

Concord-Carlisle Regional School District
Budget Subcommittee
Minutes of October 10, 2018
12:00 PM

Present: Heather Bout, Christine Lear, Wally Johnston, Laurie Hunter, Jared Stanton, Nikki Scott

1. **Call to Order.** Heather Bout called the meeting to order at 12:05 PM and noted the meeting is being recorded.
2. **Approval of minutes** – 8/14/18, 9/4/18– The minutes were unanimously approved.
3. **FY20 Budget Creation Update** – Jared reported that he presented the FY20 Preliminary Budget Report (CPS & CCRSD) to the School Committee. There will be additions to the preliminary reports. The most important thing to keep in mind especially with CPS is that it will be created by location; you will see school, elementary or district per our chart of accounts in the way the FY20 book will be organized. When the official Budget Book is completed it will have the chart of accounts and will include a narrative.

As to a Zero based budget a question was asked about historicals and whether they get tossed out. Jared looks at 3 to 5 years of historicals when it comes to salaries. When building the FY20 budget he's looking at 3 to 5 years' worth of actuals as to what were in those lines, what was budgeted in those lines. The budget is being built from scratch. In the zero based budget process the presentation will have everything which is known at the time; we don't know the unknowns, we can put in contingencies as to what the comfort level is.

Heather's wanted a better understanding on the shift to going location based. Understanding exactly what that means in terms of numbers or do we see it in two different ways. Jared explained that you see the same numbers in another way. In the past it was presented program based.

A question about charting, for K: K was tracked separately because it was not a mandated grade. Preschool is another discussion because it's its own entity with a lot of variables, regular ed to special ed to mandates. It was agreed to have a meeting on this. Laurie mentioned that they are talking to the same vendor to do a PK review since it was not included with K8.

Heather wanted clarification on district-wide. Everything will be spelled out in the budget book.

In the Regional budget there is only one location so we'll break that one location out by programs. At the regional side you have the revenues, the debt service, health insurance, OPEB. Jared discussed OPEB and E&D.

There was a question regarding the funding of buses. Jared reported that we are working on a 10-year cycle (4 buses each year). We also need to be thinking about capital expenditures for the high school in order to maintain the building.

Jared went over the allocation of split costs between Concord and Carlisle. Splits costs are those shared by Concord Public Schools and Concord-Carlisle Regional.

4. **FY19 Budget Status Update-** Jared indicated he and Laurie would be meeting with the elementary principals on October 29 and the high school and middle school principals on November 2.

The next meeting of the Budget Subcommittee will be October 25th at noon.

6. **Adjourn** – Meeting adjourned at 1:28 PM

Approved: 10/25/18