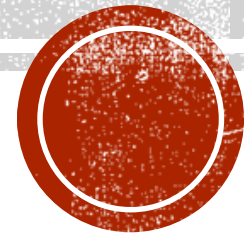


SUPERINTENDENT'S FY22 CCRSD RECOMMENDED BUDGET

School Committee Presentation 1

2-23-21



FY22 BUDGET TIMELINE

- ✓ FEBRUARY 23RD – FY22 CCRSD SUPERINTENDENT’S RECOMMENDED BUDGET PRESENTED TO THE SCHOOL COMMITTEE
- FEBRUARY 23RD – MARCH 19TH – SCHOOL COMMITTEE TIMELINE TO VOTE THE FY22 CCRSD BUDGET
- FEBRUARY 26TH – FINAL GUIDELINE WITH BE PUBLISHED BY THE CONCORD FINANCE COMMITTEE
- FEBRUARY 27TH – CONCORD WARRANT BUDGET PREVIEW MEETING (WARRANT OPENS)
- MARCH 1ST – BUDGET PRESENTATION TO THE CARLISLE FINANCE COMMITTEE (CONCORD TBD)
- MARCH 9TH – PLACEHOLDER FOR FY22 CCRSD PUBLIC HEARING
- MARCH 19TH – WARRANT ARTICLES DUE TO CONCORD (CONCORD WARRANT CLOSES ON 3-27)
- APRIL 30TH – FY22 CCRSD BUDGET BOOKS WILL BE AVAILABLE TO THE PUBLIC
- MAY 6TH – CONCORD FINANCE COMMITTEE PUBLIC HEARING (CARLISLE TBD)
- MAY 25TH – WARRANT ARTICLE MOTIONS ARE DUE TO CONCORD (CARLISLE TBD)
- JUNE 13TH – CONCORD ANNUAL TOWN MEETING (CARLISLE TBD)

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
 - ✓ REVENUE
 - ✓ SPECIAL EDUCATION
 - ✓ IN DISTRICT SERVICES
 - ✓ OUT OF DISTRICT TUITIONS
 - ✓ STAFFING MODEL (I.E. TUTORS, ASSISTANTS)
 - ✓ CIRCUIT BREAKER
 - ✓ SUPPLIES/MATERIALS, LEGAL, TEXTBOOKS, EQUIPMENT, LEASES, COPIERS, CELLPHONES, VEHICLES, GRANTS, REVOLVING ACCOUNTS, TRANSPORTATION, FEES (ACTIVITY & BUILDING USE)

FY22 SUPERINTENDENT'S RECOMMENDED BUDGET BY 1000 FUNCTION

| <u>FUNCTION</u> | <u>DESE 1000</u> | <u>FY20 Budget</u> | <u>FY20 Actual</u> | <u>FY21 Budget</u> | <u>FY22 Requested Budget</u> | <u>FY22 vs FY21 Budget Difference</u> | <u>Percentage Increase</u> |
|-----------------|---|--------------------|--------------------|--------------------|------------------------------|---------------------------------------|----------------------------|
| 1000 | DISTRICT LEADERSHIP & ADMINISTRATION | 1,518,911 | 1,499,437 | 1,591,167 | 1,637,570 | 46,403 | 2.92% |
| 2000 | INSTRUCTIONAL LEADERSHIP | 17,355,289 | 17,452,742 | 18,134,660 | 19,077,902 | 943,242 | 5.20% |
| 3000 | OTHER SCHOOL SERVICES | 2,650,082 | 2,505,199 | 2,839,295 | 2,987,875 | 148,580 | 5.23% |
| 4000 | MAINTENANCE | 1,817,908 | 1,776,624 | 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 | 345,898 | 386,561 | 349,560 | 400,111 | 50,551 | 14.46% |
| 8000 | DEBT RETIREMENT & 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 | 1,976,907 | 1,934,498 | 1,629,658 | -304,840 | -15.76% |
| | <u>GRAND TOTAL:</u> | 34,450,810 | 33,457,703 | 34,958,922 | 35,781,033 | 822,111 | 2.35% |

FY22 BUDGET DRIVERS BY EXPENSE TYPE

| | |
|--|------------------|
| ▪ SALARY-TEACHERS | 660,122 (4.7%) |
| ▪ INCLUDES ADDITIONAL .8 FTE SPECIAL ED COORDINATOR (CCRS D SHARE) | |
| ▪ CARES ACT OFFSET | 185,116 (100%) |
| ▪ SOFTWARE/HARDWARE | 129,255 (69.22%) |
| ▪ 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%) |
| ▪ INCLUDES ADDITIONAL .9 FTE MAINTENANCE INCREASE | |
| ▪ VEHICLES (BUSES) | 51,653 (15.77%) |
| ▪ 2 NEW BUS LEASES | |

FY22 BUDGET DRIVERS BY EXPENSE TYPE (CONT.)

- SALARY-SUPPORT STAFF 47,667 (3.32%)
- CASE TRANSPORTATION 39,641 (6.28%)
- CONTRACT SERVICES 31,447 (3.80%)

TOTAL FY22 BUDGET DRIVERS: 1,403,741

FY22 COST SAVINGS BY EXPENSE TYPE

| | |
|---|------------------------|
| ▪ 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 | -54,643 (-4.63%) |
| ▪ CURRICULUM/TEXTBOOKS | -33,474 (-41.60%) |
| <u>TOTAL FY22 COST SAVINGS:</u> | <u>-648,693</u> |

FY22 REQUESTED FTE'S

| <u>CATEGORY</u> | <u>FY21 BUDGET</u> | <u>FY21 BUDGETED FTE'S</u> | <u>FY22 REQUESTED BUDGET</u> | <u>FY22 VS FY21 DIFFERENCE</u> | <u>FY22 REQUESTED FTE'S</u> | <u>FTE DIFFERENCE</u> |
|---|---------------------------|-----------------------------------|-------------------------------------|---------------------------------------|------------------------------------|------------------------------|
| SALARY-TEACHER | 14,056,734 | 130.13 | 14,716,856 | 660,122 | 130.55 | 0.42 |
| SALARY-ASSISTANT/TUTOR | 1,179,119 | 27.91 | 1,124,476 | -54,643 | 24.54 | -3.37 |
| SALARY-SUPPORT STAFF | 1,434,908 | 23.95 | 1,482,575 | 47,667 | 23.95 | 0.00 |
| SALARY-DRIVERS | 393,642 | 12.85 | 395,943 | 2,301 | 12.85 | 0.00 |
| SALARY-MAINTENANCE/CUSTODIANS | 804,586 | 11.00 | 881,122 | 76,536 | 11.90 | 0.90 |
| SALARY-MANAGER/COORDINATOR | 568,221 | 5.20 | 580,171 | 11,950 | 5.20 | 0.00 |
| SALARY-NURSE | 197,762 | 2.00 | 288,271 | 90,509 | 3.00 | 1.00 |
| SALARY-PRINCIPAL/ASST. PRINCIPAL | 466,451 | 3.00 | 474,615 | 8,164 | 3.00 | 0.00 |
| SALARY-FINANCE OFFICE | 213,973 | 2.50 | 209,801 | -4,172 | 2.30 | -0.20 |
| SALARY-ADMINISTRATION | 396,010 | 2.20 | 416,026 | 20,016 | 2.20 | 0.00 |
| SALARY-MECHANICS | 98,927 | 1.20 | 99,575 | 648 | 1.20 | 0.00 |
| <u>GRAND TOTAL:</u> | <u>19,810,333</u> | <u>221.94</u> | <u>20,669,431</u> | <u>859,098</u> | <u>220.69</u> | <u>-1.25</u> |

SALARY-TEACHER FTE MOVING PARTS

- ENGLISH TEACHER SALARY: -.88 FTE
- WORLD LANGUAGE +.25 FTE
- MATHEMATICS TEACHER -.75 FTE
- SPECIAL EDUCATION TEACHERS +1.80 FTE

TEACHER FTE INCREASE: +.42 FTE

FY22 REQUESTED FTE'S (CONT.)

| <u>CATEGORY</u> | <u>FY21 BUDGET</u> | <u>FY21 BUDGETED FTE'S</u> | <u>FY22 REQUESTED BUDGET</u> | <u>FY22 VS FY21 DIFFERENCE</u> | <u>FY22 REQUESTED FTE'S</u> | <u>FTE DIFFERENCE</u> |
|---|---------------------------|-----------------------------------|-------------------------------------|---------------------------------------|------------------------------------|------------------------------|
| SALARY-TEACHER | 14,056,734 | 130.13 | 14,716,856 | 660,122 | 130.55 | 0.42 |
| SALARY-ASSISTANT/TUTOR | 1,179,119 | 27.91 | 1,124,476 | -54,643 | 24.54 | -3.37 |
| SALARY-SUPPORT STAFF | 1,434,908 | 23.95 | 1,482,575 | 47,667 | 23.95 | 0.00 |
| SALARY-DRIVERS | 393,642 | 12.85 | 395,943 | 2,301 | 12.85 | 0.00 |
| SALARY-MAINTENANCE/CUSTODIANS | 804,586 | 11.00 | 881,122 | 76,536 | 11.90 | 0.90 |
| SALARY-MANAGER/COORDINATOR | 568,221 | 5.20 | 580,171 | 11,950 | 5.20 | 0.00 |
| SALARY-NURSE | 197,762 | 2.00 | 288,271 | 90,509 | 3.00 | 1.00 |
| SALARY-PRINCIPAL/ASST. PRINCIPAL | 466,451 | 3.00 | 474,615 | 8,164 | 3.00 | 0.00 |
| SALARY-FINANCE OFFICE | 213,973 | 2.50 | 209,801 | -4,172 | 2.30 | -0.20 |
| SALARY-ADMINISTRATION | 396,010 | 2.20 | 416,026 | 20,016 | 2.20 | 0.00 |
| SALARY-MECHANICS | 98,927 | 1.20 | 99,575 | 648 | 1.20 | 0.00 |
| <u>GRAND TOTAL:</u> | <u>19,810,333</u> | <u>221.94</u> | <u>20,669,431</u> | <u>859,098</u> | <u>220.69</u> | <u>-1.25</u> |

GRANT/REVOLVING ACCOUNT SALARY/EXPENSES OFFSET

- METCO SALARIES (METCO GRANT): 262,090 (75,908 TRANS DRIVERS)
- CAMPUS MONITORS (PARKING LOT REV ACCOUNT): 50,000 (+25,000 OVER FY21)
- TITLE I: 159,000

FY22 SPECIAL EDUCATION TUITIONS

| <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> |
| TOTAL CCRSD TUITIONS: | 2,565,025 |

| <u>TUITION OFFSETS</u> | <u>AMOUNT</u> |
|--------------------------------------|------------------|
| CIRCUIT BREAKER: | (588,821) |
| IDEA GRANT: | <u>(380,000)</u> |
| TOTAL CCRSD TUITIONS OFFSETS: | 968,821 |

FY22 SPECIAL EDUCATION TUITIONS (CONT.)

**PROJECTED FY22 OUT OF DISTRICT (OOD)
TUITIONS**

33 STUDENTS OOD

FY21 BUDGETED OUT OF DISTRICT TUITIONS

35 STUDENT OOD

EXCESS & DEFICIENCY PROJECTIONS (E&D)

Balance 6/30/2019 (FY19): 1,376,858 (3.90%)

FY20 Budget Performance

FY20 Revenues in Excess of Budget +569,750

FY20 Expenditures Less than Budget +67,994

FY20 Budget Performance

6/30/2019 E&D used to fund FY21 Budget -300,000

Estimated E&D Estimate 6/30/2020: 1,714,602 (4.99%)

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 |
| | | 71,016 | 136,505 | 130,339 | 201,894 | 135,198 |

OTHER POST EMPLOYMENT BENEFITS (OPEB)

| Fiscal Year | Required Contribution | Actual/Proposed Contribution |
|-------------|-----------------------|------------------------------|
| 2018 | 711,862.00 | 735,499.00 |
| 2019 | 676,103.00 | 600,000.00 |
| 2020 | 593,540.00 | 563,444.00 |
| 2021 | 548,087.00 | 550,000.00 |
| 2022 | 487,953.00 | 550,000.00 |

TRANSPORTATION

FLEET

| YEAR | MAKE | TYPE | MILEAGE |
|------|-----------|------------|---------|
| 2008 | Thomas | Bus | 194,686 |
| 2008 | Thomas | Bus | 196,373 |
| 2009 | Thomas | Bus | 160,972 |
| 2010 | Thomas | Bus | 154,774 |
| 2012 | Thomas | Bus | 137,531 |
| 2017 | Thomas | Bus | 84,015 |
| 2017 | Thomas | Wheelchair | 37,630 |
| 2017 | Thomas | Bus | 72,023 |
| 2017 | Thomas | Bus | 80,487 |
| 2017 | Blue Bird | Bus | 48,033 |
| 2018 | Blue Bird | Bus | 24,343 |
| 2018 | Blue Bird | Bus | 24,961 |
| 2018 | Blue Bird | Bus | 26,145 |
| 2018 | Blue Bird | Bus | 31,910 |
| 2018 | Blue Bird | Bus | 27,958 |
| 2018 | Blue Bird | Bus | 29,400 |
| 2018 | Blue Bird | Bus | 26,836 |
| 2020 | Thomas | Bus | 5,061 |
| 2020 | Thomas | Bus | 3,521 |
| 2021 | Blue Bird | Bus | 1,200 |
| 2021 | Blue Bird | Bus | 1,163 |
| 2021 | Blue Bird | Bus | 1,127 |

DRIVER FTE'S

REGULAR ROUTES: 12.85

METCO ROUTES: 2.38

TOTAL DRIVER FTE'S: 15.23

HEALTH INSURANCE

FY18-FY22 Health Insurance Costs

(Active Employees)

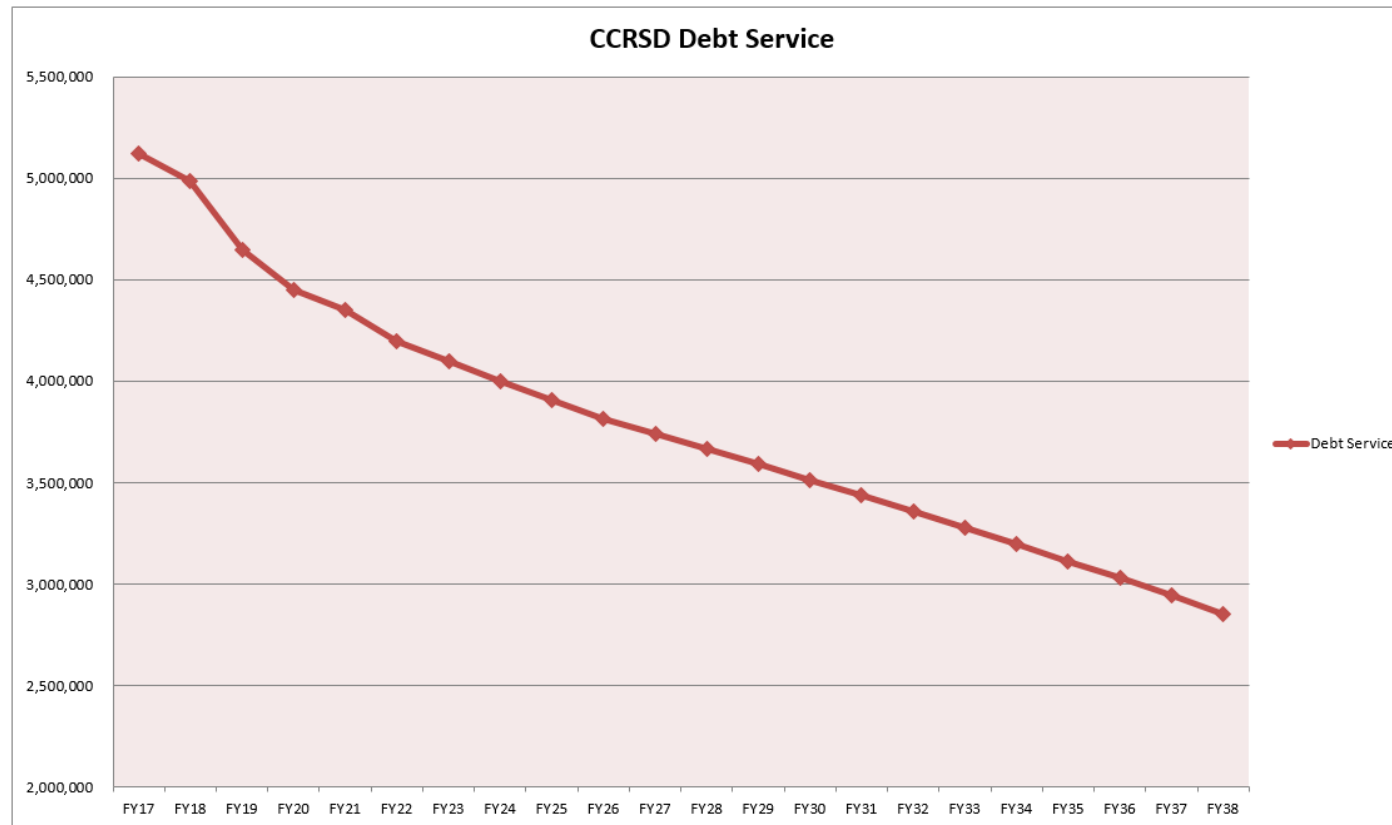
- FY18: \$1,039,901
- FY19: \$1,107,605
- FY20: \$1,143,614
- FY21: \$1,230,000 (estimated)
- FY22: \$1,383,803 (estimated)

(Retirees)

- FY18: \$272,750
- FY19: \$277,496
- FY20: \$287,322
- FY21: \$320,000 (estimated)
- FY22: \$360,000 (estimated)



DEBT SERVICE



CARES ACT

| <u>Entity</u> | <u>Grant Name</u> | <u>Fund Code</u> | <u>Grant Budget</u> | <u>Expended/Encumbered</u> | <u>Remaining Balance</u> |
|-------------------|--------------------------|------------------|---------------------|----------------------------|--------------------------|
| CCRS | CARES Act (DESE) | 102 | 297,000.00 | 297,000.00 | - |
| CCRS | DESE Emergency Relief | 113 | 26,263.00 | | 26,263.00 |
| CCRS | DESE Emergency Relief II | TBD | 99,799.40 | - | 99,799.40 |
| CCRS TOTAL | | | 423,062.40 | 297,000.00 | 126,062 |

FY22 GENERAL FUND REVENUE ESTIMATES

| | |
|---|-------------------------|
| ▪ Chapter 70 State Aid (Estimated) | 2,885,882 |
| ▪ Chapter 71 Transportation Reimbursement (Estimated) | 675,000 |
| ▪ Excess & Deficiency | 300,000 |
| ▪ Interest | 20,000 |
| ▪ Misc. Revenue | 30,000 |
| ▪ Rental Income | 20,000 |
| ▪ Charter Reimbursement | <u>1,359</u> |
| Total Estimated General Fund Revenue: | <u>3,932,241</u> |

FY22 ASSESSMENTS

FY 2022 Concord-Carlisle Regional School District Projected Revenue

| | | % Students 77.32% | % Students 22.68% | |
|--|-------------------|----------------------|----------------------|-------------------|
| | | Concord | Carlisle | Total |
| Budget (Excluding Transportation and Debt Service) | 30,823,190 | | | |
| Chapter 70 (State Aid) | -2,885,882 | | | |
| | 0 | | | |
| Excess and Deficiency (E&D) | -300,000 | | | |
| | 0 | | | |
| Misc Revenue | -30,000 | | | |
| Rental Income | -20,000 | | | |
| Interest | -20,000 | | | |
| Charter Reimbursement | -1,359 | | | |
| Amount above Chapt.70 and local revenue | 27,565,949 | 21,313,992 | 6,251,957 | 27,565,949 |

| | | | | |
|----------------------------------|---------------|---------------|---------------|---------------|
| Transportation | 765,931 | | | |
| Reg. Transp. Income (Chapter 71) | -675,000 | | | |
| Amount Above Reimb. | 90,931 | 70,308 | 20,623 | 90,931 |

| | | | | |
|-------------------------|------------------|------------------|----------------|------------------|
| Debt | 4,191,912 | | | |
| Amount to Assess | 4,191,912 | 3,241,186 | 950,726 | 4,191,912 |

| | | | | |
|---------------------|-------------------|--|--|--|
| Total Budget | 35,781,033 | | | |
|---------------------|-------------------|--|--|--|

FY22 ASSESSMENTS (CONT.)

| Assessment Comparison w/o Debt | Concord | Carlisle | Total |
|---|----------------|-----------------|----------------|
| FY2021 | 20,436,322 | 6,418,240 | 26,854,562 |
| FY2022 | 21,384,300 | 6,272,580 | 27,656,880 |
| Difference | 947,978 | -145,660 | 802,318 |
| | | | |
| Assessment Comparison w/Decreased Debt Service | Concord | Carlisle | Total |
| FY2021 | 23,747,968 | 7,458,297 | 31,206,265 |
| FY2022 | 24,625,486 | 7,223,306 | 31,848,792 |
| Difference | 877,518 | -234,991 | 642,527 |

CONCORD GUIDELINE

| | |
|---------------------|-------------------|
| Total Budget | 35,585,092 |
|---------------------|-------------------|

| Assessment Comparison w/o Debt | Concord | Carlisle | Total |
|---------------------------------------|----------------|-----------------|----------------|
| FY2021 | 20,436,322 | 6,418,240 | 26,854,562 |
| FY2022 | 21,232,798 | 6,228,141 | 27,460,939 |
| Difference | 796,476 | -190,099 | 606,377 |

| Assessment Comparison w/Decreased Debt Service | Concord | Carlisle | Total |
|---|----------------|-----------------|----------------|
| FY2021 | 23,747,968 | 7,458,297 | 31,206,265 |
| FY2022 | 24,473,984 | 7,178,867 | 31,652,851 |
| Difference | 726,016 | -279,430 | 446,586 |

ASSESSMENTS WITH FY21 ENROLLMENT

| Assessment Comparison w/o Debt | Concord | Carlisle | Total |
|--|----------------|-----------------|----------------|
| FY2021 | 20,436,322 | 6,418,240 | 26,854,562 |
| FY2022 | 21,046,886 | 6,609,994 | 27,656,880 |
| Difference | 610,564 | 191,754 | 802,318 |
| | | | |
| Assessment Comparison w/Decreased Debt Service | Concord | Carlisle | Total |
| FY2021 | 23,747,968 | 7,458,297 | 31,206,265 |
| FY2022 | 24,236,931 | 7,611,861 | 31,848,792 |
| Difference | 488,963 | 153,564 | 642,527 |

QUESTIONS

