

Section IV

**Education
Accounts 104-106**

EDUCATION: Concord Public Schools

ACCT.# 104

Program 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 1,969 students at October 1, 2002 (an increase of 15% over the ten-year period from October 1, 1992). A five-member elected School Committee is responsible for providing policy direction to the school administration.

Program Implementation

The FY04 column shows the Finance Committee's guideline and the proposed budget voted by the School Committee on January 15, 2003.

State "Chapter 70" education aid is estimated for FY04 at \$1,928,662, unchanged from the current year. This is equivalent to about 8.2% of the School Committee's budget recommendation. The Governor's budget proposal for FY2004, when released, may show a lowered estimate for Concord's Chapter 70 aid.

There are certain accounts included in the Town budget which 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 following accounts (FY04 budget estimates):

Town Department/account:	FY04 EST CPS Share	Amount counted toward "required minimum local contribution"
Police (crossing guards)	\$ 38,400	
Group Insurance	1,055,000	\$ 1,055,000
Unemployment/Workers Comp.	65,000	65,000
Retirement	633,167	633,167
Debt Service	936,482	
Medicare Tax	193,000	193,000
Social Security	65,000	65,000
	<u>\$ 2,986,049</u>	<u>\$ 2,011,167</u>

Enrollment at October 1

		K-5	Middle	Total
Actual	1992	1,173	536	1,709
	1993	1,207	528	1,735
	1994	1,255	554	1,809
	1995	1,304	569	1,873
	1996	1,348	593	1,941
	1997	1,409	602	2,011
	1998	1,434	627	2,061
	1999	1,415	648	2,063
	2000	1,370	678	2,048
	2001	1,339	667	2,006
	2002	1,310	659	1,969
	Projected:	2003	1,295	659
2004		1,267	672	1,939
2005		1,283	628	1,911
2006		1,284	588	1,872

Town of Concord, Massachusetts

EDUCATION: Concord Public Schools	ACCT.# 104
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EXPENDITURE DETAIL

	<u>FY01 Budget</u>	<u>FY02 Budget</u>	<u>FY03 Budget</u>	<u>FY04</u>	
				<u>FinCom Override Guideline</u>	<u>School Committee Recommendation (Jan. 15, 2003)</u>
Budget & Appropriation	17,807,087 *	19,884,769 **	21,116,047	22,101,047	23,416,580
* including Reserve Fund transfer of \$63,058 ** including Reserve Fund transfer of \$206,641					

FUNDING PLAN

	<u>FY03 Budget \$</u>	<u>% of Budget</u>	<u>FY04 School Committee proposed</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	21,116,047	100.0%	23,416,580	100.0%	10.9%

AUTHORIZED POSITIONS

	<u>FY03 Budget</u>		<u>School Committee Proposed FY04 Budget</u>	
	<u># Positions (FTE's)</u>	<u>\$ Amount</u>	<u># Positions (FTE's)</u>	<u>\$ Amount</u>
Teachers	188.70	11,361,027	197.65	12,509,799
All other	130.30	4,580,465	133.35	4,945,014
	319.00	15,941,492	331.00	17,454,813

Program Description

The Concord-Carlisle Regional School District (CCRS) manages the grades 9-12 Academic High School (CHS). 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. The trend of enrollment and Concord's assessment is shown on pages IV-6 and IV-7.

Program Implementation

The FY04 column shows the Finance Committee's guideline and the budget voted by the School Committee on January 15, 2003.

State and federal aid applied to the District's operating budget, and the District's own funds (primarily interest earnings and the use of prior fund balances) are deducted from the gross budget to arrive at a net assessable budget. According to the terms of the regional agreement between Concord and Carlisle, this amount is shared between the two towns in proportion to the shares of pupil enrollment as of the previous October 1. The pupil ratio basis of the assessment had been modified by the requirements of the 1994 Education Reform Law. At the 1997 Annual Town Meetings of both towns, it was voted to return to the reallocation of the required shares in accordance with the regional agreement as permitted by Section 16B of Chapter 71 of the General Laws.

For FY04, the District has projected a reduction in state aid of \$414,288 (17.5%) from the original FY03 budget estimate.

Budget History:

	FY00	FY01	FY02	FY03	FY04 (1-15-03) School Committee
Gross Budget	12,370,151	13,284,517	14,569,315	15,595,534	17,049,565
Less:					
State Aid	1,926,230	2,149,875	2,344,847	2,369,326	1,955,038
District	212,993	215,000	215,000	226,016	130,000
Net Assessable	10,230,928	10,919,642	12,009,468	13,000,192	14,964,527
Concord	7,742,766	8,022,661	8,679,242	9,188,536	10,698,140
Carlisle	2,488,162	2,896,981	3,330,226	3,811,656	4,266,387

The appropriation made by Concord for FY03 was \$9,221,060. Subsequent to the Concord Town Meeting vote, the District increased the budget allocation from its own revenues in order to arrive at the assessment level voted by Carlisle.

Debt Exclusion

On March 31, 1992, Concord voters approved a ballot question to exempt from the limits of "Proposition 2 1/2" the amounts required to pay debt service on bonds for the High School renovation project. Carlisle voters approved an identical question several weeks later. Of a total debt authorization of \$7.5 million voted by Concord and Carlisle Town Meetings, \$5.8 million was issued by the Regional School District on Nov. 1, 1992. An additional \$1.0 million was issued on Oct. 1, 1994. The "Phase I" FY04 debt service excluded from the levy limit will be \$578,688 reduced by the allocation of \$288,950 expected from state School Building Assistance aid (payment #9).

At the March 1995 Town election, voters approved a "Phase II" debt exclusion, authorizing a \$3.1 million borrowing. The FY04 debt service for this April 1996 bond issue is \$286,180. No state assistance is presently being received for this phase.

Concord's share of the total debt exclusion levy will be \$411,724. This sum is included in the FY04 assessment to be voted at the 2003 Annual Town Meeting.

Town of Concord, Massachusetts

EDUCATION: Concord-Carlisle Regional School District	ACCT.# 105
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EXPENDITURE DETAIL

	FY01 Budget	FY02 Budget	FY03 Budget	FY04	
				FinCom Override Guideline	School Committee Recommendation Jan. 15, 2003
Total Budget	13,284,517	14,569,315	15,595,534	16,136,558	17,049,565 *
Concord Assessment	8,022,661	8,679,242	9,221,060	9,838,620 *	10,698,140 *

* Includes debt service excluded from levy limit as a result of the votes of the Concord and Carlisle electorates in 1992. Total FY04 debt service exclusion is \$864,868, offset by the allocation of \$288,950 from estimated State Aid (School Building Assistance). Concord's assessment share is 71.49% of the net \$575,918, or \$411,724.

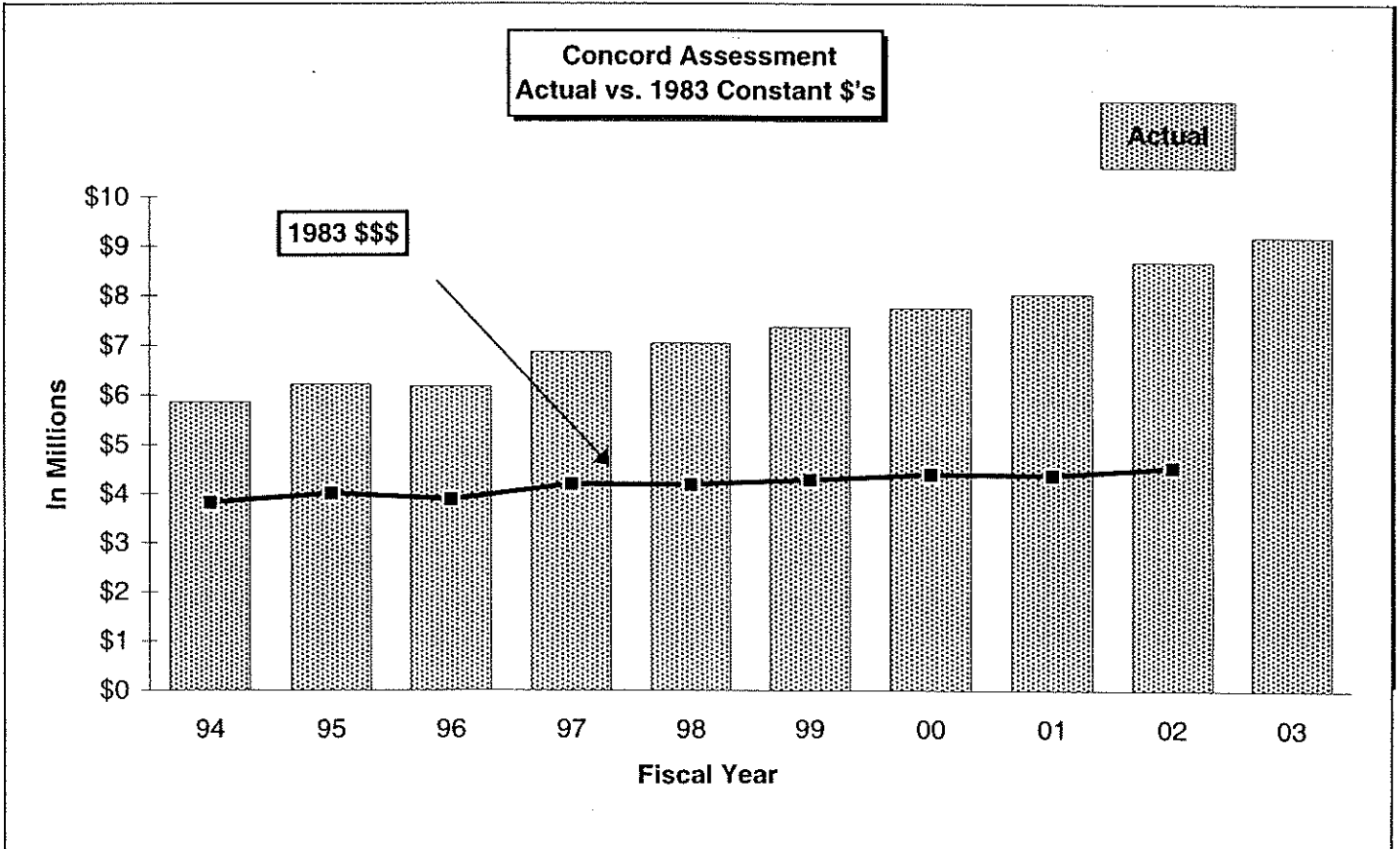
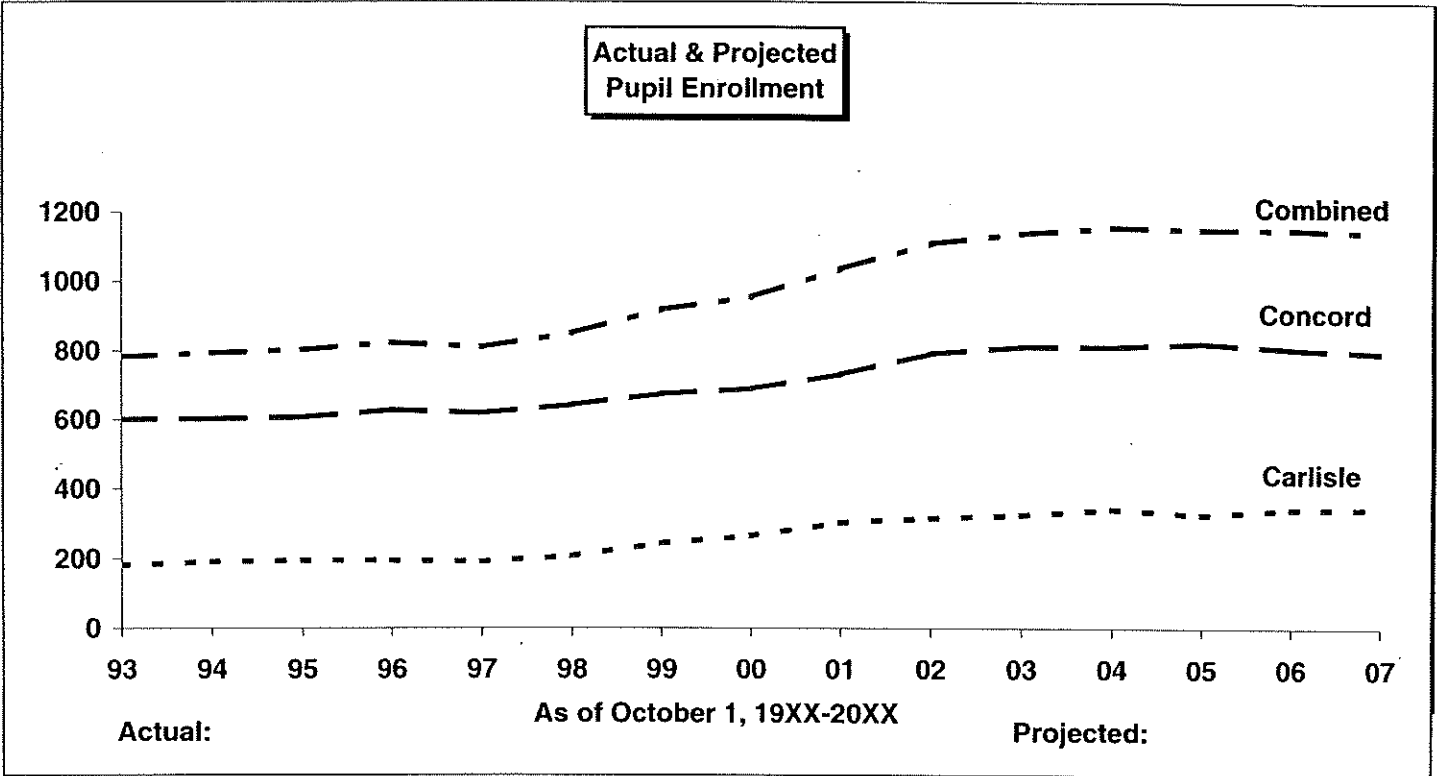
FUNDING PLAN

	FY03 Assessment \$	% of Budget	FY04 School Committee proposed	% of Budget	% Change in Dollars
General Fund	9,221,060	100.0%	10,698,140	100.0%	16.0%

AUTHORIZED POSITIONS

	FY03 Budget		School Committee Proposed FY04 Budget	
	# Positions (FTE's)	\$ Amount	# Positions (FTE's)	\$ Amount
Teachers	102.46	6,679,161	107.70	7,395,809
All other	67.54	3,368,933	75.30	3,573,521
	170.00	10,048,094	183.00	10,969,330

EDUCATION: Concord-Carlisle Regional School District **ACCT.# 105**



EDUCATION: Concord-Carlisle Regional School District

ACCT.# 105

10 Year Enrollment and Assessment Ratio History:

October 1	Pupil Enrollment		Concord Percentage	Applied to Assessment Year	Concord Assessment
	Concord	Carlisle			
1993	601	182	76.76%	FY95	6,217,946
1994	602	191	75.91%	FY96	6,175,086
1995	607	195	75.69%	FY97	6,857,812
1996	628	195	76.31%	FY98	7,032,126
1997	619	191	76.42%	FY99	7,359,223
1998	643	207	75.68%	FY00	7,742,766
1999	675	244	73.47%	FY01	8,022,661
2000	690	265	72.27%	FY02	8,679,242
2001	733	304	70.68%	FY03	9,188,536
2002	793.5	317	71.49%	FY04	10,698,140

School Committee vote (1/15/03)

Projected Enrollments:

	Concord	Carlisle	
2003	813	326	71.38%
2004	813	344	70.27%
2005	824	327	71.59%
2006	807	344	70.11%
2007	796	345	69.76%

Note: Enrollment projections per Nov. 20, 2002 document.

Program Description

The Regional Vocational 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.

Program Implementation

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 created significant disparities in the "per pupil" assessment faced by each community. Fifteen of the sixteen member towns (with the exception of Arlington) have continued to support allocation of the assessment in accordance with the Regional Agreement.

	FY00	FY01	FY02	FY03	Proposed Budget FY04
Total Budget	\$13,348,966	\$13,598,223	\$14,437,285	\$15,673,520	\$15,520,660
less:					
State Aid	2,779,000	3,309,587	3,327,000	3,537,890	2,785,929
Tuition & Choice	2,904,143	2,831,910	3,371,365	4,099,169	4,053,301
Other Revenue	336,557	387,865	523,128	169,373	805,000
Assessment	\$7,026,613	\$7,287,353	\$ 7,438,920	\$ 7,681,334	\$7,876,430

The following page shows the Finance Committee's original FY04 Budget Guideline estimate of \$300,000. Minuteman has provided a FY04 assessment estimate of \$276,022 for Concord, based on a variation of the regional agreement methodology and the Superintendent's recommended budget.

Town of Concord, Massachusetts

EDUCATION: Minuteman Science-Technology High School	ACCT.# 106
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EXPENDITURE DETAIL

	FY01 Assess.	FY02 Assess.	FY03 Assess.	FY04	
				FinCom Estimate	Superintendent's Recommendation (Jan. 7, 2003)
Budget	13,550,150	14,437,285	15,673,520	N/A	15,520,660
Assessment	276,126	377,694	269,249	300,000	276,022

FUNDING PLAN

	FY03 Assessment \$	% of Budget	FY04 Superintendent's Estimate	% of Budget	% Change in Dollars
General Fund	269,249	100.0%	276,022	100.0%	2.5%

Enrollment as of October 1

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Concord Only	15.98	18.24	26.88	18.93	19.93
16 member Towns	568.75	579.85	638.87	605.10	618.54
Concord share	2.81%	3.15%	4.21%	3.13%	3.22%

