



FY18 SUPERINTENDENT'S PROPOSED BUDGET
Work Session #1: Initial Budget Presentation

Central Office

February 1, 2017 | 5:30pm

TONIGHTS PRESENTATION


Board(2017) >> Budget >> FY18 – WS1 – Opening Budget Presentation.pdf



AGENDA

| TOPIC | TIME | DETAILS |
|---------------------|-----------------|--|
| Budget Overview | 5:30pm – 6:30pm | PowerPoint Presentation on the Proposed FY18 Budget Revenues, Expenditures |
| Questions –Comments | 6:30pm-7:00pm | |

BUDGET AVAILABILITY

2017-2018 Proposed Budget

| Work Session Presentations | | | | | |
|----------------------------|--------------------------------|---------|---|---------------|-------|
| WS # | Description | Minutes | Presentation | Press Release | Video |
| 1 | Opening Budgeting Presentation | |  | | |
| 2 | | | | | |
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| Proposed Budget | | | |
|-----------------|---|--|--|
| Version# | Description | Document | Press Release |
| 1 | Concord School District 2017-2018 Proposed Budget |  |  |
| | | | |

| Public Hearings | | | | | |
|-----------------|-------------|---------|--------------|---------------|-------|
| PH # | Description | Minutes | Presentation | Press Release | Video |
| | | | | | |
| | | | | | |

PROGRAM GOALS FOR THIS BUDGET

1. REGULAR EDUCATION

Our focus is to maintain class sizes within the guidelines of the School Board's policy and to respond in a responsible manner to the changes in our student enrollment. Our proposal also includes options for developing expanded kindergarten programs.

2. CURRICULUM, INSTRUCTION & ASSESSMENT

Our goal is to continue our science program pilots as we work with Next Generation Science Standards in our classrooms. We will also review our middle school math curriculum and instruction.

3. SPECIAL EDUCATION PROGRAMS AND SERVICES

Our focus is to develop special education leadership to supervise the development of programs to support the needs of students with serious social, emotional, behavioral challenges and autism.

FINANCIAL GOALS FOR THIS BUDGET

4. TECHNOLOGY

Continue our purchase of Chromebooks to support 1:1 technology for our high school students. Purchase replacement laptops for staff. Update iPads at the elementary schools.

5. CAPITAL PURCHASES

Continue to use stable and sustainable methods for major purchases, capital improvements and for replacement plans within the constraints of the budget. Use funds from the bond to support purchase of buses.

6. DEBT SERVICE

Recommend that the School Board maintain their goal of 5% of the operating budget for debt service. New \$12 million dollar bond become part of our debt.



DEVELOPMENT OF THE BUDGET





KINDERGARTEN PROGRAMS



KINDERGARTEN PROGRAMS

OPTION A: Full Day Kindergarten*

- Provide Full-Day Kindergarten for All Students
- Commitment to the Research in Program Development
- Focus on Developmentally Appropriate Practices
- Balance of Physical, Social, Intellectual, Emotional Skills
- Create Itinerant Teachers to Support Planning Time for K Teachers

OPTION B: Combination ½ Day and Full Day*

- Continue with Half Day Kindergarten
- Select Students for Full Day Kindergarten
 - 3 English Language Learners
 - 8 Socio-Economically Disadvantaged Learners
 - 7 Enrolled through Lottery Process

ADS, CMS, BMS - 2 half day K, 1 full day K

MBS – 4 half day K, 2 full day K

Total 10 Kindergarten Teachers (+ 2.5)

* As proposed on November 18

KINDERGARTEN PROGRAMS

OPTION A: Full Day Kindergarten

Reductions

- Base Budget Adjustments (Elementary -2 FTE)
- Additional Expenditures Reductions
- Bus Supplies
- (5) FTE Elementary Teachers
- Transfer to Facilities Stabilization Trust Fund*

Adds

- Add 7.5 FTE Kindergarten Teachers
- Add 3 (.6) FTE Specialists
- Add 6.5 FTE Ed Assts
- Furniture
- Supplies
- Technology *(no additional cost – reuse existing)*

OPTION B: Combination ½ Day and Full Day

Reductions

- Base Budget Adjustments (Elementary -2 FTE)
- Additional Expenditures
- Bus Supplies
- Transfer to Facilities Stabilization Trust Fund*

Adds

- Add 2.5 FTE Kindergarten Teachers
- Add 5 FTE Ed Assts
- Furniture
- Supplies
- Technology *(no additional cost – reuse existing)*

KINDERGARTEN PROGRAMS

| Schools | | ½ day kindergarten | | | | | full day kindergarten | | | | | | |
|----------|------------|--------------------|------|------|------|------|-----------------------|------|------|------|------|------|------|
| | | K | 1 | 2 | 3 | 4 | 5 | K | 1 | 2 | 3 | 4 | 5 |
| ADS | Students | 57 | 44 | 69 | 60 | 77 | 61 | 57 | 44 | 69 | 60 | 77 | 61 |
| | Classes | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| | Class Size | 19 | 22 | 17.3 | 20 | 25.7 | 20.3 | 19 | 22 | 23 | 20 | 25.7 | 20.3 |
| BGS | Students | | | | 128 | 131 | 134 | | | | 128 | 131 | 134 |
| | Classes | | | | 6 | 6 | 6 | | | | 6 | 5 | 5 |
| | Class Size | | | | 21.3 | 21.8 | 22.3 | | | | 21.3 | 26.2 | 26.8 |
| BMS | Students | 57 | 56 | 56 | 54 | 57 | 80 | 57 | 56 | 56 | 54 | 57 | 80 |
| | Classes | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| | Class Size | 19 | 18.7 | 18.7 | 18.0 | 19 | 26.7 | 19 | 18.7 | 18.7 | 18.0 | 19 | 26.7 |
| CMS | Students | 57 | 59 | 62 | 72 | 81 | 67 | 57 | 59 | 62 | 72 | 81 | 67 |
| | Classes | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| | Class Size | 19 | 19.7 | 20.7 | 24.0 | 20.3 | 22.3 | 19 | 19.7 | 20.7 | 24.0 | 27.3 | 22.3 |
| MBS | Students | 115 | 114 | 104 | | | | 115 | 114 | 104 | | | |
| | Classes | 6 | 6 | 6 | | | | 6 | 6 | 5 | | | |
| | Class Size | 19.2 | 19.0 | 17.3 | | | | 19.2 | 19 | 20.8 | | | |
| District | Students | 286 | 273 | 291 | 314 | 346 | 342 | 286 | 273 | 291 | 314 | 346 | 342 |
| | Classes | 15 | 14 | 16 | 15 | 16 | 15 | 15 | 14 | 14 | 15 | 14 | 14 |
| | Class Size | 19.1 | 19.5 | 18.2 | 20.9 | 21.6 | 22.8 | 19.1 | 19.5 | 20.8 | 20.9 | 24.7 | 24.4 |

| | |
|--------------------------------------|--|
| Option 1 – Monitor Class Size | |
| Option 2 – Monitor Class Size | |
| Reductions from 2017 to 2018 | |
| Further Reductions for Consideration | |

Recommended changes to number of classes based on enrollment reduce from 94 to 91

- 1 less 4th grade at ADS
- 1 less kindergarten at MBS
- 1 less 2nd grade at MBS

Additional reductions for consideration to support early childhood education from 91 to 86

- 1 less 2nd grade at ADS
- 1 less 4th grade at BGS
- 1 less 5th grade at BGS
- 1 less 4th grade at CMS
- 1 less 2nd grade at MBS

| | | | |
|--------------|---|---------------------------|--|
| | Class sizes – School District Policy #641 | | |
| Kindergarten | Primary Grades 1 – 3 | Intermediate Grades 4 – 5 | |
| 14-17-20 | 18-21-24 | 22-25-28 | |

KINDERGARTEN PROGRAMS

OPTION A: Full Day Kindergarten*

| <u>DESCRIPTION</u> | <u>PROPOSED*</u> | <u>BUDGET</u> |
|--------------------------------------|------------------|------------------|
| (7.5) Teachers | 682,500 | 733,758 |
| (3) Itinerant | 180,000 | 146,529 |
| (7) Ed Assts | 184,065 | 199,410 |
| (7) Furniture Supplies and Equipment | 165,000 | 80,000 |
| <u>OPTION A TOTAL</u> | 1,211,565 | 1,159,697 |

The result of this option is an overall budget expenditure increase of \$2,348,645 or 2.99%

Tax Rate Range: 4.71% - 8.48%

OPTION B: Combination ½ Day and Full Day*

| <u>DESCRIPTION</u> | <u>PROPOSED*</u> | <u>BUDGET</u> |
|--------------------------------------|------------------|----------------|
| (2.5) Teacher | 227,500 | 236,694 |
| (5) Ed Assts | 131,745 | 142,435 |
| (1) Furniture Supplies and Equipment | 27,500 | 13,000 |
| <u>OPTION B TOTAL</u> | 386,745 | 392,129 |

The result of this option is an overall budget expenditure increase of \$1,896,247 or 2.42%

Tax Rate Range: 3.84% - 7.02%

* As proposed on November 18

MAJOR DRIVERS

❑ EXPENDITURES

- ❑ Increase due to Salary Steps, Increases, and Additional Staff* +1,444,672
- ❑ Increase in Health Insurance Premiums* +189,728
- ❑ Increase in Workers Compensation +58,810
- ❑ Increase in Special Education and Pupil Contracted Services +233,000
- ❑ Increase in Out of District Tuition +819,148
- ❑ Increase in Capital Leases for Buses (BOND) +126,750
- ❑ Increase in Capital Lease for Computers +223,600
- ❑ Increase in Out of District Transportation and Homeless Transportation (concerns)
- ❑ Increase in Natural Gas \$383,000
- ❑ Increase in Software +37,890
- ❑ Decrease in STEAM (1,375,000)
- ❑ Decrease in Summer Project (\$130,000)

❑ REVENUES

- ❑ Decrease in Project SEARCH Tuition (18,960)
- ❑ Decrease in Deerfield Tuition (171,398)
- ❑ Increase in State Adequacy +363,997
- ❑ Decrease in State Education Tax (135,747)
- ❑ Increase in State Catastrophic Aid +43,641
- ❑ Decrease in Federal Medicaid (78,368)
- ❑ Decrease in E-Rate (302,560)

* Based on the implementation of Full Day Kindergarten.

BUDGET APPROPRIATION COMPARISON FY17 vs FY18

| FUND | FY17 | FY18 | CHANGE (\$) | CHANGE (%) |
|----------------------|-------------------|-------------------|------------------|--------------|
| (1110) General Fund* | 78,424,837 | 80,773,482 | 2,348,645 | 2.99% |
| (1221) Food Service | 1,725,876 | 1,730,703 | 4,827 | 0.28% |
| (1222) Grants | 4,277,553 | 3,598,421 | -679,132 | -18.87% |
| TOTALS | 84,428,266 | 86,102,606 | 1,674,340 | 1.94% |

* Affects Tax Rate

REVENUES FOR FY18

| SOURCE | <u>FY17</u> | <u>FY18</u> | <u>CHANGE (\$)</u> | <u>CHANGE (%)</u> |
|---|-------------------|-------------------|-----------------------|-------------------|
| Local | 4,185,310 | 3,966,403 | (218,907.00) | -5.52% |
| State | 15,750,254 | 16,115,653 | 365,399.00 | 2.27% |
| Federal | 2,324,826 | 1,929,449 | (395,377.00) | -20.49% |
| Transfers | 318,901 | 90,000 | (228,901.00) | -254.33% |
| Unreserved Fund Balance | 2,395,975 | 1,325,000 | (1,070,975.00) | -80.83% |
| TOTAL REVENUE BEFORE LOCAL AND STATE TAXES | 24,975,266 | 23,426,505 | (1,548,761.00) | -6.61% |

STRUCTURE OF THE DISTRICT BUDGET

- ❑ Two types of Budget Categories:
 - ❑ FUNCTION – the areas of activity for which a service or object is acquired.
 - ❑ [1100] - Regular Education
 - ❑ [1200] - Special Education
 - ❑ Etc...
 - ❑ OBJECT – service or material object obtained as a results of a specific expenditure
 - ❑ [61000] - Salaries
 - ❑ [62000] - Benefits
 - ❑ [63000] – Professional Services
 - ❑ Etc.

OBJECT SUMMARY COMPARISON

| <u>EXPENDITURES</u> | <u>FY17 - BUDGET</u> | <u>FY18 - BUDGET</u> <i>(proposed)</i> | <u>CHANGE (\$)</u> | <u>CHANGE (%)</u> |
|--|----------------------|---|---------------------|-------------------|
| [610000] - SALARIES | 40,992,957.00 | 42,437,628.76 | 1,444,671.76 | 3.40% |
| [620000] - BENEFITS | 18,833,447.00 | 19,976,742.14 | 1,143,295.14 | 5.72% |
| [630000] - PROFESSIONAL SERVICES | 2,150,328.00 | 2,257,671.89 | 107,343.89 | 4.75% |
| [640000] - PURCHASED PROPERTY | 2,426,983.94 | 2,204,497.94 | (222,486.00) | -10.09% |
| [650000] - PURCHASED SERVICES | 2,641,109.00 | 3,478,412.00 | 837,303.00 | 24.07% |
| [660000] - SUPPLIES, BOOKS AND UTILITIES | 4,424,328.67 | 3,367,207.64 | (1,057,121.03) | -31.39% |
| [670000] - EQUIPMENT | 256,634.86 | 258,463.70 | 1,828.84 | 0.71% |
| [680000] - DUES, FEES & INTEREST | 3,177,573.53 | 3,781,413.83 | 603,840.30 | 15.97% |
| [690000] - PRINCIPAL AND TRANSFERS | 3,521,475.00 | 3,011,444.00 | (510,031.00) | -16.94% |
| TOTAL GENERAL FUND EXPENDITURES | 78,424,837.00 | 80,773,481.90 | 2,348,644.90 | 2.91% |

SUMMARY BY FUNCTION COMPARISON

| SUMMARY BY FUNCTION | FY17 BUDGET | FY18 BUDGET | CHANGE (\$) | CHANGE (%) |
|---|----------------------|----------------------|---------------------|--------------|
| [1100] - Regular Education | 28,232,170.66 | 29,295,942.25 | 1,063,771.59 | 3.63% |
| [1200] - Special Education | 13,548,222.00 | 15,313,205.56 | 1,764,983.56 | 11.53% |
| [1300] - Vocational Education | 1,210,461.00 | 1,396,814.00 | 186,353.00 | 13.34% |
| [1400] - Co-Curricular | 1,054,947.00 | 1,092,111.00 | 37,164.00 | 3.40% |
| [1600] - Adult/Continuing Education | 396,242.00 | 412,123.00 | 15,881.00 | 3.85% |
| [2100] - Pupil Services | 5,529,122.50 | 5,734,880.50 | 205,758.00 | 3.59% |
| [2200] - Support Services | 3,837,279.32 | 4,008,292.32 | 171,013.00 | 4.27% |
| [2300] - Board/District Administration | 1,205,086.60 | 1,335,679.05 | 130,592.45 | 9.78% |
| [2400] - Building Administration | 3,826,370.00 | 3,724,947.00 | (101,423.00) | -2.72% |
| [2500] - Fiscal Services | 703,394.00 | 665,208.00 | (38,186.00) | -5.74% |
| [2600] - Building and Grounds | 7,152,517.00 | 6,021,011.00 | (1,131,506.00) | -18.79% |
| [2700] - Transportation | 3,235,828.22 | 3,244,839.22 | 9,011.00 | 0.28% |
| [2800] - Staff Services | 527,394.00 | 537,671.00 | 10,277.00 | 1.91% |
| [2900] - Benefits | 1,469,072.00 | 1,496,594.00 | 27,522.00 | 1.84% |
| [3100] - Food Service | 0.00 | 0.00 | 0.00 | |
| [4200] - Site Improvement Services | 0.00 | 0.00 | 0.00 | |
| [4600] - Construction Services | 255,000.00 | 125,000.00 | (130,000.00) | -104.00% |
| [5100] - Bond Principal/Interest | 5,041,840.70 | 5,957,120.00 | 915,279.30 | 15.36% |
| [5200] - Transfers | 1,199,890.00 | 412,044.00 | (787,846.00) | -191.20% |
| [5300] - Intergovernmental Agency Allocations | 0.00 | 0.00 | 0.00 | |
| EXPENSES Total | 78,424,837.00 | 80,773,481.90 | 2,348,644.90 | 2.91% |

SUMMARY BY FUNCTION GROUP COMPARISON

| FUNCTION GROUP SUMMARY | FY17 - BUDGET | FY18 - BUDGET <i>(proposed)</i> | CHANGE (\$) | CHANGE (%) |
|---|----------------------|------------------------------------|---------------------|--------------|
| [1100] - Regular Education | 28,083,604.96 | 28,472,490.66 | 388,885.70 | 1.37% |
| [1200 2100] - Special Ed and Pupil Services | 18,579,258.97 | 19,219,408.50 | 640,149.53 | 3.33% |
| [1300] - Vocational Education | 1,112,781.00 | 1,198,716.00 | 85,935.00 | 7.17% |
| [1400] - Co-Curricular Activities | 994,508.87 | 1,054,947.00 | 60,438.13 | 5.73% |
| [1600] - Adult Education/Community Ed | 382,476.00 | 394,339.00 | 11,863.00 | 3.01% |
| [2200] - Support Services | 3,346,411.00 | 3,740,865.32 | 394,454.32 | 10.54% |
| [2300 2400 2500 2800] - Administration | 5,845,699.90 | 6,205,253.60 | 359,553.70 | 5.79% |
| [2600 4600 5100] - Building, Grounds, Construction, Principal & Interest | 12,101,804.20 | 11,765,844.70 | (335,959.50) | -2.86% |
| [2700] - Transportation | 2,968,526.00 | 3,174,551.22 | 206,025.22 | 6.49% |
| [2900] - Benefits | 1,605,780.58 | 1,540,456.00 | (65,324.58) | -4.24% |
| [3100] - Food Service | 13,725.52 | 0.00 | (13,725.52) | 0.00% |
| [5200] - Transfers | 1,287,100.00 | 703,915.00 | (583,185.00) | -82.85% |
| TOTAL EXPENDITURE REQUEST | 76,321,677.00 | 77,470,787.00 | 1,149,110.00 | 1.48% |

| REGULAR EDUCATION (1100) | REQUEST | CHANGE (\$) | CHANGE (%) |
|--------------------------|---------------|--------------|------------|
| | 29,295,942.25 | 1,063,771.59 | 3.63% |

- 1100 Regular Education includes the staff and resources for the core academic programs K-12.

- Proposed staffing changes in Regular Education
 - Reduce 1.5 classroom positions at Mill Brook School
 - Reduce 1 classroom position at Abbot-Downing School
 - Reduce .8 classroom position at Rundlett Middle School
 - Reduce 1.6 teaching positions at Concord High School (*pending course registrations*)

- Additional staffing changes to support Full Day Kindergarten
 - Reduce 5 additional classroom positions at Elementary Schools

- Decrease in Substitute Account
- Payment to city for School Resource Officer at CHS
- Capital Center Agreement of \$10,000

| SPECIAL EDUCATION (1200) AND PUPIL SERVICES (2100) | REQUEST | CHANGE (\$) | CHANGE (%) |
|--|---------------|--------------|------------|
| | 21,048,086.06 | 1,970,741.56 | 9.36% |

- ❑ 1200 Special education
 - ❑ 1200 Special education – programs and services
 - ❑ 1210 Students with disabilities
 - ❑ 1260 Bilingual/ELL

- ❑ 2100 Pupil services
 - ❑ 2120 Guidance services
 - ❑ 2134 Health and nursing services
 - ❑ 2140 Psychological services
 - ❑ 2150 and 2153 Speech and Audiology
 - ❑ 2160 Occupational therapy and Physical therapy
 - ❑ 2191 Vision Services

| SPECIAL EDUCATION (1200) | REQUEST | CHANGE (\$) | CHANGE (%) |
|--------------------------|---------------|--------------|------------|
| | 15,313,205.56 | 1,764,983.56 | 11.53% |

- ❑ 1200 Special Education

- ❑ Salaries and benefits for most special education teachers, teaching assistants, tutors, call in substitutes for teaching assistants
 - ❑ Special education and support staff for Strong Foundations Charter School
 - ❑ Increase Educational Assistants by 6.51 FTE
- ❑ Medicaid administration contract
- ❑ Tuition for foster children placed in other school districts
- ❑ Tuition for students placed in out of district placements (\$819,148)
- ❑ Pupil Services Contract (\$233,000)
- ❑ Special Education Leadership Model
 - ❑ Increase Special Education Administrators (\$70,000+)

| SPECIAL EDUCATION (1200) | REQUEST | CHANGE (\$) | CHANGE (%) |
|--------------------------|---------------|--------------|------------|
| | 15,313,205.56 | 1,764,983.56 | 11.53% |

- ❑ 1210 Students with Disabilities
 - ❑ Salaries and benefits for preschool program; autism program; language learning disabilities; extended day and year programs
 - ❑ Consulting contract with William White Associates
 - ❑ Consulting and behavior specialists for students with emotional and behavioral challenges
 - ❑ Consulting for students with autism
- ❑ 1260 Bilingual/ELL Programs and Services
 - ❑ Salaries and benefits for ELL teachers and tutors
 - ❑ Add ELL teacher at MBS

| PUPIL SERVICES (2100) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-----------------------|--------------|-------------|------------|
| | 5,734,880.50 | 205,758.00 | 3.59% |

- ❑ 2113 Social Work
 - ❑ Job coach for older students in job placements at CHS

- ❑ 2120 Guidance Services
 - ❑ Salaries and benefits for guidance counselors
 - ❑ Books, supplies, software

- ❑ 2134 Health and Nursing Services
 - ❑ Salaries and benefits for nurses, LPNs
 - ❑ Consulting contract with local physician
 - ❑ Supplies and equipment for nurses' offices

- ❑ 2140 Psychological Services
 - ❑ Salaries and benefits for school psychologists
 - ❑ Funds for outside evaluation, e.g. safety assessments

| PUPIL SERVICES (2100) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-----------------------|--------------|-------------|------------|
| | 5,734,880.50 | 205,758.00 | 3.59% |

- ❑ 2150 and 2153 Speech and Audiology Services
 - ❑ Salaries and benefits for speech and language staff

- ❑ 2160 Physical/Occupational Therapy Services
 - ❑ Salaries and benefits for occupational therapists
 - ❑ Contract for physical therapy services.

- ❑ 2191 Vision Services
 - ❑ Salary and benefits for vision teacher
 - ❑ Contract with New Hampshire Association for the Blind
 - ❑ Books and equipment

| VOCATIONAL EDUCATION (1300) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-----------------------------|--------------|-------------|------------|
| | 1,396,814.00 | 186,353 | 13.34% |

- ❑ 1300 Vocational Education
 - ❑ Salaries and benefits for CRTC staff and support staff
 - ❑ 1300 Cosmetology, Stagecraft
 - ❑ 1330 Health Science
 - ❑ 1370 Technical IT
 - ❑ 1380 Trades and Industrial: Auto Tech and Building Tech
 - ❑ 1390 Other: Culinary Arts, Graphic Arts, Teacher Prep, Criminal Justice
 - ❑ Added (1) FTE Health Teacher
 - ❑ Repairs and maintenance
 - ❑ Postage and mileage
 - ❑ Equipment and subscriptions

| CO-CURRICULAR ACTIVITIES (1400) | REQUEST | CHANGE (\$) | CHANGE (%) |
|------------------------------------|-----------|-------------|------------|
| | 1,092,111 | 37,164 | 3.40% |

- ❑ 1410 School Sponsored Clubs
 - ❑ Stipends for club advisors at CHS and RMS and fund for elementary activities

- ❑ 1420 School Sponsored Athletics
 - ❑ Salaries and benefits for Director of PE /Sport, administrative assistant,
 - ❑ Stipends for coaches at CHS and RMS
 - ❑ Stipends for referees, game officials
 - ❑ Repairs and maintenance of equipment (*e.g. Helmets*)
 - ❑ Rental Increase and Insurance Costs for Use of facilities (*e.g. hockey rink, ski area*)
 - ❑ Replacement Plan for Mats – Year 1 of 7
 - ❑ RMS Athletic Trainer
 - ❑ Supplies and Equipment

- ❑ 1430 Summer School
 - ❑ Salary and benefits for high school summer school teachers

| ADULT/COMMUNITY EDUCATION (1600) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-------------------------------------|---------|-------------|------------|
| | 412,123 | 15,881 | 3.85% |

- ❑ 1600 Three Programs
 - ❑ Diploma Academy
 - ❑ Salaries and benefits for Coordinator and assistant Coordinator
 - ❑ Contract for high school equivalency exam
 - ❑ Waiting for Grant Funding
 - ❑ Adult High School
 - ❑ Under supervision of Coordinator for Diploma Academy
 - ❑ Waiting for Grant Funding
 - ❑ Community Education
 - ❑ Salaries and benefits for administrative assistant's, part time assistant, instructors of enrichment classes
 - ❑ Contracts with vendors for enrichment classes
 - ❑ Level Fund Postage and Advertising
 - ❑ Supplies and Books
 - ❑ Project additional general fund support for this program of \$60,000
 - ❑ Decrease in Revenue of \$20,000

| SUPPORT SERVICES (2200) | REQUEST | CHANGE (\$) | CHANGE (%) |
|--------------------------------|----------------|--------------------|-------------------|
| | 4,008,292.32 | 171,013 | 4.27% |

2200 Support Services are services which support the academic programs in the district. These include:

- 2210 Curriculum related development
- 2211 Mentoring
- 2212 Professional Development
- 2214 Co-curricular leadership
- 2215 Instructional Research/Data services
- 2222 Library Media services
- 2223 Audiovisual services
- 2225 Technology services

| SUPPORT SERVICES (2200) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-------------------------|--------------|-------------|------------|
| | 4,008,292.32 | 171,013 | 4.27% |

- ❑ 2210 Curriculum related development
 - ❑ Stipends for Pro Act trainers

- ❑ 2211 Mentoring
 - ❑ Stipends for teachers serving as new teacher mentors

- ❑ 2213 Professional development
 - ❑ Funds for course reimbursement *(negotiated)*
 - ❑ Funds for conference and travel *(negotiated)*

- ❑ 2214 Co-curricular/leadership
 - ❑ Stipends for leadership team members at Rundlett

- ❑ 2215 Instructional research/data services
 - ❑ Salary and benefits for Assessment Coordinator
 - ❑ State Downshifting of Software Costs - \$11,685
 - ❑ Subscription for reading assessment program *(AIMSweb)*

| SUPPORT SERVICES (2200) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-------------------------|--------------|-------------|------------|
| | 4,008,292.32 | 171,013 | 4.27% |

- ❑ 2222 Library media services
 - ❑ Salaries and benefits for library media specialists, library assistants
 - ❑ Salaries and benefits for technology integration teachers
 - ❑ Books and supplies
 - ❑ Increase for database subscriptions for research
 - ❑ AV equipment

- ❑ 2223 Audiovisual services
 - ❑ Repair accounts to schools on per pupil basis
 - ❑ Equipment accounts to schools on per pupil basis

| SUPPORT SERVICES (2200) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-------------------------|--------------|-------------|------------|
| | 4,008,292.32 | 171,013 | 4.27% |

- ❑ 2225 Technology
 - ❑ Salaries and benefits for Director of Technology, tech assistants in elementary schools, technology support positions at Central Office
 - ❑ Capital leases for equipment (*infrastructure, wireless system, computer hardware and devices*)
 - ❑ Addition of Content Filtering, Online Learning Software
 - ❑ Picking up full cost of Lexia and Dreambox – est. \$70,000
 - ❑ All software, administrative and educational
 - ❑ Subscription to National Organization
 - ❑ Overall Software is increasing \$37,890
 - ❑ Technology Contingency Fund

| ADMINISTRATION (2300, 2400, 2500, 2800) | REQUEST | CHANGE (\$) | CHANGE (%) |
|---|--------------|-------------|------------|
| | 6,232,505.05 | 1,260.45 | .02% |

- ❑ 2300 District Administration
- ❑ 2400 Building Administration
- ❑ 2500 Finance/Business office
- ❑ 2800 Human Resources office

**ADMINISTRATION (2300, 2400,
2500, 2800)**

REQUEST

CHANGE (\$)

CHANGE (%)

6,232,505.05

1,260.45

.02%

2300 District Administration

- Stipends for Board members, conference fees
- Salaries and benefits for Superintendent, Assistant Superintendent, .73 Director of Student Services (*Balance in Grant*), executive administrative assistants, CCTV Staff
- Costs for fingerprinting new employees; election services
- Audit and Legal: +27,000
- Membership in NHSBA and NHSAA
- Superintendent Contingency Fund +11,216
- Rental of Copy Machines +20,307

2400 Building Administration

- Salaries and benefits for principals and assistant principals, school administrative assistants, court liaison
- Graduation related costs
- School supplies and books
- Equipment (+56,000)
 - \$55,000 used for FDK Furniture
- Dues for NH School Principals Association, etc (43,862)

| ADMINISTRATION (2300, 2400, 2500, 2800) | REQUEST | CHANGE (\$) | CHANGE (%) |
|---|--------------|-------------|------------|
| | 6,232,505.05 | 1,260.45 | .02% |

- ❑ 2500 Finance/Business office
 - ❑ Salaries and benefits for Business Administrator, administrative assistant, Business Office manager, Business office administrative assistants
 - ❑ Contract with accountant for reconciliation of accounts per audit
 - ❑ Memberships in NH Business Officials Association
 - ❑ Contract with First Southwest to manage bonds

- ❑ 2800 Human Resources office
 - ❑ Salaries and benefits for Director of Human Resources, HR Manager and HR administrative assistants
 - ❑ Contract with health insurance consultant and pre-employment physicals
 - ❑ Replace existing time clock system
 - ❑ Digitize HR Forms and Contracts

| BUILDING AND GROUNDS (2600), CONSTRUCTION (4600), PRINCIPAL/INTEREST (5100) | REQUEST | CHANGE (\$) | CHANGE (%) |
|--|----------------|--------------------|-------------------|
| | 11,765,844.70 | (335,959.50) | -2.86% |

- 2600 Building and Grounds
- 4600 Construction
- 5100 Principal and Interest

| BUILDING AND GROUNDS (2600), CONSTRUCTION (4600), PRINCIPAL/INTEREST (5100) | REQUEST | CHANGE (\$) | CHANGE (%) |
|---|---------------|--------------|------------|
| | 11,765,844.70 | (335,959.50) | -2.86% |

- ❑ 2600 Building and Grounds
 - ❑ Maintenance and custodial salaries, benefits and overtime
 - ❑ Staffing includes Director of Facilities and Planning, head custodians, full time and part time custodians, maintenance staff
 - ❑ Maintenance agreement contracts (+20,000)* *new boilers and BAS*
 - ❑ Facilities inspection and testing services
 - ❑ Property and liability Insurance increase *(8% capped)*
 - ❑ Cleaning and maintenance supplies - increase
 - ❑ Utilities – Decrease in Steam (1,375,000), Increase in NG +383,600
 - ❑ Replacement of equipment (e.g. pumps, motors)
 - ❑ Ongoing maintenance and repairs
 - ❑ Maintenance and Repairs Contingency
 - ❑ Reduction of .75 Custodian position
 - ❑ Playground Mulch +30,000
 - ❑ Disposal Service +2,000

| BUILDING AND GROUNDS (2600), CONSTRUCTION (4600), PRINCIPAL/INTEREST (5100) | REQUEST | CHANGE (\$) | CHANGE (%) |
|---|---------------|--------------|------------|
| | 11,765,844.70 | (335,959.50) | -2.86% |

- ❑ 4600 Construction
 - ❑ Propose \$125,000 for Summer Projects **(-130,000)**
 - ❑ Fund used for Deep Clean, Painting, Lights and Ceiling Tiles

- ❑ 5100 Principal and Interest
 - ❑ Achieves the Board’s goal of maintaining debt service of about 5% of the operating budget.
 - ❑ Increase in principal and debt payments due to the \$12million bond. **+915,279**
 - ❑ \$10 million is for Capital Improvements to Facilities - \$710,650)
 - ❑ \$1 million for Technology - \$223,600
 - ❑ \$1 million for Buses - \$126,750
 - ❑ \$1 million for CRTC - \$83,400
 - ❑ **TOTAL \$1,144,400**

| TRANSPORTATION (2700) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-----------------------|--------------|-------------|------------|
| | 3,244,839.22 | 9,011 | .28% |

❑ **2700 Transportation**

- ❑ Transportation Director, Dispatch/Trainer; Field Trip Supervisor, Transportation Clerk, OT
- ❑ Bus drivers, monitors, crossing guards and mechanics salaries and benefits **(-10,000) due to FDK**
- ❑ Contracts to transport students out-of-district placements – Level Fund
- ❑ Provide and manage homeless transportation – Level Fund
- ❑ Repair, maintenance, and fuel *(diesel & gasoline)*
- ❑ Capital Leases for buses *(existing)*
 - ❑ Payment for New Buses is in the Principal and Interest of the Bond as required by the state accounting handbook. The buses being purchased are located in the Budget Document.
+126,750
- ❑ Purchase (1) Replacement Mini-Vans **(-9,000)**
- ❑ Co-Curricular /charter / PTO trips
- ❑ After school transportation
- ❑ Summer transportation for City of Concord Recreation
- ❑ Transportation for 21c, offset by revenue from 21st Century Grant and charter services

| TRANSPORTATION (2700) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-----------------------|--------------|-------------|------------|
| | 3,244,839.22 | 9,011 | .28% |

- ❑ **2700 Transportation**

- ❑ General Supplies (19,000)

| BENEFITS (2900) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-----------------|-----------|-------------|------------|
| | 1,469,072 | 27,522 | 1.84% |

2900 Benefits

- Healthcare Consultants
- Health Insurance for Retirees under 65
- Dental Insurance (*self-insured*)
- Cobra and Section 125
- Life and Disability
- Unemployment
- Worker's Compensation
- Severance Pay
- Flex Spending Account Management

| BENEFITS (2900) | REQUEST | CHANGE (\$) | CHANGE (%) |
|-----------------|-----------|-------------|------------|
| | 1,469,072 | 27,522 | 1.84% |

❑ **2900 Benefits**

❑ **Reduction in Health Insurance for Retirees under 65 (75,000)**

- ❑ Used to pay a percentage of qualified employees healthcare premium. The contribution depends on the bargaining group.

❑ **Dental Insurance +65,528**

- ❑ Increase is due to the additional of 25 new employees to the dental plan under a new collective bargaining agreement and high claims

❑ **Other Retirement – 403b Match (+12,500)**

- ❑ Added to cover the cost of matching employee donations to 403b accounts.

❑ **Worker’s Compensation +58,810 (actual +27,076)**

- ❑ The districts experience rating is a 1.39. We have two claims from 5 years ago that will come off our experience rating in FY19 which should slow the increase. Our carrier is also offering a cap that the board approved at the [December 5, 2016 meeting](#). The \$58,810 increase is not due in this account is not just because of a rate increase, but because the original budget did not contain the full amount of the insurance for the current year. The total amount was \$279,269.

| TRANSFERS (5200) | REQUEST | CHANGE (\$) | CHANGE (%) |
|------------------|---------|-------------|------------|
| | 412,044 | (787,846) | -191.20% |

❑ **5200 Transfers**

- ❑ Transfer \$75,000 to the School Nutrition Services Fund -0-
 - ❑ Used to cover Operating Costs and Negative Student Balances

- ❑ No Transfer into the Health and Dental Medical Reserve (118,639)

- ❑ Transfer \$133,000 into the Facilities and Renovation Trust Fund (849,788)
 - ❑ This amount maintains 5% of the Operating Budget for debt service.

- ❑ Transfer \$130,254 to the Vocational Center Capital Reserve (11,848)
 - ❑ These are funds paid for by sending schools for facility and program improvements. No impact to the local tax rate.

- ❑ Transfer \$73,790 to the Building Renovation and Maintenance Fund +73,790
 - ❑ New Capital Fee Charged as part of the Deerfield Tuition Agreement

| REVENUE <i>(General Fund)</i> | BUDGET | CHANGE (\$) | CHANGE (%) |
|--------------------------------------|---------------|--------------------|-------------------|
| | 24,777,350 | (1,289,970) | -4.95% |

LOCAL

- Tuition, Transportation Fee, Athletic Fees, Investment Interest, Other Fees

STATE

- Adequacy Grant, Building Aid, Catastrophic Aid, Vocational Aid, Differentiated Aid

FEDERAL

- Medicaid, Interest Rebates, E-Rate

TRUST RESERVES

- Instructional Trust, Health and Dental Medical Trust

| REVENUE <i>(General Fund)</i> | BUDGET | CHANGE (\$) | CHANGE (%) |
|-------------------------------|------------|-------------|------------|
| | 22,579,291 | (395,152) | -1.75% |

❑ LOCAL

- ❑ Reduction in Deerfield Tuition (171,398)*
 - ❑ Decrease in Regular Education (90,552)
 - ❑ Increase in Special Education (80,846)
 - ❑ Capital Fee +73,790 *(new in FY18 – propose depositing into Maintenance Trust Fund)*
- ❑ Project Search Tuition (18,960)
- ❑ Community Ed (20,000)
- ❑ Impact Fees (71,500)

❑ STATE

- ❑ Increase in Adequacy / Equitable Aid +363,997
- ❑ Reduction in School Building Aid (105,024)
- ❑ Increase in Catastrophic Aid +43,641
- ❑ Differentiated Component of Charter School Aid (5,000) – RSA 194-B:11

| REVENUE (<i>General Fund</i>) | BUDGET | CHANGE (\$) | CHANGE (%) |
|---------------------------------|------------|-------------|------------|
| | 22,579,291 | (395,152) | -1.75% |

❑ FEDERAL

- ❑ Decrease in Medicaid (78,368)
- ❑ Decrease in Interest Rebate on Bonds (14,449)
- ❑ Decrease in E-Rate* (320,560)

**The decrease in the E-Rate is due to the completion of the technology infrastructure project that was financed in the current fiscal year. The federal government in FY16 changed the E-Rate program by reducing its contribution towards phone lines and websites to \$0 and still contributing towards internet costs. In addition, they are contributing up to 60% towards the cost of qualified technology infrastructure improvements. This allocation is a 5 year allocation. The district used these most of our allocation of the last two years. The funds are capped at a per-student amount over 5 years.*

❑ OTHER SOURCES - TRUST RESERVES

- ❑ [552522] – Instructional Trust (100,000)**

*** The withdrawal from the Instructional Trust was used in the current year to pay for the new science curriculum. There was an offsetting expense to this revenue so there was no net affect on the tax rate.*

- ❑ [552523] – Health and Dental Medical Reserve (*used for disability claim*) (128,901)

**** The withdrawal from the Health and Dental medical reserve was used in the current year to pay for ta disability claim that the district will no longer incur. There was an offsetting expense to this revenue so there was no net affect on the tax rate.*

* Contingent on Implementation of Technology Plan

OTHER CONSIDERATIONS

Board

- Negotiations - 2017-2018
- Rundlett Study
- 2018-2019 budget - get back to where we are now
- Cat aid
- Capital Improvements

City

- Commercial Growth
- Woman's Prison - new students and services
- Utility bills

State

- biannual budget
- Legislation - 15% pension costs, FDK funding, emergency aid, building aid moratorium

Federal

- Block Grants
- Medicaid Funding

UNKNOWNNS

- City Valuation (*real growth*)
- Unreserved Fund Balance (*projecting \$1,325,000*)
- Enrollments at CHS and CRTC
 - Budget Work Session Scheduled for Wednesday, March 16th.

PROPOSED BUDGET WORKSESSION SCHEDULE – FEBRUARY

| <u>DATE</u> | <u>DAY</u> | <u>TIME</u> | <u>LOCATION</u> | <u>ACTIVITY</u> | <u>NOTES</u> |
|---------------------------|------------|-------------|-----------------|--|---|
| February 1 st | Wednesday | 5:30pm | CO - Boardroom | Work Session #1: <i>Initial Budget Presentation</i> | |
| February 8 th | Wednesday | 5:30pm | CO - Boardroom | Work Session #2: <i>Regular Education Enrollments, Staffing & Benefits</i> | |
| February 15 th | Wednesday | 5:30pm | CO - Boardroom | Work Session #3: <i>Student Services</i> | |
| February 22 th | Wednesday | 5:30pm | CO - Boardroom | Work Session #4: <i>Open</i> | |
| March 6 th | Monday | 7:00pm | CO - Boardroom | Monthly Board Meeting | * POST BUDGET 5 Board Members Required |
| March 8 th | Wednesday | 5:30pm | CO – Boardroom | Work Session #5: <i>Open</i> | * POST BUDGET 5 Board Members Required |

* - Depending on the Board Request for Work Sessions, a budget for public comment could be posted on either March 6th or March 8th.

PROPOSED BUDGET WORKSESSION SCHEDULE – MARCH

| <u>DATE</u> | <u>DAY</u> | <u>TIME</u> | <u>LOCATION</u> | <u>ACTIVITY</u> | <u>NOTES</u> |
|------------------------|------------|-------------|-------------------------------|--|--|
| March 15 th | Wednesday | 5:30pm | CO - Boardroom | Work Session #6: <i>CRTC & CHS Enrollments</i> | |
| March 20 th | Monday | 7:00pm | <i>Mill Brook School</i> | PUBLIC HEARING #1 | |
| March 22 nd | Wednesday | 5:30pm | <i>Rundlett Middle School</i> | PUBLIC HEARING #2 | |
| March 27 th | Monday | 5:30pm | CO - Boardroom | Work Session #7: <i>Open</i> | |
| March 29 th | Wednesday | 5:30pm | CO - Boardroom | Work Session #8: <i>Finalize Preliminary FY18 Budget</i> | 5 Board Members Required to APPROVE |