



# Concord-Carlisle Regional School District FY22 Budget Update

February 9, 2021

# FY22 Budget Timeline as of 2-9-21

- January 22<sup>nd</sup> – Budget Packets were due from the Principals and the Departments
- January 25<sup>th</sup> to January 29<sup>th</sup> – Department/Principal occurred with the Administration
  - Still ongoing
- February 9<sup>th</sup> – FY22 CCRSD budget update presented to the School Committee
- February 23<sup>rd</sup> – FY22 CCRSD Superintendent's Recommended Budget will be presented to the School Committee
- February 27<sup>th</sup> – Concord warrant budget preview meeting (warrant opens)

# FY22 Budget Timeline as of 2-9-21(cont.)

- February 23<sup>rd</sup> – March 19<sup>th</sup> – School Committee timeline to vote the FY22 CCRSD Budget
- March TBD – Budget presentation to Carlisle and Concord Finance Committees
- March 9<sup>th</sup> – Placeholder for FY22 CCRSD Public Hearing
- March 19<sup>th</sup> – Warrant Articles due to Concord (Concord warrants closes on 3-27)
- April 30<sup>th</sup> – FY22 CCRSD Budget Books will be available to the public
- May 25<sup>th</sup> – Warrant article motions are due to Concord (Carlisle TBD)
- June 13<sup>th</sup> – Concord annual town meeting
- TBD – Carlisle annual town meeting

# FY22 CCHS Budget Assumptions

- Grade 9-12 students back in District full-time
- CARES Act carryover will be spent on the unknown COVID-19 related items
  - PPE, Outdoor Tents (if need be), remote Software, long term subs, etc.
- Student Supervisors were not budgeted in the General Fund Budget
  - CARES Act money will be used to offset these costs if they incur
- Substitute lines fully replenished
- Athletics and co-curricular returning full time
- Professional Development lines replenished
- Software broken out by School level and Department level
  - Managed through Teaching and Learning Department

# 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
  - 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)

# FY22 SC Budget vs FY21 Budget by DESE 1000 Function (as of 2-9-21)

FUNCTION	DESE 1000	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Requested Budget	FY22 vs FY21 Budget Difference	Percentage Increase
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,519,411	1,499,437	1,591,167	1,637,570	46,403	2.92%
2000	INSTRUCTIONAL LEADERSHIP	17,465,005	17,486,687	18,134,660	19,106,787	972,127	5.36%
3000	OTHER SCHOOL SERVICES	2,733,789	3,213,727	2,839,295	3,017,575	178,280	6.28%
4000	MAINTENANCE	1,845,908	1,777,807	1,875,209	2,018,868	143,659	7.66%
5000	FIXED CHARGES	3,800,913	3,410,911	3,882,830	3,837,137	-45,693	-1.18%
7000	FIXED ASSETS	360,898	506,698	349,560	420,111	70,551	20.18%
8000	DEBT RETIREMENT AND SERVICE	4,449,320	4,449,320	4,351,703	4,191,912	-159,791	-3.67%
9000	PROGRAMS WITH OTHER DISTRICTS	2,512,489	2,275,152	1,934,498	1,629,658	-304,840	-15.76%
	Total:	34,687,733	34,619,739	34,958,922	35,859,618	900,696	2.58%

# FY22 Budget Drivers by Expense Type (as of 2-9-21) Cont.

• Salary-Teachers	643,446 (4.6%)
– Includes additional .8 FTE Special Ed Coordinator (CCRSD share)	
• Cares Act Offset	185,116 (100%)
• Software/Hardware	158,140 (27.23%)
• Retirement Pension	91,795 (13.00%)
• Salary-Nurses	90,509 (45.77%)
– Includes additional 1.0 Nurse and Nurse Leader Stipend	
• Salary-Maintenance /Custodial	76,536 (9.51%)
• Equipment	52,630 (44.23%)
• Vehicles (buses)	51,653 (15.77%)
– 2 new bus leases	
• CASE Transportation	39,641 (6.28%)

# FY22 Budget Drivers by Expense Type (as of 2-9-21) Cont.

- Salary-Support Staff 47,667 (3.32%)
- CASE Transportation 39,641 (6.28%)
- Supply/Materials 33,725 (5.11%)
- Contract Services 31,447 (3.80%)

**Total FY22 Budget Drivers:                      1,502,305**



# FY22 Cost Savings vs FY21 Budget by Expense Type (as of 2-9-21)

• Special Education Tuitions	-223,275 (-12.27%)
– <i>Special Ed Tuitions (-210,825)</i>	
– <i>Circuit Breaker Offset (+12,450)</i>	
• Debt	-159,791 (-3.67%)
• Insurance	-95,945 (-4.33%)
• Charter/School Choice	-81,565 (-70.91%)
• Salary-Assistants/Tutors	-62,143 (-5.24%)
• Curriculum/Textbooks	-33,474 (-41.60)
<b><u>Total FY22 Cost Savings:</u></b>	<b><u>-656,193</u></b>

# FY22 Offsets as of 2-9-21

- IDEA Special Ed Grant -380,000
- Circuit Breaker -588,821 (+12,450 increase)

# FY22 Special Education

<u>Tuition Type</u>	<u>Amount</u>
Non-Public Tuitions:	2,213,198
Out of State Tuitions:	222,827
Collaborative Tuitions:	<u>129,000</u>
<b>Total CCRSD Tuitions:</b>	<b>2,565,025</b>

<u>Tuition Offsets</u>	<u>Amount</u>
*Circuit Breaker:	-588,821
IDEA Grant:	<u>-380,000</u>
<b>Total CCRSD Tuition Offsets:</b>	<b>-968,821</b>

\*FY21 Circuit Breaker Offset was (601,271)

# FY22 CCRSD Revenue Projections as of 2-9-21

FUNDING SOURCE	FY21 BUDGETED	FY21 PROJECTED	FY22 PROJECTED
Chapter 70	2,747,217	2,747,217	2,885,882
Chapter 71	550,000	617,440	675,000
Charter School Reimbursement	5,440	938	1,359
Interest Earnings	100,000	24,000	20,000
Miscellaneous Revenue	30,000	30,000	30,000
Rental of School Facilities	20,000	5,000	20,000
<b>TOTALS:</b>	<b>3,452,657</b>	<b>3,424,595</b>	<b>3,632,241</b>

# QUESTIONS

