

CONCORD SCHOOL DISTRICT

FY16 POSTED BUDGET

Work Session #9: Public Hearing

Central Office – Board Room

March 23, 2015 | 5:30pm



AGENDA

1. Budget Development Timeline
2. Budget Goals for FY16
3. Enrollments
4. FY16 Budget (*Expenditures, Major Cost Drivers, Revenues, Reductions*)
5. Proposal to School Board to cut \$1,000,000
6. Public Comment

TIMELINE

October – January

- Vendors, Teachers, Program Directors, Administrators, Central Office Staff, and Superintendent Prepare Budget

Late January/ Early February

- Public presentation of the proposed budget is presented to the School Board

February – March

- Conduct Public Work Sessions on specific functions of the budget with the School Board
- Votes to Post a Budget for Public Comment

March – April

- School Board passes preliminary Budget

PROGRAM GOALS FOR THIS BUDGET

1. REGULAR EDUCATION

For our regular education programming, our goal is to maintain class sizes within the guidelines in the School Board's policy and to ensure all elementary schools can implement the schedule to provide, among other advantages, additional time for teacher collaboration and an intervention block.

2. ENGLISH LANGUAGE LEARNERS (ELL) PROGRAM

Our goal is to meet the needs of the increasing numbers of students learning English at the high school.

3. SPECIAL EDUCATION PROGRAMS AND SERVICES

Our goal is to continue to improve our programs and services to meet the needs of students with serious emotional and behavioral challenges.

4. TECHNOLOGY

Our goal is to complete the four-year plan to provide wireless access throughout the schools, to upgrade the technology for grade 8 at the middle school and to enable high school students to access an online learning lab.

FINANCIAL GOALS FOR THIS BUDGET

5. CAPITAL PURCHASES

Develop stable and sustainable methods for major purchases, capital improvements and for replacement plans within the constraints of the budget.

6. DEBT SERVICE

Maintain the School Board's goal of maintaining level debt service.

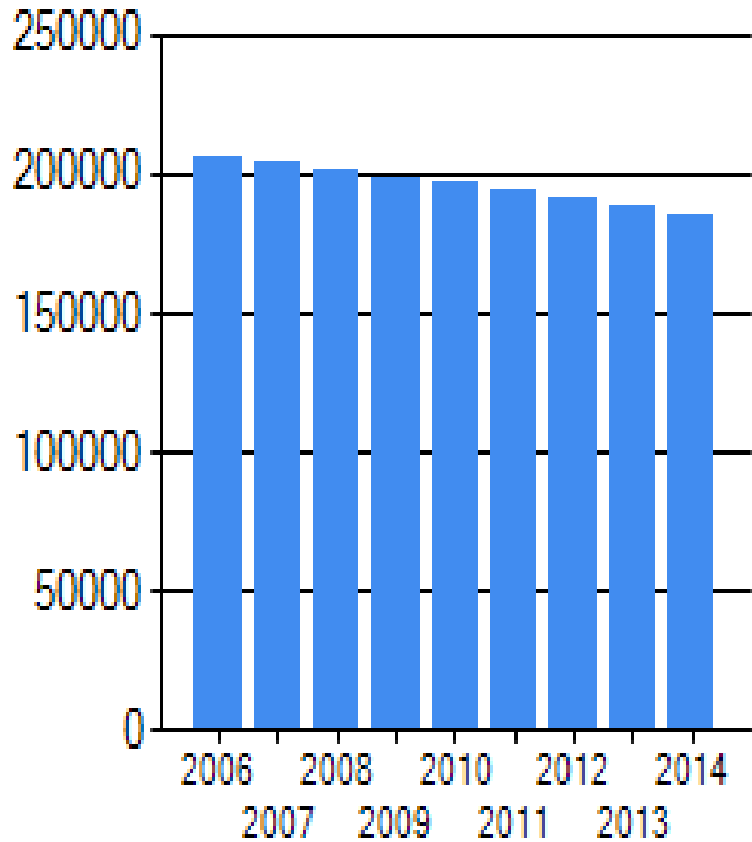


ENROLLMENTS

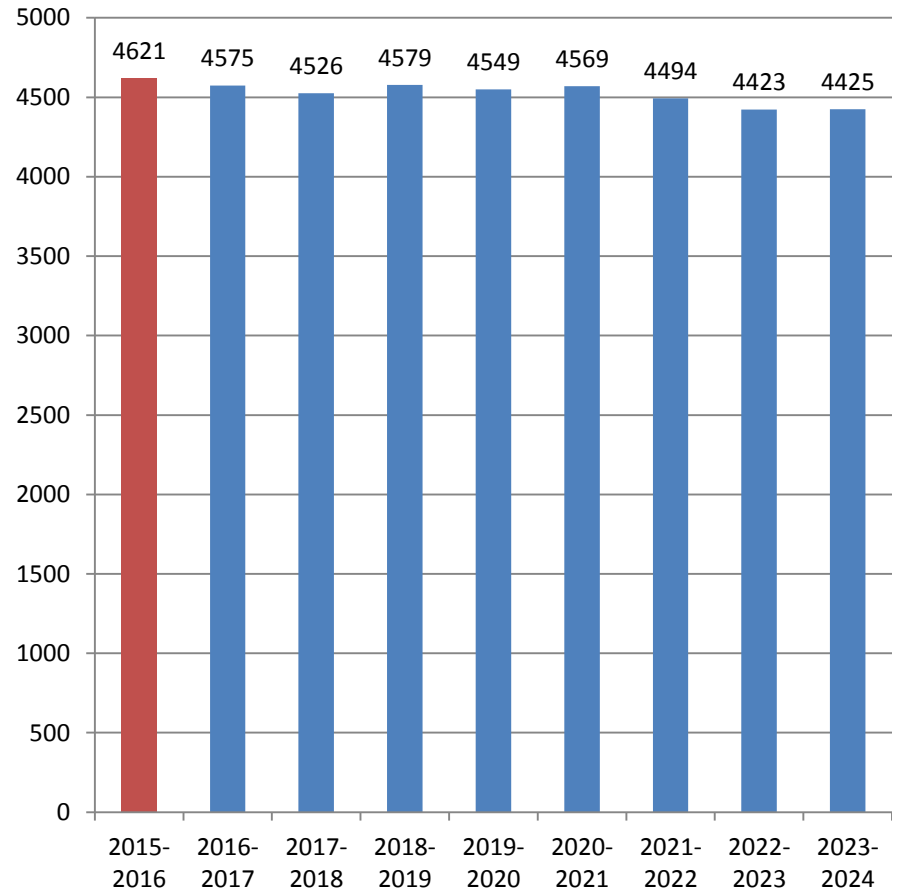


ENROLLMENTS K - 12

State Enrollment Trend

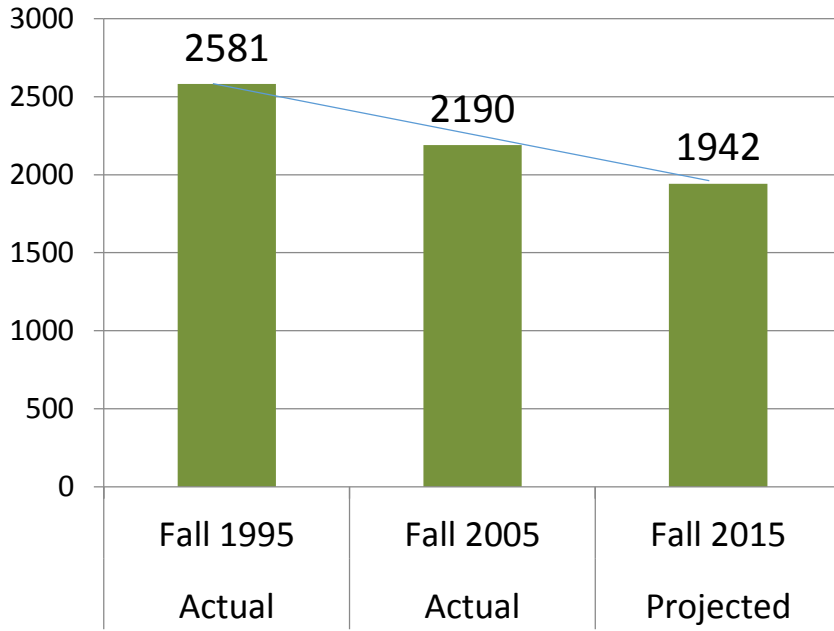


Projections through 2023-2024

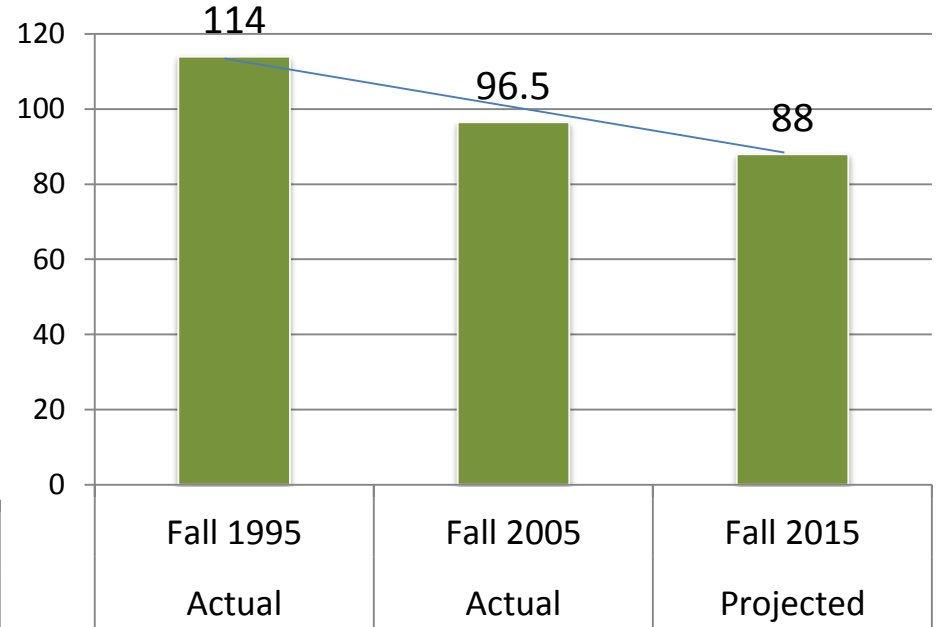


REDUCTION OF STAFF – ELEMENTARY SCHOOLS

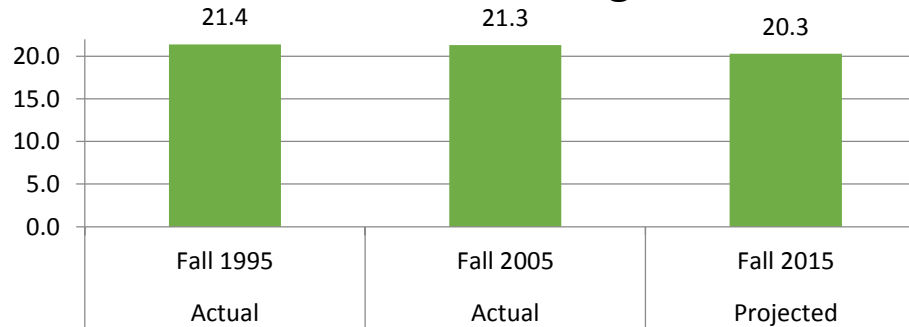
Number of Elementary Students Fall 1995, 2005 and Projected 2015



Number of Elementary Classroom Teachers 1995, 2005, Projected for 2015

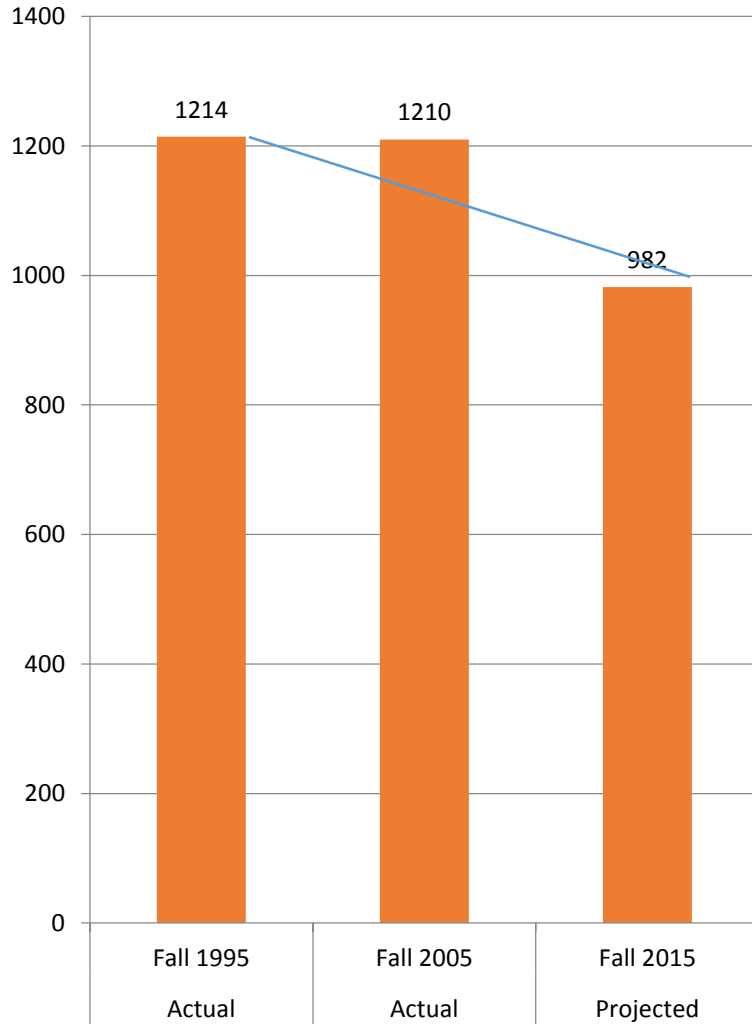


Class Size Average

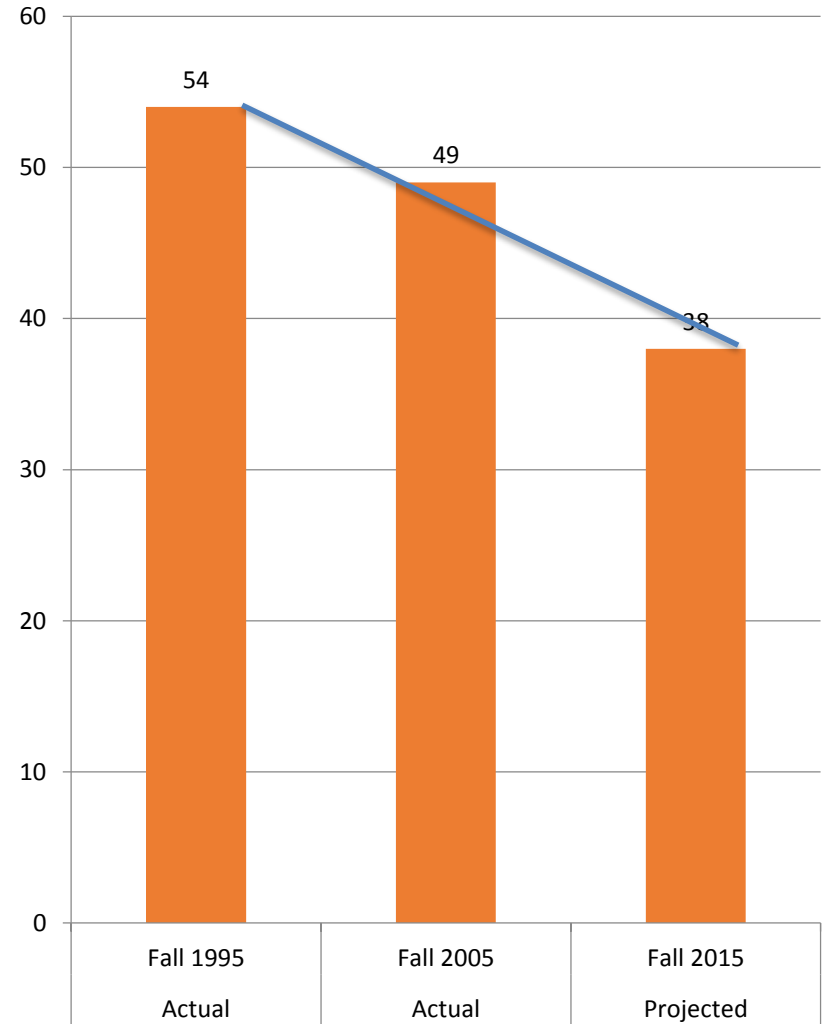


REDUCTION OF STAFF – MIDDLE SCHOOL

Number of Middle Students

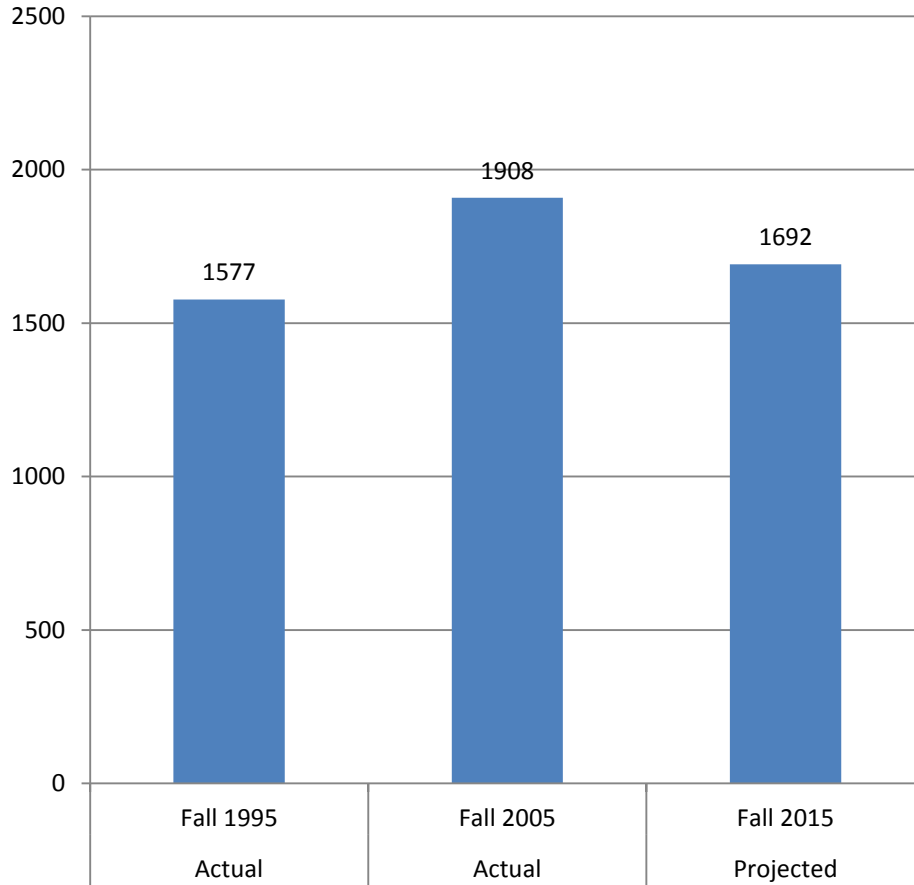


Number of "Cluster" Teachers

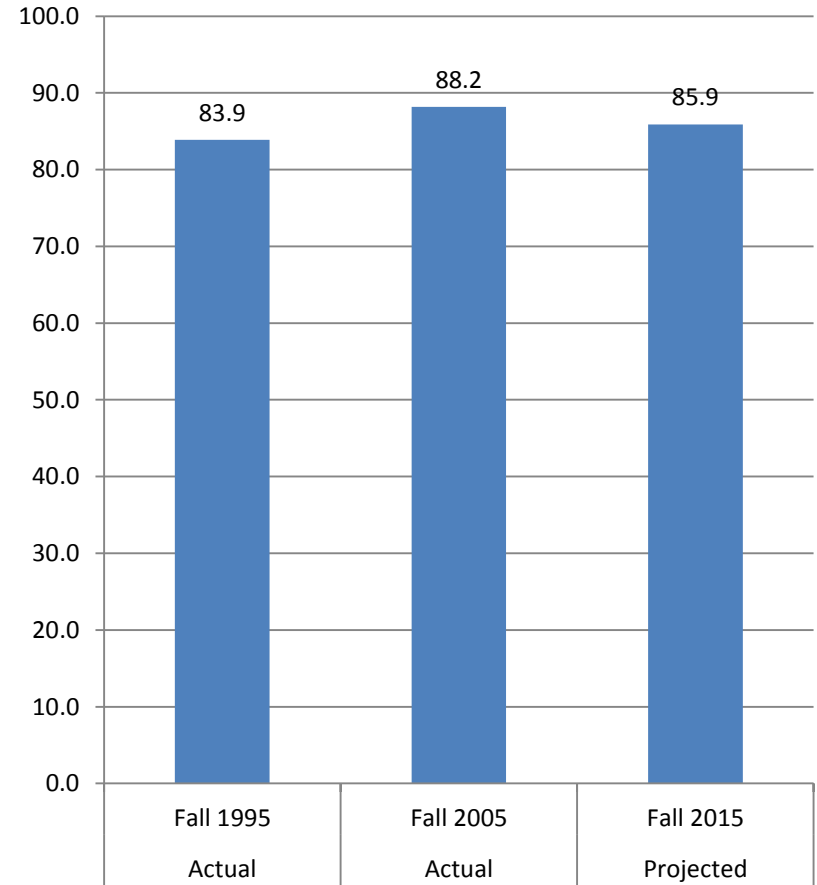


CHANGE IN STAFF – HIGH SCHOOL

Number of 9-12 Students



Number of HS Teachers



Student Teacher Ratios (NH DOE report)

SCHOOL YEAR	2006-2007	2014-2015
CONCORD	14.5	14.5
Bow		12.8
Hopkinton		10.6
Merrimack Valley		13.4
Pembroke		10.9
Merrimack		12.5
Salem		12.0

ENROLLMENT PROJECTIONS K – 12 BY LEVEL

SCHOOL YEAR	K-5	6-8	9-12	TOTAL
2014-2015	1979	1004	1665	4648
2015-2016	1947	982	1692	4621
CHANGE	-32	-22	27	-27



FY16 BUDGET

FY16 BUDGET

<u>FUND</u>	<u>FY16</u>
[1100] – General	75,316,038
[1221] - Food Service	1,725,929
[1222] - Grants	4,233,610
TOTAL APPROPRIATIONS	81,275,577



EXPENDITURES
General Fund Only

SUMMARY OF EXPENDITURES BY OBJECT *(General Fund Only)*

OBJECT	<u>FY15 BUDGET</u>	<u>FY16 BUDGET</u> <i>(posted)</i>	<u>CHANGE (\$)</u>	<u>CHANGE (%)</u>
[610000] - SALARIES	39,375,426.68	39,192,348.87	(183,077.81)	-0.46%
[620000] - BENEFITS	16,765,864.17	18,136,907.13	1,371,042.96	8.18%
[630000] - PROFESSIONAL SERVICES	1,826,439.00	1,856,060.00	29,621.00	1.62%
[640000] - PURCHASED PROPERTY	2,482,116.00	2,455,477.00	(26,639.00)	-1.07%
[650000] - PURCHASED SERVICES	2,672,058.00	2,558,963.00	(113,095.00)	-4.23%
[660000] - SUPPLIES, BOOKS AND UTILITIES	3,476,915.93	3,627,307.00	150,391.07	4.33%
[670000] - EQUIPMENT	200,702.46	212,748.00	12,045.54	6.00%
[680000] - DUES, FEES AND INTEREST	3,308,613.76	3,255,616.00	(52,997.76)	-1.60%
[690000] - PRINCIPAL AND TRANSFERS	4,060,481.00	4,020,611.00	(39,870.00)	-0.98%
EXPENSES Total	74,168,617.00	75,316,038.00	1,147,421.00	1.55%

[610000] – SALARIES

REQUEST

CHANGE (\$)

CHANGE (%)

39,192,348.87

(183,077.81)

-0.46%

BUDGET NOTES:

- Includes new ELL for CHS
- Includes new .5 Kindergarten
- Includes .5 Art and .5 PE for BGS and MBS (new schedule)
- Reduce:-1 position at RMS; -.4 Speech and Language
- Reduction in teaching assistants at CHS for Deerfield
- Originally proposed but now eliminate, .3 Special Ed; Program Asst on line learning lab
- No reduction at CHS after course enrollments
- Added PT to FT Transportation clerk
- Increased amount for substitute teacher account
- Four of the Seven Groups are currently negotiating new Collective Bargaining Agreements (CBA)
- The budget does not include funds specified for steps and raises for district employees in the groups currently negotiating new contracts.

* - New Agreements being Negotiated

[620000] – BENEFITS

REQUEST

CHANGE (\$)

CHANGE (%)

18,136,907.13

1,371,042.96

8.18%

BUDGET NOTES:

- Increase in Health Insurance Rates (+852,138)
- Increase in Employer Rates for New Hampshire Retirement (NHRS) for Teacher from 14.16% to 15.67% = +463,958

[630000] – PROFESSIONAL SERVICES

REQUEST

CHANGE (\$)

CHANGE (%)

1,856,060

29,621

1.62%

BUDGET NOTES:

- Reclassified facility services to this account +169,840 reductions elsewhere.
- Reduction in cost for Supt. Search (-20,000)
- Reduced contracted services for Adult Ed and Technology (-11,200)
- Reduced contracted services in Special Education (-37,666)

**[640000] – PURCHASED
PROPERTY**

REQUEST

CHANGE (\$)

CHANGE (%)

2,455,477

(26,639)

-1.07%

BUDGET NOTES:

- Added to Construction Services +250,0000
- Reclassified purchased services for facilities to professional services (-225,989)
- Bus lease +51,206
- Tech lease +103,237

**[650000] – PURCHASED
SERVICES**

REQUEST

CHANGE (\$)

CHANGE (%)

2,558,963

(113,095)

-4.23%

BUDGET NOTES:

- Out-of-District Tuition decreasing by (-94,040)
- Property and Liability Insurance increasing by +\$10,374
- Reduction in Postage, Advertising, and Printing for Community Ed

**[660000] – SUPPLIES, BOOKS,
AND UTILITIES**

REQUEST

CHANGE (\$)

CHANGE (%)

3,627,307

150,391.07

4.33%

BUDGET NOTES:

- Increase Steam Heat increase +\$89,000
- Increase in Electricity +\$36,000
- Increase in Oil +\$7,900
- Increase in General Supplies for Regular Ed +10,000 and Facilities +\$50,000

**[670000] – FURNITURE AND
EQUIPMENT**

REQUEST

CHANGE (\$)

CHANGE (%)

212,748

12,045.54

6.00%

BUDGET NOTES:

- Request for New and Replacement Furniture +76,100
- Other equipment - Increase of close to 6,000 (asking for 120,000)
- New and Replacement Computers, Technology (-35,000)

[680000] – DUES, FEES, AND INTEREST

REQUEST

CHANGE (\$)

CHANGE (%)

3,255,616

(52,997.76)

-1.60%

BUDGET NOTES:

- Dues and Fees Adult Ed (-6,400)
- Contingencies (+111,000)
- Decrease in Debt Service Interest (-160,000)

[690000] – PRINCIPAL AND TRANSFERS

REQUEST

CHANGE (\$)

CHANGE (%)

4,060,481

(39,870)

-0.98%

BUDGET NOTES:

- ❑ Decrease in Debt Service Principal (1,013,455)
- ❑ This budget proposes transferring \$1,150,000 into the Facilities and Renovation Trust Fund for Major Future Capital Project(s). The \$1,150,000 is made up of \$800,000 in remaining bond proceeds from the Elementary Consolidation and SAU Renovation. This \$800,000 is one-time monies.
- ❑ Vocational Capital Fee proceeds are received from the State or sending LEA's and deposited into the Vocational Reserve to be used only for the Vocational Center.



REVENUE
General Fund Only

[510000] – LOCAL

ESTIMATED

CHANGE (\$)

CHANGE (%)

4,278.089

(289,600)

-6.34%

BUDGET NOTES:

- Reduction in Deerfield Regular and Special Education Tuition (-450,000)
- Increase Due to new PILOT +95,000

[530000] – STATE

ESTIMATED

CHANGE (\$)

CHANGE (%)

15,480,531

57,653

.37%

BUDGET NOTES:

- Catastrophic Aid (-21,000)

[540000] – FEDERAL

ESTIMATED

CHANGE (\$)

CHANGE (%)

1,937,498

(73,241)

-3.64%

BUDGET NOTES:

- Medicaid (-62,000)
- E-Rate (-14,000)
- Interest Expense Rebate +2,759

[550000] – TRANSFERS

ESTIMATED

CHANGE (\$)

CHANGE (%)

1,181,232

(780,931)

-39.80%

INCLUDES:

- Indirect Costs (admin fee)
- Expendable Trust Funds

BUDGET NOTES:

- Transfer From Special Revenue Fund (Indirect Costs) +131,242
- Transfer From Elementary Consolidation Project +800,000*
- From Facilities and Purchase Renovation Trust +130,606
- From Tuition Stabilization Fund +119,384

* - one-time transfer from remaining bond proceeds

UNRESERVED FUND BALANCE	ESTIMATED	CHANGE (\$)	CHANGE (%)
	1,900,000	(203,851)	-9.69%

BUDGET NOTES:

- Remaining Funds from Prior Year Budgets

SUMMARY OF REVENUES *(General Fund Only)*


<u>DESCRIPTION</u>	<u>FY15</u>	<u>FY16</u>	<u>CHANGE (\$)</u>	<u>CHANGE (%)</u>
REVENUES				
Local	4,567,689	4,278,089	(289,600)	-6.34%
State*	15,422,878	15,480,531	57,653	0.37%
Federal	2,010,739	1,937,498	(73,241)	-3.64%
Transfers	1,962,163	1,181,232	(780,931)	-39.80%
Unreserved Fund Balance	2,103,851	1,900,000	(203,851)	-9.69%
Amount to be Raised in <u>Local and State Taxes</u>	48,101,297	50,538,688	2,437,391	5.07%

* - Vocational Capital Fee. Offset increase by Transfer to Vocational Capital Reserve

EXPENDITURE AND REVENUE SUMMARY *(General Fund Only)*

<u>DESCRIPTION</u>	<u>FY15</u>	<u>FY16</u>	<u>CHANGE (\$)</u>	<u>CHANGE (%)</u>
EXPENDITURES	74,168,617	75,316,038	1,147,421	1.55%
REVENUES				
Local	4,567,689	4,278,089	(289,600)	-6.34%
State*	15,422,878	15,480,531	57,653	0.37%
Federal	2,010,739	1,937,498	(73,241)	-3.64%
Transfers	1,962,163	1,181,232	(780,931)	-39.80%
Unreserved Fund Balance	2,103,851	1,900,000	(203,851)	-9.69%
Amount to be Raised in Local and State Taxes	48,101,297	50,538,688	2,437,391	5.07%

* - Vocational Capital Fee. Offset increase by Transfer to Vocational Capital Reserve



PROPOSED \$1,000,000 IN REDUCTIONS
March 18th
Not included in Posted Budget

SALARIES

DESCRIPTION OF REDUCTION	AMOUNT
Reduce Transportation Clerk to P/T	\$38,000
Reduce Call-in Subs by ½	\$34,175
Eliminate 5 (3hr Special Ed Secretaries)	\$36,800
Eliminate Special Ed Tutor(s) @ CHS	\$34,482
Level Fund Driver Training (Transportation)	\$5,000
Level Fund Maintenance and Transportation Overtime	\$8,000
TOTAL SALARY REDUCTIONS	\$154,457

BENEFITS

DESCRIPTION OF REDUCTION	AMOUNT
Reduce cost of Life and Accidental Death and Dismemberment (AD&D)	\$15,000
TOTAL BENEFITS REDUCTION	\$15,000

PROFESSIONAL SERVICES

DESCRIPTION OF REDUCTION	AMOUNT
Reduce Bill White Contracted Service	\$20,000.00
Reduce consulting to elementary schools for students with severe behavioral challenges from 100 to 80 days	\$11,700.00
Reduce Hours of Resource Officer @ CHS <i>(Level Fund)</i>	\$2,363.00
Eliminate Outside Reconciliation of Accounting Firm	\$7,500.00
Reduce Legal Accounts	\$7,000.00
TOTAL PROFESSIONAL SERVICES REDUCTION	\$48,563.00

PURCHASED SERVICES

DESCRIPTION OF REDUCTION	AMOUNT
Level Fund Physical Therapy Contract	\$9,600.00
Delay Bus Lease	\$52,000.00
Reduce Technology Lease (Two Phases)	\$51,618.50
No Summer Projects	\$250,000.00
TOTAL PROFESSIONAL SERVICES REDUCTION	\$363,218.50

SUPPLIES

DESCRIPTION OF REDUCTION	AMOUNT
Postpone Time Clock Software	\$18,000.00
Reduce funds allocated for software purchases	\$12,000.00
Reduce paper budget district wide	\$5,000.00
Eliminate Individual Printers District Wide Toner	\$3,000.00
TOTAL SUPPLIES REDUCTION	\$38,000.00

EQUIPMENT

DESCRIPTION OF REDUCTION	AMOUNT
Eliminate All New and Replacement Furniture	\$76,916.00
Reduce All of New or Replacement Equipment in Regular Ed	\$35,541.00
TOTAL EQUIPMENT REDUCTION	\$112,457.00

DUES, FEES, AND INTEREST

DESCRIPTION OF REDUCTION	AMOUNT
Reduce Technology Contingency	\$20,000.00
End Contract with Center for the Arts (<i>Ticket Subsidy, Use of Facility</i>)	\$10,000.00
TOTAL DUES, FEES AND INTEREST REDUCTION	\$30,000.00

VARIOUS OBJECTS

DESCRIPTION OF REDUCTION	AMOUNT
Eliminate Community Education	\$18,356.00
Change Board Policy to 1.5 miles (K-5) (<i>Board Policy # 711</i>)*	\$220,000.00
TOTAL OBJECT REDUCTION	\$238,356.00

* - [Click Here for Board Policy](#)

WALK ZONE - 1.5 Mile Analysis

- Current walk zones: Elem 1 mile, Mid 1.5 miles, High 2.0 miles.
- Number of Eligible Riders

SCHOOL	CURRENT POLICY	EST. PROPOSED
ADS	132	78
BMS	204	97
BGS	349	337
CMS	204	113
MBS	360	348
TOTALS*	1249	973

* - 276 Ineligible based on 1.5 miles (estimated)

- *Because of geography, hazard zones and operational minimums, estimated savings is \$220,000*

SUMMARY OF REDUCTIONS

DESCRIPTION OF REDUCTION	AMOUNT
Salaries	154,457
Benefits	15,000
Professional Services	48,563
Purchased Services	363,218.50
Supplies	38,000
Equipment	112,457
Dues, Fees, and Interest	30,000
Various Objects	238,356
TOTAL PROPOSED REDUCTIONS	1,000,051.00

BUDGET MEETINGS AND DOCUMENTS

- Work Sessions are Posted and Public

UPCOMING MEETINGS

<u>DATE</u>	<u>DAY</u>	<u>TIME</u>	<u>LOCATION</u>	<u>ACTIVITY</u>	<u>NOTES</u>
March 23 rd	Monday	5:30pm	<i>Dewey</i>	WS#9: Public Hearing	
March 25 th	Wednesday	7:00pm	<i>Mill Brook: Multipurpose Room</i>	WS#10: Public Hearing	
March 30 th	Monday	5:30pm	Central Office	WS#11: Finalize	5 Board Members Required to APPROVE



PUBLIC COMMENT

