

# Willard Watch

SPECIAL EDITION

Written by Janet Rhodes Friedman    Designed by Steve Close

## Concord Public Schools: A Budget Primer

Town Meeting may not be until April, but school and town officials have already been working hard to develop budgets for the next fiscal year beginning July 1, 2004. The process of developing and approving operating budgets is complex in a town such as ours. Not only is Concord a municipality governed by the rules of Town Meeting, it has been subject to the tax restrictions of Proposition 2½ since 1980. Also, Concord has received less money—and less reliable amounts of money—from the federal and state governments in the past several years. Because residential property taxes account for nearly 90% of the revenue for our Town's operating budgets, this process and these changes directly impact all homeowners in Concord.

It is my hope that this budget primer will provide a foundation for better understanding the budget components and the budget approval process as the FY05 discussions begin. This overview 1) provides a framework for considering the budget process over the coming months, 2) describes how proposed budgets are developed, and 3) encourages participation in making some of the hard decisions that face our town.

The Town of Concord has three annual operating budgets: the Town of Concord, the Concord Public Schools for grades K-8, and the Concord Carlisle Regional High School for grades 9-12. The focus of this overview is only the Concord Public Schools (CPS) budget. This primer will:

- Review the guidelines imposed by Proposition 2½;
- Discuss how public education is funded in Concord;
- Examine what is funded in the current CPS budget, including some historical context;
- Discuss differences between operating budgets and capital budgets;
- Compare the current FY04 budget to ten years ago (FY95) as we look ahead to FY05;
- Discuss federal and state legislation, and how the increases and decreases in state and federal funding to support this legislation affect the local budget.

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# timeline

## timeline of the annual budget process

- 1 July-December 2003** CPS preliminary draft budget prepared by the School Committee, together with Superintendent of Schools Brenda Finn, Director of Financial Services John Flaherty, and all building principals.
- 2 January 2004** Proposed FY05 budgets for the Town, CPS, and CCRSD are presented to Town Committees (Finance Committee and Board of Selectmen).
- 3 February-March 2004** Public forums held; taxpayers have opportunity for dialogue about preliminary budgets.
- 4 April 2004** Final budgets prepared for presentation at Town Meeting.
- 5 Week of April 26, 2004** Town meeting begins; School Committee presents proposed CPS and CCRSD budgets for a vote.
- 6 May 2004 or June 2004** If one or more of the budgets approved at Town Meeting exceed Proposition 2½ limits, the budget(s) will be subject to an override ballot vote. The Board of Selectmen determines whether to call a Special election for the purpose of an override vote.

## What is Proposition 2 1/2?

Massachusetts has a unique municipal financial funding system (similar only to California) known as Proposition 2½, passed by voters in 1980. Proposition 2½ places a limit on the amount of property taxes a community can levy each year. Proposition 2½ establishes two types of restrictions on annual property tax levy: 1) a community cannot levy in excess of 2.5 percent of the total full and fair cash value of all taxable real property (i.e., real estate) and personal property (i.e., business and commercial equipment and furnishings) in the community (“levy ceiling”); and 2) the levy is constrained in the amount it may increase from one year to the next (“levy limit”). The levy limit may increase each year by 2.5 percent plus any increase in valuation (“new growth”). Any increases above the levy limit for operating expenses must be approved at Town Meeting (for towns in Massachusetts with a Town Meeting form of government, such as Concord), then through an override by voter referendum.

However, the levy limit has no direct correlation with the cost of providing services by the Town or Schools from year to year. The levy limit is simply a mathematical formula used to establish guidelines for local taxation based on the prior year levy. In one year, a levy limit budget may support all services needed for the next fiscal year. In other years, a levy limit budget may be inadequate for funding such services due to the rising costs of providing those services. These costs may increase due to changes in enrollment; changes in personnel; changes in salary, health care and retirement benefits; inflation; reductions in external funding sources; increases in the amount of mandated services required; and many other factors.

In the 23 years since the implementation of Proposition 2½, overrides for the CPS budget have been proposed six times in five years: 1991, 1999, 2001, 2002 and 2003 (twice). Concord has passed three of these six overrides. Two of the three overrides (in June 2002 and May 2003) were passed at funding levels below the prior year “level-services” program, resulting in the reduction or elimination of programs, services and staffing hours the following fiscal year. In lieu of proposing overrides in an effort to keep property tax rate increases moderate in the 1980s and 1990s, some building maintenance was deferred; programs, some services and staffing were cut; and proposed innovative educational programs were not funded.

## How is Public Education Funded in Concord?

Property taxes support the Town Budget, the CPS Budget and the CCRSD Budget. While property taxes are the primary source of funding for public education for grades K-8 in Concord, additional revenue sources include state and federal aid, grants, and other private funding sources.

# funding

## concord public schools funding sources

**Total Funding FY04: \$29,238,905**



**CPS Operating Budget:**  
\$21,721,905

**Town of Concord Budget:**  
\$4,027,000

**State and Federal Aid:**  
\$3,200,000

**Other Private Funding Sources:**  
\$290,000

language arts, math, science, social studies and health education;

- Professional development programs for staff to keep current on new teaching methods and curriculum developments;
- Clerical support, supplies, materials, equipment and computer technology to support regular instruction programs (non-salary expenses).

**AUTHOR'S NOTE**

*Through FY03, the Regular Education budget also included co-curricular activities (math, yearbook, dramatics, student leadership) and interscholastic and intramural athletics in nine sports for grades 6-8. These items were cut in FY04 and have been funded this year through program fees and fund-raising.*

**Special Education** includes:

- Both in-district and out-of-district programs to meet needs of 391 children with disabilities who require additional and/or specialized support and instruction to acquire the necessary skills for success. Total enrollment includes some preschool children, and some children to age 22:
  - Out-of-district programs (day schools, residential schools, collaborative placements (the CASE program)) and transportation for 65 students;
  - In-district programs (integrated preschool program, separate classes, co-teaching model, inclusion services, occupational, physical and speech therapy, learning-center based instruction, tutors) for 326 students.

**The CPS Operating Budget:**

The CPS budget (\$21.7M for FY04) is the primary funding source for grades K-8. It includes Regular Education programs, Special Education programs, Administration, Operations, and Fixed Costs.

**Regular Education** includes:

- Regular classroom instruction for approximately 1,954 students in grades K-8 (including 113 students in the METCO program) and an average student/teacher ratio of 18.7:1;
- "Specials" in art, library, physical education, reading, technology and music (K-8). This includes weekly music class, chorus for 4 and 5, and instrumental music for 4-6;
- Social workers and psychologists to work with students who are currently at educational or emotional risk, and implementation of prevention programs for potential at-risk behaviors;
- Curriculum specialists and chair people for curriculum development and classroom support in the areas of

**AUTHOR'S NOTE**

*Providing SpEd services is mandated by both State and Federal legislation. The cost of providing these services is outpacing the recent rates of inflation (between 1.5% and 3.4% annually) and the cost of regular instruction. Compounding this dilemma, the State of MA ranks among the lowest quartile of the 50 states in providing reimbursement to local districts for special education funding (MA reimbursement rate is 37%, according to a national survey published in Education Weekly, January 8, 2004.)*

**Administration** includes:

- Salaries for the positions that oversee staff and students in grades K-8 (pro-rated with the CCRSD district serving grades 9-12). This includes the Superintendent of Schools, Assistant Superintendent of Curriculum and Instruction, Director of Financial Services, Director of Personnel, Director of Student Services, and other personnel who support central administration functions;

- Three elementary school principals, plus one CMS principal and one CMS assistant principal shared between two buildings;
- Supporting secretaries and clerks;
- Advertising costs associated with public bidding procurement laws and for hiring personnel;
- Legal costs;
- Postage, supplies and materials;
- School Committee expenses.

**Operations** includes:

- Data services;
- Transportation;
- Custodial and maintenance;
- Supplies and materials;
- Cost of utilities: gas, electric and diesel fuel.

**Fixed costs** includes:

- Funds allocated to pay for any worker compensation claims;
- Contributions for the employee assistance program;
- Public liability insurance, School Committee liability insurance and Nurses liability insurance.

The CPS Operating Budget is primarily funded through tax levies on all properties in Concord. In FY03, residential and open space tax levies represented 89.3% of the total taxes levied; commercial, industrial and personal property taxes represented the remaining 10.7%.

**AUTHOR'S NOTE**

*The FY03 property tax rate was \$9.64 per \$1,000 assessed value of residential and commercial property. Concord's FY03 tax rate is comparable to Lincoln (\$9.35) and lower than bordering communities: Acton (\$13.55); Bedford (\$10.77); Carlisle (\$15.05); Lexington (\$10.95); and Sudbury (\$16.78). The current year FY04 rate for Concord was recently set at \$10.59 per \$1,000 assessed value. This equates to taxes of \$6,152 on the "median valued home" of \$581,950. (Sources: MA Department of Revenue Website; The Concord Journal, 12/11/03). While tax rates are not the only measure to consider when making town-to-town comparisons, they do provide one data point for comparison.*

**The Town of Concord Budget:**

The Town of Concord budget is also primarily funded through property tax levies. The FY04 Town budget provides

\$4.027M (estimated) to supplement the CPS FY04 budget for the following:

- Employee Benefits (\$1.38M):
  - Group Health Insurance;
  - Social Security and Medicare payments;
  - Unemployment Compensation;
  - Workers Compensation.
- Pension (\$633K)
  - Contributory Pension - annualized share.
- Debt Service (\$2.014M)
  - Long-term Debt Service within levy limit, principal and interest;
  - Long-term Debt Excluded, principal and interest;
  - Short-term Debt Service.

**Federal and State Aid:**

Chapter 70 funds are direct financial assistance from the State of MA to local cities and towns. The aid amounts are based on a formula developed as part of the Education Reform Act of 1993. Concord will receive \$1.7M in state aid this year, which includes \$1.5M from Chapter 70 funds. Concord also receives some funding from federal and state grants to support K-8 education. Such funding includes federal grants for Regular Education (Title I, II, and V); state grants for Regular Education (METCO program and Title IV Drug Free Schools); and federal grants for Special Education programs. State and federal grants in FY04 for CPS total about \$1.5M. In summary, CPS will receive \$3.2M in FY04: \$1.7M in state aid and \$1.5M through federal and state grants.

**AUTHOR'S NOTE**

*Federal Title I grants supplement state and local education funding, using a formula that incorporates the number of children from low-income families. For FY04, Willard School hired a Math Proficiency teacher using a Title I grant. In previous years, Title I grants have been used to reduce class sizes or for supplemental reading programs. Prior to 2002, Concord received a state grant to support health education and nursing services. This grant, funded by the tobacco tax, is no longer available. Some grants require matching funds from the district applying for a grant. For example, CPS and CCRSD declined acceptance of a large grant (\$123K) in FY04 for physical education programs because neither district was able to provide matching funds as required by the grant provisions.*

**Other Funding Sources:**

Other funding sources include the Concord Education Fund, Parent Teacher Groups (PTGs), Concord Carlisle Community Chest, tuition-based Community Education enrichment classes, and private donations (cash and in-kind gifts). Each year CPS staff and parents apply for grants from these organizations to supplement the CPS educational program budget. For example, various CPS programs received \$57K from Concord Education Fund this year. The Concord Carlisle Community Chest sometimes provides funds for middle school programs through its annual grants program. In addition, the Willard, Alcott and Thoreau elementary school PTGs and the Concord Middle School PTG raise more than \$30K apiece every year for assembly programs, supplemental supplies, enrichment programs, field trips and more. Total outside funds raised in FY04 to support CPS programs have been estimated to be approximately \$290K, or nearly \$148 per student.

Many of these programs were funded by the Operating Budget in past years, but are now funded solely through fund-raising, fees and volunteer time. In Fall 2003, Concord Middle School parents raised additional funds to restore the fall athletic programs and after-school programs.

**Operating Budgets vs. Capital Budgets**

In addition to the operating costs outlined above, there are capital outlays required to maintain school and town buildings. School building capital costs may be funded through one of three ways: the Capital Outlay Plan; the Five-Year Capital Plan; and New School Building Projects and Major Renovation Projects.

Type of Capital Expenditure	Included in	Funding Provided Through
Capital Outlay Plan	CPS Operating Budget	Current Taxes
Five-Year Capital Plan	Town of Concord Budget	Debt to be repaid within the levy limit, or Free Cash
New Buildings and Renovations	Town Meeting Warrant Articles	Debt Exclusion

**Capital Outlay Plan:**

Capital outlay expenditures are funded through current taxes in the CPS Operating Budget. The Capital Outlay plan has been established to set aside operating funds for ongoing building maintenance. Separate line items are established for the school building grounds, buildings, design funds, and equipment.

**Five-Year Capital Plan (Debt Plan):**

Each year, capital plans are developed for specific projects for each of the Concord Schools for the next five years. This year a plan will be presented for FY05 through FY09. These individual projects are designed to maintain existing buildings, to address safety and building code issues, and to replace worn-out equipment and fixtures. The cost of each project can vary from \$10,000 to over \$500,000, and each project is typically funded through borrowing within the levy limit.

Examples of capital projects include replacement of flooring, windows, lighting, boilers, and doors; gymnasium floor refinishing; asbestos abatement; carpet replacement; installation of safety glass; replacement of heating and ventilation systems; roof replacement; paving and repairs to parking lots; alarm and public address system installations; etc. Each project is funded outside the CPS Operating Budget, and included in Town Manager's budget request. Each project (or consolidated group of projects for a single building or group of buildings) may be presented as either individual articles or as a consolidated request at Town Meeting, and must be approved by a vote at Town Meeting. (For example, one Warrant article will be presented at Town Meeting 2004, representing a consolidated request totaling \$500,000 for all project work to be done in FY05 at four CPS buildings.) Larger projects may be funded as Debt Exclusion, discussed below in the next section. Any Town Meeting Article may be funded with Free Cash, but this practice is strongly discouraged and has NOT been done for any capital projects during the past 25+ years. It is important for the Town of Concord to maintain an adequate level of Free Cash, so the Town can retain its Aaa Bond Rating.

**New School Building Projects and Major Renovation Projects (Excluded Debt Plan):**

Due to the amount of money involved, major renovation projects and/or building a new school are usually funded through a debt exclusion, which has a different process for taxpayer approval and a different approach to funding. This process requires approval at Town Meeting AND approval at a town-wide ballot. Town Meeting must first approve any borrowing authorization; this is contingent upon a subsequent ballot vote to authorize paying for the debt above the levy limit. Design funds and construction funds may be voted on separately in

different years. These project costs are funded outside the CPS Operating Budget and outside the Proposition 2½ levy limit; the funding instrument is typically long-term bonds.

The new Alcott Elementary School, currently under construction, is one example of a school building project funded through the process described above. Town Meeting 2000 and the town-wide ballot in June 2000 approved design funds for Alcott School (as part of an original 4-building plan). Town Meeting 2002 and the town-wide ballot in June 2002 authorized construction funds for Alcott School. Had the electorate voted “No” at the polls in June 2000, the debt authorization voted at the 2000 Town Meeting for design funds would have been null and void. Similarly, if the electorate voted “No” at the polls in June 2002, the debt authorization voted at the 2002 Town Meeting for construction funds would have been null and void.

Historically, such projects were eligible for partial reimbursement from the State of Massachusetts if the project qualified under the State Building Assistance Board (SBAB) guidelines. Alcott School is eligible for partial reimbursement through SBAB; however such funding is in jeopardy at the present time for all proposed school building projects.

### Ten-year Comparison of the CPS Budget: FY04 vs. FY95

As we begin discussions about FY05, I have provided some historical information from ten years ago (FY95). Since FY95, the total CPS budget has grown about \$1.1Million annually, from \$11.7M to \$21.7M in FY04. In the current year (FY04), the

portion of the total budget devoted to Special Education spending is now much higher; the portion combining Administrative, Fixed Costs and Operations expenses is much lower.

- Regular Education costs rose 79.0% over this period (from \$6.4M to \$11.5M), and now represent 53.0% of the total CPS budget (vs. 54.9% in FY95).
- Special Education costs rose 192.7% (from \$2.0M to \$5.9M) and now represent 27.2% of the total CPS budget (vs. 17.2% in FY95).
- Operations, Administration and Fixed Costs rose 31.7% (from \$3.3M to \$4.3M) and now represent 19.8% of the CPS budget (vs. 27.9% in FY95).
- Total Salary expenses decreased as a percentage of the total budget (from 78.4% in FY99 to 76.6% in FY04; figures are not available for FY95).

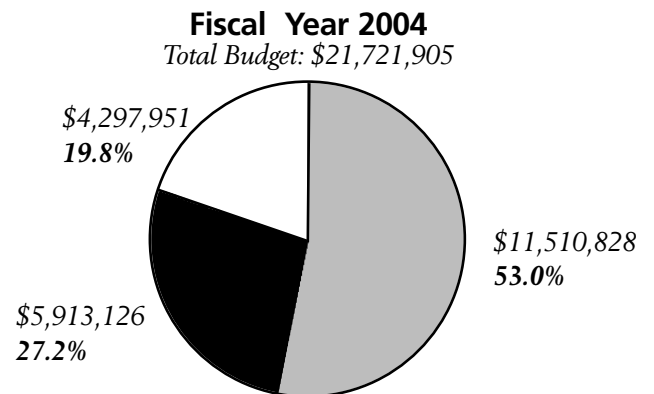
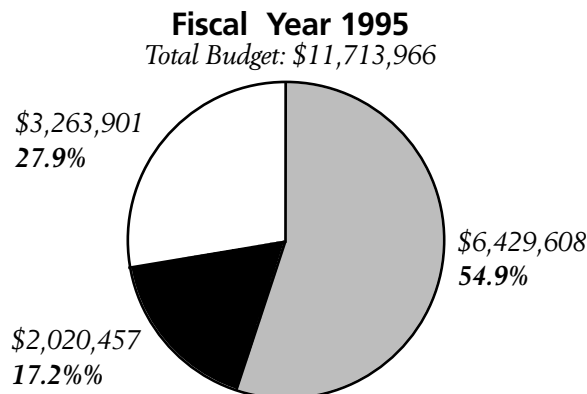
The population of Concord is 15,609; including 11,846 adults over age 17, with 51.2% of the adult population age 50 or older. Approximately 28 percent of households have school-age children in grades K-12. Concord Public Schools serves the students attending public school in Concord in grades K-8; an additional number of Concord children are enrolled in private schools not served by CPS. (Source: 2003 Town of Concord Census. Note: private school enrollment is no longer tracked in the census).

While CPS enrollment has fluctuated year-to-year, enrollment has risen about 8.0% overall in nine years (1,825 in FY95; 2,019 in FY04). Special Education students now represent 19.3% of all students (including a four-fold increase in Out-of-District placements). Unlike some other non-profit organizations, there is not a direct linear (one-to-one) relationship between

## fy95 vs. fy04

### concord public schools operating budget FY95 vs. FY04 (as percentages of total budget)

- Regular Education
- Special Education
- Admin+Operations+FC



enrollment and costs, or enrollment and staffing. Increasing or decreasing the number of enrolled students in any given year may or may not require changes in staffing (e.g., adding or reducing the number of classrooms at a given grade level in a given elementary school), depending on the needs of each student and the numbers of students in each grade.

In FY04, CPS has 222 FTE (full-time equivalent) staff. This includes:

- 147.7 FTE serving the Regular Education programs (vs. 115 Regular Ed FTE in FY95, an increase of 32.7 FTE).
- 74.3 FTE staff serving the Special Education programs (vs. 42.4 Special Ed FTE in FY95, an increase of 31.9 FTE).

While the number of FTEs has increased by approximately the same number for both programs, the Regular Ed enrollment of 1,954 is supported by 147.7 FTE, or 13.2 children per FTE, and the Special Ed enrollment (excluding Out of District placements) of 326 students is supported by 42.4 FTE, or 7.68 children per FTE.

Some of the reasons for increases in both programs include the following: improved efforts to expand the district's limited continuum of special education services as mandated by the Department of Education, more children requiring special support services, greater inclusion of special education students in regular education classrooms, more support needed to prepare students for mandated state testing (MCAS) exams, an increase in behavior issues that must be addressed to create a learning environment for all children, a greater need for sophisticated medical services in schools, and a need to implement rapidly-changing technology in the school setting.

Many of these increases in staffing have been driven by state mandates. Others have been implemented in an attempt to provide early intervention in the primary grades to meet the needs of students and to prevent the need for more costly services later in a child's educational program.

#### **AUTHOR'S NOTE**

*Increased stresses on today's families have resulted in significant changes in children's behavior. The recent Emerson Hospital Youth Risk Behavior survey showed increases in emotional and social/behavioral issues, such as bullying at grades K-8. Nationally the trend for these risk behaviors demonstrates such behavior beginning at earlier ages. Concord received a three-year federal grant to support a behavior specialist for each of the three elementary schools when local data documented a need to address some escalating behavior issues. These specialists provide prevention services to the general student population and intervention services to students identified with behavior issues.*

Data from the Emerson Hospital study (see author's note) helped Concord Public Schools to identify and select prevention programs in areas identified as critical. In fact, the Town of Concord recently embraced a program, "Search Institute's Developmental Assets," developed by Dr. Peter Benson, which provides a "special focus on the power of communities in raising successful, healthy and caring children and adolescents." According to the Institute, children in the U.S. are falling short: the average child has fewer than 25 of the 40 developmental assets needed to succeed ([www.search-institute.org](http://www.search-institute.org)). The research identifies school as one of the important places where children may develop the assets necessary for success. In concert with many other organizations throughout Concord, Concord Public Schools have begun to incorporate these concepts into multiple areas of the curriculum to help students better cope with multiple stresses in today's families, communities, and the world beyond.

## **Changes in Programs and Services Over the Past Decade**

Over the past ten years, there has been little change in the scope or number of educational programs offered through Concord Public Schools. One new program, an integrated preschool program, was started in FY02 to provide preschool education to a group of children identified having special needs together with a group of normally-developing children. This program is primarily tuition-based, with supplemental funding through a state grant and some funding from the CPS Operating Budget.

The introduction of new or innovative programs has been limited. For example, an elementary foreign language program was developed and offered for one year, then eliminated due to lack of funding. The Gifted and Talented program was eliminated more than ten years ago. A full-day kindergarten program has been considered but not yet funded or implemented. Concurrently, certain administrative roles have been eliminated (Directors of Art, Music, Physical Education and Library). Other administrative functions have been consolidated in recent years, shifting responsibility for these functions to district-level curriculum specialists or to personnel at each building.

The outcome of recent override votes (May 2003 and September 2003) resulted in the FY04 CPS Operating Budget being "below level services" relative to FY03. While average class sizes of 22 or fewer have been maintained across the district in FY04 (in line with School Committee goals), some programs and positions have been reduced or eliminated entirely. The cuts include:

- Reduction in hours for the after-school tutors at the middle school (-\$6,900).

- Elimination of all Middle School after-school programs: athletics (-\$77,600) and all extracurricular programs (-\$29,906) in all three seasons (fall, winter and spring). CMS parents recently raised funds to restore some of these programs.
- Reduction in clerical support services and data services (-\$99,565). Several secretarial positions were eliminated (secretary in the Superintendent's office; Art and Health program clerical support). Several other clerical support positions now have reduced hours (Technology, Music, and Personnel Departments) and Data Services expenditures have been reduced.

## Recent Federal and State Legislation

Legislation passed at both the state and federal level has significantly increased the costs of providing public education to Concord students. Often this legislation is referred to as "unfunded mandates" - either unfunded at the state or federal level, or under-funded by the federal and state budgets. Local districts must absorb all costs not covered by the state and federal budgets.

- **The MA Education Reform Act:** This law was passed in 1993 with a goal to bring education equity to all children in Massachusetts. This included establishment of "foundation budgets" to bring all schools to more equitable levels of spending across districts by providing state funds to local districts (Chapter 70 funds). This also included developing statewide curriculum frameworks and learning standards in conjunction with a "Common Core of Learning," introducing the MA Comprehensive Assessment System (MCAS) standardized testing system, implementing graduation standards, and other reforms. Local school districts are required to comply with all provisions of the under-funded Ed Reform Act. While there are a number of benefits associated with Ed Reform, compliance has required significant local investment of staff and additional resources using local tax dollars. Much of the K-8 curriculum has been revised to adhere to the new curriculum frameworks. In addition, time and money have been needed to revise teaching methods to equip students with the skills necessary for success on MCAS examinations.
- **No Child Left Behind Act:** In January 2002, the federal "NCLB" Act was passed. The primary purpose of the NCLB act is to require additional accountability by school districts for teacher and student performance. Local districts are required to comply with this recent under-funded federal legislation, adding more financial burden onto local

taxpayers. Adherence to NCLB requirements requires additional dollars for 1) data collection for CPS for performance tracking and assessment data, and 2) sponsoring remedial programs for under-performing students.

- **Special Education Legislation:** Both the IDEA (Federal) and Chapter 766 (State) laws mandate providing a wide array of Special Education programs, beginning at age 3 through age 22. However, neither the federal or state government provide adequate funding to offset these significant costs to local school districts.

## Other Factors Affecting Public Education

Many other factors affect the Concord Public Schools and public education in general. Some of these factors are unique to Concord, but most affect all school districts across the state and the nation:

### Staffing:

- Historic levels of retirement of experienced veteran teachers concurrent with greater challenges in teacher recruitment and retention;
- Maintaining teacher morale in tight budgetary times concurrent with a rising cost of living;
- Cutbacks in professional development and training which provide fewer opportunities for teachers to learn new teaching methods;
- Pressure on staff to do more with fewer resources;
- Staff shortages in other support areas (noon aides, transportation, administration, etc.) resulting in inefficient use of our professional staff;
- Increased staffing requirements to accommodate continuing trend in complex special needs students.

### Student Needs:

- Increases in risky behaviors beginning at earlier ages, requiring more staff with specialized training in child psychology and behavior issues;
- Impact of technology, TV, music, computers and the Internet on the behavior of children;
- Changing family dynamics, including more families with two working parents, single parent families, etc. that necessitate providing after-school programs, extracurricular activities and other programs for students.

### Short-Term Savings but Long-Term Impact:

- Deferral of building maintenance to avoid Proposition 2½ overrides during the 1980s and 1990s;
- Inadequate capital reserve funds for long-term capital improvements;
- Historic lack of planning for capital improvement projects;
- Shift in focus from innovation to anxiety about losing services and programs;

- Greater reliance on volunteers to perform tasks previously done by trained professional staff.

## Summary and Conclusions

Funding our local schools is a big challenge in these fiscal times. An increasing share of the burden for funding public education has shifted from the state and federal governments to local municipalities, either by cutting income taxes at the state and federal levels, or by legislating education mandates that are under- and unfunded. While these developments give communities more responsibility for educating the children in their community, they also shift much of the funding for that education from income taxes to property taxes. Because Concord and surrounding suburbs have small commercial tax bases and have experienced large increases in the values of residential property, the residential property owners in Concord and surrounding towns are experiencing unprecedented increases in property taxes.

Balancing the responsibility to provide education for our community's children with other town services in this environment requires hard choices. I hope this budget primer has provided a foundation for a better understanding of the CPS budget and the budget process overall.

**EDITORIAL NOTE** Increasing or decreasing educational programs for our children in any given year may result in very different long-term consequences than increasing or decreasing other types of services. When educational programs or teaching staff are reduced or eliminated, there is the practical need to build back the base of service for each and every year such costs and programs were reduced before moving forward with new programs.

Furthermore, a child's education cannot be deferred for a year or longer when fiscal times are difficult. A child is enrolled in first grade or sixth grade only once. Each grade provides the building blocks for academic progress and success in succeeding years. Education is about delivering a service that promotes cognitive development: timing is everything. By reducing services in any given year, opportunities are diminished for children to learn and grow at pivotal times in their development and to grow to their fullest potential.

Please note participation of ALL taxpayers in this process in the coming months is important, so please:

- Vote in the upcoming local election and Presidential primary election on Tuesday, March 2nd;
- Attend Town Meeting beginning Monday, April 26th;
- Vote in any local election following Town Meeting (if any budget overrides and/or debt exclusions votes are passed at Town Meeting.) Such an election would most likely be in May or June, and the Board of Selectmen will set the date.

*Janet Rhodes Friedman is a Concord resident, a Willard School parent, and an Education Advisor to the Concord Carlisle League of Women Voters. She expresses her appreciation to everyone who reviewed this article, with special thanks to Billie Wyeth and Steve Close (fellow Willard School parents) for their editorial expertise and creative layout. Special thanks as well to John Flaherty (Director of Financial Services for CPS and CCRSD) and Tony Logalbo (Town Finance Director) for providing most of the financial data in the article.*

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January 23, 2004

## For More Information

### Website Addresses:

**Concord Public Schools Website:**  
www.colonial.net

**Willard Elementary School Website:**  
www.willard.ptg-concord.org/welcome.html

**Town of Concord Website:**  
www.concordnet.org

### Public Forums:

#### Meet the Candidates Forum

Sponsored by the Concord-Carlisle League of Women Voters  
Sunday, February 8, 2004, 2:00 p.m.  
Peabody Middle School Auditorium

#### Concord's Bridge to Better Schools

Sponsored by the Thoreau PTG  
Wednesday, February 11, 2004,  
7:00 p.m.; Thoreau School Auditorium

#### Public Hearing: Town Budget and Warrant Articles

Sponsored by Finance Committee,  
Town of Concord  
Monday, February 23, 2004, 7:30 p.m.  
(Snow date February 24)  
Alcott School Auditorium

#### Public Hearing: Education Budgets and Warrant Articles

Sponsored by Finance Committee,  
Town of Concord  
Thursday, February 26, 2004, 7:30 p.m.  
(Snow date March 3)  
Alcott School Auditorium.

#### Public Hearing: Board of Selectmen

Sponsored by Finance Committee,  
Town of Concord  
Monday, March 8, 2004, 7:30 p.m.  
Alcott School Auditorium

#### Our Schools, Our Town, Our Money

Sponsored by the Concord-Carlisle League of Women Voters  
Wednesday, March 31, 2004, 7:00 p.m.  
Peabody Middle School Auditorium

#### Town Meeting Orientation

Presented by Ned Perry, Town Moderator and Anita Tekle, Town Clerk  
Monday, April 12, 2004, 7:00 p.m.  
Harvey Wheeler Community Center  
(CC Adult and Community Education, Course #329, no fee)