

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:

- The total FY13 CPS budget is proposed to increase 3.2% with the adoption of the Finance Committee guideline or 3.6% with the adoption of the School Committee recommendation.

- K-8 enrollment is projected at 10/01/12 to be:

<u>Grade</u>	<u>Number</u>	<u>Change</u>
K-5	1,292	- 32
6-8	652	+ 19
Total	1,944	- 13

(Source: NESDEC)

Expenditure Summary

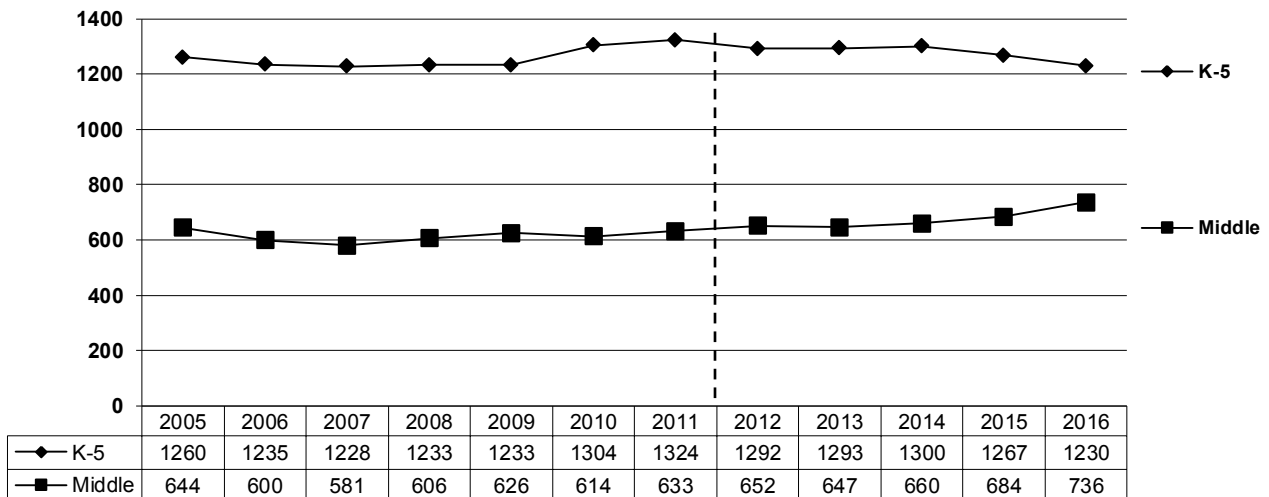
	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Guideline
General Fund	\$27,699,200	\$27,699,200	\$28,474,200	\$29,424,200

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 1,957 students as of October 1, 2011 (a decrease of 2.4% over the ten-year period from October 1, 2001 when the enrollment was 2,006).

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

**Enrollment at October 1
With NESDEC projection**



Projected data 2012 to 2016

EDUCATION: Concord Public Schools

Item 104

Expenditure Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Finance Com. Guideline	School Com. Proposed
Budget and Appropriation	\$ 27,699,200	\$ 27,699,200	\$ 28,474,200	\$ 29,424,200	\$ 29,755,538
	\$ 27,699,200	\$ 27,699,200	\$ 28,474,200	\$ 29,424,200	\$ 29,755,538

Funding Plan					
	FY12 Budgeted	% of Budget	FY13 Guideline	% of Budget	% Change in Dollars
General Fund	\$ 28,474,200	100.00%	\$ 29,424,200	100.00%	3.34%
Totals	\$ 28,474,200	100.00%	\$ 29,424,200	100.00%	3.34%

Personnel Services Summary					
		FY12 Budgeted		FY13 School Committee Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	185.20	\$ 15,289,595	185.20	\$ 15,735,953
N/A	All Other	149.20	\$ 7,659,675	149.20	\$ 7,839,918
	Total	334.40 FTEs	\$ 22,949,270	334.40 FTEs	\$ 23,575,871

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			FY13
	FY10 Actual	FY11 Budgeted	FY12 Budgeted	Proposed
Police (crossing guards)	\$ 50,100	\$ 49,640	\$ 54,480	\$ 54,480
Group Insurance	1,505,560	1,673,302	1,928,160	2,117,500
Unemployment/workers comp.	82,350	108,473	100,000	100,000
Retirement	625,262	643,371	666,963	703,907
Medicare Tax	274,091	295,242	322,000	322,000
Social Security	60,438	49,125	55,000	55,000
Debt Service - within levy limit	970,590	740,568	659,716	646,479
Excluded Debt	3,841,930	4,639,811	4,660,343	4,511,196
Totals	\$ 7,410,321	\$ 8,199,532	\$ 8,446,662	\$ 8,510,562

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 FY13 CCRSD budget is proposed to increase 0.9% with the adoption of the Finance Committee guideline or 1.3% with the adoption of School Committee recommendation.
- Concord's operating budget assessment (net of excluded debt) is proposed to be \$15,066,221 (a 2.03% increase) by the Finance Committee or \$15,128,174 (a 2.45% increase) by the School Committee.

•The FY12 and FY13 assessment ratios are:

	FY12	FY13
Concord	70.39%	71.77%
Carlisle	29.61%	28.23%

Expenditure Summary - Assessments (Operating and Debt)

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Guideline
Concord Share	\$13,982,175	\$14,587,881	\$15,089,162	\$15,320,349
Carlisle Share	\$ 5,461,818	\$ 6,332,642	\$ 6,347,351	\$ 6,026,103
Total	\$19,443,993	\$20,920,523	\$21,436,513	\$21,346,452

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.

	FY08	FY09	FY10	FY11	FY12 Budgeted	FY13 Guideline
Gross Budget	\$ 20,365,127	\$ 21,381,332	\$ 22,357,071	\$ 23,497,303	\$ 23,981,012	\$ 24,204,101
Less:						
State Aid	(2,318,274)	(2,398,082)	(2,458,670)	(2,151,779)	(2,119,498)	(2,257,649)
District	(450,000)	(202,927)	(454,408)	(425,000)	(425,000)	(600,000)
Net Assessable	\$ 17,596,853	\$ 18,780,323	\$ 19,443,993	\$ 20,920,524	\$ 21,436,514	\$ 21,346,452
Concord	12,667,974	13,488,028	13,982,175	14,587,881	15,089,162	15,320,349
Carlisle	4,928,878	5,292,295	5,461,818	6,332,642	6,347,351	6,026,103

Debt Exclusion

Ballot Date	Amount	Date of Issue	Rate	FY13	Final Maturity
June 6, 2006	1,200,000	Dec. 15, 2007	3.33%	292,786	FY17
Mar. 27, 2007	1,245,000				
Mar. 31, 2009	500,000	Feb. 17, 2011	1.50%	253,750	FY13
Nov. 15, 2011	92,500,000	various	short term notes	96,500	-
Gross Total Debt Service:				\$ 643,036	FY15 final pay
Less School Building Authority annual payment:				(288,950)	
Net Apportioned to Concord and Carlisle:				\$ 354,086	
Concord Share (71.77%):				254,128	

EDUCATION: Concord-Carlisle Regional School District

Item 105

Expenditure Detail					
	Previous Fiscal Years			FY13	
	FY10 Actual	FY11 Actual	FY12 Budgeted	Finance Com. Guideline	School Com. Proposed
Total Budget	\$ 22,357,071	\$ 23,497,303	\$ 23,981,012	\$ 24,204,101	\$ 24,290,423
Concord Assessment	\$ 13,982,175	\$ 14,587,881	\$ 15,089,162	\$ 15,320,349	\$ 15,382,302
Carlisle Assessment	\$ 5,461,818	\$ 6,332,642	\$ 6,347,351	\$ 6,026,103	\$ 6,050,472
Concord Assessment Ratio	<u>71.91%</u>	<u>69.73%</u>	<u>70.39%</u>	<u>71.77%</u>	<u>71.77%</u>

Funding Plan - Concord Assessment					
	FY12 Budgeted	% of Budget	FY13 Fin. Com. Guideline	% of Budget	% Change in Dollars
General Fund:					
Ratio	70.39%		71.77%		
Operating	\$ 14,766,221	97.86%	\$ 15,066,221	98.34%	2.03%
Excluded Debt	\$ 322,941	2.14%	\$ 254,128	1.66%	-21.31%
Totals	<u>\$ 15,089,162</u>	<u>100.00%</u>	<u>\$ 15,320,349</u>	<u>100.00%</u>	<u>1.53%</u>

Personnel Services Summary					
		FY12 Budgeted		FY13 School Committee Proposed	
Code	Position Title	# of Positions	\$ Amount	# of Positions	\$ Amount
N/A	Teachers	107.25	\$ 9,302,106	107.88	\$ 9,579,159
N/A	All Other	74.03	\$ 5,078,675	74.53	\$ 5,491,880
	Total	<u>181.28 FTEs</u>	<u>\$ 14,380,781</u>	<u>182.41 FTEs</u>	<u>\$ 15,071,039</u>

Enrollment as of October 1						
Grade	Actual	Projected				
		2011	2012	2013	2014	2015
9	294	301	314	301	311	291
10	300	297	304	317	304	314
11	306	300	297	304	317	304
12	309	308	302	298	306	319
Total	1,209	1,206	1,217	1,220	1,238	1,228

Mission Statement:

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

Budget Highlights:

- The total Minuteman Career & Technical High School budget is expected to increase from \$16.4 million in FY12 to \$17.2 million in FY13.

- However, Concord's assessment is budgeted to decrease by 16.8% from \$531,008 to \$441,455, due a projected decrease in Concord enrollment from 22 to 18 students.

- It should be noted that the reduction in the FY13 assessment is also a result of the projected decrease in the number of Concord special education students from 16 to 11.

Expenditure Summary

	FY10 Actual	FY11 Actual	FY12 Budgeted	FY13 Proposed
Total Budget	\$17,496,001	\$16,238,679	\$16,435,473	\$17,251,473
Concord Assessment	\$ 637,601	\$ 590,682	\$ 531,008	\$ 441,455

Description:

Budget and Assessment Details

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

Budget and Assessment History

	FY09	FY10	FY11	FY12	FY13 Proposed
Total Budget	\$17,001,622	\$17,496,001	\$16,238,679	\$16,435,473	17,251,713
Less:					
State Aid	3,252,421	3,713,325	2,389,285	2,663,037	2,710,172
Tuition & Choice	3,856,108	3,345,666	4,535,000	4,349,384	4,725,000
Other Revenue	155,000	462,894	460,500	244,500	244,500
Total Assessment	\$9,738,093	\$9,974,116	\$8,853,894	\$9,178,552	\$9,572,041

EDUCATION: Minuteman Regional High School

Item 106

Expenditure Detail

	Previous Fiscal Years			FY13	
	FY10 Budget and Assessment	FY11 Budget and Assessment	FY12 Budget and Assessment	Fin. Com. Estimate (November)	Superintendent's Recommendation
Total Budget	\$ 17,496,001	\$ 16,238,679	\$ 16,435,473	N/A	\$ 17,251,473
Concord Assessment	\$ 637,601	\$ 590,682	\$ 531,008	\$ 585,000	\$ 441,455

Funding Plan

	FY12 Budgeted	% of Budget	FY13 Proposed	% of Budget	% Change in Dollars
General Fund	\$ 531,008	100.00%	\$ 441,455	100.00%	-16.86%
Totals	<u>\$ 531,008</u>	100.00%	<u>\$ 441,455</u>	100.00%	-16.86%

Enrollment as of October 1

	2007	2008	2009	2010	2011
16 Member Towns	468.90	401.00	430.00	445.00	430.00
Concord Only	20.00	24.00	26.00	22.00	18.00
Concord Share	4.27%	5.99%	6.05%	4.94%	4.19%

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