

March 2, 2023 Minutes
Priorities Committee Meeting

Present: Dr. Peter Botelho – Superintendent of Schools, Krishan Gupta – Finance Director, Fred Turkington – Town Administrator

Documents cited:

- 03 FY24 Priorities WS DRAFT
- High School & Library Debt Impact
- 03 FY24 Priorities WS DRAFT with notes from Daniel Lewenberg

1. Call to order by designated chair for 2024 – Avi Shemtov – School Committee:

This meeting is being held via remote means through the Zoom online platform pursuant to Chapter 20 of the Acts of 2021. Mr. Shemtov called the meeting to order. Mr. Shemtov called roll call:

Finance Committee:	School Committee:	Select Board:
Brian Collins – Alternate, present	Aviron Shemtov - Present	Emily Smith-Lee - Present
Ira Miller - Present	Julie Rowe - Present	Kiana Pierre-Louis - Present

2. Review FY2024 Revenue Estimates and fixed budget estimates, proposed sector allocations:

Mr. Turkington stated that he had circulated the updated priorities sheet that reflects Governor Healy's proposed State Aid and charges. They reflect the changes to the ongoing review the Town has been working on since December. Results in a net increase available in revenue:

Version: 03 FY24 Priorities WS DRAFT (GVR) 2/27/2023, 1:03 PM						Print Date: 2/27/2023	
	FY 20 RECAP	FY 21 RECAP	FY 22 RECAP	FY 23 RECAP	FY 23-22	FY 24 Estimate	FY 24-23
REVENUE SOURCES:							
TAXATION:							
1 FY Levy base:	\$66,158,287	\$68,241,180	\$70,884,940	\$73,736,939	\$2,851,999	\$76,046,671	\$2,309,732
2 Tax Increase upto 2 1/2%	1,653,957	1,706,030	1,772,124	1,843,423	71,299	1,901,167	\$57,744
3 New Growth:	425,960	937,730	1,079,875	466,309	(613,566)	450,000	(\$16,309)
4 Net Debt Exclusion:	3,310,074	6,858,677	7,660,061	8,352,457	692,396	9,244,700	892,243
5 Levy Limit:	71,548,278	77,743,617	81,397,000	84,399,128	3,002,128	87,642,538	3,243,410
6 Excess Levy Capacity:	(2,024,952)	(2,464,254)	(3,281,010)	(3,228,713)	52,297	(3,228,713)	0
8 Net Tax Revenue:	69,523,326	75,279,363	\$78,115,990	\$81,170,415	3,054,425	84,413,825	3,243,410
9 Total Tax Revenue:	69,523,326	75,279,363	78,115,990	81,170,415	3,054,425	84,413,825	3,243,410
10 Assessed Valuation:	3,659,122,400	3,684,746,130	3,955,240,010	4,366,348,300	411,108,290	4,366,348,300	0
11 Tax Rate:	19.00	20.43	19.75	18.59	(1.16)	19.33	0.74
12 Levy Ceiling:	91,478,060	92,118,653	98,881,000	109,158,708	10,277,708	109,158,708	98,881,000
13 % increase in tax levy:	2.90%	8.28%	3.77%	3.91%	0.142%	4.00%	0.086%
STATE AID:							
14 Cherry Sheet:	9,270,077	9,298,626	10,464,121	11,816,754	1,352,633	12,683,243	866,489
15 School Construction (SBA):	1,950,622	1,244,025	608,054	-	(608,054)	-	-
16 Total State Aid:	11,220,699	10,542,651	11,072,175	11,816,754	744,579	12,683,243	866,489
LOCAL SOURCES:							
17 Local receipts:	5,132,708	4,843,953	5,121,700	5,103,447	(18,253)	6,364,000	1,260,553
18 Total Local Sources:	5,132,708	4,843,953	5,121,700	5,103,447	(18,253)	6,364,000	1,260,553
AVAILABLE FUNDS:							
19 Ambulance Reserve:	700,000	650,000	650,000	650,000	0	650,000	0
20 Free Cash:	-	-	300,000	-	(300,000)	500,000	500,000
21 F/B Excluded Debt	25,293	25,293	-	25,293	25,293	25,293	0
22 Community Ed (Debt Service - Fixed Page Reorganized)	-	-	-	-	-	130,537	130,537
23 Overlay Reserve Released:	200,000	-	-	-	0	-	-
24 F/B Reserved Opioid Settlement	200,000	-	-	-	0	139,630	-
25 Reauthorized capital/other funding:	-	-	38,036	-	-	-	-
26 Septic Loan Program receipts:	29,215	29,215	-	29,215	0	-	(29,215)
27 Total Available Funds:	1,154,508	704,508	1,017,251	704,508	(312,743)	1,445,460	601,322
28 GROSS REVENUE AVAILABLE:	87,031,241	91,370,475	95,327,116	98,795,124	3,468,008	104,906,528	5,971,774

	FY 20 RECAP	FY 21 RECAP	FY 22 RECAP	FY 23 RECAP	FY 23-22	FY 24 Estimate	FY 24-23
REVENUE SOURCES:							
29 GROSS REVENUE AVAILABLE:	87,031,241	91,370,475	95,327,116	98,795,124	3,468,008	104,906,528	6,111,404
ADJUSTMENTS TO REVENUE							
LESS ASSESSMENTS & OFFSETS:							
30 Offsets - Reserved for Direct Expenditure:	(22,237)	(23,255)	(31,495)	(39,439)	(7,944)	(41,288)	(1,849)
31 Total Cherry Sheet charges:	(832,566)	(863,041)	(996,223)	(1,094,105)	(97,882)	(1,167,316)	(73,211)
32 Overlay:	(301,671)	(410,711)	(299,617)	(456,143)	(156,526)	(350,000)	106,143
33 Total Assessments & Offsets:	(1,156,474)	(1,297,007)	(1,327,335)	(1,589,687)	(262,352)	(1,558,604)	31,083
NET AVAILABLE FOR							
34 APPROPRIATION @ TOWN MEETING:	85,874,767	90,199,006	93,999,781	97,205,437	3,205,656	103,347,924	100,142,268
35 DOLLAR CHANGE	2,762,927	4,324,239	3,800,775	3,205,656	(595,119)	6,142,487	2,936,831
36 PERCENTAGE CHANGE	3.32%	5.04%	4.21%	3.41%	-0.80%	6.32%	2.91%

FIXED, UNCONTROLLABLE OR SPECIAL EXPENDITURES:

Budget Item	FY20 RECAP	FY 21 RECAP	FY22 RECAP	FY 23 Budget	\$ Change FY 23-22	% Change FY 23-22	FY 24 Estimate	\$ Change FY 24-23	% Change FY 24-23
1 Board of Health (partial):	99,500	110,500	118,000	118,000	0	0.00%	118,000	0	0.00%
2 Debt Service: Interest (exempt)	1,253,494	1,126,769	1,031,849	952,997	(78,852)	-7.64%	853,787	(99,210)	-10.41%
3 Debt Service: Interest (non-exempt)	842,573	874,102	820,923	846,219	25,296	3.08%	853,825	7,606	0.90%
4 Debt Service: Principal (exempt)	4,045,000	4,030,000	3,380,500	2,713,700	(666,800)	-19.72%	2,716,900	3,200	0.12%
5 Debt Service: Principal (non-exempt)	2,477,300	2,481,500	2,395,600	2,456,300	60,700	2.53%	2,562,364	106,064	4.32%
6 Debt Service: Library (SM); SHS (85+7.5M)		2,983,479	3,737,227	4,566,969	829,742	22.20%	5,685,507	1,118,538	24.49%
7 CASH - Capital	346,500	260,000	572,152	652,021	79,869	13.96%	715,000	62,979	9.66%
8 FICA - Medicare:	735,000	780,000	780,000	780,000	0	0.00%	820,000	40,000	5.13%
9 FICA - Social Security:	10,500	10,000	10,000	10,000	0	0.00%	5,000	(5,000)	-50.00%
10 Financial Audit:	64,000	59,000	59,000	67,000	8,000	13.56%	70,000	3,000	4.48%
11 Insurance ¹	9,851,450	10,035,605	11,049,975	11,490,620	440,645	3.99%	12,250,600	759,980	6.61%
12 Norfolk County Retirement System ² :	3,842,292	4,087,106	4,246,399	4,557,671	311,272	7.33%	4,757,158	199,487	4.38%
13 Reserve Fund:	500,000	500,000	800,000	500,000	(300,000)	-37.50%	500,000	0	0.00%
14 OPEB Trust Contribution	350,000	350,000	400,000	500,000	100,000	25.00%	550,000	50,000	10.00%
15 Stabilization Fund	0								
16 SNARC (School Department):	9,916	9,916	9,916	9,916	0	0.00%	9,916	0	0.00%
17 Southeastern Regional Vocational School:	240,000	174,716	200,000	319,329	119,329	59.66%	363,000	43,671	13.68%
18 Street Lighting:	192,000	217,048	193,048	233,048	40,000	20.72%	224,525	(8,523)	-3.66%
19 Unemployment Benefits:	75,000	75,000	300,000	75,000	(225,000)	-75.00%	75,000	0	0.00%
20 Marijuana Mitigation Programs			45,000	45,000	0	0.00%	45,000	0	0.00%
21 Property Assessment/Valuation Services	50,000	55,000	50,000	60,000	10,000	20.00%	65,000	5,000	8.33%
22 Norfolk Agricultural Tuition:	9,000	12,000	12,000	29,708	17,708	147.57%	21,560	(8,148)	-27.43%
23 Local Arts Council							5,000	5,000	
24 Opioid Abatement							139,630	139,630	
TOTAL	24,993,525	28,231,741	30,211,589	30,983,498	771,909	2.56%	33,406,772	2,423,274	7.82%

	FY 20 Estimate	FY 21 Estimate	FY 22 Estimate	FY 23 Estimate	'23 \$ Change	% Change	F24 Est	F24 \$ Change	% Change
25 Insurance Budget									
Health Insurance	8,650,000	8,975,000	9,782,750	10,100,000	317,250	3.24%	10,807,000	707,000	7.00%
Other Insurances: (Categories Revamped in FY 24)									
Worker's Compensation	460,000	496,000	610,000	650,000	40,000	6.6%	550,000	(100,000)	-15.4%
Group Life & Disability Insurance	48,500	35,160	38,000	42,000	4,000	10.5%	42,000	0	0.0%
Group Accident (Fire, Police & Civil Defense)	82,300	47,860	71,000	55,000	(16,000)	-22.5%	50,000	(5,000)	-9.1%
Automobile	128,500	111,000	130,000	137,500	7,500	5.8%	(137,500)	(137,500)	-100.0%
Boiler & Machinery	319,500	207,000	235,000	235,000	0	0.0%	(235,000)	(235,000)	-100.0%
General Liability (includes \$40,000 for deductible)	64,600	83,920	100,000	160,000	60,000	60.0%	880,000	720,000	450.0%
Law Enforcement Liability	11,500	11,420	14,000	20,000	6,000	42.9%	(20,000)	(20,000)	-100.0%
Public Officials	22,500	23,600	30,000	35,000	5,000	16.7%	(35,000)	(35,000)	-100.0%
Boat-Hull / Ski Jet	4,400	5,955	7,000	7,500	500	7.1%	(7,500)	(7,500)	-100.0%
Umbrella	69,900	61,695	71,000	75,000	4,000	5.6%	(75,000)	(75,000)	-100.0%
Privacy & Network Security Liability	26,050	28,430	35,000	50,000	15,000	42.9%	(50,000)	(50,000)	-100.0%
Underground Storage Tanks	1,000	1,640	1,800	2,750	950	52.8%	(2,750)	(2,750)	-100.0%
Less Water Department Share	(82,050)	(91,700)	(122,575)	(136,825)	(14,250)	11.6%	(137,750)	(925)	0.7%
Less Municipal Solid Waste Fund Share	(9,000)	(10,000)	(13,000)	(14,805)	(1,805)	13.9%	(20,400)	(5,595)	37.8%
Sub-Total	9,797,700	9,986,980	10,989,975	11,418,120	428,145	3.9%	12,170,850	752,730	6.6%
School Liability	18,750	21,425	25,000	35,000	10,000	40.0%	38,500	3,500	10.0%
School Vehicles	35,000	27,200	35,000	37,500	2,500	7.1%	41,250	3,750	10.0%
Total	9,851,450	10,035,605	11,049,975	11,490,620	440,645	4.0%	12,250,600	759,980	6.6%

- Line 23 – Local Arts Council: Authorized matching funds through Council funds to boost arts, offer additional grants to nonprofits, etc.
- Line 24 – Opioid Abatement: Johnson and Johnson monies need to be appropriated at Town Meeting, and are specifically to be used to curtail drug abuse in Sharon

ALLOCATION OF PROJECTED NET OPERATING BUDGETS

FY 2024 Print Date: 2/27/2023

Revenues Estimate without Freecash Usage	\$102,847,924
Freecash	\$500,000
TOTAL REVENUE ESTIMATE	\$103,347,924
Less Fixed	(\$33,406,772)
Available for allocation:	\$69,941,152

AFTER SECTOR CHANGES IN FY 19

	FIXED COSTS	Select Board	Finance Committee	School Committee	TOTAL
(A) FY23 appropriations for operating budgets:	\$30,983,498	\$15,423,206	\$1,405,596	\$49,436,050	\$66,264,852
FY23 Adjustment		(\$68,735)	(\$6,265)	\$75,000	\$0
FY 23 Actual Allocation		\$15,354,471	\$1,399,331	\$49,511,050	\$66,264,852
FY23 % Sector Allocations:		23.2751%	2.1212%	74.6037%	100.0000%
FY22 % Sector Allocations:		23.2751%	2.1212%	74.6037%	100.0000%
% change from FY22 to FY23:		0.0000%	0.0000%	0.0000%	0.0000%

(B) Available funds for allocation to operating sectors:

Free cash used: \$500,000

Total funds allocated: (FY 23 based)	\$33,406,772	\$16,278,868.00	\$1,483,577.00	\$52,178,707.00	\$69,941,152.00
\$ difference (FY24-23 base):		\$55,662	77,981	2,742,657	3,676,300
Tentative FY 2024 base:		16,278,868	1,483,577	52,178,707	69,941,152
% growth (\$ difference / FY23 base):		5.5479%	5.5479%	5.5479%	5.5479%

Allocation History:

	SB	FINCOM	SC	Total
			(Incl FDK 590K)	
12/12/2022	15,879,619	1,446,322	51,750,817	69,076,758
	3.42%	3.36%	4.52%	4.24%
Now	16,080,010	1,465,454	52,395,688	69,941,152
	4.73%	4.73%	5.83%	5.55%

(C) One Time Adjustment:

	Select Board	Finance Committee	School Committee	TOTAL
FY2024 Base Allocation	16,278,868	1,483,577	52,178,707	\$69,941,152
Adjustment	(198,858)	(18,123)	216,981	
Revised FY 24 Allocation - Priorities dt:	16,080,010	1,465,454	52,395,688	\$69,941,152
FY2024 % One Time Revised Sector Allocations:	22.9908%	2.0953%	74.9140%	100.0000%

ZERO Freecash Provides Overall Allocation Growth of >>>

	SB	FINCOM	SC	Total
No Freecash Baseline	16,162,493	1,472,971	51,805,688	69,441,152
% Increase over FY 23	4.7933%	4.7933%	4.7933%	4.7933%
One Time Adjustment for FDK:				
From Freecash	116,375	10,606	373,019	500,000
From TFRS	(198,858)	(18,123)	216,981	0
	(82,483)	(7,517)	590,000	500,000
Revised Allocations:	16,080,010	1,465,454	52,395,688	69,941,152

Additional dollars over FY 23	\$725,539.00	\$66,123.00	\$2,884,638.00	\$3,676,300
% Over FY 23	4.73%	4.73%	5.83%	5.55%

Amplification to the Revenue Forecast

FY2024 Print Date: 2/27/2023

STATE AID ESTIMATE

STATE AID

EDUCATION

- Chapter 70:
- School Transportation Programs:
- Retired Teachers' Pensions:
- Charter Tuition Assessment Reimbursement:
- Charter School Capital Facility Reimbursement:

Offset Items - Reserved for Direct Expenditure:

- Racial Equality:
- Lunch Programs:
- School Choice Receiving Tuition
- Sub-Total, All Education Items:

GENERAL GOVERNMENT

Distributions and Reimbursements:

- Unrestricted Aid
- Additional Assistance:
- Additional Meals & Hotel Tax
- Regional Public Libraries:
- Police Career Incentives:
- Urban Renewal Projects:
- Veterans' Benefits
- Exemptions: Vets, Blind, & Surviving Spouse:
- Exemptions: Elderly
- State Owned Land:

Offset Items - Reserved for Direct Expenditure:

- Public Libraries:
- Sub-Total, All General Government:

TOTAL ESTIMATED RECEIPTS:

TOTAL ESTIMATED OFFSETS:

NET ESTIMATED RECEIPTS:

%Δ:

	FY 20	FY 21	FY 22	FY 23	FY 24	Notes
	RECAP	RECAP	RECAP	RECAP	GVR 2/23	% Change FY 24/23
	7,449,437	7,469,972	8,528,536	9,720,067	10,498,494	8.01%
	4,689	27,906	43,702	103,766	118,649	14.34%
	7,454,126	7,497,878	8,572,238	9,823,833	10,617,143	8.08%
	1,486,493	1,486,493	1,538,520	1,621,600	1,654,032	2.00%
	28,184	22,744	48,626	21,597	24,695	14.34%
	115,862	106,235	89,433	74,346	84,162	13.20%
	163,175	162,021	183,809	235,939	261,923	11.01%
	22,237	23,255	31,495	39,439	41,288	4.69%
	1,815,951	1,800,748	1,891,883	1,992,921	2,066,100	3.67%
TOTAL ESTIMATED RECEIPTS:	9,270,077	9,298,626	10,464,121	11,816,754	12,683,243	7.33%
TOTAL ESTIMATED OFFSETS:	22,237	23,255	31,495	39,439	41,288	4.69%
NET ESTIMATED RECEIPTS:	9,247,840	9,275,371	10,432,626	11,777,315	12,641,955	7.34%
%Δ:	2.69%	0.30%	12.48%	12.89%	7.34%	

STATE ASSESMENTS ESTIMATE

STATE ASSESMENTS

A. County Assessment, County Tax
B. STATE ASSESMENTS & CHARGES
1 Retired Employees Health Insurance:
2 Retired Teachers Health Insurance:
3 Mosquito Control Projects:
4 Air Pollution Districts:
5 Metropolitan Area Planning Council:
6 Old Colony Planning Council:
7 RMV Non-Renewal Surcharge:
C. TRANSPORTATION AUTHORITIES
1 M.B.T.A.:
D. ANNUAL CHARGES AGAINST RECEIPTS
1 Multi-Year Repayments Program:
2 Special Education:
3 STRAP Repayments:
E. TUITION ASSESMENTS:
1 School Choice Sending Tuition:
2 Charter School Sending Tuition:
TOTAL ESTIMATED CHARGES:
%Δ:

FY20	FY 21	FY 22	FY 23	Notes	FY 24	Notes
RECAP	RECAP	RECAP	RECAP	% Change FY 23/22	Estimate	% Change FY 24/23
(155,547)	(159,436)	(157,137)	(161,066)	2.50%	(162,831)	1.10%
(94,530)	(97,924)	(98,591)	(101,060)	2.50%	(102,162)	1.09%
(6,606)	(6,855)	(6,844)	(6,890)	0.67%	(6,967)	1.12%
(9,731)	(10,169)	(10,410)	(10,374)	-0.35%	(10,718)	3.32%
(10,420)	(10,160)	(10,160)	(9,100)	-10.43%	(8,320)	-8.57%
(411,625)	(424,292)	(427,938)	(428,938)	0.23%	(448,544)	4.57%
(40,550)	(14,661)	(5,402)		-100.00%		
(27,798)	(29,358)	(118,119)	(103,493)	-12.38%	(146,868)	41.91%
(75,759)	(110,186)	(161,622)	(273,184)	69.03%	(280,906)	2.83%
(832,566)	(863,041)	(996,223)	(1,094,105)	9.83%	(1,167,316)	6.69%
5.55%	3.66%	15.43%	9.83%		6.69%	

LOCAL RECEIPTS ESTIMATE

LOCAL SOURCES:	FY 19	FY 20	FY 21	FY 22	FY 23	% Change	FY 24	% Change	\$ Change
General Fund	RECAP	RECAP	RECAP	RECAP	RECAP	FY 23/22	Estimate	FY 24/23	FY 24/23
1 Motor Vehicle Excise:	3,114,625	2,863,149	2,516,336	2,500,000	2,600,000	4.0%	3,000,000	15.4%	400,000
2 Meals Tax	132,454	126,891	108,207	100,000	140,000	40.0%	170,000	21.4%	30,000
3 Other excise (including Hotel tax):	188,780	156,292	113,048	110,000	160,000	45.5%	160,000	0.0%	-
Cannabis Excise			325,431	320,000	400,000	25.0%	375,000	-6.3%	(25,000)
4 Penalties & interest on taxes:	237,900	141,348	176,618	160,000	150,000	-6.3%	160,000	6.7%	10,000
5 Payments in lieu of taxes:	1,755	1,752	1,763	1,700	1,700	0.0%	4,000	135.3%	2,300
6 Other charges for services:	46,024	49,576	34,927	30,000	30,000	0.0%	30,000	0.0%	-
7 Fees:	157,927	118,850	195,023	190,000	190,000	0.0%	225,000	18.4%	35,000
8 Rentals:									
9 Departmental Revenue - Schools:	207,575	106,606	106,263	100,000	100,000	0.0%	275,000	175.0%	175,000
10 Departmental Revenue - Libraries:		-							
11A Departmental Revenue - SB: Marijuana local			228,541	220,000	300,000	36.4%	755,000	151.7%	455,000
11 Departmental Revenue - SB: Solar	-	-			50,000		50,000	0.0%	-
12 Other departmental revenue:	22,069	26,215	59,520	50,000	25,000	-50.0%	20,000	-20.0%	(5,000)
13 Licenses & permits:	624,485	564,175	605,994	550,000	555,000	0.9%	800,000	44.1%	245,000
14 Special assessments:									
15 Fines & forfeitures:	56,946	69,424	41,342	28,000	40,000	42.9%	40,000	0.0%	-
16 Investment earnings:	712,688	903,875	855,820	750,000	350,000	-53.3%	300,000	-14.3%	(50,000)
17 Miscellaneous recurring:									
18 Miscellaneous non-recurring:	10,021	4,555	52,430	12,000	11,747				
19 TOTAL:	5,513,249	5,132,708	5,421,261	5,121,700	5,103,447	-0.36%	6,364,000	24.7%	1,260,553
%Δ:	12.84%	-6.90%	5.62%	-5.53%	-0.36%				

3. Vote guidelines for FY24 revenue estimates and sector allocations:

Mr. Turkington discussed that Mr. Lewenberg approached him with some calculations regarding potential tax relief for debt service for Sharon residents. Concerns include the sustainability of operating increases and that although the public voted for the Sharon High School debt exclusion in 2019 with a full understanding of the cost implications, and overall less was borrowed than planned due to the stewardship of the Standing

Building Committee as well as favorable interest rates, people at that time were not necessarily able to foresee the current rate of inflation and increase in household expenses, gasoline, utilities, etc. that we are seeing now. Mr. Lewenberg, in an effort to provide some relief for residents from the burden of the increase in this budget year compared to 2023, calculated reducing the tax bill to residents. Mr. Turkington reviewed that the only way to reduce the tax burden is to reduce the Prop 2.5 State law limit in the budget to a lower number, and Mr. Lewenberg has proposed lowering it to 2% which would limit \$380,000 in revenue:

- a. \$1,520,933 FY24 tax increase estimate of 2.5% would be reduced \$380,234, which is this amount less than the Priorities Sheet above. Would reduce the amount of available revenue, making the potential allocations for the three sectors:
 - 1) Select Board: \$637,039 or 4.15%
 - 2) Finance Committee: \$58,057, or 4.15%
 - 3) School Committee: \$2,600,969, or 5.25%
 - 4) For a total of: \$3,296,065, or 4.97%
- b. This would reduce the tax bill an average of \$62 per household
- c. Percentage increases for the sectors are higher than anyone can remember
- d. Discussion included members taking these potential adjustments back to their respective boards, that expenses have increased everywhere not just for households, the tax burden is high in Sharon compared to peer towns, and that \$62 in average savings per household did not feel significant enough to members of the Select Board and School Committee to discuss with full boards. Mr. Collins and Mr. Miller both pointed out that this proposed adjustment would not be a tax cut, but rather a reduction in the increase of taxes for next fiscal year, and due to the principle of compounding, the ensuing years
- e. Ms. Rowe presented a PowerPoint which discussed data she pulled from the state Department of Elementary and Secondary Education webpage showing Sharon spends approximately \$19,000 per student, which is near the State average, and is at the mid-point of the peer towns used by Sharon for comparison purposes. She said that Sharon parents, however, generally compare our schools with a different set of districts which spend significantly more per pupil. She believes these voters would support additional spending on the schools above the proposed allocation, as demonstrated by the strong vote in favor of constructing the new high school and widespread support for funding full-day kindergarten. She opposed the idea of reducing the increase in property taxes which would result in a reduction in the proposed allocation to the school budget
- f. The school budget was voted on and approved last night with the Priorities numbers above, not this adjusted number with the tax percentage reduction.

MOTION: by Ira Miller **SECONDED:** by Brian Collins to table this vote until having the opportunity to reconvene with our boards and then reconvene for a Priorities vote at a later date. **Voted:** 4-2-0. **Motion defeated.**

Julie Rowe – No
 Kiana Pierre-Louis – No
 Emily Smith-Lee – No
 Ira Miller – Yes
 Brian Collins – Yes
 Avi Shemtov – No

- g. Schools voted two versions of the budget last night, one with utilities as is, and another without utilities included. Discussed that the idea of removing utilities because of market volatility from department budgets has not been presented on and explored thoroughly and that the Finance Committee and the Select Board would like more robust and thorough presentations on the option to remove utilities from department operating budgets to examine the full implications. Priorities is not the appropriate place to reallocate utilities, and if transferring dollar per dollar there would not be an impact on next year's budget. No reserve fund transfer seems to be necessary this year so the issue may have resolved
- h. The School Committee and the Finance Committee would like to continue the process of increasing communication and will share more once the negotiations with teachers are completed. The Schools would like to share Ms. Whittemore's budget process soon with the Finance Committee
- i. There are multiple items that transcend departments, such as insurance, utilities, etc. Need to build collaboration around potentially moving the utilities line item out of department budgets, and potentially discuss and explore further in the summer if there is still an appetite.

MOTION: by Ira Miller **SECONDED:** by Emily Smith-Lee to move the allocation presented as 2 ½% on the Priorities sheet be adopted. **Voted:** 6-0-0:

Julie Rowe – Yes
Kiana Pierre-Louis – Yes
Emily Smith-Lee – Yes
Ira Miller – Yes
Brian Collins – Yes
Avi Shemtov – Yes

4. Adjournment:

MOTION: by Julie Rowe, **SECONDED:** Emily Smith-Lee by to adjourn. Voted: 6-0-0.

Julie Rowe – Yes
Kiana Pierre-Louis – Yes
Emily Smith-Lee – Yes
Ira Miller – Yes
Brian Collins – Yes
Avi Shemtov – Yes

The meeting was adjourned at 08:21 pm.