



2018-2019 SUPERINTENDENT'S PROPOSED BUDGET
BOARD WORK SESSION #1: OPENING PRESENTATION

CENTRAL OFFICE – BOARD ROOM

JANUARY 31, 2018 | 5:30pm

*Our vision is that all Concord students develop a passion for learning, experience excellence in their lives
and believe that they have the ability to shape the future of their lives and communities.*

BUDGET PRESENTATION

Board(2018) >> Budget >> FY19 – WS#1 – Opening Presentation.pdf



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AGENDA

- Important Dates
- Major Funds
- Budget 2018 – 2019 Goals
- Full Day Kindergarten
- Budget Overview
- Expenditures
- Revenues
- Budget Summary
- Other Considerations – Unknowns
- Proposed Schedule of Meetings
- Questions – Public Comment

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IMPORTANT DATES

- **Fiscal Year:** July 1st to June 30th
- **Tax Assessment Year:** April 1st to March 31st



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MAJOR FUNDS



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2018-2019 BUDGET GOALS

Regular Education

- Maintain class sizes within the guidelines in the School Board's policy (#641)
- Respond in a responsible manner to the changes in our student enrollment
- Include Full-Day Kindergarten

Technology

- Maintain one-to-one devices for all students
- Continue to replace Teachers' laptops
- Replace Elementary iPads

Curriculum, Instruction & Assessment

- Continue our STEM development
- Continue software applications - Dream Box and Lexia
- Kindergarten development for FDK

Debt Service

- Maintain 5% of the operating budget for debt service

Student Services

- Develop special education leadership to support staff supervision and program development
- Improve support to students with serious social, emotional, behavioral challenges and autism
- Pick up some components of SAMHSA grant as it sunsets

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REVIEWING THE DEVELOPMENT OF FULL DAY KINDERGARTEN

- Fall of 2015, the Board engaged a Steering Committee to research effective early childhood education and full day kindergarten programs
- Spring of 2016, the Early Childhood Education Steering Committee offered a report of their findings - [Early Childhood Education Steering Committee Findings 2016](#)
- Fall of 2016, the Board considered five options for developing early childhood education programs - [Options for Developing Early Childhood Programs 2016](#)
- Spring 2017, the New Hampshire Legislature voted to increase state adequacy by \$1100/student enrolled in full day kindergarten programs to begin in the fall of 2018
- Summer 2017, district kindergarten Teachers met to develop ideas for curriculum and instruction for FDK
- The Board requested that the FY 19 Budget include full day kindergarten program costs



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NEW PROGRAM – FULL DAY KINDERGARTEN

FTE	DESCRIPTION	LOW	HIGH	FY19 BUDGET	BUDGET NOTE
7.5	Kindergarten Teachers (61,954 - 91,000 each)	464,655	682,500	609,440	Assumes Bachelors Track, 2 Person Health for New Staff*
1	Itinerant Teacher (61,954 - 91,000)	61,954	91,000	76,194.64	Assumes Bachelors Track, 2 Person Health for New Staff
3	Itinerant Program Assistants (32,407 - 35,761 each)	97,221	107,283	109,795.02	Step 5
7	Special Education Assistants (26,295 each)	184,065	184,065	207,882.63	Step 5
6	Furniture, Supplies, Equipment (17,500 -27,500 each)	105,000	165,000	115,000	
	TOTAL	912,895	1,229,848	1,118,312.29	

* - Budget assumes (3) current .5 FTE teachers (M3, M5, M14) moving to 1 FTE. Normal Budget for Teachers is Master and Family,



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A YEAR LATER....

EXPENDITURES

DESCRIPTION	FY18	AMOUNT OF NEW EXPENDITURES	FY19	AMOUNT OF NEW EXPENDITURES
Health (Billing Rate – CSD)	4.5% Increase	\$713,865	1.2% Increase	\$443,721*
NHRS – Non-Teacher	Increased from 11.08 to 11.38		No Change in Rate*	
NHRS – Teacher	Increased from 15.74 to 17.34		No Change in Rate*	
Steam to Natural Gas	Comment	\$747,000	Comment	\$0
TOTAL EXPENDITURES		\$1,460,865		\$443,721

* - \$52,500 increase in LDD

REVENUE

DESCRIPTION	FY18	AMOUNT OF NEW REVENUE	FY19	AMOUNT OF NEW REVENUE
Community Education	(\$65,000)	(\$65,000)	Program Transferred to the City	\$0
Full Day Kindergarten	No Support Funding	\$0	\$1100/student	\$330,000
Unreserved Fund Balance	Reduction from FY17	(\$1,100,000)	FY18 to Projected FY19	(\$11,516)
TOTAL REVENUE		(\$1,165,000)		\$318,484
TOTAL		2,625,825		125,237

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OVERVIEW – STAFF CHANGES

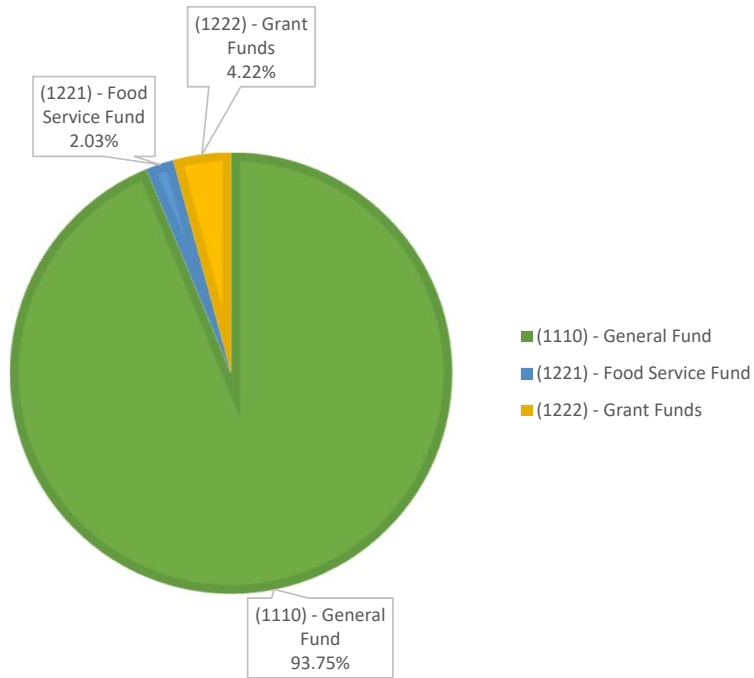
DESCRIPTION	IMPACT ON CLASS SIZE, PROGRAMS	SUPERINTENDENT'S BUDGET
2 Less Teachers at BGS *	Grade 3 (20/21) and Grade 5 (24/25)	(128,994)
1 Less Teacher at CMS *	Grade 5 (25/26)	(64,497)
2 Less Teachers at RMS *	2 person team (22-25)	(189,866)
2 Less Teachers at CHS *	Several areas of impact, multi subjects	(128,994)
1 SAP Counselor at CHS **	Positive support for students	27,000
1 ELL Social Worker	Positive support for ELL students, families	34,965
1 Early Childhood Educator **	Coordinates Family Centers, Family Work	80,915
1 Itinerant teacher	Supporting FDK	76,194
3 Itinerant Program Assistants	Supporting FDK	109,795
7.5 Kindergarten Teachers (ADS, BMS, CMS, MBS)	Supporting FDK	609,440
2 Family Engagement Educators **	Developing Family Involvement Activities	85,302
Changes in Administrative Staff	Redistributing work responsibilities	(99,803)
.5 Teacher	Increase Superintendent's contingency	45,000
	TOTAL	456,457

* Normal Budgeting Reductions Due to Enrollments - ** Formerly Funded by SAMHSA Grant

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OVERVIEW

FY19 MAJOR FUNDS



FUND	FY18	FY19	CHANGE (\$)	CHANGE (%)
(1110) * General Fund	80,004,373	81,791,950	1,787,577	2.23%
(1221) Food Service	1,730,703	1,771,537	40,834	2.36%
(1222) Grant Funds	3,598,421	3,545,288	(53,133.00)	-1.48%
TOTAL FUNDS	85,333,497	87,108,775	1,775,278	2.08%

* Affects Tax Rate

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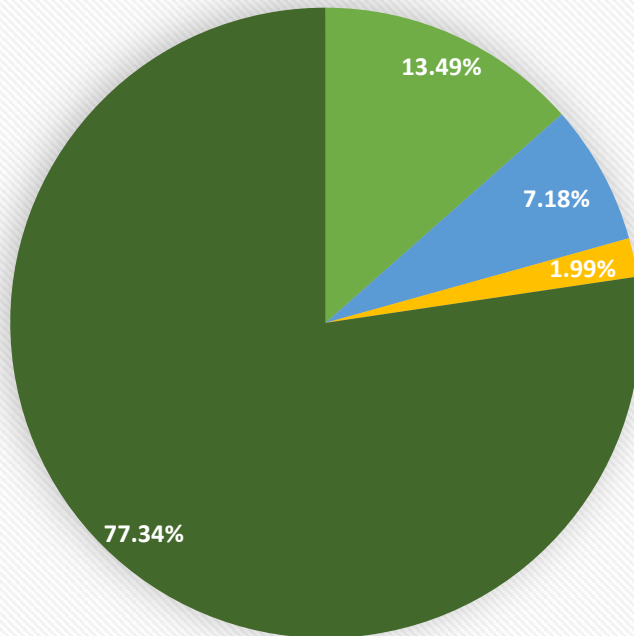
EXPENDITURES

EXPENDITURES *(BY FUNCTION)*

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EXPENDITURE SUMMARY

PERCENTAGE OF BUDGET



- CONTRACTED SERVICES, FURNITURE, SUPPLIES
- DEBT SERVICE
- DUES, FEES & TRANSFERS
- SALARIES & BENEFITS

CHANGES OVER CURRENT YEAR BUDGET:*

Salaries & Benefits: \$63,255,618

- Increase due to Salary Steps, Increases and FDK +1,174,661
- Increase in Benefits +443,721
- Increase in Life/Disability +52,500
- Increase in Dental +\$15,236
- Decrease in Unemployment (10,000)

Contracted Services, Maint, Supplies, Equipment..\$11,034,954

- Increase in Out of District Tuition (249,293)
- Decrease Computer Lease (96,158)
- Decrease Natural Gas (37,300)
- Increase in Software +37,890
- Increase Summer Projects +120,000

Debt Service: \$5,875,669

- Decrease in Debt Service (109,951)

Dues, Fees and Transfers: \$1,625,709

- Transfer \$805,322 into the Facilities Stabilization Fund

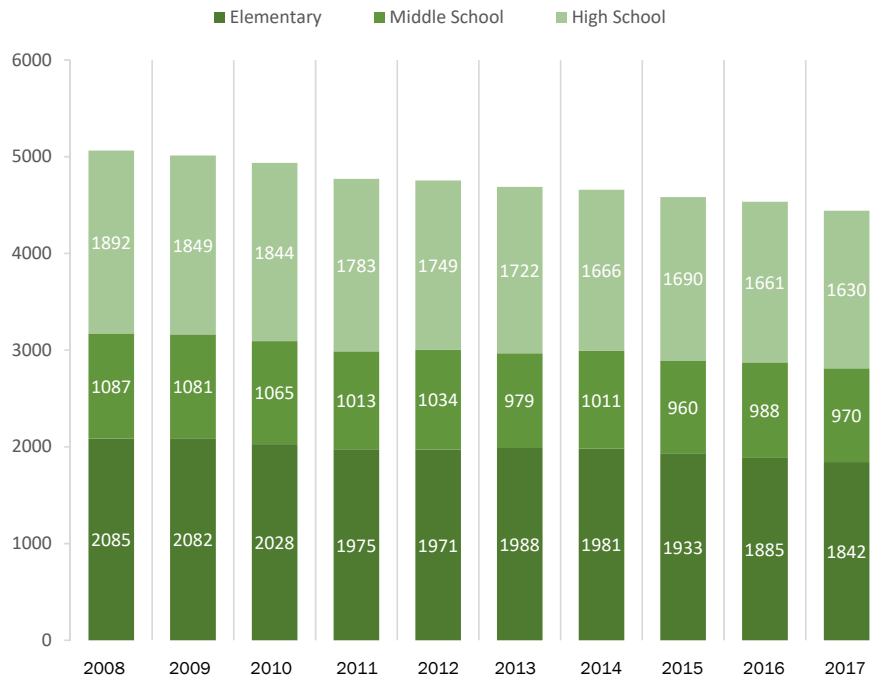
PROPOSED FY19 GENERAL FUND EXPENDITURES:
\$81,791,950

* - all numbers rounded

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EXPENDITURES – REGULAR EDUCATION

Ten Year District Fall Enrollment



Summary

Our enrollment continues to decrease by about 1% annually. We will have our Enrollment-Demographic Study completed this spring. We have thoughtfully considered reducing teachers and support staff in accordance with the decline in enrollment. We have also added staff to support full day kindergarten programs in our schools.

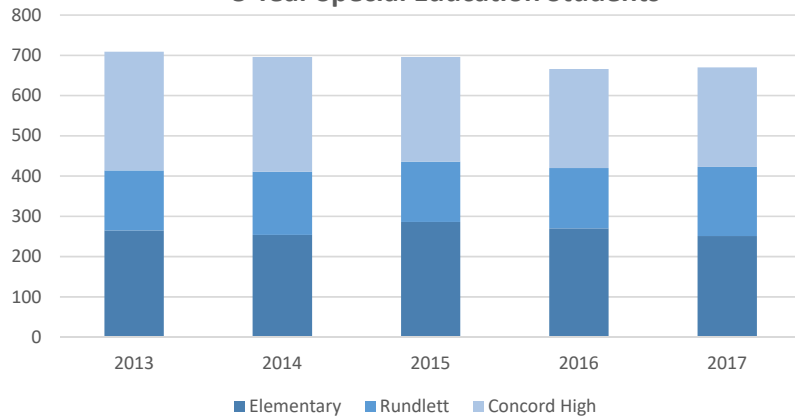
Highlights

- 4442 students in our district fall 2017 enrollment
- Increase in regular education costs +496,140.68
(overall increase of 1.73%)
 - Salary and Benefits - increase +609,183
 - Copy Machine Costs - decrease - 148,811
 - General Supplies - decrease - 16,070
 - Books, Print Materials - increase + 12,946
 - Other Equipment - increase + 14,100
 - Dues and Fees - increase + 10,449
 - Credit Card Fees - increase +10,000

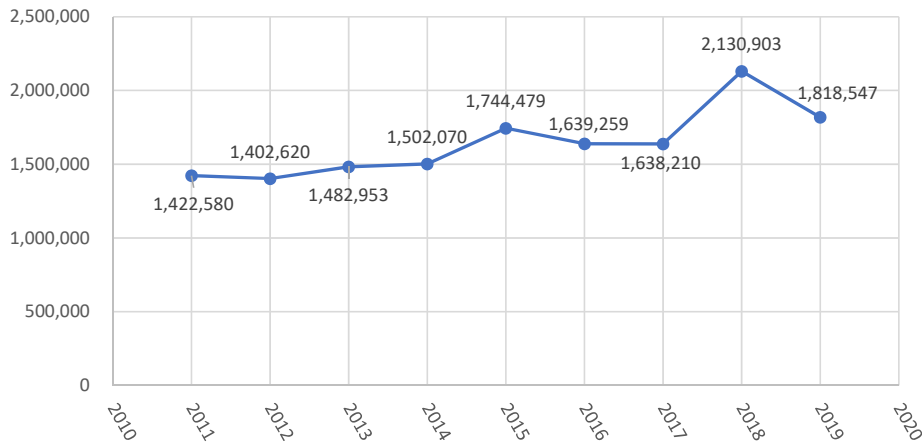
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EXPENDITURES – SPECIAL EDUCATION

5 Year Special Education Students



Out of District Placement Costs



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Summary

Our special education students has represented 15% of our overall student enrollment on average for several years. We continue to consider ways to develop administration and leadership in this complex area of our work. We are proud of the highly inclusive programs and of our students' individual progress and development.

Highlights

- 763 students, ages 3 – 21 in district, K-12+
- 22 students placed out of district
- 15 students attend charter schools
- 38 students attend Second Start (11 SpEd/27 Reg Ed)
- Increase in special education costs +\$197,179 (overall increase just under 1%)
 - Out of District Tuition – decrease -249,293
 - Educational Assistants – increase +229,637
 - Early Childhood – Literacy – increase +70,898
- Bill White Contracted Services \$758,779.00
 - Represents an increase projected at this time
 - Developing a task force to consider how to support ongoing social-emotional-behavioral development
- Budget Meeting devoted to Student Services – February 12

EXPENDITURES – VOCATIONAL EDUCATION



OFFERINGS

- Automotive Technology
- Computer Engineering
- Construction Trades
- Cosmetology
- Criminal Justice
- Culinary & Pastry Arts
- Emergency Medical Technician
- Fire Science
- Graphic Design & Creative Media
- Health Science
- Teacher Preparation
- Theater Arts

SENDING SCHOOLS:

- Bow High School
- Concord High School
- Hillsboro-Deering High School
- Hopkinton High School
- John Stark Regional High School
- Kearsarge Regional High School
- Merrimack Valley High School
- Pembroke Academy
- Pittsfield High School

SUMMARY

- Vocational Education (Function 1300) includes funds for staff and resources at the Concord Regional Technical Center. We are proposing a budget of \$1,485,095, an increase of \$88,281 or 6.32%.

HIGHLIGHTS

- Added (1) FTE Health Teacher (*approved after budget*)
- Repairs and maintenance
- Postage and mileage
- Equipment and subscriptions

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EXPENDITURES – CO-CURRICULAR ACTIVITIES

CO-CURRICULAR ACTIVITIES



SUMMARY

- The Co-curricular Budget covers school sponsored clubs, school sponsored athletics and summer school. We are proposing a budget of \$1,127,160 or an increase of \$17,605 or 1.59%.

HIGHLIGHTS

- Stipends for club advisors at CHS and RMS and fund for elementary activities
- 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)
- RMS Athletic Trainer
- Supplies and Equipment
- Salary and benefits for high school summer school teachers

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EXPENDITURES – ADULT EDUCATION / COMMUNITY ED

- The Concord Regional Diploma Academy (CRDA) provides high school students and adult learners the opportunity to work towards graduation or high school equivalency through a variety of completion pathways.
- These options include completing the traditional Concord High (or local high school) Diploma, alternative Concord School District Adult Diploma or successfully completing the requirements to receive a New Hampshire High School Equivalency Certificate.
- Students can recover course credits failed previously or participate in original courses and programs that allow them to address and demonstrate proficiency in a variety of academic and elective subject areas

SUMMARY

- The Concord Regional Diploma Academy (CRDA) provides high school students and adult learners the opportunity to work towards graduation or high school equivalency through a variety of completion pathways. Also, the Community Ed program as part of this function. We are proposing a budget of \$126,760 or a decrease of **(\$285,363) or (69.24%)**.

HIGHLIGHTS

- Eliminates Community Ed
- Moved Coordinator Position to Admin Function per DOE
- 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

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EXPENDITURES – SUPPORT SERVICES



SUMMARY

- The Support Services (2200 series) budget includes costs for library/media, assessment and technology programs and services as well as funds for all course reimbursements and conference and travel. We are proposing a budget of \$3,854,579.43 or a decrease of **(\$313,712.89)** or **(7.53%)**.

HIGHLIGHTS

- Decrease in Capital Lease Purchases **(\$96,157,94)**
 - Includes increase of \$210,000 for New Tech
- Increase in Info Access Fees +\$9,825
- Decrease in Equipment **(\$18,400)**
- Decrease in Replacement Equipment **(\$160,000)***

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EXPENDITURES – ADMINISTRATION



SUMMARY

- Administration (Functions 2300, 2400, 2500 and 2800) are accounts that cover the board, central office, schools, fiscal, and human resource administration. We are proposing a budget of \$7,021,481.32, an increase of \$813,876.27 or 13.11%.

HIGHLIGHTS

- Increase in Salary costs are mostly due to staffing adjustments from FY18 budget. Two teachers became CAA members and we have reclassified the Adult Education staff member to the Administrative Group
- Increase in Staff Services and Legal +\$8,120
- Decrease in Postage Fees (-\$1,400)
- Increase in Advertising +\$2,000
- Increase in General Supplies +\$4,211
- Increase in Software +\$7,500
- Increase in Superintendent Contingency +\$45,000
- Furniture Placeholder (FDK) - \$115,000
- Rental of Copy Machines Usage +\$99k (*redistribute*)
- Family Literacy (*End of SAMHSA Grant*)

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EXPENDITURES – BUILDING, GROUNDS, CONSTRUCTION, PRINCIPAL AND INTEREST



Abbot-Downing (2012) – 73,446 sq ft



Beaver Meadow (1987) – 68,000 sq ft



Broken Ground (1971) – 72,000 sq ft



Christa McAuliffe (2012), 71,485 sq ft



Mill Brook (2012) – 64,580 sq ft



Rundlett Middle School (1957) – 186,000 sq ft



Concord High School (1926) – 535,000 sq ft

SUMMARY

- This budget covers Buildings and Grounds, Construction, and Principal and Interest on Debt. We are proposing a budget of \$12,055,647, a decrease of **(\$75,984)** or **(.63%)**

HIGHLIGHTS

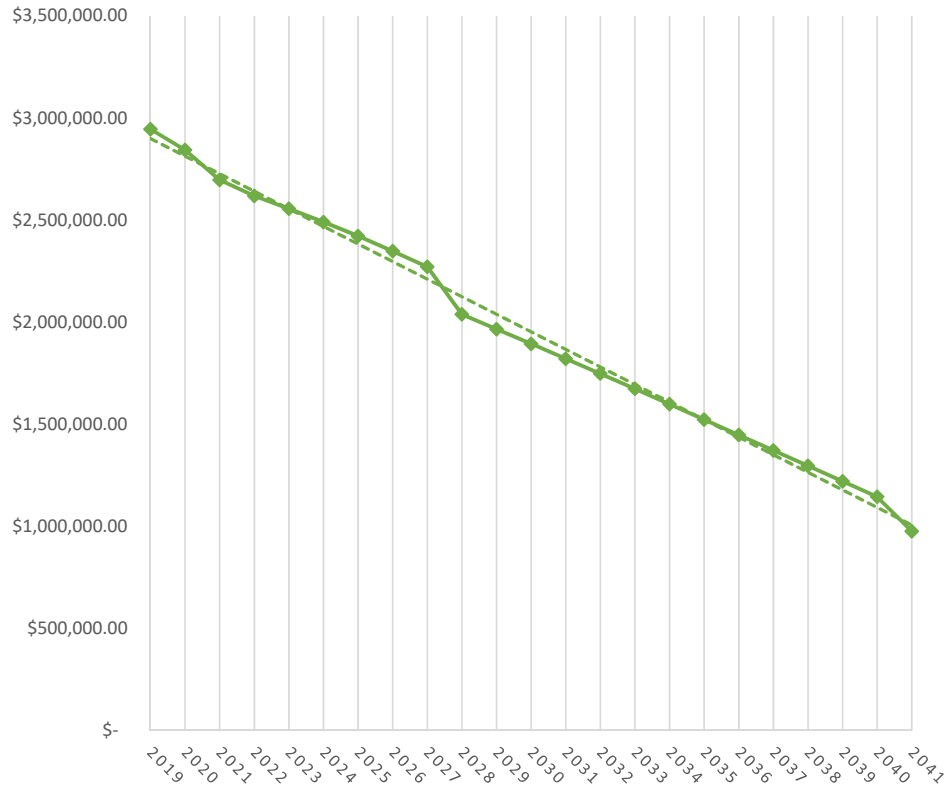
- Elimination of Maintenance Supervisor Position **(\$96,793)**
- Increase in Disposal Services +\$10,500
- Decrease in Capital Lease **(\$60,348)**
- Increase in Construction Services (aka Summer Projects) +\$125,000
- Increase in Professional Services +\$75,218
- Decrease in Supplies **(\$31,000)**
- Utilities – Decrease in Natural Gas **(\$37,300)**
- Utilities – Increase in Electricity +\$14,400
- Decrease in Replacement Vehicles **(-\$30,000)**
- Decrease in Debt Interest **(\$109,951)**

* Not Shown - Administrative Office, and (6) Other Support Buildings (White Farm, Stable, Curtisville Rd, Maintenance, COMF, fmr. Eastman School)

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EXPENDITURES – BUILDING, GROUNDS, CONSTRUCTION, PRINCIPAL AND INTEREST - DEBT SERVICE

CAPITAL DEBT SERVICE



SUMMARY

- Since 2005, the board has tried to maintain a level capital debt service of 5% of its General Fund Operating Budget in order to avoid spikes in the tax rate.
- Decrease in Interest on Debt (**\$109,951**)

* - This assumes the debt level stays the same and that the board passes the budget without using the steam savings to pay the bond payment and put 5% away.

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EXPENDITURES – TRANSPORTATION

QUICK FACTS

DESCRIPTION	STAFF
Drivers	45
Monitors	9
Crossing Cards	15
Mechanics	2
Office Staff	4
TOTAL	75



27
Large Passenger
Buses



12
Special Needs
Buses



(1) plow truck, (1) mechanic
chase (road call), (1) courier
(1) safety officer (auto), (2) CHS
one-on-one Advance program
(4) minivans (routes homeless, special
situations)

Miles Driven: ~575,000 in 2016-2017

SUMMARY

- The district manages its own school transportation bus system. We are proposing a budget of \$3,375,533, an increase of \$105,693.78.

HIGHLIGHTS

- Transportation Director, Dispatch/Trainer; Field Trip Supervisor, Transportation Clerk, OT
- Bus drivers, monitors, crossing guards and mechanics salaries and benefits
- Contracts to transport students out-of-district placements
- Provide and manage homeless transportation
- Repair, maintenance, and fuel (diesel & gasoline)
- Capital Leases for buses
- Purchase (2) Replacement Mini-Vans +\$20,000
- 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
- General Supplies

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EXPENDITURES – BENEFITS

SUMMARY

- Funds for severance payments as well as benefits for retirees and accounts related to employee benefits. We are proposing a budget of \$1,756,669, an increase of \$260,075.

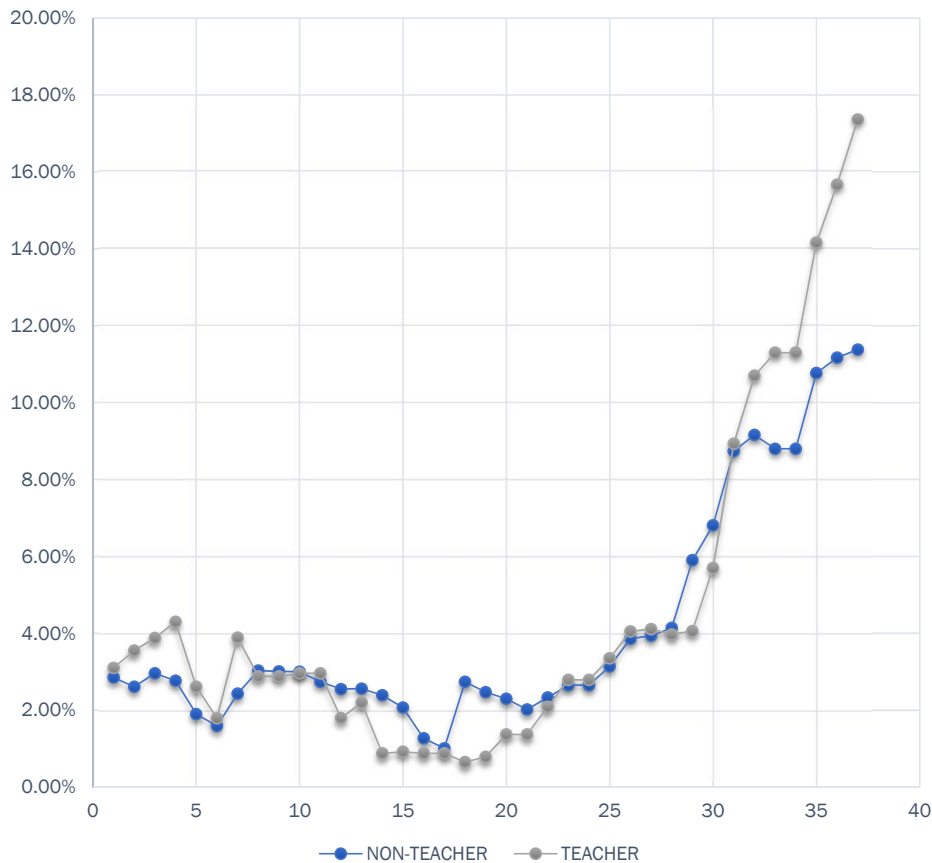
HIGHLIGHTS

- Healthcare Consultants
- Health Insurance for Retirees under 65 (\$25,000)
- Dental Insurance (self-insured)
- Cobra and Section 125
- Increase in Life and Disability +\$52,500
- Decrease in Unemployment (\$10,000)
- Worker's Compensation
- Severance Pay, plus FICA and NHRS
- Flex Spending Account Management

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EXPENDITURES – BENEFITS - NHRS

Rates Since 1971*



Employer Rates:

- Teacher Rate: **17.36%**
 - Increased from 15.67% to 17.36% in FY18.
- Non-Teacher Rate: **11.38%**
 - Increased from 11.08% to 11.38% in FY18

Budget Impact:

- No rate increase for FY19.

Employee Rates:

- Increased from 5% to 7% in 2012.

Note:

- 70% of Rate Funds the Unfunded Liability**

NHRS:

- Employer contribution rates are set every two years. The rates are based on a biennial actuarial valuation, which is a model of expected liabilities based on reasonable actuarial assumptions, including the rates of investment return and payroll growth, eligibility for the various classes of benefits, and the projected life expectancies of members and retirees. **The next rate setting will effect the FY20 budget.**
- Final Report of Decennial Commission***

Source: NHRS Website - *[Employer Contribution Rates](#) | **[NOW YOU KNOW... "Demystifying 'unfunded liability'"](#) | ***[Decennial Retirement Commission – Final Report](#)

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EXPENDITURES – TRANSFERS

EXPENDABLE TRUST	PROJECTED FY18 YEAR END BALANCE
School Buildings Renovation and Maintenance Fund	356,545.97
Instructional Materials Trust Fund	143,223.92
Health and Dental Medical Reserve	1,021,952.18
Energy Trust Fund	91,171.35
Facilities Purchase and Renovation Expendable Trust Fund	3,307,118.03
Vocational Center Capital Reserve	270,085.03
Special Education Expendable Trust	409,372.99
Innovation Technology Expendable Trust Fund	50,410.30
TOTAL	5,649,978.77

SUMMARY

- Funds for deposits into reserve accounts or to other major fund accounts. We are proposing a budget of \$1,136,890, an increase of \$483,786.

HIGHLIGHTS

- Transfer **805,322** into the Facilities and Renovation Trust Fund
 - Maintains Board's goal of keeping 5% of the district General Budget for debt service.*
- Transfer up to **80,000** into the School Building Maintenance Fund.
 - Raised from Deerfield Capital Fee. No Tax Impact.
- Transfer **151,586** into the Vocational Center Capital Reserve. Funds deposited into this reserve are raised from charging sending districts. No impact on the tax rate.
- Transfer up to **100,000** into the Food Service Fund

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SUMMARY OF EXPENDITURES BY FUNCTION GROUP

EXPENDITURE FUNCTION	FY18 – BUDGET 10/25/17	FY19 – PROPOSED BUDGET	CHANGE (\$)	CHANGE (%)
[1100] - Regular Education	28,651,672.91	29,147,813.59	496,140.68	1.73
[1200 2100] - Special Ed and Pupil Services	20,507,142.50	20,704,321.66	197,179.16	0.96
[1300] - Vocational Education	1,396,814.00	1,485,095.00	88,281.00	6.32
[1400] - Co-Curricular Activities	1,109,555.00	1,127,160.00	17,605.00	1.59
[1600] - Adult Education/Community Ed	412,123.00	126,760.00	(285,363.00)	(69.24)
[2200] - Support Services	4,168,292.32	3,854,579.43	(313,712.89)	(7.53)
[2300 2400 2500 2800] - Administration	6,207,605.05	7,021,481.32	813,876.27	13.11
[2600 4600 5100] - Building, Grounds, Construction, Principal & Interest	12,131,631.00	12,055,647.00	(75,984.00)	(0.63)
[2700] - Transportation	3,269,839.22	3,375,533.00	105,693.78	3.23
[2900] - Benefits	1,496,594.00	1,756,669.00	260,075.00	17.38
[5200] - Transfers	653,104.00	1,136,890.00	483,786.00	74.07
TOTAL GENERAL FUND EXPENITURES	80,004,373.00	81,791,950.00	1,787,577.00	2.23

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SUMMARY BY EXPENDITURES BY OBJECT

EXPENDITURE OBJECT	FY18 – BUDGET 10/25/17	FY19 – PROPOSED BUDGET	CHANGE (\$)	CHANGE (%)
[610000] - SALARIES	41,993,057.46	43,167,718.43	1,174,660.97	2.80
[620000] - BENEFITS	19,644,178.54	20,087,899.57	443,721.03	2.26
[630000] - PROFESSIONAL SERVICES	2,257,671.89	2,528,182.00	270,510.11	11.98
[640000] - PURCHASED PROPERTY	2,204,497.94	2,136,556.00	(67,941.94)	(3.08)
[650000] - PURCHASED SERVICES	3,136,878.00	2,829,910.66	(306,967.34)	(9.79)
[660000] - SUPPLIES, BOOKS AND UTILITIES	3,343,207.64	3,288,909.90	(54,297.74)	(1.62)
[670000] - EQUIPMENT	362,463.70	251,395.47	(111,068.23)	(30.64)
[680000] - DUES, FEES & INTEREST	3,444,313.83	3,399,487.97	(44,825.86)	(1.30)
[690000] - PRINCIPAL AND TRANSFERS	3,618,104.00	4,101,890.00	483,786.00	13.37
TOTAL GENERAL FUND EXPENDITURES	80,004,373.00	81,791,950.00	1,787,577.00	2.23

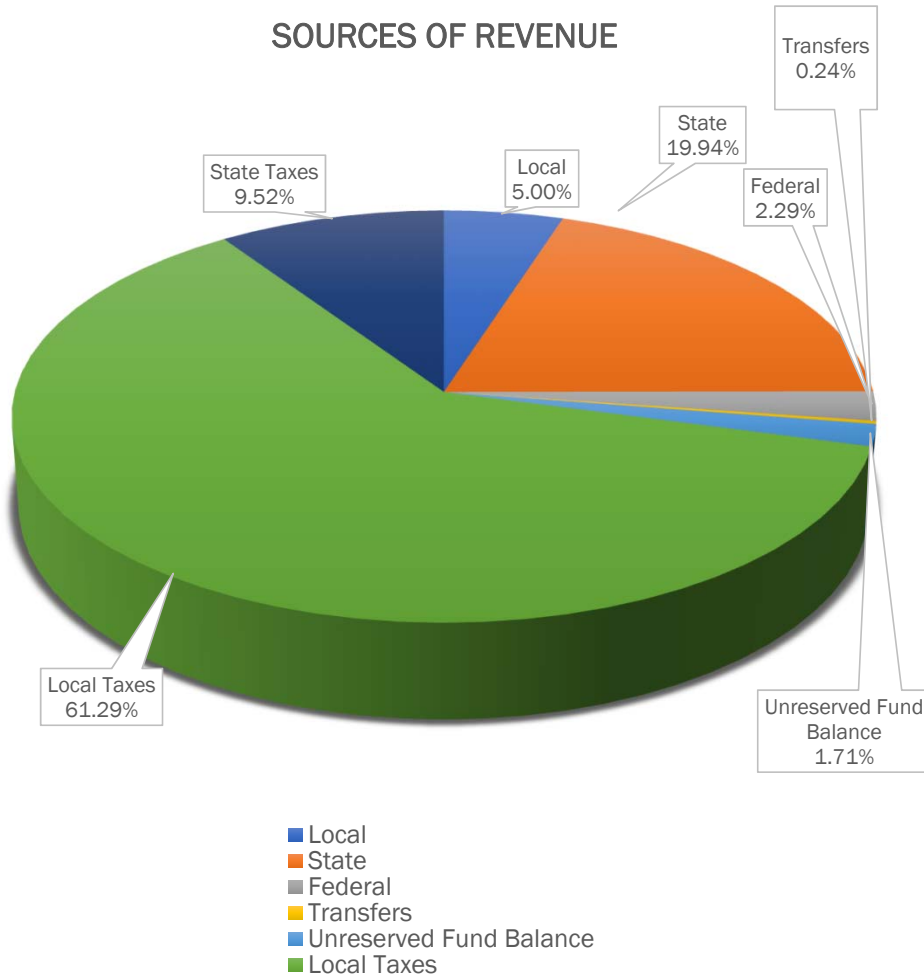
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REVENUES

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REVENUE

SOURCES OF REVENUE



FY19 BUDGET: \$23,873,505

Local - \$4,089,278 **(\$23,953)**

- Tuition, Transportation, Building Rental, Athletics, PILOT

State - \$16,311,646 **\$332,863**

- Catastrophic Aid, Adequacy, Building Aid (grandfathered), Vocational Aid - \$15,981,646 **New!**
- Full Day Kindergarten Aid - \$330,000 *(projected)*

Federal - \$1,876,901 **(\$52,548)**

- Medicaid, E-Rate, Bond Interest Rebates *(reduced due to sequestration)*

Transfers - \$195,930 **\$105,930**

- From Grants *(Indirect)* and Expendable Trust Funds, Benefits Risk Management Reserve, and Instructional Trust

Unreserved Fund Balance - \$1,400,000 **(\$11,560)**

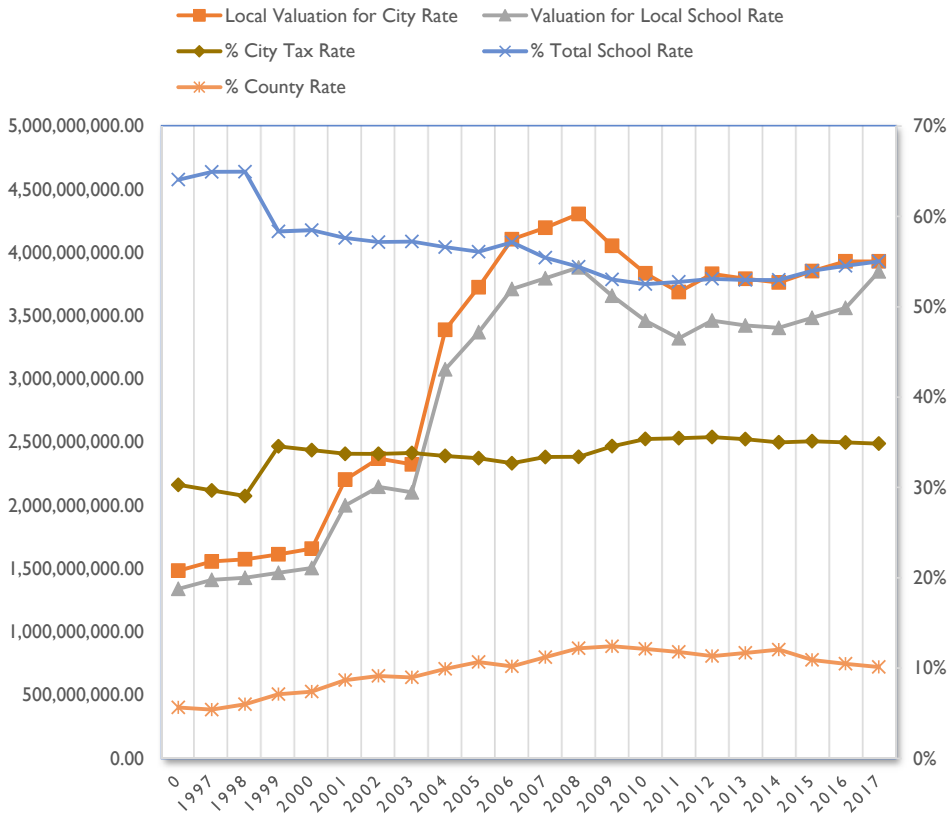
- Savings from Prior Year Budget

Change - \$350,732 or 1.49%

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REVENUE

**CONCORD SCHOOL DISTRICT
ASSESSED VALUATION & TAX RATE DISTRIBUTION
1996 TO 2017**



Source: [City of Concord Website](#)

Taxes (local & state)

Local \$50,131,828

- Change (\$) over FY18: \$1,731,771
- Change (%) over FY18: 3.58%
- Tax Rate (\$) over FY18: \$0.39
- Tax Rate (%) over FY18: 2.95%

State \$7,786,368

- Change (\$) over FY18: **(\$294,926)**
- Change (%) over FY18: **(3.65%)**
- Tax Rate (\$) over FY18: **(\$0.08)**
- Tax Rate (%) over FY18: **(3.48%)**

Local & State \$57,918,195

- Change (\$) over FY18: **\$1,436,845**
- Change (%) over FY18: **(2.54%)**
- Tax Rate (\$) over FY18: **\$0.31**
- Tax Rate (%) over FY18: **1.99%**

Estimated Tax Impact:

- 250,000 = \$98 (local) and -\$20 (state) = **\$78***

* For a home assessed at \$250,000 for the 2017 Property Tax Year (April 1, 2017 – March 31, 2018) and assuming the same house doesn't have any increase in assessed value, the home owner would pay 1.99% more than the current year in local and state education property taxes. **THIS DOES NOT INCLUDE CITY OR COUNTY TAXES.**

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BUDGET SUMMARY *GENERAL FUND ONLY*

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BUDGET SUMMARY – GENERAL FUND ONLY

DESCRIPTION	FY18	FY19 – PROPOSED BUDGET	CHANGE (\$)	CHANGE (%)
EXPENDITURES				
Total Appropriation	80,004,373	81,791,950	1,787,577	2.23%
REVENUES				
Local	4,113,231	4,089,278	-23,953	-0.58%
State	15,978,783	16,311,646	332,863	2.08%
Federal	1,929,449	1,876,901	-52,548	-2.72%
Transfers	90,000	195,930	105,930	117.70%
Unreserved Fund Balance	1,411,560	1,400,000	-11,560	-0.82%
State Education Tax	8,081,293	7,786,367	-294,926	-3.65%
<u>Local Education Tax*</u>	48,400,057	50,131,828	1,731,771	3.58%
TOTAL REVENUES	80,004,373	81,791,950	1,787,577	2.23%

* - Affects Tax Rate

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OTHER BOARD CONSIDERATIONS AND UNKNOWNNS

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OTHER CONSIDERATIONS AND UNKNOWNNS

Board

- Negotiations - 2017-2018: 5 Collective Bargaining Groups (*Teachers, Educational Assistants, Maintenance, Admin Assistance and Food Service*)
- Enrollment – Demographic Study
- Concord High School – Road Construction on Streets - Warren, North Fruit, Woodman, Westbourne
- Catastrophic Aid (*special education*)
- Adequacy - *Current Year: \$3,636.08 for full-time students, and \$2,918.04 full day Kindergarteners*
- Capital Improvements (*Rundlett Middle School and Other Facility Improvements – Board Work Session #4, February 19th*)
- Declining Enrollment (*predicted to be somewhat steady – 1% annually*) – *Impact on Revenue (\$3,636 per student as of current year)*
- Appropriation for Safety and Security Grant | [More info](#)

City

- Budget
- Commercial and Residential Real Growth

State

- Legislation - Vouchers SB 193, and Others?

Federal

- Medicaid Funding
- Title I Funding
- After School Program Funding
- Charter and Private School Funding

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2018-2019 BUDGET WORK SESSION SCHEDULE

DATE	DAY	TIME	LOCATION	TOPIC	NOTE
January 31 st	Wednesday	5:30pm	Central Office – Board Room	WS#1: Opening Presentation	
February 7 th	Wednesday	5:30pm	Central Office – Board Room	WS#2: Salaries and Benefits	
February 12 th	Monday	5:30pm	Central Office – Board Room	WS#3: Student Services	
February 19 th	Monday	5:30pm	Central Office - Board Room	WS#4: Capital Facilities and Technology	
February 21 st	Wednesday	5:30pm	Central Office – Board Room	WS#5: Enrollment and Program Development	*** POST BUDGET ***
March 5 th	Monday	6:00pm	Central Office – Board Room	WS#6: CHS and CRTC Enrollments	Monthly Board Meeting – 7pm
March 7th	Wednesday	5:30pm	BROKEN GROUND SCHOOL	PUBLIC HEARING #1	
March 12th	Monday	7:00pm	RUNDLETT MIDDLE SCHOOL	PUBLIC HEARING #2	
March 14 th	Wednesday	5:30pm	Central Office – Board Room	WS#7: Public Hearing Feedback and Response	
March 19th	Monday	5:30pm	Central Office – Board Room	WS#8: ADDITIONAL DISCUSSION AND VOTE	Need 5 Votes to Pass Budget

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PUBLIC COMMENT

Concord School Board encourages the respectful sharing of public comments and would request that those who offer comments this evening be mindful of the time and others who may wish to speak this evening.

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