

Town of Plainville

FY23 Preliminary Budget Agenda

- 1) FY22 Budget Summary
- 2) Budget History
- 3) FY22 Current Budget Status – Expenditures
- 4) FY22 Current Budget Status - Revenues
- 5) FY23 – Preliminary Budget Discussion – Town & Board of Education
- 6) Unassigned Fund Balance Discussion
- 7) FY23 Capital Improvement Preliminary Budget Estimate
- 8) FY23 Preliminary Budget Summary
- 9) Key Budget Dates

Town of Plainville

Tax **Decrease** FY 2022

-0.06 mills or 0.18%

Town of Plainville

FY 2022 (Current Budget) \$63,456,459

Increase of \$957,761 or 1.53%

Town of Plainville

FY 2022

General Government	=	581,056	or	3.12 %
Board of Education	=	682,705	or	1.74 %
Debt Service	=	(0)	or	(0.00 %)
Capital Projects	=	(306,000)	or	(97.50 %)
		<u>957,761</u>	or	<u>1.53 %</u>

Town of Plainville

Expenditures (Average) 10-Year History

Fiscal Year 2012 to Year 2021

General Government	=	420K	or	2.51 %
Board of Education	=	714K	or	2.00 %
Total Budget	=	1.05M	or	1.83 %
10-Year Inflation Rate Average				1.73 %
Year 2021 Inflation Rate (1 st 11 months)				4.49 %
Year 2021 Inflation Rate (last 5 months)				5.75 %

Town of Plainville

FY22 Expenditures

Line Item	Expected Surplus/ Deficit	Reason
Debt service	1,000,000	To be approp – self ins deficit
Xfer to self ins	(1,000,000)	
Police OT	(150,000)	Budget \$550K
Risk insurance	(30,000)	Cyber ins
Data processing maint	(25,000)	ClearGov budget
Fire OT	(18,000)	Not budgeted, dispatch
Miscellaneous Town/BOE	300,000	
Total	77,000	

Town of Plainville

FY22 Revenues

Line Item	Expected Surplus/ Deficit	Reason
Back taxes	200,000	Budget \$525K – October 24 Inc.
MVS	150,000	Higher MV values
Conveyance tax	50,000	Budget \$200K – prop xfers
Misc. State grants	20,000	FY 22 Distressed Muni
Interest	(37,500)	Budget \$37.5K – low rates
Total	<u>382,500</u>	
Anticipated Surplus	<u>459,500</u>	

Preliminary Budget Considerations

Joint Presentation to
Plainville Town
Council and Board of
Education

January 19, 2022

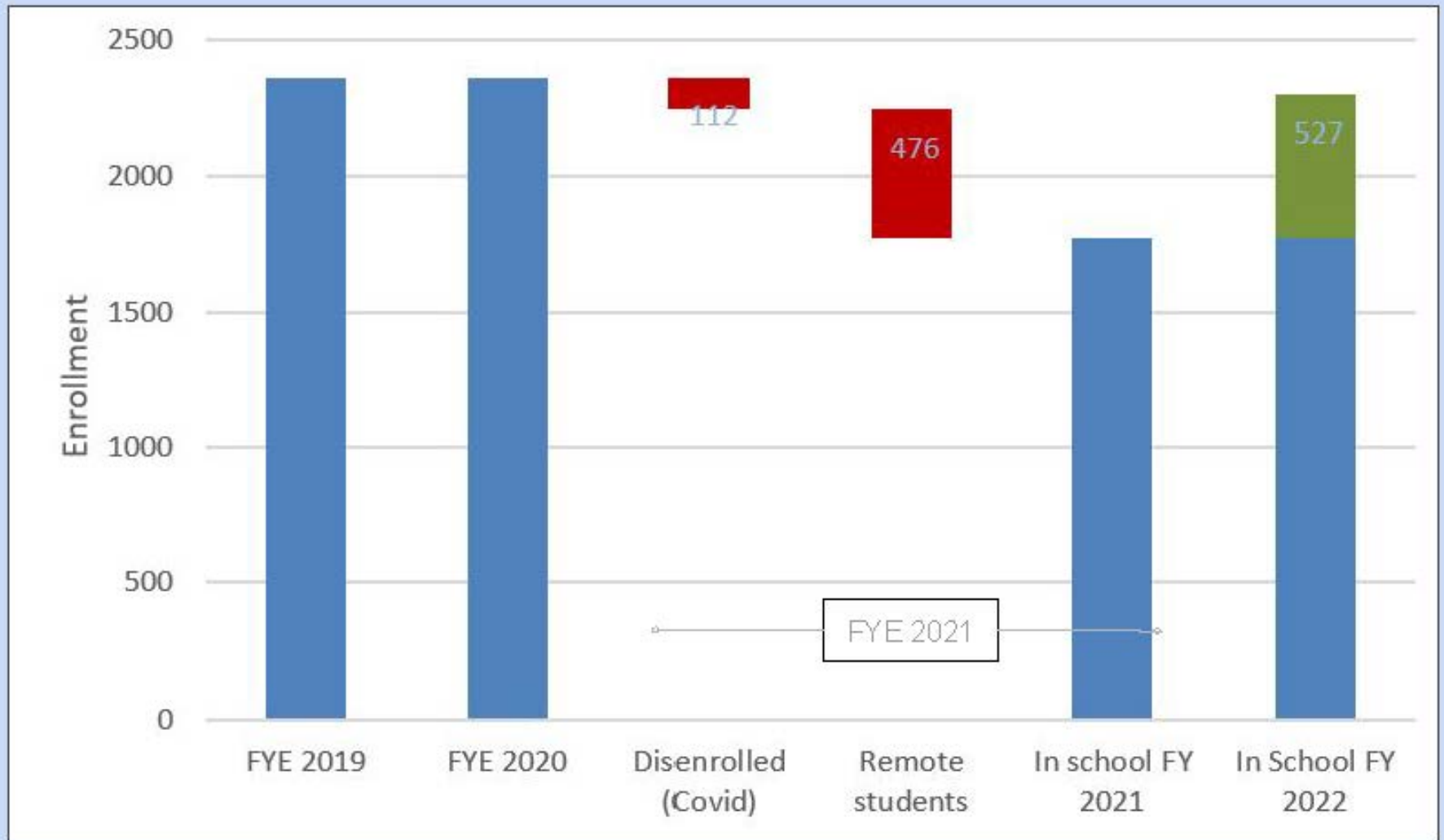


Inspire Prepare Engage

PLAINVILLE

COMMUNITY SCHOOLS

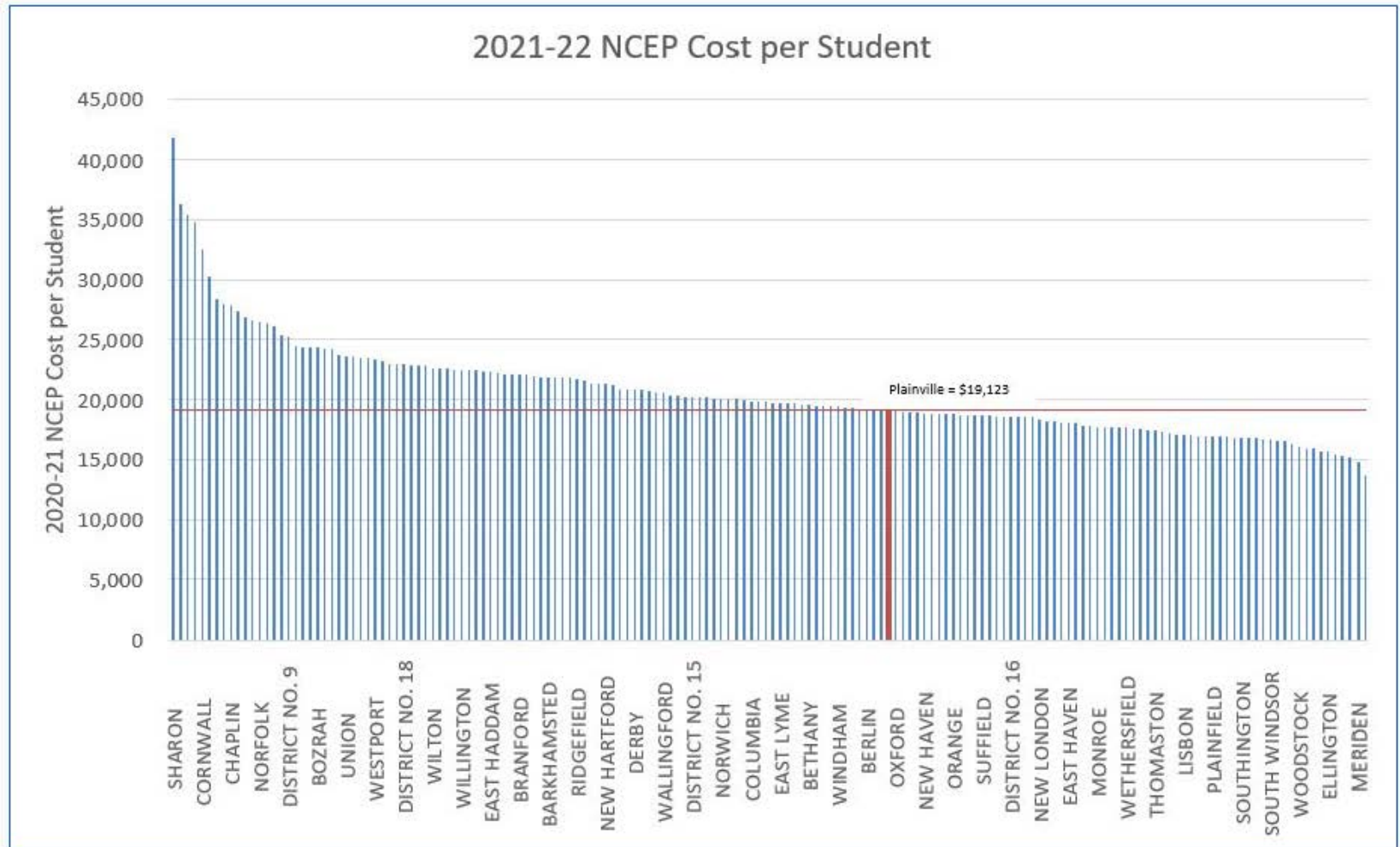
2021-2022 COVID Impact: Learning Loss



- October enrollment was 2,299 which was 527 more students compared to this time last year. We have largely returned to our pre-COVID level
- Even with continuing challenges, we also are addressing learning gaps, social and emotional needs, and other likely deficits in a systematic and meaningful way.

Per Pupil Cost

Plainville cost per student of \$19,123 ranks #100 in cost (highest to lowest) out of 166, lower than 60% of all districts. The comparison this year is impacted by covid, both in terms of enrollment and expenditures (including COVID grant funded)



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

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	2021-2022	Avg 2011-12 to 2021-22
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	25,874,795	
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	7,964,351	
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	4,271,210	
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	1,678,932	
Equipment	46,167	39,100	53,801	78,055	117,927	106,815	43,015	43,595	39,200	35,500	37,684	
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	39,826,972	
Average increase	0.00%	1.15%	0.99%	0.67%	2.23%	1.33%	1.95%	5.13%	2.43%	2.39%	1.74%	1.82%
Adjustment						(100,000)	(300,000)	1,326,561	(911,930)	(856,239)		
Percentage change from prior (adjusted)	0.00%	1.15%	0.99%	0.67%	2.23%	1.04%	1.09%	1.39%	-0.02%	0.15%	1.74%	0.95%

- **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**
- **In 2019-20 and 2020-21, a combined \$1,768,168 BOE budget balance was returned to the town because of COVID-related realized savings**

BOE Budget Balance Returned To Town

Lin	Line Description	Fiscal year	
		2019-2020	2020-2021
1	Salaries	(11,596)	801,525
2	Benefits	72,194	(17,592)
3	Professional Services	28,737	(71,975)
4	Repairs and other property services	(18,006)	23,694
5	Transportation, tuition and other services	574,969	30,849
6	Utilities, instructional / building supplies	260,836	103,591
7	Equipment	(269,519)	(121,140)
8	Dues and Fees	4,064	37,965
Contribution to Capital Spending		270,250	69,322
Total returned to town each year		911,929	856,238
Two year total			1,768,168

- **\$1,768,168** was returned to the town over the past two fiscal years
 - **\$1,428,596** of unspent, appropriated education funds
 - **\$339,572** used to fund Capital Plan expenditures
- This cost savings stemmed from a very undesirable circumstance that disrupted our teaching and learning.
- 2021-22 has not been the year of recovery we planned. Still, we have been in school all year, running our athletics and extracurricular programs and do not anticipate significant budget savings like the past two years.
- In the coming weeks, we will develop a detailed forecast to the end of the year.

BOE Budget Status as of December 31, 2021

Line	Line Description		% of Total		
			Budget	Budget	Expenditures
1	Salaries	Salary and Benefits comprise 85% of the District budget	65.0%	25,874,795	11,101,758
2	Benefits		19.8%	7,876,762	6,258,080
3	Professional Services		1.5%	608,508	168,121
4	Repairs and other property services		1.5%	601,314	259,881
5	Transportation, tuition and other services		7.7%	3,061,388	1,685,112
6	Utilities, instructional / building supplies		4.2%	1,678,932	613,970
7	Equipment		0.1%	37,684	11,100
8	Dues and Fees		0.2%	87,589	42,808
Grand Total			100.0%	39,826,972	20,140,829

- **To date, approximately 50% of the budget has been expended, tracking like a typical year**
- **COVID related expenditures have largely been grant funded.**
- **The biggest risks to date include**
 - **Line 5: \$500,000 outplaced tuition**
 - **Line 1: \$150,000 substitute teachers**
- **We project ending the year approximately on budget**

BOE Budget Status: COVID Impacts

- **CRF and ESSER I COVID-19 recovery grants were expended in prior years. The District has been granted additional COVID relief funding, ESSER II and III**
- **Strategic Planning for the recovery and investment related to those grants will begin in the coming weeks, with a kickoff Webinar on February 15th**

State and Federally funded COVID Recovery areas of focus:

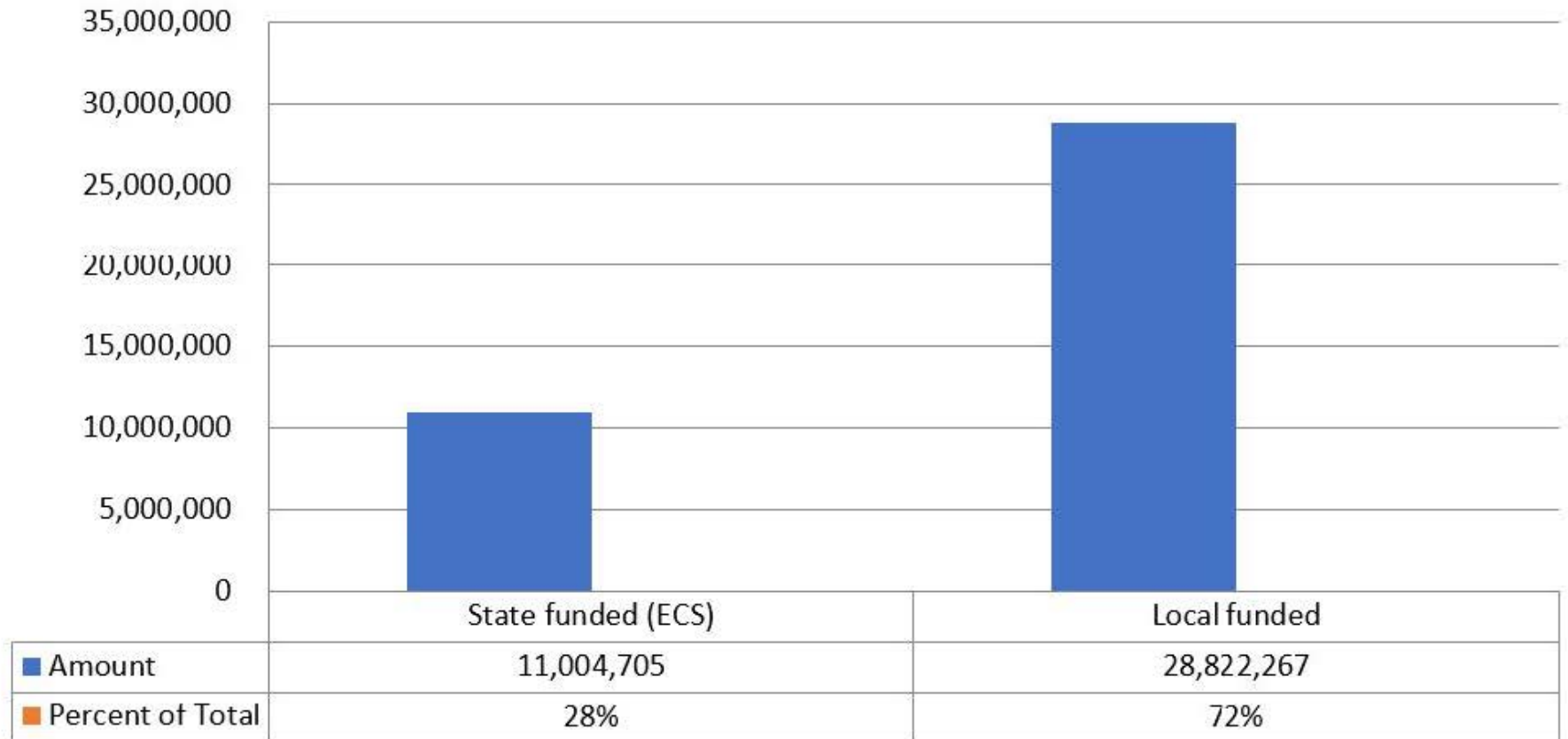
Academic

Community

Wellbeing

Technology

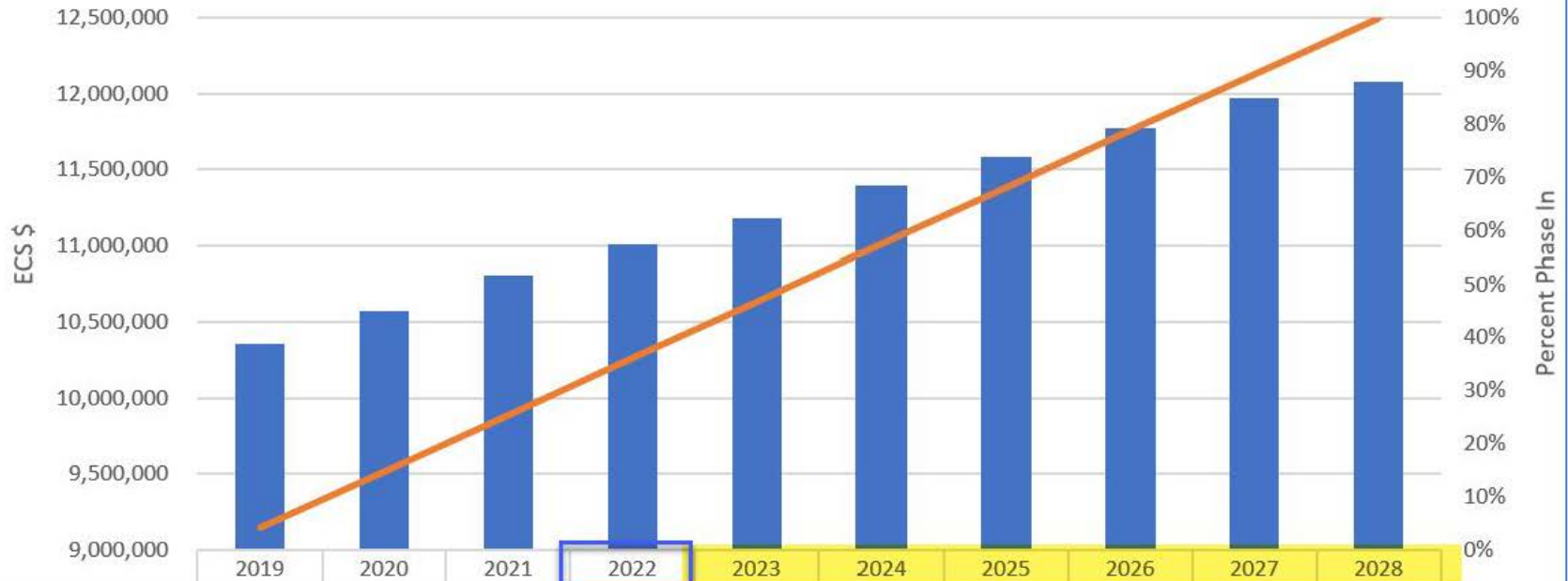
2021-2022 Funding of School Budget



- **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

Plainville ECS Grant Phase In



ECS Actual And projection	10,359,330	10,577,242	10,812,066	11,004,705	11,179,345	11,389,984	11,582,623	11,775,263	11,967,902	12,079,320
Grant Phase In	4%	15%	25%	36%	47%	57%	68%	79%	89%	100%

1. **FY 19, State legislation phased-in a grant formula over 10 years. Some towns like Plainville benefit, while others are phased-out**
2. **Per the formula, Plainville receives *increased* ECS approximately \$200,000 annually**
3. **These revenues are paid to the town, and all residents benefit**
4. **In 2021-22 we changed to tuition-free preschool. Tuition-free preschool students will be added to the ECS reimbursement amount above, increasing the grant well in excess of tuition previously received and allowing us to use those funds to expand the program without additional local cost**

Board of Education Estimated 2022-23 Contractual Increases:

	2022-23 Contractual Increase	Contractual Percentage
2021-22 Budget	39,826,972	
Teachers	593,162	3.40%
Health Insurance	348,865	6.00%
Substitute Teacher Rate Increase	144,000	
Paras and tutors	59,438	2.54%
Administrators	55,956	2.92%
Non-bargaining	49,672	2.00%
Transportation (school to home)	43,616	2.50%
Pension	40,884	6.60%
Office Professionals	26,645	2.00%
Custodians	25,392	2.00%
Nurses	5,392	2.25%
Loss of PreK Tuition \$120,000	ESSER	
Total contractual increase	1,393,022	
Total contractual increase % of 22-23 Budget	3.50%	

These figures reflect continuation of current staff at time of negotiation, which will change with retirements, rehiring, and other anticipated shifts in staffing. In 2021-22, we are encountering significant increase in vendor cost as well, a situation we have not previously faced in recent years.

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

Unassigned Fund Balance

FY 2020 – Audited	=	10,351,839
FY 2021 – Unaudited	=	12,212,406
Difference	=	1,860,567

Town of Plainville

FY22 Fund Balance Projection

FY21 Unassigned fund balance - unaudited	12,212,406	19.54 %
FY 22 tax relief	(600,000)	
FY 22 CIP	(869,150)	
FY 22 other additional appropriations	(440,000)	
FY 22 estimated revenue surplus	382,500	
FY 22 estimated expenditure surplus	77,000	
Other considerations – WC payouts	(199,000)	
FY22 Unassigned fund balance – estimated	10,563,756	16.65 %
Difference FY21 – FY22	(1,648,650)	

Town of Plainville

FY23 Estimates

FY23 Capital Budget Requested

General Government	928,100
Board of Education	403,000
Total Budget Requested	1,331,100

FY23 Capital Budget Recommended Funding Sources

Town Budget Funding	7,850
Current CIP Surplus (Anticipated)	200,000
TAR Account Funding	300,000
Debt Management Fund Funding	400,000
Unassigned Fund Balance	423,250
Total Funding Sources Recommended	1,331,100

Town of Plainville

FY23 Estimates

FY23 Preliminary Revenue Increases

Grand List	589,510
Education Cost Sharing Grant	192,640
Americold (partial)	331,000
Total	<u>1,113,150</u>

FY23 Preliminary Expenditures Increases

General Government (FY22 Increase)	581,056
Board of Education (FY 22 Increase)	682,705
Total	<u>1,263,761</u>

Town of Plainville

FY23 Expenditure Estimates

FY23 Potential Expenditures

General Government – Contractual salaries 2.50% - 3.00%	325,000
General Government – Health insurance 6.00%	110,000
General Government – Defined Benefit Pension Town & Police	70,000
General Government – Fuel cost	36,000

Town of Plainville Grand List

Differences Between 2020 and 2021

	# of Accounts	Gross Assessment	Exemptions	Total Net Assessment
Real Estate	24	172,870,599	(289,510)	173,160,109
Pers Prop	(16)	1,692,380	1,974,692	(282,312)
MV	138	40,302,078	223,288	40,078,790
Final Total	146	214,865,057	1,908,470	212,956,587
Real Estate		14.75%	(3.97%)	14.87%
Pers Prop		1.21%	6.26%	(0.26%)
MV		24.99%	4.15%	25.70%
Final Total		14.58%	4.32%	14.90%

Town of Plainville

FY23 Budget Schedule

March 7th - Town Manager's Proposed Budget presented to Town Council.

March 10th – Public Hearing on Proposed Budget

March 14th to 17th - Town Council Budget Work Sessions

April 4th to 5th – Public Hearing on Town Council Recommended Budget

April 26th – All-Day Vote