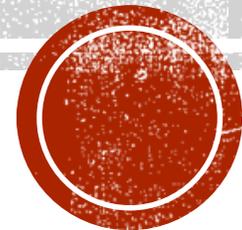


# SUPERINTENDENT'S FY23 CCRSD BUDGET

Concord Finance Committee Public Hearing Presentation **Draft!**

March 10, 2022



# FY23 BUDGET TIMELINE

- ✓ DECEMBER 7<sup>TH</sup> – FY23 SUPERINTENDENT’S RECOMMENDED BUDGET PRESENTATION
- ✓ DECEMBER 9<sup>TH</sup> – FY23 SUPERINTENDENT’S RECOMMENDED BUDGET PRESENTATION TO THE CONCORD FINANCE COMMITTEE
- ✓ DECEMBER 13<sup>TH</sup> – FY23 SUPERINTENDENT’S RECOMMENDED BUDGET PRESENTATION TO THE CONCORD FINANCE COMMITTEE
- ✓ JANUARY 11<sup>TH</sup> – FY23 SUPERINTENDENT’S RECOMMENDED BUDGET PUBLIC HEARING
- ✓ JANUARY 26<sup>TH</sup> – GOVERNOR’S HOUSE BUDGET RELEASED/INITIAL REVENUE PROJECTION
- ✓ JANUARY 28<sup>TH</sup> – CARLISLE WARRANT ARTICLES DUE
- ✓ FEBRUARY 2 – CONCORD WARRANT ARTICLES DUE
- ✓ MARCH 10<sup>TH</sup> – CONCORD FINANCE COMMITTEE PUBLIC HEARING
- APRIL 25<sup>TH</sup> – CARLISLE ANNUAL TOWN MEETING
- MAY 1<sup>ST</sup> – CONCORD ANNUAL TOWN MEETING

# FY23 SUPERINTENDENT’S RECOMMENDED BUDGET BY 1000 FUNCTION

<b><u>FUNCTION</u></b>	<b><u>DESE 1000</u></b>	<b><u>FY21 BUDGET</u></b>	<b><u>FY21 ACTUAL</u></b>	<b><u>FY22 BUDGET</u></b>	<b><u>FY23 REQUESTED BUDGET</u></b>	<b><u>FY23 vs FY22 BUDGET DIFFERENCE</u></b>	<b><u>PERCENTAGE INCREASE</u></b>
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,465,012	1,586,558	1,569,985	1,665,792	95,807	6.10%
2000	INSTRUCTIONAL LEADERSHIP	18,445,931	17,743,800	19,185,889	19,623,072	437,183	2.28%
3000	OTHER SCHOOL SERVICES	2,839,295	2,934,024	2,987,875	2,813,249	-174,626	-5.84%
4000	MAINTENANCE	1,888,409	1,810,227	2,018,868	2,025,783	6,915	0.34%
5000	FIXED CHARGES	3,882,830	3,613,135	3,837,137	3,850,817	13,680	0.36%
7000	FIXED ASSETS	336,360	918,226	400,111	452,524	52,413	13.10%
8000	DEBT RETIREMENT & SERVICE	4,351,703	4,447,228	4,191,912	4,107,192	-84,720	-2.02%
9000	PROGRAMS WITH OTHER DISTRICTS	1,749,382	1,470,337	1,567,597	2,002,752	435,155	27.76%
	<b><u>GRAND TOTAL:</u></b>	<b><u>34,958,922</u></b>	<b><u>34,523,536</u></b>	<b><u>35,759,374</u></b>	<b><u>36,541,181</u></b>	<b><u>781,807</u></b>	<b><u>2.19%</u></b>

# FY23 BUDGET DRIVERS BY EXPENSE TYPE

▪ SPECIAL EDUCATION TUITIONS	417,339 (27.20%)
▪ SALARY-TEACHERS	376,618 (2.60%)
▪ SALARY-SUPPORT STAFF	80,737 (4.57%)
▪ INSURANCE	73,731 (3.48%)
▪ SALARY ADMINISTRATION	69,395 (16.68%)
▪ .4 DEI DIRECTOR	
▪ SALARY-ASSISTANTS/TUTORS	67,680 (6.02%)
▪ SALARY-DRIVERS	53,687 (13.56%)
▪ VEHICLES (BUSES)	53,311 (14.06%)

**TOTAL FY23 BUDGET DRIVERS: 1,192,498**

# FY23 COST SAVINGS BY EXPENSE TYPE

▪ CONTRACTED TRANSPORTATION	-237,819 (-35.47%)
▪ CONTRACTED SERVICES	-121,229 (-12.77%)
▪ LEASES	-111,000 (-91.36%)
▪ DEBT	-84,720 (-2.02%)

**TOTAL FY23 COST SAVINGS:      -554,768**

# FY23 REQUESTED FTE'S

<u>CATEGORY</u>	<u>FY22 BUDGET</u>	<u>FY22 BUDGETED FTE'S</u>	<u>FY23 REQUESTED BUDGET</u>	<u>FY23 VS FY22 DIFFERENCE</u>	<u>FY23 REQUESTED FTE'S</u>	<u>FTE DIFFERENCE</u>
SALARY-TEACHER	14,740,561	130.55	15,142,436	401,875	131.80	1.25
SALARY-SUPPORT STAFF	1,766,001	27.26	1,846,738	80,737	28.06	0.80
SALARY-ASSISTANT/TUTOR	1124476	26.54	1,192,156	67,680	27.54	1.00
SALARY-MAINT/CUSTODIANS	881,122	11.90	898,257	17,135	11.80	-0.10
SALARY-MANAGER/COORDINATOR	580,171	5.20	590,249	10,078	5.20	0.00
SALARY-PRINCIPAL/ASST. PRINCIPAL	495,795	12.85	549,482	53,687	12.85	0.00
SALARY-DRIVERS	474,615	3.00	490,040	15,425	3.00	0.00
SALARY-ADMIN	416,026	2.20	485,421	69,395	2.60	0.40
SALARY-NURSE	288,271	3.00	311,799	23,528	3.00	0.00
SALARY-MECHANICS	99,575	1.20	101,508	1,933	1.20	0.00
<b><u>GRAND TOTAL:</u></b>	<b><u>20,866,613</u></b>	<b><u>223.70</u></b>	<b><u>21,608,086</u></b>	<b><u>741,473</u></b>	<b><u>227.05</u></b>	<b><u>3.35</u></b>

# GRANT/REVOLVING ACCOUNT SALARY/EXPENSES OFFSET

➤ METCO GRANT SALARIES:	381,297
➤ .5 TEACHERS SALARY	
➤ .6 GUIDANCE SALARY	
➤ .6 METCO DIRECTOR	
➤ 1.5 METCO SUPPORT STAFF	
➤ 2.38 DRIVER SALARY	
▪ CAMPUS MONITORS (PARKING LOT REV ACCOUNT):	50,000

# FY23 SPECIAL EDUCATION TUITIONS

<u>TUITION TYPE</u>	<u>AMOUNT</u>
NON-PUBLIC TUITIONS:	2,635,198
COLLABORATIVE TUITIONS:	<u>411,522</u>
<b>TOTAL CCRSD TUITIONS:</b>	<b>3,046,720</b>

<u>TUITION OFFSETS</u>	<u>AMOUNT</u>
CIRCUIT BREAKER:	(-785,235)
IDEA GRANT:	<u>(-310,000)</u>
<b>TOTAL CCRSD TUITIONS OFFSETS:</b>	<b>(-1,095,238)</b>

**FY23 SPECIAL EDUCATION TUITIONS (CONT.)**

**PROJECTED FY23 OUT OF DISTRICT (OOD)  
TUITIONS**

**36 STUDENTS OOD**

**FY22 BUDGETED OUT OF DISTRICT TUITIONS**

**33 STUDENT OOD**

# EXCESS & DEFICIENCY PROJECTIONS (E&D)

Balance 6/30/2021 (FY20):	1,627,938
<u><i>FY21 Budget Performance</i></u>	
<i>FY21 Revenues in Excess of Budget</i>	+160,507
<i>FY21 Expenditures Less than Budget</i>	+587,864
<u><i>FY20 Budget Performance</i></u>	
<i>6/30/2020 E&amp;D used to fund FY22 Budget</i>	-600,000
<i>Estimated E&amp;D Estimate 6/30/2021:</i>	<i>1,775,769 (4.9%)</i>

# EARLY RETIREMENT INCENTIVE

## Concord-Carlisle RSD

<u>Retirement Date</u>	<u>FTE</u>	<u>Projected Savings</u>				
		<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
6/30/2018	3	71,016	67,110	64,761	102,495	
6/30/2019	3		69,395	65,578	63,283	101,068
6/30/2021	1				36,117	34,131
		<b>71,016</b>	<b>136,505</b>	<b>130,339</b>	<b>201,894</b>	<b>135,198</b>

# OTHER POST EMPLOYMENT BENEFITS

VALUATION DATE	NET POSITION
6/30/2017	17%
6/30/2018	21%
6/30/2019	27%
6/30/2020	30%

- ACTUARIES NO LONGER USE THE ARC CONCEPT
- THEY NO LONGER GIVE A SPECIFIC AMOUNT
- NO LONGER GIVE A SCHEDULE

# TRANSPORTATION

## FLEET

YEAR	MAKE	TYPE	MILEAGE
2008	Thomas	Bus	205,086
2008	Thomas	Bus	201,558
2012	Thomas	Bus	150,727
2017	Thomas	Bus	104,071
2017	Thomas	Bus	100,042
2017	Thomas	Bus	97,039
2017	Blue Bird	Whlchr	62,261
2018	Blue Bird	Bus	50,692
2018	Blue Bird	Bus	49,285
2017	Thomas	Bus	46,529
2018	Blue Bird	Bus	44,900
2018	Blue Bird	Bus	44,178
2018	Blue Bird	Bus	43,315
2018	Blue Bird	Bus	40,693
2020	Thomas	Bus	40,479
2018	Blue Bird	Bus	39,474
2020	Thomas	Bus	33,189
2021	Blue Bird	Bus	11,114
2021	Blue Bird	Bus	10,830
2021	Blue Bird	Bus	6,652
2022	Blue Bird	Bus	1,983
2022	Blue Bird	Bus	1,495

## DRIVER FTE'S

CCRSR ROUTES: 12.85

METCO ROUTES: 2.38

**TOTAL DRIVER FTE'S: 15.23**

# HEALTH INSURANCE

## **FY18-FY23 Health Insurance Costs (Active Employees)**

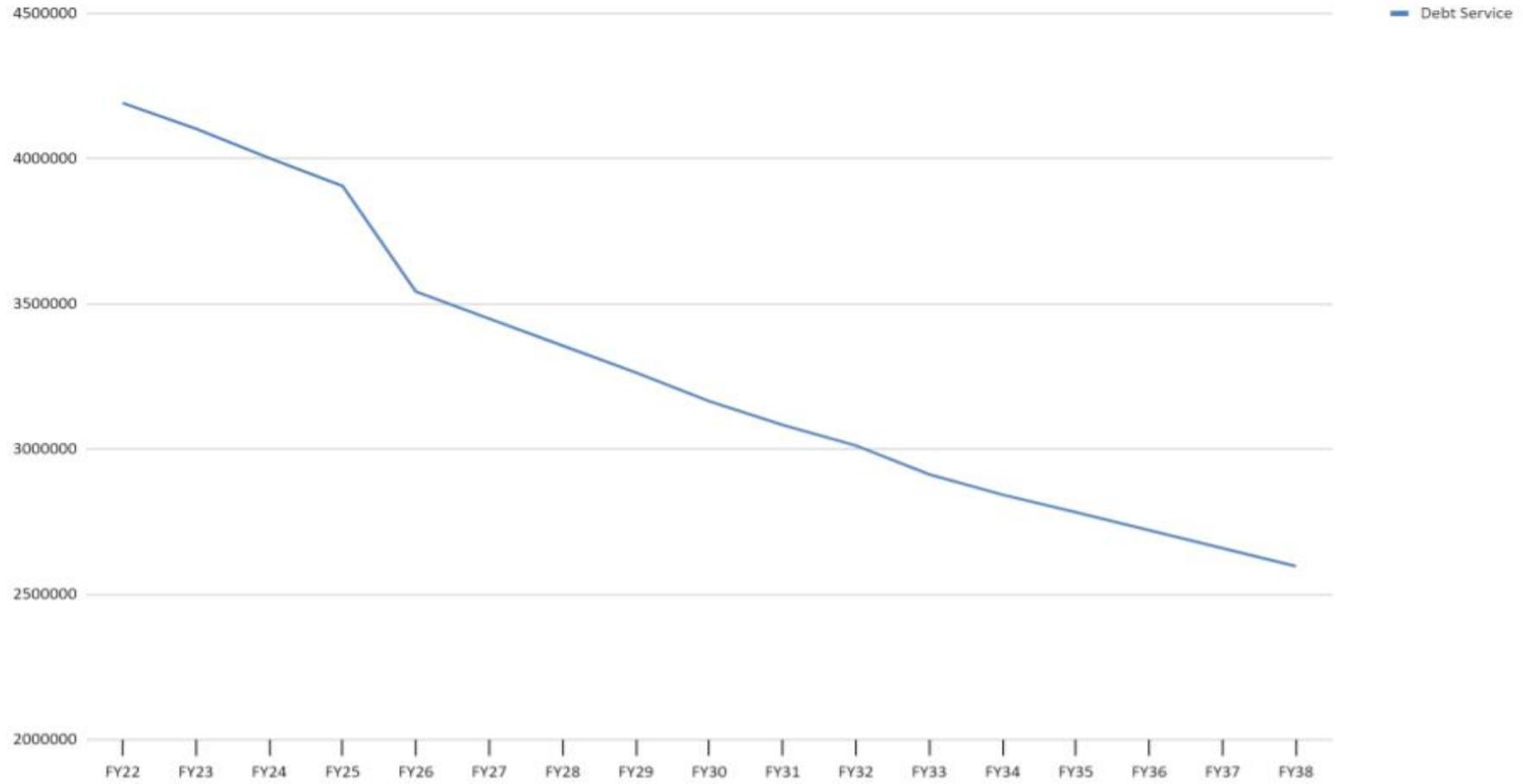
- FY18: \$1,039,901
- FY19: \$1,107,605
- FY20: \$1,143,614
- FY21: \$1,230,000
- FY22: \$1,383,803 (estimated)
- FY23: \$1,473,750 (estimated)

## **(Retirees)**

- FY18: \$272,750
- FY19: \$277,496
- FY20: \$287,322
- FY21: \$320,000
- FY22: \$376,831 (budgeted)
- FY23: \$341,880 (estimated)



# DEBT SERVICE



# CARES ACT/ESSER FUNDS

<b>GRANT NAME</b>	<b>GRANT BUDGET</b>	<b>EXPENDED/ ENCUMBERED</b>	<b>REMAINING BALANCE</b>	<b>GRANT EXPIRATION</b>
<b>ESSER I</b>	297,000	297,000	-	12/31/2021
<b>DESE EMERGENCY RELIEF</b>	26,263	-	26,263	9/30/2022
<b>ESSER II</b>	95,886	5,517	90,369	9/30/2023
<b>ESSER III</b>	193,025	-	193,025	9/30/2024
<b>Total Grants:</b>	<b>612,174</b>	<b>302,517</b>	<b>309,657</b>	



# ESSER III

<b>SUMMER SCHOOL</b>	15,000	OFFSET TO CURRENT BUDGETED AMOUNT
<b>READING SPECIALIST</b>	178,025	OFFSET TO FY22 SUMMER ADDITION
<b>ESSER III TOTAL:</b>	<b>193,025</b>	



# TRANSPORTATION

## FLEET

YEAR	MAKE	TYPE	MILEAGE
2008	Thomas	Bus	205,086
2008	Thomas	Bus	201,558
2012	Thomas	Bus	150,727
2017	Thomas	Bus	104,071
2017	Thomas	Bus	100,042
2017	Thomas	Bus	97,039
2017	Blue Bird	Whlchr	62,261
2018	Blue Bird	Bus	50,692
2018	Blue Bird	Bus	49,285
2017	Thomas	Bus	46,529
2018	Blue Bird	Bus	44,900
2018	Blue Bird	Bus	44,178
2018	Blue Bird	Bus	43,315
2018	Blue Bird	Bus	40,693
2020	Thomas	Bus	40,479
2018	Blue Bird	Bus	39,474
2020	Thomas	Bus	33,189
2021	Blue Bird	Bus	11,114
2021	Blue Bird	Bus	10,830
2021	Blue Bird	Bus	6,652
2022	Blue Bird	Bus	1,983
2022	Blue Bird	Bus	1,495

## DRIVER FTE'S

CCRS D ROUTES: 12.85

METCO ROUTES: 2.38

**TOTAL DRIVER FTE'S: 15.23**

# FY23 CCRSD CAPITAL ARTICLE

- ARTICLE AUTHORIZES THE SC TO BORROW FOR REPAVING AND LIGHTING OF THE ACCESS ROAD.
- CONCORD TOWN ENGINEER; **“WE HAVE PREFORMED A FIELD REVIEW OF THE PAVEMENT CONDITION OF THE ACCESS ROAD AND ESTIMATED THAT THE PAVEMENT CONDITION INDEC (PCI) LIES IN THE RANGE OF 40-55 WHICH IS CONSIDERED “POOR” IN THE SYSTEM WE CURRENTLY USE FOR THE TOWN’S PUBLIC STREETS.”**
- ESTIMATED TOTAL COSTS:
  - \$1,053,665
  - (\$200,000) STABILIZATION ACCOUNT OFFSET
  - = \$853,665

# THOREAU ST. ENTRANCE



# THOREAU ST. ENTRANCE



# FRONT OF THE BEEDE CENTER



# FRONT OF THE BEEDE CENTER



# WALDEN ST. ENTRANCE



# WALDEN ST. ENTRANCE



# FY23 GENERAL FUND REVENUE ESTIMATES

▪ Chapter 70 State Aid	3,197,882
▪ Chapter 71 Transportation Reimbursement	725,000
▪ Excess & Deficiency	300,000
▪ Interest	20,000
▪ Misc. Revenue	30,000
▪ Rental Income	20,000
▪ Charter Reimbursement	1,359
<b>Total Estimated General Fund Revenue:</b>	<b><u>4,294,241</u></b>

# FY23 ASSESSMENTS

FY 2023 Concord-Carlisle Regional School District Projected Revenue				
		% Students 77.41%	% Students 22.59%	
		Concord	Carlisle	Total
Budget (Excluding Transportation and Debt Service)	31,636,854			
Chapter 70 (State Aid)	-3,197,882			
Excess and Deficiency (E&D)	-300,000			
Misc Revenue	-30,000			
Rental Income	-20,000			
Interest	-20,000			
Charter Reimbursement	-1,359			
<b>Amount above Chapt.70 and local revenue</b>	<b>28,067,613</b>	<b>21,727,139</b>	<b>6,340,474</b>	<b>28,067,613</b>
Transportation	797,135			
Reg. Transp. Income (Chapter 71)	-725,000			
<b>Amount Above Reimb.</b>	<b>72,135</b>	<b>55,840</b>	<b>16,295</b>	<b>72,135</b>
Debt	4,107,192			
<b>Amount to Assess</b>	<b>4,107,192</b>	<b>3,179,377</b>	<b>927,815</b>	<b>4,107,192</b>
<b>Total Budget</b>	<b>36,541,181</b>			

# FY23 ASSESSMENTS (CONT.)

**\$174,172 UNDER THE FINAL FINANCE COMMITTEE GUIDELINE**

Assessment Comparison w/o Debt	Concord	Carlisle	Total
FY2022	21,135,593	6,199,628	27,335,221
FY2023	21,782,979	6,356,769	28,139,748
Difference	647,386	157,141	804,527
	3.06%	2.53%	2.94%

Assessment Comparison w/Decreased Debt Service	Concord	Carlisle	Total
FY2022	24,376,779	7,150,354	31,527,133
FY2023	24,962,356	7,284,584	32,246,940
Difference	585,577	134,230	719,807
	2.40%	1.88%	2.28%

**QUESTIONS**

