

# **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.

FY10 Budget Highlights:

- State "Chapter 70" education aid for FY10 is projected to be \$2,154,784, about 7.8% of the budget.

- K-8 enrollment is projected at 10/01/09 to be:

Grade	Number	Change
K-5	1,223	-10
6-8	637	+31
<b>Total</b>	<b>1,860</b>	<b>+21</b>

(Source: NESCEC 11/4/08)

- The proposed CPS budget is at the Finance Committee Guideline, an increase of 1.8%.

**Expenditure Summary**

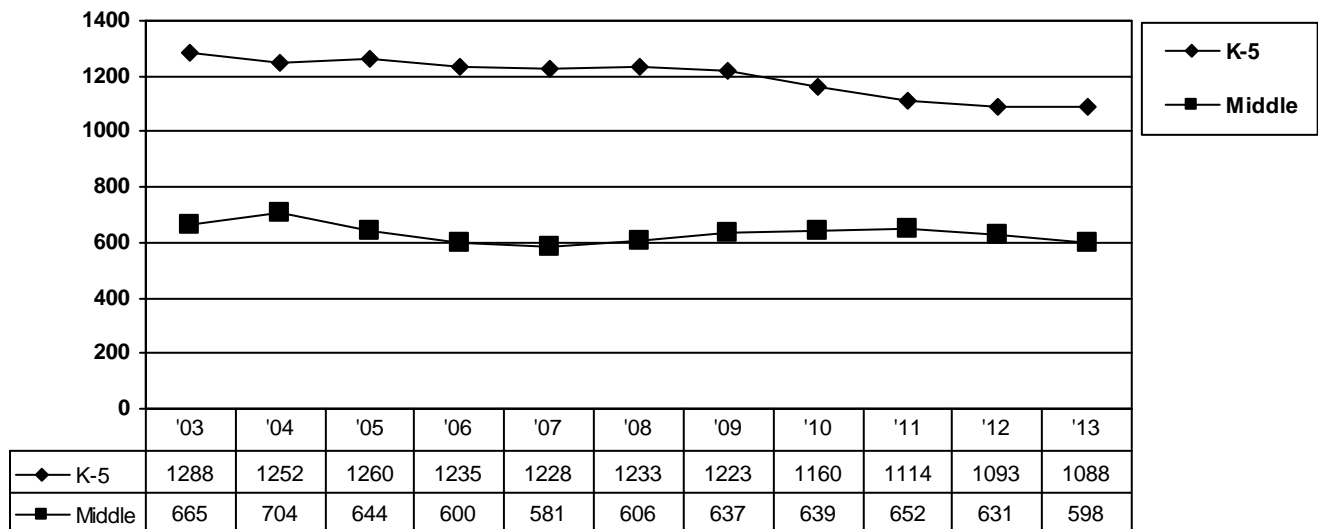
	FY07 Actual	FY08 Actual	FY09 Budgeted	FY10 Proposed
General Fund	\$25,460,285	\$26,423,840	\$27,206,200	\$27,699,200

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 1,839 students at October 1, 2008 (a decrease of 10.8% over the ten-year period from October 1, 1998, when enrollment was 2,063).

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

**Enrollment at October 1  
With NESDEC projection dated 11/04/08**



(Projected data 2009 to 2013)

**EDUCATION: Concord Public Schools**

**Item 104**

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY10	
	FY07 Budget	FY08 Budget	FY09 Budgeted	Fin. Com. Guideline	School Com. Proposed
Budget and Appropriation	\$ 25,460,285	\$ 26,423,840	\$ 27,206,200	\$ 27,699,200	\$ 27,699,200
Total Height = 193.00	\$ 25,460,285	\$ 26,423,840	\$ 27,206,200	\$ 27,699,200	\$ 27,699,200

<b>Funding Plan</b>					
	FY09 Budgeted	% of Budget	FY10 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 27,206,200	100.00%	\$ 27,699,200	100.00%	1.81%
Totals	\$ 27,206,200	100.00%	\$ 27,699,200	100.00%	1.81%

<b>Personnel Services Summary</b>					
		FY09 Budgeted		FY10 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	179.27	\$ 13,290,367	182.37	\$ 14,166,022
N/A	All Other	148.48	\$ 6,917,244	144.39	\$ 7,450,240
	Total	324.75 FTEs	\$ 20,207,611	326.76 FTEs	\$ 21,616,262

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:

<b>CPS Share of Town Government Expenses</b>				
	Previous Fiscal Years			FY10
	FY07 Actual	FY08 Actual	FY09 Budgeted	FY10 Projected
Police (crossing guards)	\$ 50,800	\$ 49,480	\$ 54,480	\$ 54,480
Group Insurance	1,234,775	1,541,563	1,646,970	1,774,500
Unemployment/workers comp.	76,007	68,853	100,000	100,000
Retirement	582,166	561,425	579,735	625,262
Medicare Tax	225,015	255,562	255,000	265,000
Social Security	51,030	54,007	50,000	50,000
Debt Service - within levy limit	784,473	830,271	773,271	991,461 *
Excluded Debt	1,883,346	1,917,257	2,916,478	3,312,688
Totals	\$ 4,887,612	\$ 5,278,418	\$ 6,375,934	\$ 7,173,391

\*FY10 debt service includes projected bond sale, Spring 2009.

**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.

**FY10 Budget Highlights:**

- The total CCRSD budget, proposed by the School Committee, is up 5.2%.
- The operating budget increase net of debt service is 6.53% (+ \$1,315,898).
- The assessment required by the School Committee's proposed budget exceeds the Finance Committees Guideline by \$220,049.

**Expenditure Summary - Assessments**

	FY07 Budget	FY08 Budget	FY09 Budget	FY10 Proposed
Concord Share	\$12,336,746	\$12,667,974	\$13,488,028	\$14,082,173
Carlisle Share	\$ 4,581,446	\$ 4,928,878	\$ 5,292,295	\$ 5,500,880
<b>Total</b>	<b>\$19,486,466</b>	<b>\$20,365,127</b>	<b>\$18,780,323</b>	<b>\$19,583,053</b>

**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**

	FY06	FY07	FY08	FY09	FY10 Proposed
Gross Budget	\$ 17,953,830	\$ 19,486,466	\$ 20,365,127	\$ 21,381,332	\$ 22,494,531
Less:					
State Aid	(1,907,010)	(2,318,274)	(2,318,274)	(2,398,082)	(2,661,478)
District	(208,587)	(250,000)	(450,000)	(202,927)	(250,000)
<b>Net Assessable</b>	<b>\$ 15,838,233</b>	<b>\$ 16,918,192</b>	<b>\$ 17,596,853</b>	<b>\$ 18,780,323</b>	<b>\$ 19,583,053</b>
Concord	11,196,047	11,858,857	12,667,974	13,488,028	14,082,173
Carlisle	4,642,186	4,581,446	4,928,878	5,292,295	5,500,880

**Debt Exclusion**

Ballot Date	Amount	Date of Issue	Rate	FY10 Debt Service	Final Maturity
March 31, 1992 March 1, 1995 Refunded	6,365,000	April, 2003	2.71%	\$ 482,900	FY12
June 8, 2004	535,000	Sept. 1, 2004	3.90%	111,173	FY10
June 7, 2005	590,000	Dec. 1, 2005	4.70%	125,810	FY11
June 6, 2006 Mar. 27, 2007	1,200,000 1,245,000	Dec. 15, 2007	3.33%	318,948	FY17
<b>Gross Total Debt Service:</b>				<b>\$ 1,038,831</b>	
<b>Less School Building Authority annual payment:</b>				<b>(288,950)</b>	<b>FY15 final pay</b>
<b>Net Apportioned to Concord and Carlisle:</b>				<b>\$ 749,881</b>	

<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY10	
	FY07 Budget	FY08 Budget	FY09 Budget	Finance Committee Guideline	School Committee Proposed
Total Budget	\$ 19,486,466	\$ 20,365,127	\$ 21,381,332	\$ 22,188,524	\$ 22,494,531
Concord Assessment	\$ 12,336,746	\$ 12,667,974	\$ 13,488,028	\$ 13,862,124	\$ 14,082,173
Carlisle Assessment	\$ 4,581,446	\$ 4,928,878	\$ 5,292,295	\$ 5,414,922	\$ 5,500,880
Concord Ratio (compared to Carlisle)	<u>72.92%</u>	<u>71.99%</u>	<u>71.82%</u>	<u>71.91%</u>	<u>71.91%</u>

<b>Funding Plan - Concord Assessment</b>					
	FY09 Budget	% of Budget	FY10 School Committee Proposed	% of Budget	% Change in Dollars
General Fund:					
Ratio	71.82%		71.91%		
Operating	\$ 12,803,885	94.93%	\$ 13,542,934	96.17%	5.77%
Excluded Debt	\$ 684,143	5.07%	\$ 539,239	3.83%	-21.18%
Totals	<u>\$ 13,488,028</u>	100.00%	<u>\$ 14,082,173</u>	100.00%	4.40%

<b>Personnel Services Summary</b>					
		FY09 Budgeted		FY10 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	108.30	\$ 8,414,081	107.82	\$ 8,785,122
N/A	All Other	77.70	\$ 4,502,441	72.84	\$ 4,572,871
	<b>Total</b>	<u>186.00 FTEs</u>	<u>\$ 12,916,522</u>	<u>180.66 FTEs</u>	<u>\$ 13,357,993</u>

<b>Enrollment as of October 1</b>						
Grade	Actual	Projected				
		2008	2009	2010	2011	2012
9	312	298	307	288	324	304
10	297	309	295	304	285	321
11	329	296	308	294	303	284
12	330	328	295	307	293	302
Total	1,268	1,231	1,205	1,193	1,205	1,211

Mission Statement:

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.

FY10 Budget Highlights:

- The total Minuteman Regional High School budget for FY10 represents a 2.9% increase over FY09 budget levels.
- Concord's FY10 assessment is budgeted to increase by 3.0% to \$592,000.

**Expenditure Summary**

	FY07 Budget	FY08 Budget	FY09 Budgeted	FY10 Proposed
Total Budget	\$16,139,498	\$16,745,769	\$17,001,622	\$17,496,001
Concord Assessment	\$ 502,317	\$ 604,702	\$ 574,557	\$ 592,000

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 funding 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**

	FY06	FY07	FY08	FY09	FY10
Total Budget	\$15,699,153	\$16,139,498	\$16,745,769	\$17,001,622	\$17,496,001
Less:					
State Aid	2,814,290	3,200,080	3,241,890	3,252,421	3,275,527
Tuition & Choice	3,540,864	3,075,779	3,488,116	3,856,108	3,919,313
Other Revenue	214,025	270,000	120,000	155,000	131,894
Total Assessment	\$9,129,974	\$9,593,639	\$9,895,763	\$10,183,355	\$10,169,267



<b>Expenditure Detail</b>					
	Previous Fiscal Years			FY10	
	FY07 Budget and Assessment	FY08 Budget and Assessment	FY09 Budget and Assessment	Fin. Com. Estimate	Superintendent's Recommendation
Total Budget	\$ 16,139,498	\$ 16,745,769	\$ 17,001,622	N/A	\$ 17,496,001
Concord Assessment	\$ 502,317	\$ 604,702	\$ 486,660		\$ 592,000

<b>Funding Plan</b>					
	FY09 Budgeted	% of Budget	FY10 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 486,660	100.00%	\$ 592,000	100.00%	21.65%
Totals	\$ 486,660	100.00%	\$ 592,000	100.00%	21.65%

<b>Enrollment as of October 1</b>					
	2004	2005	2006	2007	2008
16 Member Town	693.41	691.73	635.31	468.90	401.00
Concord Only	24.09	26.68	27.84	20.00	24.00
Concord Share	3.47%	3.86%	4.38%	4.27%	5.99%

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