

Section VI

Budget Detail Education Items 104 – 106

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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.

FY09 Budget Highlights:

- State "Chapter 70" education aid for FY08 is \$1,975,049, about 7.5% of the budget.
- K-8 enrollment is projected at 10/01/08 to be:

Grade	Number	Change
K-5	1178	-50
6-8	593	12
Total	1,771	-38

(Source: NESCEC 11/7/07)

General Fund Appropriation

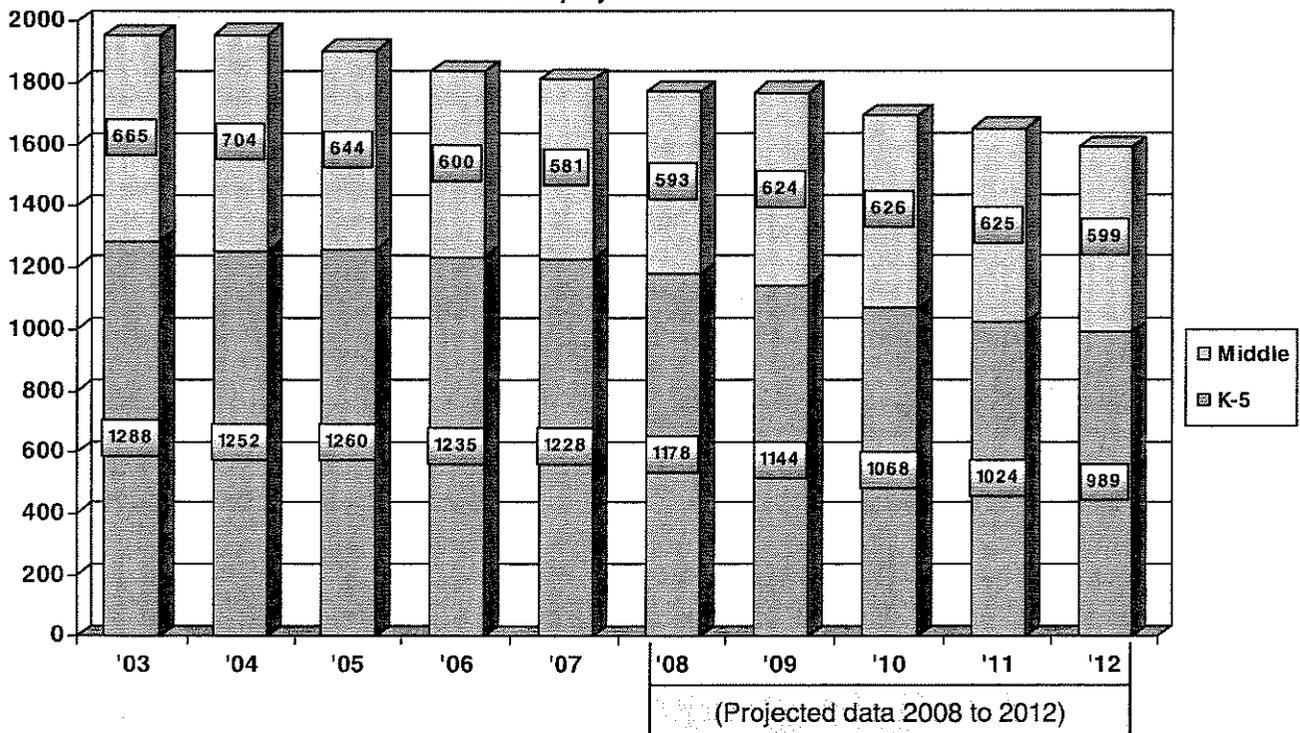
	FY06 Budgeted	FY07 Budgeted	FY08 Budgeted	FY09 Proposed
General Fund	\$24,285,000	\$25,460,285	\$26,423,840	\$27,206,200

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 1,809 students at October 1, 2007 (a decrease of 10.0% over the ten-year period from October 1, 1997, when enrollment was 2,011).

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

Enrollment at October 1
With NESDEC projection dated 11/07/07



EDUCATION: Concord Public Schools

Item 104

Expenditure Detail					
	Previous Fiscal Years			FY09	
	FY06 Budget	FY07 Budget	FY08 Budgeted	Fin. Comm. Guideline	School Comm. Proposed
Budget and Appropriation	\$24,285,000	\$25,460,285	\$26,423,840	\$27,206,200	\$27,206,200
Totals	<u>\$24,285,000</u>	<u>\$25,460,285</u>	<u>\$26,423,840</u>	<u>\$27,206,200</u>	<u>\$27,206,200</u>

Funding Plan					
	FY08 Budgeted	% of Budget	FY09 Proposed	% of Budget	% Change in Dollars
General Fund	\$26,423,840	100.0%	\$27,206,200	100.0%	3.0%
Totals	<u>\$26,423,840</u>	<u>100.0%</u>	<u>\$27,206,200</u>	<u>100.0%</u>	<u>3.0%</u>

Personnel Services Summary					
		FY08 Budgeted		FY09 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	179.16	\$13,119,379	176.12	\$13,290,367
N/A	All Other	144.03	6,584,892	145.48	6,917,244
	Total	<u>323.19 FTEs</u>	<u>\$19,704,271</u>	<u>321.60</u>	<u>\$20,207,611</u>

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 following accounts:

CPS Share of Town Government Account Expenses				
	Previous Fiscal Years			FY09
	FY06 Actual	FY07 Actual	FY08 Budgeted	FY09 Projected
Police (crossing guards)	\$37,275	\$50,800	\$51,640	\$54,480
Group Insurance	1,243,175	1,234,775	1,407,600	1,573,200
Unemployment/workers comp.	119,402	76,007	100,000	100,000
Retirement	588,606	582,166	561,425	579,737
Medicare Tax	218,923	225,015	257,000	255,000
Social Security	53,378	51,030	61,000	50,000
Debt Service – within levy limit	769,768	784,473	843,338	700,446*
Excluded debt	1,818,231	1,883,346	2,189,103	2,916,478*
Totals	<u>\$4,848,758</u>	<u>\$4,887,612</u>	<u>\$5,471,106</u>	<u>\$6,229,341</u>

*Debt service includes projected bond sale of March, 2008.

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.

FY09 Budget Highlights:

- The total CCRSD budget is up 4.99%.
- The net of debt service, operating budget increase is 3.74% (+ \$725,602).
- One-fifth of this operating budget increase, \$144,454, is for the projected increase in employee group insurance cost (health, dental, life).

General Fund Appropriation

	FY06 Budgeted	FY07 Budgeted	FY08 Budgeted	FY09 Proposed
Concord Share	\$11,196,047	\$12,336,746	\$12,667,974	\$13,488,028
Carlisle Share	\$4,642,186	\$4,581,446	\$4,928,878	\$5,292,295
Total	\$17,953,830	\$19,486,466	\$20,365,127	\$18,780,323

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

	FY05	FY06	FY07	FY08	FY09
Gross Budget	\$16,844,079	\$17,953,830	\$19,486,466	\$20,365,127	\$21,381,332
Less:					
State Aid	(1,699,176)	(1,907,010)	(2,318,274)	(2,318,274)	(2,398,082)
District	(105,000)	(208,587)	(250,000)	(450,000)	(202,927)
Net Assessable	\$15,039,903	\$15,838,233	\$16,918,192	\$17,596,853	\$18,780,323
Concord	10,747,515	11,196,047	11,858,857	12,667,974	13,488,028
Carlisle	4,292,388	4,642,186	4,581,446	4,928,878	5,292,295

Debt Exclusion

Bailot Date	Amount	Date of Issue	Rate	FY09 Debt Service	Final Maturity
March 31, 1992	\$6,800,000	\$5.8m on 11/1/92 \$1.0m on 10/1/94	5.48%* 4.99%*	\$376,725	FY12
March 1995	3,100,000	April 15, 1996	4.96%	236,980	FY11
June 8, 2004	535,000	Sept. 1, 2004	3.90%	115,346	FY10
June 7, 2005	590,000	Dec. 1, 2005	4.70%	136,450	FY11
June 6, 2006	1,200,000	Dec. 15, 2007	3.33%	376,029	FY17
Mar. 27, 2007	1,245,000				
Gross Total Debt Service:				\$1,241,530	
Less School Building Authority annual payment:				(288,950)	FY15 final pay
Net Apportioned to Concord and Carlisle:				\$952,580	

*Outstanding debt refinanced on April 15, 2003 at a 2.71% True Interest Cost

EDUCATION: Concord-Carlisle Regional School District

Item 105

Expenditure Detail					
	Previous Fiscal Years			FY09	
	FY06 Budget	FY07 Budget	FY08 Budgeted	Fin. Com. Guideline	School Com. Recommendation
Total Budget	\$17,953,830	\$19,486,466	\$20,365,127	\$21,381,332	\$21,381,332
Concord Assessment	11,196,047	12,336,746	12,667,974	13,488,028	13,488,028
Carlisle Assessment	4,642,186	4,581,446	4,928,878	5,292,295	5,292,295
Concord Ratio	70.69%	72.92%	71.99%	71.82%	71.82%

Funding Plan					
Concord Assessment	FY08 Budgeted	% of Budget	FY09 Proposed	% of Budget	% Change in Dollars
General Fund:					
Ratio	71.99%		71.82%		
Operating	\$12,191,417	96.2%	\$12,803,885	94.9%	5.0%
Excluded Debt	476,557	3.8	684,143	5.1	43.6%
Totals	<u>\$12,667,974</u>	<u>63.3%</u>	<u>\$13,488,028</u>	<u>100.0%</u>	<u>6.5%</u>

Personnel Services Summary					
		FY08 Budgeted		FY09 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	107.80	\$7,878,117	108.3	\$8,414,081
N/A	All Other	78.75	4,903,173	77.7	4,502,441
	Total	<u>186.55 FTEs</u>	<u>\$12,781,290</u>	<u>186.0</u>	<u>\$12,916,522</u>

Enrollment as of October 1							
	Year	Concord	Carlisle	Subtotal	Concord Ratio	Other (Metco and non-tuition)	Total Enrollment
Actual	2003	787.5	314.5	1102	71.46%	102	1,204
	2004	811.5	336.5	1148	70.69	94	1,242
	2005	840.0	312.0	1152	72.92	92	1,244
	2006	848.0	330.0	1178	71.99	79	1,257
	2007	846.0	332.0	1178	71.82	81	1,259
Projected (NESDEC) data from 11/10/07	2008	831	335	1166	71.27%	73	1,239
	2009	766	365	1131	67.73	69	1,200
	2010	724	348	1072	67.54	79	1,151
	2011	717	333	1050	68.29	71	1,121
	2012	745	320	1065	69.95	63	1,128

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.

FY09 Budget Highlights:

- Total budget and assessments excluding the Middle School program:
 - Budget: \$17,001,622
 - Assessment: \$9,738,093
- For the FY09 budget, Minuteman is separating the Middle School program into a separate Revolving Fund.
- Concord's projected assessment of \$574,557 is the estimate provided in early January. It's subject to revision.

General Fund Appropriation

	FY06 Budgeted	FY07 Budgeted	FY08 Budgeted	FY09 Proposed
Total Budget	\$15,699,156	\$16,139,498	\$16,745,769	\$17,001,622
Concord Assessment	\$431,529	\$502,317	\$604,702	\$574,557*

*Finance Committee estimate.

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

	FY05	FY06	FY07	FY08	FY09
Total Budget	\$15,344,339	\$15,699,153	\$16,139,498	\$16,745,769	\$17,446,884*
Less:					
State Aid	2,498,082	2,814,290	3,200,080	3,241,890	3,252,421
Tuition & Choice	3,941,687	3,540,864	3,075,779	3,488,116	3,856,108
Other Revenue	914,249	214,025	270,000	120,000	155,000
Total Assessment	\$7,990,324	\$9,129,974	\$9,593,639	\$9,895,763	\$10,183,355*

*Preliminary estimates. Both the total budget and total assessment shown here in FY09 included \$445,262 for the Middle School Program (only 5 of the 16 towns participate in this program).

EDUCATION: Minuteman Science-Technology High School

Item 106

Expenditure Detail

	Previous Fiscal Years			FY09	
	FY06 Budget and Assess.	FY07 Budget and Assess.	FY08 Budgeted and Assess.	Fin. Com. Estimate	Superintendent's Recommendation
Budget	\$15,699,156	\$16,139,498	\$16,745,769	\$17,001,622	\$17,001,622
Concord Assessment	\$431,529	\$502,317	\$604,702	\$574,557	\$486,660*

*Revised estimate provided by Minuteman on January 29th, pending adoption of the state budget.

Funding Plan

	FY08 Budgeted	% of Budget	FY09 Fin. Comm. Est.	% of Budget	% Change in Dollars
General Fund:	\$604,702	100.0%	\$574,557	100.0%	-5.0%
Totals	\$604,702	100.0%	\$574,557	100.0%	-5.0%

Enrollment as of October 1

	2003	2004	2005	2006	2007
16 Member Towns	647.86	693.41	691.73	635.31	468.9
Concord Only	21.75	24.09	26.68	27.84	20.0
Concord Share	3.36%	3.47%	3.86%	4.38%	4.26%

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