

Section VI

Budget Detail Education Items 104 - 106

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Program Description

The Concord Public School (CPS) Department operates three elementary schools (Grades K-5) and a middle school (Grades 6-8) serving an enrollment of 1,904 students at October 1, 2005 (an increase of 1.7% over the ten-year period from October 1, 1995). A five-member elected School Committee is responsible for providing policy direction to the school administration.

Program Implementation

The FY2007 column shows the proposed budget voted by the School Committee on December 13, 2005, in concurrence with the Finance Committee Guideline of November 18, 2005.

State "Chapter 70" education aid for FY2006 is \$1,639,230, up \$96,300 from the year earlier. This is equivalent to about 6.7% of the current year's budget. The Governor's budget proposal for FY2007, released on January 25, 2006, proposes a slight reduction in Chapter 70 aid, to \$1,615,174.

There are certain accounts included in the Town budget which provide for expenses related both to Town government departments and to CPS. In order to fully understand the total funds committed to education, it is necessary to add allocations of the following accounts (FY2007 budget estimates):

ITEM	NAME	FY2007 EST CPS SHARE
12	Police (Crossing Guards)	\$ 38,700
44A	Group Insurance	1,366,530
45	Unemployment/Workers Comp.	100,000
46	Retirement	582,166
47	Medicare Tax	240,000
47	Social Security	64,000
48	Debt Service - within Levy Limit	795,356
48	- Excluded Debt	<u>1,674,104</u>
	TOTAL:	\$ 4,860,856

Enrollment at October 1

		K-5	Middle	Total
Actual	1996	1,348	593	1,941
	1997	1,409	602	2,011
	1998	1,434	627	2,061
	1999	1,415	648	2,063
	2000	1,370	678	2,048
	2001	1,339	667	2,006
	2002	1,310	659	1,969
	2003	1,288	665	1,954
	2004	1,252	704	1,956
	2005	1,260	644	1,904
Projected:	2006	1,295	613	1,908
	2007	1,292	570	1,867
	2008	1,290	587	1,877

Town of Concord, Massachusetts

EDUCATION: Concord Public Schools

ITEM 104

EXPENDITURE DETAIL

	FY04 Budget	FY05 Budget	FY06 Budget	FY07	
				FinCom Override Guideline	School Committee Recommendation Dec. 13, 2005
Budget & Appropriation	21,721,905	23,049,709	24,285,000	25,460,285	25,460,285

FUNDING PLAN

	FY06 Budget \$	% of Budget	FY07 School Committee Proposed	% of Budget	% Change
General Fund	24,285,000	100.0%	25,460,285	100.0%	4.8%

AUTHORIZED POSITIONS

	FY06		School Committee Proposed FY07 Budget	
	# Positions (FTE's)	\$ Amount	# Positions (FTE's)	\$ Amount
Teachers	187.60	11,728,968	181.74	12,078,648
All other	144.65	5,059,356	142.07	5,580,821
TOTAL	332.25	16,788,324	323.81	17,659,469

EDUCATION: Concord-Carlisle Regional School District

ITEM 105

Program Description

The Concord-Carlisle Regional School District (CCRS) manages the grades 9-12 Academic High School (CCHS). The District is a separate political jurisdiction under the control of an elected School Committee. It does not, however, have independent taxing power. It receives state aid directly and carries out its own financial operations.

Program Implementation

The FY2007 column shows the proposed budget voted by the School Committee on December 13, 2005, in concurrence with the Finance Committee Guideline of November 17, 2005.

State and federal aid applied to the District's operating budget, and the District's own funds (primarily interest earnings and the use of prior fund balances) are deducted from the gross budget to arrive at a net assessable budget. According to the terms of the regional agreement between Concord and Carlisle, this amount is shared between the two towns in proportion to the shares of pupil enrollment as of the previous October 1. The pupil ratio basis of the assessment had been modified by the requirements of the 1994 Education Reform Law. This method quickly resulted in a marked disparity of per-pupil cost between the two towns. At the 1997 Annual Town Meetings of both towns, it was voted to return to the allocation of the required shares in accordance with the regional agreement as permitted by Section 16B of Chapter 71 of the General Laws. Thus, the two towns always are assessed the identical per pupil cost.

The FY2006 District budget and assessments were based on a state aid estimate of \$1,907,010. Following the April, 2005 Concord Annual Town Meeting and the enactment of the FY2006 state budget, final FY2006 state aid to the District was \$2,021,090. For the FY2007 budget plan, the District has projected level funding of state aid (\$2,021,090, or 10.5% of the proposed total budget). The estimate of District funds allocated to the FY2007 Plan shown below consists of \$235,000 from Fund Balance and \$15,000 as the estimate of interest earnings on temporary cash balances to be earned during the period July 1, 2006 - June 30, 2007.

Budget History:

	<u>FY2003</u>	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007 (12-13-05) School Committee</u>
Gross Budget	15,595,534	15,893,957	16,844,079	17,953,830	19,189,282
Less:					
State Aid	2,369,326	1,829,940	1,699,176	1,907,010	2,021,090
District	226,016	245,000	105,000	208,587	250,000
Net Assessable	13,000,192	13,819,017	15,039,903	15,838,233	16,918,192
Concord	9,188,536	9,879,215	10,747,515	11,196,047	12,336,746
Carlisle	3,811,656	3,939,802	4,292,388	4,642,186	4,581,446

Debt Exclusion

Final Ballot Date	Amount	Date of Issue	Rate	Debt Service	Maturity
March 31, 1992	\$ 6,800,000	\$5.8m on 11-1-92	5.48%*	\$ 415,613	FY12
		\$1.0m on 10--1-94	4.99%*		
March 1995	\$ 3,100,000	April 15, 1996	4.96%	\$ 257,275	FY11
June 8, 2004	\$ 535,000	Sept. 1, 2004	3.90%	\$ 123,692	FY10
June 7, 2005	\$ 590,000	Dec. 1, 2005	4.70%	\$ 147,730	FY11
		Gross Total Debt Service:		\$ 944,310	
		Less School Building Authority Annual Payment:		<u>(288,950)</u> FY2015 Final Pay	
		Net Apportioned to Concord and Carlisle:		\$ 655,360	

* Outstanding debt refinanced on April 15, 2003 at a 2.71% True Interest Cost

Town of Concord, Massachusetts

EDUCATION: Concord-Carlisle Regional School District	ITEM 105
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EXPENDITURE DETAIL

	<u>FY04 Budget</u>	<u>FY05 Budget</u>	<u>FY06 Budget</u>	<u>FY07</u>	
				<u>FinCom Override Guideline</u>	<u>School Committee Recommendation Dec. 13, 2005</u>
				Total Budget	15,893,957
Concord Assessment	9,879,215	10,747,515	11,196,047	12,336,746	12,336,746
Carlisle Assessment	3,939,802	4,292,388	4,642,186	4,581,446	4,581,446
Concord Ratio	71.49%	71.46%	70.69%	72.92%	72.92%

FUNDING PLAN

	<u>FY06 Assessment \$</u>	<u>% of Budget</u>	<u>FY07 School Committee Proposed</u>	<u>% of Budget</u>	<u>% Change</u>
General Fund					
Operating	10,817,878		11,858,857		9.6%
Excluded Debt	378,169		477,889		26.4%
TOTAL	<u>11,196,047</u>	63.8%	<u>12,336,746</u>	64.3%	<u>10.2%</u>

AUTHORIZED POSITIONS

	<u>FY06 Budget</u>		<u>School Committee Proposed FY07 Budget</u>	
	<u># Positions (FTE's)</u>	<u>\$ Amount</u>	<u># Positions (FTE's)</u>	<u>\$ Amount</u>
	Teachers	104.87	6,877,480	104.00
All other	70.04	2,888,554	71.04	3,004,394
	<u>174.91</u>	<u>9,766,034</u>	<u>175.04</u>	<u>10,129,257</u>

Program Description

The Minuteman Regional Vocational High School system provides a comprehensive academic and vocational education program that complements the local academic high school system and offers a broad range of programs designed for students seeking both academics and vocational training as they head toward college or the workforce.

Program Implementation

According to the Regional Agreement, the major part of Concord's assessment is computed based upon the ratio of Concord students to the number of students from the sixteen member Towns attending Minuteman as of the previous October 1. Apportionment of certain special operating and capital costs makes up the balance of the assessment. State aid and Minuteman's own funds (tuition and prior fund balances) are deducted from the gross budget to arrive at a net assessable budget. The 1994 Education Reform Law modified this calculation in a manner that created significant disparities in the "per pupil" assessment faced by each community.

	Budget FY2003	Budget FY2004	Budget FY2005	Budget FY2006	Proposed Budget FY2007
Total Budget	\$15,673,520	\$15,141,353	\$15,344,339	\$15,699,156	\$16,139,498
Less:					
State Aid	3,335,785	2,536,264	2,498,082	2,591,250	2,965,244
Tuition & Choice	4,753,724	4,312,962	3,941,687	3,743,990	3,253,182
Other Revenue	266,156	335,894	914,249	243,941	210,000
Total Assessment	\$7,497,855	\$7,956,233	\$7,990,324	\$9,129,974	\$9,711,072

The following page shows the Finance Committee's original FY2007 Budget Guideline estimate of \$475,000 for the FY2007 assessment. Using the Governor's FY2007 budget proposal as a baseline, Minuteman has recently provided a FY2007 assessment estimate of \$505,291 for Concord.

Town of Concord, Massachusetts

EDUCATION: Minuteman Science-Technology High School	ITEM 106
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EXPENDITURE DETAIL

	<u>FY04 Assess.</u>	<u>FY05 Assess.</u>	<u>FY06 Assess.</u>	FY07	
				<u>FinCom Estimate</u>	<u>Superintendent's Recommendation (Jan. 24, 2006)</u>
Budget	15,443,465	15,344,339	15,699,156	NA	16,139,498
Assessment	325,906	369,890	431,529	475,000	469,277 (Estimate)

FUNDING PLAN

	<u>FY06 Assessment \$</u>	<u>% of Budget</u>	<u>FY07 FinCom Estimate</u>	<u>% of Budget</u>	<u>% Change</u>
General Fund	431,529	100.0%	475,000	100.0%	10.1%

Enrollment as of October 1

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Concord Only	18.93	13.13	21.75	24.09	26.68
16 Member Towns	605.10	610.03	647.86	693.41	716.73
Concord Share	3.13%	2.15%	3.36%	3.47%	3.72%

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