

<u>Advisory & Finance Committee Budget Sub-Committee Meeting Minutes</u>		
Sub-Committee: F Public Schools #300 Plymouth Public Schools #390 Medical Reimbursement #391 Out of District Transportation		
Meeting Date: January 26, 2021	Meeting Time: 3:30 PM	Meeting Location: ZOOM
Budget Sub-Committee Members physically present: Meeting was held via the ZOOM Meeting Platform		
Budget Sub-Committee Members attending remotely: Robert A. Zupperoli, Sub-Committee Chair; Kevin Canty, Chair of Plymouth Advisory and Finance Committee; Brian Dunn, Bethany Rogers		
Budget Sub-Committee Members that were absent: Tim Lawlor		

Call to Order: Mr. Zupperoli called the meeting to order at 3:31

Call to Order: Declaring a quorum present called the meeting to order at 3:31 and stated the purpose of the meeting. This meeting was being conducted over the ZOOM platform and was being recorded by PACTV.

Purpose of the Meeting:

The Budget Sub-Committee met with the Department Heads to go over the Select Board's recommended budget documentation with them.

The Budget Sub-Committee met with the following Town Officials: Dr. Christopher Campbell, Superintendent of Plymouth Public Schools; Dr. Adam Blaisdell, School Budget and Business Officer

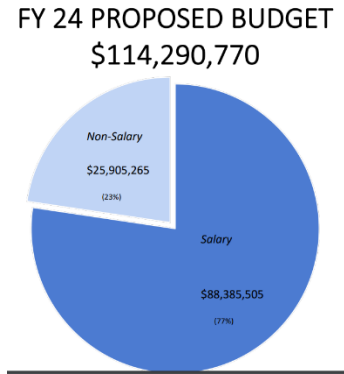
Among other members of the community present were Patricia McCarthy, Chair of Precinct 18; Jeannette White, Administrative Asst., Finance Department

Summary of Discussion:

The Drs. Campbell and Blaisdell had an opportunity to discuss the FY24 School Budget Proposal, a portion of the annual town budget and explain the adjustments made to them this year in comparison with prior years. The Budget Sub-Committee then had an opportunity to ask any questions they had about the relevant section of the budget or the operation of the given Town Department.

Dr. Campbell discussed the major issues in writing and implementing the budget for fiscal year 2024 among these were the approaches that have been taken for the past three years; including maintaining a budget that offers level services to the community. Reducing the budgets by approximately 1% for 2-3 years, after assuming all contractual obligations, in order to avoid an override for operational budgets, and to modestly settle contracts with the bargaining units. This budget has been developed over a timeline which began in October '22 and ended in December. There are three budget recommendation scenarios that have been presented for consideration: the

FY24 recommended budget of 114,290,770; this includes a reduction of 15 active positions through attrition, supply reductions and using grants to offset contracted service reductions. Option 2, offers a reduction of \$450K which would include all of option 1 (previously mentioned) along with a reduction in force of 4 administrative positions. Option 3 offers an additional \$350K which would include options 1 and 2 *and* a reduction in force including 7 certified positions and/or 7 – 10 additional non-certified positions. The School Committee has voted to support the original budget of \$114.2 million.

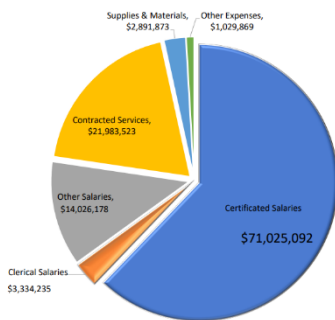


Seventy-seven percent of the current budget is taken up with salaries, while 23% of the budget is comprised of non-salaried expenditures. See figure 1.1 salary and non-salary percentages.

(Figure 1.1)

Refer to figure 1.2 for a better understanding of the budget code for FY24.

FY 24 BUDGET BY Object Code (Figure 1.2)



Dr. Campbell discussed the significant budget drivers. These include: transportation, with a fuel escalation of \$280K; Special Education, with an OSD tuition rate increase of 14%; utilities rates, with fuel costs up 206% from the highest utility rate of FY21; supplies and materials, with, for example a pallet of paper costing \$1600.00 up from \$975.00 the previous year; and school security with the

addition of 2 School Resource Officers at the elementary schools.

Plymouth is the largest non-regionalized school district in the Commonwealth, covering over 104 miles. The community has to absorb the total cost of transporting students to and from school across the district without the benefit of the state reimbursement receive by regionalized school districts despite being larger than most regionalized school districts. Plymouth spends over 11 million dollars annually transporting students.

Plymouth Public Schools will need to pay an additional 1.2 million dollars for the increase in private school special education tuition an increase of 14% set by the state OSD (Operational Services Division an executive branch of the Commonwealth of Massachusetts). These are tuition prices for more than 200 approved special education programs in approximately 100 private schools.

Plymouth is responsible for educating our students who are English Language Learners and English as a Second Language (ELL and ESL) students. There are currently 433 in Plymouth for whom English is not a first language. Plymouth Public Schools is currently providing services

for ESL and ELL students at 7 schools. There has been an increased demand for translation and interpretive services throughout the district. Currently, Plymouth is providing services to 274 ESL and ELL students. In 2009, there were 42 ESL/ELL students with services in the district. Two-hundred seventy-four students represents a 222% increase in ESL/ELL students since FY2019.

Savings toward the annual budget is from Chapter 70 State Aid, Solar leasing electric savings, and investing in in-district special education programs. Plymouth schools has explored these methods of reducing overall expenses: solar leasing, lighting upgrades, sensors to reduce unnecessary usage, upgrading heating and cooling systems, and reducing paper usage (including printing and toner use). The district is also looking to analyze transportation routes, invest in special education programs in district, and to continue to improve, maintain and upgrade facilities as needed. Dr. Campbell also discussed the use of ESSER funds as a means for one-time cost savings in the annual budget.

Public Comments:

At the conclusion of Dr. Campbell's explanation, at a time for public comments and questions from the community and the committee, Mr. Dunn, Mrs. McCarthy expressed the importance of the school department receiving the full support necessary in order to meet its cost for the upcoming fiscal year. Mrs. McCarthy asked what the tax increase would be to residents of the town if a tax increase were necessary in order to avoid reducing the budget by an additional \$800K. The cost per house hold would be \$26.52. It was stressed by those present that at all costs, layoffs should be avoided as this would have direct and negative impact on the students and teachers served by the district. Dr. Campbell stressed the importance of avoiding the classroom as a means for cost savings because of the negative impact to students and staff. Plymouth is a desirable district and many teachers have made their careers in Plymouth, was the sentiment expressed.

Mr. Canty asked if the school department would be agreeable to placing \$800K into the town's salary reserve account to be used by the Town Manager for salaries to support the school department and in order to avoid a reduction in force. Dr. Campbell was agreeable to this option.

A summary of the conclusions of the Budget Sub-Committee is included within the Budget Sub-Committee's report and is hereby incorporated by reference.

Mr. Zupperoli solicited a motion to approve for discussion a motion the FY24 Plymouth Public Schools budget. Mr Canty moved:

That the Budget Sub-Committee F (Plymouth Public Schools) recommend to the Advisory and Finance Committee adopt the following recommendation to Town Meeting: to approve the school budget consistent with the Select Board's recommendation of \$113,490,770; to approve the Medicaid budget consistent with the Select Board's recommendation of \$319,337.00; to approve the Out of District Transportation budget consistent with the Select Board's recommendation of \$77,416.00; and to increase the Salary Reserve line item of Sub-Committee B's area of the budget by \$800,000.00.

This motion was seconded by Mr. Dunn.

Mr. Zupperoli asked for discussion, there was none. Mr. Zupperoli called for the vote. The motion carried (4 – 0 – 0).

Vote:

Member	Budget Recommendation		
Mr. Canty	Yes		
Mr. Dunn	Yes		
Ms. Rogers	Yes		
Mr. Zupperoli	Yes		
Mr. Lawlor	Absent		

Adjournment: Mr. Canty made the motion to adjourn. Mr. Dunn seconded the motion. Motion carried unanimously.

The meeting adjourned at 5:15 PM

Respectfully submitted by

Robert A. Zupperoli

Chair, Sub-committee F Public Schools

To: Advisory & Finance Committee
 From: Budget Sub-Committee F Plymouth Public Schools
 Robert A. Zupperoli; Chair, Kevin Canty, Brian Dunn, Bethany Rogers, Tim Lawlor

Date: February 15, 2023
 Subject: Sub-Committee F; FY2024 Budget Review & Recommendations: Plymouth Public Schools

Budget Summary:

	Personnel Expenses	Other Expenses	Total
Proposed FY2024 Budget	\$ 87,585,505	\$ 25,905,265	\$ 113,490,770
FY2023 Revised Budget	\$ 86,308,134	\$ 23,033,069	\$ 109,341,203
FY2022 Actual	\$ 82,994,895	\$ 22,500,468	\$ 105,495,363

Department Synopsis

The Plymouth Public Schools Budget is developed to meet the increasing needs of students, faculty, and staff as the educational and social-emotional needs of students and staff continue to increase as we continue to respond to the challenges of the pandemic and as the community continues to recover from the pandemic. The budget is also developed to respond to the maintenance needs of the facilities that the School Department uses to educate our students and house the various programs necessary to ensure an equitable, free, public, and least restrictive environment essential for our students to succeed. Under the direction of Dr. Christopher Campbell, Plymouth Public Schools Superintendent, and the Plymouth School Committee, priority has been given to developing a fiscally responsible budget while maintaining level services. These commitments include reducing the budget by approximately 1% for 2 - 3 years, after assuming all contractual obligations in order to avoid the need for an override of the operational budget.

As the community continues to make its way through the COVID-19 Pandemic and the challenges that have presented themselves from the health crisis unique challenges have presented themselves to the Plymouth Schools. These include increased costs in utilities, supplies, and fuel; increases in the English as a Second Language, and English Language Learner student population, increased demands in our special education population services as well as the social-emotional needs of all students and families; and the continual challenges brought about by unfunded and underfunded state mandates.

Current enrollment in the Plymouth School System is 7,085 students. Of these, approximately 23.7% of these students are on a free or reduced lunch program.

Budget Observations

The proposed Board of Selectmen Budget of \$113,490,770.00 reflects an \$800,00.00 reduction in the proposed Plymouth School Committee Budget of \$114,290,770.00. This is an additional reduction from the original School

Committee reduction of \$2,217, 755 which would have still allowed for a Level Service Budget for FY24.

Budget Reduction Scenarios:

- FY24 Recommended Budget from Plymouth School Committee (\$114,290,770.00)
 - Reduction of 15 active positions through attrition (certificated and non-certificated positions)
 - Anticipated retirement savings
 - supply reductions
 - using grants to offset contracted services reductions
- Additional \$450K Cut (\$113,840,770.00)
 - (All of the above)
 - Reduction in Force:
 - 4 Administrative Positions
- Additional \$350K Cut (\$113,490,770)
 - (All of the above) including
 - Reduction in Force:
 - 7 certificated positions
 - 7 - 10 additional non-certificated positions
 - (or a combination there of)

Salary Expenses for FY24: (Proposed School Committee increase of 2.41%)

- Certificated Salaries increase 1.39%
- Clerical Salaries increase 3.17%
- Other Salaries increase 7.69%

Non- Salary Expenses for FY24: (Proposed School Committee increase of 12.47%)

- Contracted Services increase 13.54%
- Supplies and Materials increase 5.14%
- Other Expenses increase 11.96%

Chapter 70 State Aid increase by only \$233,040.00 for FY24

Operational Service Division (OSD) which is part of the executive branch of the Commonwealth of Massachusetts estimated rate of inflation for FY23/24 has been set at 14.0% which means that Plymouth Public Schools will need an additional \$1.2 million dollars to pay for the increase in private school and special education tuition.

Significant budget drivers include; transportation and fuel escalation, Special Education Placements, Utility Rates and the cost of oil are up 206% over the highest rates in FY21; supply, and material costs have significantly increased, for example, a pallet of paper has increased from \$975 to \$1600, and school security has increased. Plymouth's ESL and ELL population has also increased by 222% since FY19

Initiatives & Opportunities

In order to meet the increased costs presented in FY24, the School Department has undertaken initiatives and opportunities to meet these rising costs while still maintaining quality educational services for students these include: hiring to additional ESL teachers, providing EL services at 2 additional schools, reducing the need to transport students at \$19K/student, investing in our in-district special educational programs; partnering with the

Plymouth Police Department to increase school safety (SRO) while reducing overall costs; and using ESSER funds when applicable towards the purchase materials, supplies, and one-time expenditures.

Challenges

There are several challenges that have been identified for the Plymouth Public Schools, these include:

- An additional \$800K reduction in the school operating budget
- The Plymouth School System needs to continue to research and find ways to reduce the contract transportation within the district, Plymouth is not eligible for reimbursement from transportation costs as smaller regionalized school systems
- Increasing the need for early intervention and preschool services
- Increasing the need to support our ELL and ESL Student populations
- Continuing to improve our facilities facility improvements
- Continuing to offer competitive nature of hiring and retaining faculty and staff
- Increasing the need to offer academic support and recovery to our student's needs post-pandemic including learning loss, social-emotional needs, and the custodial needs of students and their families

Recommendations

The Sub-Committee recommends:

That the Advisory and Finance Committee adopt the following recommendation: to approve the school budget consistent with the Select Board's recommendation of \$113,490,770; and to increase the Salary Reserve line item of Sub-Committee B's area of the budget by \$800,000.00. The subcommittee is making this recommendation to avoid any reduction in force.

Comments / Other

To: Advisory & Finance Committee
From: Budget Sub-Committee F Plymouth Public Schools
Robert A. Zupperoli; Chair, Kevin Canty, Brian Dunn, Bethany Rogers, Tim Lawlor

Date: February 15, 2023
Subject: Sub-Committee F; FY2024 Budget Review & Recommendations: Medicaid Program

Budget Summary:

	Personnel Expenses	Other Expenses	Total
Proposed FY2024 Budget	\$ 264,599	\$ 54,738	\$ 319,337
FY2023 Revised Budget	\$ 262,130	\$ 54,800	\$ 316,930
FY2022 Actual	\$ 252,294	\$ 39,185	\$ 291,479

Department Synopsis

The Medicaid Program cost center budget reflects the costs associated with the Medicaid Reimbursement program operated by the Plymouth Public Schools. Some medical services are provided to students by the school district and are reimbursed by Medicaid. The costs of pursuing reimbursement are captured in this cost center.

Budget Observations

Historically, this program generates between \$2.50 and \$3.50 in Medicaid reimbursement for every \$1 appropriated in the budget. A contracted billing service (UMASS) receives 4% of the reimbursed funds as its fee for service.

Initiatives & Opportunities

Recommendations

The Sub-Committee recommends:

That the Budget Sub-Committee F (Plymouth Public Schools) approve the Medicaid budget consistent with the Select Board's recommendation of \$319,337.00.

Comments / Other

To: Advisory & Finance Committee
From: Budget Sub-Committee F Plymouth Public Schools
Robert A. Zupperoli; Chair, Kevin Canty, Brian Dunn, Bethany Rogers, Tim Lawlor

Date: February 15, 2023
Subject: Sub-Committee F; FY2024 Budget Review & Recommendations: Out of District Transportation

Budget Summary:

	Personnel Expenses	Other Expenses	Total
Proposed FY2024 Budget	\$ 77,416	\$ -	\$ 77,416
FY2023 Revised Budget	\$ 35,220	\$ -	\$ 35,220
FY2022 Actual	\$ 33,823	\$ -	\$ 33,823

Department Synopsis

The Out of District Transportation cost center reflects the costs associated with transporting students to other schools that offer educational programs not offered in Plymouth. This includes vocational-technical curriculum placements. By state mandate, Plymouth is required to pay transportation costs for students who need to be educated outside of the curricular services not offered in Plymouth.

Budget Observations

Costs for Out-of-District Transportation fluctuate from year to year and depend on the number of students being educated out of the district.

Initiatives & Opportunities

Recommendations

The Sub-Committee recommends:

That the Advisory and Finance Committee adopt the following recommendation: to approve the Out of District Transportation budget consistent with the Select Board's recommendation of \$77,416.

Comments / Other