

DESCRIPTION	FY08 Initial Adopted Budget	FY09 Adopted Budget	FY10 Concord Fincom Guideline - Tier I	FY10 SC Recommended Request – Tier II	FY10 Preliminary Needs – Tier III
SALARIES	\$ 12,719,417	\$ 12,876,094	\$ 13,357,995	\$ 13,682,437	\$ 13,761,022
NON - SALARIES	7,645,710	8,505,238	8,830,601	8,812,094	8,902,094
PRELIMINARY PLANNING MODEL	<u>20,365,127</u>	<u>21,381,332</u>	<u>22,188,596</u>	<u>22,494,531</u>	<u>22,663,116</u>
PERCENT OF BUDGET CHANGE		4.99%	3.78%	5.21%	5.99%
DEBT SERVICE AMOUNTS	950,927	1,241,530	1,038,831	1,038,831	1,038,831
NET OPERATING BUDGET	19,414,200	20,139,802	21,149,765	21,455,700	21,624,285
FUNDING IMPACT			\$ 807,264	\$ 1,113,199	\$ 1,281,784
PRELIMINARY SOURCES OF REVENUE			Revised Guideline	SC Recommended	Preliminary Needs
LOCAL SOURCES					
ASSESSMENTS			\$ 19,277,118	\$ 19,583,053	\$ 19,751,638
EXCESS & DEFICIENCY- <i>pending DOR E & D certification</i>			220,000	220,000	220,000
INVESTMENT INCOME			25,000	25,000	25,000
MISCELLANEOUS INCOME			5,000	5,000	5,000
STATE SOURCES (DOE)					
CHAPTER 70			1,925,396	1,925,396	1,925,396
REGIONAL TRANSPORTATION AID			402,789	402,789	402,789
CHARTER TUITION REIMBURSEMENTS			44,343	44,343	44,343
OTHER STATE SOURCES (MSBA)					
SBAB REIMBURSEMENT			288,950	288,950	288,950
TOTAL			<u>\$ 22,188,596</u>	<u>\$ 22,494,531</u>	<u>\$ 22,663,116</u>
PRELIMINARY USES OF REVENUE					
SALARIES			\$ 13,357,995	\$ 13,682,437	\$ 13,761,022
NON-SALARIES			7,791,770	7,773,263	7,863,263
PROJECTED DEBT SERVICE - <i>Preliminary</i>			1,038,831	1,038,831	1,038,831
TOTAL			<u>\$ 22,188,596</u>	<u>\$ 22,494,531</u>	<u>\$ 22,663,116</u>
PRELIMINARY FUNDING IMPACT					
ESCALATION/COST DRIVERS			\$ (1,323,831)	\$ (1,248,471)	\$ (1,248,471)
IDENTIFIED NEEDS (ACCOMMODATED)			\$ (92,500)	\$ (108,949)	\$ (198,949)

	Tier I	Tier II	Tier III
<u>ESCALATION/COST DRIVERS</u>	<u>COST</u>	<u>COST</u>	<u>COST</u>
STEPS	\$ 205,004	\$ 205,004	\$ 205,004
LANES	45,500	45,500	45,500
SCALE %	259,519	259,519	259,519
SPECIAL EDUCATION	244,127	244,127	244,127
SPECIAL EDUCATION TRANSPORTATION	287,918	287,918	287,918
RETIREMENT	43,194	43,194	43,194
ENERGY & FUEL ACCOUNTS	77,346	77,346	77,346
HEALTH INSURANCE	85,863	85,863	85,863
UNEMPLOYMENT INSURANCE	75,360	-	-
TOTAL	\$ 1,323,831	\$ 1,248,471	\$ 1,248,471

	Tier I	Tier II	Tier III
<u>IDENTIFIED NEEDS</u>			
<u>ACCOMMODATED</u>			
PARTIAL RESTORATION OF SUPPLIES & MATERIALS (3.5%)	-	16,449	16,449
CAPITAL OUTLAY	52,500	52,500	52,500
CONTINGENCY ACCOUNTS	40,000	40,000	40,000
ONE <i>of</i> TWO SCHOOL BUSES	-		90,000
<u>SUBTOTAL: ACCOMMODATED IDENTIFIED NEEDS</u>	<u>\$ 92,500</u>	<u>\$ 108,949</u>	<u>\$ 198,949</u>
<u>PRIORITIZED NON-ACCOMODATED NEEDS</u>			
.5 FTE TECHNOLOGY SPECIALIST	39,823	39,823	39,823
.25 THEATER TEACHER	16,879	16,879	16,879
.25 FTE TV PRODUCTION ELECTIVE	16,879	16,879	16,879
.25 FTE DANCE ELECTIVE	16,879	16,879	16,879
1.0 FTE CAMPUS MONITOR	25,000	25,000	25,000
INTRAMURAL SOCCER PROGRAM	3,500	3,500	3,500
.25 FTE ELD TEACHER	16,879	16,879	16,879
<u>SUBTOTAL: NON-ACCOMODATED NEEDS</u>	<u>\$ 135,840</u>	<u>\$ 135,840</u>	<u>\$ 135,840</u>
TOTAL IDENTIFIED NEEDS	<u>\$ 228,340</u>	<u>\$ 244,789</u>	<u>\$ 334,789</u>

	FY08 11.20.06 08 Adopted SC/LLG	FY09 SC Adopted Budget	FY10 10.9.08 4.05% FINCOM GL Tier I	FY10 SC Draft Recommended 11.25.08 Tier II	FY10 10.9.08 010 Prelim Budg Tier III
Concord-Carlisle Regional High School					
Operations	\$ 19,414,200	20,139,802	21,149,765	21,455,700	21,624,285
Excluded Debt Service	950,927	1,241,530	1,038,831	1,038,831	1,038,831
Total Budget	20,365,127	21,381,332	22,188,596	22,494,531	22,663,116
Financing Sources					
State Aid - Chapter 70	1,704,025	1,798,430	1,925,396	1,925,396	1,925,396
State Aid - MSBA (Excluded Debt)	288,950	288,950	288,950	288,950	288,950
State Aid -					
- Regional Transportation	317,383	308,925	402,789	402,789	402,789
- Charter Tuition Reimbursement	7,916	1,777	44,343	44,343	44,343
- Charter Facility Reimbursement					
District Funds					
- Excess & Deficiency		172,927	220,000	220,000	220,000
- Investment Income		25,000	25,000	25,000	25,000
- Miscellaneous Income	450,000	5,000	5,000	5,000	5,000
	2,768,274	2,601,009	2,911,478	2,911,478	2,911,478
Assessments to Member Towns	\$ 17,596,853	18,780,323	19,277,118	19,583,053	19,751,638
Assessments					
Concord	71.99%	71.82%	71.91%	71.91%	71.91%
Within the levy limit	\$ 12,191,417	12,803,885	13,322,936	13,542,934	13,664,164
Excluded debt service	476,557	684,143	539,239	539,239	539,239
	12,667,974	13,488,028	13,862,175	14,082,173	14,203,403
Carlisle	28.01%	28.18%	28.09%	28.09%	28.09%
Within the levy limit	4,743,459	5,023,858	5,204,301	5,290,238	5,337,594
Excluded debt service	185,420	268,437	210,642	210,642	210,642
	4,928,879	5,292,295	5,414,943	5,500,880	5,548,236
Total Assessments	\$ 17,596,853	18,780,323	19,277,118	19,583,053	19,751,639
Total Budget Change			3.78%	5.21%	5.99%
Levy Limit % Change					
Concord			4.05%	5.77%	6.72%
Carlisle			3.59%	5.30%	6.24%
Levy Limit \$Change					
Concord			\$ 519,051	\$ 739,049	\$ 860,279
Carlisle			\$ 180,443	\$ 266,380	\$ 313,736
Aggregate Assessment Change					
Concord			2.77%	4.40%	5.30%
Carlisle			2.32%	3.94%	4.84%
Aggregate \$Change					
Concord			\$ 374,147	\$ 594,145	\$ 715,375
Carlisle			\$ 122,648	\$ 208,585	\$ 255,941

Reductions Required to Meet Tier I -- Concord Fincom Revised Guideline

Account	Title	FTEs	Amount Reduced	Running Total of Reductions	Cumulative Budget Level	Narrative
	Preliminary Needs				22,663,116	
	Eliminate 2nd of Planned Bus Purchase		90,000	90,000	22,573,116	Eliminates purchase of Replacement Vehicle and defers 10 year replacement plan.
	Eliminate Radio Station Staff Assistants	2.00	25,234	115,234	22,547,882	
	Reduce Professional Development		44,229	159,463	22,503,653	50% Reduction in Cur Dev Stip, PD Substitutes, Staff Mentoring, Staff Conferences, Staff Contracted Services
	Cut 2 Health Education Curriculum Specialist & Program	0.20	16,573	176,036	22,487,080	Attrition - no UE
	Adjust staffing to 95:1 ratio – 2.0 FTEs	2.25	104,062	280,098	22,383,018	
	Reduce Athletic Budget (30%)		120,131	400,229	22,262,887	30% Reduction in Coaches Salaries, Official & Facilities Rentals
1-201-23301	Reduce Co-Curricular Stipends by 10%		14,500	414,729	22,248,387	10% Reduction
	Eliminate 3.50% Inflationary Increase to the 50% funded Supplies & Materials lines.		16,449	431,178	22,231,938	
	Cut Guidance .5 FTE	0.50	49,395	480,573	22,182,543	Attrition - Target \$22,188,596
	Increase Unemployment Compensation Budget		(75,360)	405,213	22,257,903	(628*30*4) = \$75,360 This scenario could create an unemployment insurance obligation to over 4 people. Resultantly the UE account needs to be increased significantly. Additional cuts will need to be identified to cover this additional associated cost. (30 weeks @ \$628 times 4 people)
	Cut Guidance .5 FTE	0.50	49,395	454,608	22,208,508	Attrition - no UE
Various	Reduce hours of department's clerical support		10,295	464,903	22,198,213	
1-201-26459	Reduce Library Textbooks		9,617	474,520	22,188,596	

Reductions Required to Meet Tier II -- SC Draft Recommended Request

Account	Title	FTEs	Amount Reduced	Running Total of Reductions	Cumulative Budget Level	Narrative
	Preliminary Needs				22,663,116	
	Eliminate 2nd of Planned Bus Purchase		90,000	90,000	22,573,116	Eliminates purchase of Replacement Vehicle and defers 10 year replacement plan.
	Eliminate Radio Station Staff Assistants	1.00	12,617	102,617	22,560,499	
	Reduce Professional Development \$44,229			102,617	22,560,499	50% Reduction in Cur Dev Stip, PD Substitutes, Staff Mentoring, Staff Conferences, Staff Contracted Services
	Cut 2 Health Education Curriculum Specialist & Program	0.20	16,573	119,190	22,543,926	<i>Attrition - no UE</i>
	Reduce Athletic Budget (30%)		-	119,190	22,543,926	30% Reduction in Coaches Salaries, Official & Facilities Rentals
1-201-23301	Reduce Co-Curricular Stipends by 10%		-	119,190	22,543,926	10% Reduction
	Eliminate 3.50% Inflationary Increase to the 50% funded Supplies & Materials lines.		-	119,190	22,543,926	
	Cut Guidance .5 FTE	0.50	49,395	168,585	22,494,531	Attrition -
	Increase Unemployment Compensation Budget		(37,680)	130,905	22,532,211	(628*30*2) = \$37,680 This scenario could create an unemployment insurance obligation to employees whose FTE levels are affected. Resultantly the UE account needs to be increased.
	Cut Guidance .5 FTE	-	-	130,905	22,532,211	
	Adjust staffing to 95:1 ratio – 2.25FTEs to 1.0 FTEs	1.00	46,250	177,155	22,485,961	
					22,485,961	
Various	Reduce hours of department's clerical support		-	177,155	22,485,961	
1-201-26459	Reduce Library Textbooks		-	177,155	22,485,961	