

Preliminary Budget Considerations

Joint presentation to
Plainville Town
Council and Board of
Education

January 19, 2021



Inspire Prepare Engage

PLAINVILLE

COMMUNITY SCHOOLS

Town of Plainville

FY22 Preliminary Budget Agenda

- 1) FY21 Budget Summary
- 2) Budget History
- 3) FY21 Current Budget Status – Expenditures
- 4) FY21 Current Budget Status - Revenues
- 5) FY22 – Preliminary Budget Discussion – Town & Board of Education
- 6) Unassigned Fund Balance Discussion
- 7) FY22 Capital Improvement Preliminary Budget Estimate
- 8) FY22 Preliminary Budget Summary
- 9) Key Budget Dates

Town of Plainville

FY 2021 (Current Budget)

\$62,499,198

Town of Plainville

Tax Increase FY 2021

No Tax Increase

Town of Plainville

FY 2021

General Government	=	593,247	or	3.29 %
Board of Education	=	915,162	or	2.39 %
Debt Service	=	(303,883)	or	(6.42 %)
Capital Projects	=	(486,150)	or	(60.77 %)

Town of Plainville

Expenditures 10-Year History

FY 2011 to FY 2021

General Government	=	382K	or	2.60 %
Board of Education	=	645K	or	2.00 %
Total Budget	=	981K	or	1.86 %
10-Year Inflation Rate Average				1.73 %

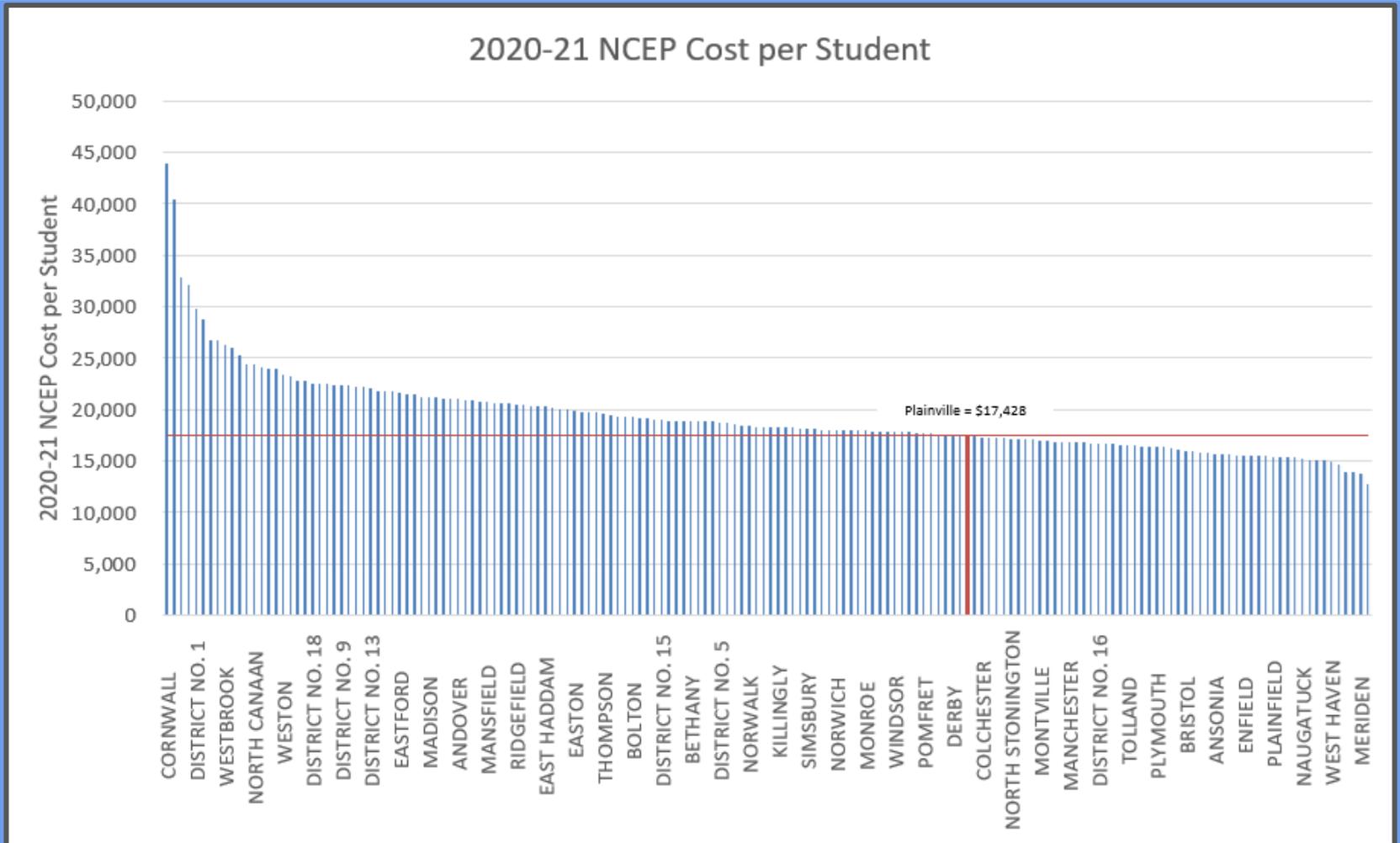
Board of Education Budget History

Line	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-21
Salaries	20,561,332	21,026,402	21,577,710	21,872,473	22,735,909	23,086,051	23,496,346	24,058,177	24,837,596	25,377,729
2000,8000 Benefits/Other	5,069,529	5,294,977	5,243,962	5,481,108	5,495,596	5,626,004	5,829,994	7,327,034	7,567,487	7,811,914
3000-5000 Services	4,786,719	4,564,495	4,435,608	4,308,499	4,110,310	4,268,801	4,402,057	4,213,150	4,089,953	4,213,065
Utilities, instructional / building supplies	2,226,048	2,142,130	2,082,457	1,876,664	1,906,994	1,736,696	1,731,684	1,680,956	1,694,869	1,706,059
Equipment	46,167	39,100	53,801	78,055	117,927	106,815	43,015	43,595	39,200	35,500
Grand Total	32,689,795	33,067,104	33,393,538	33,616,799	34,366,736	34,824,367	35,503,096	37,322,912	38,229,105	39,144,267
Adjustment						1.33%	1.95%	5.13%		
Percentage change from prior (adjusted)	0.00%	1.15%	0.99%	0.67%	2.23%	1.04%	1.09%	8.86%	-0.02%	2.39%
Average increase (adjusted)										1.84%

- **FY 2016-2017 and FY 2017-2018 budgets were reduced mid-year by \$100,000 and \$300,000, respectively, in reaction to State School Grant reduction (the ECS Grant)**
- **A third of the 2017-2018 budget increase was due to a 6% increase in health insurance costs.**
- **The 2018-19 adjustment is for health insurance, requiring a change in health insurance providers to the State Plan from the prior self-insurance plan.**
- ***FY 2019-2020 ended with a budget surplus of \$911,930***
 - ***\$270,250 funded reductions to the 2020-21 capital plan.***
 - ***\$641,679 has been returned to the town's general fund.***

Per Pupil Cost

Plainville cost per student of \$17,428 ranks #111 in cost (highest to lowest) out of 166, lower than 66% of all districts.



Note: Includes all 166 districts. Every fifth name is displayed

<https://3.basecamp.com/3539101/buckets/13717935/documents/2184376985>

Town of Plainville FY21 Expenditures

Line Item	Expected Surplus/ Deficit	Reason
Debt service	190,000	To be approp – self ins deficit
Police OT	(100,000)	Budget \$550K
Muni solid waste (tip fees)	(68,000)	Higher tonnages
Roadways OT	(20,000)	Budget \$73,010 - storm Isaias
Roadways other contractual	(16,000)	Tree removal – storm Isaias
Total	(14,000)	

Board of Education 2019-20 Covid Financial Impact

Line	Line Description	Budget	Expended + Encumbered	Balance	Contribute d to Capital	Total Returned
1	Salaries	24,820,271	24,849,192	(28,921)		
2	Benefits	7,490,169	7,417,975	72,194		
3	Professional Services	600,851	558,835	42,015		
4	Repairs and other property services	608,486	628,055	(19,569)		
5	Transportation, tuition and other serv	2,891,086	2,317,363	573,723		
6	Utilities, instructional / building suppli	1,699,563	1,434,033	265,530	270,250	
7	Equipment	38,739	308,719	(269,980)		
8	Dues and Fees	79,941	73,254	6,687		
Grand Total		38,229,105	37,587,426	641,679	270,250	911,929

- Please note that this is a very undesirable circumstance and will have a long lasting impact on our children and our system if remediation steps are not taken.
- \$911,929 of appropriated education funds were returned to the town. Of that, \$641,679 has been returned to the general fund and \$270,250 was used to fund 2020-21 Capital Plan expenditures.
- Financial impacts in 2020-21 are being offset by unanticipated Special Education expenses and food service losses, estimated at approximately \$450,000.
- Over the coming weeks, we will develop a detailed forecast to the end of the year.

BOE Budget Status as of December 31, 2020

Line	Line Description	Adjusted Budget	Expenditures	Encumbrances	Balance	Budget % of Total
1	Salaries	25,377,729	10,594,083	-	14,783,646	64.8%
2	Benefits	7,725,069	6,512,053	28,020	1,184,996	19.7%
3	Professional Services	597,553	179,605	181,560	236,389	1.5%
4	Repairs and other property services	598,070	191,258	142,863	263,948	1.5%
5	Transportation, tuition and other serv	3,015,649	1,396,493	2,655,005	(1,035,849)	7.7%
6	Utilities, instructional / building suppli	1,703,927	551,774	450,959	701,193	4.4%
7	Equipment	35,500	10,599	2,774	22,127	0.1%
8	Dues and Fees	90,770	23,959	219	66,592	0.2%
Grand Total		39,144,267	19,459,823	3,461,401	16,223,043	100%

- **Salary and Benefits comprise 85% of the District budget**
- **Line 2 includes the full year of health insurance expenditures**
- **Line 5 includes Special Education Tuition, to be partly offset by the Excess Cost Grant and other billings later in the year. We expect to be more than 350,000 unfavorable to budget at year end on this line due to an unanticipated, necessary increase in the number of outplaced students.**
- **Our cafeteria operation is usually self-sustaining and not included in the above chart. However, due to COVID-19, they anticipate losing more than \$100,000 by the end of the year. The disposition of that loss has yet to be determined.**

Town of Plainville

FY21 Other Considerations

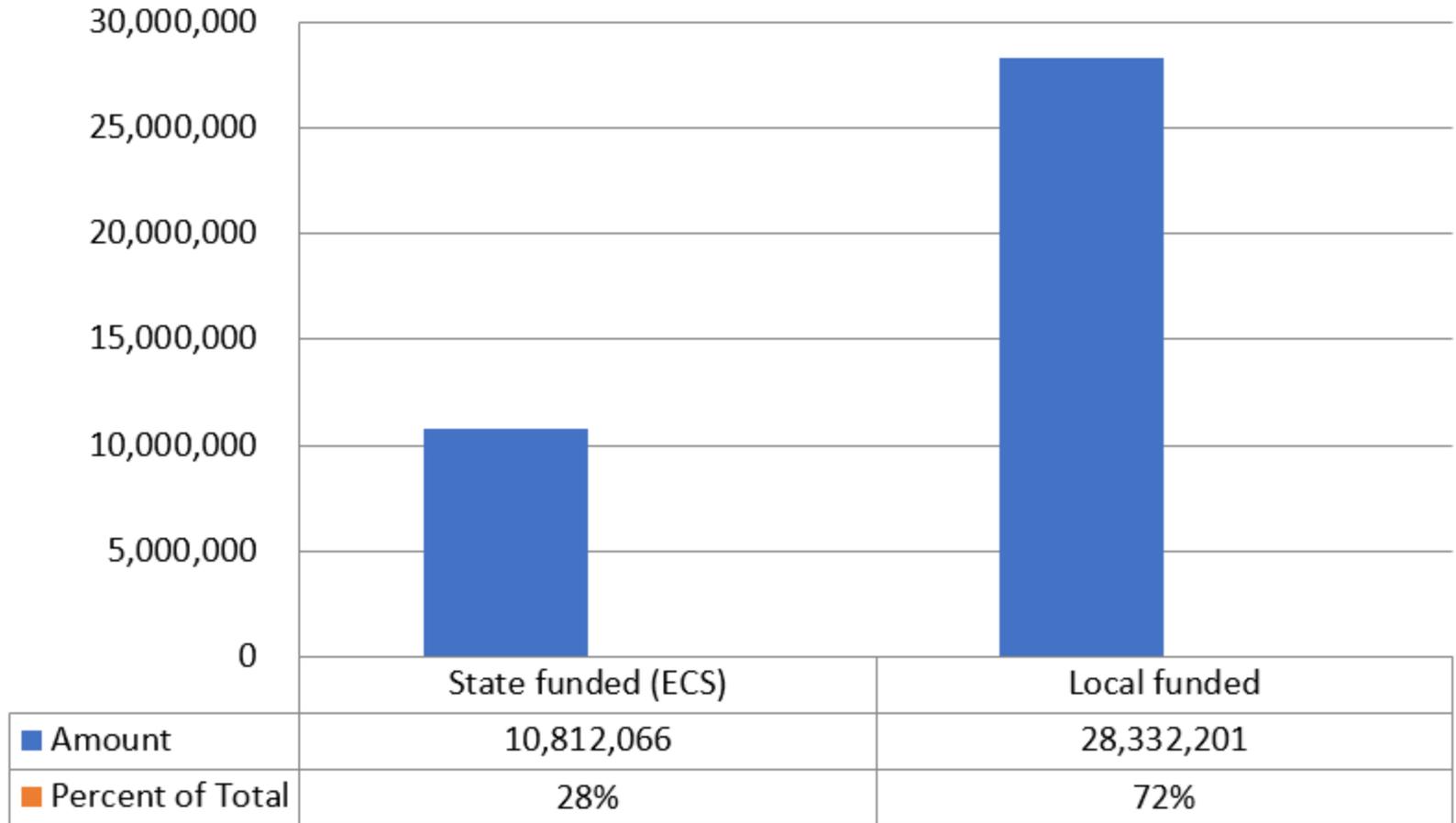
Line Item	Expected Surplus/Deficit	Reason
Landfill fund	(88,000)	Stewardship requirements
Self-Insurance deficit	(190,000)	Recommendation
Total	(278,000)	

Town of Plainville

FY21 Revenues

Line Item	Expected Surplus/ Deficit	Reason
Building permits	688,000	Budget \$350K - Americold
Personal prop audits - net	350,000	Budget \$150K
Municipal CRF program	100,000	Grant - \$261,533
Conveyance tax	50,000	Budget \$200K – prop xfers
Misc. State grants	20,000	FY 21 Distressed Muni
Police permits	7,000	Budget \$7K – pistol permits
Recording fees	5,000	Budget \$75K – refinancing
Interest	(50,000)	Budget \$75K – low rates
Total	1,170,000	

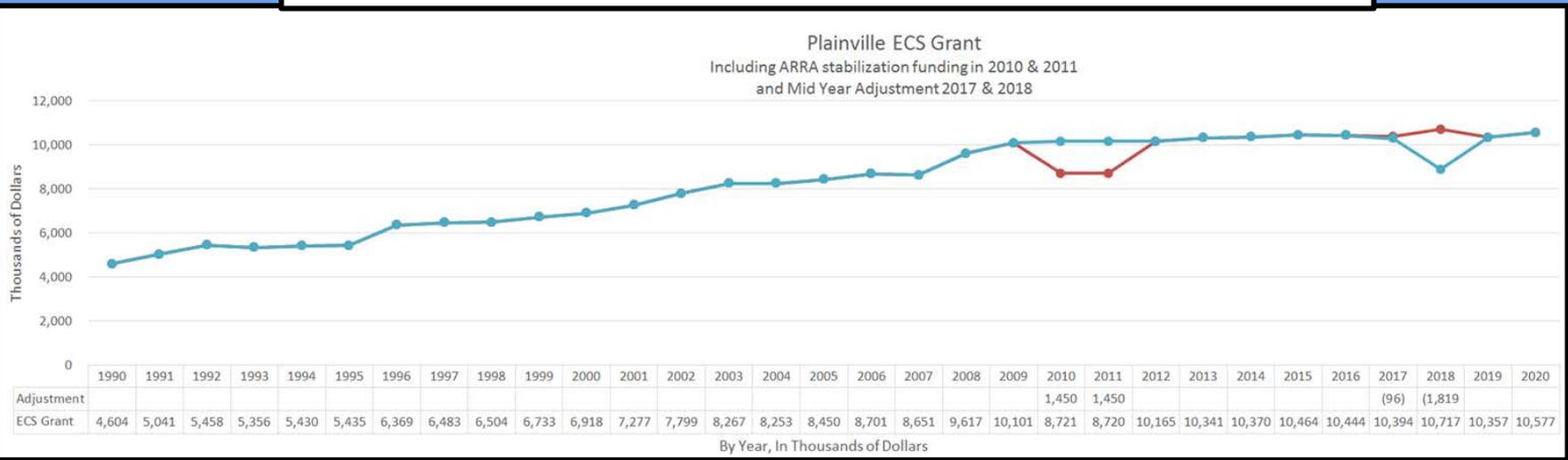
2020-2021 Funding of School Budget



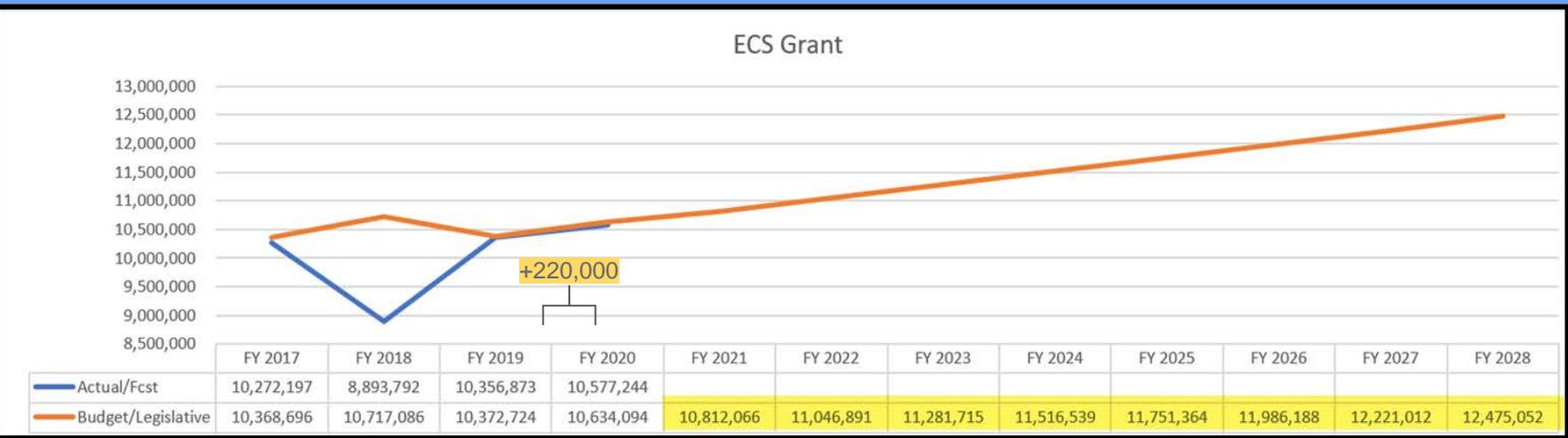
- The local school budget is 28% funded by the State, through the Education Cost Sharing (ECS) Grant.
- The amount of funding is based upon a formula using several factors including student count and level of need.

EDUCATION COST SHARING (ECS) GRANT STATUS

ECS Past Years



ECS Future Years



1. From 2013-2017 Plainville received approximately 10,400,000 ECS funding
2. State legislation effective FY19 phased in a formula over 10 years
3. Three years in, we remain on track to receive *increased* ECS in excess of \$200,000 annually
4. These revenues are paid to the town, and all residents benefit
5. **Conclusion: Plainville will continue to benefit, as long as this formula remains in place.**

PLAINVILLE COMMUNITY SCHOOLS VISION

Fall 2020

To *inspire and prepare* lifelong learners to follow their passion, *engage* in their communities, and positively impact our global society

GOALS:

STUDENTS

Develop a student-centered curriculum with an emphasis on the mastery of power standards and essential skills that ensure students are college and career ready upon graduation.

TEACHING

Provide teachers with regular collaboration time, relevant professional development, and meaningful feedback to promote innovative teaching practices.

LEARNING

Ensure that systems for assessing and measuring learning targets provide data to improve teaching practices and student learning.

ACTIONS:

- ➔ Implementation of components for *Portrait of the Graduate*
- ➔ Support the physical, social and emotional needs and growth of all students and staff
 - Expand STEM/STEAM and Makerspace opportunities across the district

- Focus instructional rounds on School Improvement Plans
- ➔ Ensure equity and access to curriculum for all learners
- ➔ Use Professional Learning Communities to meaningfully shift instruction
- ➔ Implement learning targets that align to the instructional core

- ➔ Align standards-based curriculum, instruction, and assessments
 - Audit assessments to ensure they inform instructional practices
- ➔ Improve interventions and supports
- ➔ Maximize use of instructional technology for engaging teaching and learning

Equity

Social Emotional Learning

Mastery

Plainville Portrait of the Graduate

VISION:



MISSION:

Plainville Community Schools aims to inspire and prepare lifelong learners to follow their passion, engage in their communities, and positively impact our global society.

PORTRAIT OF THE GRADUATE:

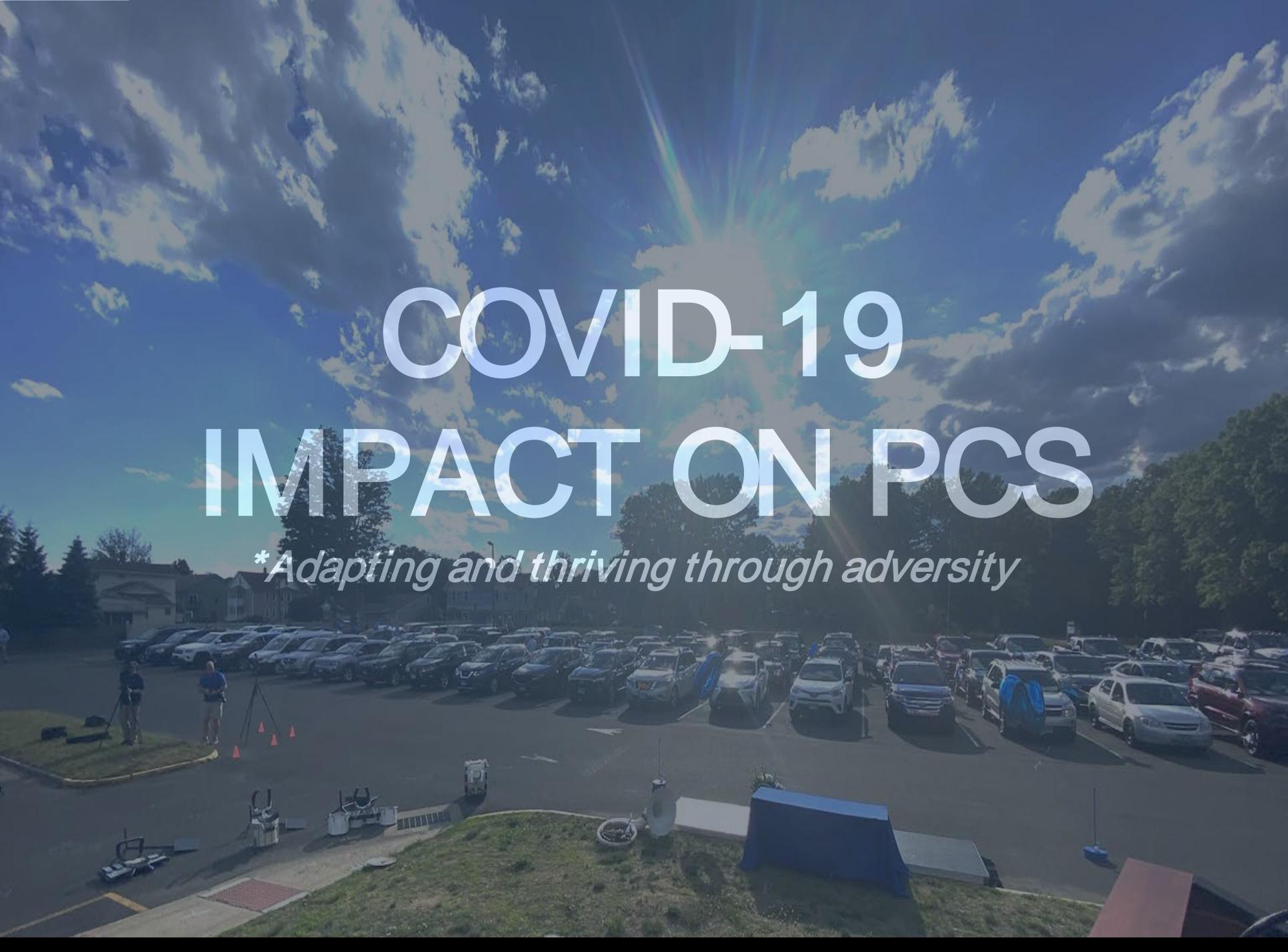
Plainville Community School graduates are:

Collaborative	Communicative	Innovative	Mindful	Resilient
Collaborative students work together to share, compromise, contribute and listen respectfully in order to achieve a common goal	Communicative students effectively exchange ideas by expressing thoughts clearly and engaging with their audience.	Innovative students are resourceful, open-minded, and able to develop viable solutions in unique and creative ways to solve real world problems.	Mindful students are self-aware as they thoughtfully and purposefully consider how their actions impact themselves, others, and their community as a whole.	Resilient students persistently use challenges as opportunities for growth.

Board of Education Estimated 2021-22 Contractual Increases:

	2021-22 Contractual Increase	Contractual Percentage
2020-21 Budget	39,144,267	
Teachers	480,927	2.83%
Health Insurance	259,080	4.50%
Pension	47,000	8.24%
Paras and Tutors	34,913	2.00%
Non-bargaining	34,591	2.00%
Transportation	17,711	1.95%
Office Professionals	26,917	2.06%
Custodians	25,020	1.99%
Administrators	54,351	2.92%
Nurses	6,893	2.00%
Total contractual increase	987,403	
Total contractual increase % of 20-21 Budget	2.52%	

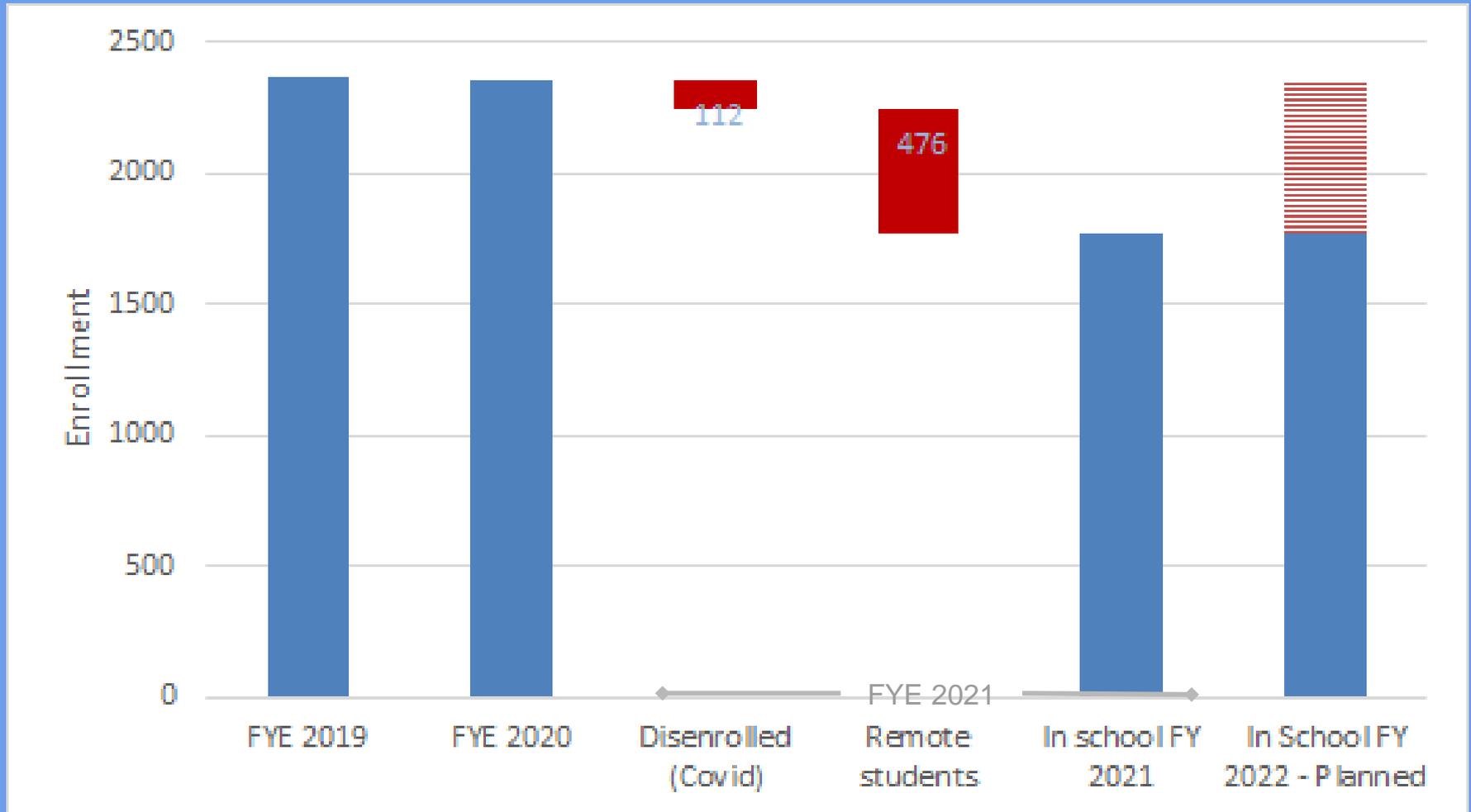
These figures reflect continuation of current staff at time of negotiation, which will change with retirements, rehiring, and other anticipated shifts in staffing.



COVID-19 IMPACT ON PCS

**Adapting and thriving through adversity*

2020-2021 COVID Impact: Learning Loss



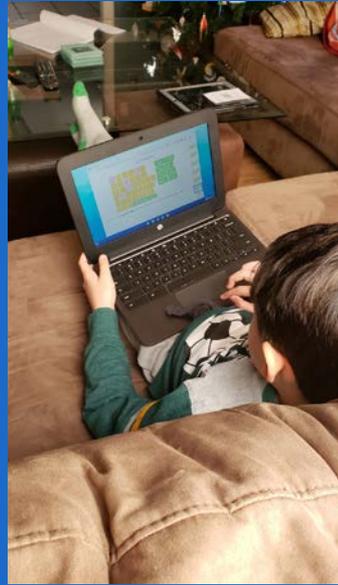
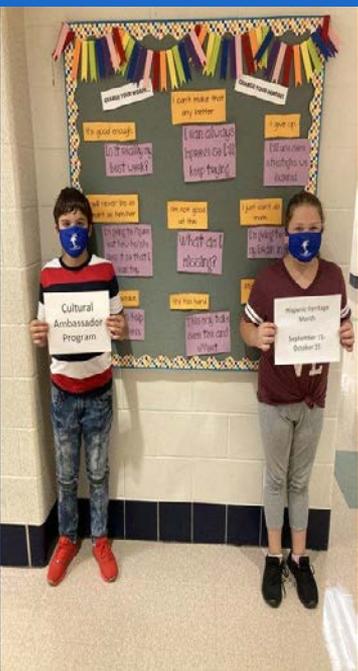
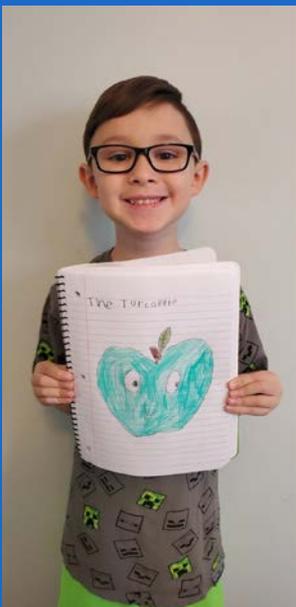
- What challenges will we face as we reintegrate and reunite all students in our classrooms?
- We must be prepared to remedy learning gaps, social and emotional needs, and other likely deficits in a systematic and meaningful way.

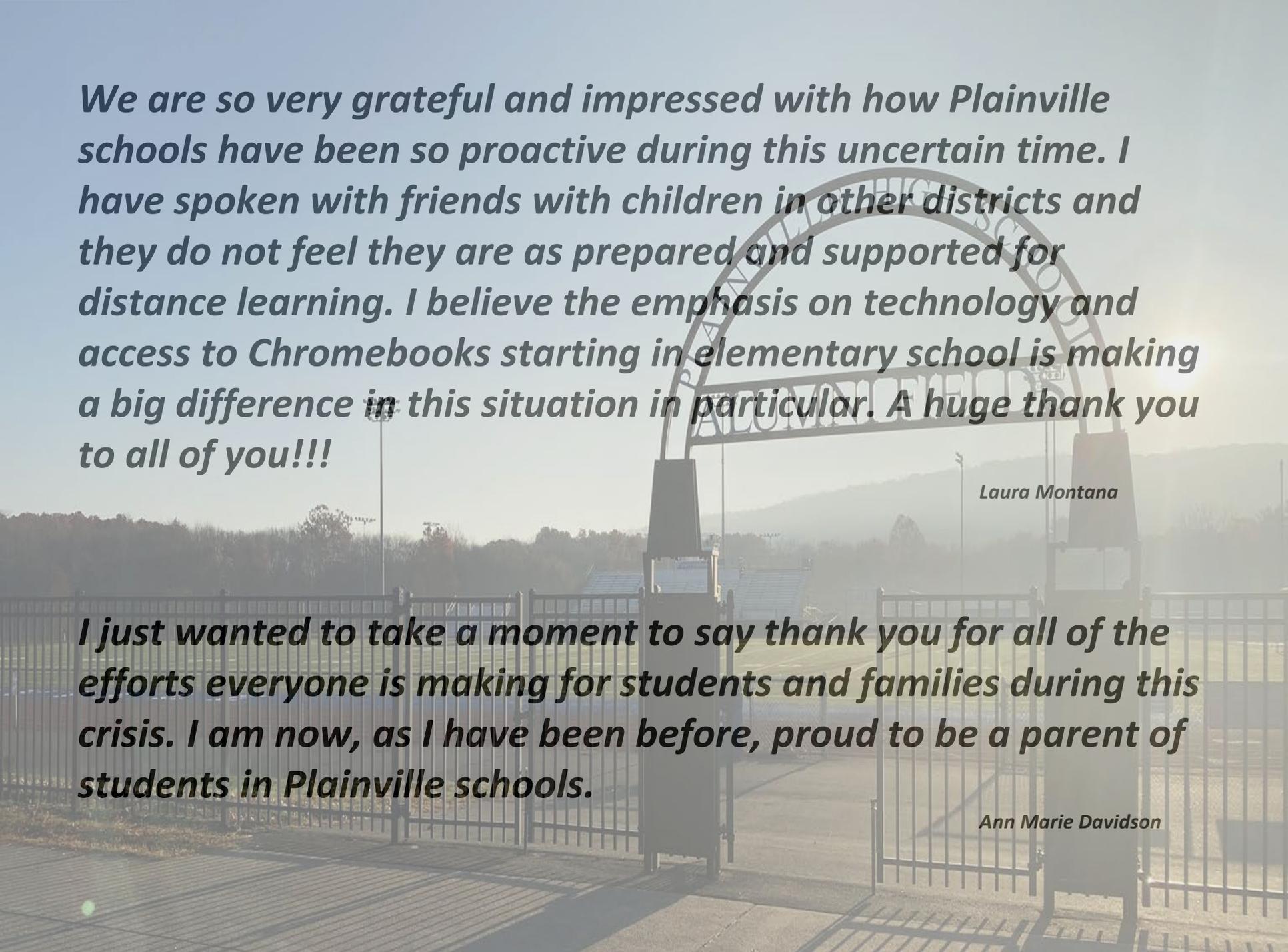
Plainville Schools: An investment in our students' future and in our community

Inspire

Prepare

Engage





We are so very grateful and impressed with how Plainville schools have been so proactive during this uncertain time. I have spoken with friends with children in other districts and they do not feel they are as prepared and supported for distance learning. I believe the emphasis on technology and access to Chromebooks starting in elementary school is making a big difference in this situation in particular. A huge thank you to all of you!!!

Laura Montana

I just wanted to take a moment to say thank you for all of the efforts everyone is making for students and families during this crisis. I am now, as I have been before, proud to be a parent of students in Plainville schools.

Ann Marie Davidson

Budgeting Commitments:

- **We will continue to be thoughtful and mindful in our approach to budgeting.**
- **We will request only what we believe essential to educate and support our students' through this season of change.**
- **We will continue to *collaborate, communicate, innovate, and remain mindful and resilient* in our budgeting practices, and in all things.**
- **We will do our very best for the children, families and our dedicated PCS team.**

Town of Plainville

FY22 Expenditure Estimates

FY22 Potential Expenditures

General Government – Contractual salaries 2.25% - 3.00%	325,000
General Government – Health insurance 4.50%	100,000
General Government - Municipal Solid Waste – 500 additional tons @ \$70/ton	35,000
General Government – Defined Benefit Pension Town & Police	70,000

Town of Plainville

FY22 Estimates

FY22 Capital Budget Requested

General Government	3,431,700
Board of Education	499,084
Total Requested	3,930,784

FY22 Capital Budget Recommended Funding Sources

Town Budget Funding	313,860
LoCIP Funding	630,000
Unassigned Fund Balance	1,000,000
Total Funding Sources	1,943,860

Town of Plainville

Unassigned Fund Balance (Audited)

FY 2019	=	9,750,710
FY 2020	=	10,351,839
Difference	=	601,129

Town of Plainville

FY21 Fund Balance Projection

FY20 Unassigned fund balance - audited	10,351,839	16.76	%
FY 21 tax relief	(300,000)		
FY 21 CIP	(980,000)		
FY 21 estimated revenue surplus	1,170,000		
FY 21 estimated expenditure deficit	(14,000)		
Other considerations	(278,000)		
FY21 Unassigned fund balance – estimated	9,949,839	15.92	%
Difference FY20 – FY21	(402,000)		

Town of Plainville

Fund Balance Change

Budgeted vs. Anticipated

Budgeted decrease (per FY20 budget) = (**1,280,000**)

Anticipated change from FY20 to FY21 = (**402,000**)

Difference 878,000

Town of Plainville

FY22 Estimates

FY22 Preliminary Revenue Increases

Grand List	587,317
Education Cost Sharing Grant	234,825
Total	<hr/> 822,142

FY22 Potential Expenditures

General Government (FY21 Increase)	593,247
Board of Education (Contractual)	987,403
Total	<hr/> 1,580,650

Town of Plainville

FY22 Estimates

FY22 Potential Mill Rate Increase

Revenue Increase	822,142
Expenditure Increase	1,580,650
Amount to be Raised by Taxes	758,508
	0.54 mills or 1.60%

Town of Plainville

FY22 Budget Schedule

March 1st - Town Manager's Proposed Budget presented to Town Council.

March 4th – Public Hearing on Proposed Budget

March 8th to 18th - Town Council Budget Work Sessions

April 5th to 7th – Public Hearing on Town Council Recommended Budget

April 27th – All-Day Vote