

CONCORD SCHOOL DISTRICT

FY18 SUPERINTENDENT'S PROPOSED BUDGET
Work Session #2: Enrollments, Staffing and Benefits

Central Office – Boardroom
February 8, 2017 | 5:30pm



TONIGHT'S PRESENTATION

Board(2017) >> Budget >> FY18 – WS2 – Enrollments, Staffing, and Benefits.pdf

AGENDA

1. Enrollment and Demographic Trends
2. Enrollment Projections
3. Proposed Staffing Changes for 2017 - 2018
4. Benefits
5. Budget Base
6. Dashboard Introduction
7. Review schedule

LEGISLATIVE UPDATE

SB 105

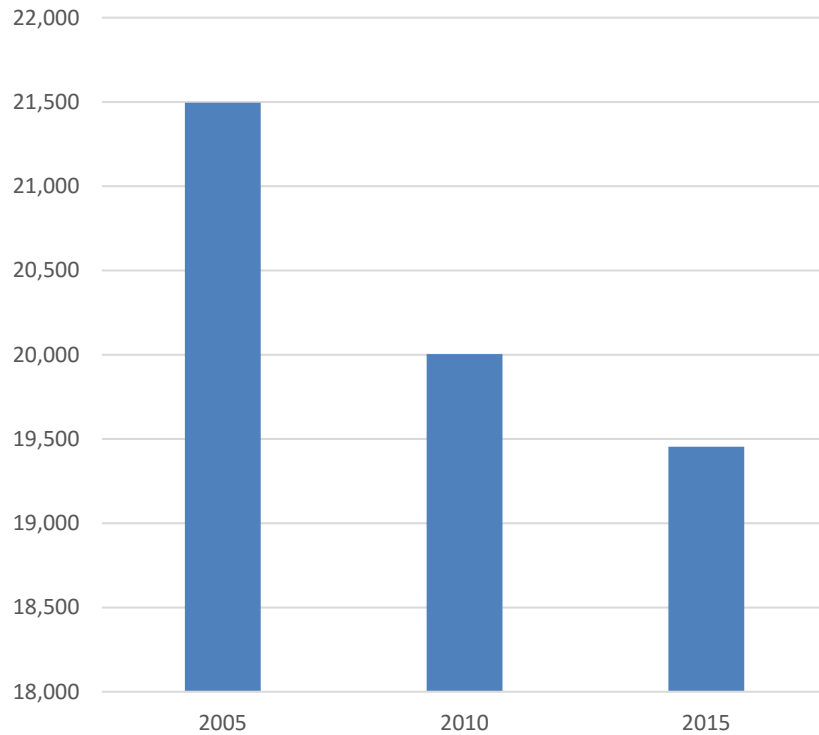
CONCORD SCHOOL DISTRICT

Enrollment and Demographic Trends

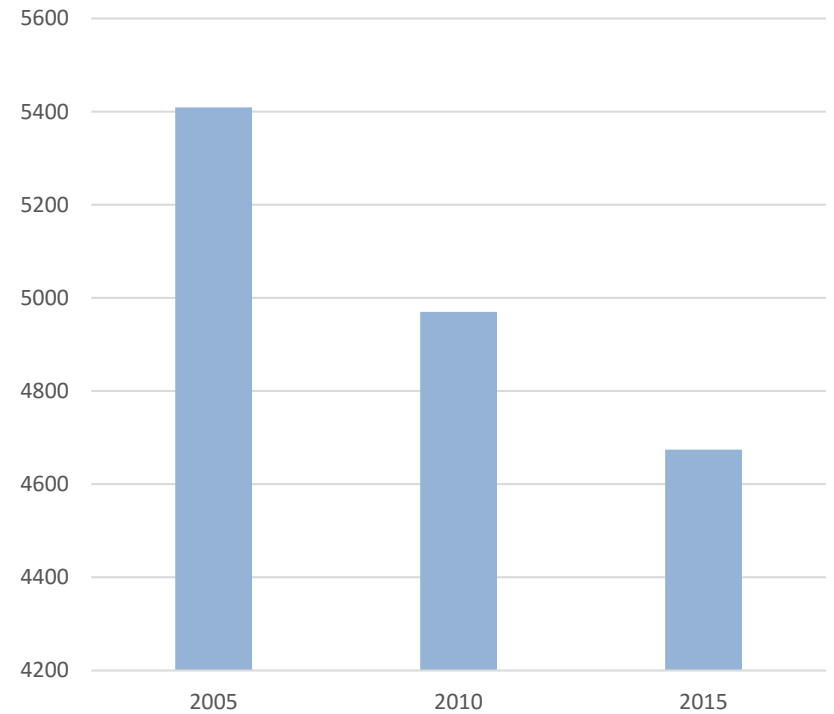


ENROLLMENT TRENDS

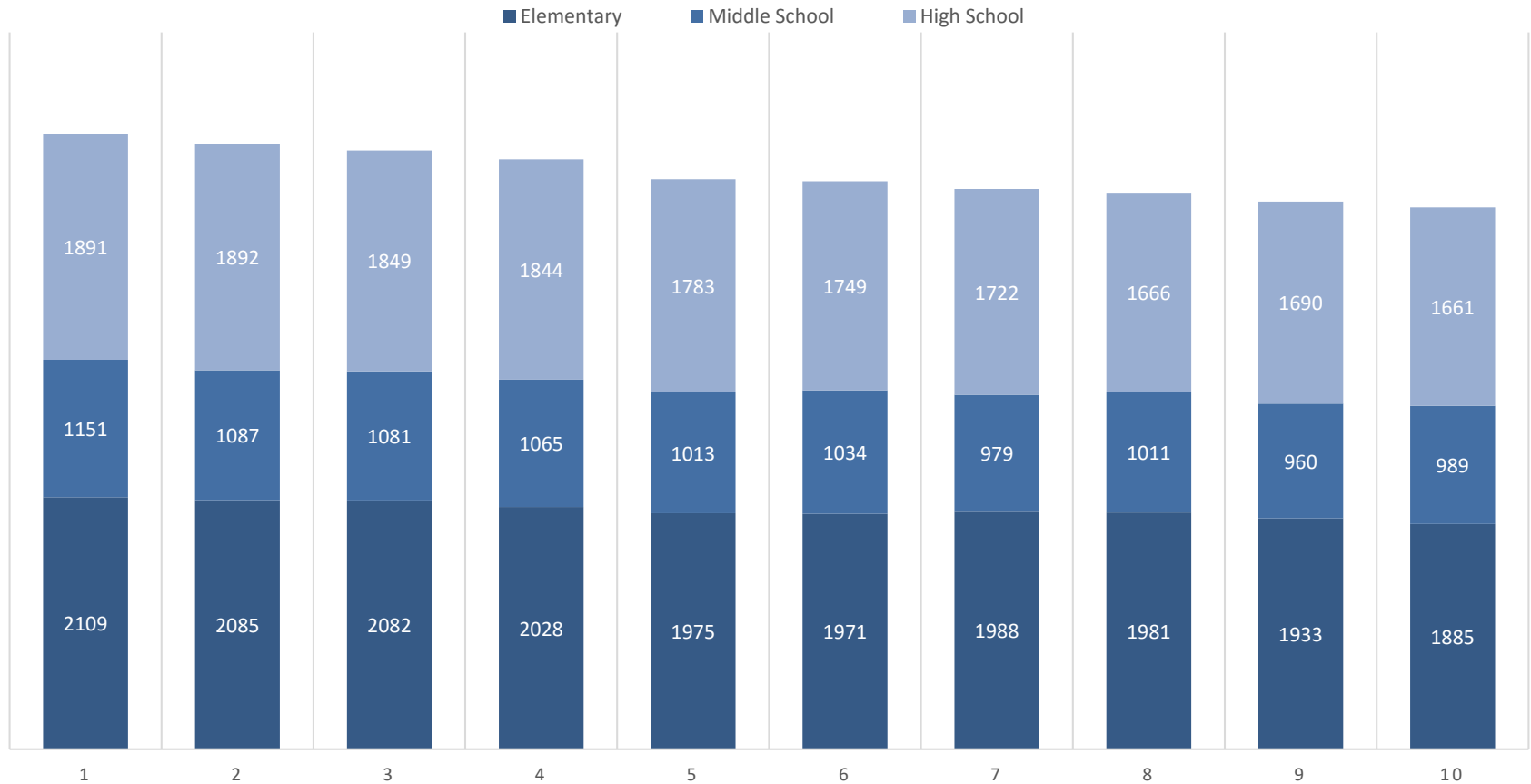
Merrimack County



Concord Schools



A DECADE OF ENROLLMENT TRENDS



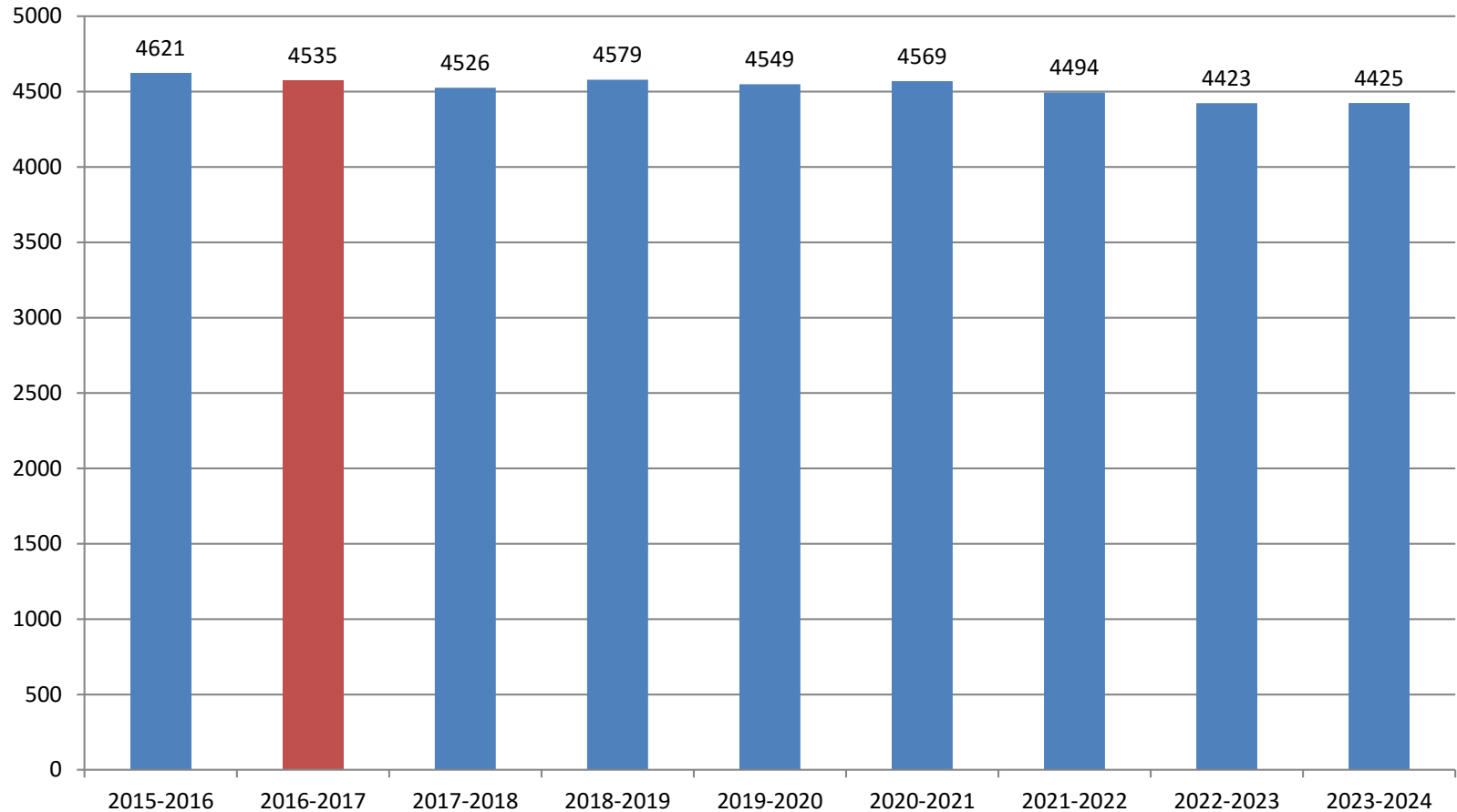
CONCORD SCHOOL DISTRICT

Enrollment Projections



ENROLLMENT

Projections through 2023-2024



ENROLLMENT PROJECTIONS K – 12 BY LEVEL

	K-5	6-8	9-12	Total
2016 - 2017	1898	992	1654	4544
2017 - 2018	1874	982	1661	4517
Change	-24	-10	+7	-27

ELEMENTARY, MIDDLE AND HIGH SCHOOL PROJECTIONS

Elementary Schools

YEARS	K	First	Second	Third	Fourth	Fifth	TOTAL
2017	272	292	313	344	338	339	1898
2018	286	295	291	314	346	342	1874
CHANGE	+14	+3	-22	-30	+8	+3	-24

Rundlett Middle School

YEARS	6	7	8	Total
2017	317	326	349	992
2018	339	317	326	982
CHANGE	+22	-9	-23	-10

Concord High School

YEARS	9	10	11	12	Total
2017	406	459	351	438	1654
2018	389	416	469	387	1661
CHANGE	-17	-43	+118	-51	+7

CONCORD SCHOOL DISTRICT

Proposed Staffing Changes for 2017-2018



AVERAGE CLASS SIZE

Elementary Schools

Average Class Size	20 students
Class Size Range	16 – 27 students

Middle School

Average Class Size	20 students
Class Size Range	17 – 29 students

High School

Average Class Size	23 students
Class Size Range	19 – 28 students

Exceptions

- Music
- Reading
- English Language Learners

BUDGET GOAL

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.

BUDGET GOAL FOR REGULAR EDUCATION

Concord School District Policy #641

Class Size Guidelines

The average class size objectives shall be:

Kindergarten	17	14–17–20
Primary	21	18–21–24
Intermediate	25	22–25–28

If class size exceeds 20 students in kindergarten, 24 students in grades one through three, or 28 in grades four through six, educational consideration will be given to regrouping, employment of an aide or employment of an additional teacher.

Secondary administrators will consider 30 students as a maximum class size and 15 as a minimum class size. Classes with student enrollment of less than 15 must have approval of the central administration.

Adopted January 4, 1983

STATE MINIMUM STANDARDS FOR CLASS SIZE

Ed 306.17 Class Size.

(a) Class size for instructional purposes, in each school shall be:

(1) Kindergarten – grade 2, 25 students or fewer per educator, provided that each school shall strive to achieve the class size of 20 students or fewer per educator;

(2) Grades 3 – 5, 30 students or fewer per educator, provided that each school shall strive to achieve the class size of 25 students or fewer per educator; and

(3) Middle and senior high school, 30 students or fewer per educator.

ELEMENTARY ENROLLMENT PROJECTIONS & OPTIONS

Schools		Option 1						Option 2					
		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

STAFFING CHANGE PROPOSALS FOR 2017 - 2018

REDUCTIONS *(based on class size. To stay within the low end of our class size guidelines)*

- 1.6 classroom Teachers at Concord High School
- 0.8 classroom Teacher at Rundlett Middle School
- 1.5 classroom Teachers at Mill Brook School
- 1.0 classroom Teacher at Abbot-Downing School
- .75 Custodian @ CHS

ADDITIONAL REDUCTIONS

- 1.0 classroom Teacher at Mill Brook School
- 1.0 classroom Teacher at Abbot-Downing School
- 1.0 classroom Teacher at Christa McAuliffe School
- 2.0 classroom Teachers at Broken Ground School

ADDITIONS

- 0.7 ELL Teacher *(\$16,019 grants, \$14,091 ELL tutor, \$26,874 district)*
- (3) .6 Itinerant Kindergarten Teachers
- (7.5) Kindergarten Teachers
- 6.51 Ed Assistants for Kindergarten Students (full-day)
- 2.51 Ed Assistants for Special Education K-12
- 1.0 Health Teacher CRTC



REGULAR EDUCATION

(1100)



CONCORD
SCHOOL DISTRICT
PROPOSED
FY 2018
OPERATING BUDGET

Recommended to the Board of Education
February 2017

Fiscal and School Year Ending
June 30, 2018

Terri Forsten
Superintendent

Donna Palley
Assistant Superintendent

Jack Dunn
Business Administrator

Bob Belmont
Director of Student Services

Larry Prince
Director of Human Resources

Matt Cashman
Director of Facilities and Planning

1100 Regular Education Summary

- 610000 Salaries
- 620000 Benefits
- 630000 Professional Services
- 640000 Purchased Property
- 650000 Purchased Services
- 660000 Supplies, Books, Utilities
- 670000 Equipment/Furniture
- 680000 Dues, Fees & Interest



SALARIES

(61000 OBJECT)

SALARIES

GROUP	CBA GROUP	BASE INCREASE
Administrators	CAA	2%
Teachers/Nurses	CEA	2%
Instructional Assistants	CEAA	2%
Administrative Assistants	CEOPA	2%
Transportation	UAW 1723	2%
Maintenance/ Transportation	UAW 1723	1.5%
Transportation	No Association	2%
Tutors	CIT	2%
Food Service	UAW 1723	0%
Unaffiliated*	Unaffiliated	TBD

* - No Steps

SALARIES - TEACHERS

DESCRIPTION	NUMBER OF STAFF	AVERAGE INCREASE
ON STEPS	178	\$3,955
MAX STEP	198	\$1,801



BENEFITS

(620000)

BENEFITS

Healthcare

- Census
- Budget to Budget Comparison

Early Retirees

- Census
- Budget to Budget Comparison

Dental

- Self-Insured

Workers Compensation

- Not to Exceed

Life and AD&D

- History of Expenditures

HEALTH INSURANCE - ACTIVE

BUDGET CENSUS – FY17

PLAN TYPE	SINGLE	TWO-PERSON	FAMILY	TOTALS
CDHP	237	113	222	572
OAPIN				
HMO				
POS				
TOTALS	237	113	222	572

BUDGET CENSUS – FY18

PLAN TYPE	SINGLE	TWO-PERSON	FAMILY	TOTALS
CDHP	229	114	227	570
OAPIN				
HMO				
POS				
TOTALS	237	113	222	570

BUDGET HISTORY

FISCAL YEAR	BUDGET	ACTUAL
2018	9,415,861.74	-
2017	9,260,502.00	8,732,915.10*
2016	8,811,758.13	8,219,975.93*
2015	7,959,619.97	6,656,993.62*
2014	8,495,111	7,968,939.75
2013	8,843,478	8,383,223.01
2012	8,475,338.33	8,156,083.33

PAST PREMIUM HOLIDAYS INCLUDED BY FISCAL YEAR*

FY17 - \$83,000

FY16 - \$363,000

FY15 - \$1.7 million

**** - Prior Premium Holidays are no predictor of past performance**

HEALTH INSURANCE - EARLY RETIREES (under 65)

- The district contributes 50 – 65% towards the cost of certain medical plans. The contribution amount and eligibility is determined by employee contract and/or CBA.
- The benefits summary are included in the FY18 Budget document under “Appendix K: Benefits”

DESCRIPTION	AMOUNT
Number of Early Retirees*	73
Project Number Lost from January until June 2017	0
Projected Number Reduction for FY17	0

HISTORY

FY	BUDGET	ACTUAL
2018	525,000	-
2017	600,000	493,124.12*
2016	750,562	595,684.89
2015	699,960	447,260.00
2014	820,060	608,010.12
2013	804,547	719,997.88

* - Projected

DENTAL PLAN

Diagnostic/Preventive Coverage A	Basic Coverage B	Major Coverage C
Deductible: There is no deductible applied to your program		
Covered at *100%	Covered at *100%	Covered at *50%
<p>Diagnostic: Evaluations twice in a 12-month period</p> <p>X-rays (Complete series or panoramic film) once in a 3-year period</p> <p>Bitewing x-rays once in a 12-month period</p> <p>X-rays of individual teeth as necessary'</p> <p>Oral cancer screening once in a 12-month period</p> <p>Preventive: Cleanings twice in a 12-month period</p> <p>Fluoride once in a 12-month period to age 19</p> <p>Space maintainers to age 16</p> <p>Sealant application to permanent molars, once in a lifetime per tooth for children to age 15</p>	<p>Restorative: Amalgam (silver) fillings Composite (white) fillings (anterior teeth only)</p> <p>Oral Surgery: Surgical and routine extractions</p> <p>Endodontics: Root canal therapy</p> <p>Periodontics: Periodontal maintenance (cleaning)</p> <p><i>Two cleanings are covered in a 12-month period; this can be routine (Coverage A) or periodontal (Coverage B), or one of each.</i></p> <p>Treatment of gum disease</p> <p>Denture Repair: Repair of a removable denture to its original condition</p> <p>Emergency Palliative Treatment</p>	<p>Prosthetics: Removable and fixed partial dentures (bridge); complete dentures</p> <p>Rebase and reline (dentures)</p> <p>Crowns</p> <p>Onlays</p> <p>Implants</p>

DENTAL PLAN

- District is Self-Insured which means it pays all claims with a cap of \$1,000 per plan subscriber.

2017 –VS- 2018 Budget Census

PLAN TYPE	2017	2018	CHANGE
Single	231	246	+15
Two-Person	119	123	+4
Family Plan	266	280	+14
TOTAL	616	649	+33

History of Budget –vs- Claims

FY	BUDGET	CLAIMS	CHANGE (\$)
2018	601,209	-	
2017	550,000	588,066	PROJECTED
2016	603,938	539,994	63,944
2015	594,857	513,500	81,357
2014	602,500	570,768	31,732
2013	597,972	564,057	33,915
2012	694,381	585,750	108,631*
2011	604,906	587,991	16,915

* Personnel Budgeting

WORKERS COMPENSATION

- Founded in 1979, the New Hampshire Public Risk Management Exchange (Primex³) is a public entity risk pool organized and operating as a trust on behalf of member municipalities, schools, counties and other governmental entities.
- The budgeted amount is a Not-To-Exceed (NTE) 2015 Workers' Compensation Member Contribution Summary. The intent of the summary is to build awareness of our member contribution and how performance and payroll changes affect our contribution. The Final contribution summary sheet will be issued by April 15, 2015 and will not exceed the amount budgeted.
- District enrolled has been enrolled in the Contribution Assurance Program (CAP) since 2012, but due to our claims experience, we are currently not being offered this opportunity.

FY	BUDGET	ACTUAL
2018	306,000	-
2017	279,260	279,260
2016	234,085	24,041.35
2015	216,745	132,162.65
2014	200,690	61,920.56
2013	180,324	94,491.85
2012	204,662	190,325.46

WORKERS COMPENSATION



603/225-2841
800/698-2364

NOVEMBER 15, 2016

WORKERS' COMPENSATION PROGRAM

MEMBER CONTRIBUTION SUMMARY JULY 1, 2017 through JUNE 30, 2018 RENEWAL NOT TO EXCEED

MEMBER: Concord School District, SAU #8
MEMBER NUMBER: 710

2016/2017		2017/2018	
		Contribution Assurance Program (CAP)	No
		PRIME ³ Program	No
Member Contribution	\$279,260	Member Contribution	\$306,345

Your 2016/2017 Payroll (CY 2014 Audited)	\$41,122,339
Your 2017/2018 Payroll (CY 2015 Audited)	\$42,933,736
Change in Payroll	4.4%
Your 2016/2017 Loss Ratio Adjustment Factor	1.32
Your 2017/2018 Loss Ratio Adjustment Factor	1.39
Change in Loss Ratio Adjustment Factor	5.3%
Change from 2016/2017 to 2017/2018:	
Contribution Amount Change	\$27,085
Contribution Percent Change	9.7%

Please contact the Primex³ Member Services Team
if you have any questions or comments.

Final contribution summary sheets will be issued
by April 15, 2017.

UNEMPLOYMENT COMPENSATION

- Claims paid to the State of New Hampshire for Unemployment

HISTORY

FISCAL YEAR	BUDGETED	ACTUAL	NOTES
FY18	45,000	-	Level Funded
FY17	45,000	30,000	YTD
FY16	50,000	28,859.55	
FY15	55,000	31,320.25	
FY14	55,000	33,772.00	
FY13	70,000	31,240.00	
FY12	70,000	68,806.00	
FY11	50,000	35,546.00	

LIFE, ACCIDENTAL DEATH AND DISMEMBERMENT (LIFE & ADD)

- The district carries life and disability insurance on all employees. The amount of coverage varies by employee and/or CBA.
- The district will pay 66 2/3 of the first year of salary for an employee who is determined to be disabled by the insurance company.
- Employees have the ability to purchase additional life insurance

HISTORY

FY	BUDGET	ACTUAL
2018	133,500	-
2017	133,500	138,334*
2016	129,650	116,097.26
2015	131,000	126,504.42
2014	116,455	124,505.42
2013	138,402	114,111.41
2012	138,737	112,085.45

* - Projected – Disability Claim causing overage. Claim ended in January.

BUILDING THE BUDGET - REVISITED

Elementary

- Budget Lines 35-40
- Average Budget \$47-\$53k
- Supplies, Services, Equipment, Dues and Fees
- Reduced \$1k per school

Middle

- Budget Lines: 75-80
- Budget Control: \$139k
- Supplies, Services, Equipment, Dues and Fees
- More Departments
- Reduced: \$5,319

High School

- Budget Lines: 137 (*average 11 lines per department*)
- Budget Heads: 12
- Budget Control \$332k
- Supplies, Services, Equipment, Dues and Fees
- More Departments
- Reduced: \$66k – Budget is \$5k more than the actual FY16.

* - *may have cut too much*

DASHBOARD

Budget Overview		EDUCATION RATE (\$) ↑ \$ 1.10	TAX RATE ↑ 7.29%	
Expenses	FY17	FY18	CHANGE (\$)	CHANGE (%)
610000 Salaries	40,992,957.00	42,263,410.00	1,270,453.00	3.10%
620000 Benefits	18,132,726.00	18,531,941.00	399,215.00	2.20%
620000 Benefits (manual entries)	1,291,721.00	1,256,817.00	(34,904.00)	-2.70%
630000 and higher	16,807,543.00	18,001,831.00	1,194,288.00	7.11%
Subtotal	77,224,947.00	80,053,999.00	2,829,052.00	3.66%
Budget Adjustments		0.00	0.00	
TOTAL Expenses	77,224,947.00	80,053,999.00	2,829,052.00	3.66%
Transfers (into trusts)				
Facilities Trust (stabilization)	982,788.00	664,895.00	(317,893.00)	-32.35%
Special Education Trust			0.00	
Maintenance Trust		73,790.00	73,790.00	
Food Service	75,000.00	75,000.00	0.00	0.00%
CRTC Reserve (local districts)	46,686.00	30,790.00	(15,896.00)	-34.05%
CRTC Reserve (paid by state)	95,416.00	99,464.00	4,048.00	4.24%
Subtotal Transfers	1,199,890.00	943,939.00	(255,951.00)	-21.33%
Budget Adjustments		0.00	0.00	
TOTAL Transfers	1,199,890.00	943,939.00	(255,951.00)	-21.33%
TOTAL APPROPRIATIONS	78,424,837.00	80,997,938.00	2,573,101.00	3.28%
Revenue				
Local	(4,185,310.00)	(3,966,403.00)	218,907.00	-5.23%
State	(15,750,254.00)	(16,115,653.00)	(365,399.00)	2.32%
Federal	(2,324,826.00)	(1,929,449.00)	395,377.00	-17.01%
Transfers (from trusts)	(318,901.00)	(90,000.00)	228,901.00	-71.78%
Subtotal Revenue	(22,579,291.00)	(22,101,505.00)	477,786.00	-2.12%
Budget Adjustments		0.00	0.00	
TOTAL Revenue	(22,579,291.00)	(22,101,505.00)	477,786.00	-2.12%
Year End Fund Balance	(2,395,975.00)	(1,325,000.00)	1,070,975.00	-44.70%

Budget Adjustments

Enter Expenses

Hold Ctrl to select multiple categories

(-) BOND BUS	(-) BOND TECH	(-) BUS SUPPLIES	(-) ComEd	(-) ENROLLMENTS	(-) FDK-A-ADS2
(-) FDK-A-BGS4	(-) FDK-A-BGS5	(-) FDK-A-CMS4	(-) FDK-A-MBS2	(-) PLOW TRUCK	(-) REDUCTIONS
(-) TRUST (2017)	(-) TRUST 5%	(+) FDK-A	(+) FDK-A-FURN	(+) FDK-A-SUPPLIES	(+) FDK-B
(+) FDK-REVENUE	(+) GRANT MATCH	(+) SPED TRUST	(+) TRUST 5%	CLEAR	DO NOT USE

Sum of Amount

Type	Category	Description	FTE	CLEAR	Increase/Decrease	Grand Total
CLEAR	CLEAR	CLEAR	(blank)		0.00	0.00
	CLEAR Total				0.00	0.00
CLEAR Total					0.00	0.00

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>	COMPLETED
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