

Section V

Budget Detail – Education

SECTION V: 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 FY14 CPS budget is proposed to increase 4.0 % in conformance with the Finance Committee guideline.
- K-8 enrollment is projected at 10/01/13 to be:

Grade	Number	Change
K-5	1,436	+33
6-8	710	+ 11
Total	2,146	+ 44

(Source: NESDEC, October 2012)

Budget Summary

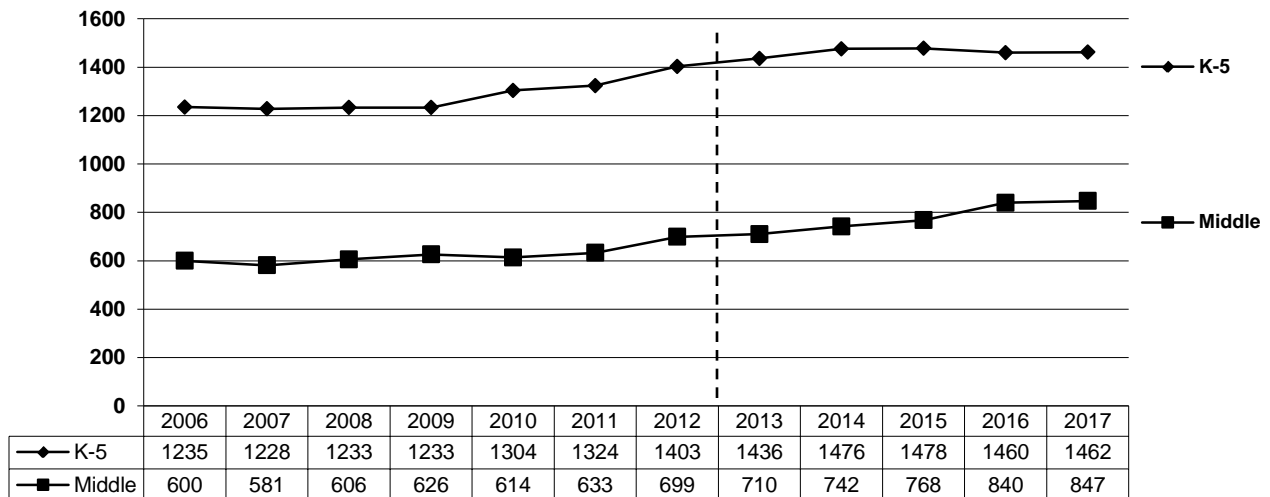
	FY11 Budget	FY12 Budget	FY13 Budget	FY14 Proposed
General Fund	\$27,699,200	\$28,474,200	\$29,755,538	\$31,140,538

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 2,102 students as of October 1, 2012 (an increase of 8.1% over one year and 6.7% the ten-year period from October 1, 2002 when the enrollment was 1,970.

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

**Enrollment at October 1
With NESDEC projection**



Projected data 2013 to 2017

EDUCATION: Concord Public Schools

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Budget Detail					
Program Area	Previous Fiscal Years			FY14 Proposed	
	FY11 Budget	FY12 Budget	FY13 Budget	Fin. Com. Guideline	School Com. Proposed
Regular Education	\$ 14,918,391	\$ 15,370,755	\$ 15,647,480	N/A	\$ 16,554,618
Special Education	6,461,261	6,672,579	7,795,828	N/A	8,410,279
Operations	4,212,739	4,309,273	4,213,614	N/A	4,085,538
Administration	2,017,009	2,034,647	2,033,670	N/A	2,041,803
Fixed Cost	89,800	86,946	64,946	N/A	48,300
Total	\$ 27,699,200	\$ 28,474,200	\$ 29,755,538	\$ 31,140,538	\$ 31,140,538

Personnel Services Summary					
		FY13 Budget		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	185.20	\$ 15,735,953	185.45	\$ 16,842,087
N/A	All Other	149.20	\$ 7,839,918	146.67	\$ 7,844,759
	Total	334.40 FTEs	\$ 23,575,871	332.12 FTEs	\$ 24,686,846

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			FY14
	FY11 Actual	FY12 Actual	FY13 Budgeted	Proposed
Police (crossing guards)	\$ 49,640	\$ 49,940	\$ 54,480	\$ 54,480
Group Insurance	1,673,302	1,789,434	1,848,338	1,933,280
Unemployment/workers comp.	108,473	109,855	100,000	100,000
Retirement	643,371	666,963	701,581	783,355
Medicare Tax	295,242	307,739	322,000	340,000
Social Security	49,125	54,957	55,000	55,000
Debt Service - within levy limit	740,568	541,716	697,221	815,516
Excluded Debt	4,638,575	4,648,440	4,503,867	4,412,170
Totals	\$ 8,198,296	\$ 8,169,044	\$ 8,282,487	\$ 8,493,801

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 FY14 CCRSD budget is proposed to increase 1.21 for operations and 8.49% overall in conformance with the Concord Finance Committee guideline. Of the total increase of \$2.063 million, \$1.776 million is for debt service.
- Concord's operating budget assessment (net of excluded debt) is proposed to be \$15,391,221, a 2.16% increase.
- The FY13 and FY14 assessment ratios are:

	FY13	FY14
Concord	71.77%	72.85%
Carlisle	28.23%	27.15%

Expenditure Summary - Assessments

	FY11 Budget	FY12 Budget	FY13 Budget	FY14 Proposed
Concord Share	\$14,587,881	\$15,089,162	\$15,320,349	\$16,943,064
Carlisle Share	\$ 6,332,642	\$ 6,347,351	\$ 6,026,103	\$ 6,314,402
Total	\$20,920,523	\$21,436,513	\$21,346,452	\$23,257,466

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

	FY09	FY010	FY11	FY12	FY13	FY14 Proposed
Gross Budget	\$ 20,365,127	\$ 21,381,332	\$ 22,357,071	\$ 23,981,012	\$ 24,290,423	\$ 26,353,647
Less:						
State Aid	(2,318,274)	(2,398,082)	(2,458,670)	(2,119,499)	(2,343,971)	(2,496,181)
District	(450,000)	(202,927)	(454,408)	(425,000)	(600,000)	(600,000)
Net Assessable	\$ 17,596,853	\$ 18,780,323	\$ 19,443,993	\$ 21,436,513	\$ 21,346,452	\$ 23,257,466
Concord	12,667,974	13,488,028	13,982,175	15,089,162	15,320,349	16,943,064
Carlisle	4,928,878	5,292,295	5,461,818	6,347,351	6,026,103	6,314,402

Debt Exclusion

Ballot Date	Amount	Date of Issue	Rate	FY14 Debt Service	Final Maturity
June 6, 2006	1,200,000	Dec. 15, 2007	3.33%	\$ 284,065	FY17
Mar. 27, 2007	1,245,000				
Nov. 5, 2011	33,500,000	June 2013 To be issued	Est. 2.50%	\$ 2,135,074	FY37
Gross Total Debt Service:				\$ 2,419,139	FY15 final pay
Less School Building Authority annual payment, 1993 project:				(288,950)	
Net Apportioned to Concord and Carlisle:				\$ 2,130,189	
Concord Share (72.85%):				\$ 1,551,843	
Carlisle Share (27.15%):				\$ 578,346	

EDUCATION: Concord-Carlisle Regional School District

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Budget Detail					
	Previous Fiscal Years			FY14 Proposed	
	FY11 Budget	FY12 Budget	FY13 Budget	Finance Comm. Guideline	School Comm. Proposed
Program Area					
Regular Education	\$ 10,059,604	\$ 10,458,821	\$ 11,067,040	N/A	\$ 11,660,209
Special Education	5,653,107	5,525,903	5,235,732	N/A	4,836,801
Administrative Support	1,285,287	1,323,231	1,335,889	N/A	1,434,327
Operations	2,814,179	2,936,312	3,136,859	N/A	3,374,627
Fixed Costs	<u>2,562,015</u>	<u>2,989,007</u>	<u>2,871,867</u>	<u>N/A</u>	<u>2,628,544</u>
Operations Subtotal	22,374,192	23,233,274	23,647,387	N/A	23,934,508
Debt Service					
Debt Reimbursed by State Aid	288,950	288,950	288,950	N/A	288,950
Debt Exclusion Assessed	<u>835,285</u>	<u>458,788</u>	<u>354,086</u>	<u>N/A</u>	<u>2,130,189</u>
Debt Service Subtotal	1,124,235	747,738	643,036	N/A	2,419,139
Total Budget	\$ 23,498,427	\$ 23,981,012	\$ 24,290,423	\$ 26,353,647	\$ 26,353,647

Funding Plan - Concord Assessment					
	FY13 Budget	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund:					
Ratio	71.77%		72.85%		
Operating	\$ 15,066,221	98.34%	\$ 15,391,221	90.84%	2.16%
Excluded Debt	\$ 254,128	1.66%	\$ 1,551,843	9.16%	510.65%
Totals	<u>\$ 15,320,349</u>	100.00%	<u>\$ 16,943,064</u>	100.00%	10.59%

Personnel Services Summary					
		FY13 Budget		FY14 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	107.88	\$ 9,579,159	116.86	\$ 10,104,077
N/A	All Other	74.53	\$ 5,491,880	77.23	\$ 5,729,271
	Total	<u>182.41 FTEs</u>	<u>\$ 15,071,039</u>	<u>194.09 FTEs</u>	<u>\$ 15,833,348</u>

Enrollment as of October 1						
Grade	Actual	Projected (NESDEC, October 2012)				
		2012	2013	2014	2015	2016
9	309	333	321	347	324	357
10	295	313	337	325	352	328
11	302	295	313	337	325	352
12	<u>310</u>	<u>303</u>	<u>296</u>	<u>314</u>	<u>339</u>	<u>326</u>
Total	1,216	1,244	1,267	1,323	1,340	1,363
Resident	1,142	1,168	1,190	1,242	1,258	1,280
Concord	72.85%	72.35%	72.69%	72.54%	72.42%	75.16%
Carlisle	27.15%	27.65%	27.31%	27.46%	27.58%	24.84%

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 \$17.3 million in FY13 to \$18.5 million in FY14, a 7.5% increase.
- However, Concord’s assessment is expected to decrease by 47% from \$437,910 to \$230,588, due to a projected decrease in Concord enrollment from 18 to 9 students.
- The Finance Committee’s estimate of \$480,000 made in October 2012 was made without updated information. The preliminary estimate by Minuteman was received in early January.

Expenditure Summary

	FY11 Actual	FY12 Actual	FY13 Budgeted	FY14 Proposed
Total Budget	\$16,258,679	\$16,435,473	\$17,251,713	\$18,547,098
Concord Assessment	\$ 590,682	\$ 555,830	\$ 437,910	\$ 230,588

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

	FY10	FY11	FY12	FY13	FY14 Proposed
Total Budget	\$17,496,001	\$16,258,679	\$16,435,473	\$17,251,713	18,547,098
Less:					
State Aid	2713,325	2,602,088	2,663,037	2,713,037	2,713,037
Tuition & Choice	4,345,666	4,495,732	4,349,384	4,725,000	5,800,000
Other Revenue	462,894	480,500	244,450	244,500	100,000
Total Assessment	\$9,974,116	\$8,680,359	\$9,178,552	\$9,569,176	\$9,934,061

EDUCATION: Minuteman Regional High School

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Expenditure Detail					
	Previous Fiscal Years			FY14	
	FY11 Budget and Assessment	FY12 Budget and Assessment	FY13 Budget and Assessment	Fin. Com. Estimate (November)	Superintendent's Recommendation
Admininstration	\$ 1,075,453	\$ 1,097,608	\$ 1,321,287	N/A	\$ 1,421,327
Instructional Services	8,264,000	8,179,903	8,536,430	N/A	9,154,499
Student Services	1,791,745	1,767,051	1,895,805	N/A	1,987,161
Operations & Maintenance	1,523,387	1,740,683	1,755,494	N/A	1,659,520
Insurance, Retirement, Leases	2,720,366	2,603,425	2,767,420	N/A	2,883,584
Community Services	100,000	100,000	100,000	N/A	100,000
Capital Expenditures	501,099	507,930	433,688	N/A	888,688
Debt Service	282,629	438,873	441,589	N/A	452,318
Total	\$ 16,258,679	\$ 16,435,473	\$ 17,251,713	N/A	\$ 18,547,097
Concord Assessment	\$ 590,682	\$ 555,930	\$ 437,910	\$ 480,000	\$ 230,588
Assessment per FTE	\$ 22,719	\$ 25,265	\$ 24,328	N/A	\$ 25,621

Funding Plan					
	FY13 Budgeted	% of Budget	FY14 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 437,910	100.00%	\$ 230,588	100.00%	-47.34%
Totals	\$ 437,910	100.00%	\$ 230,588	100.00%	-47.34%

Enrollment as of October 1					
	2008	2009	2010	2011	2012
16 Member Town	438	430	445	430	401
Concord Only	24	26	22	18	9
Concord Share	5.48%	6.05%	4.94%	4.19%	2.24%

SECTION V: Education

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