

SUPERINTENDENT'S FY22 CCRSD RECOMMENDED BUDGET

School Committee Presentation 2

Public Hearing

3-9-21



FY22 BUDGET TIMELINE

- MARCH 9TH – 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	1,373,453	1,377,787	1,465,012	1,569,985	104,973	7.17%
2000	INSTRUCTIONAL LEADERSHIP	17,610,963	17,614,130	18,445,931	19,185,889	739,958	4.01%
3000	OTHER SCHOOL SERVICES	2,733,789	3,214,112	2,839,295	2,987,875	148,580	5.23%
4000	MAINTENANCE	1,845,908	1,777,807	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	360,898	506,698	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	2,275,152	1,749,382	1,567,597	-181,785	-10.39%
	<u>GRAND TOTAL:</u>	34,687,733	34,625,917	34,958,922	35,759,374	800,452	2.29%

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	107,667 (7.50%)
▪ INCLUDES 1.0 FTE METCO ACADEMIC LIAISON	
▪ CASE TRANSPORTATION	39,641 (6.28%)
▪ CONTRACT SERVICES	31,447 (3.80%)

<u>TOTAL FY22 BUDGET DRIVERS:</u>	<u>1,463,741</u>
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FY22 COST SAVINGS BY EXPENSE TYPE

▪ SPECIAL EDUCATION TUITIONS	-285,336 (-15.86%)
▪ <i>SPECIAL ED TUITIONS (-272,886)</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>-710,754</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	1,542,575	107,667	24.95	1.00
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>20,729,431</u>	<u>919,098</u>	<u>221.69</u>	<u>-.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>
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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:	2,151,137
OUT OF STATE TUITIONS:	222,827
COLLABORATIVE TUITIONS:	<u>129,000</u>
TOTAL CCRSD TUITIONS:	2,502,964

<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**

32 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>Projected Savings</u>				
<u>Retirement Date</u>	<u>FTE</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)

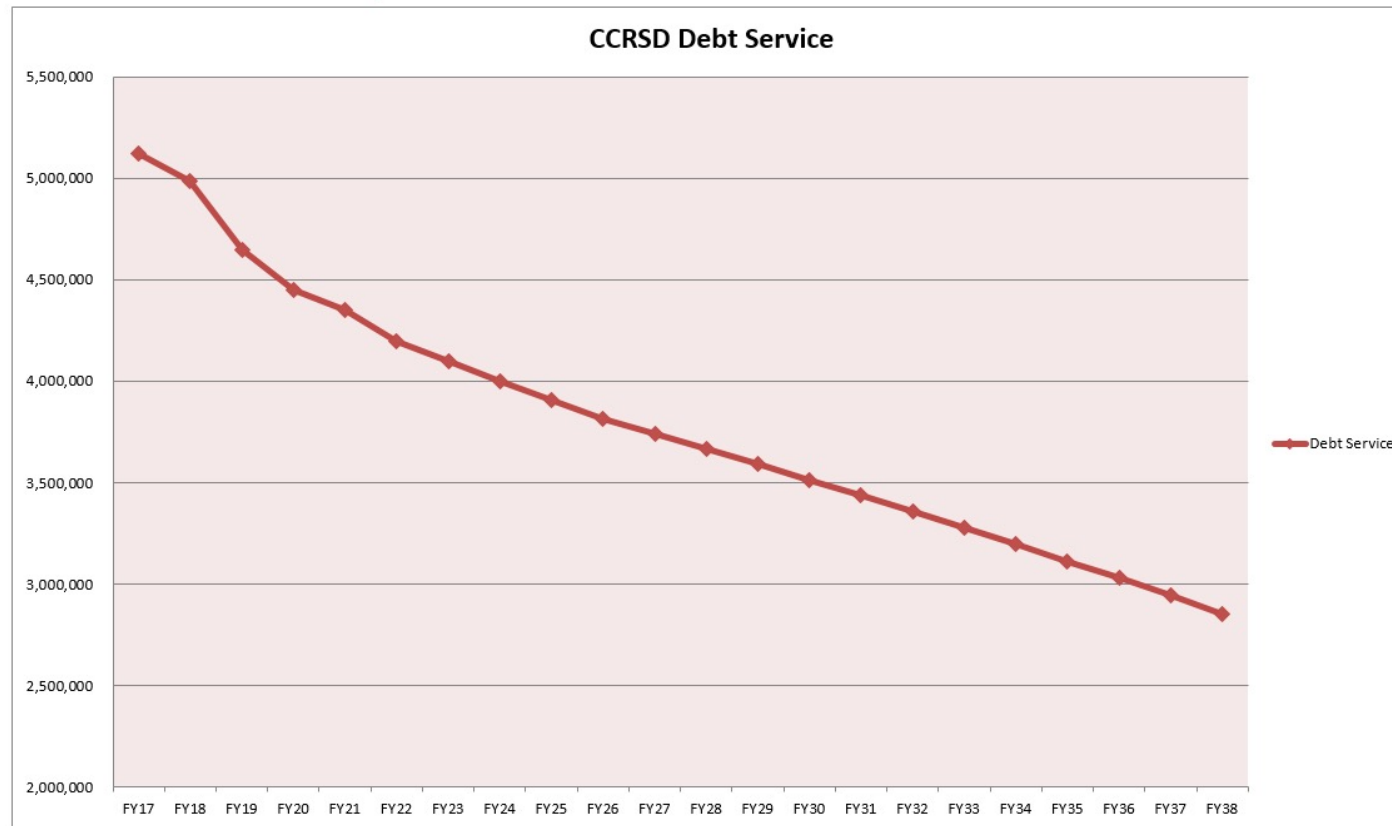
- FY18: \$1,039,901
- FY19: \$1,107,605
- FY20: \$1,143,614
- FY21: \$1,230,000 (estimated)
- FY22: \$1,383,803 (estimated)

(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>
CCRSD	CARES Act (DESE)	102	297,000.00	297,000.00	-
CCRSD	DESE Emergency Relief	113	26,263.00		26,263.00
CCRSD	DESE Emergency Relief II	TBD	99,799.40	-	99,799.40
CCRSD 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)	30,801,531			
Chapter 70 (State Aid)	-2,885,882	2,747,217		
	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	27,544,290	21,297,245	6,247,045	27,544,290
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	35,759,374			

FY22 ASSESSMENTS (CONT.)

Assessment Comparison w/o Debt	Concord	Carlisle	Total
FY2021	20,436,322	6,418,240	26,854,562
FY2022	21,367,553	6,267,668	27,635,221
Difference	931,231	-150,572	780,659

Assessment Comparison w/Decreased Debt Service	Concord	Carlisle	Total
FY2021	23,747,968	7,458,297	31,206,265
FY2022	24,608,739	7,218,394	31,827,133
Difference	860,771	-239,903	620,868

QUESTIONS

