

**TOWN OF PLAINFIELD
BOARD OF FINANCE
SPECIAL MEETING
MINUTES**

Received For Record At Plainfield CT
On April 14, 2021 @ 10 am
Attest: Barbi J. Gardiner
Barbi J. Gardiner, Town Clerk

The Board of Finance for the Town of Plainfield held a Special Meeting on Wednesday, April 7, 2021 at 6:30 p.m. at the Plainfield Town Hall. The meeting was called to order by Chairman Tom Sinkewicz.

Members present: Tom Sinkewicz, Gary Stalaboin, Travis Irons, Don Kivela, and Keith Sheeley

Members absent: Ted Dumaine, Matt Radant and Dean Gorman

Also present: First Selectman – Kevin Cunningham, Finance Director – Kelly Vachon, Superintendent of Schools – Ken DiPietro, School Business Manager – Ron Lussier, Grant Administrator - Rena Cadro and BOE Chair - Christi Haskell

Tom Sinkewicz appointed Keith Sheeley in for voting.

Minutes of March 31, 2021 Meeting

Keith Sheeley motioned to approve the minutes of March 31, 2021. Don Kivela seconded. All in favor, motion carried.

New Business

Item 1. Meeting with Board of Education to discuss FY 2021/2022 Budget Proposal

Board of Education Chair, Christi Haskell stated that the proposed budget is straight forward with an increase of \$47,138, .13 percent. She said they tried to be conservative.

Superintendent, Kenneth DiPietro reviewed the budget, noting the .13 percent increase. In FY 18/19 the state took \$500,000, which required an additional \$500,000 that year. It was never spent. In FY 19/20 they turned back \$507,000. He anticipates return of \$600,000 in 20/21. He noted the use of the 2 percent set-aside, SPED excess and Covid relief. He stated there are new teachers, remote is returning and we are losing 20 percent of growth. There is Covid expense of \$.5 million for safety, sanitizer, masks and staff. He noted assistance from Cares Act and ESSER funds for one-time costs.

Mr. DiPietro added that there is \$200,000 budgeted for pension this year and \$100,000 for next year, netting \$300,000. He said the auditor want Adult Education to be put back on BOE side.

The MBR was flat for 4 years. He said if the \$47,000 increase is reduced tax burden, it reduces Sterling share. They pay 1/6 of the cost, 100 of 575 children. He reviewed operation cost.

Mr. DiPietro stated that Transportation stopped a year ago and saved \$.25 million. Dattco wanted 60 percent recovery, we agreed to give 40 percent of the days saving \$600,000. He noted 5-8 retirees is the average, with 12 expected this year resulting in \$30,000 each.

Regarding revenue, the Governor did not cut the ECS. The next 3 years will be flat. He noted the 28-58 percent poverty rate.

Sterling enrollment was 140 and now 100. Bringing tuition from \$1.4 million to \$941,000. We are reaffirming the contract with Sterling and are looking at two other districts. He said due to Covid there are 120 less students, \$200,000 less. If we cut the \$100,000 appropriation we lose \$200,000 in MBR. Mr. DiPietro stated Plainfield is set for ECS, \$1.5 million in ESSER, with \$3.5 million for the next 3 years.

Mr. DiPietro stated that Health Insurance has been flat for 5 years due to ECHIP. He noted that a 4th grade teacher is needed, which will blend in after. He noted \$49,840 for new accounting system, Infinite Vision and resurfacing of the track will come from the 2 percent set-aside. He reviewed Capital Improvements and noted a Summer Enrichment Program. Mr. DiPietro reviewed each school's budget.

Mr. Sinkewicz inquired about the HVAC and possibility of Covid increasing regulations for ventilation. Mr. DiPietro stated we did preliminary, HVAC, and roofs. He added that a study reported \$8-10 million. He said it would require a bond. Mr. Sinkewicz noted upgrades with WPCA and the need to prioritize. Gary Stalaboin inquired about ESSER and 2 percent for salaries is not deducted. He suggested it should be revenue. Mr. DiPietro stated they are not in the budget and are for 1 year to lower class size, a 1 time cost. Ron Lussier stated that 2 percent and ESSER are not part of the appropriation. Mr. DiPietro said it would raise the MBR \$80,000. He suggested pay with set aside account. Kelly Vachon stated the problem is similar to fund balance, whenever you have expenditures it goes on town budget. She was concerned about the MBR next year. She added that additional expense would go through general ledger. Mr. Lussier said the expenditures are not part of MBR, by spending \$.5 million from set-aside 2 percent it does not go against MBR. Rena Cadro said the expenditures from set-aside help reduce the budget, but are not counted against it. Ms. Vachon said the 2 percent is not a grant, it is left over. Mr. DiPietro stated that the 2 percent could be used as offset. Mr. Stalaboin asked when we add the money to the budget. Mr. DiPietro said the state gave Special Education Excess and ESSER. The 2 percent cannot add to the burden.

Mr. Stalaboin asked about purchase equipment repair of \$75,000 taking the 2 percent to maintain. Mr. DiPietro replied, yes for one time. Mr. Stalaboin suggested the \$75,000 should be in the \$174,000 budgeted. He states the 2 percent is an increase in budget, even if it is not part of the mill rate. Mr. DiPietro said we can, but it will raise the MBR. Mr. Lussier said the \$75,000 is in the 2 percent, which is underspent. Ms. Vachon said she understands, it would be

used as a revenue source. Mr. DiPietro said it hurts the MBR. Mr. Sinkewicz noted the need for a 2 percent policy. Mr. Stalaboin noted that the Board of Finance is in charge of the 2 percent set-aside. Ms. Vachon stated that an account was set up, similar to fund balance. Mr. DiPietro said it is used for PPS, other supplies, and \$100,000 Pension. He will work with First Selectman and Finance Director.

Mr. Sinkewicz asked about transportation agreement and use of facility. Mr. Lussier said the lease agreement for facility is between the town and Dattco, outside of the transportation agreement.

Don Kivela inquired about Unemployment Compensation. Mr. Lussier noted that it is higher this year and the State reimbursed the amount.

Mr. Sinkewicz thanked Mr. DiPietro for his presentation and encouraged board members to reach out with questions. Mr. DiPietro appreciated working with the Board of Finance. There was a brief discussion regarding enrollment.

Citizens Participation

Sean Peterson asked if there will be a reduction in the new Superintendent's salary and about the 4th grade teacher. Ms. Haskell stated that it is in negotiation therefore cannot be discussed. Mr. DiPietro said it is not a one year contract. He said the need for teachers, shifts from grade to grade. Mr. Peterson suggested if it could come from ESSER.

Adjournment

Travis Irons motioned to adjourn the meeting at 7:58 p.m. Gary Stalaboin seconded. All in favor, motion carried.

Next budget meeting is 4/14/21 at Plainfield Central School.

Respectfully submitted,



Dodie Mineau
Recording Secretary

Plainfield Public Schools



BOE BUDGET PROPOSAL FY 2021/2022

March 19, 2021

Plainfield Public Schools FY2021/2022 Budget

A Message from BOE Chairperson Christi Haskell

The proposed FY21/22 BOE Budget is designed on the necessity of costs to sustain programs and meet State requirements as well as address the needs of students returning to a new school year from more than a year of pandemic programming. Efforts were made to reduce costs and/or optimize costs and to seek new revenues to reduce taxpayer burden. The school system is proud of its efforts to provide detailed historical data and rationale for all cost projections in its effort to meet the BOE goal of transparency and due diligence in the budget development process.

Each cost area, compared the projected cost for FY2022 to the projected end-of-year costs for FY2021. Every increased object code cost and every decreased object code cost is defended. Anticipated retirements and staff reductions are included in the projection and assigned fairly to each school. This conservative budget planning resulted in a budget expenditure request within MBR requirements – exceeding by only \$47,138.

The Town incorporated Special Education Excess Aid grant funds into the FY2021 budget and the FY2022 budget seeks to retain a portion of the Excess Aid for the Town in the event of unanticipated costs. This incorporation of grant funds is a regulatory cost offset to special education costs. By applying approximately \$600,000 of Special Education Excess Aid grant revenues to tuitions, the Town can reserve a remaining \$100,000 for additional unanticipated special education costs. In addition, the Town accessed the State's provision to set aside up to 2% of unexpended funds from the Appropriated School Budget. Last year, Plainfield set aside more than \$500,000 and this year, Plainfield expects to set aside \$600,000.

The proposed FY2022 School Budget reflects an increase of **\$47,138** reflecting a **.13% increase**. This conservative budget was achieved due to the Governor level-funding ECS, utilizing Special Education Excess Cost Aid and accessing 2% set-aside for one-time costs. In addition, Plainfield capitalizes on a planned COVID-Relief grant (ESSERII) to address the impact of the pandemic of student learning and emotional well-being.

While every effort was made to reduce costs without compromising the quality of education, the Plainfield BOE respectfully submits an **FY2022 Budget Appropriation Request of \$35,993,861 with a net increase of \$47,138 over the FY2021 Budget.**

Respectfully Submitted,

Christi Haskell

BOE Chair

Plainfield Public Schools

FY2021/2022 Budget

Budget Development & Cost Containment Considerations

In the development of the FY2021/22 School Appropriation Budget Recommendation, school leaders are provided the adjusted end-of-year cost projections for all documented expenses in the present fiscal year. Controlled costs such as salaries, wages, benefits and utilities among others are calculated and provided by the business manager. Any anticipated retirements or staff reductions are provided by the Superintendent. Additionally, the present student enrolment is rolled up and provided by the Superintendent to school leaders to project any staff increases or reductions. Anticipated retirements cost savings are shared equitably among the schools to ensure equity in school budget planning. Only operational costs are determined and submitted by school and program leaders. ALL COSTS ARE JUSTIFIED!

Once budgets are submitted, the central office staff review each budget for justifications. Justifications not meeting defined criteria result in cost reduction or elimination. Costs eliminated by central office are provided to the Board of Education in a chart to ensure that all BOE members are aware of requests; what requests have been eliminated, reduced or delayed; and, whether cost reductions are equitable across schools. The budget includes enrollment projections, poverty graphs, summary budget detail and revenue detail, individual school and program budgets and extensive budget detail allowing BOE members to compare costs from 2020/21 to costs projected for 2021/22.

Cost containment begins by requiring every school and program leader to develop and justify every increased cost. Leaders are required to present the budget request with an explanation of all increased costs offset to the extent possible by cost reductions in other cost centers. This can be seen in the school and program budgets which are provided in an object code format listed both by object codes (110 to 810) and also sorted by the increase from highest to lowest cost. This allows a quick review of the cost increases (top half) justified both by the need for the cost increase and the effort to offset such costs by other line item decreases (bottom half).

For the past two (2) fiscal years, the district has experienced COVID impact on programming and student instruction. The restrictions to programs and services (particularly bus transportation and athletics) resulted in a sizable under-expenditure for FY2020 (> \$500,000) and projected under-expenditure for FY2021 (> \$600,000). Under a modified state provision, the district has agreed to set-aside savings from an under-expenditure in a fiscal year into a non-lapsing, revolving fund restricted to spending for school needs. These reserve funds are now reported annually and can be used particularly to address non-recurring costs or emergencies to reduce the tax burden for such costs.

Plainfield Public Schools
FY2021/2022 Budget

BUDGET SUMMARY DATA

EXPENSES & REVENUES

OBJECT CODE EXPENSES - DETAIL

BUDGET SUMMARY DATA

EXPENSES/APPROPRIATION

Cost Summary

Location	Actual '17/18	Actual '18/19	Actual '19/20	Reconciled Budget 20/21	FEBRUARY 20 BOE Budget 2/1/22	FEB 20 BOE 21/22 vs	
						Reconciled 20/21 Inc / (Dec)	% Change
Early Childhood Center	\$174,552	\$204,051	\$213,506	\$505,496	\$511,268	\$5,772	1.14%
Shepard Hill Elementary	\$2,527,668	\$2,490,210	\$2,479,217	\$2,325,806	\$2,325,564	(\$242)	(0.01%)
Moosup Elementary School	\$2,051,837	\$2,126,370	\$2,132,713	\$2,135,672	\$2,135,122	(\$550)	(0.03%)
Plainfield Memorial School	\$2,398,110	\$2,234,142	\$2,268,832	\$2,242,495	\$2,253,371	\$10,876	0.48%
Plainfield Central School	\$3,904,160	\$3,969,318	\$4,034,877	\$4,103,109	\$4,110,383	\$7,274	0.18%
Plainfield High School	\$5,972,074	\$6,081,462	\$5,910,618	\$6,378,411	\$6,426,014	\$47,603	0.75%
Pupil Personnel	\$6,416,214	\$6,261,197	\$6,403,991	\$6,125,293	\$6,162,901	\$37,608	0.61%
Subtotal Schools & PPS	\$23,444,614	\$23,366,751	\$23,443,754	\$23,816,282	\$23,924,623	\$108,341	0.45%
Non - CO OP	\$885,967	\$900,612	\$937,985	\$1,066,203	\$994,917	(\$71,286)	(6.69%)
Central Administration	\$781,852	\$856,781	\$878,162	\$876,617	\$891,848	\$15,232	1.74%
Transportation	\$3,345,475	\$3,463,892	\$3,040,314	\$2,794,506	\$2,931,034	\$136,528	4.89%
District	\$814,645	\$824,312	\$917,919	\$1,054,604	\$1,027,505	(\$27,099)	(2.57%)
Fixed Charges	\$5,586,546	\$6,009,536	\$6,190,957	\$6,338,512	\$6,223,934	(\$114,578)	(1.81%)
Subtotal Other Costs	\$11,414,484	\$12,055,132	\$11,965,338	\$12,130,441	\$12,069,238	(\$61,203)	(0.50%)
Grand Total All Costs	\$34,859,098	\$35,421,883	\$35,409,091	\$35,946,723	\$35,993,861	\$47,138	0.13%
Final Approved Appropriation	\$34,861,414	\$35,980,347	\$35,916,347				
Budget Underrun	\$2,316	\$558,464	\$507,256				
To Gen Fund		MBR	2% Set-Aside				

BUDGET SUMMARY DATA

REVENUES PROJECTION

Revenue Summary

	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21	Budget 21/22	Change Inc / (Dec)	% Change
State Revenues							
State Aid Block Grant (ECS)	\$14,601,526	\$15,163,177	\$15,113,177	\$14,990,047	\$14,990,047	\$0	0.00%
Non-Public School Health	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Adult Education	\$0	\$0	\$0	\$110,000	\$0	(\$110,000)	(100.00%)
SPED - Excess Aid	\$708,460	\$658,019	\$315,251	\$0	\$100,000	\$100,000	100.00%
Subtotal State Revenues	\$15,309,986	\$15,821,196	\$15,428,428	\$15,100,047	\$15,090,047	(\$10,000)	(0.07%)
Local Revenues							
Tuition - Out of Town (Incl Sterling)	\$1,372,467	\$1,233,766	\$1,390,643	\$1,418,456	\$941,752	(\$476,704)	(33.61%)
Tuition - Special Educ. (Incl Sterling.)	\$388,059	\$380,002	\$434,068	\$442,749	\$512,484	\$69,735	15.75%
Subtotal Local Revenues	\$1,760,526	\$1,613,768	\$1,824,711	\$1,861,205	\$1,454,236	(\$406,969)	(21.87%)
Total Revenues	\$17,070,512	\$17,434,964	\$17,253,139	\$16,961,252	\$16,544,283	(\$416,969)	
General Fund Contribution	\$17,790,902	\$18,545,383	\$18,663,208	\$18,985,471	\$19,449,578	\$464,107	
Over / (Under) Expenditures - to General Fund	(\$2,316)	(\$558,464)					
Over / (Under) Expenditures - to 2% Set-Aside			(\$507,256)				
Grand Total All Revenues	\$34,861,414	\$35,980,347	\$35,916,347	\$35,946,723	\$35,993,861		

VALIDITY OF PROJECTED REVENUES

GOVERNOR'S PROPOSED BIENNIAL BUDGET – To Stabilize ECS Due to COVID IMPACT

Town Name	FY 2020-21 Entitlement	FY 2021-22 Gov. Proposed	FY 2022-23 Gov. Proposed	FY 2021-22 Current Law ECS (Est.)	FY 2022-23 Current Law ECS (Est.)	Biennial Impact of Flat Funding ECS in FY 2021-22 and FY 2022-23
Brooklyn	6,926,095	6,926,095	6,926,095	6,872,442	6,819,929	159,819
Canterbury	4,004,835	4,004,835	4,004,835	3,878,695	3,744,859	386,116
Griswold	10,925,151	10,925,151	10,925,151	10,981,282	11,016,340	(147,320)
Killingly	15,574,402	15,574,402	15,574,402	15,504,382	15,445,175	199,248
Plainfield	14,990,047	14,990,047	14,990,047	14,754,072	14,584,520	641,501
Putnam	8,340,282	8,340,282	8,340,282	8,302,785	8,271,079	106,700
Sterling	3,174,585	3,174,585	3,174,585	3,208,678	3,203,927	(63,435)
Thompson	7,534,704	7,534,704	7,534,704	7,500,829	7,472,185	96,394

- Plainfield was projected to lose another \$150,000 in ECS Aid but **ECS is projected for stable funding FY22 & FY23.**
- Auditors recommend with Town Finance Director support to report Adult Ed. Grant as with Federal Grants.
- Special Education Excess Aid has been fully accessed to offset BOE Budget Appropriation. This budget recommends reserving \$150,000 for unanticipated changes in required tuitions
- Sterling projects lower overall enrollment but higher special education placements for a loss of revenue of \$91,969.
- School Historical Tax Levy Impact is comparable to the Town Financial Director Historical Data:

	FY19-20	FY20-21	FY21-21 (Projected)	Increase
Town Reported Tax Revenue	\$18,627,208	\$19,398,688		
School Reported Tax Revenue	\$18,663,208	\$18,985,471	\$19,449,578	\$464,107

- **NOTE:** If the BOE follows the Audit recommendation to report Adult Education as a cost offset:
 1. The BOE Budget would be reduced by \$111,477 in costs and would be reduced by \$111,477 in revenues.
 2. The BOE Budget Appropriation & MBR would be reduced but with NO net impact on Tax Levy Support.

FY2021/2022 BUDGET - OBJECT CODE DATA

By Object

ACCOUNT	OBJ	Act 17/18	Act 18/19	Act 19/20	RECONCILED Budget 20/21	FEBRUARY 20 BOE Budget 2/22	DIFFERENCE INC / (DEC) 21/22 vs 20/21 Inc / (Dec)	Special Education Excess Aid	2% Set-aside Exclusive to FY22 Budget	ESSER II Funding Additional to FY22 Budget
Sub Teacher Salaries	110	\$220,325	\$194,634	\$129,905	\$181,843	\$180,000	(\$1,843)			\$123,750
Certified Salaries	111	\$13,964,180	\$13,855,959	\$13,935,980	\$14,489,764	\$14,391,809	(\$97,956)			\$204,980
Non-Cert Employee Salary	112	\$4,806,208	\$4,944,518	\$5,149,017	\$5,346,180	\$5,525,177	\$178,997			
Extra Curricular Salaries	113	\$43,476	\$52,952	\$51,835	\$54,237	\$55,315	\$1,078			
Athletic Salaries	114	\$123,721	\$129,516	\$113,600	\$113,410	\$138,710	\$25,300			
Non Certified Health Subst.	115	\$32,743	\$26,235	\$24,668	\$21,150	\$29,600	\$8,450			
Overtime	116	\$75,836	\$95,682	\$85,415	\$95,800	\$89,926	(\$5,874)			
Faculty Coordinators	118	\$0	\$0	\$0	\$0	\$0	\$0			
Para Substitutes	121	\$98,625	\$71,464	\$66,677	\$56,157	\$77,700	\$21,543			
Maintenance Substitutes	122	\$0	\$0	\$0	\$0	\$0	\$0			
Health Insurance	210	\$4,356,900	\$4,811,461	\$4,932,939	\$4,928,690	\$4,817,860	(\$110,830)			\$100,000
Social Security	220	\$580,171	\$595,417	\$583,456	\$582,000	\$586,000	\$4,000			
Pension/Retirement	230	\$0	\$0	\$100,000	\$200,000	\$200,000	\$0			
Other Retirement	240	\$0	\$0	\$0	\$0	\$0	\$0			
Workers' Compensation	250	\$341,675	\$295,225	\$262,046	\$279,102	\$279,102	\$0			
Unemploy. Compensation	260	\$21,908	\$21,809	\$19,859	\$60,789	\$35,789	(\$25,000)			
Acc. Vacation/Sick Leave	270	\$62,819	\$71,620	\$111,608	\$89,895	\$94,870	\$4,975		\$48,251	
Pur Instruc Services	321	\$211,557	\$140,876	\$102,093	\$175,000	\$176,299	\$1,299			
Pur Professional Services	322	\$320,445	\$340,750	\$352,432	\$565,109	\$402,669	(\$162,440)			
Pur Pupil Services	323	\$111,701	\$133,594	\$182,878	\$133,840	\$76,300	(\$57,540)	(\$50,000)	\$49,840	
Pur Tech Services	330	\$265,004	\$326,285	\$344,191	\$373,113	\$384,181	\$11,068			
Utilities Excluding Heat	410	\$718,937	\$669,908	\$620,809	\$622,550	\$627,546	\$4,996			
Pur Serv Building Repairs	430	\$114,603	\$125,780	\$137,995	\$177,473	\$180,273	\$2,800			
Pur Serv Ground Repairs	431	\$23,016	\$61,687	\$37,963	\$59,873	\$61,300	\$1,427			
Pur Serv Equip. Repairs	432	\$139,516	\$143,711	\$172,765	\$187,348	\$174,748	(\$12,600)			
Rentals	440	\$194,685	\$198,876	\$195,173	\$198,515	\$198,515	\$0			
Pur Student Transportation	510	\$3,057,112	\$3,136,147	\$2,800,098	\$2,601,495	\$2,642,098	\$40,603			\$200,000

BUDGET - OBJECT CODE DATA (Cont'd)

512	Field Trip Transportation	\$0	\$2,800	\$2,300	\$2,300	\$0
513	Athletic Transportation	\$74,664	\$63,500	\$62,100	\$102,100	\$40,000
520	General Insurance	\$0	\$0	\$1,000	\$1,000	\$0
521	Liability Insurance	\$223,072	\$181,049	\$197,036	\$209,313	\$12,277
529	Insurance - Judgements	\$0	\$0	\$1,000	\$1,000	\$0
530	Communications	\$113,533	\$138,750	\$114,270	\$120,320	\$6,050
540	Advertising	\$10,184	\$17,396	\$17,000	\$18,000	\$1,000
550	Printing and Binding	\$9,735	\$12,432	\$12,850	\$12,850	\$0
560	Tuition	\$3,052,316	\$2,854,407	\$2,200,591	\$2,275,284	\$74,693
580	Travel	\$8,908	\$11,780	\$18,712	\$16,412	(\$2,300)
611	Instructional Supplies	\$210,133	\$235,784	\$293,004	\$286,402	(\$6,602)
612	Building Supplies	\$104,001	\$119,074	\$140,100	\$142,600	\$2,500
613	Ground Supplies	\$13,803	\$5,668	\$22,400	\$22,400	\$0
620	Heat Energy	\$537,860	\$449,979	\$484,981	\$467,500	(\$17,481)
626	Gasoline/Fuel	\$179,470	\$136,655	\$82,500	\$173,500	\$91,000
627	Transportation Supplies	\$0	\$0	\$0	\$0	\$0
641	Textbooks	\$21,063	\$36,376	\$47,040	\$47,040	\$0
642	Library Books/Periodicals	\$8,964	\$19,311	\$47,048	\$30,118	(\$16,930)
690	Other Supplies	\$99,611	\$198,011	\$187,046	\$283,863	\$96,817
730	Instructional Equipment	\$52,344	\$56,723	\$74,808	\$74,808	\$0
739	Other Equipment	\$161,992	\$202,542	\$156,806	\$150,194	(\$6,612)
799	Capital Improvement	\$48,503	\$99,937	\$121,533	\$72,135	(\$49,398)
810	Dues and Fees	\$43,780	\$53,517	\$69,265	\$58,935	(\$10,330)
		\$34,859,098	\$35,421,883	\$35,409,090	\$35,946,723	\$35,993,861
						(\$650,000)
		\$47,138	\$544,891	\$200,000	\$753,730	