

Section V

Budget Detail – Education

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Mission Statement:

The mission of the Concord Public Schools, as partners with our families and communities, is to maximize each student's opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world. CPS seeks to provide a rigorous and varied educational experience as measured against best educational practices, guided by highly competent and caring staff in a supportive and safe environment consistent with the community's historic commitment to social consciousness, mutual respect, intellectualism, and public education.

Budget Highlights:

- State "Chapter 70" education aid for FY11 is projected to be \$2,111,688 about 7.6% of the budget.

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

| Grade | Number | Change |
|--------------|--------------|------------|
| K-5 | 1,181 | -52 |
| 6-8 | 621 | -5 |
| Total | 1,802 | -57 |

(Source: NESCEC 11/12/09)

- The proposed CPS budget is at the Finance Committee Guideline, an increase of 0% -- unchanged from the FY10 budget.

Expenditure Summary

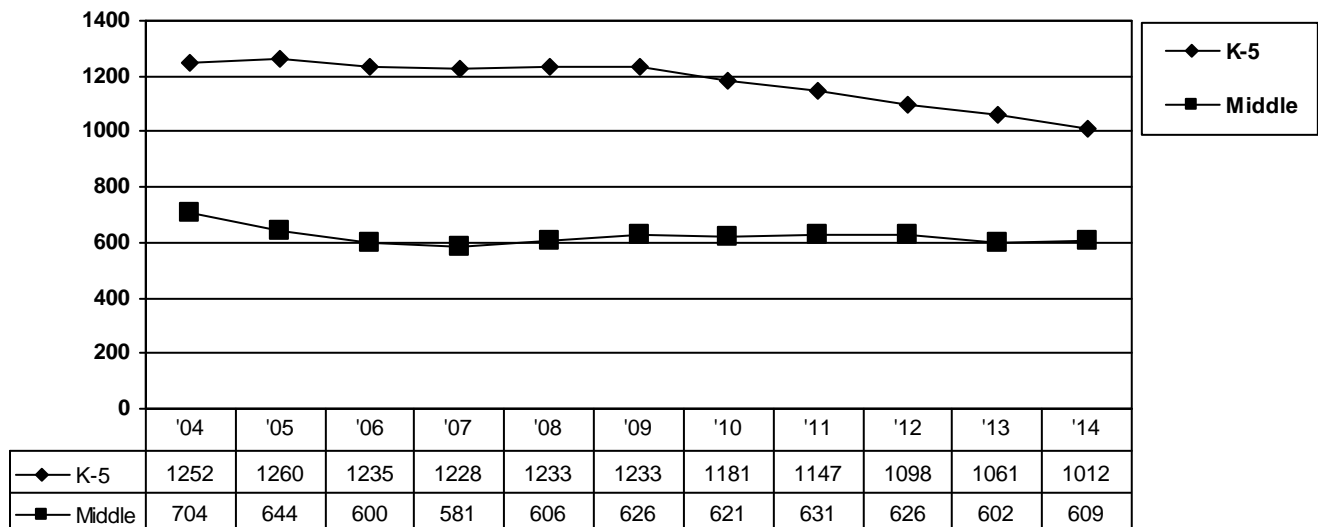
| | FY08 Actual | FY09 Actual | FY10 Budgeted | FY11 Proposed |
|--------------|--------------|--------------|---------------|---------------|
| General Fund | \$26,417,164 | \$27,024,789 | \$27,699,200 | \$27,699,200 |

Description:

The Concord Public School (CPS) Department operates three elementary schools (Grades K-5) and a middle school (Grades 6-8), serving an enrollment of 1,859 students at October 1, 2009 (a decrease of 9.9% over the ten-year period from October 1, 1999, when enrollment was 2,063).

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

**Enrollment at October 1
With NESDEC projection dated 11/12/09**



(Projected data 2010 to 2014)

EDUCATION: Concord Public Schools

Item 104

| Expenditure Detail | | | | | |
|---------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| | Previous Fiscal Years | | | FY11 | |
| | FY08 Budget | FY09 Budget | FY10 Budgeted | Fin. Com. Guideline | School Com. Proposed |
| Budget and Appropriation | \$ 26,423,840 | \$ 27,206,200 | \$ 27,699,200 | \$ 27,699,200 | \$ 27,699,200 |
| | <u>\$ 26,423,840</u> | <u>\$ 27,206,200</u> | <u>\$ 27,699,200</u> | <u>\$ 27,699,200</u> | <u>\$ 27,699,200</u> |

| Funding Plan | | | | | |
|---------------------|----------------------|-------------|----------------------|-------------|---------------------|
| | FY10 Budgeted | % of Budget | FY11 Proposed | % of Budget | % Change in Dollars |
| General Fund | \$ 27,699,200 | 100.00% | \$ 27,699,200 | 100.00% | 0.00% |
| Totals | <u>\$ 27,699,200</u> | 100.00% | <u>\$ 27,699,200</u> | 100.00% | 0.00% |

| Personnel Services Summary | | | | | |
|-----------------------------------|----------------|--------------------|----------------------|--------------------|----------------------|
| | | FY10 Budgeted | | FY11 Proposed | |
| Code | Position Title | # of Positions | \$ Amount | # of Positions | \$ Amount |
| N/A | Teachers | 182.37 | \$ 14,166,022 | 182.70 | \$ 14,589,883 |
| N/A | All Other | 144.39 | \$ 7,450,240 | 147.70 | \$ 7,533,848 |
| | Total | <u>326.76 FTEs</u> | <u>\$ 21,616,262</u> | <u>330.40 FTEs</u> | <u>\$ 22,123,731</u> |

There are certain accounts included in the Town budget that provide for expenses related both to Town government departments and to CPS. In order to fully understand the total funds committed to education, it is necessary to add allocations of the accounts described in the following table:

| CPS Share of Town Government Expenses | | | | |
|----------------------------------------------|-----------------------|---------------------|---------------------|---------------------|
| | Previous Fiscal Years | | | FY11 |
| | FY08 Actual | FY09 Actual | FY10 Budgeted | FY11 Projected |
| Police (crossing guards) | \$ 49,480 | \$ 50,780 | \$ 54,480 | \$ 54,480 |
| Group Insurance | 1,541,563 | 1,551,565 | 1,620,000 | 1,742,000 |
| Unemployment/workers comp. | 68,853 | 42,678 | 100,000 | 100,000 |
| Retirement | 561,425 | 579,735 | 625,262 | 643,371 |
| Medicare Tax | 255,562 | 267,352 | 290,000 | 310,000 |
| Social Security | 54,007 | 46,893 | 48,000 | 50,000 |
| Debt Service - within levy limit | 830,271 | 773,271 | 971,511 | 740,568 |
| Excluded Debt | 1,917,257 | 2,966,663 | 3,752,923 | 4,648,275 |
| Totals | <u>\$ 5,278,418</u> | <u>\$ 6,278,937</u> | <u>\$ 7,462,176</u> | <u>\$ 8,288,694</u> |

Mission Statement:

The mission of the Concord-Carlisle Regional School District, as partners with our families and communities, is to maximize each students opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world, by providing a rigorous and varied educational experience as measured against best educational practices, guided by highly competent and caring staff in a supportive and safe environment consistent with the communities historic commitment to social consciousness, mutual respect, intellectualism, and public education.

Budget Highlights:

- The total CCRSD budget, proposed by the School Committee, is up 4.5% from the original FY10 budget.
- The operating budget increase net of debt service is 4.3% (+ \$918,492).
- The assessment required by the School Committee's proposed budget is under the Finance Committees Guideline by \$87,162.
- The FY10 and FY11 assessment ratios are:

| | FY10 | FY11 |
|----------|--------|--------|
| Concord | 71.91% | 69.73% |
| Carlisle | 28.09% | 30.27% |

Expenditure Summary - Assessments

| | FY08 Actual | FY09 Actual | FY10 Budgeted | FY11 Proposed |
|----------------|--------------|--------------|---------------|---------------|
| Concord Share | \$12,667,974 | \$13,488,028 | \$13,982,175 | \$14,591,803 |
| Carlisle Share | \$ 4,928,878 | \$ 5,292,295 | \$ 5,461,818 | \$ 6,334,345 |
| Total | \$17,596,852 | \$18,780,323 | \$19,443,993 | \$20,926,148 |

Description: The Concord-Carlisle Regional School District (CCRSD) manages the grades 9-12 Academic High School (CCHS). The District is a separate political jurisdiction under the control of an elected School Committee. It does not, however, have independent taxing power. It receives state aid directly and carries out its own financial operations.

Budget History: Concord-Carlisle Regional School District

| | FY07 | FY08 | FY09 | FY10 | FY11 Proposed |
|----------------|---------------|---------------|---------------|---------------|---------------|
| Gross Budget | \$ 19,486,466 | \$ 20,365,127 | \$ 21,381,332 | \$ 22,494,531 | \$ 23,502,927 |
| Less: | | | | | |
| State Aid | (2,318,274) | (2,318,274) | (2,398,082) | (2,596,130) | (2,151,779) |
| District | (250,000) | (450,000) | (202,927) | (454,408) | (425,000) |
| Net Assessable | \$ 16,918,192 | \$ 17,596,853 | \$ 18,780,323 | \$ 19,443,993 | \$ 20,926,148 |
| Concord | 11,858,857 | 12,667,974 | 13,488,028 | 13,982,175 | 14,591,803 |
| Carlisle | 4,581,446 | 4,928,878 | 5,292,295 | 5,461,818 | 6,334,345 |

Debt Exclusion

| Ballot Date | Amount | Date of Issue | Rate | FY11 Debt Service | Final Maturity |
|-------------------------------------------------------|-----------|----------------|-------|-------------------|----------------|
| March 31, 1992 | | | | | |
| March 1, 1995 | | | | | |
| Refunded | 6,365,000 | April, 2003 | 2.71% | \$ 434,603 | FY12 |
| June 7, 2005 | 590,000 | Dec. 1, 2005 | 4.70% | 120,405 | FY11 |
| June 6, 2006 | 1,200,000 | Dec. 15, 2007 | 3.33% | 310,227 | FY17 |
| Mar. 27, 2007 | 1,245,000 | | | | |
| Mar. 31, 2009 | 750,000 | Not Yet Issued | - | 263,500 est. | FY13 |
| Gross Total Debt Service: | | | | \$ 1,128,735 | |
| Less School Building Authority annual payment: | | | | (288,950) | FY15 final pay |
| Net Apportioned to Concord and Carlisle: | | | | \$ 839,785 | |

| Expenditure Detail | | | | | |
|-----------------------------------------|-----------------------|---------------|---------------|--------------------|---------------|
| | Previous Fiscal Years | | | FY11 | |
| | FY08 Budget | FY09 Budget | FY10 Budget | Department Request | Proposed |
| Total Budget | \$ 20,365,127 | \$ 21,381,332 | \$ 22,494,531 | \$ 23,502,927 | \$ 23,502,927 |
| Concord Assessment | \$ 12,667,974 | \$ 13,488,028 | \$ 13,982,175 | \$ 14,591,803 | \$ 14,591,803 |
| Carlisle Assessment | \$ 4,928,878 | \$ 5,292,295 | \$ 5,461,818 | \$ 6,334,345 | \$ 6,334,345 |
| Concord Ratio (compared to Carlisle) | <u>71.99%</u> | <u>71.82%</u> | <u>71.91%</u> | <u>69.73%</u> | <u>69.73%</u> |

| Funding Plan - Concord Assessment | | | | | |
|------------------------------------------|----------------------|----------------|--------------------------------|----------------|---------------------|
| | FY10 Budget | % of Budget | FY11 School Committee Proposed | % of Budget | % Change in Dollars |
| General Fund: | | | | | |
| Ratio | 71.91% | | 69.73% | | |
| Operating | \$ 13,442,936 | 96.14% | \$ 14,006,221 | 95.99% | 4.19% |
| Excluded Debt | \$ 539,239 | 3.86% | \$ 585,582 | 4.01% | 8.59% |
| Totals | <u>\$ 13,982,175</u> | <u>100.00%</u> | <u>\$ 14,591,803</u> | <u>100.00%</u> | <u>4.36%</u> |

| Personnel Services Summary | | | | | |
|-----------------------------------|----------------|--------------------|----------------------|--------------------|----------------------|
| | | FY10 Budgeted | | FY11 Proposed | |
| Code | Position Title | # of Positions | \$ Amount | # of Positions | \$ Amount |
| N/A | Teachers | 107.82 | \$ 8,785,122 | 106.25 | \$ 8,993,187 |
| N/A | All Other | 72.84 | \$ 4,572,871 | 74.03 | \$ 4,913,788 |
| | Total | <u>180.66 FTEs</u> | <u>\$ 13,357,993</u> | <u>180.28 FTEs</u> | <u>\$ 13,906,975</u> |

| Enrollment as of October 1 | | | | | | |
|-----------------------------------|--------|-----------|-------|-------|-------|-------|
| Grade | Actual | Projected | | | | |
| | | 2009 | 2010 | 2011 | 2012 | 2013 |
| 9 | 303 | 310 | 284 | 309 | 310 | 288 |
| 10 | 312 | 298 | 306 | 280 | 305 | 306 |
| 11 | 297 | 313 | 299 | 307 | 281 | 306 |
| 12 | 334 | 299 | 316 | 301 | 309 | 283 |
| Total | 1,246 | 1,220 | 1,205 | 1,197 | 1,205 | 1,183 |

Mission Statement:

The Regional Vocational High School system provides an educational program that supplements the academic high school system and offers a broad range of programs designed for students seeking vocational training.

Budget Highlights:

- The total Minuteman Regional High School budget for FY11 represents a 7.2% decrease from FY10 budget levels.
- Concord's FY11 assessment is budgeted to decrease by 9.3% to \$590,682.

Expenditure Summary

| | FY08 Budget | FY09 Budget | FY10 Budget | FY11 Proposed |
|--------------------|--------------|--------------|--------------|---------------|
| Total Budget | \$16,745,769 | \$17,001,622 | \$17,496,001 | \$16,238,679 |
| Concord Assessment | \$ 604,702 | \$ 486,660 | \$ 637,601 | \$ 590,682 |

Description:

Budget and Assessment Details

According to the Regional Agreement, the major part of Concord's assessment is computed based upon the ratio of Concord students to the number of students from the sixteen member Towns attending Minuteman as of the previous October 1. Apportionment of certain special operating and capital costs makes up the balance of the assessment. State aid and Minuteman's own funds (tuition and prior funding balances) are deducted from the gross budget to arrive at a net assessable budget. The 1994 Education Reform Law modified this calculation in a manner that has created significant disparities in the "per pupil" assessment paid by each community.

Budget and Assessment History

| | FY07 | FY08 | FY09 | FY10 | FY11 Proposed |
|------------------|--------------|--------------|--------------|--------------|---------------|
| Total Budget | \$16,139,498 | \$16,745,769 | \$17,001,622 | \$17,496,001 | \$16,238,679 |
| Less: | | | | | |
| State Aid | 3,200,080 | 3,241,890 | 3,252,421 | 2,713,325 | 2,389,285 |
| Tuition & Choice | 3,075,779 | 3,488,116 | 3,856,108 | 4,345,666 | 4,535,000 |
| Other Revenue | 270,000 | 120,000 | 155,000 | 462,894 | 460,500 |
| Total Assessment | \$9,593,639 | \$9,895,763 | \$9,738,093 | \$9,974,116 | \$8,853,894 |

| Expenditure Detail | | | | | |
|---------------------------|----------------------------|----------------------------|----------------------------|--------------------|---------------------------------|
| | Previous Fiscal Years | | | FY11 | |
| | FY08 Budget and Assessment | FY09 Budget and Assessment | FY10 Budget and Assessment | Fin. Com. Estimate | Superintendent's Recommendation |
| Total Budget | \$ 16,745,769 | \$ 17,001,622 | \$ 17,496,001 | N/A | \$ 16,238,679 |
| Concord Assessment | \$ 604,702 | \$ 486,660 | \$ 637,601 | | \$ 590,682 |

| Funding Plan | | | | | |
|---------------------|-------------------|-------------|-------------------|-------------|---------------------|
| | FY10 Budgeted | % of Budget | FY11 Proposed | % of Budget | % Change in Dollars |
| General Fund | \$ 637,601 | 100.00% | \$ 590,682 | 100.00% | -7.36% |
| Totals | <u>\$ 637,601</u> | 100.00% | <u>\$ 590,682</u> | 100.00% | -7.36% |

| Enrollment as of October 1 | | | | | |
|-----------------------------------|--------|--------|--------|--------|--------|
| | 2005 | 2006 | 2007 | 2008 | 2009 |
| 16 Member Town | 691.73 | 635.31 | 468.90 | 401.00 | 371.00 |
| Concord Only | 26.68 | 27.84 | 20.00 | 24.00 | 23.00 |
| Concord Share | 3.86% | 4.38% | 4.27% | 5.99% | 6.20% |

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