

**SPECIAL MEETING OF THE PLAINVILLE BOARD OF EDUCATION  
PLAINVILLE, CONNECTICUT  
TUESDAY, JANUARY 31, 2023**

**Special Meeting Topics:** ► **Additional Review and Discussion of the Superintendent's Proposed Budget for FY2023-24**

► **Continuation of Board Budget Development Session with potential determination of BOE budget, which will officially be voted upon at their February 13<sup>th</sup> Regular Business meeting**

**Place and Time:** Plainville High School Learning Commons at 7:00 PM

**Members Present:** Rachel Buchanan (virtual), Cassandra Clark, Chair Lori Consalvo (virtual), Rebecca Martinez, Laurie Peterson (virtual), Crystal St. Lawrence, Becky Tyrrell (virtual), and Foster White

**Members Absent:** None

**Also Present:** Steven K. LePage, Superintendent of Schools  
David Levenduski, Assistant Superintendent of Schools  
Sam Adlerstein, Director of Business and Operations

**Early Departures:** None

Mr. LePage called the special meeting of the Plainville Board of Education to order at 7:09 PM.

Superintendent LePage presented the Board with an updated PowerPoint of the proposed 2023-24 Budget for Plainville Community Schools. He discussed the following: 1) Address questions raised at the January 24<sup>th</sup> Budget worksession; 2) Assess the proposed school budget in context of a preliminary town budget, mill rate and unassigned reserve fund (savings); 3) Straw vote: Will the Board support this budget or what are their proposed changes? 4) Next steps?

Mr. LePage provided information to the following questions which were asked during the last few workshops. He provided information regarding electricity costs; printing and binding; other purchased services; supplies (custodial); supplies (textbooks); technical services; and dues and fees.

**6221—Energy-Electrical Costs:**

*Question: Our current budget reflects current PCS Electric Energy costs of approximately \$39,000 and a proposed budget increase of 2.34%. Eversource has increased electric supply costs, passed on to the consumers by over 100% over 2021 year-end Supply costs to all customers. My limited investigation also indicated Eversource supply costs rose 49.57% from November, 2022 to January, 2023. The Eversource Supply cost is approximately one half of the periodic Electric Energy cost billed to consumers. I am concerned that a 2.34% increase in estimated electric costs for 2023-24, will cover increased energy costs that PCS will experience.*

Answer: Our current supply agreement is for 0.0703 cents/kWh compared to estimated Eversource 0.2400. Therefore, we pay approximately 30% of the going rate, saving over \$800K. We have a second supply contract for 0.735 through 11/30/2026, so we should be paying below market for some time to come.

We are also in the process of expanding our solar and reviewing our current contracts. Even with savings in this area, the proposed electricity budget is aggressive. Should the budget fall short, we will look for other facilities savings to offset.

**5501--Printing and Binding:**

*Question: 5501 Printing and Binding—increase of \$10,757 due to the nature of the cause of the increase, perhaps part or all can be paid for through ESSER funding.*

Answer: The budget request includes additional material necessary to support increased Field Work Experience. If this were a one-time effort it would be a good candidate for ESSER. However, this increase is related to expanded and recurring activities. We are not increasing the budget for the increased vendor cost for the same material we have purchased in the past, so the proposed budget for this object account includes a fair amount of risk. The Administration recommends the proposed budget as is.

**5091—Other Purchased Services:**

*Question: 5901 Other Purchased Services—request a line item review of the budget for the \$42,000. Perhaps this amount could be decreased by even \$2,000.*

Answer: In usual years, the \$25,000 budget here for graduation activities including Super Senior have not been enough and PHS has come up with creative ways of funding those needs. Those activities will likely add up to more than \$25,000. Administrator Cell Phones is required by the Administrators' contract. Reduce this amount by \$2,000?: The Administration believes the request for this object is, if anything, too low based upon a detailed analysis of the underlying activities.

**6104—Supplies-Custodial:**

*Question: Supplies—Custodial: although this may not affect the current budget, perhaps exploring alternate vendors/pricing for cleaning supplies would be prudent.*

Answer: The district uses a combination of vendors to achieve the best products and value. Vendors include K & S Distributors, Inc., WB Mason, C & C Janitorial Supplies, Amazon Capital Services, and NCL. In 2021-22, the year last completed, we expended \$80,556 on this line item compared to the requested \$63,000, a reduction of more than \$17,000. Cleaning related needs have increased since COVID and all of our vendor costs have inflated. In order to meet this budget, we plan to assess all sourcing opportunities including a new Amazon discount program. Should the board wish to change the cost budgeted on this line item, we would recommend an increase of up to \$20,000. A decrease would be a significant risk.

**6401—Supplies Textbooks:**

*Question: 6401 Supplies-Textbooks—I would suggest that the budget maintain the \$2,558 and stay at \$49,756. Desmos is new and students may need additional written support in the form of textbooks. Also, there may be need for textbooks to support the transition of accelerated Algebra courses from 8<sup>th</sup> grade to 9<sup>th</sup> grade.*

Answer: ESSER funds have been planed for some textbook purchases that span multiple years (considered non-recurring but still at risk of contributing to the fiscal cliff). The Adult Education budget is based on the most current needs. The budget is split 50/50 with the state. The Curriculum Subcommittee is an excellent opportunity for Board Members to give input into strategies and investment that includes textbooks. As the proposed budget is developed through a very thoughtful and detailed process involving all Administrators, as well as considering student needs and performance indicators, we stand by the textbook budget as proposed in the context of our overall district budget and plan.

**3401 Technical Services:**

*Question: 3401-Technical Services—may I have the name of all 23 non-instructional applications. Does this line item include the \$180,000 for Chromebooks? What vendor do we utilize for Chromebooks and what system is in place to account for each device throughout its life use?*

Answer: Chromebooks are budgeted within the Capital budget, not within this line item. The Special Services budget includes approximately \$29K risk on this line item. The Special Services budget is managed systematically throughout the year, including staffing, outplacement and other key decisions. The Athletics budget increase is largely driven by ambulance and increase to athletic trainer costs as detailed earlier in this process.

**8101—Dues and Fees:**

*Question: 8101—Dues and Fees—a line item of budget amount for each membership and organization. What department belongs to each membership/organization?*

Answer: The budget by membership and organization, including the location was provided. The overall proposed increase for this object related to the NEASC membership at PHS. This was under-budgeted in the past and is



budgeted at the best estimate of actual, necessary payments. We routinely change member services based on changing needs. A number have been reduced in recent years. We have a current opportunity to reduce the cost for

employee assistance. However, the fee reduction will be offset by a case-by-case fee and the impact is TBD. Should those savings be achieved, they will be recognized in the 2024-25 budget.

Mr. LePage again spoke to the Board about some of the 2023-24 Area and Statewide Proposed Budgets. He once again reviewed the Superintendent's proposed budget. On January 17<sup>th</sup>, Mr. LePage proposed a budget of \$43,397,388 or 5.06%. Mr. LePage stated that Mr. Adlerstein and Mr. Buden met with Insurance Brokers during the week regarding the State's Partnership Plan providing their projected rate renewal. The new range is 8%-10%, improved from 8%-12%. This is because the September to September claims comparison is more favorable than the June to June comparison used in November. With that said, the new Board proposed budget was changed on January 19<sup>th</sup> to \$43,271,797 or 4.75%, a difference of \$125,591. Mr. LePage also reviewed the additional impact of any proposed changes to the current 4.75% proposed budget.

Mr. LePage referenced the Town's Operating budget page. He stated that the mill rate based on information shared at the Board/Town Council Joint meeting on January 25, corresponds to the charts within this page.

- ▶ Town Operating Budget (Expenditure Estimates): \$1,235,000
- ▶ Other revenues: \$291,058
- ▶ Use of Unassigned Fund Balance Savings: Estimated at \$750K
- ▶ Capital Projects Expenditures: Estimated \$500,000 (transfer to)
- ▶ Collectible Grand List: 97.4% \$1,678,223K = \$1,634,589,202

He also spoke as to what the budget and mill rate would look like if the Town went to referendum today (see attached).

#### **Plainville Home Values:**

He then stated that properties in Plainville are assessed at 75% of their value. The median value=Market \$200,000, assessed \$150,000. The very preliminary tax change would be less than \$275 for households below the median. Higher value homes received more benefit from the FY2023 mill reduction because of revaluation.

#### **Mill Rate History Compared to Very Preliminary Estimate:**

Mr. LePage and Mr. Adlerstein (Director of Business and Operations) stated that last year the mill rate was decreased to a level last set in 2013. Most often the mill rate increases a small amount each year. The past two years have been the opposite. Last year was a revaluation year. The overall proportion of tax burden shifted from higher to lower assessed properties because those lower assessed properties increased more in value, comparatively. In non-revaluation years, the rate change affects all properties proportionately.

#### **Unassigned Fund Balance (Town Savings Account):**

Mr. LePage and Mr. Adlerstein stated that the unassigned fund balance is over \$12M, well above the required range of between 12-14% of operating revenues. 2021-23 were outlier years in large part due to COVID. Since 2018 the town leaders used a much larger than typical amount of the fund balance, yet in reality it increased significantly due to COVID factors. The large use of fund balance planned in 2023 resulted in a 11.34% mill rate reduction. This reduction (following a 3.94% mill rate reduction in 2022) is not sustainable.

#### **What is Next?**

References Board of Education and Town budgets and impact to the mill rate.

A question and answer session then ensued:

*Question: 5501—Communications Relations and Energy: Mrs. Clark asked if the final amount would stay flat.*

*Answer:* Mr. LePage stated that this account primarily includes communications for PCS and Adult Education program pricing costs. However, there are new activities/programs such as the Field Work Experience which are sustained through this account. However, the district is looking at community partnerships to invest and to help sustain this program. There has been some interest. This account should remain flat or reduce in subsequent years.



*Question: 5901—Other Purchased Services: Mrs. Clark asked who the specific consultants are under Other Purchased Services.*

Mr. Adlerstein stated that there are consultants used such as an unemployment tax consultant and some educational consultants which are hired through Central Office. This account also centralizes district funded graduation and other special events such as Super Senior.

*Question: 6104—Supplies—Custodial: Mrs. Clark asked why the district vendors for cleaning supplies is piecemealed.*

Mr. LePage stated that Facilities Department tries to get the best price when looking for various supplies. The Department also partners with NCL which now has an inspection reporting function that is very helpful. Current suppliers provide cleaning and sanitation dispenses but the district must purchase their supplies. We will continue to assess other options for cleaning supplies in the future.

*Question: Mrs. Buchanan asked if someone could again explain the process for the Unassigned Balance Fund.*

Mr. Adlerstein explained the process referring to the page 17 slide.

Mr. White stated that the Unassigned Balance Fund is like paying a bill from the money in your savings account. It is better to use the money you have on hand to pay the bill, but it is also good to have money set aside in an account for a rainy day. A healthy Unassigned Balance Fund allows the Town to borrow at a lower cost with good credit standing.

*Question: Mrs. Clark asked if there was a process in place to help determine which Chromebooks need replacing.*

Mr. LePage stated that all Chromebooks are inventoried when purchased and given a serial number. That serial number provides the information needed to determine replacement.

*Question: Mrs. Clark asked what would happen with the budget should a catastrophic event take place.*

Mr. LePage stated that COVID was a catastrophic event and the district did whatever it had to do. He stated that over the last few years, the Business Office did not freeze the budget. Once the budget is frozen, supply accounts are further controlled. The last time there was a freeze was when the ECS budget was cut back, in the middle of two different school years once the Town and BOE budget was set so reductions in planned spending had to be made.

*Question: Mrs. Clark asked what would happen if there was a shortfall.*

Mr. Alderstein stated that the Boards of Education throughout the State always set their budgets prior to the State setting theirs, which often times creates problems. We won't know about whatever the State has in store for us until after our budget has been voted upon. For instance, if ECS is fully funded sooner and Magnet School Tuition Costs are removed from the Towns, it would benefit Plainville up to \$600,000.

Mr. White stated that the Board of Education has always set their budget before the State---It's a big unknown!

*Question: Mrs. Buchanan asked if current open for hire positions are budgeted for and is it necessary for all of those positions to be filled?*

Mr. LePage stated that the district does not hire people unnecessarily. All of the positions are budgeted for and are necessary. He stated that he and his fellow administrators closely monitor positions needed and are very careful with regard to hiring. Mr. LePage stated that the district must hire these various positions in order to meet the needs of the students. However, we are in the process of systematically evaluating and reducing positions funded by ESSER grants.

*Question: Mrs. Clark asked if the three Grade 3 teachers which was listed on the ESSER grant list, will be released?*

Mr. LePage stated that the plan is to move teachers to other positions through attrition and/or moved to other grade levels as needed. Some of these positions have already been phased out.

Mrs. Tyrrell stated that this budget is a living budget. The Board can never know what might happen. Sometimes it is possible that they may have to remove staff. She stated that this is a standard process and that happens every year, all the time. There is no reason why the Superintendent/Board of Education would want to keep staff they did not need. She stated that at end of the day, very few people advocate for the school district's budget. However, somebody needs to advocate for the students and that is the job of the Board of Education. She stated that administrators work on budgets day in and day out and the Board needs to trust that they will make necessary decisions.

Mr. LePage stated he and his team have tried to be as transparent as they can be. He praised Mr. Adlerstein's work on this budget as it is a daunting task. He stated that he supports this budget as it is presented. It is a reasonable budget and believes it provides for what we need to continue our great work, expand programs and services, and includes a just right amount of risk. He again explained that this year, three bargaining units renegotiated their contracts, including the teachers, which increased the budget. He stated that this budget is as lean as it can get.

Mrs. Buchanan stated that she would be remiss if she didn't ask questions.

Mr. LePage thanked her and all Board members for their questions.

Mrs. Tyrrell stated that her response was not in reference to anyone's particular questions. She stated that she was trying to give the new Board members peace of mind and/or a better understanding of the process and how things happen. She stated that it wasn't her intention to insult anyone.

Mr. White stated that approximately twenty-five questions were asked and answered. The Board has been given a tremendous amount of information. He noted that only nine Town's have increased their budget's less than Plainville has and a few are very close to the same percentage. He stated that this is a well prepared and thought out budget. He commented that more cuts could also increase class size.

Mrs. Clark stated that she appreciates everyone's thoughts.

Mr. LePage asked the Board if they wanted to move the 4.75% budget forward for approval at their upcoming Regular Business meeting on February 13<sup>th</sup>. A consensus was then taken as to whether to move the 4.75% increase forward:

Rebecca Martinez: Yes, agrees with 4.75%

Crystal St. Lawrence: Yes, agrees with 4.75%

Laurie Peterson: Needs more time and more information

Becky Tyrrell: Yes, and appreciates everyone's efforts to learn more

Cassandra Clark: Needs more time and more information

Lori Consalvo: Yes, agrees with 4.75%

Rachel Buchanan: Needs more time and more information

Foster White: Yes, this budget was well thought out and well prepared

Mr. LePage stated that Board Members can follow-up via the online process should they have any further questions and concerns. The Board will make their final decision at the February 13<sup>th</sup> Regular Business meeting. Mr. LePage asked that Board members please ask if they have any further questions or concerns.

No action was taken at this meeting.

**A MOTION WAS MADE BY FOSTER WHITE TO ADJOURN THE SPECIAL MEETING AT 8:40 PM. THE MOTION WAS SECONDED BY REBECCA MARTINEZ. THE MOTION UNANIMOUSLY CARRIED 8-0.**

Respectfully submitted,

  
Joan Calistro

Recorder of Minutes



**Preliminary!!** The Mill Rate based on information shared at the Joint Meeting last Wednesday. Line numbers on this page correspond to the chart on the following page

### Line 1: Town Operating Budget

Town of Plainville FY24 Expenditure Estimates	
FY24 Potential Expenditures	
General Government – Contractual salaries 2.50% - 3.00%	330,000
General Government – Defined Benefit Pension Town & Police	272,000
General Government – Supplies/Outside Contractors/Maintenance	270,000
General Government – Health insurance 10.00%	258,000
General Government – Fuel cost	105,000
<b>Total</b>	<b>1,235,000</b>

Use of Unassigned Fund Balance Savings) - Impacts Lines 7 + 4 for this exercise, est. \$750k

Town of Plainville FY23 Fund Balance Projection	
FY22 Unassigned fund balance - unmodified	11,909,317 18.86 %
FY 23 tax relief ( 1,424,500 )	
FY 23 CIP ( 555,000 )	
FY 23 other additional appropriations ( 425,000 )	
FY 23 estimated revenue surplus	560,896
FY 23 estimated expenditure surplus	0
FY23 Unassigned fund balance – estimated	10,125,713 15.42 %
Difference FY22 – FY23	( 1,843,604 )

### Line 4: Capital Projects Expenditure

Town of Plainville FY24 CIP Estimates	
FY24 Capital Budget Requested	
General Government	1,792,625
Board of Education	370,000
<b>Total Budget Requested</b>	<b>2,162,625</b>
FY24 Capital Budget Recommended Funding Sources	
Unassigned Fund Balance	582,925
<b>Town Budget Funding</b>	<b>500,000</b>
Debt Management Fund Funding	500,000
State of CT STEAP Grant	329,700
Current CIP Surplus (Anticipated)	250,000
<b>Total Funding Sources Recommended</b>	<b>2,162,625</b>

### Line 5: Other Revenues

total highlighted = 291,058

Town of Plainville FY24 Budget Estimates	
FY24 Preliminary Revenue Increases	
Grand List	1,067,444
MRSA Sales Tax Sharing – FY 2023 Amount Received	348,396
Education Cost Sharing	255,463
Motor Vehicle Supplemental	50,000
PLOT – Motor Vehicle	( 362,797 )
<b>Total</b>	<b>1,358,506</b>
FY24 Preliminary Expenditure Increases	
General Government (FY 23 Increase)	746,436
Board of Education (FY 23 Increase)	1,481,825
<b>Total</b>	<b>2,228,261</b>

Line 8: Collectible Grandlist  
97.4% \* 1,678,223K = 1,634,589K

Town of Plainville October 1, 2022 Grand List				
	# of Accounts	Gross Assessment	Exemptions	Total Net Assessment
Real Estate	7,221	1,357,996,766	(5,369,390)	1,352,627,376
Pers Prop	1,171	155,455,800	(43,088,224)	112,367,576
MV	17,942	221,566,060	(8,337,680)	213,228,410
<b>Total Taxable</b>	<b>26,334</b>	<b>1,735,018,626</b>	<b>(56,795,264)</b>	<b>1,678,223,362</b>
Tax Exempt RE	191	128,440,340	(128,440,340)	0
<b>Grand Totals</b>	<b>26,225</b>	<b>1,863,458,966</b>	<b>(185,235,604)</b>	<b>1,678,223,362</b>
<b>FY 2024 Mill Value</b>				<b>1,678,223</b>
<b>FY 2023 Mill Value</b>				<b>1,642,222</b>
<b>Mill Value Difference</b>				<b>36,001</b>
<b>Mill Value Percentage Difference</b>				<b>2.19%</b>



If we want to referendum today...

General Fund Balanced Budget				Preliminary 2023-2024	
	Adopted 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Diff	% Diff
<b>Expenditures</b>					
1 Town Operating Budget	18,610,731	19,191,787	19,938,223	671,713	3.50%
2 Education Operating Budget	39,144,267	39,826,972	41,308,797	1,481,825	3.72%
3 Debt Management Fund (transfer to)	4,430,350	4,430,350	4,430,350	-	0.00%
4 Capital Projects Fund (transfer to)	313,850	7,850	7,850	-	0.00%
Total Expenditures	62,499,198	63,456,959	65,685,220	2,228,261	3.51%
<b>Revenues</b>					
5 State & Other Revenues	13,302,515	13,457,699	15,259,432	1,801,733	13.39%
A: Town Revenues	48,896,683	49,399,260	49,001,288	(397,972)	-0.81%
6 Note 2.60% uncollectable applied to grant list					
7 Unassigned Fund Balance (transfer from)	300,000	600,000	1,424,500	824,500	137.42%
Total Revenues & Transfers	62,499,198	63,456,959	65,685,220	2,228,261	3.51%
Inbalanced difference					
Mill Rate:					
8 B: Collectible Grand List (2.60% uncollectible)	1,412,301,000	1,429,265,383	1,599,359,977	170,094,594	11.90%
9 C: Mill Rate (A/B x 1.000 = C)	34.62	34.56	30.64	-3.92	-11.34%
6 * Uncollectable factor	2.60%	2.60%	2.61%		
<b>Mill Rate Calculator:</b>					
A Tax Bill		5,184	4,596	<< reval year	
B Assessment		150,000	150,000	<< assessment chg	
C Mill rate (C = A/B)		34.56	30.64		
Two years of decreasing mill rate				\$275 tax increase on assessed property of \$150k	
				32.47	5.97%
				1.83	5.97%
				4,871	5.97%
				150,000	5.97%
				32.47	5.97%