SUPERINTENDENT'S FY21 CCRSD RECOMMENDED BUDGET

11/21/19

ZERO-BASED BUDGET PROCESS

- Reviewed 3-5 years of Actuals and zero-based budgeted the following:
  - Legal
  - Salaries (FTEs, steps/lanes, longevity, stipends, overtime, substitutes)
  - Class sizes
  - Contracted Services (all departments)
  - Memberships/Fees
  - Professional Development
  - Special Education
    - In District Services
    - Out of District Tuitions
    - Staffing Model (i.e. tutors, aide's)
    - Circuit Breaker
  - Supplies/Materials, Textbooks, Equipment, Software, Hardware, Leases, Copiers, Cellphones, Vehicles, Grants, Revolving Accounts, Transportation, Fees (activity & building use)

FY21 BUDGET BY 1000 FUNCTION

FUNCTION	DESE 1000	FY19 Budget	Transfers	FY19 Transferred Budget	FY19 Actual	FY20 Budget	FY21 Requested Budget	FY21 Requested Budget vs FY20 Budget Difference	FY20/FY21 % Difference
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,592,795	(209,331)	1,383,464	1,341,698	1,377,253	1,551,962	174,709	12.69%
2000	INSTRUCTIONAL LEADERSHIP	16,524,098	217,749	16,741,847	16,587,259	17,607,163	18,581,898	974,735	5.54%
3000	OTHER SCHOOL SERVICES	2,659,327	(112,747)	2,546,580	2,395,815	2,733,789	2,828,324	94,535	3.46%
4000	MAINTENANCE	1,840,736	166,616	2,007,352	1,734,247	1,845,908	1,943,809	97,901	5.30%
5000	FIXED CHARGES	3,536,043	(56,990)	3,479,053	3,382,179	3,800,913	3,859,830	58,917	1.55%
7000	FIXED ASSETS	301,053	19,091	320,144	292,208	360,898	392,861	31,963	8.86%
8000	DEBT RETIREMENT & SERVICE	4,651,300	4,161	4,655,461	4,652,903	4,449,320	4,351,703	(97,617)	-2.19%
9000	PROGRAMS WITH OTHER DISTRICTS	2,644,068	(28,549)	2,615,519	3,172,105	2,512,489	1,934,498	(577,991)	-23.00%
	Total:	**33,749,420**	**0**	**33,749,420**	**33,558,415**	**34,687,733**	**35,444,885**	**757,152**	**2.18%**

FY21 BUDGET DRIVERS by Expense Type

• Salary-Guidance	61,167 (5.75%)
• Contract Services	106,162 (7.04%)
– *Special Ed Transportation (62,485)*	
– *Ink Toner Contract (20,569)*	
• Vehicles/Buses	61,488 (21.47%)
– *2 new bus leases*	
• Insurance	72,922 (2.56%)
• Salary-Teachers	873,358 (7.21%)
• Salary-Tutors	141,822 (14.84%)
• Utilities	79,122 (16.82%)
BUDGET DRIVERS TOTALS:	**1,396,041**

FY21 BUDGET SAVINGS by Expense Type

• Charter/School Choice Assessments	-63,920	(-35.72%)
• Special Education Tuitions	-514,071	(-22.03%)
• Debt	-97,617	(-2.19)
COST SAVING TOTALS:	**-675,608**	

PROJECTED EARLY RETIREMENT INCENTIVE SAVINGS

PROJECTED SAVINGS						
Retirement Date	**FTE**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**
6/30/2019	3.0	71,016	67,110	64,761	102,495	-
6/30/2020	3.0	-	69,395	65,578	63,283	101,068
Total Savings:		**71,016**	**136,505**	**130,339**	**165,777**	**101,068**

FY21 FTE'S

TYPE	FY20 Budget :	FY21 Requested Budget	FY20 Budget vs FY21 Requested Difference	FY21 Requested FTE's
Administration	391,446	393,560	2,114	2.20
Aid	87,041	91,538	4,497	2.00
Athletics	641,191	646,017	4,826	2.00
Campus Monitors	55,175	60,312	5,137	2.50
Clerical	667,082	675,716	8,634	11.27
Custodial	608,892	649,299	40,407	9.40
Finance Office	207,806	214,236	6,430	2.50
Guidance	1,063,071	1,124,238	61,167	10.00
Human Resources	98,148	85,901	(12,247)	1.00
Maintenance	260,719	222,887	(37,832)	1.60
Non Union	649,554	642,305	(7,249)	8.40
Nurse	191,953	200,108	8,155	2.00
Principal/Asst. Principal	452,825	466,451	13,626	3.00
Teacher	12,116,275	12,989,633	873,358	120.00
Tutor	955,595	1,097,417	141,822	25.91
Grand Total				**203.78**

GRANT/REVOLVING ACCOUNT SALARY OFFSET

- METCO Salaries: 190,311
- Campus Monitors: 50,000

SPECIAL EDUCATION TUITIONS

Tuition Type	Amount
Non-Public Tuitions:	2,690,850
Collaborative Tuitions:	85,000
Total CCRSD Tuitions:	**2,775,850**

Tuition Offsets	Amount
Circuit Breaker:	(656,371)
IDEA Grant:	(300,000)
Total CCRSD Tuitions Offsets:	**956,371**

SPECIAL EDUCATION TUITIONS (cont.)

Current FY20 Out of District (OOD) Tuitions

<u>41 Students OOD</u>

Projected FY21 Out of District Tuitions

<u>35 Students OOD</u>

CCRSD Comparable Districts (Peer Groups)

Concord Carlisle
Total Number Of Students: 1,274
Average Household Income: $142,344

Wayland
Total Number Of Students: 2,695
Average Household Income: $145,266
Distance: 7.5 miles

Newton
Total Number Of Students: 12,883
Average Household Income: $122,080
Distance: 11.8 miles

Acton Boxborough
Total Number Of Students: 5,571
Average Household Income: $122,201
Distance: 4.0 miles

Dover Sherborn
Total Number Of Students: 1,196
Average Household Income: $171,827
Distance: 15.9 miles

Needham
Total Number Of Students: 5,721
Average Household Income: $132,237
Distance: 14.0 miles

Brookline
Total Number Of Students: 7,855
Average Household Income: $95,518
Distance: 14.9 miles

Belmont
Total Number Of Students: 4,628
Average Household Income: $110,685
Distance: 11.2 miles

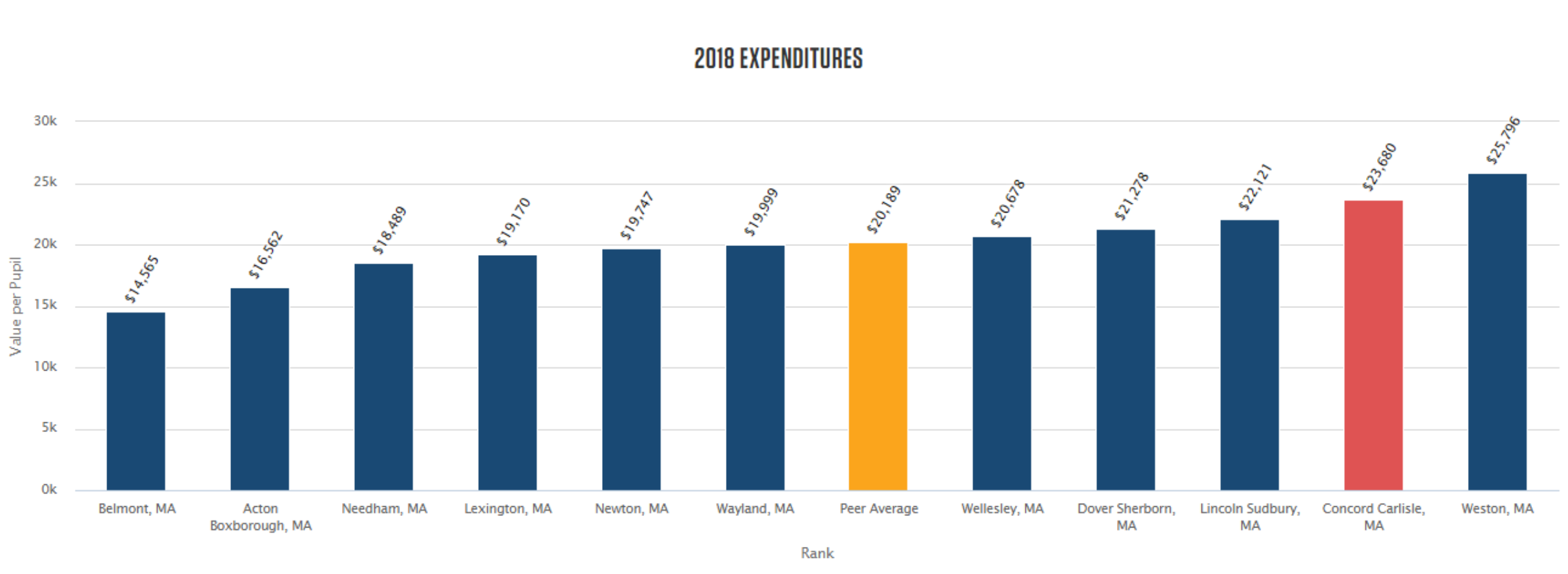
Lexington
Total Number Of Students: 7,259
Average Household Income: $149,306
Distance: 7.6 miles

Wellesley
Total Number Of Students: 4,963
Average Household Income: $163,454
Distance: 11.3 miles

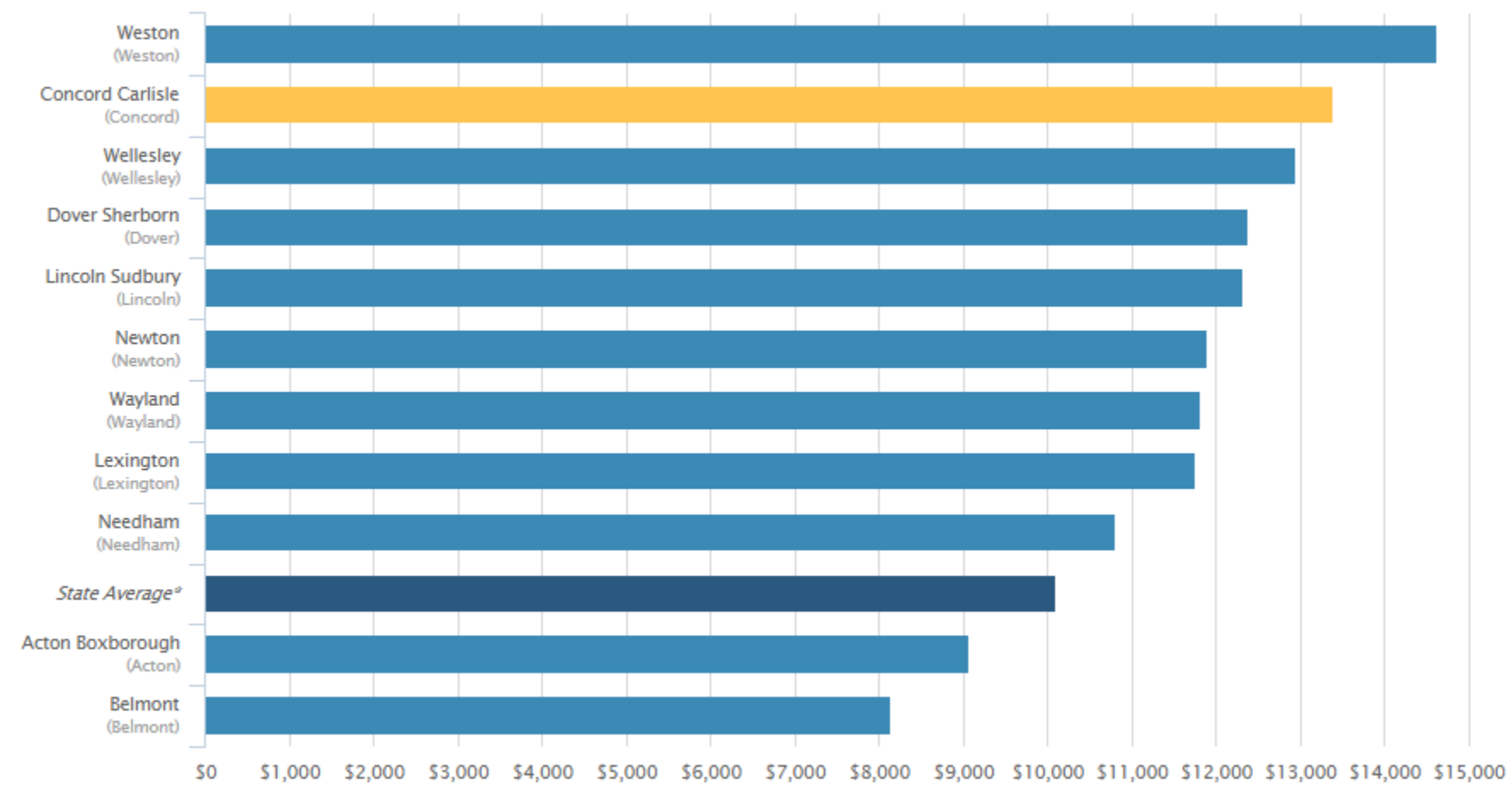
Weston
Total Number Of Students: 2,103
Average Household Income: $199,519
Distance: 7.7 miles

Lincoln Sudbury
Total Number Of Students: 1,528
Average Household Income: $159,947
Distance: 3.9 miles

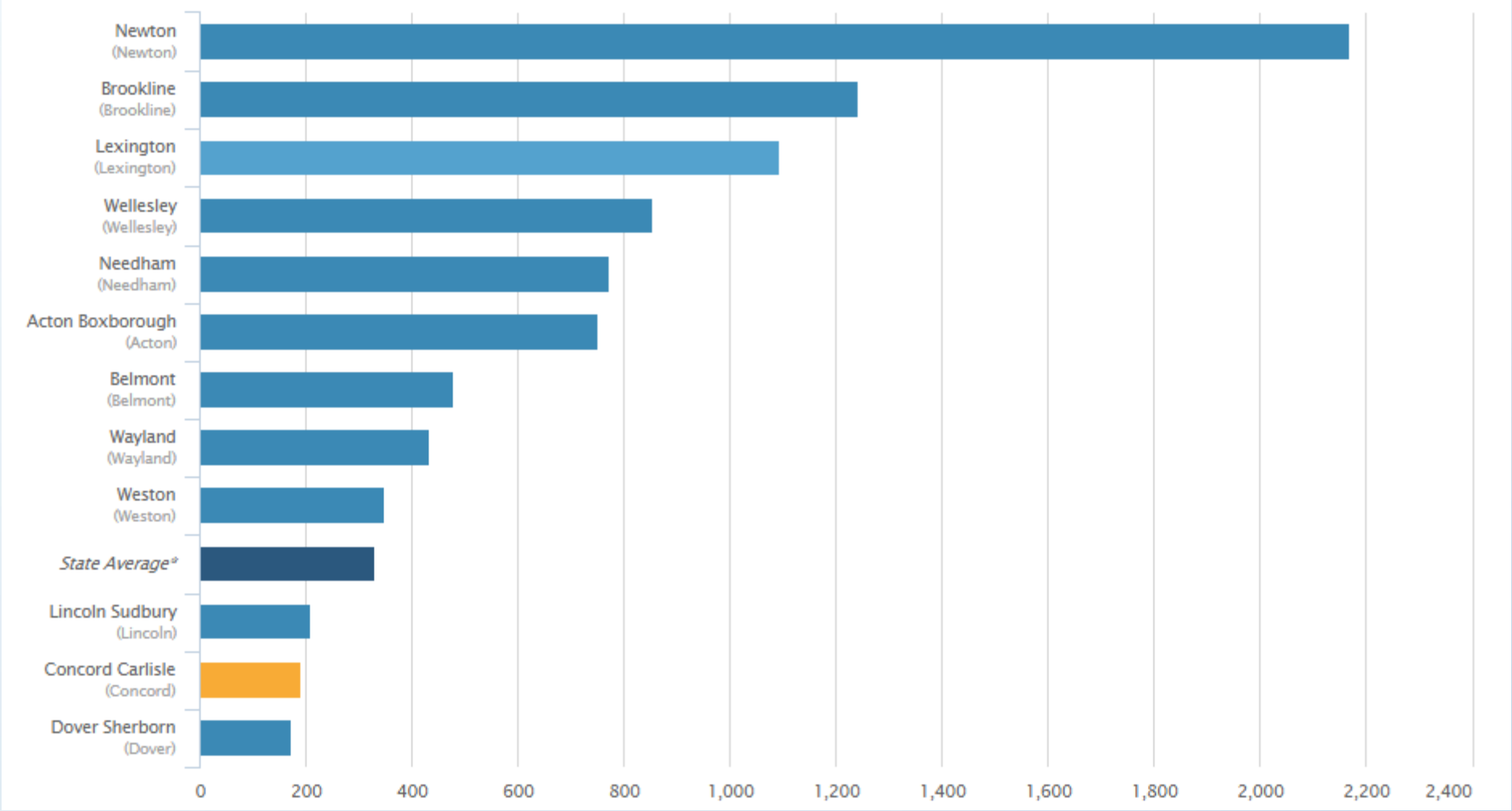
FY2018 Per Pupil Expenditures vs Peer Groups



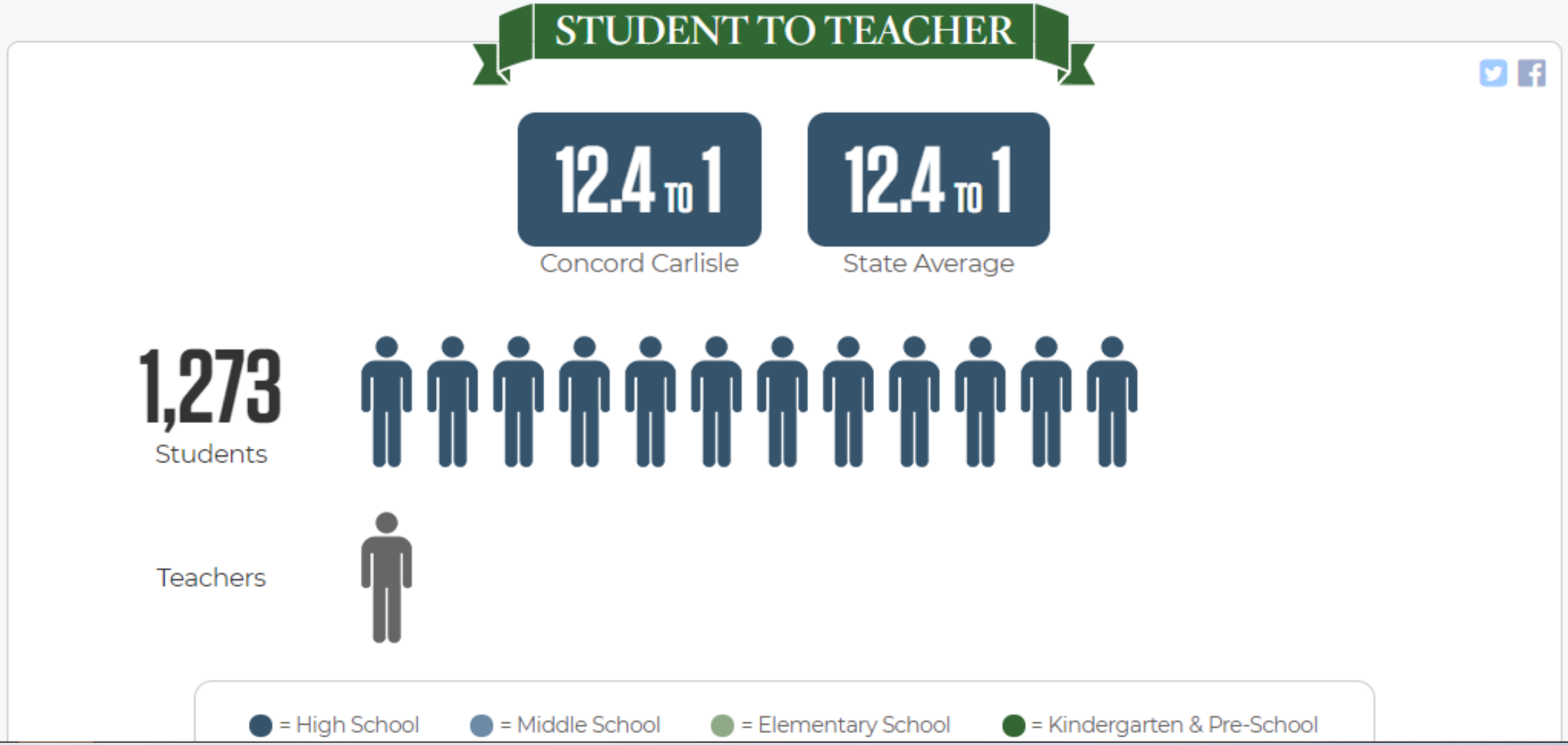
FY2018 Instructional Services Per Student vs Peer Groups



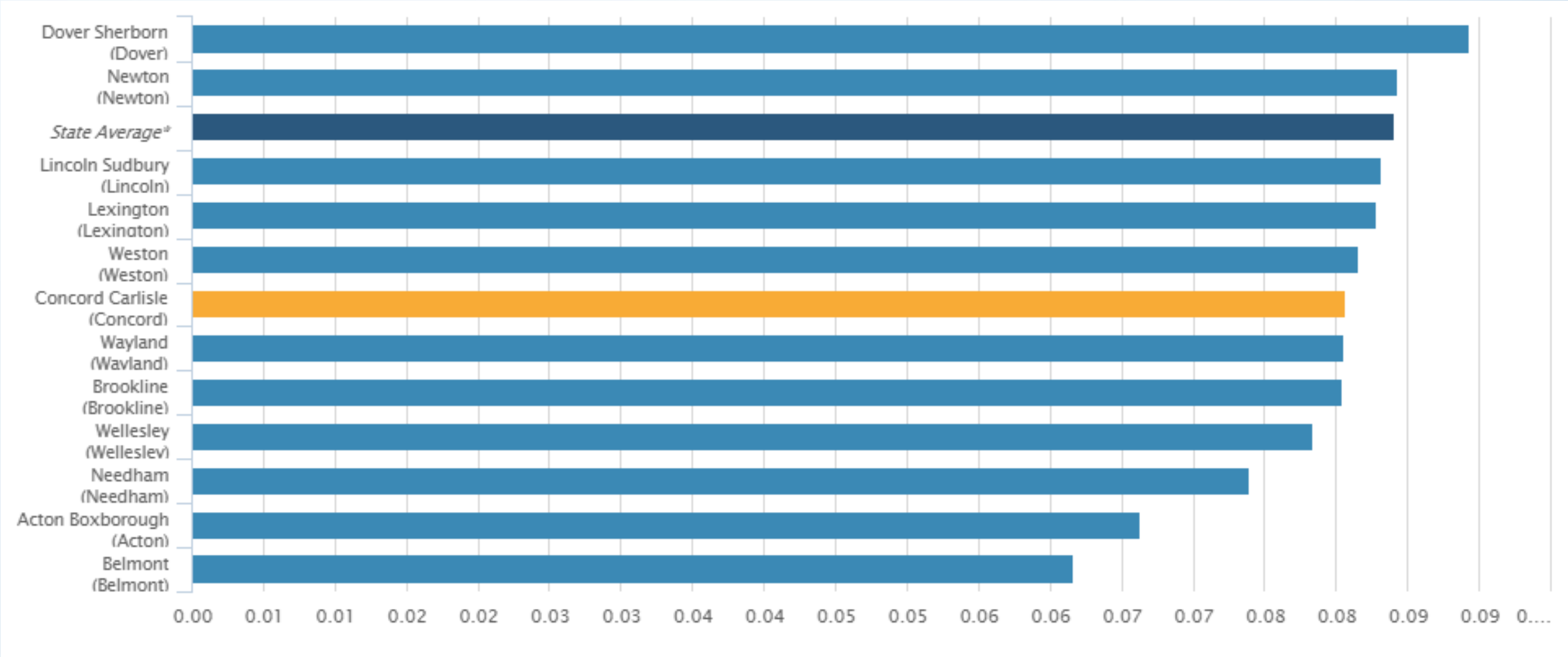
FY2018 Total FTEs vs Peer Groups



FY2018 STUDENT TO TEACHER RATIO



FY2018 Total Teacher Per Student vs Peer Groups



OTHER POST EMPLOYMENT BENEFITS (OPEB)

Fiscal Year	Required Contribution	Actual/Proposed Contribution
FY2018	711,862	735,499
FY2019	676,103	600,000
FY2020	593,540	563,444
FY2021	548,087	550,000
FY2022	487,953	550,000

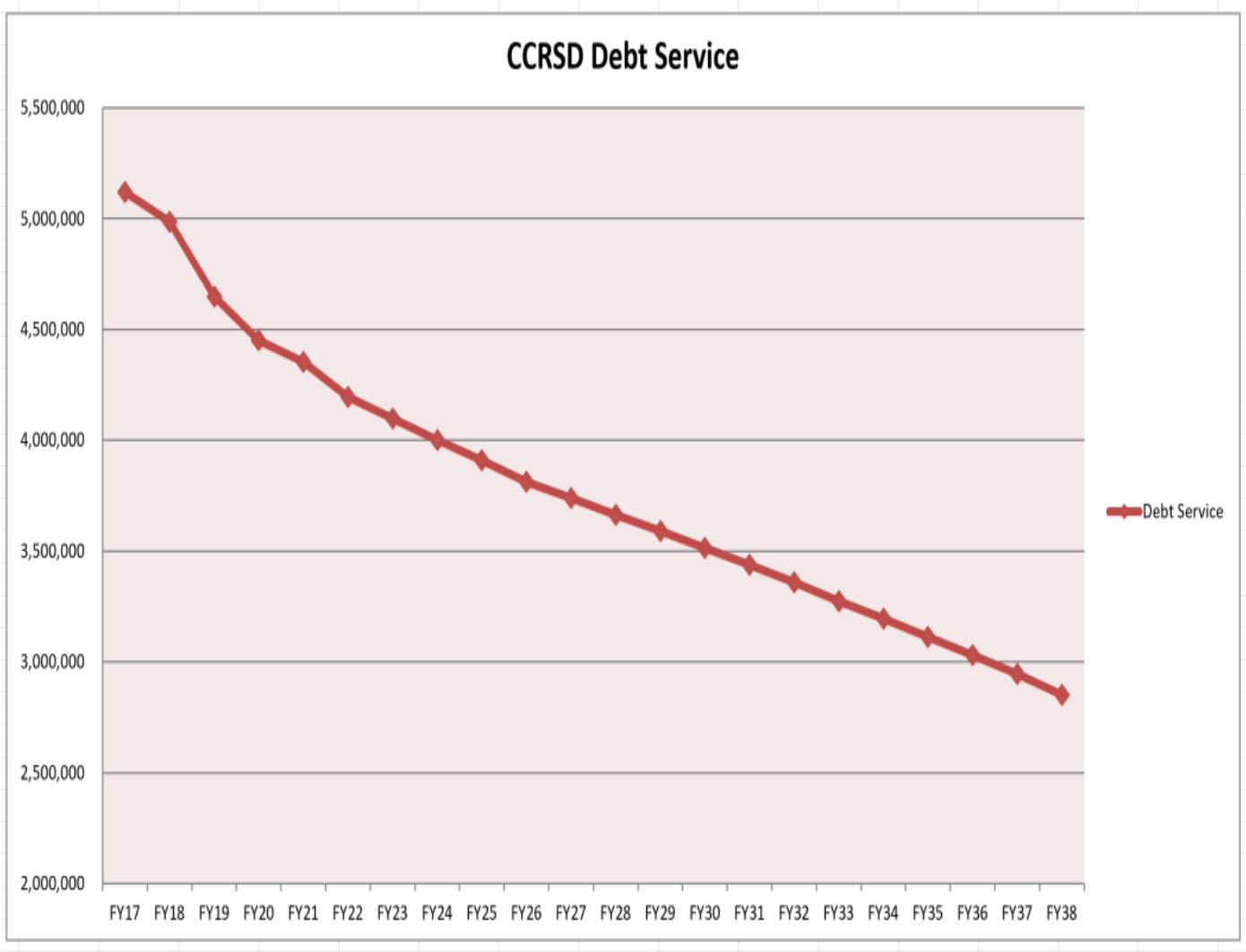
- FY20 Contribution
  - 563,444
- FY21 Proposed Contribution
  - 550,000

Difference: -13,444

Health/Retiree Insurance

- **FY20 & FY21Health Insurance Costs**
  - **(Active Employees)**
    - FY20: 1,394,366
    - FY21: 1,483,803
  - (**Retirees)**
    - FY20: 349,418
    - FY21: 376,831

DEBT SERVICE



Fiscal Year	Debt Service
FY17	5,118,980
FY18	4,984,609
FY19	4,647,698
FY20	4,449,320
FY21	**4,351,704**
FY22	4,193,728
FY23	4,096,482
FY24	3,999,236
FY25	3,907,886
FY26	3,811,790
FY27	3,738,022
FY28	3,664,255
FY29	3,590,487
FY30	3,514,074
FY31	3,437,071
FY32	3,359,781
FY33	3,274,543
FY34	3,194,292
FY35	3,112,646
FY36	3,029,467
FY37	2,946,288
FY38	2,851,080

General Fund Estimated Revenue

• Chapter 70 State Aid (Estimated)	2,700,821
• Chapter 71 Transportation Reimbursement (Estimated)	675,000
• Excess & Deficiency (Recommended)	300,000
• Interest	100,000
• Misc. Revenue	30,000
• Rental Income	20,000
• Charter Reimbursement	5,440
Total Estimated General Fund Revenue:	3,831,261

ASSESSMENTS

FY 2021 Concord-Carlisle
Regional School District Projected Revenue

		% Students 76.10%	% Students 23.90%	
		Concord	**Carlisle**	**Total**
Budget (Excluding Transportation and Debt Service)	30,348,395			
Chapter 70 (State Aid)	-2,700,821			
	0			
Excess and Defiency (E&D)	-300,000			
	0			
Misc Revenue	-30,000			
Rental Income	-20,000			
Interest	-100,000			
Charter Reimbursement	-5,440			
Amount above Chapt.70 and local revenue	**27,192,134**	**20,693,214**	**6,498,920**	**27,192,134**
Transportation	744,787			
Reg. Transp. Income (Chapter 71)	-675,000			
Amount Above Reimb.	**69,787**	**53,108**	**16,679**	**69,787**
Debt	4,351,703			
Amount to Assess	**4,351,703**	**3,311,646**	**1,040,057**	**4,351,703**
Total Budget	**35,444,885**			

ASSESSMENTS (Cont.)

Assessment Comparison w/o Debt	Concord	Carlisle	Total
FY2020	19,996,874	6,577,045	26,573,919
FY2021	20,746,322	6,515,599	27,261,921
Difference	**749,447**	**-61,446**	**688,002**
	3.75%	**-0.93%**	**2.59%**

Assessment Comparison w/Decreased Debt Service	Concord	Carlisle	Total
FY2020	23,344,987	7,678,252	31,023,239
FY2021	24,057,968	7,555,656	31,613,624
Difference	**712,981**	**-122,596**	**590,385**
	3.05%	**-1.60%**	**1.90%**

QUESTIONS