



**Concord Finance Committee**  
AGENDA ACTION REQUEST  
**October 24, 2024**

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# Call to Order

**Requested by: FC Chair**

**Action Sought: Open Meeting**

**Proposed Motion(s)**

None anticipated.

**Additional Information**

**Board Action**

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**October 24, 2024**

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## Liaison Updates

Finance Committee liaisons to provide updates

**Requested by: FC Chair**

**Action Sought: to provide update**

### Proposed Motion(s)

None anticipated.

### Additional Information

Prior to the meeting, liaisons submit a summary report to the Chair and the Chair compiles all updates into a single liaison report. This liaison report is generally not completed when the packet is posted online, but when it becomes available the packet is updated online.

### Board Action

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>

**Concord Finance Committee Liaison Report**

For meeting on Thursday, October 24, 2024 | Last updated: 10/23/24 8:00 PM

Board/Committee	Liaison	Updates
Select Board and General Updates	Eric	<ul style="list-style-type: none"> <li>• See 10/16 email for 10/16 Chair’s breakfast recap</li> <li>• Upcoming events and meetings of note:               <ul style="list-style-type: none"> <li>○ 10/29: Town Meeting Study Committee public forum (via Zoom)</li> <li>○ 11/4: Town Manager will bring preliminary capital plan to Select Board meeting</li> </ul> </li> </ul>
2229 Main Street Advisory Task Force	Kathy	<ul style="list-style-type: none"> <li>• 2229 Committee is nearing completion of their report to the Select Board which will recommend that the Town move towards acquiring the property. The report, due in October, has an extended deliverable date of December 2024.</li> <li>• The report will provide a series of initial steps and follow on steps for the Select Board. Those steps include considerations of budgeting and planning for development at the site. If moved, the planning for the site and its reuse would be a priority for 2025/26, There are recommendations for capital planning specifically for roads and utilities installation but that it wouldn’t happen in earnest with any specificity until about 2026.</li> <li>• "If the Concord becomes the site owner, it will face substantial costs, likely in the range of \$4 to \$5 million, to prepare the site for future reuse"</li> </ul>
Community Preservation Committee	Kathy	<ul style="list-style-type: none"> <li>• CPC received all applications for funding – seven applications, totaling \$1.5M (lower in count and dollars than in past years) - they have approximately \$2 million. They are in the process of reviewing the applications and conducting site visits. \$750,000 is being requested for the Housing Trust.</li> </ul>
Concord Middle School Building Committee	Karlen	<p>Recapping October 17th meeting (Karlen happened to attend – not an official liaison assignment):</p> <ul style="list-style-type: none"> <li>• Project is 68% done, \$6.6M in contingency funds still available. Project is under budget.</li> <li>• Sanborn building demolition is due to be complete in May 2025</li> <li>• Committee approved (after much debate) Town Manager’s request to shift salary obligation for procurement staffer services for 8 months (Nov. 1 2024 – June 30, 2025 = \$57,800) from Town’s operating budget to Middle School’s OPM building budget.</li> <li>• Next meeting is Nov. 14, 7:30 a.m.</li> <li>• Link to meeting materials: <a href="https://www.cmsbuildingproject.org/october-17-2024-meeting">https://www.cmsbuildingproject.org/october-17-2024-meeting</a></li> </ul>
Concord Municipal Light Plant	Karlen	<p>Recapping October 9th meeting:</p> <ul style="list-style-type: none"> <li>• There is a new vacancy on the Light Board; the Town Manager will make an appointment soon. Also, an interim Chief Information Officer has been selected. Over 99% of residential and 9% commercial advanced electric meters have been installed. The Town will soon be able to offer 10 gigabit broadband service for commercial customers.</li> <li>• Time of Use (TOU) Rate Timeline: The Light Board reviewed a draft timeline that includes making changes to how electric bills are presented (reflecting hourly rates and usage, not monthly usage) and educating customers on when they use electricity. TOU rates are expected to start Jan. 1, 2026.</li> <li>• Middle School Solar and Battery RFP update: The Request for Proposal will be issued in two parts: 1) solar panels, switch board, and canopies; and 2) battery storage. The solar components will be installed in Summer 2025.</li> <li>• Next meetings are Nov. 13 and Dec. 4 (vote on rates).</li> <li>• Link to MLB meeting documents is here: <a href="https://concordma.gov/DocumentCenter/View/50995/2024-10-09-Light-Board-Agenda-with-Meeting-Materials">https://concordma.gov/DocumentCenter/View/50995/2024-10-09-Light-Board-Agenda-with-Meeting-Materials</a></li> <li>• Video link: <a href="https://www.youtube.com/watch?v=zWLOYchuzAs&amp;ab_channel=MinutemanMediaNetwork">https://www.youtube.com/watch?v=zWLOYchuzAs&amp;ab_channel=MinutemanMediaNetwork</a></li> </ul>
Financial Audit Advisory Committee	Karlen	<ul style="list-style-type: none"> <li>• October 9th meeting cancelled because the Light Plant audit was not yet complete. Next meeting is TBD.</li> </ul>

MCI Concord Advisory Board	Don	<ul style="list-style-type: none"> <li>• State budget includes \$725,000 for Concord to study reuse. Funds must be spent by June 2025.</li> <li>• Advisory Board is preparing a consultant services budget, due to SB by Dec 2.</li> <li>• Advisory Board is drafting scope-of-work documents for two consultants: <ul style="list-style-type: none"> <li>○ Site planning &amp; economic impacts</li> <li>○ Communications &amp; Change Mgt.</li> </ul> </li> <li>• League of Women Voters will hold a First Friday public information session entitled MCI Concord - What's Next on Nov 1 from 10:00 to 11:30 at the Public Library, main branch.</li> </ul>
Minuteman Vocational Technical HS	Paul	<ul style="list-style-type: none"> <li>• Minuteman School Committee met Tuesday October 15 and voted to approve Superintendent Driscoll's entry plan, a common way for superintendents to learn about their District and help create a vision for the future. These goals represent the key aspects of this approach. <ul style="list-style-type: none"> <li>○ Goal 1. Effective Entry and Direction setting - By late spring, the District will have broad recognition by key stakeholder groups about the District's most critical needs and will have a widely understood process underway to identify the strategies and goals that will address those needs most effectively, and measures that will be used to assess progress</li> <li>○ Goal 2. Maintaining Momentum During the Transition. Keep the District moving forward during this year's transition in leadership by working with both administrator and teacher leaders to ensure that meaningful progress is made on critical school goals.</li> <li>○ Goal 3. (Professional Practice) New Superintendent Induction Program (NSIP). Develop skills in strategy development, data analysis, and instructional leadership by actively engaging in the first year of the New Superintendent Induction Program.</li> </ul> </li> <li>• The overall nature of this plan is to maintain service level during this process until the Superintendent is better informed on the overall needs of the stakeholders.</li> </ul>
PILOT Workgroup	Lois	<ul style="list-style-type: none"> <li>• Workgroup is working on a draft policy that will be submitted to the Select Board for consideration at its November 4<sup>th</sup> meeting.</li> </ul>
Planning Board	Sri	<p>Recap of October 1<sup>st</sup> meeting:</p> <ul style="list-style-type: none"> <li>• MBTA Communities Zoning Overlay – Scenario Amendments <ul style="list-style-type: none"> <li>○ One comment received on a single contiguous acreage in the district to 50 % of the total land area (3 different scenarios were discussed)</li> <li>○ 3 items for compliance will need to be satisfied: 1094 units, 50% of the district has to be within a 1/2 mile radius, and the single contiguous district (see above)</li> <li>○ One scenario discussed was: 4 additional areas added to Baker Avenue closer to the railroad line ( It does not satisfy fully the contiguous acreage requirement and will need to be tweaked)</li> <li>○ 2 other site scenarios were discussed, and both still had flaws</li> <li>○ Another option would be to include the MCI prison and this could potentially solve the compliance challenges</li> <li>○ Public comments will be sometime in January 2025 for feedback</li> </ul> </li> <li>• 2025 ATM Zoning Bylaw Amendment – Additional Dwelling Unit <ul style="list-style-type: none"> <li>○ ADU by law was discussed as to whether it should be 900 or 1000 Sq ft based on historical data for over 4 years</li> <li>○ 1000 sq feet was strongly suggested as over the past 4 years, 33.3% of ADUs were over 900 Sq ft</li> <li>○ By Feb the new ADU recommendation should be finalized</li> </ul> </li> <li>• 2025 ATM Zoning Bylaw Amendment – Housekeeping <ul style="list-style-type: none"> <li>○ Some housekeeping items on some changes to zoning by-law amendment were discussed</li> </ul> </li> <li>• Potential Zoning Bylaw Parking Amendment Discussion <ul style="list-style-type: none"> <li>○ Constituents were contacted for input into the parking</li> <li>○ Dimensional requirements for parking were discussed (including landscaping etc)</li> <li>○ More work is being done to reach out to get additional feedback before public hearing for comments is conducted</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>○ ADU within 1/2 mile of transportation does not require parking associates with it</li> <li>● Planning Board Liaison/Town Planner Updates: Welch is moving out of Concord</li> </ul>
Public Works Commission	Karlen	<p>Recapping October 9th meeting:</p> <ul style="list-style-type: none"> <li>● Stormwater Enterprise, rate discussion: Director Alan Cathcart provided an overview of the proposed stormwater enterprise fund, which expects to raise \$1.1 million (of which \$10,000 is expected to be refunded via credits) in FY26. Fess will be collected starting July 1, 2025. The revenue will be spent on capital and operating expenses. Fees will be collected either as a flat fee (uniform rate) or under a tiered fee structure. Budget plan will be presented to 2025 Town Meeting. Special considerations will be given to seniors, veterans, and educational institutions (per 10.4.24 PWC memo).</li> <li>● FY26 draft capital plan: Director Cathcart presented a long list of possible capital request items totaling almost \$15 million for the PWC's consideration. A finalized Public Works capital plan will be given to the Town Manager on Oct. 31. The preliminary list was for engineering, highway and grounds, parks and trees, and facilities. The list did not include the water and sewer division request, and it did include estimates for 5 years' capital requests.</li> <li>● Next mtgs are Nov 6 (roads, FY26 Enterprise fund capital plan, winter maintenance), Dec 11 (Town Meeting Warrant review)</li> </ul>
Recreation Commission	Peggy	<ul style="list-style-type: none"> <li>● Recreation Commission met on October 4 (without a quorum). There was off-line discussion about the closure of Peabody and Rec Comm interest in Cushing Field for recreation uses. They might write a letter to the Select Board about this – noteworthy because this would remove Cushing Field as a potential revenue source.</li> <li>● Their next meeting, scheduled for October 28, was cancelled due to a lack of quorum</li> </ul>
Schools	Dee & Pat	<ul style="list-style-type: none"> <li>● A few highlights from October 8<sup>th</sup> meeting: <ul style="list-style-type: none"> <li>○ The FY24 budget for CCRSD closed with a balance of +\$740 for the year. I believe the total budget was \$38,206,986.</li> <li>○ E&amp;D for FY24 closed close to previous E&amp;D balance of \$394, 773.</li> <li>○ Circuit Breaker ended the year with \$1,110,989. Of note, CB funds can be used in FY25 budget to cover unanticipated/unbudgeted costs.</li> <li>○ OPEB is now 52% funded and approximately \$1M away from being fully-funded.</li> <li>○ Finally, the District does not have a Special Education stabilization fund.</li> </ul> </li> <li>● Attached to this report are two documents – CPS and CCRSD capital planning – discussed at 10/22 School Committee meeting</li> </ul>
Warner's Bond Task Force	Karlen	<p>Recapping October 10<sup>th</sup> meeting:</p> <ul style="list-style-type: none"> <li>● The task force broke into their work groups and later reconvened. The Dam Removal group reported that dam removal alone, without adding any amenities, would cost \$1.1M and could be considered a “base case” approach. Adding trails, signage, bridges, etc. is additional cost. They are concerned about monitoring the river's response to dam removal. They are also concerned about boat access to Scout Island, as the Scout's preferred access point is Commonwealth Avenue, not Gerow Park, because the Scouts want direct trailer access to the Pond. The Dredging group will offer 3 proposals, each removing a different amount of material, pumping it, and depositing it between the Bruce Freeman Rail Trail and Route 2. The Short Term group will be looking at concerns about Town liability from local fishing, and what the Pond would look like if nothing is done aside from current dam maintenance.</li> <li>● Next meeting is Oct. 29, 5:00 p.m.</li> <li>● Video link: <a href="https://www.youtube.com/watch?v=rfBHa-5f8eY&amp;ab_channel=MinutemanMediaNetwork">https://www.youtube.com/watch?v=rfBHa-5f8eY&amp;ab_channel=MinutemanMediaNetwork</a></li> </ul>

# CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

120 MERIAM ROAD CONCORD, MA 01742 PHONE 978-318-1500 FAX 978-318-1537 www.concordps.org

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To: School Committee, Concord-Carlisle Regional School District

From: Dr. Laurie Hunter, Superintendent  
Robert Conry, Assistant Superintendent of Finance and Operations

Date: October 22, 2024

Subject: CCRSD Capital Planning – FY26

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District Administration anticipates undertaking a complete assessment of facilities and grounds at CCHS in the time range of 2027 – 2028. In the meantime, capital needs have been identified through internal discussions with Administration, and in School Committee meeting deliberations. Below is a summary of the identified capital priorities for CCRSD over the next few years.

## **Amenities Building**

An Amenities Building adjacent to the CCHS Football / Athletic field on the lower part of campus as a potential capital request. An engineer, Gale Associates, Inc., has been engaged to investigate various options, and present them to the School Committee later this Fall, and to move forward with a full set of bid-ready design specifications for the selected option. This work is anticipated to be completed in March 2025.

At this time, the Administration believes it would be ideal to bring this forward as a capital request for FY27, to allow time for an updated cost estimate of the selected design, and also to allow time to pursue other funding sources (Community Preservation Funds, or other grants) to help defray the costs of this project.

## **Outdoor Track Facility**

The initial discussion on this topic have indicated that this project would be something that the district sought to obtain funding primarily through fundraising efforts. As such, it is not included currently as a cost in the capital plan.

## **Memorial Field – Turf Replacement**

It is anticipated the existing turf has at least a couple years remaining of useful life. The district will investigate whether there are funding sources available to help defray the cost of repairs, and other internal funding sources that may be able to help offset the cost, for example, the facilities rental revolving fund, or athletic revolving funds. Cost estimates will be obtained by leveraging information learned from the Doug White field turf replacement project and shared with the Committee during FY27 budget planning.

# **CONCORD PUBLIC SCHOOLS**

## **CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT**

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### **HVAC Replacement**

As the large Roof Top Units age, some will fail and need to be replaced. At this point in time, these costs are being absorbed in the operating budget, however, due the number of units, and cost involved, these may need to be factored into future capital planning. Replacing one of the larger RTU's can cost around \$40,000 for the equipment alone, and there are many units on the roof, and costs can add up. Building a surplus balance in the Facilities Rental Revolving Fund that is carried over from year to year would be an ideal way to fund these projects, however, it will take time to grow that fund, and there may also be a need to use those funds to cover unexpected maintenance costs that exceed the operating budget and cannot be offset in other parts of the budget.

### **Capital Stabilization Fund**

We would like to highlight for consideration the inclusion of annual contributions to a Capital Stabilization fund into the regular budget planning process. One of the cited issues from town officials was the difficulty of absorbing large one-time expenses, or an ongoing capital assessment related to a capital project at CCHS. Having a capital stabilization fund to offset capital projects would mitigate this issue. Determining how to fund it is a separate conversation that would need to occur with School Committee and Town Officials.

**Concord Public Schools**  
**FY26 - FY35 Capital Plan - DRAFT**

Key

yellow shaded sections are totals by school
green shaded sections are ideally funded by an energy perf mgmt contract, or green community grant
brown shaded items may be eligible for MSBA funds

School / Category	FY26	FY27	FY28	FY29	FY30	FY31 - 35	FY26 Requests
<b>Alcott</b>	<b>663,979</b>	<b>-</b>	<b>284,492</b>	<b>1,357,009</b>		<b>2,178,000</b>	
ADA Accessibility	20,475					-	ADA Accessibility Panels in multiple locations for accessibility and compliance
Asphalt / paving				1,119,993		-	
Boilers - Perf Mgmt						240,000	
Building Exterior	12,600					16,000	Restore / replace sections of façade and exterior
Cafeteria Equipment						80,000	
Doors / Locks						136,000	
Flooring			12,012	55,016		524,880	
HVAC - Perf Mgmt	94,500	-		182,000		312,000	Replace heating controls system which are 20 years old, are outdated and do not allow the building to be adequately controlled; \$15K of this is to replace an old split system in computer classroom
Lighting - Perf Mgmt	517,504					-	Replace all fluorescent lighting across the entire building with energy efficient lighting
Lighting Controls			156,000			-	
Plumbing - Perf Mgmt						32,000	
Roofing	18,900		116,480			837,120	Replace damaged sections of roofing
<b>CMS</b>	<b>350,000</b>						
Exterior site improvements	350,000						Irrigations for new CMS athletic fields
<b>District</b>	<b>30,000</b>	<b>31,000</b>	<b>16,000</b>	<b>16,500</b>	<b>17,000</b>	<b>170,000</b>	
Office Equipment	30,000	31,000	16,000	16,500	17,000	170,000	Copier replacement plan
<b>Knox Trail</b>	<b>56,000</b>						
Vehicle fleet / equipment	56,000						Replace old pneumatic lifts in Knox Trail garage
<b>Ripley</b>	<b>108,945</b>	<b>573,300</b>	<b>634,566</b>	<b>451,100</b>	<b>1,311,890</b>	<b>856,798</b>	
Asphalt / paving					1,153,940	-	
Boilers			50,000				
Boilers - Perf Mgmt			157,500			-	
Building Exterior	93,945			335,920		26,000	Repairs to various sections of the façade and exterior

School / Category	FY26	FY27	FY28	FY29	FY30	FY31 - 35	FY26 Requests
Doors / Locks					125,450	-	
Electric				97,500		-	
Flooring		-				295,252	
HVAC - Perf Mgmt	15,000	-	-	-	32,500	119,250	Split system needed for IT server room
Lighting - Perf Mgmt						334,737	
Lighting Controls		-	100,421			22,048	
Miscellaneous		-	326,645			19,510	
Roofing		573,300		17,680		-	
Windows/ Glazing (interior)						40,000	
<b>Thoreau</b>	<b>216,440</b>	<b>637,670</b>	<b>174,200</b>	<b>97,500</b>	<b>1,052,177</b>	<b>1,209,300</b>	
Asphalt / paving					702,854	-	
Boilers - Perf Mgmt	-	91,000		97,500	312,000	-	
Building Exterior					23,400	-	
Cafeteria Equipment						80,000	
Doors / Locks						152,000	
Electric						41,600	
Flooring					13,923	700,500	
Lighting - Perf Mgmt		546,670	-			-	
Lighting Controls			97,500			-	
Miscellaneous						216,000	
Plumbing - Perf Mgmt			65,000			-	
Roofing	216,440		11,700			-	Thoreau roof is in the worst condition of elementary school buildings, requires new roofing and new roofing membrane, active leaks and constant repairs
Windows/ Glazing (interior)						19,200	
<b>Vehicle</b>	<b>75,000</b>	<b>100,000</b>		<b>105,000</b>		<b>315,000</b>	Pickup truck for bus mechanic for responding to service calls on the road; existing pickup is 15 yrs old
<b>Willard</b>	<b>34,650</b>	<b>-</b>	<b>681,460</b>	<b>1,687,530</b>	<b>1,028,340</b>	<b>1,521,476</b>	see building exterior below
Asphalt / paving				1,122,030		-	
Boilers - Perf Mgmt					292,500	-	
Building Exterior	34,650					16,000	Refurbish / Replace sections of building façade; repoint masonry and replace flashings, remove and replace sealant joints
Cafeteria Equipment						32,000	
Doors / Locks						88,000	
Exterior site improvements		-	74,620	409,500		-	

School / Category	FY26	FY27	FY28	FY29	FY30	FY31 - 35	FY26 Requests
Flooring			25,090			430,276	
HVAC - Perf Mgmt	-		39,000	58,500	642,500	24,000	
Lighting - Perf Mgmt			542,750			-	
Lighting Controls				97,500		-	
Roofing		-			93,340	931,200	
<b>Grand Total</b>	<b>1,535,014</b>	<b>1,341,970</b>	<b>1,790,718</b>	<b>3,714,639</b>	<b>3,409,407</b>	<b>6,250,574</b>	

<b>Potential Energy Mgmt funded</b>	627,004	637,670	804,250	338,000	1,279,500	1,061,987
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<b>Total w/out Energy Mgmt items</b>	908,010	704,300	986,468	3,376,639	2,129,907	5,188,587
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**Concord Finance Committee**  
AGENDA ACTION REQUEST

**October 24, 2024**

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## Minutes

**Requested by: Don Kupka, Clerk**

**Action Sought: Seek Approval**

### Proposed Motion(s)

None anticipated.

### Additional Information

Attached is the "draft" minutes from the Finance Committee's meeting on September 26, 2024.

### Board Action

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>

**Town of Concord  
Minutes of the September 26, 2024  
Finance Committee Meeting  
Hybrid Meeting**

**Members Present:** Suresh Bhatia (Online), Kathy Cuocolo, Eric Dahlberg, Pat Geyer, Greg Guarriello, Don Kupka, Lyndsey Lis, Dee Ortner, Karlen Reed, Paul Rodriguez, Quazi Sadruzzaman (on-line), Sri Tupil, Lois Wasoff.

**Members Absent:** Peggy Briggs, John Garofalo

**Others Attending:** Anthony Ansaldi (CFO) (on-line), Liz Rourke, Assistant CFO, Kerri LaFleur, Town Manager; Mary Hartman and Terri Ackerman (Select Board); Fire Chief Thomas Judge, Assistant Fire Chief Brian Whitney, Lieutenant/Paramedic Peter Ostroskey; Dr. Ryan Kring, Emerson Hospital EMS Medical Director; and members of the public.

**1: Call to Order** of the Finance Committee Meeting at 6:38 p.m. by Chair Eric Dahlberg.

**2: Public Comment:** None

**3: Finance Committee’s FY26 Budget Process – Discuss clarifying questions from Town, Schools, and Minuteman Tech regarding FY26 Guideline Information Request Letters:** Chair Dahlberg led the Committee’s review of questions received regarding the data request letters sent on August 20, 2024. While the schools had no clarifying questions, the Town Manager sought guidance on the requested benchmarking metrics and performance data. Chair Dahlberg clarified FinCom’s request as seeking information on the performance metrics the Town already uses, and the Town’s recent performance data on those metrics.

**4: Finance Committee Site Visits – Debrief on Public Works, Public Safety, and 2229 Main Street site visits:** Committee members thanked the Town staff for making time for the site walks. Committee members found the site walks insightful and illuminated the desires of Public Works and Public Safety for more space for equipment and personnel. The site walks also demonstrated the need for a town-wide development strategy and for continued discussion on the future of 2229 Main Street.

**5: Minutes: Review and approve minutes of July 8, August 19 (Joint with Select Board); August 19 (Finance Committee only), August 22 (Site visit – Public Safety and Public Works), September 4 (Site visit – 2229 Main Street):** Ms. Ortner moved and Mr. Kupka seconded approval of the July 8, 2024, August 19, 2024 (Joint), August 19, 2024 (separate), August 22, 2024 (site walk) and September 4, 2024 (site walk) minutes as presented in the packet. Vote: unanimously approved.

**6: Correspondence:** None.

**7: Liaison Reports:** Chair Dahlberg thanked the Committee members for their liaison reports. Mr. Krupka presented a draft FinCom letter to the Concord Bridge regarding the MCI Concord

project. Noting that the site is not within the Town's control except through zoning, the draft letter urged the Town to consider the costs of municipal services and to prioritize more commercial opportunities to diversify the tax base as part of the MCI Concord redevelopment. Committee members offered their thoughts and supported issuing the letter; Chair Dahlberg will incorporate those observations and submit the final letter to the Bridge within a few days' time.

**8: Advanced Life Support (ALS) Presentation:** Fire Chief Judge, Assistant Chief Whitney, Lieutenant Ostroskey, and Dr. Kring summarized a slide deck in the packet which contained an overview of the ALS ambulance program for which the Town's Fire Department received a \$995,680 two-year grant from the Federal Emergency Management Agency (FEMA). This grant is intended to upgrade the Town's ambulance service from a "basic" EMT level (BLS) to an "advanced" or "EMT-paramedic" level (ALS). Chief Judge provided the Fire Department's application for the FEMA grant and written answers to previous FinCom and Select Board questions about the ALS service. He described the ambulance program history, BLS and ALS services, response times, and call locations. Chief Judge expressed the need for Concord to create its own ALS service program starting FY27 when the existing service contract with third-party ALS provider PRO EMS ends. Dr. Kring and Lt. Ostroskey explained the differences between basic and advanced life services, emphasizing the benefit of having control over ALS services to ensure availability. Assistant Chief Whitney offered data on Concord's and comparable towns' ALS patient transports, revenues, expenses, and bill collection efforts. He noted that the Fire Department intends to set its ALS rates using comparable towns' data.

In response to FinCom members' questions, Chief Judge and his team stated that 16 EMTs need to be trained as paramedics. They provided reasons for transport number differences between Concord and other towns, confirmed that current EMTs want to be certified as paramedics, and viewed offering ALS as giving Concord a competitive advantage in retaining EMTs. They confirmed the accuracy of the additional ALS revenue projections for FY27 (\$487K gross, \$150K net) and discussed a sensitivity analysis of adding personnel to the budget. They explained the reimbursement process by insurance companies, corrected the accuracy of projected capital expenditures, and explained the collection process for unpaid and under-paid ambulance bills. The Fire Department acknowledged the potential impact of increased paramedic salaries on Town pensions and benefits, and they estimated costs for obtaining and storing medications needed for BLS and ALS services. They asserted that paramedic service increases a patient's chance of survival, and they acknowledged that the Fire Department's existing budget will absorb the 5% Town contribution (\$47,413.34) to the grant. Chief Judge stated that the Fire Department will post its Fee Schedule on the Town's website and that any further review of the ALS rates would be up to the Town Manager, rather than the Select Board. Ms. Hartman asked Chief Judge to present to the Select Board at a future meeting.

Chief Judge and Ms. Rourke, responding to Ms. Ackerman's question, noted that revenues from the ambulance services will be deposited in the new ambulance revolving fund, which currently has \$128K. Chief Judge closed the discussion by acknowledging that the ambulance service is expensive and that the Fire Department pursues every grant they can. Chair Dahlberg thanked Chief Judge and his team for their presentation and responses.

**9: Progress Check on Finance Committee Schedule and Goals:** Chair Dahlberg added joint meetings with the Select Board on November 18 and December 16, 2024 to discuss the capital

plans. He noted that the Carlisle Finance Committee will join our October 24 meeting to hear the Regional School District's responses to the FinCom data requests.

**10: Recap of Action Items/Adjournment:** Chair Dahlberg will revise the draft MCI Concord letter and submit it to the Bridge. He will also revise the FinCom schedule and send it to Ms. Ortner, who will post it on the FinCom web page. Ms. Rourke will send calendar invites for the Nov. 18 and Dec. 16 meetings. Chair Dahlberg will distribute the Fire Department's updated slide deck. The next FinCom meeting is October 24, 2024, at 6:30 p.m. Chair Dahlberg adjourned the meeting at 8:30 p.m.

**YouTube: Ctrl+Click to follow link: [September 26, 2024 Concord Finance Committee Meeting video](#)**

**Meeting Documents Link to August 19, 2024 FinCom Packet: [Packet](#)**

Respectfully submitted, Don Kupka, Finance Committee Clerk, and Karlen Reed, Finance Committee Vice Clerk



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**October 24, 2024**

**5**

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## **Finance Committee's FY26 Budget Process**

Discuss Minuteman Tech Response to the Finance Committee FY26 Guideline Information Request Letter

**Requested by: FC Chair**

**Action Sought: discussion dependent**

### **Proposed Motion(s)**

None anticipated.

### **Additional Information**

The Finance Committee approved the FY26 Guidelines Information Request Letter to Superintendent Heidi Driscoll, Minuteman Regional Vocational Technical High School at their meeting on August 19, 2024, and issued on August 20, 2024 (attached).

Tonight's meeting is to discuss their response (attached) in anticipation of the Finance Committee issuing FY26 Budget Guidelines.

### **Board Action**

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>



## Town of Concord

Finance Committee  
22 Monument Square  
Concord, Massachusetts 01742-0535

**To:** Heidi Driscoll, Superintendent, Minuteman Regional Vocational Technical High School

**From:** Lyndsey Lis, Chair, Guidelines Subcommittee, Concord Finance Committee

**Cc:** Jeffrey Stulin, Chair, Minuteman District School Committee  
Steven Ledoux, Concord Member, Minuteman District School Committee  
Eric Dahlberg, Chair, Concord Finance Committee  
Anthony Ansaldi, Concord Finance Director

**Date:** Tuesday, August 20, 2024

**Re:** Annual Budget Data Request – FY2026 Guidelines

---

Following up on our email communication of July 23<sup>rd</sup>, this memorandum serves as our formal information request for the fiscal year 2026 (FY26) budget cycle. As in previous years, your timely response to this request will provide us with critical inputs for our work to set budget guidelines and establish a five-year tax projection.

We request your response at least one week before our October meeting (tentatively scheduled for Thursday, October 24<sup>th</sup>) and invite you to attend that meeting to discuss the information you have provided.

We welcome your clarifying questions and will set aside time at our September (tentatively scheduled for Thursday, September 26<sup>th</sup>) if you would like to discuss and clarify our request.

Please provide the following inputs:

#	Input	Details
1	Overall spending	Please provide five-year projections of spending under current service levels. Please provide overall spending both in total dollars and on a per student basis. Please also include spending projections specifically for human capital as well as for any noteworthy, “one-off” items.
1	Concord’s assessment	Please provide projections for Concord’s total assessment for the next five years – both in total dollars and on a per student basis.
2	District membership and enrollment projections	Please describe any anticipated changes in district membership and provide projections for total student enrollment and enrollment by town. Please provide information on the impact of enrollment changes on spending over the next five years.
3	Top issues	Please identify your top strategic issues, challenges and/or opportunities and how you plan to address/manage them in FY25, FY26, and future years.
4	FY24 and FY25 budget updates	Please identify major variations ( $\pm 10\%$ ) in actual versus planned spending for the previous and current fiscal years.
5	Spending levels	Please highlight any programs and services for which you are planning to change service levels in the next five years.
6	Capital program	Please provide information on your capital plan and highlight any items that might require excluded debt.
7	Education reform and mandates	Please provide information on anticipated reforms or mandates and their impact on spending.
8	OPEB	Please provide the funding status of the pension liability.
9	Additional information	Please let us know anything else which may inform our process for FY26.

October 24, 2024



**MINUTEMAN**  
HIGH SCHOOL REVOLUTIONIZED

# Concord Finance Committee: Minuteman Regional Vocational Technical School District

Presented By: Heidi Driscoll, Superintendent  
Nikki Andrade, Business Manager  
Steve Ledoux, Minuteman School Committee –  
Concord Representative



# Concord Student Highlights

- Class of 2024
  - *Graduation: 6 Concord Seniors*
    - 4 Concord graduates went on to a 2 or 4-year college continuing to study in their CTE fields.
    - 1 Concord graduate is pursuing an apprenticeship in their CTE field.
    - 1 Concord graduate listed Other (Travel, Family or Work).
  - *Colleges: URI, UMaine, Plymouth State University & Massasoit CC*
- Current Students: 38 in 16 of Minuteman's Program Majors
  - FY2024 Senior Sam McCollough, Advanced Manufacturing
- FY2024 Co-Op: 4 Total Students Out - 3 Seniors and 1 Junior
  - The Seniors are out for Advanced Manufacturing Biotechnology and Environmental. The Junior is out for Early Education.
- FY2024 Athletic Achievements:
  - Muji Vader, Boston Globe Player of the Week in February 2024 and CAC League All-Star for Girls Basketball





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# 1. Overall Spending and Concord's Assessment



# Please Note!

- **The Projections are Highly Volatile Due To Many Areas of Uncertainty Including:**
  - **CBA (Teacher Union) Negotiation for FY2027**
  - **Health Insurance Costs**
  - **Transportation Costs**
  - **Utility Costs**
  - **Inflation**
  - **Minimum Required Contribution**
  - **State Aid (Chapter 70 and Regional Transportation Reimbursement)**
- **The Actual Budget and Assessments are likely to be higher. Please let us know if you have specific questions regarding projected enrollment or financial assumptions.**



# 3 Year Projected Budgets: Total

Concord	Projected Total Budget	Projected Operating Budget	Projected Total Assessments	Projected Total Students	Projected Operating Expense Per Pupil
FY2026	\$31,571,862	\$25,194,674	\$26,280,652	698	\$36,096
FY2027	\$32,373,677	\$25,950,515	\$27,419,785	693	\$37,555
FY2028	\$33,228,493	\$26,729,030	\$28,267,808	699	\$38,239

# Historical Budget Trends

Minuteman	Total Budget	Operating Budget	Total Assessments	Total Students	Operating Expense Per Pupil
FY2025	\$31,517,219	\$24,160,849	\$25,689,923	686	\$35,220
FY2024	\$30,316,325	\$23,458,597	\$25,481,911	692	\$33,900
FY2023	\$29,010,622	\$22,092,652	\$22,395,741	655	\$33,730
FY2022	\$27,640,588	\$20,731,416	\$19,461,392	634	\$32,700
FY2021	\$25,502,946	\$20,255,561	\$17,337,416	602	\$33,647

# 3 Year Projected Assessments: Per Pupil

Concord	Projected Assessment	Projected Operating Assessment	Projected Capital Assessment	Projected Enrollment Count	Projected Operating Per Pupil Assessment
FY2026	\$1,828,459	\$1,318,967	\$509,492	47	\$28,063
FY2027	\$1,970,701	\$1,422,923	\$547,778	53	\$26,848
FY2028	\$2,077,490	\$1,503,715	\$573,776	49	\$30,688

\*Projected FY26 Per Pupil Assessment = FY26 Projected Operating Assessment / Projected Oct 1, 2024 Enrollment Count

\*Projected FY27 Per Pupil Assessment = FY27 Projected Operating Assessment / Projected Oct 1, 2025 Enrollment Count

\*Projected FY28 Per Pupil Assessment = FY28 Projected Operating Assessment / Projected Oct 1, 2026 Enrollment Count

# Concord's Historical Assessments: Per Pupil

Concord	Operating Assessments	October 1 Enrollment Count	Per Pupil Assessment
FY2025	\$1,199,223	41	\$29,249
FY2024	\$1,152,850	36	\$32,024
FY2023	\$1,011,487	33	\$30,651
FY2022	\$839,269	25	\$33,571
FY2021	\$866,644	25	\$34,666

\*FY25 Per Pupil Assessment = FY25 Operating Assessment / Oct 1, 2023 Enrollment Count

# 3 Year Projected Assessments: Total

Concord	Projected Assessments	% Change	4 Year Rolling Average Enrollment	% Change
FY2026	\$1,828,459	5.52%	39.25	16.3%
FY2027	\$1,970,701	7.78%	44.25	12.7%
FY2028	\$2,077,490	5.42%	47.50	7.3%

# Concord: Historical Assessment Trends

Concord	Total Assessments	% Change	4 Year Rolling Average Enrollment	% Change
FY2025	\$1,732,805	5.5%	33.75	13.4%
FY2024	\$1,641,695	8.8%	29.75	10.2%
FY2023	\$1,508,544	17.0%	27	17.4%
FY2022	\$1,289,284	6.2%	23	7.0%
FY2021	\$1,213,873	13.1%	21.5	13.2%

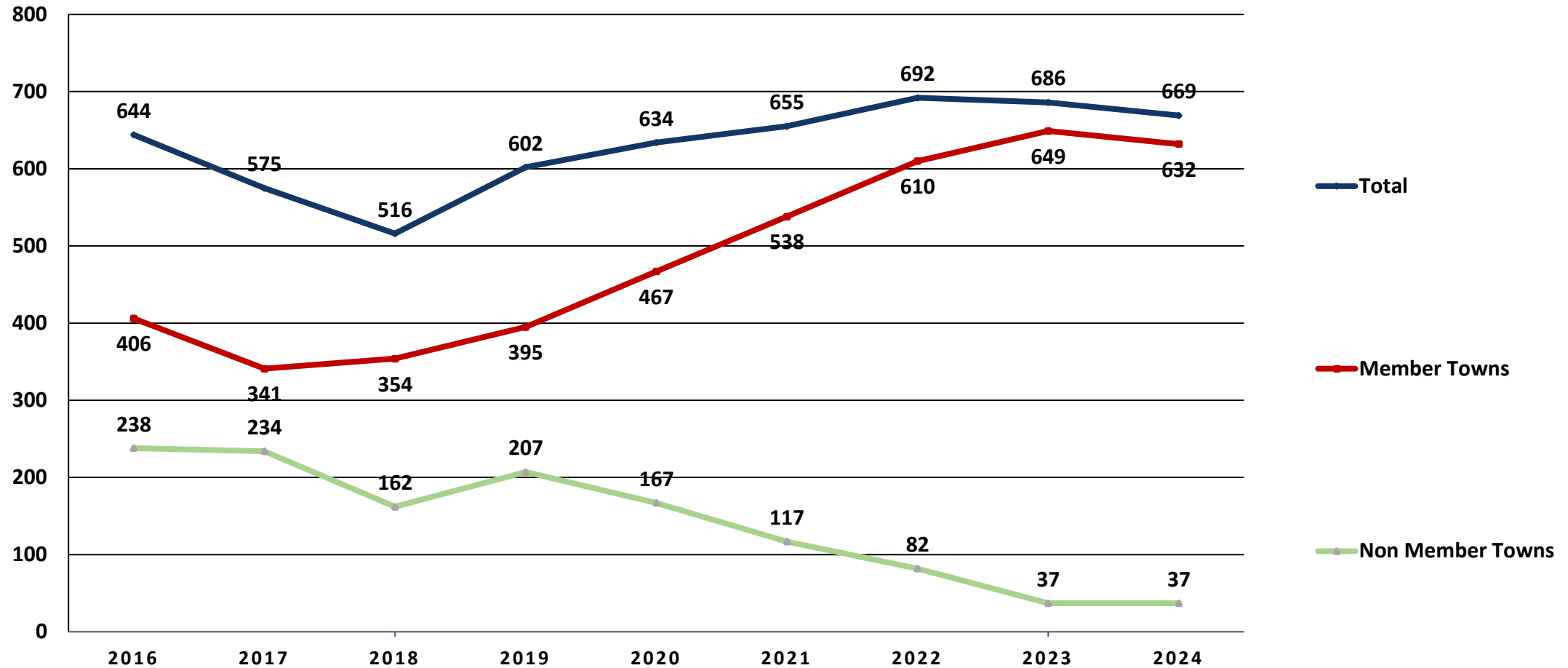


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## 2. District Membership and Enrollment



# Overall Enrollment as of October 1



# Enrollment by Town as of October 1

## Shift in Enrollment

- Enrollment is Primarily In-District
  - Out of District Tuition Revenue is Decreasing
  - Out of District Capital Fee Revenue is Decreasing

	2028	2027	2026	2025	Subtotal
Acton	16	24	18	25	83
Arlington	43	42	56	57	198
Bolton	10	6	9	13	38
Concord	10	9	13	6	38
Dover	1	1	1	2	5
Lancaster	15	17	13	14	59
Lexington	27	26	19	14	86
Needham	20	17	11	10	58
Stow	12	21	15	19	67
<b>Member City/Town</b>	<b>154</b>	<b>163</b>	<b>155</b>	<b>160</b>	<b>632</b>
<b>Other Non-Member</b>	<b>19</b>	<b>0</b>	<b>2</b>	<b>16</b>	<b>37</b>
<b>Total Students</b>	<b>173</b>	<b>163</b>	<b>157</b>	<b>176</b>	<b>669</b>



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## 3. Top Issues – Effective Entry and Direction Setting

- Superintendent Driscoll will seek clarity in the following areas as a part of her Entry Plan:
  - Norms, Values, Expectations and Goals of the Community
  - Perceived Strengths and Challenges of the District
  - Where Gaps and Opportunities May Exist in Systems, Policies and Practices



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## 4. FY24 and FY25 Budget Updates



# Minuteman Budget

	FY25 Budget	FY24 Budget	FY24 Actual	Variance
<b>Revenue:</b>				
Assessments	25,689,923	25,481,911	25,481,911	-
Ch. 70 Aid	2,998,383	2,197,552	2,959,196	761,644
Ch. 71 Reg. Trans. Reimb.	969,305	807,615	1,187,978	380,363
Prior Year Tuition	818,824	805,817	805,817	-
Prior Year Capital Fee	277,084	373,430	373,430	-
E&D Appropriation	650,000	650,000	650,000	-
E&D Add. Appropriation	-	771,211	771,211	-
Facilities Revolving	113,700	-	-	-
Interest Income	-	-	179,316	179,316
Miscellaneous	-	-	55,283	55,283
	31,517,219	31,087,536	32,464,142	1,376,606
<b>Overall Expenditure:</b>				
Salary	14,927,005	13,938,105	13,799,731	138,374
Non-Salary	16,590,214	17,149,431	16,851,228	298,203
	31,517,219	31,087,536	30,650,959	436,577

# FY24 Approved Year End Budget Transfers

- Other Post Employment Benefit (OPEB)
  - Approved Transfer of an additional \$400,000 to OPEB Trust Fund
- Capital Stabilization
  - Approved Transfer of an additional \$619,786 to Stabilization Account

# FY25 Budget on Target

- **FY25 Approved Operating and Capital Budget: \$31,517,219; 3.96% Increase**
- **Operating Budget**
  - Teachers Contract – 3.5% plus Steps and Lanes
  - Investment in Cyber Security
  - OPEB - \$315,000 Contribution = \$85,000 Increase
- **Capital Budget**
  - *Debt Service - Athletic Field will not be Assessed to Member Towns*
  - Stabilization - \$850,000 Contribution = \$350,000 Increase from FY24
    - *Projected Stabilization Balance with FY25 Contribution: \$3,711,555*



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## 5. Spending Levels

- Expanded Animal Science Major in Fall 2021
- Minuteman is not planning to change service levels for any programs or services in the next 5 years





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## 6. Capital Program

- No plans for additional items that might require excluded debt.
- Will Continue Plan for East Building without excluded debt.



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## 7. Education Reform and Mandates

There are currently no new reforms, but potential reforms may have a financial impact.



# 8. OPEB: Current Balance and Funding Strategy

Unfunded Liability as of 6/30/2023: \$23,685,851

Current OPEB Trust Balance as of 6/30/2024: \$1,342,196

- Long Term Funding Plan for OPEB (including Active Retiree Health Insurance and Contribution):
  - FY23: \$725,000
  - FY24: \$762,000
  - FY25: \$800,000
  - FY26: \$1,155,000
  - FY27: \$1,215,000
  - FY28: \$1,275,000
- The OPEB Study Committee Funding Strategy:
  - Increases 5% each year
  - Additional one time \$300,000 contribution increase in FY26
    - Reasonable due to Energy Savings (ESCO) Lease retirement in FY25



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## 9. Key Performance Indicators

### State Accountability Metrics

School of Recognition for FY2023

- Academic Achievement
- Academic Growth
- High School Completion & Post Secondary Opportunities
- Additional Indicators including Attendance and Other Elements on our School Report Card



# State Accountability Metrics: Last 5 Years

Year	Overall Classification	Progress towards Improvement Targets	School Accountability Percentile
FY2023 – FY2024	Substantial Progress Towards Targets	69%	74
FY2022 – FY2023	School of Recognition	89%	71
FY2021 – FY2022	N/A – COVID	N/A - COVID	54
FY2019 – FY2021	Substantial Progress Towards Targets	68%	57



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## 10. Additional Information

- How Can We Best Support Our Students from Concord?
- Minuteman Tours Are Available





**Concord Finance Committee**  
AGENDA ACTION REQUEST

**October 24, 2024**

**6**

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## **Finance Committee's FY26 Budget Process**

Discuss Concord Public Schools Response to the Finance Committee FY26 Guideline Information Request Letter

**Requested by: FC Chair**

**Action Sought: discussion dependent**

### **Proposed Motion(s)**

None anticipated.

### **Additional Information**

The Finance Committee approved the FY26 Guidelines Information Request Letter to the Chairs of the Concord School Committee and Concord-Carlisle Regional School District Committee at their meeting on August 19, 2024, and issued on August 20, 2024 (attached).

Tonight's meeting is to discuss their response (attached) in anticipation of the Finance Committee issuing FY26 Budget Guidelines.

### **Board Action**

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>



**Town of Concord**

Finance Committee  
22 Monument Square  
Concord, Massachusetts 01742-0535

**To:** Carrie Rankin, Chair, Concord School Committee  
Julie Viola, Chair, Concord-Carlisle Regional School District Committee

**From:** Lyndsey Lis, Chair, Guidelines Subcommittee, Concord Finance Committee

**Cc:** Dr. Laurie Hunter, Superintendent, Concord Public Schools  
Robert Conry, Assistant Superintendent of Finance & Operations, Concord Public Schools  
Mary Hartman, Chair, Concord Select Board  
Eric Dahlberg, Chair, Concord Finance Committee  
James Catachio, Chair, Carlisle Finance Committee  
Anthony Ansaldi, Concord Finance Director

**Date:** Tuesday, August 20, 2024

**Re:** Annual Budget Data Request – FY2026 Guidelines

Following up on our email of July 23<sup>rd</sup>, this communication serves as our formal information request for the fiscal year 2026 (FY26) budget cycle. As in previous years, your timely response to this request will provide us with critical inputs for our work to set budget guidelines and establish a five-year tax projection.

We request your response at least one week before our October meeting (tentatively scheduled for Thursday, October 24<sup>th</sup>) and invite you to attend that meeting to discuss the information you have provided.

We have heard your feedback regarding the challenges you may face in obtaining and sharing certain data. We pledge to work collaboratively with you to identify alternative data where possible, so long as they provide us with the inputs we need. We welcome your clarifying questions and will set aside time at our September meeting (tentatively scheduled for Thursday, September 26<sup>th</sup>) if you would like to discuss and clarify our request.

Please provide the following inputs for both districts (unless otherwise noted):

#	Input	Details
1	Overall spending	Please provide five-year projections of spending under current service levels. Please provide overall spending both in total dollars and on a per student basis. Please also include spending projections for each of the following categories: human capital, special education, transportation, and other noteworthy items (e.g., savings from the new middle school). Additionally, please provide actual spending on a per student basis for the last five years.
2	Spending levels	Please highlight any programs and services for which you are planning to change service levels in the next five years.
3	FY24 and FY25 budget updates	Please identify major variations ( $\pm 10\%$ ) in actual spend versus planned, as well as the status of carry forward fund balances (e.g., E&D, circuit breaker, revolving accounts, etc.) for the previous and current fiscal years.
4	Top issues	Please identify your top 3-5 strategic issues, challenges, and/or opportunities and your plan for addressing/managing them in FY26 and future years.
5	Capital program	Please provide information on your 5-year capital plan and highlight any items that might require excluded debt.
6	Student enrollment	Please provide information on the impact of enrollment changes over the next five years and the impact on spending. This includes overall student enrollment and, for CCRSD, Concord and Carlisle's share of enrollment.
7	Education reform and mandates	Please provide information on anticipated reforms or mandates and their impact on spending.
8	OPEB (for CCRSD)	Please provide the funding status of the pension liability.
9	Key performance indicators	Please provide metrics that you use to measure success and actual performance on those metrics for the last five years.
10	Any additional information	Please provide other information that you believe may be helpful to the deliberation of this year's guideline recommendation.

# CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

120 MERIAM ROAD    CONCORD, MA 01742    PHONE: 978.318.1500    FAX: 978.318.1537    [www.concordps.org](http://www.concordps.org)

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To: Concord Finance Committee  
From: Robert Conry, Assistant Superintendent of Finance & Operations  
Cc: Dr. Laurie Hunter, Superintendent of Schools  
Date: October 2, 2024  
RE: CPS / CCRSD Annual Budget Data Request – FY26 Guideline

I am writing to provide the information requested in the Concord Finance Committee's *Annual Guidelines Request Letter*.

## **ZERO BASED APPROACH**

Concord Public Schools (CPS) and Concord-Carlisle Regional School District (CCRSD) use a zero based budget process that is strongly endorsed by the School Committee. The zero-based approach means that last year's budget is not carried over from year to year, rather the budget is built from scratch each year, based on the detailed needs identified in each school, with the operational infrastructure to support it.

Relevant data points are used to analyze proposals for incremental resources, whether it be staffing, or other resources, such as materials, services, or equipment. The Leadership Teams works together to prioritize the various requests, and overall budget capacity is also considered in determining what additional resources can be included in the budget. Ultimately the Superintendent makes the final decision on what to include in the Preliminary Budget proposal to the School Committees.

The Preliminary Budget presentation is scheduled to occur at the [insert date] School Committee meeting.

## **Strategic Priorities**

The District recently completed a comprehensive and inclusive process to develop a new five-year Strategic Plan. This included members of district administration, teachers, students, parents, school committee members, and town officials. The current plan is linked [here](#) for your reference.

The districts' priorities are directly connected to those identified in the 2023-2028 Strategic Plan. The main objectives reflect the following:

- **Multiple Support to Students:** A continuum of intensive programs are now in place to better serve students with more significant disabilities while training, support, and integration are fostered. The expansion of regular education supports is ongoing through a tiered system in literacy, math, and social and emotional needs.
- **Mental Wellness:** Social and emotional curriculum are being updated and expanded to further student skills, especially following the pandemic's impact. Additionally, a range of services available to struggling students is expanding.

- Cultural Competency: A focus on Diversity, Equity, Inclusion, and Belonging (DEIB) requires extensive training, structures, and leadership. Educational programs to ensure equitable access to learning for all students is required.
- Innovative Environments: Preparation for the new middle school includes professional development toward teaching all students and maximizing the space the building will provide. Additionally, outdoor experiences and settings are a priority as they foster experiential and cooperative learning.

The above priorities and strategic plan initiatives is still being formulated, as we are a few months removed from the end of the planning process. We will review and may incorporate certain priority items with financial impact into the FY25 budget.

## **FY24 Budget Update**

### **General Funds**

A summary of the CCRSD FY24 Year End Budget Status is attached as a separate Exhibit at the back of this packet.

A summary of the CPS FY24 Year End Budget Status is attached as a separate Exhibit at the back of this packet.

The report categories on both reports are aligned with the major DESE Functional Spending Categories; explanations of significant variances (adjustments to the original budget) are provided within the report, below the financial data.

### **Other Funds**

The exhibit also includes information on key revolving funds, and on grant funding received by the district. Competitive grants are highlighted/shaded on the report. The district regularly pursues grant funding opportunities to offset costs of initiatives and curriculum needs throughout our schools.

## **FY25 Budget Update – Q1**

It is very early in the fiscal year, with less than two months of the school year elapsed. At this point in time, certain known variances (deficits) to budget have been identified, and were shared with the School Committee on September 17, 2024 (see links below). District Administration is working to identify offsets to these deficits, and will be sharing updates as the year progresses.

[CCRSD - FY25 Update](#)

[CPS - FY25 Update](#)

## **Capital Programs**

The capital plan is being developed separately, concurrently with the development of the Operating Budget. Detailed plans will be shared with the School Committees, Select Boards, and Town Finance Committees in the coming months. A detailed assessment of Concord Public School buildings, including Ripley, was completed last school year, and will be the foundation for developing the CPS Capital plans going forward. An internal review of capital needs for the Regional School District is being completed as well.

## **Spending Level Changes**

Spending level changes may be required to implement aspects of our district's Strategic Plan. District Administration will work to implement elements of the plan in a thoughtful way, leveraging existing resources where possible, and identifying funding sources for some of the expenses that may be one time in nature, for example, creating additional outdoor learning spaces.

## **Enrollment Impacts**

The most recent NESDEC projections are from last Winter; links to the reports are provided below.

[CCRSD Enrollment Projection - NESDEC \(2023-2024\)](#)  
[CPS Enrollment Projection - NESDEC \(2023-2024\)](#)

Updated reports are anticipated in December 2024, and the district is curious to see the projected impact of planned residential housing unit growth on future enrollment levels.

## **OPEB Funding Status (CCRSD)**

June 2023 trust net position is reported below. It is based on the January 1, 2023 actuarial valuation of the Concord-Carlisle Regional School District Other Post-Employment Benefits (OPEB) plan performed by Stone Consulting, Inc., for the reporting period June 30, 2023

### **CCRSD**

OPEB Fund Assets: \$8,601,590

OPEB Liability: \$16,550,643

Funding Ratio: 52%

FY24 investment performance was favorable, with investment earnings of \$1,356,282; added to the FY24 budget contribution of \$425,000, resulted in a year-end balance of \$10,382,872 as of June 30, 2024. *(Note: The \$425,000 was in transit as of fiscal year, having been mailed to the investment manager just before fiscal year end.)*

Annual contributions are incorporated into the annual operating budget, with \$425,000 budgeted in FY25 and planned for the following four years. The contributions are based on a

funding schedule provided by the OPEB audit firm, with a fully funded status projected by FY 2030, assuming normal market returns and no significant changes to staffing or health care plan offerings or structure.

### **Education Reform and Mandates**

The district is supporting homeless students in district, and is receiving grant funding from both the State (\$104/day per student) and Federal government (\$1,000/year per student). The state funding is provided via a supplemental budget bill, and is currently set to expire on December 31, 2024. We remain hopeful for continued funding, and expect supplemental funding to be granted by the state. That said, we will be prepared to respond in the event the funding is discontinued.

The homeless grant funding for Concord Public Schools is projected to be around \$800,000 in FY25, and is being used to support the following roles/needs: Homeless Liaison to Families / Students, eight Instructional Assistants (four each for grades K and 1), ELL Teacher, Sheltered English Immersion (SEI) teacher, a guidance counselor, as well as contract services to support these students.

The homeless grant funding for Concord-Carlisle Regional School District is projected to be around \$90,000 in FY25, and is being used to support tutoring in Reading and Math.

Aside from the impact of the mandate above, the District is not aware of any new reforms or mandates that will impact District spending.

### **Metrics**

The schools have an extensive set of metrics to monitor and evaluate progress. These data points are shared with the School Committees on a regular basis during public meetings. The [2023-2028 Strategic Plan](#) outlines appropriate benchmarks for each strategic initiative that allow us to assess progress.

### **Additional Information**

- Chapter 70 Funding may be positively impacted by higher inflation rates, and also by the [Student Opportunity Act \(SOA\)](#), which provides increased state aid via Chapter 70 funding to address inadequate funding levels built into the previous Foundation Budget formula. FY25 will be fifth year of a seven-year phase-in of this increased funding. The legislation most significantly benefits communities with a high percentage of low income students, but also incorporates updated funding for health care costs, and special education costs; the latter two will benefit all districts across the state. Preliminary FY26 Chapter 70 estimates will be released with the Governor's Budget in mid to late January 2025.
- A detailed example of how Circuit-breaker is calculated is provided on the next page as a reference, in response to questions from the Finance Committee and School Committee on how the C/B funding is determined.



## Administration and Finance

# Circuit Breaker Threshold and Reimbursement Rates

Funds disbursed through the Circuit Breaker Program are subject to annual legislative appropriation. When fully funded, the program reimburses districts for 75% of costs exceeding the annual per-student claim threshold.

Beginning with implementation of the Student Opportunity Act (SOA), the threshold increases annually by the Foundation Inflation Index and is capped at 4.5%. Per statute (M.G.L. Ch 70 Sect 2), the foundation inflation index rate is defined as the ratio of the current year's third-quarter inflation index to the prior year's third-quarter index. Prior to the SOA, the threshold was calculated as four-times the state average foundation budget per pupil.

## Historic Claim Thresholds and Reimbursement Percentages

<b>Services Provided</b>	<b>Reimbursement Percentage for instruction and tuition (year-end claims)</b>	<b>Reimbursement Percentage for out-of-district transportation <sup>1</sup> (year-end claims)</b>	<b>Claim Threshold</b>	<b>Foundation Inflation Index <sup>2</sup></b>
FY 2004 <sup>3</sup>	40.16%	N/A	\$29,320	N/A
FY 2005	75.00%	N/A	\$30,340	N/A
FY 2006	75.00%	N/A	\$31,616	N/A
FY 2007	75.00%	N/A	\$33,700	N/A
FY 2008	72.00%	N/A	\$35,408	N/A
FY 2009	42.34% <sup>4</sup>	N/A	\$37,328	N/A
FY 2010	43.66% <sup>4</sup>	N/A	\$38,636	N/A
FY 2011	68.71%	N/A	\$38,028	N/A
FY 2012	74.50%	N/A	\$38,916	N/A
FY 2013	75.00%	N/A	\$40,512	N/A



Services Provided	Reimbursement Percentage for instruction and tuition (year-end claims)	Reimbursement Percentage for out-of-district transportation <sup>1</sup> (year-end claims)	Claim Threshold	Foundation Inflation Index <sup>2</sup>
FY 2014	73.50%	N/A	\$41,408	N/A
FY 2015	75.00%	N/A	\$41,944	N/A
FY 2016	73.16%	N/A	\$42,840	N/A
FY 2017	72.09%	N/A	\$43,094	N/A
FY 2018	74.48%	N/A	\$44,106	N/A
FY 2019	75.00%	N/A	\$45,793	N/A
FY 2020	75.00%	N/A	\$48,352 <sup>5</sup>	N/A
FY 2021	75.00%	75.00% of 25% of eligible costs	\$46,704 <sup>6</sup>	1.99%
FY 2022	75.00%	75.00% of 75% of eligible costs	\$47,363	1.41%
FY 2023	75.00%	57.00% of 100% of eligible costs	\$49,494	4.50%
FY 2024	75.00%	57.76%	\$51,721	4.50%
FY 2025	75.00%	44.00%	\$52,419	1.35%

<sup>1</sup> Reimbursement for out-of-district (OOD) transportation was phased into the circuit breaker program over three years with implementation of the Student Opportunity Act (SOA). In FY2021, 25% of claimed OOD transportation costs above the threshold were considered for reimbursement at a rate of 75%. In FY2022, 75% of OOD transportation costs above the threshold were reimbursed at a rate of 75%. In FY 2023, 100% of OOD transportation costs above the threshold were reimbursed at 75%, which reaches the SOA maximum reimbursement.

<sup>2</sup> The foundation inflation index metric became relevant with passage of the SOA and was not used to calculate the claim threshold prior to FY2021.

<sup>3</sup> In FY2004, circuit breaker reimbursed costs in the year services were provided. In FY2005, the program was changed to a true reimbursement program, reimbursing for the previous fiscal year.

<sup>4</sup> Additional federal funds from the American Recovery and Reinvestment Act (ARRA) were provided to districts outside of the Circuit Breaker program in FY2009 and FY2008.



# CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

120 MERIAM ROAD CONCORD, MA 01742 PHONE 978-318-1500 FAX 978-318-1537 www.concordps.org

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To: School Committee, Concord Public Schools

From: Robert Conry, Assistant Superintendent of Finance and Operations

Cc: Dr. Laurie Hunter, Superintendent, Concord Public Schools

Date: October 8, 2024

Subject: FY24 Year End Reports - CPS

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## **Concord Public Schools**

The school district finance office has been working closely with the town finance office to reconcile the financial systems of both entities. This process is nearly complete, and at this point, I do not anticipate any adjustments to the school's FY24 financial activity. While the Town has not officially closed FY24, given that we are now in October, and my expectation that any adjustments will be to the town's records, and not the schools, I am moving forward with reporting year-end figures. In the event of any unanticipated changes, I will report back to the School Committee with an update at a future meeting.

## **General Fund Budget**

A general fund budget summary is posted and linked separately on the meeting agenda. Explanations are provided on significant adjustments to the original budget. The overall operating budget \$45,047,176 had an unspent, unencumbered balance of \$2,101 at the end of FY24.

A detailed report on the general fund is provided as a separate attachment summarizing expenses by DESE Function Classifications.

## **Motion Language**

***That the Concord School Committee vote to approve the FY24 Year End budget transfers, as presented in the year end summary report.***

## **State and Federal Grant Funds**

Grants funds provide an additional funding source for the district. Please see the attached report for a summary of FY24 grant information.

# CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

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## **Special Revenue Funds (Revolving)**

A report on special revenue funds is provided below. The report shows FY24 beginning balances, revenues and expenses, and the ending balance.

Revolving Fund	Beginning Balance	Revenue	Expenses	Ending Balance
Integrated Pre-school	-	189,674	(189,674)	-
School Lunch	205,748	927,870	(952,205)	181,413
Circuit-breaker	571,338	843,050	(783,704)	630,684

**The Integrated Pre-school revolving fund** revenues are used to offset a portion of the costs to run the pre-school programs. Student who do not have integrated pre-school on their IEP's pay tuition for this program. The majority of the program costs are funded by the budget.

**School Lunch** continues to maintain a healthy fund balance as of June 30, 2024. The state of Massachusetts is continuing to fund the Universal Free School Lunch program for school districts and students across the state.

**Circuit-breaker funds** grew slightly over the course of FY24, in part due to the utilization of ESSER funds for budget relief, and use of prior year IDEA grant funds. This fund balance serves as a safety net to cover the costs of unanticipated, unbudgeted out of district placements.

## Fiscal Year 2024 Grant Summary

shaded items were competitive grant applications			<b>CPS</b>	<b>CCRS</b>
Grant Name	Grant Purpose	Focus area	FY24 Grant Award	FY24 Grant Award
<b>Title I</b>	Title I, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.	Close achievement gaps among different subgroups of learners; targeted support for low-income students requiring add'l resources; the district funds tutors from this grant	80,640	26,216
<b>Title II A</b>	Title II, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to school districts to support and facilitate excellent teaching and learning.	Professional development for teachers	27,369	14,836
<b>Title IV</b>	Title IV, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to build capacity to help ensure that all students have equitable access to high quality educational experiences.	Can be used for any of Title I and Title IIA purposes, with additional permissible uses; allocated to instructional support staff here	16,080	10,000
<b>IDEA</b>	Overseen by the U.S. Department of Education's Office of Special Education Programs, the purpose of this federal special education entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.	In support of special education students and programs. Like many other districts, CPS applies this to out of district tuitions, for simplicity of administration	552,351	453,415
<b>Early Childhood IDEA</b>	Similar to IDEA, for students aged 3 to 5	CPS allocates support staff / tutors to this grant	15,723	-
<b>METCO</b>	In support of Metco programs and students in districts that have Metco programs	Direct support of Metco program; CPS utilizes these funds for staffing - administration, academic support, and transportation costs	691,347	469,106
<b>METCO REI</b>	Metco Racial Equity Integration grant	Competitive Metco supplemental grant for DEIB initiatives	5,478	11,652
<b>Comprehensive School Health</b>	A competitive grant to enable activities that promote and support healthy school environments	Overseen by Health Services Nurse Chair.		35,000
<b>Financial Literacy</b>	A grant to promote financial literacy among high school students	Program run at CCHS in partnership with 3rd party		3,200
<b>HQIM Grant</b>	High Quality Instructional Materials Competitive Grant	CPS applied for Envisions for Middle School Math	70,045	
<b>SEL &amp; Mental Health</b>	Social Emotional Learning and Mental Health supports		45,000	15,000
<b>MIIA Loss Prevention</b>	A grant provided by CCRSD insurance company to manage risk	Used for safety training in CCRSD, and temperature sensors in CPS (Thoreau 1994 wing)	10,000	7,500
<b>Homeless Support (Core)</b>	State and federal grants to support homeless students	Most of the funding is state grant (\$104/student/day)	631,728	100,651
<b>Chronic Absenteeism</b>	Statewide grant offered to districts that participated in a DESE Survey related to absenteeism	For initiatives intended to reduce absenteeism	10,000	10,000
<b>Total FY24 Grant Awards</b>			<b>2,155,761</b>	<b>1,156,576</b>

**CPS FY24 YEAR END BUDGET REPORT  
SUMMARY BY DESE FUNCTION CODE**

<b>FUNCTION</b>	<b>FUNCTION DESCRIPTION</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS &amp; ADJUSTMENTS</b>	<b>ADJUSTED BUDGET</b>	<b>EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>BALANCE</b>
1000	District Leadership & Administration	\$ 1,656,120	\$ 26,382	\$ 1,682,502	\$ 1,669,409	\$ 13,092	\$ 1
2000	Instructional Leadership	\$ 35,554,080	\$ 78,470	\$ 35,632,551	\$ 35,618,687	\$ 12,650	\$ 1,214
3000	Other School Services	\$ 3,180,909	\$ 4,049	\$ 3,184,958	\$ 3,150,019	\$ 34,792	\$ 147
4000	Maintenance & Operations	\$ 3,567,505	\$ 55,765	\$ 3,623,270	\$ 3,572,732	\$ 49,884	\$ 654
5000	Fixed Charges	\$ 253,442	\$ 67,430	\$ 320,872	\$ 320,872	\$ -	\$ -
6000	Community Services	\$ 105,132	\$ 1,425	\$ 106,557	\$ 106,550	\$ -	\$ 7
7000	Fixed Assets	\$ 318,686	\$ (117,392)	\$ 201,294	\$ 136,263	\$ 65,000	\$ 32
9000	Out of District Tuitions	\$ 411,302	\$ (116,130)	\$ 295,172	\$ 275,621	\$ 19,505	\$ 46
	<b>GRAND TOTAL</b>	<b>\$ 45,047,176</b>	<b>\$ 0</b>	<b>\$ 45,047,176</b>	<b>\$ 44,850,153</b>	<b>\$ 194,922</b>	<b>\$ 2,101</b>

Notes on Adjustments to Original Budget (all references of variances are to "Original Budget")

- 2000 - Salaries over budget by \$51K, driven by increased special ed. tutor staffing (pre-school \$78K), partially offset by replacement hiring savings on teacher salaries
- 4000 - Maintenance costs over budget by \$58K due primarily to custodial overtime costs during staffing shortages, with offsets in utilities costs
- 5000 - Fixed Charges - Retirement Incentives (sick leave buy out) over budget by \$32K, balance due to property/liability insurance increases
- 7000 - Fixed Assets - Bus deliveries scheduled to arrive in late FY24 were delayed, will arrive in FY25 - anticipated lease costs not incurred
- 9000 - Programs with Other Districts under budget due to utilization of grant/circuit-breaker offsets

Description of DESE Function Categories

- 1000:** School Committee, Superintendent, Finance and Business, HR, Benefits, Personnel, Legal, DW Management and Tech
- 2000:** Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software
- 3000:** Attendance And Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities
- 4000:** Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications
- 5000:** Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards
- 6000:** Transportation to Non-Public Schools
- 7000:** Acquisition And Improvement Of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles
- 9000:** School Choice Tuition, Charter Schools, Special Ed Tuitions for Private Schools and Collaboratives

# CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

120 MERIAM ROAD CONCORD, MA 01742 PHONE 978-318-1500 FAX 978-318-1537 www.concordps.org

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To: School Committee, Concord-Carlisle Regional School District

From: Robert Conry, Assistant Superintendent of Finance and Operations

Cc: Dr. Laurie Hunter, Superintendent, Concord Public Schools

Date: October 8, 2024

Subject: FY24 Year End Reports - CCRSD

---

## **Concord-Carlisle Regional School District**

### **General Fund Budget**

A general fund budget summary is posted and linked separately on the meeting agenda. Explanations are provided on significant adjustments to the original budget. The overall operating budget \$38,206,986 had an unspent unencumbered balance of \$740 at the end of FY24. The original budget approved was \$37,811,098, and an additional \$395,888 was authorized by a vote of the School Committee during FY24 to pay for one-time costs associated with exiting the Minuteman Nashoba Health Group insurance cooperative.

A detailed report on the general fund is provided as a separate attachment summarizing expenses by DESE Function Classifications.

### **Motion Language**

***That the Concord-Carlisle Regional School Committee vote to approve the FY24 Year End budget transfers, as presented in the year end summary report.***

### **Excess and Deficiency**

E&D was certified by the MA Department of Revenue as of June 30, 2023 in the amount of \$1,776,766, which was 4.7% of the FY24 Budget. The permissible cap is 5.0% for E&D. These funds represent the accumulated unrestricted fund balance of the regional school district (similar to “free cash” in a municipality).

It is anticipated that the June 30, 2024 E&D balance will be fairly close to the previous year, due to some offsetting impacts. General Fund revenue was favorable to budget by \$394,773, primarily due to interest income (\$358K). This was offset by usage of E&D funds of \$395,888 to cover MNHG exit costs, as authorized by the School Committee in March 2024. Other adjustments may be made during the audit process after the district’s balance sheet and E&D calculation is reviewed.

### **State and Federal Grant Funds**

Grants funds provide an additional funding source for the district. Please see the attached report for a summary of FY24 grant information for CCRSD (far right column).

# CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

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## Special Revenue Funds (Revolving)

A report on special revenue funds is provided below. The report shows FY24 beginning balances, revenues and expenses, and the ending balance.

Summary of FY24 Activity				
Revolving Fund	Beginning Balance	Revenue	Expenses	Ending Balance
Adult Education	135,207	759,057	(823,366)	70,898
Athletics	265,016	365,428	(470,379)	160,065
School Lunch	289,341	733,690	(757,897)	265,134
Circuitbreaker	1,084,542	1,621,625	(1,595,178)	1,110,989

**Circuit-breaker funds** grew slightly over the course of FY24, in large part due to the receipt of Extraordinary Relief funds from DESE. These funds were utilized to pay for unbudgeted tuitions during FY24. This fund balance serves as a safety net to cover the costs of unanticipated, unbudgeted out of district placements.

**School Lunch** continues to maintain a healthy fund balance as of June 30, 2024. The **Adult Education** and **Athletic Revolving** funds experienced some declines in fund balances due to some increased costs in athletics, and some of the Adult Education decrease is that some FY24 revenues were realized early, at the end of FY23, as collections for summer programs occurred prior to fiscal year end 2023.

Recently established revolving funds for **Facilities Rental** (FY24) and **Non-Resident Tuitions** (FY23) received FY24 revenues of \$54,512, and \$80,500 respectively. Both funds were fully spent down to zero, with revenues used to cover costs of facilities maintenance, and Pathways program supports.

## Other Post-Employment Benefits (“OPEB”) Funding Status

June 2023 trust net position is reported below. It is based on the January 1, 2023 actuarial valuation of the Concord-Carlisle Regional School District Other Post-Employment Benefits (OPEB) plan performed by Stone Consulting, Inc., for the reporting period June 30, 2023

OPEB Fund Assets: \$8,601,590

OPEB Liability: \$16,550,643

Funding Ratio: 52%

FY24 investment performance was favorable, with investment earnings of \$1,356,282; added to the FY24 budget contribution of \$425,000, resulted in a year-end balance of \$10,382,872 as of June 30, 2024. (Note: The \$425,000 was in transit as of fiscal year, having been mailed to the investment manager just before fiscal year end.)

## Fiscal Year 2024 Grant Summary

shaded items were competitive grant applications			CPS	CCRS
Grant Name	Grant Purpose	Focus area	FY24 Grant Award	FY24 Grant Award
<b>Title I</b>	Title I, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.	Close achievement gaps among different subgroups of learners; targeted support for low-income students requiring add'l resources; the district funds tutors from this grant	80,640	26,216
<b>Title II A</b>	Title II, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to school districts to support and facilitate excellent teaching and learning.	Professional development for teachers	27,369	14,836
<b>Title IV</b>	Title IV, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to build capacity to help ensure that all students have equitable access to high quality educational experiences.	Can be used for any of Title I and Title IIA purposes, with additional permissible uses; allocated to instructional support staff here	16,080	10,000
<b>IDEA</b>	Overseen by the U.S. Department of Education's Office of Special Education Programs, the purpose of this federal special education entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.	In support of special education students and programs. Like many other districts, CPS applies this to out of district tuitions, for simplicity of administration	552,351	453,415
<b>Early Childhood IDEA</b>	Similar to IDEA, for students aged 3 to 5	CPS allocates support staff / tutors to this grant	15,723	-
<b>METCO</b>	In support of Metco programs and students in districts that have Metco programs	Direct support of Metco program; CPS utilizes these funds for staffing - administration, academic support, and transportation costs	691,347	469,106
<b>METCO REI</b>	Metco Racial Equity Integration grant	Competitive Metco supplemental grant for DEIB initiatives	5,478	11,652
<b>Comprehensive School Health</b>	A competitive grant to enable activities that promote and support healthy school environments	Overseen by Health Services Nurse Chair.		35,000
<b>Financial Literacy</b>	A grant to promote financial literacy among high school students	Program run at CCHS in partnership with 3rd party		3,200
<b>HQIM Grant</b>	High Quality Instructional Materials Competitive Grant	CPS applied for Envisions for Middle School Math	70,045	
<b>SEL &amp; Mental Health</b>	Social Emotional Learning and Mental Health supports		45,000	15,000
<b>MIIA Loss Prevention</b>	A grant provided by CCRSD insurance company to manage risk	Used for safety training in CCRSD, and temperature sensors in CPS (Thoreau 1994 wing)	10,000	7,500
<b>Homeless Support (Core)</b>	State and federal grants to support homeless students	Most of the funding is state grant (\$104/student/day)	631,728	100,651
<b>Chronic Absenteeism</b>	Statewide grant offered to districts that participated in a DESE Survey related to absenteeism	For initiatives intended to reduce absenteeism	10,000	10,000
<b>Total FY24 Grant Awards</b>			<b>2,155,761</b>	<b>1,156,576</b>

**CCRSD FY24 YEAR END BUDGET REPORT  
SUMMARY BY DESE FUNCTION CODE**

<b>FUNCTION</b>	<b>FUNCTION DESCRIPTION</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS &amp; ADJUSTMENTS</b>	<b>ADJUSTED BUDGET</b>	<b>EXPENDITURES</b>	<b>ENCUMBRANCES</b>	<b>BALANCE</b>
1000	District Leadership & Administration	\$ 1,626,630	\$ (14,116)	\$ 1,612,514	\$ 1,608,591	\$ 3,918	\$ 5
2000	Instructional Leadership	\$ 20,492,291	\$ (622,192)	\$ 19,870,099	\$ 19,862,505	\$ 7,051	\$ 543
3000	Other School Services	\$ 2,936,055	\$ 286,431	\$ 3,222,486	\$ 3,187,406	\$ 35,072	\$ 8
4000	Maintenance & Operations	\$ 2,098,900	\$ 205,145	\$ 2,304,045	\$ 2,267,332	\$ 36,594	\$ 119
5000	Fixed Charges	\$ 4,346,715	\$ 196,550	\$ 4,543,265	\$ 4,506,258	\$ 37,000	\$ 7
7000	Fixed Assets	\$ 356,218	\$ (18,127)	\$ 338,091	\$ 272,901	\$ 65,175	\$ 15
8000	Debt Retirement & Service	\$ 4,006,047	\$ (4,080)	\$ 4,001,967	\$ 4,001,967	\$ -	\$ -
9000	Out of District Tuitions	\$ 1,948,242	\$ (29,611)	\$ 1,918,631	\$ 1,908,059	\$ 10,529	\$ 42
(5000)	MNHG Exit Costs (E&D)	\$ -	\$ 395,888	\$ 395,888	\$ 395,888	\$ -	\$ -
	<b>GRAND TOTAL</b>	<b>\$ 37,811,098</b>	<b>\$ 395,888</b>	<b>\$ 38,206,986</b>	<b>\$ 38,010,907</b>	<b>\$ 195,340</b>	<b>\$ 740</b>

Notes on Adjustments to Original Budget (all references of variances are to "Original Budget")

2000 - Salaries under budget by \$375K - \$86K short term and long term subs, \$107K titors, \$27K DEIB Intern, \$37K Reading Specialist costs re-allocated to ESSER III. Special Education teacher position not backfilled during FY24, remainder due to replacement hire savings

2000 - Non-salary lines under budget by \$247K - \$33K prof. development, \$30K administrative expenses, \$59K instructional software, \$102K instructional materials

3000 - Other School Services over budget due to the following: SPED Transportation \$106K, homeless transportation \$50K, Athletics \$86K (\$46K Asst. Trainer, \$16K facilities rentals, \$15K bussing, \$6K insurance); \$41K campus security contract services / supplies for safety initiatives

4000 - CCHS Electricity over budget by \$113K, Bldg / Grounds Maint over by \$55K (hvac repairs, space re-work); custodial salaries/OT \$23K

5000 - Health insurance over budget by \$145K (active/retiree), Worker's comp. insurance \$50K, liability insurance \$40K

9000 Adjustments are masked by additional C/Brekaer revenues; gross OOD tuitions significantly exceeded budget,; extraordinary C/Breaker relief funds substantially offset that in FY24

MNHG Exit Costs - School Committee voted to authorize the use of E&D to offset this cost, which is run-off claims costs associated with existing the MNHG health care collaborative

Description of DESE Function Categories

**1000:** School Committee, Superintendent, Finance and Business, HR, Benefits, Personnel, Legal, DW Management and Tech

**2000:** Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

**3000:** Attendance And Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

**4000:** Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

**5000:** Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

**6000:** Transportation to Non-Public Schools

**7000:** Acquisition And Improvement Of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

**9000:** School Choice Tuition, Charter Schools, Special Ed Tuitions for Private Schools and Collaboratives

**CONCORD PUBLIC SCHOOLS  
CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT**

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**CONCORD PUBLIC SCHOOLS & CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT  
FY26 BUDGET TIMELINE**

- ❖ October 1: October 1 enrollment will be sent to Principals and Administrators
- ❖ October 15, 2024: FY26 zero-based budget packets and instructions will be sent to principals, department chairs, and district departments
- ❖ October 15 - November 22: FY26 zero-based budget development with principals, department chairs, and district departments
- ❖ **October 22: DRAFT Capital Plans (10 year) presented to School Committee**
- ❖ Oct TBD: Preliminary budget planning meeting with Carlisle Finance Committee Liaison
- ❖ October 22: Preview 10/24 Concord Finance Committee presentation with School Committee (*response to annual data request, to aid in establishing budget guidelines*)
- ❖ October 24: Presentation to Concord Finance Committee (annual data request response)
- ❖ **November 18: Joint Select Board/School Committee/Finance Committee Capital Planning Forum**
- ❖ December 2 – 6: Principals/Departments present FY26 Budget requests to Administration
- ❖ **December 16: Joint Select Board/School Committee/Finance Committee Capital Planning Forum**
- ❖ January 7: FY26 Superintendent's Recommended Budgets presented to SCOM
- ❖ January 7: Place ad to appear at least 7 days prior to January 21 PUBLIC HEARING
- ❖ January 18 (or 11): Concord Town Meeting Preview Meeting; Warrant Opens
- ❖ January 21: PUBLIC HEARING - FY26 Superintendent's Recommended Budgets
- ❖ Late January: Governor's house budget released/initial revenue projection
- ❖ January/February TBD: FY26 Superintendent's Recommended Budgets will be presented to the Concord Finance Committee (Carlisle TBD)
- ❖ February 4: School Committee vote to adopt FY26 Budgets
- ❖ February 5: Due Date for Draft Warrant Articles to Town of Concord
- ❖ February 19: Concord Town Meeting Warrant Closes, Warrant Articles due (Carlisle TBD)
- ❖ April TBD: Carlisle Finance Committee / CCRSD SCOM Public Hearings
- ❖ April 15: Superintendent's FY26 budget books available to the public
- ❖ May 1: Concord Finance Committee / Concord SCOM FY26 Budget Public Hearings
- ❖ June 2: Concord Annual Town Meeting (Carlisle TBD)

*\*\*Ongoing budget discussions will be held with the Finance Committees in both towns' up until their Town Meetings. The School Committee adopted budgets can be revised downward up until Town Meeting.*

CPS/CCRSD FY26 Budget  
*Concord Finance Committee Guidelines Presentation*

October 22, 2024  
School Committee Meeting

To be presented at October 24, 2024  
Concord Finance Committee meeting

# Key Strategic Planning Initiatives

The districts' priorities will focus on those identified in the recently completed 2023-2028 Strategic Plan. The main objectives reflect the following:

- Multiple Support to Students: A continuum of intensive programs are now in place to better serve students with more significant disabilities while training, support, and integration are fostered. The expansion of regular education supports is ongoing through a tiered system in literacy, math, and social and emotional needs.
- Mental Wellness: Social and emotional curriculum are being updated and expanded to further student skills, especially following the pandemic's impact. Additionally, a range of services available to struggling students is expanding.

# Key Strategic Planning Initiatives (cont'd)

- Cultural Competency: A focus on Diversity, Equity, Inclusion, and Belonging (DEIB) requires extensive training, structures, and leadership. Educational programs to ensure equitable access to learning for all students is required.
- Innovative Environments: Preparation for the new middle school includes professional development toward teaching all students and maximizing the space the building will provide. Additionally, outdoor experiences and settings are a priority across all schools as they foster experiential and cooperative learning.

# CPS Preliminary Five Year Projections by Funding Source

ALL FUNDS	FY25	FY26	FY27	FY28	FY29	FY30
<b>DISTRICT EXPENDITURES</b>	<b>\$ 51,196,119</b>	<b>\$ 52,577,457</b>	<b>\$ 54,353,556</b>	<b>\$ 56,138,025</b>	<b>\$ 57,958,606</b>	<b>\$ 59,839,798</b>
% increase vs. prior year		2.7%	3.4%	3.3%	3.2%	3.2%
FUNDING SOURCES	FY25	FY26	FY27	FY28	FY29	FY30
GRANTS	\$ 2,493,031	\$ 2,542,891	\$ 2,593,749	\$ 2,645,624	\$ 2,698,536	\$ 2,752,507
REVOLVING	\$ 1,286,067	\$ 1,311,788	\$ 1,338,024	\$ 1,364,784	\$ 1,392,080	\$ 1,419,921
CIRCUIT BREAKER	\$ 825,000	\$ 849,750	\$ 875,243	\$ 901,500	\$ 928,545	\$ 956,401
<b>SUBTOTAL</b>	<b>\$ 4,604,097</b>	<b>\$ 4,704,429</b>	<b>\$ 4,807,015</b>	<b>\$ 4,911,908</b>	<b>\$ 5,019,161</b>	<b>\$ 5,128,830</b>
<b>REMAINDER-GENERAL FUND</b>	<b>\$ 46,592,022</b>	<b>\$ 47,873,028</b>	<b>\$ 49,546,541</b>	<b>\$ 51,226,117</b>	<b>\$ 52,939,445</b>	<b>\$ 54,710,968</b>
General Fund Increase		2.7%	3.5%	3.4%	3.3%	3.3%

# CPS Preliminary Five Year Projections – Growth Rates

EXPENSE CATEGORY	FY25	FY26	FY27	FY28	FY29	FY30
<b>TEACHERS / CTA</b>	\$ 27,829,336	\$ 28,803,363	\$ 29,782,677	\$ 30,765,505	\$ 31,780,767	\$ 32,829,532
Percent change-Teacher Salaries		3.50%	3.40%	3.30%	3.30%	3.30%
<b>NON-TEACHERS SALARIES</b>	\$ 14,291,838	\$ 14,414,885	\$ 14,876,161	\$ 15,352,198	\$ 15,843,469	\$ 16,350,460
Percent change-Non teacher Salaries		0.86%	3.20%	3.20%	3.20%	3.20%
<b>SUPPLIES &amp; MATLS</b>	\$ 2,643,116	\$ 2,748,841	\$ 2,858,795	\$ 2,958,852	\$ 3,062,412	\$ 3,169,597
Percent change-Supplies & Matls		4.00%	4.00%	3.50%	3.50%	3.50%
<b>CONTRACT SVCS</b>	\$ 2,156,412	\$ 2,264,232	\$ 2,366,123	\$ 2,460,768	\$ 2,546,895	\$ 2,636,036
Percent change-Contract Svcs		5.00%	4.50%	4.00%	3.50%	3.50%
<b>OOD TUITIONS</b>	\$ 1,688,746	\$ 1,857,620	\$ 1,922,637	\$ 1,989,929	\$ 2,059,577	\$ 2,131,662
Percent change-OOD Tuitions		10.00%	3.50%	3.50%	3.50%	3.50%
<b>UTILITIES</b>	\$ 1,286,934	\$ 1,325,542	\$ 1,365,308	\$ 1,406,268	\$ 1,448,456	\$ 1,491,909
Percent change-Utilities		3.00%	3.00%	3.00%	3.00%	3.00%
<b>OTHER EXPS</b>	\$ 1,212,737	\$ 1,093,374	\$ 1,126,175	\$ 1,159,960	\$ 1,194,759	\$ 1,230,602
Percent change-Other Exps		-9.84%	3.00%	3.00%	3.00%	3.00%
<b>SICK LV / RETIREMENT INCENTIVES</b>	\$ 87,000	\$ 69,600	\$ 55,680	\$ 44,544	\$ 22,272	\$ -
Percent change-Sick Leave		-20.00%	-20.00%	-20.00%	-50.00%	-100.00%

## NOTES

- 1) Teachers / CTA line includes 3.0% COLA increase plus steps/lanes advancement, net of cost savings on replacement hires
- 2) Yellow highlighted items reflect the \$500,000 savings from Middle School consolidation into a new single building; actual savings may be distributed across other accounts

# CCRS D Preliminary Five Year Projections – Funding Source

All Funds	FY25	FY26	FY27	FY28	FY29	FY30
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,748,617</b>	<b>\$ 45,240,404</b>	<b>\$ 46,540,246</b>	<b>\$ 47,921,760</b>	<b>\$ 48,967,688</b>	<b>\$ 50,343,700</b>
		3.4%	2.9%	3.0%	2.2%	2.8%
FUNDING SOURCES	FY25	FY26	FY27	FY28	FY29	FY30
GRANTS	\$ 1,056,244	\$ 1,077,369	\$ 1,098,916	\$ 1,120,895	\$ 1,143,313	\$ 1,166,179
REVOLVING	\$ 2,385,465	\$ 2,433,175	\$ 2,481,838	\$ 2,531,475	\$ 2,582,104	\$ 2,633,747
CIRCUIT BREAKER	\$ 1,332,000	\$ 1,411,920	\$ 1,454,278	\$ 1,497,906	\$ 1,542,843	\$ 1,589,128
<b>SUBTOTAL</b>	<b>\$ 4,773,710</b>	<b>\$ 4,922,464</b>	<b>\$ 5,035,032</b>	<b>\$ 5,150,276</b>	<b>\$ 5,268,260</b>	<b>\$ 5,389,054</b>
<b>REMAINDER- GENERAL FUND</b>	<b>\$ 38,974,907</b>	<b>\$ 40,317,940</b>	<b>\$ 41,505,214</b>	<b>\$ 42,771,484</b>	<b>\$ 43,699,427</b>	<b>\$ 44,954,646</b>
General Fund Increase		3.4%	2.9%	3.1%	2.2%	2.9%
GENERAL FUND REVENUE	FY25	FY26	FY27	FY28	FY29	FY30
Chapter 70	\$ 3,351,654	\$ 3,468,962	\$ 3,573,031	\$ 3,680,222	\$ 3,790,628	\$ 3,904,347
Chapter 71	\$ 810,000	\$ 810,000	\$ 826,200	\$ 842,724	\$ 859,578	\$ 876,770
Other Revenue	\$ 306,359	\$ 306,359	\$ 306,359	\$ 306,359	\$ 306,359	\$ 306,359
E&D	\$ 300,000	\$ 300,000	\$ 250,000	\$ 200,000	\$ 150,000	\$ 100,000
<b>Subtotal</b>	<b>\$ 4,768,013</b>	<b>\$ 4,885,321</b>	<b>\$ 4,955,590</b>	<b>\$ 5,029,305</b>	<b>\$ 5,106,566</b>	<b>\$ 5,187,476</b>
<b>Net Assessment to Towns</b>	<b>\$ 34,206,894</b>	<b>\$ 35,432,619</b>	<b>\$ 36,549,624</b>	<b>\$ 37,742,179</b>	<b>\$ 38,592,862</b>	<b>\$ 39,767,170</b>

# CCRSB Preliminary Five Year Projections – Excluding Debt

All Funds	FY25	FY26	FY27	FY28	FY29	FY30
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,748,617</b>	<b>\$ 45,240,404</b>	<b>\$ 46,540,246</b>	<b>\$ 47,921,760</b>	<b>\$ 48,967,688</b>	<b>\$ 50,343,700</b>
		3.4%	2.9%	3.0%	2.2%	2.8%
FUNDING SOURCES	FY25	FY26	FY27	FY28	FY29	FY30
GRANTS	\$ 1,056,244	\$ 1,077,369	\$ 1,098,916	\$ 1,120,895	\$ 1,143,313	\$ 1,166,179
REVOLVING	\$ 2,385,465	\$ 2,433,175	\$ 2,481,838	\$ 2,531,475	\$ 2,582,104	\$ 2,633,747
CIRCUIT BREAKER	\$ 1,332,000	\$ 1,411,920	\$ 1,454,278	\$ 1,497,906	\$ 1,542,843	\$ 1,589,128
<b>SUBTOTAL</b>	<b>\$ 4,773,710</b>	<b>\$ 4,922,464</b>	<b>\$ 5,035,032</b>	<b>\$ 5,150,276</b>	<b>\$ 5,268,260</b>	<b>\$ 5,389,054</b>
<b>REMAINDER- GENERAL FUND</b>	<b>\$ 38,974,907</b>	<b>\$ 40,317,940</b>	<b>\$ 41,505,214</b>	<b>\$ 42,771,484</b>	<b>\$ 43,699,427</b>	<b>\$ 44,954,646</b>
General Fund Increase		3.4%	2.9%	3.1%	2.2%	2.9%
<b>Debit Service / Assessment</b>	<b>\$ 3,913,137</b>	<b>\$ 3,799,433</b>	<b>\$ 3,644,434</b>	<b>\$ 3,541,436</b>	<b>\$ 3,343,437</b>	<b>\$ 3,145,438</b>
<b>GENERAL FUND EXCL. DEBT</b>	<b>\$ 35,061,771</b>	<b>\$ 36,518,507</b>	<b>\$ 37,860,780</b>	<b>\$ 39,230,048</b>	<b>\$ 40,355,990</b>	<b>\$ 41,809,208</b>
Increase % excl. debt		4.2%	3.7%	3.6%	2.9%	3.6%

# CCRSB Preliminary Five Year Projections – Growth Rates

EXPENSE CATEGORY	FY25	FY26	FY27	FY28	FY29	FY30
<b>Teachers / CCTA Salaries</b>	\$ 16,915,586	\$ 17,490,716	\$ 18,067,910	\$ 18,664,151	\$ 19,280,068	\$ 19,916,310
Percent Change - CCTA Salaries		3.4%	3.3%	3.3%	3.3%	3.3%
<b>Non-Teacher's Salaries</b>	\$ 8,879,866	\$ 9,164,021	\$ 9,457,270	\$ 9,759,903	\$ 10,072,220	\$ 10,394,531
Percent Change - Non-Teacher's Sals		3.2%	3.2%	3.2%	3.2%	3.2%
<b>Contract Svcs</b>	\$ 2,102,700	\$ 2,207,835	\$ 2,307,188	\$ 2,399,475	\$ 2,483,457	\$ 2,570,378
Percent Change - Contract Svcs		5.0%	4.5%	4.0%	3.5%	3.5%
<b>Supplies and Materials</b>	\$ 2,399,261	\$ 2,495,232	\$ 2,595,041	\$ 2,685,867	\$ 2,779,873	\$ 2,877,168
Percent Change - Supplies and Matls		4.0%	4.0%	3.5%	3.5%	3.5%
<b>OOD Tuitions</b>	\$ 3,632,416	\$ 3,923,009	\$ 4,040,700	\$ 4,161,921	\$ 4,286,778	\$ 4,415,382
Percent Change - OOD Tuitions		8.0%	3.0%	3.0%	3.0%	3.0%
<b>Insurance</b>	\$ 3,002,899	\$ 3,183,073	\$ 3,374,057	\$ 3,576,500	\$ 3,791,090	\$ 4,018,556
Percent Change - Insurance		6.0%	6.0%	6.0%	6.0%	6.0%
<b>Retirement</b>	\$ 924,838	\$ 952,583	\$ 981,161	\$ 1,010,595	\$ 757,947	\$ 780,685
Percent Change - Retirement		3.0%	3.0%	3.0%	-25.0%	3.0%
<b>OPEB</b>	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000
Percent Change - OPEB		0.0%	0.0%	0.0%	0.0%	0.0%
Utilities	\$ 785,047	\$ 808,598	\$ 832,856	\$ 857,842	\$ 883,577	\$ 910,084
Other	\$ 767,868	\$ 790,904	\$ 814,631	\$ 839,070	\$ 864,242	\$ 890,169
<b>Other</b>	\$ 1,552,914	\$ 1,599,502	\$ 1,647,487	\$ 1,696,911	\$ 1,747,819	\$ 1,800,253
Percent Change - Other		3.0%	3.0%	3.0%	3.0%	3.0%
<b>Debt Assessment</b>	\$ 3,913,137	\$ 3,799,433	\$ 3,644,434	\$ 3,541,436	\$ 3,343,437	\$ 3,145,438
Percent Change - Debt Assessment		-2.9%	-4.1%	-2.8%	-5.6%	-5.9%

# CCRSD Preliminary Five Year Projections- Town Assessments

	FY25	FY26	FY27	FY28	FY29	FY30
<b>Net Assessment to Towns</b>	<b>\$ 34,206,894</b>	<b>\$ 35,432,619</b>	<b>\$ 36,549,624</b>	<b>\$ 37,742,179</b>	<b>\$ 38,592,862</b>	<b>\$ 39,767,170</b>
		3.6%	3.2%	3.3%	2.3%	3.0%
<b>Concord Share (%)</b>	<b>76.42%</b>	<b>76.42%</b>	<b>76.42%</b>	<b>76.42%</b>	<b>76.42%</b>	<b>76.42%</b>
<b>Carlisle Share (%)</b>	<b>23.58%</b>	<b>23.58%</b>	<b>23.58%</b>	<b>23.58%</b>	<b>23.58%</b>	<b>23.58%</b>
<b>Concord Share (\$)</b>	<b>26,140,909</b>	<b>27,077,608</b>	<b>27,931,223</b>	<b>28,842,573</b>	<b>29,492,665</b>	<b>30,390,071</b>
<b>% Increase - CONCORD</b>		3.6%	3.2%	3.3%	2.3%	3.0%
<b>Carlisle Share (\$)</b>	<b>8,065,986</b>	<b>8,355,012</b>	<b>8,618,401</b>	<b>8,899,606</b>	<b>9,100,197</b>	<b>9,377,099</b>
<b>% Increase - CARLISLE</b>		3.6%	3.2%	3.3%	2.3%	3.0%

*Note: Preliminary enrollment figures for 10/1/24 indicate essentially no change in town's relative enrollment level %'s*

# Next Steps

- Budget development and review for CPS and CCRSD
- **January 7:** Initial FY26 Budget Presentation to School Committee
- **January 21:** FY26 Budget Public Hearing
- **Mid-late January:** Ch. 70 and Ch. 71 funding projections released

QUESTIONS ?