

Concord-Carlisle Regional School District **FY2019 Budget**

Joint School Committee Meeting
November 14, 2017

Dr. Laurie Hunter, Superintendent of Schools

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John F. Flaherty, Deputy Superintendent of Finance & Operations

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CCRSB Budget Development

- Review of FY17 Budget and Costs
- Monitor of FY18 Budget and Expenses
- Identify Trends, Patterns, Projections
- Meet with Each Administrator to Review Current Fiscal Status at Each Level (October)
- Meet with District and Building Administrative Teams to Review at District Levels (October)
- Determine 2018-2019 Needs (October)
- Develop FY19 Draft (late Oct-early Nov)
- Determine Overall Budget Status (late Oct-early Nov)
- Present Priority FY19 Budget Draft (Nov 14)
- Provide Public Hearing Budget
- Finalize FY19 Budget

CCHS Educational Highlights

- Rigorous core courses
- Rich selection of electives
- Integration of technology
- Later start time!
- Innovative: Q5
- Consistently among highest performing high schools in Massachusetts

CCHS Current Student and Staff Data

	Students	Teachers	All Other Staff
CCHS	1272	127	103
Ripley			49*

*plus 32 additional bus drivers- all Ripley is shared CCRSD

CCHS Current Student Data

	Concord		Carlisle	
2017-2018	907	75.46%	295	24.54%
2016-2017	888	73.51%	320	26.49%

Concord-Carlisle Regional School District

November 2017 NESDEC Enrollment & Assessment Projections:

School Year	Gr. 9-12 Enrollment	Resident Enrollment	Concord Residents	Concord %	Carlisle Residents	Carlisle %
2017-18	1,272	1,202	907	75.46%	295	24.54%
2018-19	1,276	1206	906	75.12%	300	24.88%
2019-20	1,268	1198	914	76.29%	284	23.71%
2020-21	1,273	1203	936	77.81%	267	22.19%
2021-22	1,294	1224	959	78.35%	265	21.65%
2022-23	1,284	1214	942	77.59%	272	22.41%
2023-24	1,240	1170	911	77.86%	259	22.14%
2024-25	1,242	1172	916	78.16%	256	21.84%
2025-26	1,210	1140	882	77.37%	258	22.63%
2026-27	1,199	1129	877	77.68%	252	22.32%
2027-28	1,267	1197	924	77.19%	273	22.81%

CCRSB Budgetary Factors

- Previous use of Excess and Deficiency Fund
- \$0 special education circuit breaker carryover for two years
- Inclusion of benefit increases
- Inclusion of \$800,000 OPEB

CCRSB Budget Drivers

Salaries	\$526,057
Special Education	\$491,467
Other Non-Salary Adjustments and Increases	\$371,941
Other Increases (dig lit, equip, supply, nurse)	\$158,831
Utilities, Maintenance, Transportation	\$201,748
Additional Increases	\$ 44,227
Assessments, Insurance, Retirement*	\$449,114
Total Increases	\$2,243,385

CCRSB FY2019 Budget

MAJOR ESCALATION/COST DRIVERS		FY19 Preliminary Budget	FY19 Tentative Finance
	Program Area	INCREASED	INCREASED
STEPS	1010 -2410	\$ 189,323	\$ 189,323
LANES	1011 -2410	\$ 85,000	\$ 85,000
SCALE %	1012 -2410	\$ 251,734	\$ 251,734
		1.9%	1.9%
TEACHER SALARY ESCALATION		\$ 526,057	\$ 526,057
PARAPROFESSIONALS	2400	\$ 5,898	\$ 5,898
ATHLETICS CLERICAL	2310	\$ 11,200	\$ 11,200
CO-CURRICULAR SUPPLIES & FEES	2330	\$ 15,479	\$ 15,479
PROFESSIONAL DEVELOPMENT	1160	\$ 5,032	\$ 5,032
OTHER CBU & NON CBU SALARY Escalation/Staffing Adjustments	1010-4661	\$ 334,331	\$ 334,331
		1.3%	1.3%
OTHER SALARY ESCALATION		\$ 371,941	\$ 371,941
HEALTH & FITNESS SUPPLIES & MATERIALS	1110	\$ 6,390	\$ 6,390
NURSING STAFFING ADJUSTMENT	2390	\$ 23,841	\$ 23,841
DIGITAL LITERACY ADMINISTRATOR	1020	\$ 64,993	\$ 64,993
EQUIPMENT	2360	\$ 20,500	\$ 20,500
SCIENCE EQUIPMENT & MATERIALS	1180	\$ 35,255	\$ 35,255
FIELD TRIP TRANSPORTATION & EXPENSES	2370	\$ 7,852	\$ 7,852
		0.6%	0.6%
		\$ 158,831	\$ 158,831

CCRS D FY2019 Budget

MAJOR ESCALATION/COST DRIVERS		FY19 Preliminary Budget	FY19 Tentative Finance
Program Area		INCREASED	INCREASED
STATE ASSESSMENTS	5830	\$ 106,537	\$ 106,537
OTHER FIXED COSTS (Audits, Banking Services, Postage)	5840	\$ 20,583	\$ 20,583
MEDICAL, WORKERS COMPENSATION & OTHER INSURANCE	5810	\$ 221,165	\$ 221,165
RETIREMENT	5820	\$ 36,328	\$ 36,328
OPEB (\$735,499 FY18 Amount increased by \$64,501 to \$800K for FY201	5810	\$ 64,501	\$ 64,501
		1.6%	1.6%
BENEFITS ESCALATION		\$ 449,114	\$ 449,114
SPECIAL EDUCATION Out-of-District	1200	285,000	285,000
SPECIAL EDUCATION TUTORS	1200	93,799	93,799
SPECIAL EDUCATION TEACHERS	1200	112,668	112,668
		1.8%	1.8%
SPECIAL EDUCATION ESCALATION		\$ 491,467	\$ 491,467
REPLACEMENT BUSES (Total of 2 of 3 replacement buses being	4660	\$ 40,000	\$ 40,000
UTILITIES (Heating , Electricity, Water, Trash)	4680 & 4690	\$ 27,945	\$ 27,945
BUILDING MAINTENANCE	4640	\$ 133,803	\$ 133,803
		0.7%	0.7%
OPERATIONS ESCALATION		\$ 201,748	\$ 201,748
OTHER NET ESCALATION	0.16% 1010 - 5800	\$ 44,227	\$ 44,227
TOTAL INCREASES \$		\$ 2,243,385	\$ 2,243,385
TOTAL INCREASES %		8.0%	8.0%



CCRSB Reductions

Contingencies	\$194,025
Staffing (one caseload staff, support positions)	\$154,302
Administrative Support	\$ 37,183
Special Education Transportation	\$202,287
Supplies, Materials, Professional Development	\$190,706
Total Reductions	\$778,508

CCRSB FY2019 Budget

MAJOR ESCALATION/REDUCTIONS		FY19 Preliminary Budget 11.14.2017	FY19 Tentative Finance Committee
	Program Area	<u>DECREASED</u> <u>COSTS</u>	<u>DECREASED</u> <u>COSTS</u>
CONTINGENCIES	1020	\$ (194,025)	\$ (194,025)
PROFESSIONAL STAFFING		\$ (105,410)	\$ (105,410)
INSTRUCTIONAL SUPPLIES & MATERIALS	1010 - 2390	\$ (31,842)	\$ (31,842)
PROFESSIONAL DEVELOPMENT	1160	\$ (20,649)	\$ (20,649)
INSTRUCTIONAL CONTRACTED SERVICES	1130	\$ (50,000)	\$ (50,000)
CAPITAL OUTLAY	4610	\$ (17,500)	\$ (17,500)
INFORMATION TECHNOLOGY	4630	\$ (28,715)	\$ (28,715)
SPECIAL EDUCATION TRANSPORTATION	4670	\$ (202,287)	\$ (202,287)
COMPUTER INSTRUCTION (Software & Materials)	1020	\$ (42,000)	\$ (42,000)
ADMINISTRATION SUPPLIES & MATERIALS & SERVICES	3510, 3530	\$ (37,182)	\$ (37,182)
SUPPORT STAFF	1120	\$ (48,892)	\$ (48,892)
OPERATIONS & FIXED COSTS REDUCTION		\$ (778,503)	\$ (778,503)
TOTAL REDUCTIONS IN PRELIMINARY REQUEST		-2.8%	-2.8%
TOTAL		<u>\$ 1,464,882</u>	<u>\$ 1,464,882</u>
TOTAL INCREASES %		5.22%	5.22%
TOTAL ADDITIONAL REDUCTIONS TO BE IDENTIFIED TO MEET TENTATIVE GUIDELINE			\$ (1,262,779)
GROWTH AT FY2019 TENTATIVE CONCORD FINANCE COMMITTEE GUIDELINE		0.72%	\$ 202,103



CCRS

Assessment Ratio Impact:

		FY18 SC Adopted Budget	FY19 Preliminary Budget Needs	FY19 Preliminary Budget Change \$	FY19 / FY18 Preliminary Budget %	FY19 Preliminary FINCOM Guideline	FY19 Preliminary Budget Change \$	FY19 / FY18 Preliminary Budget %
Concord-Carlisle Regional High School								
Operations	\$	28,042,499	29,507,381	\$ 1,464,882	→ 5.22%	28,244,602	\$ 202,103	→ 0.72%
Debt Service	*	4,984,609	4,647,700	(336,909)	-6.76%	4,647,700	(336,909)	-6.76%
Total Budget		33,027,108	34,155,081		3.42%	32,892,302		-0.41%
Financing Sources								
State Aid - Chapter 70		2,321,678	2,429,801	* 108,123	4.66%	2,429,801	* 108,123	4.66%
State Aid - MSBA (Excluded Debt)		0	0			0		
State Aid -								
-- Regional Transportation		505,311	388,038	* (117,273)	-23.21%	388,038	* (117,273)	-23.21%
-- Charter Tuition Reimbursement		16,963	4,465	* (12,498)	-73.68%	4,465	* (12,498)	-73.68%
-- Charter Facility Reimbursement		0	0	-		0	-	
District Funds								
-- Excess & Deficiency		700,000	500,000	(200,000)	-28.57%	500,000	(200,000)	-28.57%
-- Investment Income		50,499	20,000	(30,499)	-60.40%	20,000	(30,499)	-60.40%
-- Miscellaneous Income		50,000	15,000	(35,000)	-70.00%	15,000	(35,000)	-70.00%
		3,644,613	3,357,304		-7.88%	3,357,304		-7.88%
Assessments to Member Towns	\$	29,382,495	30,797,777		4.82%	29,534,998		0.52%
Total Financing Sources		33,027,108	34,155,081	0	3.42%	32,892,302	0	-0.41%
Assessments								
<i>Concord</i>	**	73.51%	75.46%			75.46%		
Within the levy limit	\$	17,935,005	19,732,848	1,797,843	→ 10.02%	18,779,955	844,950	→ 4.71%
Debt service		3,561,484	3,404,571	(156,913)	-4.41%	3,404,571	(156,913)	-4.41%
School Bus Debt Service		102,583	102,583	-		102,583	-	
		21,599,072	23,240,002	1,640,930	7.60%	22,287,109	688,037	3.19%
<i>Carlisle</i>	**	26.49%	26.54%			24.56%		
Within the levy limit		6,463,043	6,940,230	477,187	7.38%	6,112,320	(350,723)	-5.43%
Debt service		1,320,380	1,233,500	(86,880)	-6.58%	1,141,475	(178,905)	-13.55%
		7,783,423	8,173,730	390,307	5.01%	7,253,795	(529,628)	-6.80%
Total Assessments	\$	29,382,495	31,413,732	390,307	6.91%	29,540,904	(529,628)	0.54%

Operating Budget Impact of 4.71% Assessment Growth with Enrollment

Shift		FY18 SC Adopted Budget	FY19 Preliminary Budget Needs	FY19 Preliminary Budget Change \$	FY19 / FY18 Preliminary Budget %	FY19 Preliminary FINCOM Guideline	FY19 Preliminary Budget Change \$	FY19 / FY18 Preliminary Budget %
Concord-Carlisle Regional High School								
Operations	\$	28,042,499	29,507,381	\$ 1,464,882	5.22%	28,244,602	\$ 202,103	0.72%
Debt Service		4,984,609	4,647,700	(336,909)	-6.76%	4,647,700	(336,909)	-6.76%
Total Budget		33,027,108	34,155,081		3.42%	32,892,302		-0.41%
Financing Sources								
State Aid - Chapter 70		2,321,678	2,429,801 *	108,123	4.66%	2,429,801 *	108,123	4.66%
State Aid - MSBA (Excluded Del		0	0			0		
Prior Year Reserved Debt Service		162						
State Aid -								
-- Regional Transportation		505,311	388,038 *	(117,273)	-23.21%	388,038 *	(117,273)	-23.21%
-- Charter Tuition Reimbursement		16,963	4,465 *	(12,498)	-73.68%	4,465 *	(12,498)	-73.68%
-- Charter Facility Reimbursement		0	0	-		0	-	
District Funds								
-- Excess & Deficiency		700,000	500,000	(200,000)	-28.57%	500,000	(200,000)	-28.57%
-- Investment Income		50,499	20,000	(30,499)	-60.40%	20,000	(30,499)	-60.40%
-- Miscellaneous Income		50,000	15,000	(35,000)	-70.00%	15,000	(35,000)	-70.00%
		3,644,613	3,357,304		-7.88%	3,357,304		-7.88%
Assessments to Member Towns	\$	29,382,495	30,797,777		4.82%	29,534,998		0.52%
Total Financing Sources		33,027,108	34,155,081	0	3.42%	32,892,302	0	-0.41%
Assessments								
Concord								
		73.51%	75.46%			75.46%		
Within the levy limit	\$	17,935,005	19,732,848	1,797,843	10.02%	18,779,955	844,950	4.71%
Debt service		3,561,484	3,404,345	(157,139)	-4.41%	3,404,345	(157,139)	-4.41%
School Bus Debt Service		102,583	102,809	226		102,809	226	
		21,599,072	23,240,002	1,640,930	7.60%	22,287,109	688,037	3.19%
Carlisle								
		26.49%	24.54%			24.54%		
Within the levy limit		6,463,043	6,417,229	(45,814)	-0.71%	6,107,343	(355,700)	-5.50%
Debt service		1,320,380	1,140,546	(179,834)	-13.62%	1,140,546	(179,834)	-13.62%
		7,783,423	7,557,775	(225,648)	-2.90%	7,247,889	(535,534)	-6.88%
Total Assessments	\$	29,382,495	30,797,777	(225,648)	4.82%	29,534,998	(535,534)	0.52%

		FY18 SC Adopted Budget	FY19 Preliminary Budget Needs	FY19 Preliminary Budget Change \$	FY19 / FY18 Preliminary Budget %	FY19 Preliminary FINCOM Guideline	FY19 Preliminary Budget Change \$	FY19 / FY18 Preliminary Budget %
Concord-Carlisle Regional High School								
Operations	\$	28,042,499	29,507,381	\$ 1,464,882	→ 5.22%	28,904,787	\$ 862,288	→ 3.07%
Debt Service		4,984,609	4,647,700	(336,909)	-6.76%	4,647,700	(336,909)	-6.76%
Total Budget		33,027,108	34,155,081		3.42%	33,552,487		1.59%

Operating Budget Impact of 4.71% Assessment Growth w/o Enrollment Shift

<u>Assessments</u>								
<i>Concord</i>		73.51%	73.51%			73.51%		
Within the levy limit	\$	17,935,005	19,222,922	1,287,917	→ 7.18%	18,779,955	844,950	→ 4.71%
Debt service		3,561,484	3,313,715	(247,769)	-6.96%	3,316,372	(245,112)	-6.88%
School Bus Debt Service		102,583	100,152	(2,431)		100,152	(2,431)	
		21,599,072	22,636,789	1,037,717	4.80%	22,196,479	597,407	2.77%
<i>Carlisle</i>		26.49%	26.49%			26.49%		
Within the levy limit		6,463,043	6,927,155	464,112	7.18%	6,767,528	304,485	4.71%
Debt service		1,320,380	1,231,176	(89,204)	-6.76%	1,231,176	(89,204)	-6.76%
		7,783,423	8,158,331	374,908	4.82%	7,998,704	215,281	2.77%
Total Assessments	\$	29,382,495	30,795,120	374,908	4.81%	30,195,183	215,281	2.77%

		FY18 SC Adopted Budget	FY19 Preliminary Budget Needs	FY19 Preliminary Budget Change \$	FY19 / FY18 Preliminary Budget %	FY19 Preliminary FINCOM Guideline	FY19 Preliminary Budget Change \$	FY19 / FY18 Preliminary Budget %
Concord-Carlisle Regional High School								
Operations	\$	28,042,499	29,507,381	\$1,464,882	→ 5.22%	28,244,602	\$ 202,103	→ 0.72%
Debt Service		4,984,609	4,647,700	(336,909)	-6.76%	4,647,700	(336,909)	-6.76%
Total Budget		33,027,108	34,155,081		3.42%	32,892,302		-0.41%

Operating Budget Impact of 4.71% Assessment Growth with Enrollment Shift

Assessments								
<i>Concord</i>		73.51%	75.46%			75.46%		
Within the levy limit	\$	17,935,005	19,732,848	1,797,843	→ 10.02%	18,779,955	844,950	→ 4.71%
Debt service		3,561,484	3,404,345	(157,139)	-4.41%	3,404,345	(157,139)	-4.41%
School Bus Debt Service		102,583	102,809	226		102,809	226	
		21,599,072	23,240,002	1,640,930	7.60%	22,287,109	688,037	3.19%
<i>Carlisle</i>		26.49%	24.54%			24.54%		
Within the levy limit		6,463,043	6,417,229	(45,814)	-0.71%	6,107,343	(355,700)	-5.50%
Debt service		1,320,380	1,140,546	(179,834)	-13.62%	1,140,546	(179,834)	-13.62%
		7,783,423	7,557,775	(225,648)	-2.90%	7,247,889	(535,534)	-6.88%
Total Assessments	\$	29,382,495	30,797,777	(225,648)	4.82%	29,534,998	(535,534)	0.52%

CCRSB FY2019 Budget

DESCRIPTION	FY19 Preliminary Budget 11.14.2017
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SOURCES OF REVENUE

LOCAL SOURCES

ASSESSMENTS	\$ 30,797,777
EXCESS & DEFICIENCY	500,000
INVESTMENT INCOME	20,000
MISCELLANEOUS INCOME	15,000
PRIOR YEAR RESERVED DEBT SERVICE	

STATE SOURCES (DOE)

CHAPTER 70	2,429,801
REGIONAL TRANSPORTATION AID	388,038
CHARTER TUITION REIMBURSEMENTS	4,465

OTHER STATE SOURCES

TOTAL REVENUE BUDGET	<u><u>\$ 34,155,081</u></u>
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PROJECTED USES OF REVENUE

SALARIES	\$ 19,528,216
NON-SALARIES	\$ 9,179,165
DEBT SERVICE	\$ 4,647,700
OPEB LIABILITY	\$ 800,000

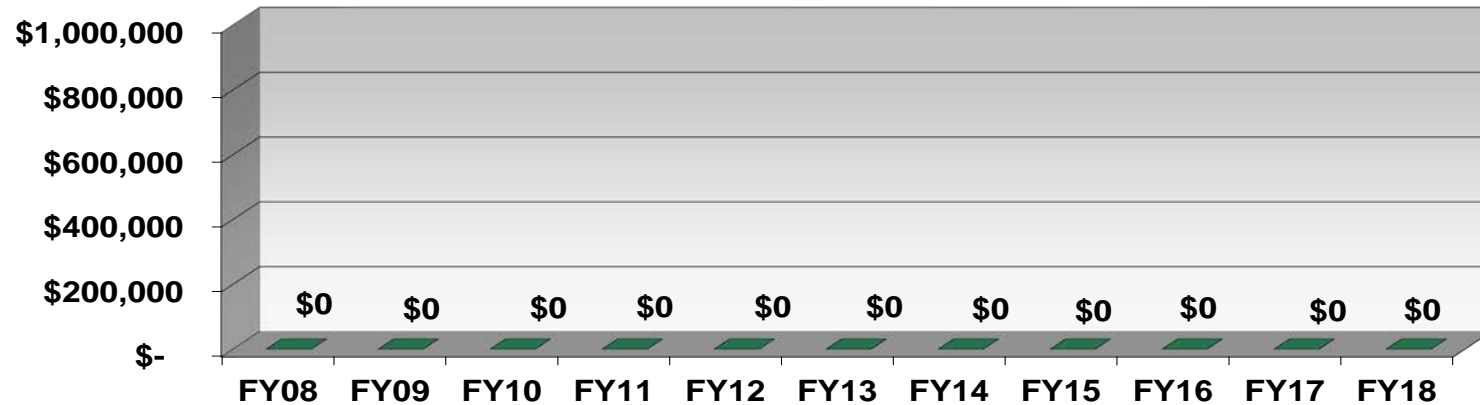
TOTAL EXPENSES BUDGET	<u><u>\$ 34,155,081</u></u>
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CCRSB FY2019 Budget

DESCRIPTION	FY14 SC Adopted Budget = FinCom GL	FY15 SC Adopted Budget = FinCom GL	FY16 SC Adopted Budget = FinCom GL	FY17 SC Adopted Budget = FinCom GL	FY18 SC Adopted Budget = FinCom GL	FY19 Preliminary Budget 11.14.2017	FY19 Tentative Finance Committee Guideline
NET OPERATING BUDGET	\$ 23,886,464	\$ 24,605,506	\$ 25,802,829	\$ 26,608,381	\$ 28,042,499	\$ 29,507,381	\$ 28,244,602
OPERATING BUDGET % INCREASE	1.01%	3.01%	4.87%	3.12%	5.39%	5.22%	0.72%
5 Year Operating Average Increases	3.42%	2.92%	2.90%	2.76%	3.48%	4.32%	3.42%
<i>OPEB Actual & Planned Contributions</i>	\$76,954	\$350,000	\$489,691	\$705,000	\$735,499	\$800,000	\$800,000
SALARIES	\$ 15,833,348	\$ 16,124,599	\$ 16,889,996	\$ 17,420,598	\$ 18,673,176	\$ 19,528,216	
NON - SALARIES	8,053,116	8,480,907	8,912,802	9,187,782	9,369,323	9,979,165	
DEBT SERVICE AMOUNTS	2,419,139	2,831,824	4,840,209	5,133,393	4,984,609	4,647,700	4,647,700
TOTAL	\$ 26,305,603	\$ 27,437,330	\$ 30,643,007	\$ 31,741,774	\$ 33,027,108	\$ 34,155,081	\$ 32,892,302

Concord-Carlisle Regional School District

CCRSD 11 Year Override History



FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
6.51%	6.41%	3.74%	5.85%	4.95%	3.84%	1.78%	1.01%	3.01%	4.87%	3.12%	5.11%
5 Year Average Operating Budget Increase FY14 - FY18								3.4%			
10 Year Average Operating Budget Increase FY09 - FY18								3.7%			

CCRSB FY2019 Budget

Concord

Operating Assessment Required at SC Level \$19,732,848

Operating Assessment Required at FC Level \$18,779,955

Delta Between Levels \$952,833

Debt Assessment (Remains Constant) \$3,507,154

Carlisle

Operating Assessment Required at SC Level \$6,417,229

Operating Assessment Required at FC Level \$6,107,343

Delta Between Levels \$309,886

Debt Assessment (Remains Constant) \$1,140,546