



SUPERINTENDENT'S FY21 CCRSD RECOMMENDED BUDGET

July 27, 2020

APPROACHES TO THE (NEW) FY21 SC BUDGET

- Maintenance of Staff Given New Needs
- Provision of Extensive Educational Software Platforms
- Review of Materials Especially Those Shared by Students
- Ongoing Development of Scheduling and Space Usage
- Limited Access to Buildings and The Impact (i.e. daily substitutes)
- Limited Travel of Students Outside of Buildings (i.e. field trips)
- Increased Need for Summer Services
- Increased Need for Particular Professional Development Opportunities (i.e. technology, reworking of curriculum)

APPROACHES TO THE (NEW) FY21 SC BUDGET (CONT.)

- Revision of Certain Program Delivery (i.e. performing arts, extracurriculars)
- New Need for PPE
- New Need for Additional Outdoor Space
- New Need for Health Screening Tools
- New Need for Health Service Delivery and Cleaning Protocols
- Increased Need for Social Emotional Support to Students
- Increased Need for Intervention Services

ZERO-BASED BUDGET PROCESS

- Reviewed and updated the following using a zero-based approach:
 - Salaries (FTEs, steps/lanes, longevity, stipends, overtime, substitutes)
 - Class sizes
 - Software/Hardware (COVID Related)
 - PPE (COVID Related)
 - Contracted Services (all departments)
 - Memberships/Fees
 - Professional Development
 - Revenue
 - Special Education
 - In District Services
 - Out of District Tuitions
 - Staffing Model (i.e. tutors, aide's)
 - Circuit Breaker
 - Supplies/Materials, legal, Textbooks, Equipment, Leases, Copiers, Cellphones, Vehicles, Grants, Revolving Accounts, Transportation, Fees (activity & building use)

FY21 (NEW) SC BUDGET vs FY20 BUDGET by 1000 FUNCTION

FUNCTION	DESE 1000	FY20 SC BUDGET	FY21 (NEW) SC BUDGET	FY21 (NEW) BUDGET VS FY20 SC BUDGET DIFFERENCE	FY20/FY21 % DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,377,253	1,467,512	90,259	6.55%
2000	INSTRUCTIONAL LEADERSHIP	17,607,163	18,443,431	836,268	4.75%
3000	OTHER SCHOOL SERVICES	2,733,789	2,839,295	105,506	3.86%
4000	MAINTENANCE	1,845,908	1,875,209	29,301	1.59%
5000	FIXED CHARGES	3,800,913	3,882,830	81,917	2.16%
7000	FIXED ASSETS	360,898	349,560	(11,338)	-3.14%
8000	DEBT RETIREMENT & SERVICE	4,449,320	4,351,703	(97,617)	-2.19%
9000	PROGRAMS WITH OTHER DISTRICTS	2,512,489	1,934,498	(577,991)	-23.00%
	Total:	34,687,733	35,144,038	456,305	1.32%

FY21 (NEW) SC BUDGET FUNCTION vs FY21 (OLD) SC BUDGET by 1000 FUNCTION

FUNCTION	DESE 1000 FUNCTION	FY21 (OLD) SC BUDGET	FY21 (NEW) SC BUDGET	FY21 (NEW) BUDGET VS FY21 (OLD) SC BUDGET DIFFERENCE	FY21 (NEW)/FY21 (OLD) % DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,444,406	1,467,512	23,106	1.60%
2000	INSTRUCTIONAL LEADERSHIP	18,710,023	18,443,431	-266,592	-1.42%
3000	OTHER SCHOOL SERVICES	2,807,755	2,839,295	31,54	1.12%
4000	MAINTENANCE	1,943,809	1,875,209	-68,600	-3.53%
5000	FIXED CHARGES	3,859,830	3,882,830	23,000	0.60%
7000	FIXED ASSETS	392,861	349,560	-43,301	-11.02%
8000	DEBT RETIREMENT & SERVICE	4,351,703	4,351,703	0.00	0.00%
9000	PROGRAMS WITH OTHER DISTRICTS	1,934,498	1,934,498	0.00	0.00%
	Total:	35,444,885	35,144,038	-300,847	-0.85%

FY21 (NEW) BUDGET DRIVERS vs FY20 BUDGET by Expense Type

- Salary-Guidance 42,356 (3.98%)
- Salary-IT Staff (*budget correction*) 41,981 (9.81%)
- Salary-Campus Monitors 30,137 (54.62%)
- Salary-Administration 132,689 (33.90%)
 - *Special Education Coordinator (128,125)*
- Contract Services 39,197 (2.60%)
 - *Special Ed Transportation (65,020)*
 - *Ink Toner Contract (20,569)*

FY21 (NEW) BUDGET DRIVERS vs FY20 BUDGET by Expense Type (cont.)

- Insurance/Pension 72,922 (2.56%)
- Salary-Teachers 602,739 (4.97%)
- Salary-Tutors 125,822 (13.17%)
- Utilities 79,122 (16.82%)

BUDGET DRIVERS TOTALS: 1,166,965

FY21 (NEW) BUDGET vs FY20 BUDGET SAVINGS by Expense Type

- Charter/School Choice Assessments -63,920 (-35.72%)
- Special Education Tuitions -514,071 (-22.03%)
- Debt -97,617 (-2.19)
- Field Trips -18,445 (-55.15%)

COST SAVING TOTALS:

-694,053

FY21 (NEW) BUDGET DRIVERS vs FY21 (OLD) BUDGET by Expense Type

• Salary-Campus Monitors	25,000 (41.45%)
• IT Staff (<i>budget correction</i>)	25,816 (5.81%)
• Unemployment	23,000 (104.55%)
BUDGET DRIVERS TOTALS:	<u>73,816</u>

FY21 (NEW) BUDGET vs FY21 (OLD) BUDGET SAVINGS by Expense Type

• Contract Services	-59,965 (-3.73%)
– Maintenance Ground Contract Services (-50,000)	
• Equipment	-47,301 (-9.62%)
– Maintenance equipment (-18,200)	
– Maintenance vehicle replacement (-19,800)	
• Salaries (total)	-132,427 (-.66%)
• Substitutes	-28,498(-25.55%)
• Supplies/Materials/Textbooks	-35,484 (-5.26%)
COST SAVING TOTALS:	<u>-303,675</u>

NO CHANGES (FY21 OLD to FY21 NEW)

- Special Education Tuitions (may reduce by prepaid amount)
- Other Post Employment Benefits (OPEB)
- Debt
- Early Retirement Incentive
- Legal
- Sick Leave
- Utilities
- Workers Compensation
- Insurance

FY21 (NEW) SC BUDGET FTE's

EXPENSE CATEGORY	FY20 SC Budget	FY21 (NEW) SC Budget	FY20 SC Budget vs FY21 (NEW) SC Budget Difference	FY21 (NEW) SC Budget FTE's
Salary-Administration Total	391,446	524,135	132,689	3.20
Salary-Aides Total	87,041	91,538	4,497	2.00
Salary-Athletics Total	667,191	662,264	-4,927	2.46
Salary-Campus Monitors Total	55,175	85,312	30,137	2.50
Salary-Custodial Total	527,866	560,999	33,133	9.40
Salary-Finance Office Total	207,806	213,973	6,167	2.50
Salary-Guidance Total	1,063,071	1,105,427	42,356	10.00
Salary-HR Total	98,148	85,063	-13,085	1.00
Salary-IT Staff Total	427,854	469,835	41,981	5.50
Salary-Maintenance Total	240,719	202,887	-37,832	2.00
Salary-Mechanics Total	88,273	91,927	3,654	1.20
Salary-Non Union Total	82,350	83,435	1,085	1.00
Salary-Nurse Total	191,953	197,762	5,809	2.00
Salary-Principal/Asst Total	452,825	466,451	13,626	3.00
Salary-Support Staff Total	783,932	774,379	-9,553	12.71
Salary-Teacher/Longevity Total	12,335,744	12,964,971	629,227	120.38
Salary-Transportation Total	592,704	557,630	-35,074	1.40
Salary-Tutor Total	955,595	1,081,417	125,822	25.91
Grand Total				208.16

FY21 (NEW) BUDGET FTE's vs FY21 (OLD) SC BUDGET FTE's

EXPENSE CATEGORY	FY21 SC BUDGET	FY21 SC BUDGET FTE's	FY21 NEW SC Budget	FY21 (NEW) SC Budget FTE's	FY21 SC Budget vs FY21 (NEW) SC Budget Difference	FY21 NEW FTE vs FY21 SC FTE
Salary-Administration Total	521,685	3.20	524,135.00	3.20	2,450	0.00
Salary-Aides Total	91,538	2.00	91,538	2.00	0	0.00
Salary-Athletics Total	663,048	2.46	662,264	2.46	-784	0.00
Salary-Campus Monitors Total	60,312	2.50	85,312	2.50	25,000	0.00
Salary-Custodial Total	562,499	9.40	560,999	9.40	-1,500	0.00
Salary-Finance Office Total	214,236	2.50	213,973	2.50	-263	0.00
Salary-Guidance Total	1,124,238	10.00	1,105,427	10.00	-18,811	0.00
Salary-HR Total	85,901	1.00	85,063	1.00	-838	0.00
Salary-IT Staff Total	444,019	5.50	469,835	5.50	25,816	0.00
Salary-Maintenance Total	202,887	2.00	202,887	2.00	0	0.00
Salary-Mechanics Total	91,927	1.20	91,927	1.20	0	0.00
Salary-Non Union Total	84,250	1.00	83,435	1.00	-815	0.00
Salary-Nurse Total	200,108	2.00	197,762	2.00	-2,346	0.00
Salary-Principal/Asst Total	466,451	3.00	466,451	3.00	0	0.00
Salary-Support Staff Total	776,221	12.71	774,379	12.71	-1,842	0.00
Salary-Teacher Total	12,861,508	118.50	12,719,014	120.38	-142,494	1.88
Salary-Transportation Total	557,630	1.40	557,630	1.40	0	0.00
Salary-Tutor Total	1,097,417	25.91	1,081,417	25.91	-16,000	0.00
Grand Total		206.28		208.16	-143,989	1.88

GRANT/REVOLVING ACCOUNT SALARY/EXPENSES OFFSET

- METCO Salaries: 190,311
- Campus Monitors: 25,000 (originally 50,000)
- CARES ACT: 297,000(estimated)
 - \$225 per pupil
 - Expenses incurred that's are related to COVID-19 (**not in budget**)
 - Purchases include: masks, outdoors tent, sanitizer, plexi-glass, laptops for remote working, electric backpack sanitizer sprayers, thermometers, online books, software's (ZOOM, etc.), computer cameras, etc.

FY21 SPECIAL EDUCATION TUITIONS (NO CHANGES)

<u>Tuition Type</u>	<u>Amount</u>
*Non-Public Tuitions:	2,690,850
*Collaborative Tuitions:	<u>85,000</u>
Total CCRSD Tuitions:	2,775,850

<u>Tuition Offsets</u>	<u>Amount</u>
Circuit Breaker:	(656,371)
IDEA Grant:	<u>(300,000)</u>
Total CCRSD Tuitions Offsets:	956,371

*includes prepaid amount

FY21 SPECIAL EDUCATION TUITIONS (cont.)

Projected FY21 Out of District Tuitions

35 Students OOD

GENERAL FUND (NEW) FY21 SC Estimated Revenue

• *Chapter 70 State Aid (Estimated)	2,500,821 (-200,000)
• *Chapter 71 Transportation Reimbursement (Estimated)	550,000 (-125,000)
• Excess & Deficiency	300,000
• Interest	100,000
• Misc. Revenue	30,000
• Rental Income	20,000
• Charter Reimbursement	<u>5,440</u>
Total Estimated General Fund Revenue:	<u>3,506,261 (-325,000)</u>

***Governor's initial budget has not been released and there has been no guidance**

FY21 (NEW) ASSESSMENTS

FY 2021 Concord-Carlisle Regional School District Projected Revenue

		% Students 76.10%	% Students 23.90%	
		Concord	Carlisle	Total
Budget (Excluding Transportation and Debt Service)	30,047,548			
Chapter 70 (State Aid)	-2,500,821			
	0			
Excess and Deficiency (E&D)	-300,000			
	0			
Misc Revenue	-30,000			
Rental Income	-20,000			
Interest	-100,000			
Charter Reimbursement	-5,440			
Amount above Chapt.70 and local revenue	27,091,287	20,616,469	6,474,818	27,091,287
Transportation	744,787			
Reg. Transp. Income (Chapter 71)	-550,000			
Amount Above Reimb.	194,787	148,233	46,554	194,787
Debt	4,351,703			
Amount to Assess	4,351,703	3,311,646	1,040,057	4,351,703
Total Budget	35,144,038			

FY21 (NEW) ASSESSMENTS

Assessment Comparison w/o Debt	Concord	Carlisle	Total
FY2020	19,996,874	6,577,045	26,573,919
FY2021	20,764,702	6,521,372	27,286,074
Difference	767,828	-55,673	712,155
	3.84%	-0.85%	2.68%
Assessment Comparison w/Decreased Debt Service	Concord	Carlisle	Total
FY2020	23,344,987	7,678,252	31,023,239
FY2021	24,076,348	7,561,429	31,637,777
Difference	731,361	-116,823	614,538
	3.13%	-1.52%	1.98%

FY21 (OLD) ASSESSMENTS

Assessment Comparison w/o Debt	Concord	Carlisle	Total
FY2020	19,996,874	6,577,045	26,573,919
FY2021	20,746,322	6,515,599	27,261,921
Difference	749,447	-61,446	688,002
	3.75%	-0.93%	2.59%

Assessment Comparison w/Decreased Debt Service	Concord	Carlisle	Total
FY2020	23,344,987	7,678,252	31,023,239
FY2021	24,057,968	7,555,656	31,613,624
Difference	712,981	-122,596	590,385
	3.05%	-1.60%	1.90%

FY21 PREPAID EXPENSES

• Special Education Tuitions	260,806
• IT Laptops	351,000
Total Prepaid:	<u>611,806</u>

FY21 ASSESSMENTS With PRE-PAID EXPENSES

TOTAL ASSESSMENT	23,610,764	7,415,207	31,025,971
Chapter 70 (State Aid)			2,500,821
Excess and Deficiency (E&D)			300,000
Chapter 71 (Transportation Aid)			550,000
Other Revenue			155,440
Total General Fund Budget			34,532,232
Assessment Comparison w/o Debt	Concord	Carlisle	Total
FY2020	19,996,874	6,577,045	26,573,919
FY2021	20,299,118	6,375,150	26,674,268
Difference	302,244	-201,895	100,349
	1.51%	-3.07%	0.38%
Assessment Comparison w/Decreased Debt Service	Concord	Carlisle	Total
FY2020	23,344,987	7,678,252	31,023,239
FY2021	23,610,764	7,415,207	31,025,971
Difference	265,777	-263,045	2,732
	1.14%	-3.43%	0.01%

General Fund increase would be -0.45%

QUESTIONS



QUESTIONS?