

My taxes have gone up! Where does my money go? What can I do about it?



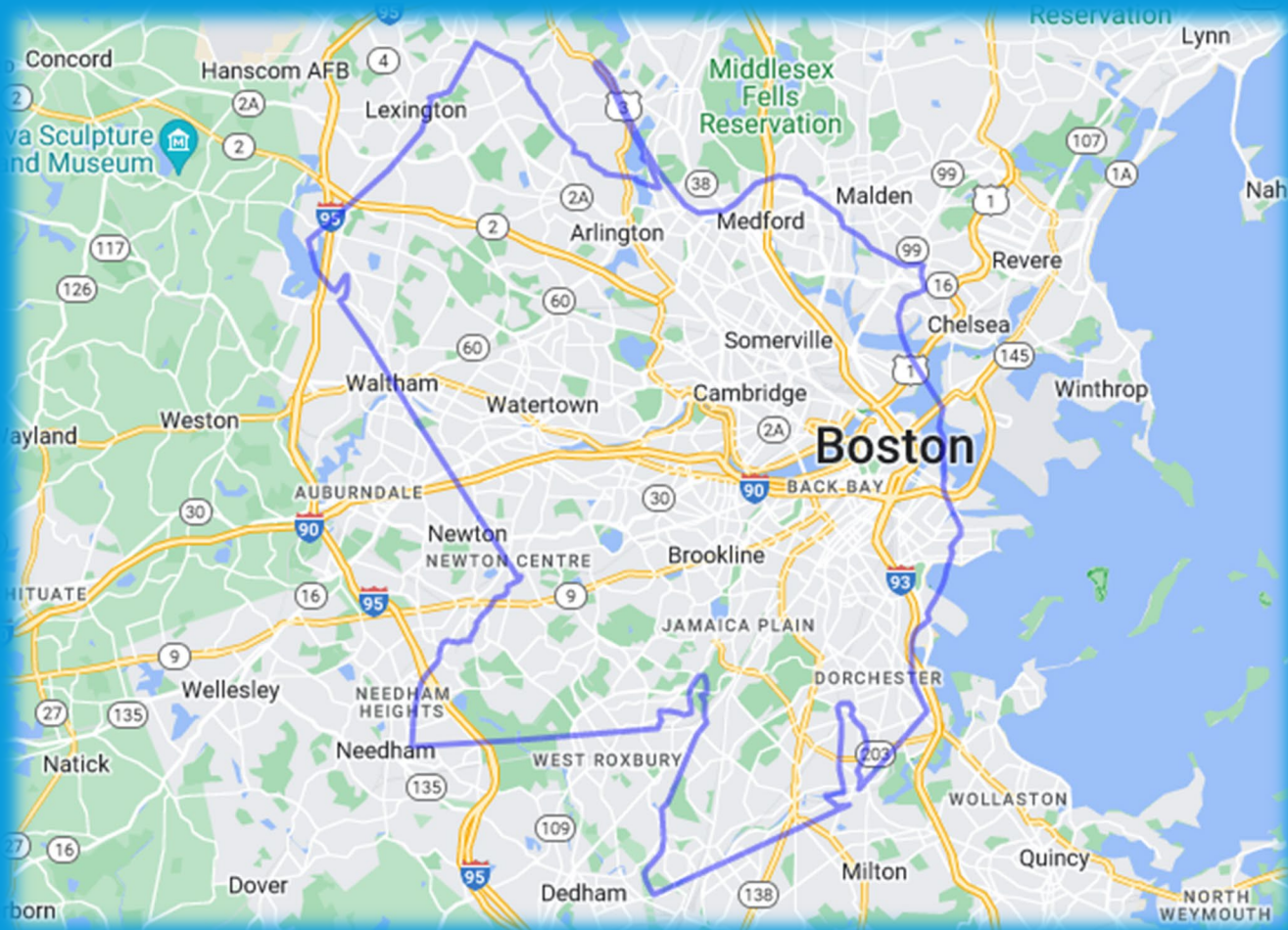
Panelists

Lynne Barrett, Director of Finance

Derek Brindisi, Town Manager

Dr. Christopher Campbell, Superintendent of Schools

JUST HOW BIG IS PLYMOUTH?



THE TOWN OF
PLYMOUTH
COMPARED TO
METRO BOSTON

PLYMOUTH'S SIZE IMPACT TO TOWN



- 2,467 Employees:
Town & School
- 370 Miles of Roads
- 34,000+ Police Calls
- 7, 000+ Fire Calls
- 30,000+ Land Parcels
- 79,000+ Motor Vehicle Excise
- 8,000 + Dog Licenses
- 2,200 + Vital Records
- 895 + Food Service Permits & Inspections
- 3,400 + Public Records Requests

PLYMOUTH'S SIZE IMPACT TO TOWN



- 750+ Licenses (Alcohol, Entertainment, etc.)
- 28 Youth Fields
- 5 Public Beaches
- 22 Cemeteries
- 32 Town Owned Buildings Maintained
- 35 Maintained Open Spaces
- 3,600 + Sewer Users
- 15,000 + Water Users
- 3,200 + Transfer Station Users
- 3,700 + Calls to Animal Control
- 2,800 + Call to Harbor Master
- 609 Bodies of Water

PLYMOUTH'S SIZE IMPACT TO TOWN



- 84,000+ Visits to the Center for Active Living
- 195,000+ Physical Circulated Items
- 1,700+ IT related devices in 48 sites
- 9,700+ Various Building Permits
- 17,000+ Building Inspections

PLYMOUTH HAS A
LOT TO MANAGE!

PLYMOUTH'S SIZE IMPACT TO SCHOOLS – TRANSPORTATION



- Plymouth spends over 11 million transporting students annually
- Does not get special reimbursement that regional school districts receive despite being far larger in size

Item	Cost
Regular Day	\$5,455,709
Fuel Escalator	\$300,000
Cameras on Buses	\$33,286
Late Buses	\$90,790
Harbor Academy	\$64,000
Fuel	\$35,925
Rising Tide	\$287,143
MAP Academy	\$97,200
Fuel	\$53,886
Foster Transport	\$300,000
McKinney Vento	\$250,000

Item	Cost
Special Education In District	\$2,437,200
Special Education Out of District	\$706,500
Special Education Monitors	\$264,600
EL Transport	\$150,000
Athletics (District Owned)	\$265,000
DW Propane Athletics	\$26,100
Fuel Athletics	\$56,000
Repairs to District Owned Buses	\$90,000

PLYMOUTH'S SIZE - IMPACT TO TOWN ADDITIONAL THOUGHTS FROM PANEL



Lynne Barrett, Director of Finance

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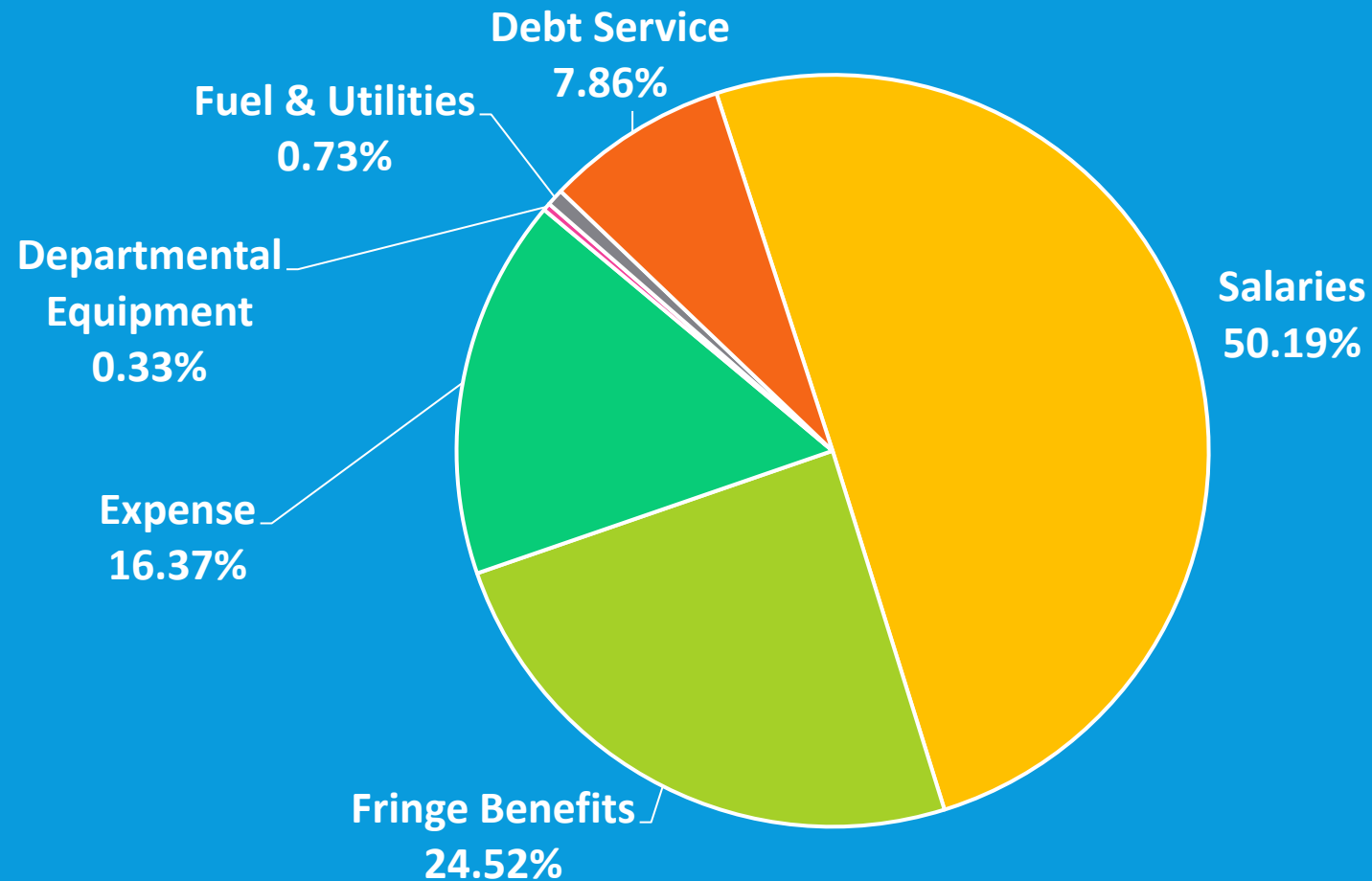
PLYMOUTH TOWN BUDGET



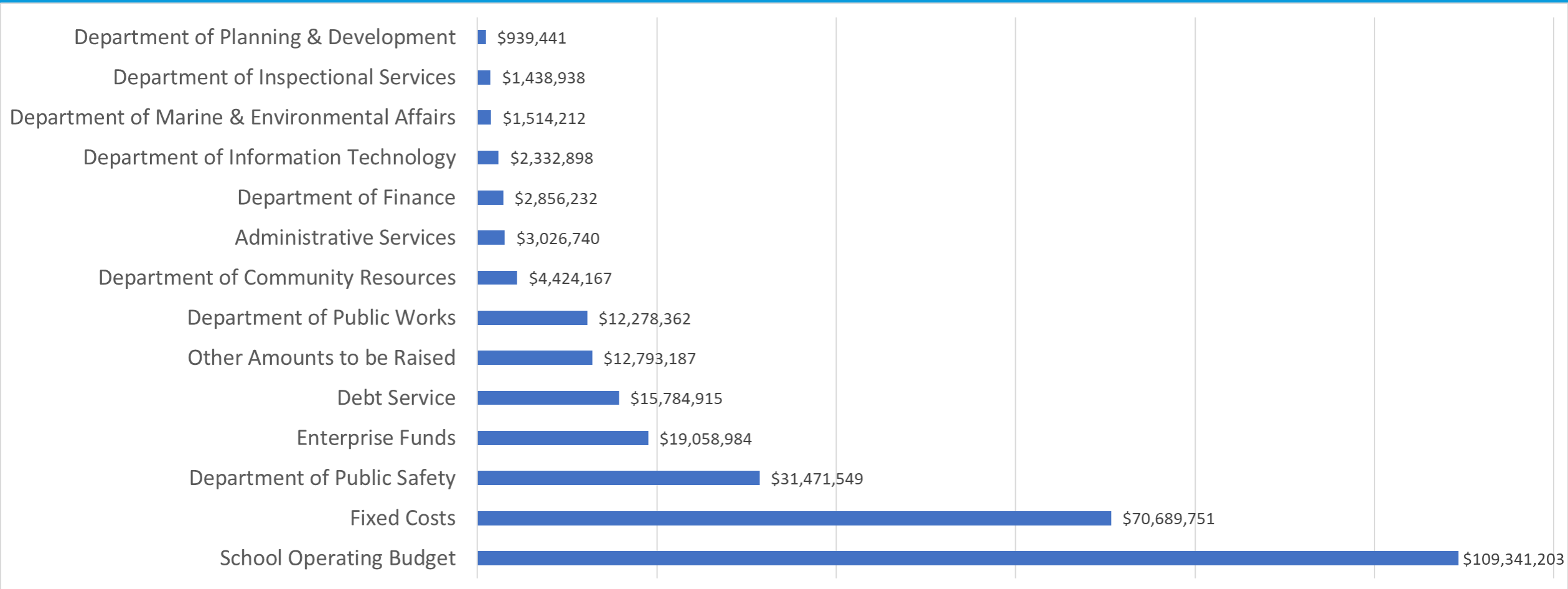
Town Budget Overview

Lynne Barrett, Director of Finance

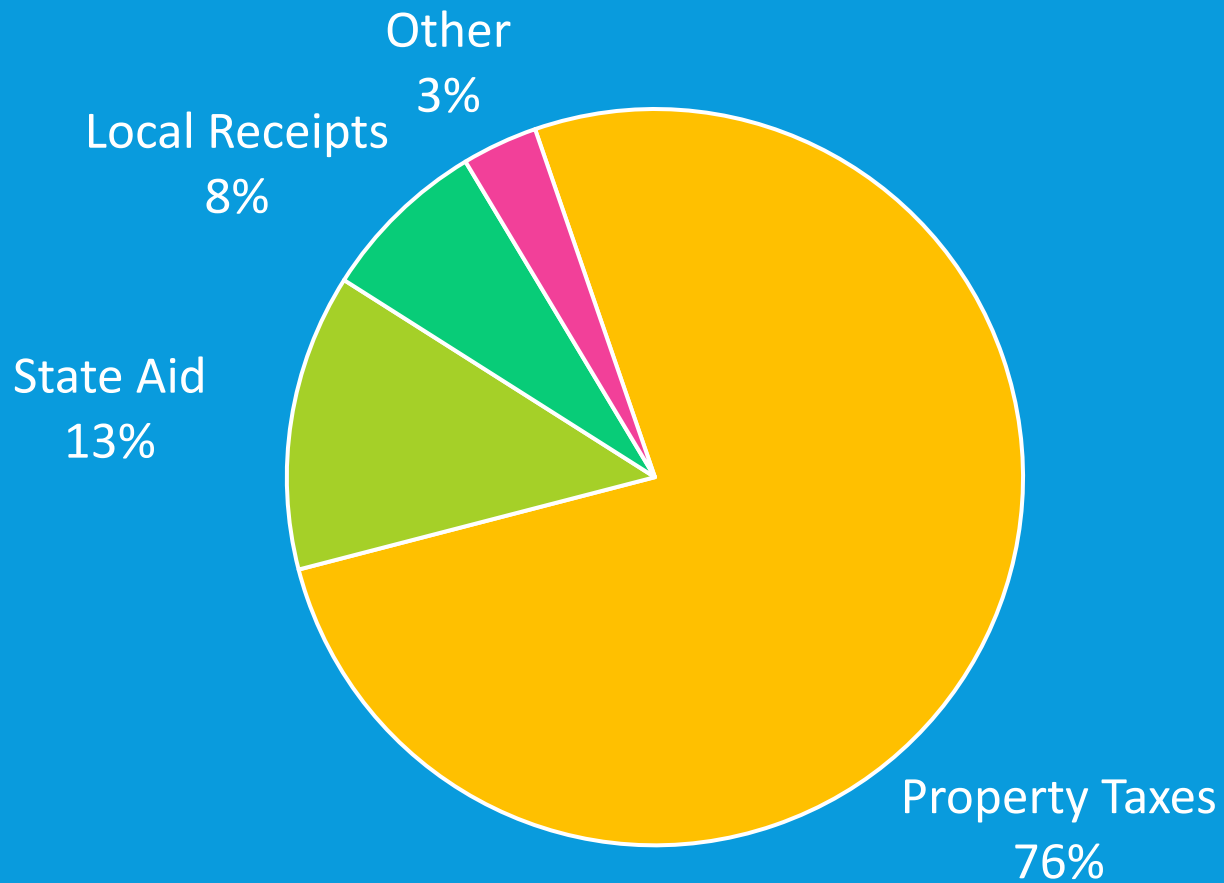
PLYMOUTH'S BUDGET: TYPES OF EXPENSES



PLYMOUTH'S BUDGET: SPENDING CATEGORIES



PLYMOUTH'S BUDGET: FUNDING SOURCES



Property Taxes
\$205,006,453

Local Receipts
\$19,904,460

State Aid
\$35,048,776

Other
\$8,941,261

Total
\$268,900,950

PLYMOUTH'S BUDGET: FUNDING SOURCES BREAKDOWN



Property Taxes

- Real Estate 96%
 - Residential 84%
 - Commercial 8%
 - Industrial 4%
- Personal Property 4%

Property Taxes
\$205,006,453

State Aid
\$35,048,776

Local Receipts
\$19,904,460

Other
\$8,941,261

Total
\$268,900,950

PLYMOUTH'S BUDGET: FUNDING SOURCES BREAKDOWN



State Aid

- Chapter 70 School Aid
- General Municipal Aid (Lottery)
- Charter School Reimbursement
- State Owned Land
- Property Tax Exemption Reimbursement
- Veterans Benefit Reimbursement

Property Taxes

\$205,006,453

Local Receipts

\$19,904,460

State Aid

\$35,048,776

Other

\$8,941,261

Total

\$268,900,950

PLYMOUTH'S BUDGET: FUNDING SOURCES BREAKDOWN



Local Receipts

- Motor Vehicle Excise
- Licenses & Permits
- Other Excises (Hotel, Cannabis, Trailer, Boat)
- Penalties & Interest
- Rentals
- Departmental Revenue & Fees
- Investment Income
- Fines & Forfeits

Property Taxes

\$205,006,453

State Aid

\$35,048,776

Local Receipts

\$19,904,460

Other

\$8,941,261

Total

\$268,900,950

PLYMOUTH'S BUDGET: FUNDING SOURCES BREAKDOWN



Other

- Indirect Charges to Enterprise Funds
- Available funds for the budget
 - Waterway Improvement Fund
 - Cemetery Perpetual Care
 - Revolving Funds for Benefits
 - Meals Tax for Town Hall Debt
 - Pavement Management Stabilization for Road Improvement Debt
 - Title V Betterment Fund for Debt
- Free Cash

Property Taxes

\$205,006,453

Local Receipts

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State Aid

\$35,048,776

Other

\$8,941,261

Total

\$268,900,950

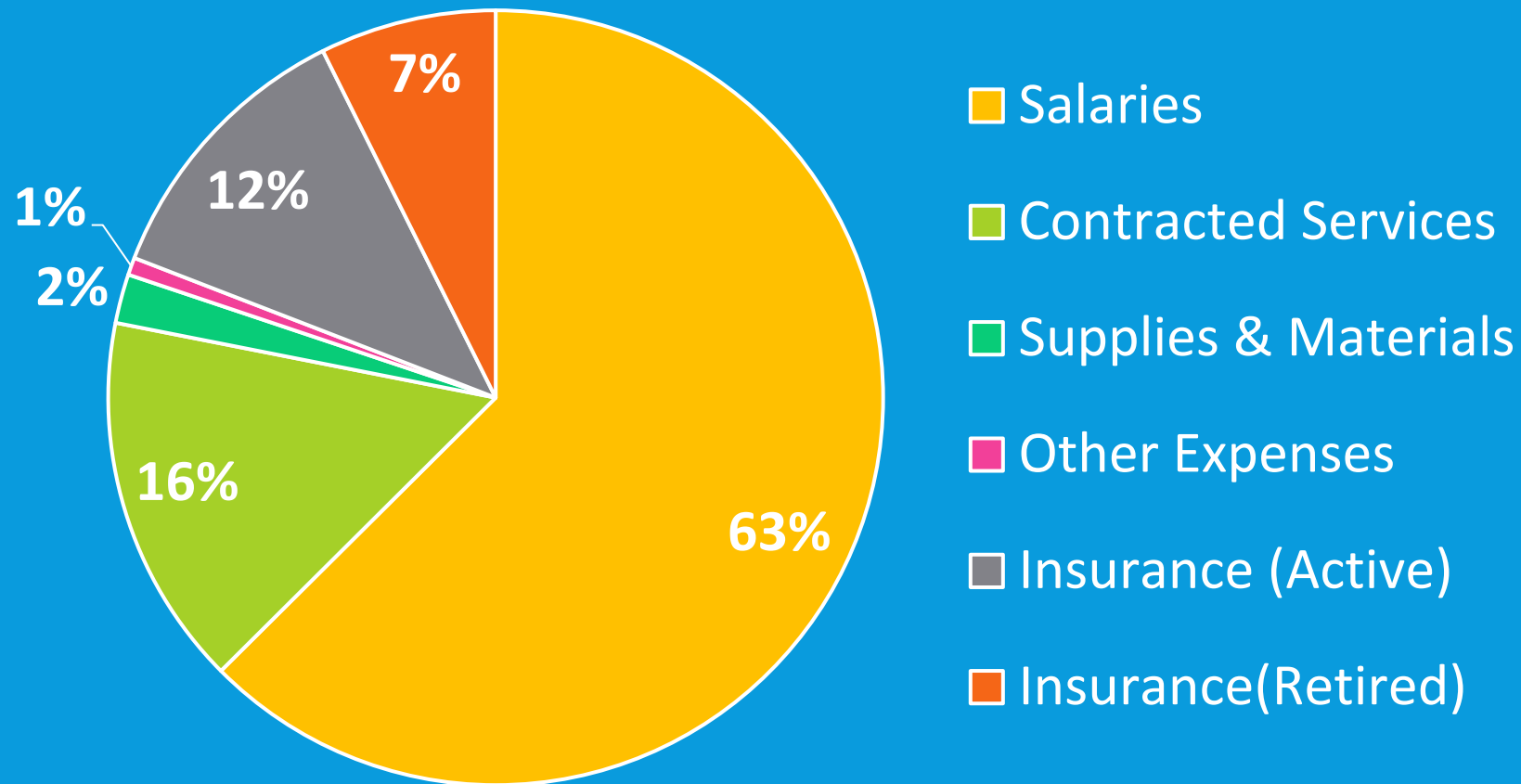
PLYMOUTH'S SCHOOL BUDGET



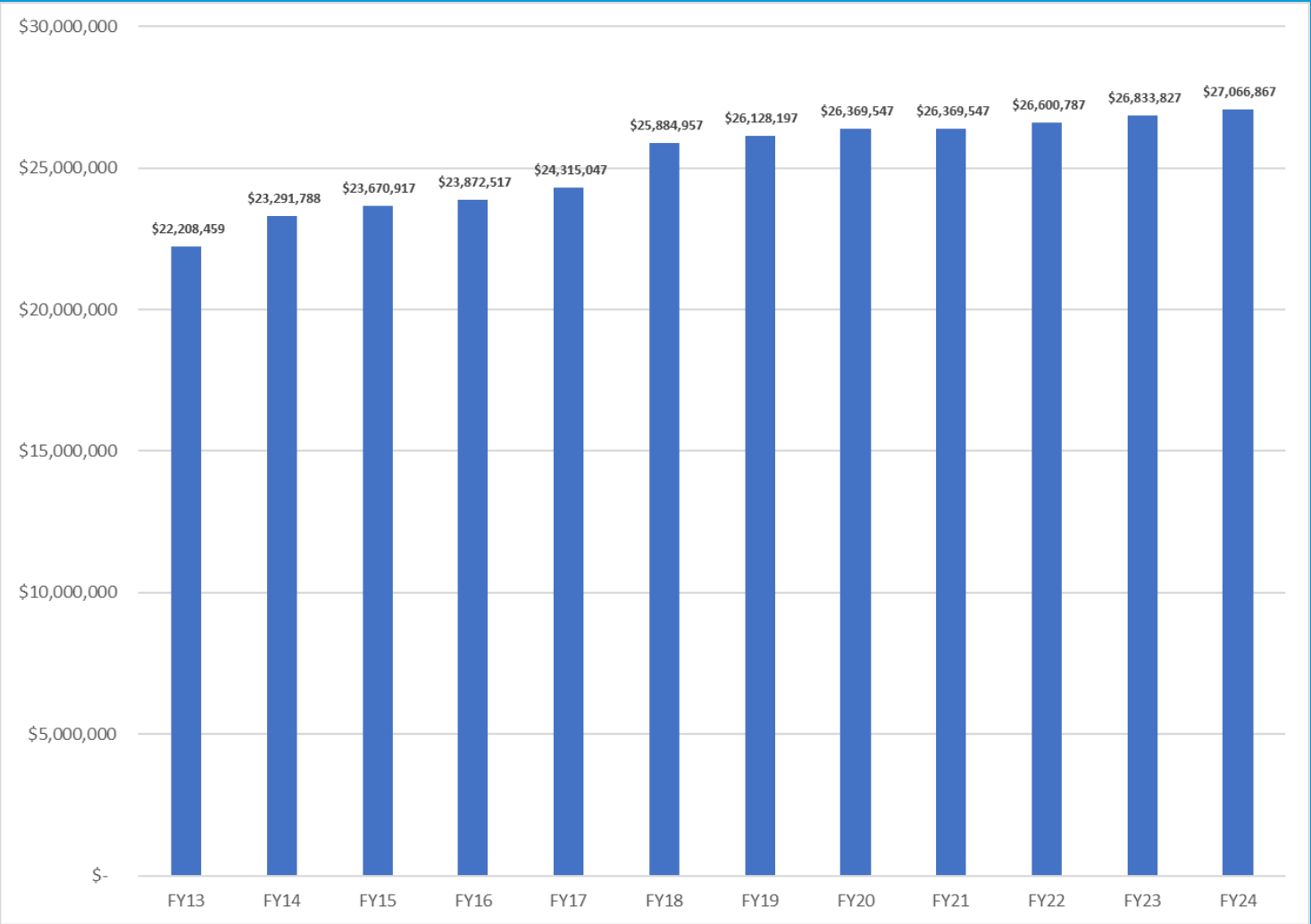
School Budget Overview

Dr. Christopher Campbell, Superintendent of Schools

SCHOOL BUDGET: DISTRICT BREAKDOWN



SCHOOL BUDGET: CHAPTER 70 AID



SCHOOL BUDGET: SPEND PER PUPIL BY CATEGORY



Organization	Total	Admin	Instr'l Leaders	Teachers	Other Teaching Services	Professional Development	Instr'l Materials	Guidance & Psychology	Pupil Services	Operations & Maintenance	Benefits & Fixed Costs
Braintree	\$16,734	2%	5%	42%	9%	0%	3%	4%	11%	9%	14%
Franklin	\$16,225	2%	7%	41%	9%	2%	4%	3%	7%	9%	15%
Acton-Boxborough	\$17,794	3%	7%	40%	9%	0%	3%	4%	10%	7%	16%
Weymouth	\$17,256	4%	6%	43%	8%	0%	3%	5%	8%	7%	17%
Plymouth	\$19,142	3%	6%	36%	7%	1%	2%	3%	11%	8%	22%

SCHOOL BUDGET: DRIVERS OF BUDGET INCREASES



Transportation

Contracts

Fuel Escalation

Special Education Placements (OSD)

OSD Tuition Rate Increase (14%)

Utilities Rates

Supplies and Material

(pallet of paper from \$975 to \$1,600)

School Security

Addition of 2 School Resource
Officers at Elementary Schools

SCHOOL BUDGET: BUDGET INCREASE EXAMPLES



Fuel Escalator

- 20-21 → \$21,987
- 21-22 → \$197,951
- 22-23 → \$84,894
(to date for 3 months)

Heating Costs (Oil at Manomet)

- 20-21 → \$41,966
Range per gallon \$1.47-1.96
- 21-22 → \$55,435
Range per gallon \$2.24 - 4.13
Only one delivery @ \$4.13/gallon
- 22-23
Price per gallon November, \$4.03

SCHOOL BUDGET: OPERATIONAL SERVICES DIVISION (OSD)



The OSD is an executive branch agency of the Commonwealth of Massachusetts

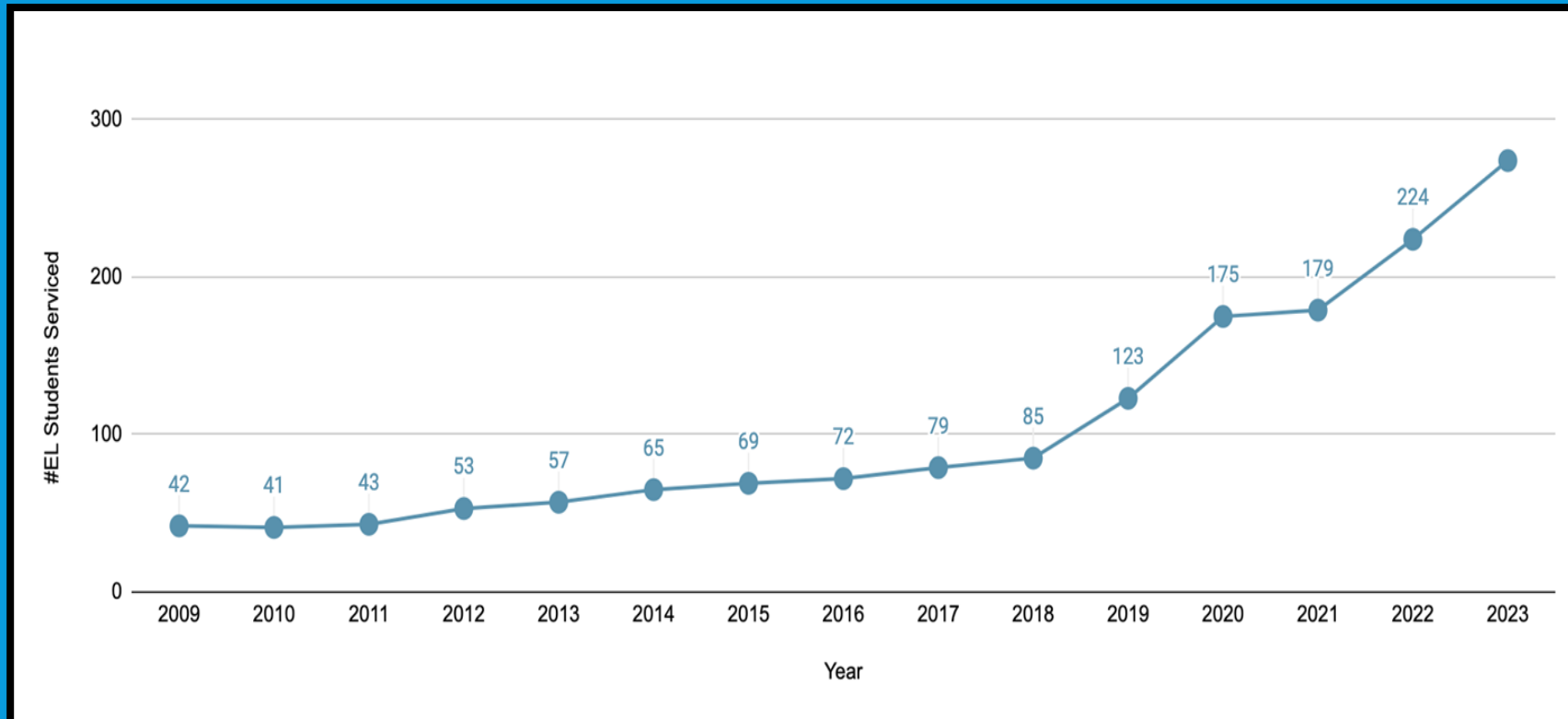
- Falls under the Executive Office for Administration and Finance
- Set tuition prices for more than 200 approved special education programs in approximately 100 private schools

The estimated rate of inflation for FY 2023/24 has been set at 14.0%

Statewide, a conservative estimate is approximately \$92,807,590

Plymouth Public Schools will need an additional \$1.2M to pay for the increase in private school special education tuition

SCHOOL BUDGET: ENGLISH LANGUAGE LEARNERS (ELL) STUDENTS RECEIVING SERVICES OVER TIME



**22% increase
since last year**

**222% increase
since FY19**

SCHOOL BUDGET: UNFUNDED / UNDERFUNDED MANDATES



State Auditor Suzanne Bump (Report identifying \$1.2 billion in unfunded mandates)

- looked at several major categories of state aid and identified \$711.4 million in unfunded mandates related to school aid; \$448.3 million related to school transportation alone

Other Examples:

- Circuit Breaker (Special Education Relief)
- Foster Care
- Vocational School Transportation
- Charter School Transportation
- Chapter 70 Aid

SCHOOL BUDGET: EXPANDING EL SERVICE AND REDUCING OVERALL EXPENSES



EL Transportation Expenditures

FY20 Expended (\$36,420)

FY21 Expended (\$178,608)

FY22 Original Budget (\$35,000)

FY22 Expended (\$429,765)

FY23 Expended To-Date (\$57,525)

FY24 Budget (\$150,000)

Last Year: Transported 25 Students

- average \$19,900/student

Hired two additional ESL Teacher

- approximately \$110,000

Keeping more students in their neighborhood schools, while reducing overall costs by approximately \$170,000.

SCHOOL BUDGET: METHODS OF REDUCING OVERALL EXPENSES



Becoming More Energy Efficient

- Solar leasing
- Taking advantage of lighting upgrade opportunities
- Sensors to reduce unnecessary usage
- Upgrading heating and cooling systems

Reducing paper usage (toner and printing usage)

SCHOOL BUDGET: METHODS OF REDUCING OVERALL EXPENSES



Investing in routine and preventative maintenance to keep facilities operating smoothly

Investing in our in–district special education programs

Optimizing Transportation Costs

- Analyzing routes
- Overseeing small components of transportation service in-house

TOWN OF PLYMOUTH



- Budget Process
- Historical Averages
- Comparison to Similar Towns

BUDGET PROCESS TIMELINE FROM DRAFT TO TAX BILL



PLYMOUTH'S HISTORIC AVERAGE HOME VALUE AND TAX BILL

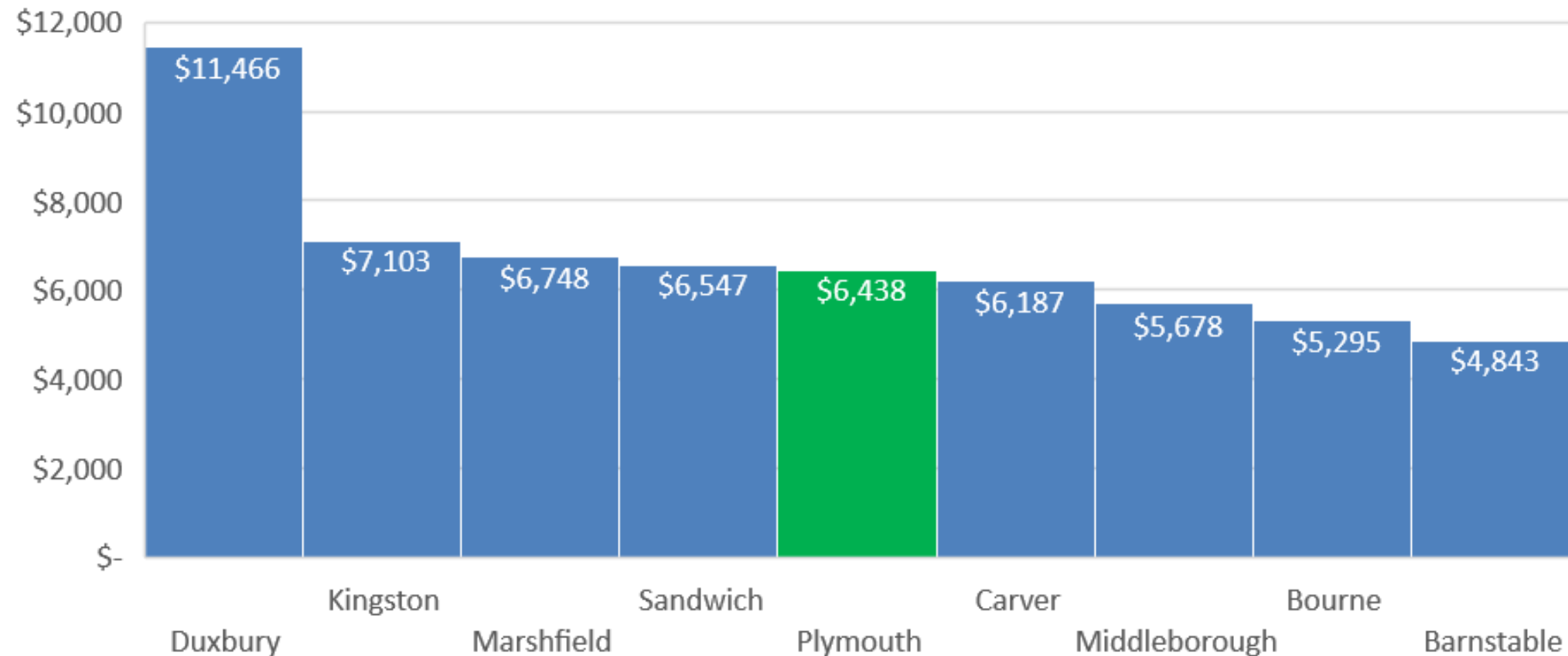


Budget	% Increase Over Previous Year	Average Value of Home	Average Tax Bill	Average Increase in Taxes
2013	1.65%	300,298	4,333.30	59.31
2014	3.99%	299,834	4,536.48	203.19
2015	5.97%	307,733	4,782.17	245.69
2016	6.38%	312,943	5,091.58	309.41
2017	4.58%	322,156	5,341.35	249.77
2018	6.33%	341,456	5,620.37	279.02
2019	4.61%	354,939	5,870.69	250.32
2020	4.75%	373,697	6,109.95	239.26
2021	2.43%	389,019	6,286.55	176.60
2022	2.79%	417,246	6,438.11	151.56
2023	5.60%			
10 Year Average	4.46%	\$341,932	\$5,441	\$216

PLYMOUTH'S TAXES AVERAGE TAX BILL COMPARED



Average Single Family Tax Bill in Our Area



THANK YOU FOR ATTENDING!



**For more information about the Plymouth
Area League of Women Voters, please visit:**

www.plymouthlww.org