

SC Budget Subcommittee Meeting, 1/30/18, Ripley Building, Conference. Room. 1, 1pm
Present: Bob Grom, Wally, Laurie Hunter, June Rzepczynski, John Flaherty, John Hickling,
Melissa McMorrow, Dean Banfield.

Absent: Linda Miller

Wally chaired the meeting. Minutes for the 1/18/17 meeting were approved.

Teacher Contracts/Medical payments - The teacher contracts from all benchmark towns were studied, and a summary table was provided showing what was specified in each contract. Towns vary in the level of specification of class size, number of sections, and pupil load for each teacher, with some towns being very specific, some having targets, and some not specifying any details at all. Some contracts went into great detail about when teachers were required to be available to students and parents and before and after school, while again some towns were less specific or did not mention it. In general, there were no huge outlier districts, but Concord was unique in having a lighter pupil per teacher load and especially in having teachers at CCHS only teach four sections.

A second handout had a table showing which contracts specified how much of a teacher's health insurance premiums were covered by the district. We are on the low side at about 50%, but other districts are working their way down to this level. It was brought up that some teacher unions prefer to have this money go towards salary levels instead of health care since it will increase their retirement income later.

The third handout listed whether non-resident children could enroll where their parents teach. Concord and Carlisle are more generous than most towns, but this isn't a large factor in the budget.

Transportation - To try to narrow down how to present the transportation data, four ideas were proposed:

- 1) A narrative discussing how complex this category is to quantify
- 2) Aggregate all numbers to try to get one total per town
- 3) If some data point is constant enough to compare across towns
- 4) Only benchmark similar towns, e.g., leave out Belmont

Some new transportation cost DESE data was found via a table of the EOYRs (End of Year Reports) for districts for the last 5 years. The EOYR is a document each district has to file with the state at the end of September showing expenditures in many categories. In theory, each category is calculated using the a methodology specified by the state, so this may allow a better apples-to-apples comparison. There seems to be an out of district transportation cost and a transportation cost which includes many outside sources of income, including fees and government reimbursements.

For next meeting, three members will get together and investigate how each data source is determined and decide what the final benchmarking data will be. A beginning suggestion is to calculate a "total cost to operate transportation per student" (including fees, etc. but perhaps pulling out OOD) and a "total cost/mile of roads in town".

OPEB - Many towns are funding this liability less than we are, which lowers their overall cost per pupil for now, but is building up a huge liability for them for the future. We can definitely compare direct annual contributions and total funds accumulated for regional districts. We can calculate "funding cost/pupil" for last year and show the % funding of the Actuarial Required Contribution (ARC).

For single-town plans, e.g., CPS, towns with K-12 schools, the % funding of ARC in the available database includes all town employees, not just school employees. We can use it for the % funded, but not calculate the actual value paid from the school budget. In order to calculate the contributions for school employees, there needs to be a way to find the % of school employees vs. town employees in each town. Someone will look into whether this data is available.

Fees - Some districts charge a LOT of fees, which is partly why their cost per student is lower than ours. Should we benchmark that? Should we make an attempt to quantify how much of each town's cost/student is being offset by fees? This would allow a comparison of the "cost to provide a service/pupil", as well as the "taxpayer contribution toward the cost of a service/pupil", across towns.

OOD - Before next meeting, someone will research to see if it is possible to find data on OOD costs and number of OOD pupils for other districts. We can look to see if our ability to meet the needs of special needs students in the district is saving money compared to districts who do not have "in-house" programs.

The focus of the next meeting will again be on what to present and how to present the researched benchmarking information, specifically looking at drafts of Transportation and OPEB areas, and discussing technology, OOD, Fees, etc..

The meeting was adjourned at 2:55p

Next meeting will be Friday, Feb 9th, 2018, 3-4:30p at Ripley.