

# Concord Public Schools & Concord Carlisle Regional School District

FY2020 Preliminary Budget Report

# FY2020 ZERO BASED BUDGET TIMELINE

- Reviewing 3-5 years of Actuals and zero based budgeting & reorganization of the following
  - Legal
  - Salaries (FTEs, steps/lanes, longevity, stipends, overtime, substitutes)
  - Contracted Services (all departments)
  - Memberships
  - Professional Developments
  - Special Education
    - In District Services
    - Out of District Tuitions
    - Staffing Model (i.e. tutors)
  - Insurance
  - Supplies/Materials, Textbooks, Equipment, Software, Hardware, Leases, Copiers, Cellphones, Vehicles, Grants, Revolving Accounts, Transportation, Fees (activity & building use)

# FY20 TIMELINE DATES

- October 1- Enrollment was sent to the Principals
- October 9 - Presenting the Preliminary Budget Reports to the School Committee
- October 18 - Presenting the Preliminary Budget Reports to the Concord Finance Committee
- October 24 – Budget Questionnaire due to Carlisle (CCHS only)
- October 29 - FY20 Budget meeting with the Carlisle Finance Committee
- November 13 – FY20 Superintendent's recommended budgets will be presented to the School Committee
- November 27 – School Committee budgets hearing
- December (TBD) – Carlisle Finance Committee will release their FY20 guideline budget (CCHS)
- December 14 – CCHS Campus Feasibility Study cost estimates due (CCHS)

# FY20 TIMELINE DATES (Cont.)

- December 18 – School Committee deadline to adopt a budget for Concord warrant article due Jan 4
- December 19 – School Committee voted FY20 CCHS assessments sent to member Towns
- January 15 – Superintendent's Budget Books will be available to the public
- January (TBD) – Carlisle warrant article due
- January 23 – Governor's budget released
  - Includes initial CCHS revenue projections
- Late February (TBD) – Public Hearing (Concord)
- TBD – Legal deadline for mailing of town meeting warrant to residents - Carlisle (10 business days prior to public hearing)
- Late March/April (TBD) – Public Hearing (Carlisle)
- April 8 – Concord Annual Town Meeting
- April 29 – Carlisle Annual Town Meeting

# CCHS BUDGET PERFORMANCE

FUNCTION	DESE DESCRIPTION	FY17 ADOPTED BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 ADOPTED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,586,592	1,680,336	(93,744)	1,690,984	1,764,468	1,598,659	165,809
2000	INSTRUCTIONAL	15,136,191	15,390,951	(254,760)	15,992,967	16,065,875	16,091,314	(25,439)
3000	OTHER SCHOOL SERVICES	2,523,932	2,386,944	136,988	2,818,640	2,819,567	2,629,427	190,140
4000	MAINTENANCE	1,627,137	1,689,057	(61,920)	1,623,880	1,772,170	1,766,365	5,805
5000	FIXED CHARGES	3,318,463	3,224,315	94,148	3,458,330	3,345,382	3,347,014	(1,632)
7000	FIXED ASSETS	177,466	180,994	(3,528)	266,567	228,844	196,348	32,496
8000	DEBT RETIREMENT AND SERVICE	5,136,993	5,144,926	(7,933)	4,988,209	4,988,209	4,988,258	(49)
9000	PROGRAMS WITH OTHER DISTRICTS	2,235,000	1,871,936	363,064	2,187,531	2,042,593	2,202,877	(160,284)
	TOTALS:	31,741,774	31,569,460	172,314	33,027,108	33,027,108	32,820,262	206,846

# CPS BUDGET PERFORMANCE

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,667,741	1,864,484	(196,743)	1,927,643	1,916,843	1,761,728	155,115
2000	INSTRUCTIONAL	26,641,842	26,586,419	55,423	27,954,856	27,634,953	27,263,586	371,367
3000	OTHER SCHOOL SERVICES	2,380,947	2,349,752	31,195	2,365,545	2,595,401	2,422,488	172,913
4000	MAINTENANCE	2,711,610	2,881,174	(169,564)	2,725,465	2,830,812	2,907,201	(76,389)
5000	FIXED CHARGES	188,563	201,758	(13,195)	186,090	221,930	205,549	16,381
6000	FIXED ASSETS	77,758	82,822	(5,064)	90,087	56,391	109,876	(53,485)
7000	DEBT RETIREMENT AND SERVICE	276,160	367,816	(91,656)	120,493	113,849	53,763	60,086
9000	PROGRAMS WITH OTHER DISTRICTS	1,715,489	1,306,655	408,834	1,439,932	1,439,932	2,085,919	(645,987)
	TOTALS:	35,660,110	35,640,880	19,230	36,810,111	36,810,111	36,810,111	(0)

# PRE-SCHOOL

<b>FUNCTION</b>	<b>DESE DESCRIPTION</b>	<b>FY17 BUDGET</b>	<b>FY17 ACTUALS</b>	<b>DIFFERENCE</b>	<b>FY18 BUDGET</b>	<b>FY18 TRANSFERRED BUDGET</b>	<b>FY18 ACTUALS</b>	<b>DIFFERENCE</b>
2000	INSTRUCTIONAL	679,585	1,086,221	(406,636)	958,416	1,185,445	1,184,964	481
3000	OTHER SCHOOL SERVICES	28,208	59,302	(31,094)	36,562	63,467	63,467	0
	TOTALS:	707,793	1,145,523	(437,730)	994,978	1,248,912	1,248,431	481

# KINDERGARTEN

<b>FUNCTION</b>	<b>DESE DESCRIPTION</b>	<b>FY17 BUDGET</b>	<b>FY17 ACTUALS</b>	<b>DIFFERENCE</b>	<b>FY18 BUDGET</b>	<b>FY18 TRANSFERRED BUDGET</b>	<b>FY18 ACTUALS</b>	<b>DIFFERENCE</b>
2000	INSTRUCTIONAL	1,548,335	1,477,220	71,115	1,634,334	1,596,750	1,604,006	(7,256)
3000	OTHER SCHOOL SERVICES	35,248	18,505	16,743	35,248	35,248	15,078	20,170
	TOTALS:	1,583,583	1,495,725	87,858	1,669,582	1,631,998	1,619,084	12,914

# ELEMENTARY

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	21,785	20,000	1,785	17,614	17,614	8,077	9,537
2000	INSTRUCTIONAL	722,994	704,937	18,057	690,724	721,956	718,961	2,995
3000	OTHER SCHOOL SERVICES	310,383	284,815	25,568	283,583	294,265	294,265	0
4000	MAINTENANCE	558,423	517,233	41,190	559,402	582,095	557,491	24,604
7000	FIXED ASSETS	8,004	7,356	648	8,004	12,080	12,681	(601)
9000	PROGRAMS WITH OTHER DISTRICTS	746,918	788,724	(41,806)	671,361	671,361	1,009,122	(337,761)
	TOTALS:	2,368,507	2,323,064	45,443	2,230,688	2,299,371	2,600,596	(301,225)

# ALCOTT

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2000	INSTRUCTIONAL	4,542,698	4,848,515	(305,817)	4,754,556	4,979,342	4,930,845	48,497
4000	MAINTENANCE	152,140	133,264	18,876	147,348	147,348	131,006	16,342
7000	FIXED ASSETS	1,500	12,741	(11,241)	7,500	500	118	382
	TOTALS:	4,696,338	4,994,521	(298,183)	4,909,404	5,127,190	5,061,969	65,221

# THOREAU

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2000	INSTRUCTIONAL	4,826,730	4,627,491	199,239	5,191,362	4,895,650	4,795,061	100,589
4000	MAINTENANCE	157,190	134,518	22,672	151,433	151,433	131,006	20,427
7000	FIXED ASSETS	1,500	18,642	(17,142)	7,500	7,500	5,150	2,350
	TOTALS:	4,985,420	4,780,651	204,769	5,350,295	5,054,583	4,931,217	123,366

# WILLARD

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2000	INSTRUCTIONAL	5,046,379	5,183,911	(137,532)	5,295,860	5,458,132	5,324,213	133,919
4000	MAINTENANCE	113,039	110,584	2,455	113,434	113,434	109,493	3,941
7000	FIXED ASSETS	1,500	13,647	(12,147)	7,500	500	1,650	(1,150)
	TOTALS:	5,160,918	5,308,142	(147,224)	5,416,794	5,572,066	5,435,356	136,710

# MIDDLE SCHOOL

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	3,494	11,037	(7,543)	3,494	15,000	15,000	-
2000	INSTRUCTIONAL	8,376,094	8,065,016	311,078	8,735,054	8,121,924	8,084,908	37,016
3000	OTHER SCHOOL SERVICES	265,664	263,841	1,823	282,749	271,905	259,795	12,110
4000	MAINTENANCE	611,478	579,526	31,952	576,917	529,224	574,286	(45,062)
7000	FIXED ASSETS	12,500	51,448	(38,948)	16,408	9,267	5,185	4,082
9000	PROGRAMS WITH OTHER DISTRICTS	968,571	517,931	450,640	768,571	768,571	1,076,797	(308,226)
	TOTALS:	10,237,801	9,488,797	749,004	10,383,193	9,715,891	10,015,971	(300,080)

# RIPLEY

<b>FUNCTION</b>	<b>DESE DESCRIPTION</b>	<b>FY17 BUDGET</b>	<b>FY17 ACTUALS</b>	<b>DIFFERENCE</b>	<b>FY18 BUDGET</b>	<b>FY18 TRANSFERRED BUDGET</b>	<b>FY18 ACTUALS</b>	<b>DIFFERENCE</b>
1000	DISTRICT LEADERSHIP & ADMINISTRATION	97,344	106,800	(9,456)	109,296	110,484	110,484	1
4000	MAINTENANCE	110,767	106,602	4,165	143,523	142,584	108,037	34,547
7000	FIXED ASSETS	1,500	-	1,500	-	-	-	-
TOTALS:		209,611	213,402	(3,791)	252,819	253,068	218,521	34,548

# DISTRICT WIDE

FUNCTION	DESE DESCRIPTION	FY17 BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,545,118	1,726,648	(181,530)	1,797,239	1,773,745	1,628,168	145,577
2000	INSTRUCTIONAL	899,027	593,109	305,918	694,550	675,754	620,629	55,125
3000	OTHER SCHOOL SERVICES	1,741,444	1,723,288	18,156	1,727,403	1,930,516	1,789,884	140,632
4000	MAINTENANCE	1,008,573	1,299,448	(290,875)	1,033,408	1,164,694	1,289,305	(124,611)
5000	FIXED CHARGES	188,563	201,758	(13,195)	186,090	221,930	205,549	16,381
6000	COMMUNITY SERVICES	77,758	82,822	(5,064)	90,087	56,391	109,876	(53,485)
7000	FIXED ASSETS	249,656	263,982	(14,326)	73,581	84,002	28,978	55,024
TOTALS:		5,710,139	5,891,055	(180,916)	5,602,358	5,907,032	5,672,389	234,643

# RESTRUCTURING & REPORTING CHANGES

- **Elimination** 1 districtwide administrative and 1.5 support positions **(2.5 FTE)** in FY18. The total savings to both Districts is **\$257,157**. Further, reorganization of the Human Resources Director position to Human Resources Manager, and savings from **attrition** at the Deputy Superintendent of Finance position will save both districts **\$85,000**.
- Over the summer the District advertised an RFP for a new **School Committee and Special Education lawyer**. By doing so the rate went from **\$1,100 to \$210 per hour**. We anticipate the cost savings to be significant.
- **IT** cost classifications have been revamped by DESE in an attempt to standardize statewide reporting. Before the changes, there was significant ambiguity regarding how certain IT expenditures should be reported. In the past, CCHS included many school focus support positions, including help desk type activities, as District Wide IT. The new DESE IT cost classifications eliminate much of the ambiguity, moving many support positions to the operations and maintenance cost category. The District anticipates new DESE reporting standards will improve efforts to benchmark IT expenditures. See DESE chart of accounts in appendix (A) for additional details and effective dates.

# SPECIAL EDUCATION (CPS)

- Utilization of special education teaching staff and tutors
- Developing of internal intensive programs

FUNDING SOURCE	FY17 SPECIAL ED TUTIONS	FY18 SPECIAL ED TUTIONS
General Fund	1,219,664	1,628,124
Circuit Breaker	776,140	858,809
IDEA Grant	506,573	503,681
<b>CPS Totals:</b>	<b>2,502,377</b>	<b>2,990,614</b>

# SPECIAL EDUCATION (CCHS)

- Utilization of special education teaching staff and tutors
- Developing a continuum of services

FUNDING SOURCE	FY17 SPECIAL ED TUTIONS	FY18 SPECIAL ED TUTIONS
General Fund	1,872,237	2,202,877
Circuit Breaker	1,140,112	902,218
IDEA Grant	359,748	352,995
<b>CCHS Totals:</b>	<b>3,372,097</b>	<b>3,458,090</b>

# EDUCATION REFORM & MANDATES

- English Language Learners (ELL)
- Teacher Evaluation
- Grants & Reimbursements

# ENROLLMENT PROJECTIONS (CCHS)

<b>GRADE</b>	<b>CONCORD</b>	<b>CARLISLE</b>	<b>METCO</b>	<b>NON TUITION OUT OF TOWN</b>	<b>TOTAL</b>
Grade 9	235	72	17	6	330
Grade 10	224	63	15	4	306
Grade 11	206	78	10	4	298
Grade 12	238	84	11	7	340
<b>TOTALS:</b>	<b>903</b>	<b>297</b>	<b>53</b>	<b>21</b>	<b>1274</b>

# CAPITAL PLANNING (CPS)

- Currently developing a 5 year capital plan
- District Wide
  - Telephone system
- Elementary Schools
  - Energy Recovery Units (ERUs) replacement at Alcott & Thoreau
  - Boiler replacements at Alcott & Willard (FY23/24)
  - VCT vinyl flooring replacement at Alcott in FY23
- Middle School
  - Replacement
  - Increasing repairs and maintenance
  - Conversion of a Science lab to facilitate class configuration changes
- Ripley
  - Replace the inefficient Heating System

# Capital Planning (CCHS)

- Currently developing a 5 year capital plan
  - Evaluating the following with the School Committee Campus Advisory Sub Committee:
  - Addition to and optimization of campus parking
  - Roadway, sidewalk, and lighting improvements including:
    - Resurfacing of the roadway from Walden St to Thoreau St
    - Resetting of structures in the roadway
    - Repair or replacement of catch basins and structures
    - Granite curbing
    - Replacement of the sidewalks from Thoreau St and Walden St
    - Installation of new roadway lighting, poles, fixtures, bases, wiring and controls from Walden St to Thoreau St.

# Capital Planning (CCHS) Cont.

- Potential uses for the recently capped landfill site
- Concessions building and restroom facilities for the stadium
- Other potential campus projects including:
  - Outdoor track and field
  - Field house/recreation building/indoor ice rink
  - Outdoor learning space(s)
  - Garden/greenhouse space
  - Pavilion

# TRANSPORTATION

- CPS
  - 22 buses (2 wheelchair)
- CCHS
  - 20 buses (1 wheelchair)
- Developing a 10 year replacement cycle
- Conducting a comprehensive transportation review

# COLLECTIVE BARGAINING (CPS)

BARGAINING UNIT	FY19	FY20	FY21	Contract Expiration
Concord Teachers Association	2.00%	TBD	TBD	June, 2019
Secretaries Unit	2.75%	2.75%	TBD	June, 2020
CPS Building Service Workers	2.75%	2.75%	2.75%	June, 2021
Bus Drivers Unit	2.75%	2.75%	2.75%	June, 2021
Maintenance	2.75%	2.75%	2.75%	June, 2021

# COLLECTIVE BARGAINING (CCHS)

BARGAINING UNIT	FY19	FY20	FY21	Contract Expiration
CCHS Building Service Workers	TBD	TBD	TBD	June, 2018
Concord-Carlisle Teachers Association	2.00%	2.50%-2.75%	TBD	June, 2020
Secretaries Unit	2.75%	2.75%	TBD	June, 2020
Bus Drivers Unit	2.75%	2.75%	2.75%	June, 2021
Maintenance	2.75%	2.75%	2.75%	June, 2021
CCHS Tutors	3.00%	TBD	TBD	June, 2019

# OPEB FUNDING SCHEDULE (CCHS)

- Schedule as of June 30, 2017
  - FY17 to FY38
- FY20 ARC
  - 785,368
- Accrued Balance as of June 20, 2018
  - 3,734,391

# DEBT SERVICE (CCHS)



# HEALTH INSURANCE (CCHS)

- **FY17-FY20 Health Insurance Costs**
  - **(Active Employees)**
    - FY17: \$989,913
    - FY18: \$1,039,901
    - FY19: \$1,267,605 (estimated)
    - FY20: \$1,394,366 (estimated)
  - **(Retirees)**
    - FY17: \$259,151
    - FY18: \$272,750
    - FY19: \$291,182 (estimated)
    - FY20: \$349,418 (estimated)

# EXTERNAL FUNDING (CPS)

FUNDING SOURCE	FY18 ACTUAL	FY19 PROJECTED	FY20 PROJECTED
Federal Grants	666,275	660,095	599,648
METCO GRANT	490,253	512,045	490,253
Special Ed Circuit Breaker	797,644	842,667	637,571
TOTALS:	1,954,172	2,014,807	1,727,472

# REVOLVING, GIFT, AND OTHER BALANCES (CPS)

FUND	7/1/2017 Balance	Program Revenues	Program Expenditures	06/30/2018 Balance
Athletic Revolving Account	41,644	10,030	-	51,674
Circuit Breaker Revolving Account	594,412	797,644	(858,809)	533,247
Extra Curricula Revolving Account	1,657	-	-	1,657
Federal Grants	2,232	688,859	(684,126)	6,965
Integrated Preschool Revolving Account	4,065	1,924	(4,383)	1,606
Lost Book Revolving Account	990	509	(560)	939
Music Gift Account	3,243	415	(406)	3,251
Parent Teacher Group (PTG) Revolving Accounts	30,471	32,393	(35,018)	27,846
Private Grants	147,434	38,299	(92,706)	93,027
School Lunch Revolving Account	179,974	586,142	(553,567)	212,549
Stars Grant	-	9,500	-	9,500

# EXTERNAL FUNDING (CCHS)

FUNDING SOURCE	FY18 ACTUAL	FY19 PROJECTED	FY20 PROJECTED
Circuit Breaker Revolving Account	902,218	1,032,797	860,469
Chapter 70	2,429,801	2,568,503	2,568,503
Chapter 71	486,274	531,028	531,028
Charter School Reimbursement	3,495	4,963	4,963
Federal Grants	414,963	362,266	326,039
Interest Earnings	110,468	100,000	105,000
METCO	357,440	387,083	357,440
Miscellaneous Revenue	199,736	80,000	30,000
Rental of School Facilities	30,736	30,000	30,000
<b>TOTALS:</b>	<b>4,935,131</b>	<b>5,096,640</b>	<b>4,813,442</b>

# REVOLVING, GIFT, AND OTHER BALANCES (CCHS)

FUND	7/1/2017 Balance	Program Revenues	Program Expenditures
Adult Education Revolving Account	118,585	713,817	(759,214)
Athletic Revolving Account	7,415	306,220	(264,529)
Circuit Breaker Revolving Account	-	902,218	(902,218)
Department Revolving Accounts	55,931	3,360	(1,763)
Federal Grants	11	414,963	(414,974)
General Stabilization Revolving Account	67,474	35	(55,026)
Lecture & Enrichment Revolving Account	146,191	21,369	(9,173)
METCO Grant	-	357,440	(355,046)
Off Duty Detail Revolving Account	7,624	12,536	(19,454)
OPEB Trust	2,757,001	977,390	-
Other Fund & Gift Accounts	46,339	3,500	(4,509)
Private Grants	25,594	162,195	(99,605)
School Lunch Revolving Account	119,515	505,086	(512,490)
Technology Stabilization Revolving Account	2,096	12	-
Transportation Passes and Parking Monitors Revolving Account	-	56,225	(56,225)

# APPENDICES

- MA DESE Chart of Accounts
- Enrollments Reports

# QUESTIONS??????

