

Section V

Budget Detail – Education

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Mission Statement:

The mission of the Concord Public Schools, as partners with our families and communities, is to maximize each student’s opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world. CPS seeks to provide a rigorous and varied educational experience as measured against best educational practices, guided by highly competent and caring staff in a supportive and safe environment consistent with the community’s historic commitment to social consciousness, mutual respect, intellectualism, and public education.

Budget Highlights:

- The total FY16 CPS budget is proposed to increase 4.3% in conformance with the Finance Committee guideline.

- K-8 enrollment is projected at 10/01/15 to be:

<u>Grade</u>	<u>Number</u>	<u>Change</u>
K-5	1,427	+25
6-8	704	+ 13
Total	2,131	+ 38

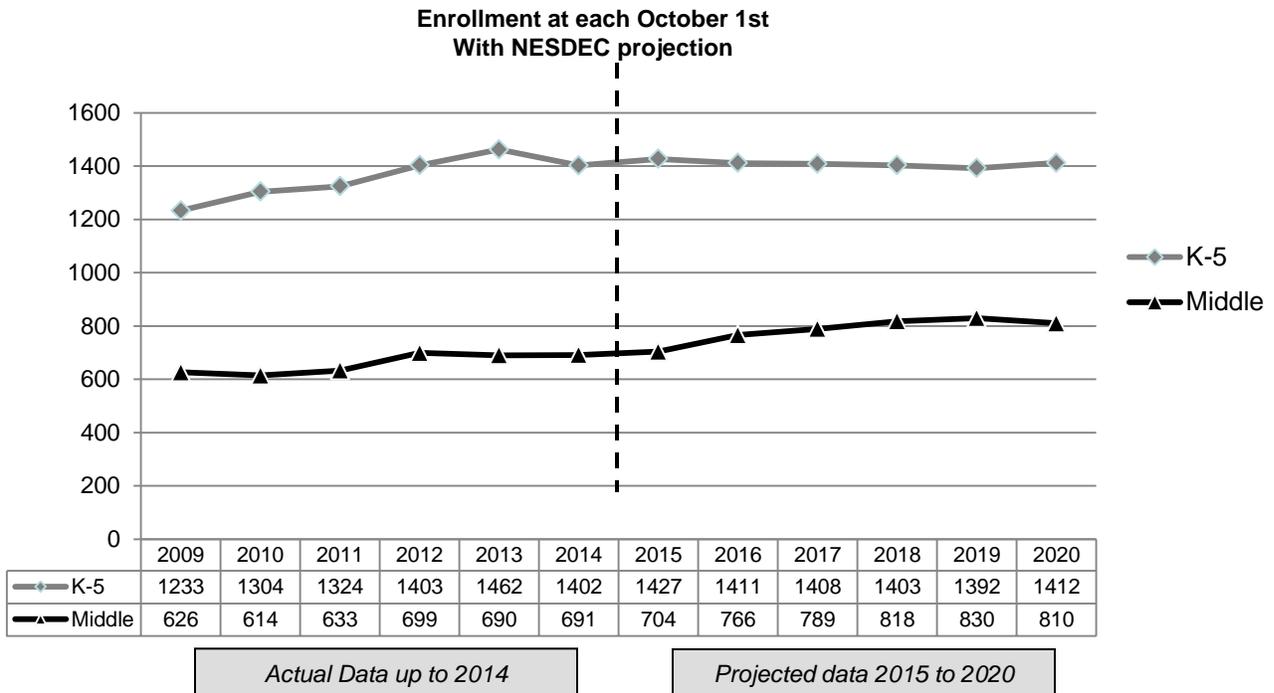
(Source: NESDEC, November 2014)

Budget Summary				Fin. Comm. Guideline
	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Proposed
General Fund	\$29,755,538	\$31,140,538	\$32,440,538	\$33,840,538

Description:

The Concord Public School (CPS) Department operates three elementary schools (Grades K-5) and a middle school (Grades 6-8), serving an enrollment of 2,093 students as of October 1, 2014 (a decrease of 2.8% from the prior year and a 7% increase over the ten-year period from October 1, 2004 when the enrollment was 1,956 students).

A five-member elected School Committee is responsible for providing policy direction to the school administration.



EDUCATION: Concord Public Schools

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Budget Detail					
Program Area	Previous Fiscal Years			FY16 Proposed	
	FY13 Budget	FY14 Budget	FY15 Budget	Fin. Com. Guideline	School Com. Proposed
Regular Education	\$ 15,647,480	\$ 16,554,621	\$ 17,773,788	N/A	\$ 19,712,343
Special Education	7,795,828	8,410,279	8,287,906	N/A	8,189,303
Operations	4,213,614	4,085,535	4,239,644	N/A	4,342,012
Administration	2,033,670	2,041,803	2,082,092	N/A	2,240,971
Fixed Cost	64,946	48,300	57,108	N/A	58,106
Total	\$ 29,755,538	\$ 31,140,538	\$ 32,440,538	\$ 33,840,538	\$ 34,542,735

Personnel Services Summary					
		FY15 Budget		FY16 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	188.20	\$ 17,643,146	189.20	\$ 19,007,728
N/A	All Other	136.78	\$ 8,081,273	138.28	\$ 8,620,971
	Total	324.98 FTEs	\$ 25,724,419	327.48 FTEs	\$ 27,628,699

FY16 Proposed by School Committee

There are certain accounts included in the Town budget that provide for expenses related both to Town government departments and to CPS. In order to fully understand the total funds committed to education, it is necessary to add allocations of the accounts described in the following table:

CPS Share of Town Government Expenses				
	Previous Fiscal Years			FY16
	FY13 Actual	FY14 Actual	FY15 Budget	Proposed
Police (crossing guards)	\$ 47,720	\$ 46,160	\$ 54,480	\$ 54,480
Group Insurance	1,626,836	1,630,400	1,630,783	1,721,705
Health Reimbursement Account	34,152	1,206	15,476	-
OPEB Funding	426,090	561,000	657,730	696,420
Unemployment/workers comp.	57,878	66,385	100,000	100,000
Retirement	701,580	783,355	815,804	930,193
Medicare Tax	326,617	344,424	364,000	385,000
Social Security	59,795	69,209	59,000	75,000
Debt Service - within levy limit	697,221	810,895	899,281	979,838
Excluded Debt	4,521,386	4,419,125	4,286,912	4,115,594
Totals	\$ 8,499,275	\$ 8,732,159	\$ 8,883,466	\$ 9,058,230

Mission Statement:

The mission of the Concord-Carlisle Regional School District, as partners with our families and communities, is to maximize each students opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world, by providing a rigorous and varied educational experience as measured against best educational practices, guided by highly competent and caring staff in a supportive and safe environment consistent with the communities historic commitment to social consciousness, mutual respect, intellectualism, and public education.

Budget Highlights:

- The total FY16 CCRSD budget is proposed to increase by 11.7% due mainly to the issuance of \$30 million of new debt related to the new high school.
- Concord's operating budget assessment (net of excluded debt) is proposed to increase by 4.4% or \$700,000 to \$16,556,221 in accordance with the Finance Committee guideline. Concord's share of the excluded debt service will increase by 89.0% or by \$1,655,588 to \$3,514,429.
- The FY15 and FY16 assessment ratios are:

	<u>FY15</u>	<u>FY16</u>
Concord	73.10%	73.71%
Carlisle	26.90%	26.29%

Expenditure Summary - Assessments

	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Proposed
Concord Share	\$15,320,349	\$16,908,064	\$17,715,062	\$20,070,650
Carlisle Share	\$ 6,026,103	\$ 6,301,358	\$ 6,518,949	\$ 7,158,559
Total	\$21,346,452	\$23,209,422	\$24,234,011	\$27,229,209

Description: The Concord-Carlisle Regional School District (CCRSD) manages the grades 9-12 Academic High School (CCHS). The District is a separate political jurisdiction under the control of an elected School Committee. It does not, however, have independent taxing power. It receives state aid directly and carries out its own financial operations.

Budget History: Concord-Carlisle Regional School District

	FY11	FY12	FY13	FY14	FY15 Budget	FY16 Proposed
Gross Budget	\$ 22,357,071	\$ 23,981,012	\$ 24,290,423	\$ 26,305,603	\$ 27,437,330	\$ 30,643,037
Less:						
State Aid	(2,458,670)	(2,119,499)	(2,343,971)	(2,496,181)	(2,603,319)	(2,666,534)
District	(454,408)	(425,000)	(600,000)	(600,000)	(600,000)	(747,294)
Net Assessable	\$ 19,443,993	\$ 21,436,513	\$ 21,346,452	\$ 23,209,422	\$ 24,234,011	\$ 27,229,209
Concord	13,982,175	15,089,162	15,320,349	16,908,064	17,715,062	20,070,650
Carlisle	5,461,818	6,347,351	6,026,103	6,301,358	6,518,949	7,158,559

Debt Exclusion

Ballot Date	Amount	Date of Issue	Rate (TIC)	FY16 Debt Service	Final Maturity
June 6, 2006	\$ 1,200,000	Dec. 15, 2007	3.33%	\$ 266,126	FY17
Mar. 27, 2007	\$ 1,245,000				
Nov. 5, 2011	\$ 32,500,000	June 4, 2013	3.00%	\$ 2,369,082	FY38
	\$ 30,000,000	Planned March 2015	3.00% Coupon	\$ 2,205,000	FY38
Gross Total Debt Service:				\$ 4,840,208	
Less reserved from FY15 assessments:				(72,294)	
Net Apportioned to Concord and Carlisle:				\$ 4,767,914	
Concord Share (73.71%):				\$ 3,514,429	
Carlisle Share (26.29%):				\$ 1,253,485	

EDUCATION: Concord-Carlisle Regional School District

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Budget Detail					
	Previous Fiscal Years			FY16 Proposed	
	FY13 Budget	FY14 Budget	FY15 Budget	Finance Comm. Guideline	School Comm. Proposed
Program Area					
Regular Education	\$ 11,067,040	\$ 11,660,209	\$ 11,834,920	N/A	\$ 12,568,337
Special Education	5,235,732	4,836,801	5,230,340	N/A	5,569,955
Administrative Support	1,335,889	1,434,327	1,397,631	N/A	1,415,981
Operations	3,136,859	3,374,627	3,347,947	N/A	3,295,614
Fixed Costs	2,871,867	2,580,498	2,444,668	N/A	2,952,942
Operations Subtotal	23,647,387	23,886,462	24,255,506	25,802,829	25,802,829
Debt Service					
Debt Reimbursed by State Aid	288,950	288,950	288,950		
Debt Paid from Prior Reserves				72,294	72,294
Debt Exclusion Assessed	354,086	2,130,189	2,542,874	4,767,914	4,767,914
Debt Service Subtotal	643,036	2,419,139	2,831,824	4,840,208	4,840,208
Total Budget	\$ 24,290,423	\$ 26,305,601	\$ 27,087,330	\$ 30,643,037	\$ 30,643,037

Funding Plan - Concord Assessment					
	FY15 Budget	% of Budget	FY16 Proposed	% of Budget	% Change in Dollars
General Fund:					
Ratio	73.10%		73.71%		
Operating	\$ 15,856,221	89.51%	\$ 16,556,221	82.49%	4.41%
Excluded Debt	\$ 1,858,841	10.49%	\$ 3,514,429	17.51%	89.07%
Totals	<u>\$ 17,715,062</u>	100.00%	<u>\$ 20,070,650</u>	100.00%	13.30%

Personnel Services Summary					
		FY15 Budget		FY16 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	112.95	\$ 10,281,923	112.95	\$ 10,916,387
N/A	All Other	77.01	\$ 5,801,542	77.01	\$ 5,956,409
	Total	<u>189.96 FTEs</u>	<u>\$ 16,083,465</u>	<u>189.96 FTEs</u>	<u>\$ 16,872,796</u>

Enrollment as of October 1						
Grade	Actual	Projected (NESDEC, November 2014)				
		2015	2016	2017	2018	2019
9	338	341	307	341	351	371
10	311	337	340	306	340	350
11	310	310	336	339	305	339
12	<u>296</u>	<u>314</u>	<u>314</u>	<u>340</u>	<u>343</u>	<u>309</u>
Total	1,255	1,302	1,297	1,326	1,339	1,369
Resident	1,156	1,176	1,225	1,220	1,280	1,293
Concord	73.71%	73.01%	72.82%	74.32%	73.48%	74.87%
Carlisle	26.29%	26.99%	27.18%	25.68%	26.52%	25.13%

Mission Statement:

The Minuteman Career & Technical High School system provides an educational program that supplements the academic high school system and offers a broad range of programs designed for students seeking vocational training.

Budget Highlights:

- The total Minuteman Career & Technical High School budget is expected to increase from \$19.6 million in FY15 to \$19.8 million in FY16, a 1.0% increase.
- However, Concord’s assessment is expected to increase by 113% from \$191,689 to \$407,939, due to an increase in Concord enrollment from 7 to 12 students at Oct 1, 2014, plus 4 post-graduate students.
- The Finance Committee’s estimate of \$418,000 was made in November . The official estimate by Minuteman, \$407,939, was received on January 23, 2015.

Expenditure Summary

	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Proposed
Total Budget	\$17,251,713	\$18,547,098	\$19,645,065	\$19,831,003
Concord Assessment	\$ 437,910	\$ 227,033	\$ 191,689	\$ 407,939

Description:

Budget and Assessment Details

According to the Regional Agreement, the major part of Concord’s assessment is computed based upon the ratio of Concord students to the number of students from the sixteen member Towns attending Minuteman as of the previous October 1. Apportionment of certain special operating and capital costs makes up the balance of the assessment. State aid and Minuteman’s own funds (tuition and prior fund balances) are deducted from the gross budget to arrive at a net assessable budget. The 1994 Education Reform Law modified this calculation in a manner that has created significant disparities in the “per pupil” assessment paid by each community.

Budget and Assessment History

	FY12	FY13	FY14	FY15	FY16 Proposed
Total Budget	\$16,435,473	\$17,251,713	\$18,547,098	19,645,065	19,831,003
Less:					
State Aid	2,663,037	2,713,037	2,755,902	2,926,918	3,023,154
Tuition & Choice	4,349,384	4,725,000	5,800,000	6,347,997	5,818,352
Other Revenue	244,450	244,500	100,000	100,000	100,000
Total Assessment	\$9,178,552	\$9,569,176	\$9,891,196	10,270,150	10,889,497

EDUCATION: Minuteman Regional High School

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Expenditure Detail					
	Previous Fiscal Years			FY16	
	FY13 Budget and Assessment	FY14 Budget and Assessment	FY15 Budget and Assessment	Fin. Com. Estimate (November)	Superintendent's Recommendation
Admininstration	\$ 1,454,446	\$ 1,531,716	\$ 1,821,306	N/A	\$ 1,745,339
Instructional Services	8,662,374	9,092,891	9,804,463	N/A	10,000,498
Student Services	1,990,521	2,007,592	2,078,210	N/A	2,124,081
Operations & Maintenance	1,675,329	1,844,858	1,835,044	N/A	1,833,095
Insurance, Retirement, Leases	2,567,454	2,694,529	2,961,579	N/A	2,886,935
Community Services	-	100,000	100,000	N/A	100,000
Capital Expenditures	351,518	772,731	550,985	N/A	590,973
Debt Service	421,589	433,862	463,477	N/A	520,082
Tuition to Non-Public	21,472	61,523	30,000	N/A	30,000
Total	\$ 17,144,702	\$ 18,539,702	\$ 19,645,064	N/A	\$ 19,831,003
Concord Assessment	\$ 437,910	\$ 227,033	\$ 191,689	\$ 418,000	\$ 407,939
Assessment per FTE	\$ 24,328	\$ 25,226	\$ 27,384	N/A	\$ 33,995

Funding Plan					
	FY15 Budget	% of Budget	FY16 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 191,689	100%	\$ 407,939	100%	112.8%
Totals	\$ 191,689	100%	\$ 407,939	100%	112.8%

Enrollment as of October 1					
	2011	2012	2012	2013	2014
16 Member Town	430	401	430	431	411
Concord Only	18	9	8	7	12
Concord Share	4.19%	2.24%	1.86%	1.62%	2.91%

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