barr
Michael Greis
Andrea Longo Carter
Alisa Skatrud
Matthew Spengler
Max Scott, Student Representative

Needham Public Schools

Needham School Committee

January 27, 2025

Agenda Item: Information Items

- FY26 Revolving Fund Budget Request: Nutrition Services
- FY26 Revolving Fund Budget Request: Preschool

Revolving Fund FY26 Budget Request

Fund Name:	**Nutrition Services (2550-3170)**
Fund Manager:	**Director of Nutrition Services**
Executive Summary:	● **Budget Scenario** ● **Continuation of Universal Free Meals** ○ **Massachusetts-Supported Free Meals Permanently** ○ **Program Improvements, Opportunities and Success** ● **No Change in Fees**

Budget Overview:

The Nutrition Services Department (NSD) provides meals that are homemade, nutritious, appetizing, and feature locally-sourced foods, to students (and adults) in Needham's eight public schools. Needham's National School Lunch and Breakfast Programs serve approximately 3,500 lunches and 800 breakfasts per day and approximately 774,000 meals per year. This self-operated program receives revenue from federal and state reimbursements for student breakfasts & lunches, as well as from the sale of adult meals, a la carte food items and catering sales. Food items are carefully and creatively prepared in the district's eight school kitchens with a focus on scratch cooking and purchasing ingredients from local suppliers. Breakfast is served at the start of the school day and lunch is served during a period of approximately two hours per day in our cafeterias. Pre-ordered adult lunches are prepared at the high school and delivered to staff in all schools, including Hillside.

Enabling and Affecting Legislation:

7 CFR Chapter 11 Child Nutrition Programs: Part 210 National School Lunch Program (NSLP); OMB CircularA-87; Chapter 548 of the Acts of 1948; Healthy, Hunger-Free Kids Act (HHFKA) of 2010**;** MGL School Nutrition Law, Chapter 111, Section 223**;** Massachusetts School Nutrition Standards for Competitive Foods and Beverages, per the "Act Relative to School Nutrition" 1205 CMR 225, Mass Dept. of Public Health, July 2010; Permanent State-funded Universal Free School Meals

District's Vision, Mission, Goals and Objectives:

The NSD ensures that the food service infrastructure supports Needham Public Schools' learning goals in the following ways:

- On August 9, 2023, the Governor and the Massachusetts legislature made an historic investment to solve childhood hunger by making Massachusetts the 8th state in our nation to support Universal Free Meals permanently. This has had a profound positive impact on both students and the Department. The data has shown that continuing with universal free school meals has:
  - Sustained high student participation in both lunch and breakfast;
  - Prevented a significant drop in participation as seen in other states; and

• Provided significant investment in school nutrition programs to sustain and improve the nutritional quality of meals.

Research shows that the healthiest meal students eat in a day comes from school cafeterias (JAMA, 2021). Providing students with free, healthy meals will improve future health outcomes, increase food security, eliminate the stigma of "free & reduced lunch" and will reduce school meal debt.

The permanent Universal Free Meal Program is a combination of federal reimbursement and supplemental funding from the Commonwealth of Massachusetts for student lunches, breakfasts and snacks, which makes meals free to students. Students still are classified with a free, reduced and paid status, but only for reimbursement purposes. Certain exclusions apply, however. Under the program, only the first reimbursable breakfast, lunch and snack are provided free of charge to students; second meals and a la carte items are made available for a fee. The current reimbursement rates are presented in the chart below.

Meal Programs	**Federal Rates**	**State Rates**	**Total Rates**
Breakfast Paid	$0.39	$1.98	$2.37
Breakfast Reduced	$2.07	$0.30	$2.37
Breakfast Free	$2.37	$0	$2.37
Lunch Paid	$0.56	$4.01	$4.57
Lunch Reduced	$4.17	$0.40	$4.57
Lunch Free	$4.57	$0	$4.57
Snack Paid	$0.11	$1.10	$1.21
Snack Reduced	$0.60	$0.61	$1.21
Snack Free	$1.21	$0	$1.21

Under the program, free breakfasts and lunches continue to consist of the following components, per federal regulation:

1. A **FREE** breakfast consists of the following. (Students MUST choose three items to be a complete meal & one item must be a fruit or vegetable.)
    a. Two whole grain items or one grain and one protein item (such a, for example, a whole grain breakfast sandwich)
    b. Fruit and or juice - unlimited whole fruit or 1 - 4 oz juice
    c. Milk, 8 oz - fat-free, 1%, fat-free chocolate or Lactaid (for documented lactose intolerant students)

2. A **FREE** lunch includes the following elements. (Students MUST choose three items to be a complete meal and one item has to be a fruit or vegetable.)
    a. One entree (any choice) - An entree consists of a protein item and a whole grain item, usually served together (such as, for example, a hamburger on a bun)
    b. Fruits and Vegetables - unlimited - students are encouraged to eat plenty

c. Milk, 8 oz - fat-free, 1%, fat-free chocolate or Lactaid (for documented lactose intolerant students)

The Universal Free Meals program continues to positively affect program financials. Revenues have increased significantly over prior years. Current year collections are approximately $300,000 higher than in FY23. Although program expenses also have increased, particularly the cost of food, the additional revenue has provided an opportunity for the program to replace equipment as an investment in the program. Approximately 65% of the department's equipment is 15 years old, or older. Replacing these older pieces is essential for being able to meet the increase in meal participation mentioned below, and for diversifying the school menus. Attachment B includes a five-year replacement plan for NSD equipment.

- Current program participation has stabilized in comparison to the increases in the past 3 years which were a result of the Universal Free Meals Program. Lunch participation, as measured by lunch average daily participation (ADP) as a percentage of enrollment, has settled at 63%, following three years of increasing participation since the introduction of free meals. (Participation was 68% in FY24, 64% in FY23 and 60% in FY22.)

- The Nutrition Services Department is continuously expanding its farm to school program by incorporating more locally grown foods. The Massachusetts Department of Elementary and Secondary Education's (DESE) Office for Food and Nutrition Programs (FNP), in partnership with the Massachusetts Farm to School Program, has awarded Needham another round of funds to purchase locally-grown food for school meals. Needham Nutrition Services received an additional $16,565 in FY25 to spend on local products.

- NSD continues to develop and implement a highly effective professional development employee training program. Some of our key areas for improvement are: culinary skills, food safety, cultural sensitivity, positive customer service and employee wellness. The professional development currently planned for FY25 includes classes in culinary techniques, cultural sensitivity and food safety. Over the winter break, employees were also provided with a culinary kit highlighting a homemade soup recipe. They prepared the recipe in their home kitchens to promote scratch cooking and employee wellness. Future staff training will continue to include nutrition education that is focused on student health, encouraging healthy eating choices, staff wellness, food safety and culinary skill building.

- The Department also is focused on diversifying our menus with healthy homemade meals and recipes that replace processed packaged foods. NSD is participating in Massachusetts Farm to School Harvest of the Month Initiative. This initiative places a focus on locally sourced foods that are in season each month. Additionally, once per month, NSD holds a recipe testing day for the purpose of developing standardized recipes for future menus that incorporate the harvest of the month. The successful recipes thus far include homemade soups, sauces, vegetable dishes and main entrees. A few examples include: chicken noodle, broccoli cheddar and ratatouille soups, honey garlic sauce for chicken and homemade cheese sauce for nachos, tandoori chicken, butternut squash risotto, vegetable lo mein, marinated seasonal vegetable salad and carrot hummus. The new baker position has contributed to the success of offering a homemade breakfast item once a week at all schools. Some examples are: apple cider donut muffins, Brazilian cornmeal breakfast cakes, cheesy chicken sausage breakfast biscuits.

- The Department is continuously re-evaluating its effort to reduce program waste and operate more sustainably. One area identified for change is the use of reusable trays and silverware, as

approximately, 663,437 single use trays were discarded in FY24. Toward this goal, this year, the Department contracted with a company called RE:DISH to provide washing services for reusable dishes and utensils at the schools that lack dishwashing capability. The annual cost of the service is significant, at approximately $174,000, but will make a huge impact on waste reduction.

- For the first time in many years, the program is fully staffed and has adequate substitute coverage. The Department attributes this to recent increases in the Unit E wages, to more attractive scheduling options (for individuals who seek work during school hours), and to more targeted advertising, including new hire referral bonuses and word of mouth. As a result of full staffing, expanded professional development offerings and team building, staff morale has been very positive, overall.

- Meals per labor hour (MPLH) in Needham kitchens is consistent with industry averages, albeit on the high end due to the Program's focus on scratch cooking. MPLH is a school nutrition productivity measurement. The state (DESE) recommends that a productive school kitchen should strive for 10-18 MPLH depending on the grade levels and the amount of scratch cooking. The NSD kitchens are currently averaging 18.5 meals per labor hour, compared to an average of 19 meals per labor hour in FY24.

- At the beginning of November, the Department launched a feeding program for full-time Preschool students at Newman. Previously, families had provided brown bag lunches for students. Participation has increased to nearly 83% in the span of one month.

- This Spring, the Program will be installing six new vending machines at NHS, which will be selling reimbursable breakfasts and lunches, as well as after-school snacks and drinks. The program anticipates that these new machines will increase breakfast participation, reduce cafeteria congestion during lunches, and will make healthy snacks more readily available to student athletes and others. The introduction of these machines will not reduce labor costs, as staff will continue to prepare the meals served by these machines. Students will use their IDs or scan their barcodes to purchase at the new machines.

- This year, the Department implemented a new point of sale system, LINQ, which offers a more seamless and integrated platform for student purchasing, parental control and communication, recipe and menu analysis, allergy management, online payment, inventory control, free and reduced application processing, financial management, and catering. This new system replaced several disconnected programs, has improved the experience for student and parent users, and offers enhanced functionality for overseeing and managing the program.

- During the current school year, the program is undergoing an Administrative (Compliance) Review by the Department of Elementary and Secondary Education (DESE.) This review is routine, and is normally conducted every five years. While here, DESE will conduct menu and tray analysis, food safety, program financials and staff professional development.

- Finally, there is uncertainty around the ongoing federal commitment to support this program. The incoming Administration under President-elect Trump has signaled that it would be looking for efficiency reductions to many federal programs. The federal government provides approximately $650,000 - $700,000 in federal meal reimbursements and $315,000 in financial support for commodity foods. These amounts represent approximately 25% of the program's revenue budget. The FY26 budget is based on a continuation of the current program reimbursements and structure. Should Needham receive information about reductions to our federal funding sources, an updated projection will be provided to the School Committee.

FY26 Budget Analysis:

1. Program Revenue:

The Massachusetts Free Meal funding is permanent for school nutrition programs. Under this legislation, total program revenues for FY26 are anticipated to be $4,034,935, which is consistent with the actual total revenue of $4,148,967 in FY24 and projected revenue collection of $4,025,982 in FY25.

FY26 program revenues are based on FY25 rates. The FY25 rates increased for free and reduced school breakfasts (by $0.09 meal) and for free and reduced school lunches (by $0.19/meal.) The actual reimbursement rates for FY26 will be set by the state and federal governments later in the year.

Combined State & Federal Reimbursement Rate*	**FY22 (COVID)**	**FY23**	**FY24**	**FY25**	**FY26 (Budget)**
Breakfast Free	$2.46 (F)	$2.26 (F)	$2.28 (F)	$2.37 (F)	$2.37 (F)
Breakfast Reduced	$2.46 (F)	$1.96 (F) $0.30 (S)	$1.98 (F) $0.30 (S)	$2.07 (F) $0.30 (S)	$2.07 (F) $0.30 (S)
Breakfast Paid	$2.46 (F)	$0.50 (F) $1.76 (S)	$0.38 (F) $1.90 (S)	$0.39 (F) $1.98 (S)	$0.39 (F) $1.98 (S)
Lunch Free	$4.61 (F)	$4.46 (F)	$4.38 (F)	$4.57 (F)	$4.57 (F)
Lunch Reduced	$4.61 (F)	$4.01 (F) $0.45 (S)	$3.98 (F) $0.40 (S)	$4.17 (F) $0.40 (S)	$4.17 (F) $0.40 (S)
Lunch Paid	$4.61 (F)	$0.85 (F) $3.61 (S)	$0.53 (F) $3.85 (S)	$0.56 (F) $4.01 (S)	$0.56 (F) $4.01 (S)

* F=Federal Reimbursement S=State Reimbursement

Budgeted program participation for FY26 is based on the FY25 participation rates. The tables below present comparative lunch participation for the month ending September for the current and two prior years. The current year participation is similar to last year, except at High Rock, where it has dropped from 71% (FY24) to 65% (FY25.) While the exact cause of this change is not well understood, the program has been evaluating its menu and piloting new menu options at that school.

FY25 Ending Sept 2024	Enrollment	Days	Lunch	Lunches/Day	Lunch ADP/Enrollment	Breakfast	Breakfast/Day
Newman	696	20	9,298	465	67%	2,733	137
Mitchell	424	20	6,112	306	72%	2,470	124
Sunita	533	20	7,696	385	72%	2,419	121
Broadmeadow	502	20	6,708	335	67%	1,883	94
Eliot	396	20	5,531	277	70%	1,656	83
High Rock	441	20	5,715	286	65%	1,301	65
Pollard	867	20	12,525	626	72%	1,615	81

NHS	1635	20	15,214	761	47%	870	44
District	**5494**	**20**	**68,799**	**3,440**	**63%**	**14,947**	**747**
FY24 Ending Sept 2023	Enrollment	Days	Lunch	Lunches/Day	Lunch ADP/Enrollment	Breakfast	Breakfast/Day
Newman	697	19	8,724	459	66%	2,966	156
Mitchell	431	19	5,904	311	72%	1,914	101
Sunita	532	19	7,490	394	74%	2,252	119
Broadmeadow	522	19	6,441	339	65%	1,704	90
Eliot	402	19	5,454	287	71%	1,706	90
High Rock	447	19	5,995	316	71%	1,289	68
Pollard	880	19	11,947	629	71%	1,380	73
NHS	1627	19	15,827	833	51%	730	38
District	**5538**	**19**	**67,782**	**3,567**	**68%**	**13,941**	**734**
FY23 Ending Sept 2022	Enrollment	Days	Lunch	Lunches/Day	Lunch ADP/Enrollment	Breakfast	Breakfast/Day
Newman	697	20	8,781	439	63%	3,184	159
Mitchell	484	20	6,188	309	64%	1,712	86
Sunita	520	20	7,661	383	74%	658	9
Broadmeadow	549	20	6,955	348	63%	943	47
Eliot	412	20	6,055	303	73%	1,850	93
High Rock	493	20	6,549	327	66%	2,244	112
Pollard	889	20	11,116	556	63%	1,655	83
NHS	1660	20	15,754	788	47%	730	37
District	**5704**	**20**	**69,059**	**3453**	**64%**	**12,976**	**625**

The Nutrition Services Program also receives revenue from catering, adult sales and a la carte sales. Budgeted additional revenue from these sources is shown in the chart below. Over the past two years, the program has focused on boosting its catering, ala carte and adult sales programs. These include increasing the quality of its scratch cooking menu offerings, buying fresher produce and protein items from local farms, offering seasonal menu items and offering a more customized and convenient ordering platform. The FY26 budget projection represents a conservative estimate of sales activity, based on prior year historical data.

Additional Revenue	**Actual FY22**	**Actual FY23**	**Actual FY24**	**Budget FY25**	**Projected FY25**	**Budget FY26**
Catering Sales	$10,258	$22,506	$28,363	$20,000	$30,000	$24,000
Adult Sales	$50,190	$62,194	$74,158	$75,000	$75,000	$74,559
A La Carte	$387,494	$454,480	$467,254	$495,000	$495,000	$467,494

The FY26 budget also includes estimated USDA Donated Commodity food dollars in the amount of $315,982, the same as the FY25 amount. These commodity dollars can and will be allocated for fresh produce distributed through the USDA and Department of Defense (DOD) Fresh Fruit and Vegetable Program, which consists of high quality "brown box" foods, such as canned and frozen fruits, vegetables, meats, cheeses, and whole grains, and 'diversion' to commercial food processors to convert raw bulk USDA foods into more convenient ready-to-use foods.

Although the first complete meal is free to students under Universal Free, the program also provides additional reimbursable meals, second entrees and ala carte items to students for a fee, as well as sales to adults. The prices for these items appear below.

Student Meal Prices	**FY21***	**FY22***	**FY23***	**FY24**	**FY25**	**FY26**
Elementary Full Price Lunch	$3.25	$3.25	$3.25	$3.45	$3.45	$3.45
Middle School Regular Lunch	$3.50	$3.50	$3.50	$3.70	$3.70	$3.70
Middle School Gourmet Lunch	$4.25	$4.25	$4.25	$4.45	N/A	N/A
Middle School Salad Bar	$4.00	$4.00	$4.00	$4.20	N/A	N/A
High School Regular Lunch	$3.50	$3.50	$3.50	$3.70	$3.70	$3.70
High School Salad Bar Lunch	$4.25	$4.25	$4.25	$4.45	N/A	N/A
High School Gourmet Lunch	$4.25	$4.25	$4.25	$4.45	N/A	N/A
Reduced Price Lunches	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Student Breakfast Prices	**FY21***	**FY22***	**FY23***	**FY24**	**FY25**	**FY26**
Elementary Full Priced Breakfast	$2.00	$2.00	$2.00	$2.00	$2.00	$2.00
Middle School Full Priced Breakfast	$2.25	$2.25	$2.25	$2.25	$2.25	$2.25
High School Full Priced Breakfast	$2.25	$2.25	$2.25	$2.25	$2.25	$2.25
Reduced Priced Breakfast	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Adult Meal Prices	**FY21**	**FY22**	**FY23**	**FY24**	**FY25**	**FY26**
Adult Elementary Lunch	$4.25	$4.25	$4.25	$5.00	$5.00	$5.00
Adult Elementary Lunch - Special	$4.48	$4.48	$4.48	$5.00	N/A	N/A

Adult Lunch Secondary	$4.25	$4.25	$4.25	$5.00	$5.00	$5.00
Adult Lunch Secondary Salad Bar	$4.95	$4.95	$4.95	$5.00	N/A	N/A
Adult Lunch Gourmet	$4.70	$4.95	$4.95	$4.95	N/A	N/A
Adult Breakfast Elementary	$2.00	$2.25	$2.25	$2.25	$2.60	$2.60
Adult Lunch Secondary	$2.25	$2.50	$2.50	$2.50	$2.60	$2.60

Ala Carte & Second Entrée Prices	**FY26**
Breakfast Second Meal (6-12)	$1.25
Lunch Second Meal (6-12)	$3.00
A La Carte Items	$0.50 - $3.00

2. Program Expenses

FY26 Program projected expenses total $4,158,719. These expenditures include salary and wages for program employees, food and food service supplies, repair, maintenance and replacement of kitchen equipment, computerized cash registers, office equipment, office supplies, conference and training fees and other administrative expenses.

During FY26, the Nutrition Services Program will be staffed by: a full-time director (1.0 FTE), a full-time assistant director (1.0 FTE), a full-time bookkeeper (1.0 FTE), a full-time secretary (1.0 FTE), eight cafeteria managers (8.0 FTE), a part-time NHS assistant chef manager (0.71 FTE – formerly a cafeteria worker), 32 part-time cafeteria workers (27.82 FTE), 7 substitute cafeteria workers, 1 driver position (0.57 FTE), and a part time baker (0.57 FTE). The FY26 staffing is based on the current year, which reflects the addition of 4.53 FTE cafeteria workers to support additional meals and scratch cooking menu offerings. The additional cafeteria staff are reflected in the MPLH calculations.

FY26 Projected Staffing FTE

FTE	**FY22 Actual**	**FY23 Actual**	**FY24 Budget**	**FY25 Budget**	**FY25 Projected**	**FY26 Budget**	**Inc/ (Dec)**
Admin	2.0	2.0	2.0	2.0	2.0	2.0	0
Café Staff	32.3	32.04	32.04	32.0	36.53	36.53	4.53
Clerical	2.0	2.0	2.0	2.0	2.0	2.0	0
Driver		0.57	0.57	0.57	0.57	0.57	0
Baker				0.57	0.57	0.57	0

Total	**36.30**	**36.61**	**36.61**	**37.14**	**41.67**	**41.67**	**4.53**

The FY26 budget also includes increases to the following line items: food (5%) to reflect an assumption that food prices will remain at current levels and to account for fluctuations in participation; professional development in culinary arts for staff members (50%); software licenses (24%) due to the cost of LINQ and more accurate budgeting; equipment repair (10%) and technology equipment (200%) to reflect the replacement of legacy device with iPads.

3. FY26 Program Budget and Fund Balance

Planned ending fund balance is estimated to be $1,524,422 for FY25, which represents the equivalent of 3.67 months operational reserves. Since federal regulations cap the amount of fund balance at a maximum of three months operational reserves, the program has developed a multi-year plan for extinguishing the surplus balance over the next few years:

- Increase labor in kitchens to support scratch cooking. This includes the newly proposed baker.
- Purchase locally sourced and higher quality foods for students' health. The FY26 budget projects a a moderate increase in food expenses by 5%.
- Provide effective and fundamental training for staff in culinary arts, nutrition education and customer service to positively influence students' healthy eating and employee wellness.
- Replace old equipment with versatile, higher functioning and efficient pieces.
- Improve environmentally friendly and sustainable practices by removing single use supplies and replacing them with reusable items.

The FY26 budget is presented as Attachment A. Attachment B presents planned equipment replacement over the next five-year period.

FY26 Budget Scenario Nutrition Services	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Projected	FY26 Budget
Beginning Fund Balance	$127,648	$923,004	$1,308,550	$1,264,518	$1,567,793	$1,648,206
Revenues						
Meals & Food Revenue	$462,236	$544,667	$574,990	$597,400	$600,000	$566,052
Federal Reimbursement	$3,050,662	$870,736	$730,659	$599,438	$700,000	$658,412
State Reimbursement	$58,313	$2,118,729	$2,521,997	$2,343,274	$2,400,000	$2,494,289
Interest	$297	$1,895	$13,422	$10,000	$10,000	$200
Adjustments						
Total Revenue	$3,571,508	$3,536,028	$3,841,067	$3,550,112	$3,710,000	$3,718,953
Non-Cash Commodities	$175,800	$184,316	$307,900	$315,982	$315,982	$315,982
Total Revenue	$3,747,308	$3,720,343	$4,148,967	$3,866,094	$4,025,982	$4,034,935
Expenditures						
Operating Subsidy						
Central Admin/Salary	$214,247	$1,388,706	$1,622,182	$256,489	$256,489	$268,426
Food Service Worker	$958,494			$1,317,178	$1,317,178	$1,405,392
Secretary & Bookkeeper	$114,946			$109,097	$109,097	$120,714
Driver & Baker				$42,834	$25,000	$50,928
Cafe Subs	$55,113	$37,665	$42,894	$15,399	$45,000	$15,750
Overtime	$975	$2,131	$2,938			
Longevity	$15,050	$14,575	$22,400	$24,425	$24,425	$19,800
Benefits				$0		
R&M Tech Sv/Maint Fees/Upgrades	$10,762	$7,634	$633	$7,634	$7,634	$1,800
Software License & User Fees	$4,490	$9,890	$30,847	$19,172	$19,172	$23,800
R&M Equipment Repair	$48,167	$55,984	$92,244	$68,000	$68,000	$75,000
Tuition						
Postage			$369			
Printing	$6,670	$557	$5,750	$9,900	$6,000	$6,000
Other Services	$30,660	$33,753	$22,782	$11,205	$5,000	$15,000
Office Supplies	$6,629	$5,433	$8,138	$6,400	$8,000	$8,000
Uniforms/Towels	$5,772	$5,522	$7,381	$8,000	$6,000	$10,000
Food	$1,167,267	$1,342,467	$1,456,522	$1,243,064	$1,300,000	$1,388,190
Tray Washing Service				$174,240	$87,120	$174,240
Equipment (under $5,000)	$644	$9,258	$4,650			
Other Supplies (Paper)	$51,609	$59,428	$93,185	$22,470	$35,000	$36,203
In State Conferences & Training	$1,532	$5,088	$6,952	$20,000	$20,000	$30,000
Out of State Travel/Conferences			$1,712			
Dues & Memberships	$4,329	$4,704	$4,532	$5,000	$5,000	$5,000
ther Expenses including Student Reimbursement	$38,088	$33,348	$16,777	$31,000	$18,000	$20,000
Non Cash Commodities	$175,800	$184,316	$307,900	$315,982	$315,982	$315,982
Capital Equipment	$30,819	$133,686	$131,694	$137,000	$257,472	$147,994
Technology Equipment	$9,890		$1,998	$5,000	$5,000	$15,000
Taxes			$5,245	$5,000	$5,000	$5,500
Other Purchases	$0	$650	$0	$0	$0	
Total Expenditures	**$2,951,953**	**$3,334,797**	**$3,889,724**	**$3,854,489**	**$3,945,569**	**$4,158,719**
Anticipated Ending Funding Balances	**$923,004**	**$1,308,550**	**$1,567,793**	**$1,276,123**	**$1,648,206**	**$1,524,422**
Net Income	**$795,356**	**$385,546**	**$259,243**	**$11,605**	**$80,413**	**-$123,784**
Costs/Month	**295,195**	**333,480**	**388,972**	**385,449**	**394,557**	**415,872**
Months Held in FB	**3.13**	**3.92**	**4.03**	**3.31**	**4.18**	**3.67**

	School	Equipment	Estimated Cost
FY25	Pollard	Dishwasher	$18,306.00
FY25	High School	2 Combi Ovens	$53,168.00
FY25	High School	Cold Rails	$15,397.00
FY25	High School	Hot serving unit	$10,096.00
FY25	High Rock	2 Door Cooler Reach In	$13,754.52
FY25	Eliot	Combi Oven	$32,397.70
FY25	Broadmeadow	Cold Rails	$16,278.35
FY25	Mitchell	Cold Rails	$32,215.74
FY25	Mitchell	Hotline	$33,193.00
FY25	Needham High	Tilt Skillet	$32,665.93
Total FY 25			**$257,472.24**
FY26	Newman	Combi Oven	$32,397.00
FY26	Newman	2 Warmers	$14,000.00
FY26	High School	Combi Oven	$32,397.00
FY26	Broadmeadow	Dishwasher	$19,500.00
FY26	Broadmeadow	2 Warmers	$14,700.00
FY26	Broadmeadow	Double Convection Oven	$35,000.00
Total FY26			**$147,994.00**
FY27	Needham High	4 Warmers	$28,000.00
FY27	Newman	Tilt Skillet	$32,665.93
FY27	Needham High	Serving Line Cold	$12,000.00
FY27	Sunita	Tilt Skillet	$32,665.00
FY27	Mitchell	Warmer	$14,000.00
FY27	High School	Table Top Warmer	$5,000.00
Total FY27			**$119,330.93**
FY28	High Rock	Double Convection Oven	$35,000.00
FY28	Eliot	Dishwasher	$27,000.00
FY28	Newman	Kettle	$15,000.00
FY28	Sunita	Combi Oven	$32,397.00
FY28	Needham High	Reach In Cooler	$4,500.00
FY28	Needham High	Reach In Cooler	$4,500.00
Total FY28			**$118,397.00**
FY29	Sunita	Dishwasher	$27,500.00
FY29	District	Electric Van	$72,000.00
FY29	Needham High	Reach In Cooler	$4,500.00
FY29	Needham High	Reach In Cooler	$4,500.00
FY29	Newman	Dishwasher	$27,500.00
Total FY29			**$136,000.00**

Revolving Fund FY26 Budget Request

Fund Name:	**Preschool (2350-3610)**
Fund Manager:	**Preschool Program Director**
Executive Summary:	● **(Operating Request) Increase the operational subsidy to the Revolving Fund from $60,625 to $110,625.** ● **Reorganize the Program's offerings to tuition-paying families to ensure the fiscal and enrollment stability of the fee-based program.** ● **No change to program fees**

Budget Overview:

This account funds the Integrated Preschool Program provided on a fee-basis to typically-developing youngsters at the Newman Elementary School. The Preschool Program provides services to three, four and five-year olds, three or four days per week on a full-day or half-day basis. The half-day programs run from 9:00 – 11:30 a.m. (morning session) and 12:40 – 3:10 p.m. (afternoon session.) The full-day program runs from 9:00 a.m. – 3:10 p.m. "Lunch Bunch," a supervised lunch program, runs from 11:30 a.m. - 12:40 p.m. each day, and is offered to all students participating in the full-day program. (This program was eliminated for half-day students in FY20.) Fee-based programming also is available during the summer. The Preschool operates mixed-age classrooms designed to meet the diverse needs of our preschool students in a developmentally-appropriate setting.

The Preschool Program enrolls up to approximately 80 special education students on IEPs and 80 typically developing children from the Needham community. (The Preschool must maintain a student ratio of 8 typically developing students to 7 special education students in its integrated classrooms. The maximum of 80 typically-developing students represents half-day participation 'slots.') The special needs population receives mandated special education services free of charge from the Needham Public Schools. The remaining children are "typically" developing children from the community, who pay tuition to attend the program. Preschool services for special education youngsters are funded through a combination of regular school operating budget and grant accounts (including the federal early childhood and special education entitlement grants.)

Enabling Legislation:

M.G.L. Chapter 71 Section 47

Critical Issues:

Critical issues for the Preschool continue to be: making the program more attractive to tuition-paying families for the purpose of ensuring the financial and enrollment sustainability of the tuition-in program; ensuring a fair and equitable selection process for fee-paying families; retaining qualified personnel to ensure full-enrollment and provide adequate supervision of students; and completing the playground project.

One of the most pressing issues for the Preschool Program is ensuring its *fiscal sustainability*. In FY24, the District opened a new preschool classroom to accommodate recent growth in the number of preschool students requiring special education placements in both the integrated and substantially separate classrooms. This additional classroom has allowed Needham to enroll additional fee-paying students, by creating the equivalent of 8 new spots for 4-full day students. In addition, fees were raised to remain comparable with community providers and sustain program operations. These fees were increased as follows:

- 3-day half day: $3,465 to $4,300
- 3-day full day: $8,580 to $9,900
- 4-day half day: $4,620 to $5,800
- 4-day full day: $11,435 to $13,200

Despite the additional slots, the Preschool's fee-based program continues to face challenges in meeting its enrollment, and therefore its revenue targets. The FY25 budget projected an enrollment of 44 typically-developing students, including 24 four-day full-day students, 13 four-day half-day students, 4 three-day full-day students, and 3 three-day half-day students. This enrollment mix was expected to generate $452,500 in revenue. However, the Preschool has enrolled the equivalent of only 42.75 students, with a notable shortfall in four-day, full-day placements. The current enrollment includes 22 four-day full-day students, 13.75 four-day half-day students, 4 three-day full-day students, and 3 three-day half-day students. Additionally, projected tuition revenue is reduced when tuition-paying students are identified as having special education needs. The current year enrollment mix is expected to generate only $423,350 in revenue, resulting in a revenue shortfall of $67,877. A similar deficit (of $38,972) existed in the prior year (FY24) and is expected for FY26 ($60,137), absent any changes to the subsidy or program structure. This chronic revenue deficit underscores the need for a continued focus on enrollment strategies and fiscal sustainability.

To mitigate the fiscal instability of next fiscal year's program, the FY26 budget includes a modest increase in the number of fee-paying students and an expansion of four-day slots. The budget is based on enrolling at least 44 fee-paying students, with a minimum of 25 four-day full-day students and 11 four-day half-day students. Additionally, the Superintendent recommends a $50,000 increase in the operating budget subsidy (from $60,625 to $110,625) to offset program expenses. This combined approach is projected to generate $435,800 in revenue, which more closely approximates anticipated expenditures (of $445,937.)

However, even with these measures, the projected FY26 ending fund balance is expected to be only $807, which is far below the recommended reserve equivalent to three months of operating expenses (or, approximately $134,000) and insufficient to address fluctuations in enrollment or program expenses. This shortfall highlights the unsustainable nature of the current program structure.. The Superintendent strongly recommends conducting a ***Preschool Sustainability Analysis*** and ***program reorganization*** ahead of the FY27 budgeting cycle to develop a long-term, sustainable framework for the Preschool. This analysis should focus on the current program's limited hours and days of service, its restrictive use of program and Newman building staff to provide coverage, and its limited recruitment of Needham-only families to fill tuition-in slots. This analysis will be critical to ensuring the program's financial and operational stability in the years to come.

In the interim, for FY26, the Preschool must prioritize enhanced marketing efforts and increased enrollment of full-day students, particularly in four-day programs, to maximize the utilization of available slots while maintaining a safe and enriching learning environment, especially during lunch periods. Additionally, the Preschool balances peer groupings in the afternoon programs. Ideally, full-day placements for children who are not yet four years old by August 31 of the relevant school year is capped at eight students, allowing for the creation of a dedicated afternoon classroom for younger children.

The Preschool has *changed its enrollment process for FY25, to better ensure that the process is fair and equitable for tuition-paying families*. Currently, students are enrolled on a first-come-first-served basis, with returning students given first priority for the upcoming year and no preference given to siblings of enrolled students. Enrollment opens approximately one year prior to the school year at midnight and fills to capacity within less than five minutes. A waiting list is then generated using a first-come-first-served model. Families must register and pay a deposit by a certain date, or they forfeit their placement. Many families have voiced dissatisfaction and frustration with this process, particularly those without access to the internet or unable to immediately apply once enrollment opens, as well as families with siblings who must leave the program if the sibling is not admitted. The new model uses a random selection process, where applications are submitted in the fall and student names are randomly selected for enrollment, based on the number of available classroom slots. In the proposed model, siblings are selected together in the random selection process. In addition, a waitlist is generated using the same random selection process, for those students who are not admitted. As before, families will need to register and pay their deposit by a certain date, or they would forfeit their placement. Given the concern around fiscal sustainability, the District will need to ensure that the appropriate number of four and three-day placements are maintained under the new process.

Retaining qualified personnel remains a significant challenge for the Preschool. Persistent staffing shortages among instructional assistants limit the Preschool's ability to create new classrooms, provide lunch coverage, disrupt continuity and hinder operations. Although last year's renegotiation of the Unit C Instructional Assistant Collective Bargaining Agreement has improved NPS's ability to recruit qualified staff, high turnover in these positions remains an ongoing concern. Continued focus on addressing this issue is critical to maintaining the stability and quality of the Preschool program.

Finally, the Preschool has prioritized the project to *complete construction of an updated playground*. The Newman preschool playground is an older playground that is situated in a part of the school that has constant sunlight. During warmer weather, the ambient temperature on the playground climbs rapidly, due to a lack of shade and the heat-absorbing black playground surface. Approximately half of the children who attend the preschool have special needs, including some students with sun sensitivity. As a result, students' access to the playground is limited to cloudy days or to mild weather. In addition, the crumbling asphalt walkway that surrounds the playground generates debris that has damaged the poured-in-place surface, creating trip hazards. This playground is in need of renovation to replace the poured-in-place surface, install updated playground equipment and provide much needed shade.

The project to update this playground was first identified in FY20, when the School Department requested and received $69,200 from Town Meeting toward the installation of a custom shade shelter. Unfortunately, COVID interrupted this project, which was deferred for two years, at which time engineers engaged by the Building Maintenance Department reported that the project would be cost ineffective, due to complications associated with installing the required footings in the presence of ledge. Since then, new designs have been developed that integrate the installation of a shade structure, update climbing equipment, and replace the existing poured-in-place surface. While architectural and logistical challenges have arisen, efforts are currently underway to

address them. A reserved fund balance of $105,600 from the Preschool Revolving Fund has been allocated to support this project and will supplement the required capital expenditures.

Support for District Vision, Mission, Goals and Objectives:

The Preschool Program promotes the Portrait of a Needham Graduate by addressing Priority 2: All Students Experience Integrative Teaching and Learning, and Priority 3: All Students Learn and Grow within Adaptable Environments.

FY26 Combined Program Budget:

The FY26 combined Preschool Program budget (see attached) derives resources from the school operating budget for mandated special needs services, the Preschool Revolving Fund for fee-based services to typically-developing students and two federal grants that support special needs staffing. The combined budget includes estimated resources of $2,758,931 and anticipated expenses of $2,769,068. This budget incorporates the $110,625 budget subsidy for fiscal sustainability purposes.

The planned resources of $2,758,931 include an Operating Budget allocation of $2,115,883; $435,800 in revolving fee revenues; and $207,248 in estimated grant revenues. In addition, $116,544 in beginning fund balance is expected in the Revolving Fund. This fund balance includes $105,600 in funds reserved for construction of the preschool playground and $10,944 in operational reserves.

Total expenses are budgeted to be $2,769,068 for the combined Preschool Program, including $2,744,736 in salary expenses for 35.22 FTE staff members and $24,332 in supplies and services. The combined expenditure budget is $228,845 greater than the current year projected expenditure budget of $2,540,223. The FY26 expenditure budget fully-funds all contractual steps and cost of living adjustments for staff members.

The program is expected to end the year with a $105,600 fund balance in the Revolving Fund before the anticipated cost of further playground improvements, and $807 after the playground improvements are made. This balance has no accumulated surplus from operations that will function as contingency reserves to address cash flow requirements and fluctuations in enrollment. This reserve amount of $0 is considerably less than the target fund balance amount of three months operating reserve, which is $133,781, owing to the enrollment-related revenue deficit experienced in the last few years.

The FY26 combined Preschool Program will be staffed by 35.22 FTE dedicated personnel, including a 1.0 FTE Coordinator, a 1.0 FTE Program Assistant, 8.82 FTE certified teachers, 3.87 medical/therapeutic staff, 18.93 FTE instructional assistants, a 0.6 FTE psychologist, and a 1.00 FTE nurse.

	FY24 Actual Total	FY25 Budget Operating	FY25 Budget Revolving	FY25 Budget 240 Grant	FY25 Budget 262 Grant	FY25 Budget Total	FY26 Budget Operating	FY26 Budget Revolving	FY26 Budget 240 Grant	FY26 Budget 262 Grant	FY26 Budget Total	FY26 Inc Ovr FY25 Bud
Program Director	1.00	0.50	0.50	-	-	1.00	0.50	0.50	-	-	1.00	-
Program Assistant	1.00	0.20	0.80	-	-	1.00	0.20	0.80	-	-	1.00	-
Certified Teachers	8.32	5.00	2.57	0.77	-	8.34	5.48	2.57	0.77	-	8.82	0.48
Medical/Therapeutic Prof. Staff	3.78	3.78	-	-	-	3.78	3.87	-	-	-	3.87	0.09
Long Term Teaching Subs	-	-	-	-	-	-	-	-	-	-	-	-
Long Term Instr. Assistant Subs	-	-	-	-	-	-	-	-	-	-	-	-
Daily Teaching Subs	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Assistants	18.84	14.17	2.67	1.19	0.91	18.94	14.16	2.67	0.50	1.60	18.93	(0.01)
Guidance Counselors	-	-	-	-	-	-	-	-	-	-	-	-
Psychologists	0.60	0.60	-	-	-	0.60	0.60	-	-	-	0.60	-
Nurses	1.00	0.15	0.50	0.35	-	1.00	0.15	0.50	0.35	-	1.00	-
Total	34.54	24.40	7.04	2.31	0.91	34.66	24.96	7.04	1.62	1.60	35.22	0.56

The following paragraphs focus on the Revolving Fund portion of this combined budget, which collects fees from typically developing students.

FY26 Revolving Fund Budget:

Revolving Fund Revenues:

The table below displays the historical fees over the past ten years. Fees were most recently increased in FY24 to support fiscal sustainability and ensure alignment with rates charged by other area providers.

Historical Fees	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
3-Day Half Day	3,150	3,150	3,150	3,465	3,465	3,465	3,465	3,465	3,465	5,450	5,450	5,450
4-Day Half Day AM	4,200	4,200	4,200	4,620	4,620	4,620	4,620	4,620	4,620	7,150	7,150	7,150
4-Day Half Day PM	4,200	4,200	4,200	4,620	4,620	4,620	4,620	4,620	4,620	7,150	7,150	7,150
3-Day Full Day				8,580	8,580	8,580	8,580	8,580	8,580	10,900	10,900	10,900
4-Day Full Day				11,435	11,435	11,435	11,435	11,435	11,435	14,300	14,300	14,300
Extended Day												
Lunch Bunch	$15/Day	$15/Day	$15/Day	$16.5/Day	$16.5/Day	NA	NA	NA	NA	NA	NA	NA
Summer Program (3-Week, 4-Day)	675	675	675	750	750	750	750	750	750	750	750	750

The section below describes anticipated revenues for each budget.

As discussed above, the Preschool continues to face challenges in meeting its revenue targets. The FY25 budget projected an enrollment of 44 typically-developing students, including 24 four-day full-day students, 13 four-day half-day students, 4 three-day full-day students, and 3 three-day half-day students. This enrollment mix was expected to generate $452,500 in revenue.

However, the Preschool has enrolled the equivalent of only 42.75 students, with a notable shortfall in four-day full-day placements. The current enrollment includes 22 four-day full-day students, 13.75 four-day half-day students, 4 three-day full-day students, and 3 three-day half-day students. Projected tuition revenue is often impacted mid-school year when tuition-paying students are identified as having special education needs, at which point their tuition is reduced to $0 for the remainder of the year.

This adjusted enrollment mix is projected to generate $423,350 in revenue in FY25, which is $29,150 less than the previously expected amount. This revenue deficit significantly depletes the program's working fund balance, underscoring the need for continued focus on enrollment strategies and fiscal sustainability.

To ensure fiscal sustainability, FY26 revolving fund resources total $435,800, representing fee-collections from tuition-paying families. The FY26 budget includes a modest increase in the number of fee-paying students and an expansion of four-day slots. The budget is based on enrolling at least 44 fee-paying students, with a minimum of 25 four-day full-day students and 11 four-day half-day students.

These changes are reflected in the following charts:

FY25 Budget	FY25 Budget Classes	FY25 Budget Enrollment (Paid)	FY25 Fee Per Student	FY25 Program Revenue
School Year				
3 Day Half Day	2	6	4,300	25,800
3 Day Full Day	1	4	9,900	39,600
4 Day Half-Day	6	12	5,800	69,600
4 Day Full-Day	2	24	13,200	316,800
		46		451,800
Summer (3 2-wk Sessions)				
6 wks/3-4 Days Per Week/2.5 Hrs/Day	3	2	250/190	700
Subtotal	3	2	-	700
Total				452,500

FY25 PROJECTIONS (WITH PROBABILITIES)	FY25 Projected Classes	Enrollment as of 12/16/2024 1.00	Projected Changes Half Year 0.50	Half Year 0.50	Quarter Year 0.25	Quarter Year 0.25	FY25 Projected Enrollment (Paid)	FY25 Fee Per Student	FY25 Program Revenue
School Year									
3 Day Half Day	2	3					3.00	4,300	12,900
3 Day Full Day	1	4					4.00	9,900	39,600
4 Day Half-Day	6	13	-1	3	-3	2	13.75	5,800	79,750
4 Day Full-Day	2	24	0	-3	0	-2	22.00	13,200	290,400
		44					42.75		422,650
Summer (3 2-wk Sessions)									
6 wks/3-4 Days Per Week/2.5 Hrs/Day	3						2.00	250/190	700
Subtotal	3						2.00	-	700
Total									423,350

FY26 BUDGET (WITH PROBABILITIES)	FY26 Budget Classes	Deposit Received 1/9/2025 1.00	Verbal Commitment 1/9/2025 1.00	Projected to be Filled 1/9/2025 1.00	Total Budget FY26 1/9/2025 1.00	Projected Changes Half Year	Half Year	arter)	Quarter Year 0.25	FY26 Budget Enrollment (Paid)	FY26 Fee Per Student	FY26 Program Revenue
School Year												
3 Day Half Day	2	5.0			5.0					5.00	4,300	21,500
3 Day Full Day	1	3.0			3.0					3.00	9,900	29,700
4 Day Half-Day	6	10.0	1.0		11.0	-1	1	-1	1	11.00	5,800	63,800
4 Day Full-Day	2	23.0	1.0	1.0	25.0	0	-1	0	-1	24.25	13,200	320,100
		41.0	2.0	1.0	44.0	-1.0	0.0	-1.0	0.0	43.25		435,100
Summer (3 2-wk Sessions)												
6 wks/3-4 Days Per Week/2.5 Hrs/Day	3									2.00	250/190	700
Subtotal	3									2.00	0	700
Total												435,800

The summer program consists of three (3) two-week sessions, at a cost of $250 per child (per session) for the four-day program and $190 per child (per session) for the three-day program. The budget is based on the current year experience of approximately 2 tuition-paying students attending both the 3 and 4-day programs. Anticipated revenues are $700 in FY25, consistent with FY26 actual collections.

Finally, the Superintendent recommends the imposition of an operating budget subsidy to the Preschool totaling $110,625 in FY26, which will take the form of a transfer of expense from the Preschool revolving fund to the operating budget.

Revolving Fund Expenses:

Revolving fund expenditures total $445,937 under the FY26 budget. Salary expenses represent the majority of these expenditures and include contractual steps and cost of living adjustments for the 7.04 FTE staff members assigned to this account. In addition, the FY26 budget incorporates a $110,625 subsidy to the fee-based program, which will take the form of a transfer of salary expense from the revolving fund to the operating budget.

The Preschool Revolving Fund supports the following staff members:

FTE	FY24 Actual	FY25 Budget	FY25 Proj	FY26 Budget	Inc/(Dec) Over FY25 Bud
Admin	0.50	0.50	0.50	0.50	0
Teachers/Nurse	3.07	3.07	3.07	3.07	0
Aides	2.67	2.73	2.67	2.67	0
Clerical	0.80	0.80	0.80	0.80	0
Total	**7.04**	**7.04**	**7.04**	**7.04**	**0**

FY26 Revolving Fund staff total 7.04 FTE, the same as in the current year.

In addition, the FY26 revolving fund budget includes $5,609 for program supplies and expenses, which are shared with the operating budget.

Revolving Fund Ending Balance:

The projected ending fund balance in the Revolving Fund is $105,600, of which $105,600 is reserved for ongoing improvements to the Preschool playground, including surface and equipment replacement. It is crucial to emphasize that, even with the $110,625 subsidy, the projected FY26 ending fund balance is only $807 after accounting for the playground reserve. This is significantly below the recommended reserve of approximately $134,000—equivalent to three months of operating expenses—needed to manage unexpected shifts in enrollment or costs. This gap underscores the unsustainable nature of the current financial structure. To address this pressing issue, the Superintendent strongly advocates for conducting a ***Preschool Sustainability Analysis*** prior to the FY27 budgeting process. This analysis is vital for establishing a sustainable and long-term framework to ensure the program's financial and operational stability moving forward.

FY26 Program Budgets:

See attached.

FY24 ACTUAL PRESCHOOL COMBINED PROGRAM		FY24 ACTUAL FTE FTE	FY24 ACTUAL $ Operating	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ Revolving	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ EC Grant	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ 240 Grant	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ Other Fed Grant	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ Local Grants	FY24 ACTUAL FTE Total	FY24 ACTUAL $ Total
					3610		191F		190F, 178F		194F		257A		
BEGINNING CARRY OVER			-		**223,393**	-	-	-	-	-	-	-	-	-	**223,393**
Current Revenue															
Operating Budget - Staff Salary			1,603,579											-	1,603,579
Operating Budget - Non-Salary			62,223											-	62,223
Grant Revenue			-				38,015		149,785		3,625	-	25	-	191,451
Fee Revenues			-		**455,900**									-	455,900
COVID-19 Subsidy			-											-	-
Capital Outlay - CIP Revenues			-		-	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT REVENUE			**1,665,802**		**455,900**	-	**38,015**	-	**149,785**	-	**3,625**	-	**25**	-	**2,313,152**
Salary Expense	***DESE Function / Object Code***					-									
Program Director	2110 / 01	0.50	58,196	0.50	58,196	-	-	-	-	-	-	-	-	1.00	116,392
Program Assistant	2110 / 02	0.20	10,001	0.80	40,043	-	-	-	-	-	-	-	-	1.00	50,044
Certified Teachers	2305 / 01	4.98	593,466	2.57	250,762	-	-	0.77	83,757	-	3,625	-	-	8.32	931,610
Medical/Therapeutic Prof. Staff	2320 / 01	3.78	336,232	-	-	-	-	-	-	-	-	-	-	3.78	336,232
Long Term Teaching Subs	2324 / 01	-	6,908	-	2,965	-	-	-	-	-	-	-	-	-	9,873
Long Term Instr. Assistant Subs	2324 / 03	-	10,774	-	-	-	-	-	1,326	-	-	-	-	-	12,100
Daily Teaching Subs	2325 / 03	-	21,562	-	-	-	-	-	-	-	-	-	-	-	21,562
Instructional Assistants	2330 / 03	13.15	423,444	2.67	78,201	0.91	38,015	2.11	33,976	-	-	-	-	18.84	573,637
Coaching Stipends	2354 / 01		1,941		-										1,941
Guidance Counselors	2710 / 01	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Psychologists	2800 / 01	0.60	68,294	-	-	-	-	-	-	-	-	-	-	0.60	68,294
Nurses	3200 / 01	0.15	13,168	0.50	43,894	-	-	-	-	-	-	-	-	0.65	57,062
Nurses	3200 / 99	-	-	-	-	-	-	0.35	30,725	-	-	-	-	0.35	30,725
Summer ESY Teachers	Summer Teache	-	37,093	-	-	-	-	-	-	-	-	-	-	-	37,093
Summer ESY Teaching Assistants	Summer TA	-	34,068	-	-	-	-	-	-	-	-	-	-	-	34,068
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
						-		-		-		-			
Subtotal		23.36	1,615,147	7.04	474,060	0.91	38,015	3.23	149,785	-	3,625	-	-	34.54	2,280,632
Non-Salary Expenses	***DESE Function / Object Code***														
Office Supplies	2210 / 05		-		2,780		-		-		-		-	-	2,780
Instructional Equipment	2420 / 05		-		-		-		-		-		-	-	-
Medical/Therapeutic Contract Staff	2320 / 04		11,820		-		-		-		-		-	-	11,820
Instr. Assistant Contract Staff	2330 / 04		-		-		-		-		-		-	-	-
Certified Contracutal Teachers	2350 / 04		-		-		-		-		-		-	-	-
PD/ Seminars and Training	2356 / 04		189		150		-		-		-		-	-	339
PD/ Seminars and Training	2356 / 06		798		-		-		-		-		-	-	798
PD/ Contract Providers	2358 / 04		877		-		-		-		-		-	-	877
PD/ Other Expenses	2358 / 06		865		-		-		-		-		-	-	865
Other Instructional Materials	2415 / 05		693		-		-		-		-		25	-	718
Educational Supplies	2430 / 05		72		13,560		-		-		-		-	-	13,632
Other Instructional Services	2440 / 04		39,661		315		-		-		-		-	-	39,976
Other Instructional Expenses	2440 / 06		798		4,007		-		-		-		-	-	4,805
Instructional Hardware (Devices)	2451 / 05		897		-		-		-		-		-	-	897
Instructional Software Licenses	2455 / 04		2,771		-		-		-		-		-	-	2,771
Testing Supplies	2720 / 05		2,599	-	-		-		-		-		-	-	2,599
Subtotal		-	62,039	-	20,812	-	-	-	-	-	-	-	25	-	82,877
TOTAL EXPENSES	**TOTAL EXPENSE**	**23.36**	**1,677,186**	**7.04**	**494,872**	**0.91**	**38,015**	**3.23**	**149,785**	**-**	**3,625**	**-**	**25.47**	**34.54**	**2,363,509**
UNDER/(OVER) AVAIL REV	**UNDER/(OVER)**		**(11,385)**		**184,421**		**-**		**-**		**-**		**-**		**173,036**

Current Revenue	**455,900**
Current Expense	**494,872**
Current Surplus/(Deficit)	**(38,972)**

Ending Fund Balance Revolving	**184,421**
Reserve for Capital Outlay - Sunshade	**(105,600)**
Ending Unreserved Fund Balance Revolving	**78,821**

FY24 ACTUAL PRESCHOOL COMBINED PROGRAM	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ Operating	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ Revolving	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ EC Grant	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ 240 Grant	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ Other Fed Grant	FY24 ACTUAL FTE FTE	FY24 ACTUAL $ Local Grants	FY24 ACTUAL FTE Total	FY24 ACTUAL $ Total
Target Fund Balance (3 Mo)				148,462										
Unreserved Over/(Under) Target Fund Balance				(69,641)										

FY25 BUDGET PRESCHOOL COMBINED PROGRAM		FY25 BUDGET FTE	FY25 BUDGET Operating	FY25 BUDGET FTE	FY25 BUDGET Revolving	FY25 BUDGET FTE	FY25 BUDGET EC Grant	FY25 BUDGET FTE	FY25 BUDGET 240 Grant	FY25 BUDGET FTE	FY25 BUDGET Total $
BEGINNING CARRY OVER			**-**	**-**	**168,505**	**-**	**-**			**-**	**168,505**
Current Revenue											
Operating Budget - Staff Salary			1,792,060							-	1,792,060
Operating Budget - Non-Salary			15,723							-	15,723
Grant Revenue			-				43,049		156,883	-	199,932
Fee Revenues			-		**452,500**					-	452,500
COVID-19 Subsidy			-							-	-
Capital Outlay - CIP Revenues			-		-	-	-	-	-	-	-
TOTAL CURRENT REVENUE			**1,807,783**		**452,500**	**-**	**43,049**	**-**	**156,883**	**-**	**2,460,214**
Salary Expense	***DESE Function / Object Code***										
Program Director	2110 / 01	0.50	61,422	0.50	61,423	-	-	-	-	1.00	122,845
Program Assistant	2110 / 02	0.20	10,360	0.80	41,438	-	-	-	-	1.00	51,798
Certified Teachers	2305 / 01	5.00	518,267	2.57	255,285	-	-	0.77	86,005	8.34	859,557
Medical/Therapeutic Prof. Staff	2320 / 01	3.78	432,962	-	-	-	-	-	-	3.78	432,962
Long Term Teaching Subs	2324 / 01	-	-	-	-	-	-	-	-	-	-
Long Term Instr. Assistant Subs	2324 / 03	-	-	-	-	-	-	-	-	-	-
Daily Teaching Subs	2325 / 03	-	20,737	-	-	-	-	-	-	-	20,737
Instructional Assistants	2330 / 03	14.17	528,540	2.67	100,920	0.91	41,048	1.19	37,665	18.94	708,173
Guidance Counselors	2710 / 01	-	2	-	-	-	-	-	-	-	2
Psychologists	2800 / 01	0.60	69,956	-	-	-	-	-	-	0.60	69,956
Nurses	3200 / 01	0.15	14,233	0.50	47,447	-	-	0.35	33,213	1.00	94,893
Nurses	3200 / 99	-	-	-	-	-	-	-	-	-	-
Summer ESY Teachers	Summer Teachers	-	36,108	-	-	-	-	-	-	-	36,108
Summer ESY Teaching Assistants	Summer TA	-	38,847	-	-	-	-	-	-	-	38,847
Subsidy to Preschool	Subsidy to Preschool	-	60,625	-	(60,625)	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Subtotal		24.40	1,792,060	7.04	445,888	0.91	41,048	2.31	156,883	34.66	2,435,879
Non-Salary Expenses	***DESE Function / Object Code***										
Office Supplies	2210 / 05		-		1,400		-		-	-	1,400
Instructional Equipment	2420 / 05		-		-		-		-	-	-
Medical/Therapeutic Contract Staff	2320 / 04		-		-		-		-	-	-
Medical/Therapeutic Contract Staff	2320 / 04		-		-		-		-	-	-
Certified Contracutal Teachers	2350 / 04		-		-		-		-	-	-
PD/ Seminars and Training	2356 / 04		-		200		-		-	-	200
PD/ Seminars and Training	2356 / 06		-		-		-		-	-	-
PD/ Contract Providers	2358 / 04		-		-		-		-	-	-
PD/ Other Expenses	2358 / 06		750		-		-		-	-	750
Other Instructional Materials	2415 / 05		500		-		-		-	-	500
Educational Supplies	2430 / 05		9,000		3,300		2,001		-	-	14,301
Other Instructional Services	2440 / 04		-		100		-		-	-	100
Other Instructional Expenses	2440 / 06		-		1,600		-		-	-	1,600
Instructional Hardware (Devices)	2451 / 05		1,550		-		-		-	-	1,550
Instructional Software Licenses	2455 / 04		2,723		-		-		-	-	2,723
Testing Supplies	2720 / 05		1,200		-		-		-	-	1,200

FY25 BUDGET PRESCHOOL COMBINED PROGRAM		FY25 BUDGET FTE	FY25 BUDGET Operating	FY25 BUDGET FTE	FY25 BUDGET Revolving	FY25 BUDGET FTE	FY25 BUDGET EC Grant	FY25 BUDGET FTE	FY25 BUDGET 240 Grant	FY25 BUDGET FTE	FY25 BUDGET Total $
Subtotal		-	15,723	-	6,600	-	2,001	-	-	-	24,324
-	-										
TOTAL EXPENSES	**TOTAL EXPENSES**	**24.40**	**1,807,783**	**7.04**	**452,488**	**0.91**	**43,049**	**2.31**	**156,883**	**34.66**	**2,460,202**
UNDER/(OVER) AVAIL REV	**UNDER/(OVER) AVAIL REV**		**-**		**168,517**		**-**		**-**		**168,520**

Current Rev	**452,500**
Current Expense	**452,488**
Current Surplus/(Deficit)	**12**

Ending Fund Balance Revolving	**168,517**
Reserve for Capital Outlay - Playground Improvements	**(105,600)**
Ending Unreserved Fund Balance Revolving	**62,917**

Target Fund Balance (3 Mo)	**135,746**
Unreserved Over/(Under) Target Fund Balance	**(72,829)**

FY25 PROJECTED PRESCHOOL COMBINED PROGRAM		FY25 PROJ FTE	FY25 PROJ Operating	FY25 PROJ FTE	FY25 PROJ Revolving	FY25 PROJ FTE	FY25 PROJ EC Grant	FY25 PROJ FTE	FY25 PROJ 240 Grant	FY25 PROJ FTE	FY25 PROJ Total $	$ Inc FY25 PROJ Over FY25 BUD
BEGINNING CARRY OVER			**-**	**-**	**184,421**	**-**	**-**			**-**	**184,421**	**15,916**
Current Revenue												
Operating Budget - Staff Salary			1,792,060							-	1,792,060	-
Operating Budget - Non-Salary			15,723							-	15,723	-
Grant Revenue			-				58,493		129,177	-	187,670	(12,262)
Fee Revenues			-		**423,350**					-	423,350	(29,150)
COVID-19 Subsidy			-							-	-	-
Capital Outlay - CIP Revenues			-		-	-	-	-	-	-	-	-
TOTAL CURRENT REVENUE			**1,807,783**		**423,350**	**-**	**58,493**	**-**	**129,177**	**-**	**2,418,802**	**(41,412)**
Salary Expense	***DESE Function / Object Code***											
Program Director	2110 / 01	0.50	62,726	0.50	62,726	-	-	-	-	1.00	125,451	2,606
Program Assistant	2110 / 02	0.20	25,799	0.80	57,708	-	-	-	-	1.00	83,507	31,709
Certified Teachers	2305 / 01	5.00	532,160	2.57	267,014	-	-	0.77	86,005	8.34	885,179	25,622
Medical/Therapeutic Prof. Staff	2320 / 01	3.87	432,962	-	-	-	-	-	-	3.87	432,962	-
Long Term Teaching Subs	2324 / 01	-	-	-	-	-	-	-	-	-	-	-
Long Term Instr. Assistant Subs	2324 / 03	-	-	-	-	-	-	-	-	-	-	-
Daily Teaching Subs	2325 / 03	-	20,737	-	-	-	-	-	-	-	20,737	-
Instructional Assistants	2330 / 03	14.17	528,540	2.67	100,920	0.91	56,492	1.19	10,342	18.94	696,294	(11,879)
Instructional Coaching Stipeds	2354 / 01	-	1,993								1,993	1,993
Guidance Counselors	2710 / 01	-	-	-	-	-	-	-	-	-	-	(2)
Psychologists	2800 / 01	0.60	69,956	-	-	-	-	-	-	0.60	69,956	(0)
Nurses	3200 / 01	0.15	15,163	0.50	47,447	-	-	0.35	32,830	1.00	95,440	547
Nurses	3200 / 99	-	-	-	-	-	-	-	-	-	-	-
Summer ESY Teachers	Summer Teachers	-	51,492	-	-	-	-	-	-	-	51,492	15,384
Summer ESY Teaching Assistants	Summer TA	-	37,870	-	-	-	-	-	-	-	37,870	(977)
Subsidy to Preschool	Subsidy to Preschool	-	60,625	-	(60,625)	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Subtotal		24.49	1,840,023	7.04	475,190	0.91	56,492	2.31	129,177	34.75	2,500,882	65,003
Non-Salary Expenses	***DESE Function / Object Code***											
Office Supplies	2210 / 05		-		167		-		-	-	167	(1,233)
Instructional Equipment	2420 / 05		-		-		-		-	-	-	-
Medical/Therapeutic Contract Staff	2320 / 04		-		-		-		-	-	-	-
Medical/Therapeutic Contract Staff	2320 / 04		-		-		-		-	-	-	-
Certified Contracutal Teachers	2350 / 04		-		-		-		-	-	-	-
PD/ Seminars and Training	2356 / 04		-		-		-		-	-	-	(200)
PD/ Seminars and Training	2356 / 06		-		-		-		-	-	-	-
PD/ Contract Providers	2358 / 04		2,652		-		-		-	-	2,652	2,652
PD/ Other Expenses	2358 / 06		802		-		-		-	-	802	52
Other Instructional Materials	2415 / 05		-		-		-		-	-	-	(500)
Educational Supplies	2430 / 05		38		6,019		2,001		-	-	8,058	(6,243)
Other Instructional Services	2440 / 04		12,879		-		-		-	-	12,879	12,779
Other Instructional Expenses	2440 / 06		796		9,851		-		-	-	10,647	9,047
Instructional Hardware (Devices)	2451 / 05		-		-		-		-	-	-	(1,550)
Instructional Software Licenses	2455 / 04		2,668		-		-		-	-	2,668	(55)
Testing Supplies	2720 / 05		1,469		-		-		-	-	1,469	269
Subtotal		-	21,304	-	16,037	-	2,001	-	-	-	39,341	15,018
												-
TOTAL EXPENSES		**24.49**	**1,861,327**	**7.04**	**491,227**	**0.91**	**58,493**	**2.31**	**129,177**	**34.75**	**2,540,223**	**80,021**
UNDER/(OVER) AVAIL REV			**(53,544)**		**116,544**		**-**		**-**		**63,000**	

FY25 PROJECTED PRESCHOOL COMBINED PROGRAM	FY25 PROJ FTE	FY25 PROJ Operating	FY25 PROJ FTE	FY25 PROJ Revolving	FY25 PROJ FTE	FY25 PROJ EC Grant	FY25 PROJ FTE	FY25 PROJ 240 Grant	FY25 PROJ FTE	FY25 PROJ Total $	$ Inc FY25 PROJ Over FY25 BUD

Current Rev	423,350
Current Expense	491,227
Current Surplus/(Deficit)	(67,877)

Ending Fund Balance Revolving	116,544
Reserve for Capital Outlay - Playground Improvements	(105,600)
Ending Unreserved Fund Balance Revolving	10,944

Target Fund Balance (3 Mo)	147,368
Unreserved Over/(Under) Target Fund Balance	(136,423)

FY26 BUDGET PRESCHOOL COMBINED PROGRAM		FY26 BUDGET FTE	FY26 BUDGET Operating	FY26 BUDGET FTE	FY26 BUDGET Revolving	FY26 BUDGET FTE	FY26 BUDGET EC Grant	FY26 BUDGET FTE	FY26 BUDGET 240 Grant	FY26 BUDGET FTE	FY26 BUDGET Total $	$ Inc FY26 BUDGET Over FY25 PROJ
BEGINNING CARRY OVER			**-**	**-**	**116,544**	**-**	**-**			**-**	**116,544**	**(67,877)**
Current Revenue												
Operating Budget - Staff Salary			2,099,160							-	2,099,160	307,101
Operating Budget - Non-Salary			16,723							-	16,723	1,000
Grant Revenue			-				63,539		143,709	-	207,248	19,578
Fee Revenues			-		**435,800**					-	435,800	12,450
COVID-19 Subsidy			-							-	-	-
Capital Outlay - CIP Revenues			-		-	-	-	-	-	-	-	-
TOTAL CURRENT REVENUE			**2,115,883**		**435,800**	**-**	**63,539**	**-**	**143,709**	**-**	**2,758,931**	**340,129**
Salary Expense	***DESE Function / Object Code***											
Program Director	2110 / 01	0.50	66,955	0.50	66,955	-	-	-	-	1.00	133,910	8,459
Program Assistant	2110 / 02	0.20	10,676	0.80	42,704	-	-	-	-	1.00	53,380	(30,127)
Certified Teachers	2305 / 01	5.48	631,704	2.57	284,931	-	-	0.77	89,212	8.82	1,005,847	120,668
Medical/Therapeutic Prof. Staff	2320 / 01	3.87	449,254	-	-	-	-	-	-	3.87	449,254	16,292
Long Term Teaching Subs	2324 / 01	-	-	-	-	-	-	-	-	-	-	-
Long Term Instr. Assistant Subs	2324 / 03	-	-	-	-	-	-	-	-	-	-	-
Daily Teaching Subs	2325 / 03	-	21,029	-	-	-	-	-	-	-	21,029	292
Instructional Assistants	2330 / 03	14.16	628,305	2.67	105,296	1.60	61,539	0.50	18,750	18.93	813,890	117,596
Instructional Coaching Stipeds	2354 / 01	-	-								-	(1,993)
Guidance Counselors	2710 / 01	-	-	-	-	-	-	-	-	-	-	-
Psychologists	2800 / 01	0.60	72,579	-	-	-	-	-	-	0.60	72,579	2,623
Nurses	3200 / 01	0.15	15,320	0.50	51,067	-	-	0.35	35,747	1.00	102,134	6,694
Nurses	3200 / 99	-	-	-	-	-	-	-	-	-	-	-
Summer ESY Teachers	Summer Teachers	-	53,423	-	-	-	-	-	-	-	53,423	1,931
Summer ESY Teaching Assistants	Summer TA	-	39,290	-	-	-	-	-	-	-	39,290	1,420
Subsidy to Preschool	Subsidy to Preschool	-	110,625	-	(110,625)	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Subtotal		24.96	2,099,160	7.04	440,328	1.60	61,539	1.62	143,709	35.22	2,744,736	243,855
Non-Salary Expenses	***DESE Function / Object Code***											
Office Supplies	2210 / 05		-		309		-		-	-	309	142
Instructional Equipment	2420 / 05		-		-		-		-	-	-	-
Medical/Therapeutic Contract Staff	2320 / 04		-		-		-		-	-	-	-
Medical/Therapeutic Contract Staff	2320 / 04		-		-		-		-	-	-	-
Certified Contracutal Teachers	2350 / 04		-		-		-		-	-	-	-
PD/ Seminars and Training	2356 / 04		-		200		-		-	-	200	200
PD/ Seminars and Training	2356 / 06		-		-		-		-	-	-	-
PD/ Contract Providers	2358 / 04		1,000		-		-		-	-	1,000	(1,652)
PD/ Other Expenses	2358 / 06		1,050		-		-		-	-	1,050	248
Other Instructional Materials	2415 / 05		500		-		-		-	-	500	500
Educational Supplies	2430 / 05		1,000		3,400		2,000		-	-	6,400	(1,658)
Other Instructional Services	2440 / 04		2,500		100		-		-	-	2,600	(10,279)
Other Instructional Expenses	2440 / 06		800		1,600		-		-	-	2,400	(8,247)
Instructional Hardware (Devices)	2451 / 05		1,550		-		-		-	-	1,550	1,550
Instructional Software Licenses	2455 / 04		5,723		-		-		-	-	5,723	3,055
Testing Supplies	2720 / 05		2,600		-		-		-	-	2,600	1,131
Subtotal		-	16,723	-	5,609	-	2,000	-	-	-	24,332	(15,009)
												-
TOTAL EXPENSES		**24.96**	**2,115,883**	**7.04**	**445,937**	**1.60**	**63,539**	**1.62**	**143,709**	**35.22**	**2,769,068**	**228,845**
UNDER/(OVER) AVAIL REV			**-**		**106,407**		**-**		**-**		**106,407**	

FY26 BUDGET PRESCHOOL COMBINED PROGRAM	FY26 BUDGET FTE	FY26 BUDGET Operating	FY26 BUDGET FTE	FY26 BUDGET Revolving	FY26 BUDGET FTE	FY26 BUDGET EC Grant	FY26 BUDGET FTE	FY26 BUDGET 240 Grant	FY26 BUDGET FTE	FY26 BUDGET Total $	$ Inc FY26 BUDGET Over FY25 PROJ
				Current Rev	435,800						
				Current Expense	445,937						
				Current Surplus/(Deficit)	(10,137)						
				Ending Fund Balance Revolving	106,407						
				Reserve for Capital Outlay - Playground Improvements	(105,600)						
				Ending Unreserved Fund Balance Revolving	807						
				Target Fund Balance (3 Mo)	133,781						
				Unreserved Over/(Under) Target Fund Balance	(132,974)						