

Section V

Budget Detail – Education

SECTION V: Education

THIS PAGE INTENTIONALLY LEFT BLANK

SECTION V: Education

THIS PAGE INTENTIONALLY LEFT BLANK

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 FY15 CPS budget is proposed to increase 4.2 % in conformance with the Finance Committee guideline.
- K-8 enrollment is projected at 10/01/14 to be:

Grade	Number	Change
K-5	1,534	+72
6-8	711	+ 21
Total	2,295	+93

(Source: NESDEC, October 2013)

Budget Summary

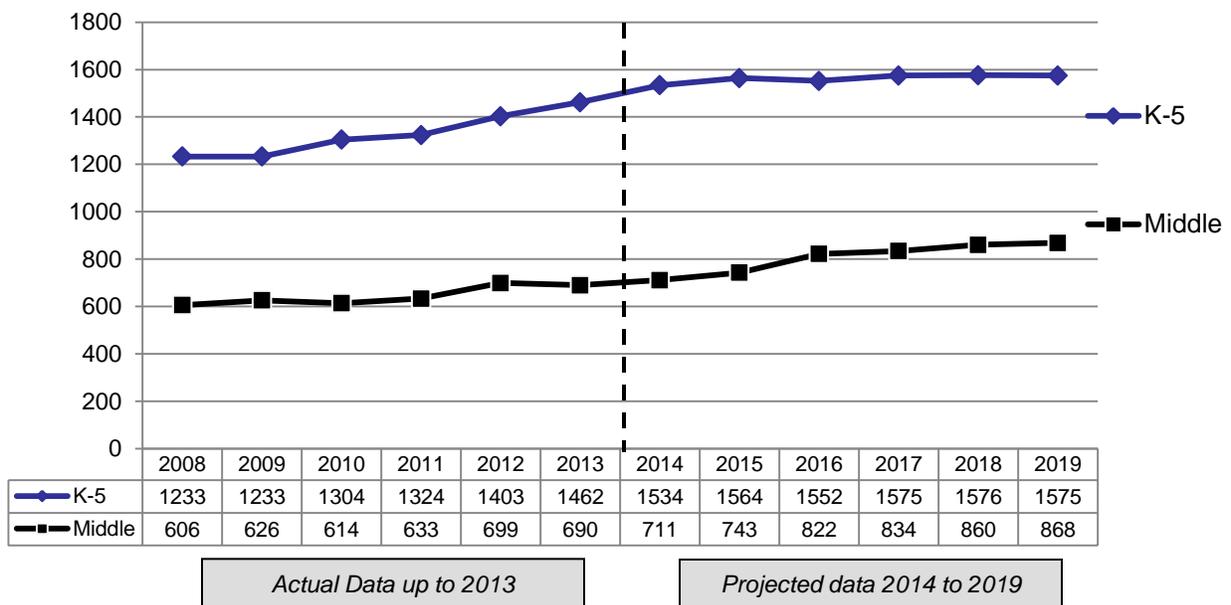
	FY12 Budget	FY13 Budget	FY14 Budget	FY15 Proposed
General Fund	\$28,474,200	\$29,755,538	\$31,140,538	\$32,440,538

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 2,152 students as of October 1, 2013 (an increase of 2.3% over one year and 10.1% the ten-year period from October 1, 2003 when the enrollment was 1,954).

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

**Enrollment at October 10/10/13
With NESDEC projection**



EDUCATION: Concord Public Schools

Item 104

Budget Detail					
Program Area	Previous Fiscal Years			FY15 Proposed	
	FY12 Actual	FY13 Actual	FY14 Budget	Fin. Com. Guideline	School Com. Proposed
Regular Education	\$ 15,370,755	\$ 15,647,480	\$ 16,554,621	N/A	\$ 17,773,788
Special Education	6,672,579	7,795,828	8,410,279	N/A	8,287,906
Operations	4,309,273	4,213,614	4,085,535	N/A	4,239,644
Administration	2,034,647	2,033,670	2,041,803	N/A	2,082,092
Fixed Cost	86,946	64,946	48,300	N/A	57,108
Total	\$ 28,474,200	\$ 29,755,538	\$ 31,140,538	\$ 32,440,538	\$ 32,440,538

Personnel Services Summary					
		FY14 Budget		FY15 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	188.20	\$ 16,839,890	188.20	\$ 17,643,146
N/A	All Other	136.77	\$ 7,844,761	136.78	\$ 8,081,273
	Total	324.97 FTEs	\$ 24,684,651	324.98 FTEs	\$ 25,724,419

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			FY15
	FY12 Actual	FY13 Actual	FY14 Budget	Budget
Police (crossing guards)	\$ 49,940	\$ 47,720	\$ 54,480	\$ 54,480
Group Insurance	1,789,434	1,626,836	1,894,129	1,938,640
Health Reimbursement Account	-	34,152	32,870	17,600
OPEB Funding	-	426,090	263,770	396,180
Unemployment/workers comp.	109,855	57,878	100,000	100,000
Retirement	666,963	701,580	783,355	815,804
Medicare Tax	307,739	326,617	340,000	364,000
Social Security	54,957	59,795	55,000	59,000
Debt Service - within levy limit	541,716	697,221	810,895	899,281
Excluded Debt	4,648,440	4,521,386	4,412,170	4,286,912
Totals	\$ 8,169,044	\$ 8,499,275	\$ 8,746,669	\$ 8,931,897

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 FY15 CCRSD budget is proposed to increase 3.01% for operations and 4.30% overall in conformance with the Concord Finance Committee guideline. Of the total increase of \$1.13 million, \$412,685 is for debt service, and \$273,046 is an increase the allocation for OPEB (to \$350,000).
- Concord’s operating budget assessment (net of excluded debt) is proposed to be \$15,856,221, a 3.53% increase.
- The FY14 and FY15 assessment ratios are:

	FY14	FY15
Concord	73.1%	74.4%
Carlisle	26.9%	25.6%

Expenditure Summary - Assessments

	FY12 Budget	FY13 Budget	FY14 Budget	FY15 Proposed
Concord Share	\$15,089,162	\$15,320,349	\$16,908,064	\$17,715,062
Carlisle Share	\$ 6,347,351	\$ 6,026,103	\$ 6,301,358	\$ 6,518,949
Total	\$21,436,513	\$21,346,452	\$23,209,422	\$24,234,011

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

	FY10	FY11	FY12	FY13	FY14	FY15 Proposed
Gross Budget	\$ 21,381,332	\$ 22,357,071	\$ 23,981,012	\$ 24,290,423	\$ 26,305,603	\$ 27,437,330
Less:						
State Aid	(2,398,082)	(2,458,670)	(2,119,499)	(2,343,971)	(2,496,181)	(2,603,319)
District	(202,927)	(454,408)	(425,000)	(600,000)	(600,000)	(600,000)
Net Assessable	\$ 18,780,323	\$ 19,443,993	\$ 21,436,513	\$ 21,346,452	\$ 23,209,422	\$ 24,234,011
Concord	13,488,028	13,982,175	15,089,162	15,320,349	16,908,064	-
Carlisle	5,292,295	5,461,818	6,347,351	6,026,103	6,301,358	6,518,949

Debt Exclusion

Ballot Date	Amount	Date of Issue	Rate (TIC)	FY15 Debt Service	Final Maturity
June 6, 2006	\$ 1,200,000.00	Dec. 15, 2007	3.33%	\$ 274,646	FY17
Mar. 27, 2007	\$ 1,245,000.00				
Nov. 5, 2011	\$ 32,500,000.00	June 4, 2013	3.00%	\$ 2,407,178	FY40
	\$ 30,000,000.00	Planned Note, May 2014	0.50% est.	\$ 1,500,000	May 2015
Gross Total Debt Service:				\$ 2,831,824	
Less School Building Authority annual payment:				(288,950)	FY15 final pay
Net Apportioned to Concord and Carlisle:				\$ 2,542,874	on 1994 project
Concord Share (73.10%):				\$ 1,858,841	
Carlisle Share (26.90%):				\$ 684,033	

EDUCATION: Concord-Carlisle Regional School District

Item 105

Budget Detail					
	Previous Fiscal Years			FY15 Proposed	
	FY12 Budget	FY13 Budget	FY14 Budget	Finance Comm. Guideline	School Comm. Proposed
Program Area					
Regular Education	\$ 10,458,821	\$ 11,067,040	\$ 11,660,209	N/A	\$ 11,834,920
Special Education	5,525,903	5,235,732	4,836,801	N/A	5,230,340
Administrative Support	1,323,231	1,335,889	1,434,327	N/A	1,397,631
Operations	2,936,312	3,136,859	3,374,627	N/A	3,347,947
Fixed Costs	2,989,007	2,871,867	2,580,498	N/A	2,794,668
Operations Subtotal	23,233,274	23,647,387	23,886,462	24,605,506	24,605,506
Debt Service					
Debt Reimbursed by State Aid	288,950	288,950	288,950	288,950	288,950
Debt Exclusion Assessed	458,788	354,086	2,130,189	2,542,874	2,542,874
Debt Service Subtotal	747,738	643,036	2,419,139	2,831,824	2,831,824
Total Budget	\$ 23,981,012	\$ 24,290,423	\$ 26,305,601	\$ 27,437,330	\$ 27,437,330

Funding Plan - Concord Assessment					
	FY14 Budget	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund:					
Ratio	72.85%		73.10%		
Operating	\$ 15,356,221	90.82%	\$ 15,856,221	89.51%	3.26%
Excluded Debt	\$ 1,551,843	9.18%	\$ 1,858,841	10.49%	19.78%
Totals	\$ 16,908,064	100.00%	\$ 17,715,062	100.00%	4.77%

Personnel Services Summary					
		FY14 Budget		FY15 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	111.11	\$ 10,104,077	112.95	\$ 10,281,923
N/A	All Other	77.23	\$ 5,729,271	77.01	\$ 5,801,542
	Total	<u>188.34 FTEs</u>	<u>\$ 15,833,348</u>	<u>189.96 FTEs</u>	<u>\$ 16,083,465</u>

Enrollment as of October 1						
Grade	Actual	Projected (NESDEC, October 2013)				
		2013	2014	2015	2016	2017
9	317	322	340	311	357	370
10	312	319	324	343	328	349
11	293	311	318	323	352	312
12	<u>306</u>	<u>297</u>	<u>315</u>	<u>322</u>	<u>326</u>	<u>347</u>
Total	1,228	1,249	1,297	1,299	1,363	1,378
Resident	1,156	1,176	1,225	1,220	1,280	1,293
Concord	73.10%	74.40%	74.90%	75.30%	77.80%	77.70%
Carlisle	26.90%	27.31%	25.10%	24.70%	22.20%	22.30%

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 \$18.5 million in FY14 to \$19.6 million in FY15, a 5.9% increase.
- However, Concord’s assessment is expected to decrease by 9% from \$227,033 to \$208,212, due to a projected decrease in Concord enrollment from 9 to 7 students at Oct 1, 2013.
- The Finance Committee’s estimate of \$250,000 made in October 2012 was made without updated information. The preliminary estimate by Minuteman, \$208,212 was received in early January.

Expenditure Summary

	FY12 Budget	FY13 Budget	FY14 Budget	FY15 Proposed
Total Budget	\$16,435,473	\$17,251,713	\$18,547,098	\$19,645,065
Concord Assessment	\$ 555,830	\$ 437,910	\$ 227,033	\$ 208,212

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

	FY11	FY12	FY13	FY14	FY15 Proposed
Total Budget	\$16,258,679	\$16,435,473	\$17,251,713	18,547,098	19,645,065
Less:					
State Aid	2,602,088	2,663,037	2,713,037	2,755,902	2,816,143
Tuition & Choice	4,495,732	4,349,384	4,725,000	5,800,000	6,347,997
Other Revenue	480,500	244,450	244,500	100,000	100,000
Total Assessment	\$8,680,359	\$9,178,552	\$9,569,176	\$9,891,196	\$10,380,925

EDUCATION: Minuteman Regional High School

Item 106

Expenditure Detail					
	Previous Fiscal Years			FY15	
	FY12 Budget and Assessment	FY13 Budget and Assessment	FY14 Budget and Assessment	Fin. Com. Estimate (November)	Superintendent's Recommendation
Administration	\$ 1,097,608	\$ 1,321,287	\$ 1,421,327	N/A	\$ 1,821,306
Instructional Services	8,179,903	8,536,430	9,093,849	N/A	9,804,463
Student Services	1,767,051	1,895,805	1,987,161	N/A	2,078,210
Operations & Maintenance	1,740,683	1,755,494	1,716,695	N/A	1,835,044
Insurance, Retirement, Leases	2,603,425	2,767,420	2,883,584	N/A	2,961,579
Community Services	100,000	100,000	100,000	N/A	100,000
Capital Expenditures	507,930	433,688	892,163	N/A	550,985
Debt Service	438,873	441,589	452,318	N/A	463,477
Tuition to Non-Public	-	-	-	N/A	30,000
Total	\$ 16,435,473	\$ 17,251,713	\$ 18,547,097	N/A	\$ 19,645,064
Concord Assessment	\$ 555,930	\$ 437,910	\$ 227,033	\$ 250,000	\$ 208,212
Assessment per FTE	\$ 25,265	\$ 24,328	\$ 25,226	N/A	\$ 26,027

Funding Plan					
	FY14 Budgeted	% of Budget	FY15 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 227,033	100%	\$ 208,212	100%	-8.3%
Totals	\$ 227,033	100%	\$ 208,212	100%	-8.3%

Enrollment as of October 1					
	2009	2010	2011	2012	2012
16 Member Town	430	445	430	401	430
Concord Only	26	22	18	9	8
Concord Share	6.05%	4.94%	4.19%	2.24%	1.86%

SECTION V: Education

THIS PAGE INTENTIONALLY LEFT BLANK