

Section VI

**Budget Detail
Education**

Accounts 104 - 106

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EDUCATION: Concord Public Schools

ACCT.# 104

Program 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 1,994 students at October 1, 2004 (an increase of 8% over the ten-year period from October 1, 1994). A five-member elected School Committee is responsible for providing policy direction to the school administration.

Program Implementation

The FY06 column shows the Finance Committee's guideline and the proposed budget voted by the School Committee on January 11, 2005.

State Chapter 70 education aid for FY05 is \$1,542,930, unchanged from the year earlier. This is equivalent to about 7% of the current year's budget. The Governor's budget proposal for FY2006, released on January 26, 2005, proposes Chapter 70 aid unchanged.

There are certain accounts included in the Town budget that provide for expenses related both to Town government departments and to CPS. In order to fully understand the total funds committed to education, it is necessary to add allocations of the following accounts (FY06 budget estimates):

Acct #		FY06 Estimate CPS Share	Amount counted toward "required minimum local contribution"
11	Police (crossing guards)	\$ 38,700	
44A	Group Insurance	1,237,000	\$ 1,237,000
45	Unemployment/Workers Comp.	87,500	87,500
46	Retirement	604,500	604,500
47	Medicare Tax	220,000	220,000
47	Social Security	57,500	57,500
48	Debt Service - within levy limit	729,331	
48	- excluded debt	<u>1,819,959</u>	
	TOTAL:	\$ 4,794,490	\$ 2,206,500

Enrollment at October 1

		K-5	Middle	Total
Actual	1994	1,255	554	1,809
	1995	1,304	569	1,873
	1996	1,348	593	1,941
	1997	1,409	602	2,011
	1998	1,434	627	2,061
	1999	1,415	648	2,063
	2000	1,370	678	2,048
	2001	1,339	667	2,006
	2002	1,310	659	1,969
	2003	1,288	665	1,954
	2004	1,252	704	1,956
Projected:	2005	1,287	653	1,940
	2006	1,295	613	1,908
	2007	1,292	570	1,867
	2008	1,290	587	1,877

Town of Concord, Massachusetts

EDUCATION: Concord Public Schools	ACCT.# 104
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EXPENDITURE DETAIL

	<u>FY03 Budget</u>	<u>FY04 Budget</u>	<u>FY05 Budget</u>	<u>FY06</u>	
				<u>FinCom Override Guideline</u>	<u>School Committee Recommendation (Jan. 11, '05)</u>
Budget & Appropriation	21,116,047	21,721,905	23,049,709	24,285,000	24,285,000

FUNDING PLAN

	<u>FY05 Budget \$</u>	<u>% of Budget</u>	<u>FY06 School Committee proposed</u>	<u>% of Budget</u>	<u>% Change in Dollars</u>
General Fund	23,049,709	100.0%	24,285,000	100.0%	5.4%

AUTHORIZED POSITIONS

	<u>FY05</u>		<u>School Committee Proposed FY06 Budget</u>	
	<u># Positions (FTE's)</u>	<u>\$ Amount</u>	<u># Positions (FTE's)</u>	<u>\$ Amount</u>
Teachers	185.53	11,517,537	187.60	11,728,968
All other	128.46	4,654,611	144.65	5,059,356
	313.99	16,172,148	332	16,788,324

Program Description

The Concord-Carlisle Regional School District (CCRS) 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.

Program Implementation

The FY06 column shows the Finance Committee's guideline and the budget voted by the School Committee on December 14, 2004.

State and federal aid applied to the District's operating budget, and the District's own funds (primarily interest earnings and the use of prior fund balances) are deducted from the gross budget to arrive at a net assessable budget. According to the terms of the regional agreement between Concord and Carlisle, this amount is shared between the two towns in proportion to the shares of pupil enrollment as of the previous October 1. The pupil ratio basis of the assessment had been modified by the requirements of the 1994 Education Reform Law. At the 1997 Annual Town Meetings of both towns, it was voted to return to the reallocation of the required shares in accordance with the regional agreement as permitted by Section 16B of Chapter 71 of the General Laws.

For FY06, the District has projected level funding of state aid (\$1,907,010, or 10.6% of the proposed total budget). When the final state budget for FY05 was enacted last June, FY05 state aid increased approximately \$185,000 from the budget figures shown below.

Budget History:

	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06 (12-14-04) School Committee</u>
Gross Budget	14,569,315	15,595,534	15,893,957	16,844,079	17,953,832
Less:					
State Aid	2,344,847	2,369,326	1,829,940	1,699,176	1,907,010
District	215,000	226,016	245,000	105,000	208,587
Net Assessable	12,009,468	13,000,192	13,819,017	15,039,903	15,838,235
Concord	8,679,242	9,188,536	9,879,215	10,747,515	11,196,048
Carlisle	3,330,226	3,811,656	3,939,802	4,292,388	4,642,188

Debt Exclusion

On March 31, 1992, Concord voters approved a ballot question to exempt from the limits of Proposition 2 1/2 the amounts required to pay debt service on bonds for the High School renovation project. Carlisle voters approved an identical question several weeks later. Of a total debt authorization of \$7.5 million voted by Concord and Carlisle Town Meetings, \$5.8 million was issued by the Regional School District on Nov. 1, 1992. An additional \$1.0 million was issued on Oct. 1, 1994. At the March 1995 Town election, voters approved a "Phase II" debt exclusion, authorizing a \$3.1 million borrowing. This debt was issued on April 15, 1996. On April 15, 2003, the outstanding debt was refinanced by a ten-year issuance of \$2,630,000, with the present value savings of approximately \$140,000 being taken fully in FY04.

On June 8, 2004, Concord voters approved the exemption of a \$535,000 debt issuance that had been approved by the 2004 Town Meeting. Carlisle voters also approved a debt exclusion for this issue.

Total FY06 debt service is \$823,918. After subtracting state school building assistance of \$288,950, the balance of \$534,968 is apportioned between Concord and Carlisle.

Town of Concord, Massachusetts

EDUCATION: Concord-Carlisle Regional School District

ACCT.# 105

EXPENDITURE DETAIL

	FY03 Budget	FY04 Budget	FY05 Budget	FY06	
				FinCom Override Guideline	School Committee Recommendation Dec. 14, 2004
Total Budget	15,595,534	15,893,957	16,844,079	17,850,245	17,953,832
Concord Assessment	9,221,060	9,879,215	10,747,515	11,196,048	11,196,048
Carlisle Assessment	3,811,656	3,939,802	4,292,388	4,642,188	4,642,188
Concord Ratio	70.68%	71.49%	71.46%	70.69%	

FUNDING PLAN

	FY05 Assessment \$	% of Budget	FY06 School Committee proposed	% of Budget	% Change in Dollars
General Fund					
Operating	10,359,451		10,817,879		4.4%
Excluded Debt	388,064		376,243		-3.0%
Non-excluded Debt	0		1,926		-
TOTAL	10,747,515	63.8%	11,196,048	62.4%	4.2%

AUTHORIZED POSITIONS

	FY05 Budget		School Committee Proposed FY06 Budget	
	# Positions (FTE's)	\$ Amount	# Positions (FTE's)	\$ Amount
Teachers	102.74	6,682,140	104.87	6,877,480
All other	67.26	2,712,100	70.04	2,888,554
	170.00	9,394,240	174.91	9,766,034

Program Description

The regional vocational high school system, through the Minuteman Science-Technology High School, provides an educational program that supplements the academic high school system and offers a broad range of programs designed for students seeking vocational training.

Program Implementation

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

	FY02	FY03	FY04	FY05	Proposed Budget FY06
Total Budget	\$14,437,285	\$15,673,520	\$15,141,353	\$15,344,339	\$15,699,156
less:					
State Aid	3,352,498	3,335,785	2,536,264	2,498,082	2,591,250
Tuition & Choice	3,405,430	4,753,724	4,312,962	3,941,687	3,743,990
Other Revenue	427,334	266,156	335,894	914,249	243,941
Assessment	\$ 7,252,023	\$7,497,855	\$7,956,233	\$7,990,324	\$9,119,974

The following page shows the Finance Committee's original FY06 Budget Guideline estimate of \$400,000 for the FY06 assessment. Minuteman has recently provided a FY06 assessment estimate of \$431,529 for Concord.

EDUCATION: Minuteman Science-Technology High School

ACCT.# 106

EXPENDITURE DETAIL

	FY03 Assess.	FY04 Assess.	FY05 Assess.	FY06	
				FinCom Estimate	Superintendent's Recommendation Jan. 19, 2005
Budget	15,673,520	15,443,465	15,344,339	N/A	15,699,156
Assessment	269,249	325,906	369,890	400,000	431,529

FUNDING PLAN

	FY05 Assessment \$	% of Budget	FY06 Finance Comm. Estimate	% of Budget	% Change in Dollars
General Fund	369,890	100.0%	400,000	100.0%	8.1%

Enrollment as of October 1

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Concord Only	26.88	18.93	13.13	21.75	24.09
16 member Towns	638.87	605.10	610.03	647.86	693.41
Concord share	4.21%	3.13%	2.15%	3.36%	3.47%

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