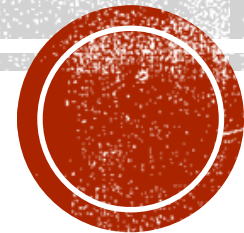


SUPERINTENDENT'S FY23 CCRSD BUDGET

Concord Finance Committee Public Hearing Presentation **Draft!**

March 10, 2022



FY23 BUDGET TIMELINE

- ✓ DECEMBER 7TH – FY23 SUPERINTENDENT’S RECOMMENDED BUDGET PRESENTATION
- ✓ DECEMBER 9TH – FY23 SUPERINTENDENT’S RECOMMENDED BUDGET PRESENTATION TO THE CONCORD FINANCE COMMITTEE
- ✓ DECEMBER 13TH – FY23 SUPERINTENDENT’S RECOMMENDED BUDGET PRESENTATION TO THE CONCORD FINANCE COMMITTEE
- ✓ JANUARY 11TH – FY23 SUPERINTENDENT’S RECOMMENDED BUDGET PUBLIC HEARING
- ✓ JANUARY 26TH – GOVERNOR’S HOUSE BUDGET RELEASED/INITIAL REVENUE PROJECTION
- ✓ JANUARY 28TH – CARLISLE WARRANT ARTICLES DUE
- ✓ FEBRUARY 2 – CONCORD WARRANT ARTICLES DUE
- ✓ MARCH 10TH – CONCORD FINANCE COMMITTEE PUBLIC HEARING
- APRIL 25TH – CARLISLE ANNUAL TOWN MEETING
- MAY 1ST – CONCORD ANNUAL TOWN MEETING

FY23 SUPERINTENDENT'S RECOMMENDED BUDGET BY 1000 FUNCTION

<u>FUNCTION</u>	<u>DESE 1000</u>	<u>FY21 BUDGET</u>	<u>FY21 ACTUAL</u>	<u>FY22 BUDGET</u>	<u>FY23 REQUESTED BUDGET</u>	<u>FY23 vs FY22 BUDGET DIFFERENCE</u>	<u>PERCENTAGE INCREASE</u>
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,465,012	1,586,558	1,569,985	1,665,792	95,807	6.10%
2000	INSTRUCTIONAL LEADERSHIP	18,445,931	17,743,800	19,185,889	19,623,072	437,183	2.28%
3000	OTHER SCHOOL SERVICES	2,839,295	2,934,024	2,987,875	2,813,249	-174,626	-5.84%
4000	MAINTENANCE	1,888,409	1,810,227	2,018,868	2,025,783	6,915	0.34%
5000	FIXED CHARGES	3,882,830	3,613,135	3,837,137	3,850,817	13,680	0.36%
7000	FIXED ASSETS	336,360	918,226	400,111	452,524	52,413	13.10%
8000	DEBT RETIREMENT & SERVICE	4,351,703	4,447,228	4,191,912	4,107,192	-84,720	-2.02%
9000	PROGRAMS WITH OTHER DISTRICTS	1,749,382	1,470,337	1,567,597	2,002,752	435,155	27.76%
	<u>GRAND TOTAL:</u>	<u>34,958,922</u>	<u>34,523,536</u>	<u>35,759,374</u>	<u>36,541,181</u>	<u>781,807</u>	<u>2.19%</u>

FY23 BUDGET DRIVERS BY EXPENSE TYPE

▪ SPECIAL EDUCATION TUITIONS	417,339 (27.20%)
▪ SALARY-TEACHERS	376,618 (2.60%)
▪ SALARY-SUPPORT STAFF	80,737 (4.57%)
▪ INSURANCE	73,731 (3.48%)
▪ SALARY ADMINISTRATION	69,395 (16.68%)
▪ .4 DEI DIRECTOR	
▪ SALARY-ASSISTANTS/TUTORS	67,680 (6.02%)
▪ SALARY-DRIVERS	53,687 (13.56%)
▪ VEHICLES (BUSES)	53,311 (14.06%)

TOTAL FY23 BUDGET DRIVERS: 1,192,498

FY23 COST SAVINGS BY EXPENSE TYPE

▪ CONTRACTED TRANSPORTATION	-237,819 (-35.47%)
▪ CONTRACTED SERVICES	-121,229 (-12.77%)
▪ LEASES	-111,000 (-91.36%)
▪ DEBT	-84,720 (-2.02%)

TOTAL FY23 COST SAVINGS: **-554,768**

FY23 REQUESTED FTE'S

<u>CATEGORY</u>	<u>FY22 BUDGET</u>	<u>FY22 BUDGETED FTE'S</u>	<u>FY23 REQUESTED BUDGET</u>	<u>FY23 VS FY22 DIFFERENCE</u>	<u>FY23 REQUESTED FTE'S</u>	<u>FTE DIFFERENCE</u>
SALARY-TEACHER	14,740,561	130.55	15,142,436	401,875	131.80	1.25
SALARY-SUPPORT STAFF	1,766,001	27.26	1,846,738	80,737	28.06	0.80
SALARY-ASSISTANT/TUTOR	1124476	26.54	1,192,156	67,680	27.54	1.00
SALARY-MAINT/CUSTODIANS	881,122	11.90	898,257	17,135	11.80	-0.10
SALARY-MANAGER/COORDINATOR	580,171	5.20	590,249	10,078	5.20	0.00
SALARY-PRINCIPAL/ASST. PRINCIPAL	495,795	12.85	549,482	53,687	12.85	0.00
SALARY-DRIVERS	474,615	3.00	490,040	15,425	3.00	0.00
SALARY-ADMIN	416,026	2.20	485,421	69,395	2.60	0.40
SALARY-NURSE	288,271	3.00	311,799	23,528	3.00	0.00
SALARY-MECHANICS	99,575	1.20	101,508	1,933	1.20	0.00
<u>GRAND TOTAL:</u>	<u>20,866,613</u>	<u>223.70</u>	<u>21,608,086</u>	<u>741,473</u>	<u>227.05</u>	<u>3.35</u>

GRANT/REVOLVING ACCOUNT SALARY/EXPENSES OFFSET

➤ METCO GRANT SALARIES:	381,297
➤ .5 TEACHERS SALARY	
➤ .6 GUIDANCE SALARY	
➤ .6 METCO DIRECTOR	
➤ 1.5 METCO SUPPORT STAFF	
➤ 2.38 DRIVER SALARY	
■ CAMPUS MONITORS (PARKING LOT REV ACCOUNT):	50,000

FY23 SPECIAL EDUCATION TUITIONS

<u>TUITION TYPE</u>	<u>AMOUNT</u>
NON-PUBLIC TUITIONS:	2,635,198
COLLABORATIVE TUITIONS:	<u>411,522</u>
TOTAL CCRSD TUITIONS:	3,046,720

<u>TUITION OFFSETS</u>	<u>AMOUNT</u>
CIRCUIT BREAKER:	(-785,235)
IDEA GRANT:	<u>(-310,000)</u>
TOTAL CCRSD TUITIONS OFFSETS:	(-1,095,238)

FY23 SPECIAL EDUCATION TUITIONS (CONT.)

**PROJECTED FY23 OUT OF DISTRICT (ODD)
TUITIONS**

36 STUDENTS OOD

FY22 BUDGETED OUT OF DISTRICT TUITIONS

33 STUDENT OOD

EXCESS & DEFICIENCY PROJECTIONS (E&D)

Balance 6/30/2021 (FY20): 1,627,938

FY21 Budget Performance

FY21 Revenues in Excess of Budget +160,507

FY21 Expenditures Less than Budget +587,864

FY20 Budget Performance

6/30/2020 E&D used to fund FY22 Budget -600,000

Estimated E&D Estimate 6/30/2021: 1,775,769 (4.9%)

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

VALUATION DATE	NET POSITION
6/30/2017	17%
6/30/2018	21%
6/30/2019	27%
6/30/2020	30%

- ACTUARIES NO LONGER USE THE ARC CONCEPT
- THEY NO LONGER GIVE A SPECIFIC AMOUNT
- NO LONGER GIVE A SCHEDULE

TRANSPORTATION

FLEET

YEAR	MAKE	TYPE	MILEAGE
2008	Thomas	Bus	205,086
2008	Thomas	Bus	201,558
2012	Thomas	Bus	150,727
2017	Thomas	Bus	104,071
2017	Thomas	Bus	100,042
2017	Thomas	Bus	97,039
2017	Blue Bird	Whichr	62,261
2018	Blue Bird	Bus	50,692
2018	Blue Bird	Bus	49,285
2017	Thomas	Bus	46,529
2018	Blue Bird	Bus	44,900
2018	Blue Bird	Bus	44,178
2018	Blue Bird	Bus	43,315
2018	Blue Bird	Bus	40,693
2020	Thomas	Bus	40,479
2018	Blue Bird	Bus	39,474
2020	Thomas	Bus	33,189
2021	Blue Bird	Bus	11,114
2021	Blue Bird	Bus	10,830
2021	Blue Bird	Bus	6,652
2022	Blue Bird	Bus	1,983
2022	Blue Bird	Bus	1,495

DRIVER FTE'S

CCRSD ROUTES: 12.85

METCO ROUTES: 2.38

TOTAL DRIVER FTE's: 15.23

HEALTH INSURANCE

FY18-FY23 Health Insurance Costs (Active Employees)

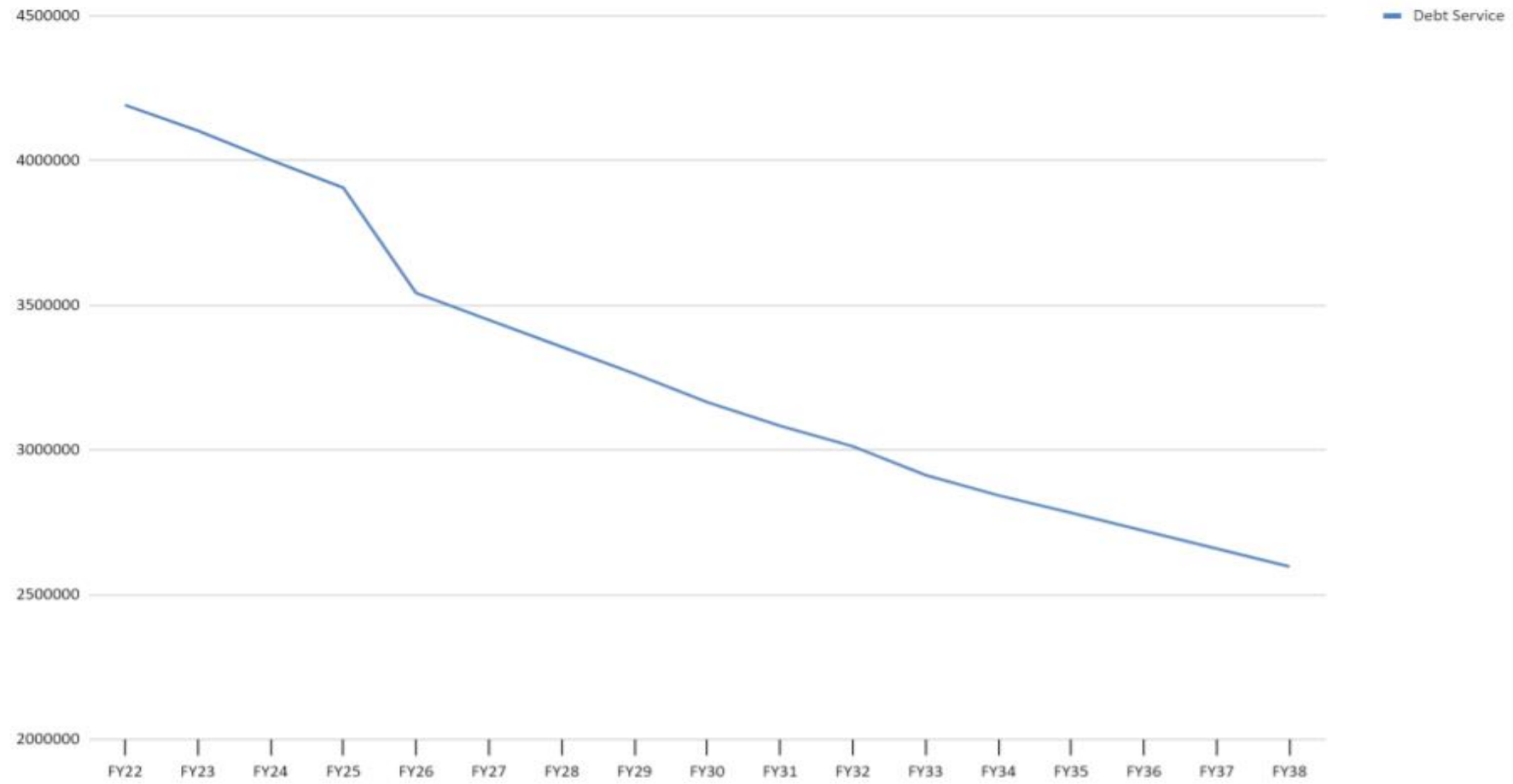
- FY18: \$1,039,901
- FY19: \$1,107,605
- FY20: \$1,143,614
- FY21: \$1,230,000
- FY22: \$1,383,803 (estimated)
- FY23: \$1,473,750 (estimated)

(Retirees)

- FY18: \$272,750
- FY19: \$277,496
- FY20: \$287,322
- FY21: \$320,000
- FY22: \$376,831 (budgeted)
- FY23: \$341,880 (estimated)



DEBT SERVICE



CARES ACT/ESSER FUNDS

GRANT NAME	GRANT BUDGET	EXPENDED/ ENCUMBERED	REMAINING BALANCE	GRANT EXPIRATION
ESSER I	297,000	297,000	-	12/31/2021
DESE EMERGENCY RELIEF	26,263	-	26,263	9/30/2022
ESSER II	95,886	5,517	90,369	9/30/2023
ESSER III	193,025	-	193,025	9/30/2024
Total Grants:	612,174	302,517	309,657	



ESSER III

SUMMER SCHOOL	15,000	OFFSET TO CURRENT BUDGETED AMOUNT
READING SPECIALIST	178,025	OFFSET TO FY22 SUMMER ADDITION
ESSER III TOTAL:	193,025	



TRANSPORTATION

FLEET

YEAR	MAKE	TYPE	MILEAGE
2008	Thomas	Bus	205,086
2008	Thomas	Bus	201,558
2012	Thomas	Bus	150,727
2017	Thomas	Bus	104,071
2017	Thomas	Bus	100,042
2017	Thomas	Bus	97,039
2017	Blue Bird	Whichr	62,261
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DRIVER FTE'S

CCRSD ROUTES: 12.85

METCO ROUTES: 2.38

TOTAL DRIVER FTE's: 15.23

FY23 CCRSD CAPITAL ARTICLE

- ARTICLE AUTHORIZES THE SC TO BORROW FOR REPAVING AND LIGHTING OF THE ACCESS ROAD.
- CONCORD TOWN ENGINEER; **“WE HAVE PERFORMED A FIELD REVIEW OF THE PAVEMENT CONDITION OF THE ACCESS ROAD AND ESTIMATED THAT THE PAVEMENT CONDITION INDEC (PCI) LIES IN THE RANGE OF 40-55 WHICH IS CONSIDERED “POOR” IN THE SYSTEM WE CURRENTLY USE FOR THE TOWN’S PUBLIC STREETS.”**
- ESTIMATED TOTAL COSTS:
 - \$1,053,665
 - (\$200,000) STABILIZATION ACCOUNT OFFSET
 - = \$853,665

THOREAU ST. ENTRANCE



THOREAU ST. ENTRANCE



FRONT OF THE BEEDE CENTER



FRONT OF THE BEEDE CENTER



WALDEN ST. ENTRANCE



WALDEN ST. ENTRANCE



FY23 GENERAL FUND REVENUE ESTIMATES

▪ Chapter 70 State Aid	3,197,882
▪ Chapter 71 Transportation Reimbursement	725,000
▪ Excess & Deficiency	300,000
▪ Interest	20,000
▪ Misc. Revenue	30,000
▪ Rental Income	20,000
▪ Charter Reimbursement	1,359
Total Estimated General Fund Revenue:	<u>4,294,241</u>

FY23 ASSESSMENTS

FY 2023 Concord-Carlisle Regional School District Projected Revenue				
		% Students 77.41%	% Students 22.59%	
		Concord	Carlisle	Total
Budget (Excluding Transportation and Debt Service)	31,636,854			
Chapter 70 (State Aid)	-3,197,882			
Excess and Deficiency (E&D)	-300,000			
Misc Revenue	-30,000			
Rental Income	-20,000			
Interest	-20,000			
Charter Reimbursement	-1,359			
Amount above Chapt.70 and local revenue	28,067,613	21,727,139	6,340,474	28,067,613
Transportation	797,135			
Reg. Transp. Income (Chapter 71)	-725,000			
Amount Above Reimb.	72,135	55,840	16,295	72,135
Debt	4,107,192			
Amount to Assess	4,107,192	3,179,377	927,815	4,107,192
Total Budget	36,541,181			

FY23 ASSESSMENTS (CONT.)

\$174,172 UNDER THE FINAL FINANCE COMMITTEE GUIDELINE

Assessment Comparison w/o Debt	Concord	Carlisle	Total
FY2022	21,135,593	6,199,628	27,335,221
FY2023	21,782,979	6,356,769	28,139,748
Difference	647,386	157,141	804,527
	3.06%	2.53%	2.94%

Assessment Comparison w/Decreased Debt Service	Concord	Carlisle	Total
FY2022	24,376,779	7,150,354	31,527,133
FY2023	24,962,356	7,284,584	32,246,940
Difference	585,577	134,230	719,807
	2.40%	1.88%	2.28%

QUESTIONS

