

Section IV

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.

Budget Highlights:

- The total FY18 CPS budget is proposed to increase 3.9%, which is \$236,584 above the Finance Committee guideline.

- K-8 enrollment is at 10/19/16 was:

<u>Grade</u>	<u>Number</u>	<u>Change</u>
K-5	1,373	- 20
6-8	715	36
Total	2,088	- 16

(Source: NESDEC, October 19, 2016)

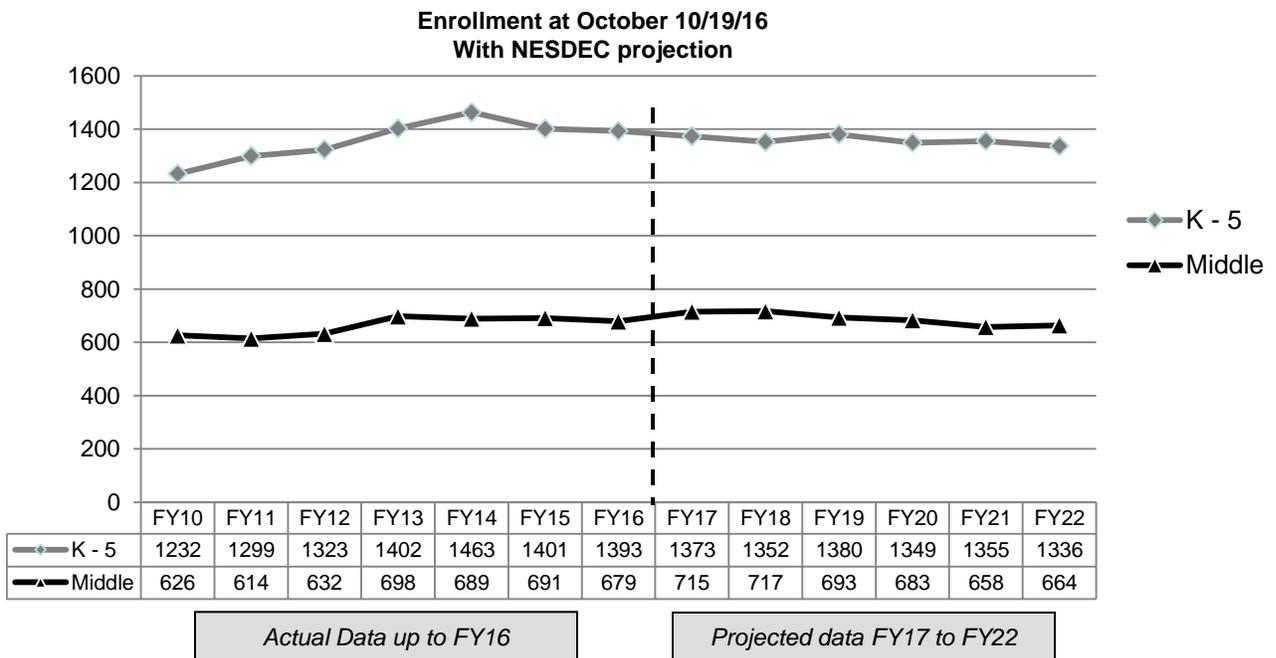
Budget Summary

	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Proposed
General Fund	\$32,440,538	\$34,542,735	\$35,660,111	\$37,046,694

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 2,088 students as of October 2016 (an increase of 0.8% over one year and 12.4% since FY10 when the enrollment was 1,858).

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



EDUCATION: Concord Public Schools

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Budget Detail					
Program Area	Previous Fiscal Years			FY18 Proposed	
	FY15 Budget	FY16 Budget	FY17 Budget	Fin. Com. Guideline	School Com. Proposed
Regular Education	\$ 17,773,788	\$ 19,712,343	\$ 20,411,283	N/A	\$ 21,474,020
Special Education	8,287,906	8,189,303	8,029,614	N/A	8,099,243
Operations	4,239,644	4,342,012	4,832,985	N/A	4,961,420
Administration	2,082,092	2,240,971	2,324,741	N/A	2,448,555
Fixed Cost	57,108	58,106	61,488	N/A	63,456
Total	\$ 32,440,538	\$ 34,542,735	\$ 35,660,111	\$ 36,810,111	\$ 37,046,694

Personnel Services Summary					
		FY17 Budget		FY18 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	213.60	\$ 19,739,379	213.60	\$ 20,881,663
N/A	All Other	52.69	\$ 8,998,259	52.69	\$ 9,590,654
	Total	266.29 FTEs	\$ 28,737,638	266.29 FTEs	\$ 30,472,317

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 FY18 CCRSD budget is proposed to increase 4.9% to \$33,301,609.
 - Concord's operating budget assessment (net of excluded debt) is proposed to increase by 6.8% or \$1,157,285 to \$18,192,290, which is \$257,285 above the Finance Committee guideline. The assessment for debt service in FY18 is proposed to be \$3,664,067.
 - The FY16 and FY17 assessment ratios are:
- | | FY17 | FY18 |
|----------|--------|--------|
| Concord | 73.61% | 73.51% |
| Carlisle | 26.39% | 26.49% |

Expenditure Summary - Assessments

	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Proposed
Concord Share	\$17,715,062	\$20,070,650	\$20,783,976	\$21,856,357
Carlisle Share	\$ 6,518,949	\$10,572,387	\$10,957,798	\$11,445,252
Total	\$24,234,011	\$30,643,037	\$31,741,774	\$33,301,609

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

	FY13	FY14	FY15	FY16	FY17 Budget	FY18 Proposed
Gross Budget	\$ 24,290,423	\$ 26,305,603	\$ 27,437,330	\$ 30,643,037	\$ 31,741,774	\$ 33,301,609
Less:						
State Aid	(2,343,971)	(2,496,181)	(2,603,319)	(2,738,828)	(2,831,513)	(2,844,114)
District	(600,000)	(600,000)	(600,000)	(675,000)	(675,000)	(725,000)
Net Assessable	\$ 21,436,513	\$ 23,209,422	\$ 24,234,011	\$ 27,229,209	\$ 28,235,261	\$ 29,732,495
Concord	15,320,349	16,908,064	17,715,062	20,070,650	20,783,976	21,856,357
Carlisle	6,026,103	6,301,358	6,518,949	7,158,559	7,451,285	7,876,138

Ballot Date	Amount	Date of Issue	Rate (TIC)	FY18 Debt Service	Final Maturity
June 6, 2006	\$ 1,200,000	Dec. 15, 2007	3.33%	\$ 244,173	FY18
Mar. 27, 2007	\$ 1,245,000				
Nov. 5, 2011	\$ 32,500,000	June 4, 2013	3.00%	\$ 2,182,006	FY38
	\$ 30,000,000	Mar. 15, 2015	2.87%	\$ 2,241,532	FY38
	\$ 2,500,000	Mar. 1, 2016	2.41%	\$ 177,700	FY38
April 13, 2015	\$ 365,000	May 5, 2016	2% (est)	\$ 139,360	FY19
Gross Total Debt Service:				\$ 4,984,771	
Less reserved from FY17 assessments:				(162)	
Net Apportioned to Concord and Carlisle:				\$ 4,984,609	
Concord Share (73.51%):				\$ 3,664,067	
Carlisle Share (26.49%):				\$ 1,320,380	

EDUCATION: Concord-Carlisle Regional School District

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Budget Detail					
	Previous Fiscal Years			FY18 Proposed	
	FY15 Budget	FY16 Budget	FY17 Budget	Finance Comm. Guideline	School Comm. Proposed
Program Area					
Regular Education	\$ 11,660,209	\$ 12,568,337	\$ 13,092,183	N/A	\$ 13,891,490
Special Education	4,836,801	5,569,955	5,331,033	N/A	5,471,114
Administrative Support	1,434,327	1,415,981	1,476,206	N/A	1,599,099
Operations	3,374,627	3,295,614	3,311,281	N/A	3,727,526
Fixed Costs	2,503,544	2,463,251	2,692,678	N/A	2,777,772
OPEB Trust	76,954	489,691	705,000	N/A	850,000
Operations Subtotal	\$ 23,886,462	\$ 25,802,829	\$ 26,608,381	N/A	\$ 28,317,001
Debt Service					
Debt Reimbursed by State Aid	288,950				
Debt Paid from Prior Reserves		72,294	40,375	N/A	162
Debt Exclusion Assessed	2,130,189	4,767,914	5,005,717	N/A	4,984,447
Debt Service Subtotal	\$ 2,419,139	\$ 4,840,208	\$ 5,046,092	N/A	\$ 4,984,609
Total Budget	\$ 26,305,601	\$ 30,643,037	\$ 31,654,473	N/A	\$ 33,301,610

Funding Plan - Concord Assessment					
	FY17 Budget	% of Budget	FY18 Proposed	% of Budget	% Change in Dollars
General Fund:					
Ratio	73.61%		73.51%		
Operating	\$ 17,035,005	81.96%	\$ 18,192,290	83.24%	6.79%
Excluded Debt	\$ 3,748,971	18.04%	\$ 3,664,067	16.76%	-2.26%
Totals	<u>\$ 20,783,976</u>	100.00%	<u>\$ 21,856,357</u>	100.00%	5.16%

Personnel Services Summary					
		FY17 Budget		FY18 Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	127.65	\$ 11,373,895	127.65	\$ 11,998,480
N/A	All Other	51.41	\$ 6,046,703	51.41	\$ 6,674,696
	Total	<u>179.06 FTEs</u>	<u>\$ 17,420,598</u>	<u>179.06 FTEs</u>	<u>\$ 18,673,177</u>

Enrollment as of October 1						
Grade	Actual	Projected (NESDEC, October 2016)				
		2016	2017	2018	2019	2020
9	301	308	339	324	314	301
10	334	298	305	336	321	311
11	325	330	294	301	332	317
12	<u>315</u>	<u>329</u>	<u>334</u>	<u>298</u>	<u>305</u>	<u>336</u>
Total	1,275	1,265	1,272	1,259	1,272	1,265
Resident	1,224	1,206	1,209	1,196	1,190	1,198
Concord	73.50%	74.90%	73.80%	74.20%	75.10%	75.40%
Carlisle	26.50%	25.10%	26.20%	25.80%	24.90%	24.60%
Effective for Budget Year:	FY17	FY18	FY19	FY20	FY21	FY22

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 decrease by \$278,631 from \$19.72 million in FY17 to \$19.44 million in FY18, a 1.4% decrease.
- However, Concord’s assessment is expected to increase by 41.5% from \$423,444 to 599,313 due the increase in Concord enrollment from 17 to 21 students as of October 2016.
- An estimate of \$500,000 for the Minuteman assessment was made in November 2016. In January 2017, Minuteman School Committee voted on the official estimate to be \$599,313 .

Expenditure Summary

	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Proposed
Total Budget	\$19,645,065	\$19,831,003	\$19,728,097	\$19,449,466
Concord Assessment	\$ 191,689	\$ 407,041	\$ 423,444	\$ 599,313

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

	FY14	FY15	FY16	FY17	FY18 Proposed
Total Budget	\$18,547,098	\$19,645,065	\$19,831,003	\$19,728,097	\$19,449,466
Less:					
State Aid	2,755,902	2,926,918	2,978,154	3,113,690	2,971,923
Tuition & Choice	5,800,000	6,347,997	5,818,352	4,845,668	4,328,468
Other Revenue	100,000	100,000	135,000	825,000	600,000
Total Assessment	\$9,891,196	\$10,270,150	\$10,899,497	10,943,739	\$11,549,075

EDUCATION: Minuteman Regional High School

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Expenditure Detail					
	Previous Fiscal Years			FY18	
	FY15 Budget and Assessment	FY16 Budget and Assessment	FY17 Budget and Assessment	Fin. Com. Estimate (November)	Superintendent's Recommendation
Admininstration	\$ 1,821,306	\$ 1,745,339	\$ 1,739,885	N/A	\$ 1,597,041
Instructional Services	9,804,463	10,000,498	9,626,521	N/A	9,825,078
Student Services	2,078,210	2,124,081	2,240,048	N/A	1,902,488
Operations & Maintenance	1,835,044	1,833,095	1,803,804	N/A	1,779,420
Insurance, Retirement, Leases	2,961,579	2,886,935	2,913,565	N/A	2,787,268
Community Services	100,000	100,000	100,000	N/A	100,000
Capital Expenditures	550,985	590,973	157,322	N/A	272,623
Debt Service	463,477	520,082	1,116,952	N/A	1,155,549
Tuition to Non-Public	30,000	30,000	30,000	N/A	30,000
Total	\$ 19,645,064	\$ 19,831,003	\$ 19,728,097	N/A	\$ 19,449,468
Concord Assessment	\$ 191,689	\$ 407,041	\$ 407,041	\$ 500,000	\$ 599,313
Assessment per Enrollment	\$ 27,384	\$ 25,440	\$ 23,944	N/A	\$ 28,539

Funding Plan					
	FY17 Proposed	% of Budget	FY18 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 423,444	100%	\$ 599,313	100%	41.5%
Totals	\$ 423,444	100%	\$ 599,313	100%	41.5%

Enrollment as of October 1					
	2012	2013	2014	2015	2016
16 Member Town	430	431	411	391	399
Concord Only	10	7	16	17	21
Concord Share	2.33%	1.62%	2.91%	4.35%	5.26%

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