

**CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT  
 FY2016 PRELIMINARY BUDGET  
 CONCORD FINANCE COMMITTEE**

October 9, 2014

DESCRIPTION	FY12 SC Adopted Budget	FY13 SC Adopted Budget	FY14 SC Adopted Budget	FY15 Adopted Budget	FY16 Preliminary Budget
<b>NET OPERATING BUDGET</b>	\$ 23,233,274	\$ 23,647,387	\$ 23,886,464	\$ 24,605,506	\$ 26,175,971
<b>OPERATING BUDGET % INCREASE</b>	3.84%	1.78%	1.01%	3.01%	6.38%
<b>5 Year Operating Average Increase</b>			3.42%	2.58%	3.21% *
<b>* -- Excluding FY2016 \$325,000 OPEB Increase is Decreased to 5.06%</b>					
<b>SALARIES</b>	\$ 14,380,781	\$ 15,071,039	\$ 15,833,348	\$ 16,124,599	\$ 17,010,026
<b>NON - SALARIES</b>	8,852,493	8,576,348	8,053,116	8,480,907	9,165,945
<b>DEBT SERVICE AMOUNTS</b>	747,738	643,036	2,419,139	2,831,824	4,840,208
<b>TOTAL</b>	<u>\$ 23,981,012</u>	<u>\$ 24,290,423</u>	<u>\$ 26,305,603</u>	<u>\$ 27,437,330</u>	<u>\$ 31,016,179</u>

<b>OPERATING BUDGET FUNDING IMPACT</b>	\$ 859,082	\$ 414,113	\$ 239,077	\$ 719,042	\$ 1,570,465
<b>BALANCE</b>				\$	(0)

**CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT  
 FY2016 PRELIMINARY BUDGET  
 CONCORD FINANCE COMMITTEE**

October 9, 2014

DESCRIPTION	FY15 Adopted Budget	FY16 Preliminary Budget
<b>SOURCES OF REVENUE</b>		
<b>LOCAL SOURCES</b>		
ASSESSMENTS	\$ 24,234,011	\$ 27,677,353
EXCESS & DEFICIENCY	580,000	580,000
INVESTMENT INCOME	15,000	15,000
MISCELLANEOUS INCOME	5,000	5,000
<b>STATE SOURCES (DOE)</b>		
CHAPTER 70	1,867,899	2,020,931
REGIONAL TRANSPORTATION AID	387,114	617,582
CHARTER TUITION REIMBURSEMENTS	59,356	28,019
<b>OTHER STATE SOURCES (MSBA)</b>		
SBAB REIMBURSEMENT	288,950	-
<b>TOTAL</b>	<b>\$ 27,437,330</b>	<b>\$ 30,943,885</b>
<b>PROJECTED USES OF REVENUE</b>		
SALARIES	\$ 16,124,599	\$ 17,010,026
NON-SALARIES	\$ 8,130,907	\$ 8,490,945
DEBT SERVICE	\$ 2,831,824	\$ 4,840,208
OPEB LIABILITY	\$ 350,000	\$ 675,000
<b>TOTAL</b>	<b>\$ 27,437,330</b>	<b>\$ 31,016,179</b>

**CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT  
 FY2016 PRELIMINARY BUDGET  
 CONCORD FINANCE COMMITTEE**

October 9, 2014

MAJOR ESCALATION/COST DRIVERS	FY16 Preliminary Budget
	<b>INCREASED COSTS</b>
STEPS	\$ 160,338
LANES	\$ 60,000
SCALE %	\$ 219,158
OPEB (\$675,000 Reserve - \$325,000 Net Increase)	\$ 325,000
SPECIAL EDUCATION CONTRACTED SERVICES	\$ 325,000
TRANSPORTATION	\$ 155,643
ASSISTANT PRINCIPAL	\$ 120,000
ADDITIONAL TEACHING STAFF 1.5 FTES	\$ 112,500
INSTRUCTIONAL SUPPLIES RESTORATIONS = \$121,980	\$ 121,980
-- Art	
-- Music	
-- Professional Development	
-- Science	
--Athletics	
--Co-Curriculars	
OTHER CBU & NON-CBU SALARY ESCALATION	\$ 117,199
STATE ASSESSMENTS	\$ 83,597
LIBRARY EXTENDED HOURS	\$ 45,000
OTHER ESCALATION & ADJUSTMENTS	\$ 34,696
RETIREMENT	\$ 23,565
RIVERS & REVOLUTIONS TRIPS	\$ 18,000
NON-TRANSPORTATION VEHICLE REPAIR	\$ 8,070

**CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT  
 FY2016 PRELIMINARY BUDGET  
 CONCORD FINANCE COMMITTEE**

October 9, 2014

MAJOR ESCALATION/REDUCTIONS	FY16 Preliminary Budget
<b>DECREASED COSTS</b>	
COMPUTER HARDWARE & NETWORK INFRASTRUCTURE	\$ (147,646)
UTILITIES	\$ (27,345)
LEGAL	\$ (20,000)
CAPITAL OUTLAY, MAINTENANCE	\$ (10,000)
INSURANCE (FICA & UE)	\$ (30,290)
MAINTENANCE & UTILITIES ( <i>Heating &amp; Water &amp; Building Repairs</i> )	\$ (124,000)
<b>TOTAL</b>	
\$ -	<b>\$ 1,570,465</b>

**CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT  
 FY2016 PRELIMINARY BUDGET  
 CONCORD FINANCE COMMITTEE**

October 9, 2014

DESCRIPTION	FY12 SC Adopted Budget	FY13 SC Adopted Budget	FY14 SC Adopted Budget	FY15 SC Adopted Budget	FY16 Preliminary Budget
<b><u>GENERAL FUNDS</u></b>					
TOTAL GENERAL FUND BUDGET LEVELS	23,981,012	24,290,423	26,305,603	27,437,330	31,016,179
- less debt service	747,738	643,036	2,419,139	2,831,824	4,840,208
GENERAL FUND OPERATING BUDGET LEVELS	23,233,274	23,647,387	23,886,464	24,605,506	26,175,971
<b><u>EXTERNAL FUNDS</u></b>					
FEDERAL GRANTS	385,366	651,214	345,876	311,288	311,288
STATE GRANTS-METCO	386,933	460,137	369,509	369,509	369,509
EXTERNAL FUNDS TOTAL	772,299	1,111,351	715,385	680,797	680,797
ALL FUNDS TOTAL	24,753,311	25,401,774	27,020,988	28,118,127	31,696,976
EXTERNAL FUNDS AS % OF GRAND TOTAL	3.1%	4.4%	2.6%	2.4%	2.1%

**CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT  
 FY2016 PRELIMINARY BUDGET  
 CONCORD FINANCE COMMITTEE**

**October 9, 2014**

ACCOUNT TITLE	FY14 BUDGET	FY2014 EXPENSES	FY2014 BALANCE	FY15 ADOPTED BUDGET	FY16 PRELIMINARY BUDGET	FY16 - FY15 \$ CHANGE	FY 16 / FY 15 BUDGET
REGULAR EDUCATION	\$ 11,660,210	\$ 11,459,811	\$ 200,399	\$ 11,834,923	\$ 12,563,318	728,395	6.15%
SPECIAL EDUCATION	\$ 4,836,800	\$ 5,068,379	\$ (231,579)	\$ 5,230,341	\$ 5,569,955	339,614	6.49%
ADMINISTRATION	\$ 1,434,329	\$ 1,517,542	\$ (82,211)	\$ 1,397,627	\$ 1,535,981	138,354	9.90%
OPERATIONS	\$ 3,374,627	\$ 3,311,499	\$ 63,128	\$ 3,347,946	\$ 3,295,614	(52,332)	-1.56%
FIXED COSTS	\$ 4,999,637	\$ 4,627,845	\$ 371,792	\$ 5,626,493	\$ 8,051,311	2,424,818	43.10%
TOTAL BUDGET	\$ 26,305,603	\$ 25,985,076	\$ 321,529	\$ 27,437,330	\$ 31,016,179	3,578,849	13.04%
- - Less Debt Service	\$ 2,419,139	\$ 2,405,613	\$	\$ 2,831,824	\$ 4,840,208	2,008,384	70.92%
OPERATING BUDGET	\$ 23,886,464	\$ 23,579,463	\$	\$ 24,605,506	\$ 26,175,971	1,570,465	6.38%
Increase in OPEB					325,000	325,000	
Operating Budget Increases with & without OPEB					6.38%	5.06%	

**CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT**  
**FY2016 PRELIMINARY BUDGET**  
**CONCORD FINANCE COMMITTEE**  
**October 9, 2014**

PROGRAM AREA:	ACCOUNT TITLE	FY14 BUDGET	FY2014 EXPENSES	FY2014 BALANCE	FY15 ADOPTED BUDGET	FY16 PRELIMINARY BUDGET	FY16 - FY15 \$ CHANGE	FY 16 / FY 15 BUDGET
PROGRAM AREA 1010:	ART	542,829	585,824	-42,995	555,727	621,698	65,971	11.9%
PROGRAM AREA 1020:	COMPUTER INSTRUCTION	460,540	246,597	213,943	427,977	293,315	(134,662)	-31.5%
PROGRAM AREA 1050:	ENGLISH	1,447,406	1,414,212	33,194	1,469,204	1,519,768	50,564	3.4%
PROGRAM AREA 1070:	ELL	27,076	38,982	-11,906	28,165	60,744	32,579	115.7%
PROGRAM AREA 1080:	FOREIGN LANGUAGES	1,009,619	1,115,784	-106,165	1,031,517	1,207,344	175,827	17.0%
PROGRAM AREA 1090:	GUIDANCE	879,188	874,102	5,086	926,106	927,754	1,648	0.2%
PROGRAM AREA 1100:	HEALTH EDUCATION	3,000	3,115	-115	4,453	3,302	(1,151)	-25.8%
PROGRAM AREA 1110:	HEALTH & FITNESS	532,129	503,524	28,605	540,256	534,424	(5,832)	-1.1%
PROGRAM AREA 1120:	LIBRARY & MEDIA SERVICES	212,648	207,468	5,180	204,910	262,718	57,808	28.2%
PROGRAM AREA 1130:	INTERDEPARTMENTAL INSTRUCTION	132,878	168,738	-35,860	113,273	178,842	65,569	57.9%
PROGRAM AREA 1140:	MATHEMATICS	1,507,585	1,503,543	4,042	1,532,710	1,620,071	87,361	5.7%
PROGRAM AREA 1150:	MUSIC	245,171	245,019	152	250,598	284,673	34,075	13.6%
PROGRAM AREA 1160:	PROFESSIONAL DEVELOPMENT	195,013	190,135	4,878	208,757	227,725	18,968	9.1%
PROGRAM AREA 1180:	SCIENCE	1,550,526	1,673,125	-122,599	1,636,686	1,783,797	147,111	9.0%
PROGRAM AREA 1190:	SOCIAL STUDIES	1,217,565	1,249,166	-31,601	1,239,967	1,347,168	107,201	8.6%
PROGRAM AREA 1200:	SPECIAL EDUCATION	4,361,166	4,581,790	-220,624	4,702,339	5,030,953	328,614	7.0%
PROGRAM AREA 1210:	SUBSTITUTES	105,000	72,498	32,502	85,000	82,000	(3,000)	-3.5%
PROGRAM AREA 1220:	TECH ED. - APPLIED TECHNOLOGY	9,304	13,197	-3,893	9,304	9,745	441	4.7%
PROGRAM AREA 1240:	CURRICULUM LEADERSHIP	0	0	0	0	0	0	-62.2%
PROGRAM AREA 1250:	THEATRE ARTS	56,261	15,312	40,950	56,261	21,261	(35,000)	0.0%
PROGRAM AREA 2300:	ADULT & COMMUNITY EDUCATION	4	0	4	4	4	-	10.0%
PROGRAM AREA 2310:	ATHLETICS	633,711	655,213	-21,502	624,445	686,672	62,227	9.1%
PROGRAM AREA 2320:	CENTRAL SUPPLY	0	1,982	-1,982	0	2,103	2,103	-13.4%
PROGRAM AREA 2330:	CO-CURRICULAR	252,050	271,788	-19,738	259,731	283,269	23,538	-12.7%
PROGRAM AREA 2340:	CONTINGENCY	274,881	93,305	181,576	281,853	244,188	(37,665)	-82.6%
PROGRAM AREA 2350:	COPY SERVICE	91,363	61,357	30,006	65,564	57,220	(8,344)	150.0%
PROGRAM AREA 2360:	EQUIPMENT	14,500	960	13,540	11,500	2,000	(9,500)	6.7%
PROGRAM AREA 2370:	FIELD TRIPS	10,000	10,433	-433	12,000	30,000	18,000	7.7%
PROGRAM AREA 2390:	HEALTH SERVICES	125,789	123,674	2,115	125,447	133,832	8,385	-33.3%
PROGRAM AREA 2400:	PARAPROFESSIONALS	116,674	120,296	-3,622	118,508	127,682	9,174	3.2%
PROGRAM AREA 2410:	SCHOOL DISTRICT TRAVEL	7,500	461	7,039	15,000	10,000	(5,000)	16.9%
PROGRAM AREA 3510:	ADMINISTRATION	756,021	825,670	-68,646	694,225	716,166	21,941	-0.6%
PROGRAM AREA 3520:	PRINCIPALS	666,295	680,499	-14,204	691,267	807,757	116,490	-26.7%
PROGRAM AREA 3530:	SCHOOL COMMITTEE	12,013	11,373	640	12,135	12,058	(77)	-5.3%
PROGRAM AREA 4610:	CAPITAL OUTLAY	60,000	70,763	-10,763	37,500	27,000	(10,000)	-5.4%
PROGRAM AREA 4620:	CUSTODIAL SERVICES	570,578	514,614	55,964	577,063	546,719	(30,344)	-17.9%
PROGRAM AREA 4630:	INFO. TECH. SERVICES	788,274	708,360	79,914	804,125	760,311	(43,814)	31.8%
PROGRAM AREA 4640:	MAINTENANCE/EQUIPMENT&VEHICLES	394,385	293,217	101,168	356,605	292,756	(63,849)	19.2%
PROGRAM AREA 4650:	MAINTENANCE/EQUIPMENT&VEHICLES	23,456	51,548	-28,092	24,874	7,917	(16,957)	17.7%
PROGRAM AREA 4660:	REGULAR TRANSPORTATION	731,270	859,540	-128,270	748,589	892,319	143,730	-1.9%
PROGRAM AREA 4670:	SPECIAL EDUCATION TRANSPORTATION	475,634	486,590	-10,956	528,000	539,002	11,000	2.1%
PROGRAM AREA 4680:	UTILITIES/HEATING OF BUILDINGS	237,812	287,516	-49,704	257,683	212,088	(45,595)	-17.7%
PROGRAM AREA 4690:	UTILITIES/OTHER	568,852	525,942	42,910	541,507	531,131	(10,376)	-1.9%
PROGRAM AREA 5800:	DEBT SERVICE	2,422,739	2,409,213	13,526	2,835,424	4,843,808	2,008,384	70.8%
PROGRAM AREA 5810:	INSURANCE	1,887,954	1,516,487	371,467	2,142,052	2,460,096	318,044	14.8%



**CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT**  
**FY2016 PRELIMINARY BUDGET**  
**CONCORD FINANCE COMMITTEE**  
**October 9, 2014**

PROGRAM AREA:	ACCOUNT TITLE	FY14 BUDGET	FY2014 EXPENSES	FY2014 BALANCE	FY15 ADOPTED BUDGET	FY16 PRELIMINARY BUDGET	FY16 - FY15 \$ CHANGE	FY 16 / FY 15 BUDGET
PROGRAM AREA 5820: RETIREMENT		511,119	509,653	1,466	523,666	547,231	23,565	4.5%
PROGRAM AREA 5830: ASSESSMENTS		95,000	131,005	-36,005	51,403	135,000	83,597	162.6%
PROGRAM AREA 5840: OTHER FIXED COSTS		82,825	61,487	21,338	73,948	65,176	(8,772)	-11.9%
	<b>Grand Total</b>	<b>26,305,603</b>	<b>25,985,076</b>	<b>321,529</b>	<b>27,437,330</b>	<b>31,016,179</b>	<b>3,578,849</b>	
	-- less Debt Service	2,419,139	2,405,613		2,831,824	4,840,208		
	<b>Total Operating Budget</b>	<b>23,886,464</b>	<b>23,579,463</b>		<b>24,605,506</b>	<b>26,175,971</b>	<b>1,570,465</b>	<b>6.38%</b>



**CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT**  
**FY16 PRELIMINARY BUDGET**  
**CONCORD FINANCE COMMITTEE**  
 October 9, 2014

	FY13 CCSC TM Adopted Budget	FY14 CCRSD ToC TM Budget	FY15 CCRSD Adopted Budget	FY16 CCRSD Preliminary Budget	FY16 / FY15 % Change	FY16 / FY15 \$ Change
<b>Concord-Carlisle Regional High School</b>						
Operations	\$ 23,647,387	23,886,464	24,605,507	26,175,971	6.38%	1,570,464
Excluded Debt Service	643,036	2,419,139	2,831,824	4,840,208	70.92%	2,008,384
Total Budget	24,290,423	26,305,603	27,437,331	31,016,179	13.04%	3,578,848
<b>Financing Sources</b>						
State Aid - Chapter 70	1,783,206	1,836,274	1,867,899	2,020,931	8.19%	153,032
State Aid - MSBA (Excluded Debt)	288,950	288,950	288,950	0	-100.00%	(288,950)
Prior Year Reserved Debt Service				72,294		
State Aid -						
-- Regional Transportation	256,142	327,264	387,114	617,582	59.53%	230,468
-- Charter Tuition Reimbursement	15,673	43,693	59,356	28,019	-52.79%	(31,337)
-- Charter Facility Reimbursement	0	0	0	0		
District Funds						
-- Excess & Deficiency	580,000	580,000	580,000	580,000	0.00%	-
-- Investment Income	15,000	15,000	15,000	15,000	0.00%	-
-- Miscellaneous Income	5,000	5,000	5,000	5,000	0.00%	-
Assessments to Member Towns	2,943,971	3,096,181	3,203,319	3,338,826		135,507
Total Financing Sources	\$ 21,346,452	23,209,422	24,234,012	27,677,353		
Total Financing Sources	24,290,423	26,305,603	27,437,331	31,016,179		
<b>Assessments</b>						
<i>Concord</i>						
Within the levy limit	71.77%	72.85%	73.10%	73.71%	0.83%	0
Excluded debt service	\$ 15,066,221	15,356,221	15,856,222	16,886,547	6.50%	1,030,325
	254,128	1,551,843	1,858,841	3,514,429		
	15,320,349	16,908,064	17,715,063	20,400,976	15.16%	2,685,913
<i>Carlisle</i>						
Within the levy limit	28.23%	27.15%	26.90%	26.29%	-2.27%	
Excluded debt service	\$ 5,926,145	5,723,012	5,834,916	6,022,891	3.22%	187,975
	99,958	578,346	684,033	1,253,485		
	6,026,103	6,301,358	6,518,949	7,276,376	11.62%	757,427
Total Assessments	\$ 21,346,452	23,209,422	24,234,012	27,677,352	14.21%	3,443,340

\* Preliminary Estimated Debt Service