

BOARD OF EDUCATION

Ellington, Connecticut

Finance Committee Meeting Minutes

A regular meeting of the Finance Committee met on Wednesday, July 14, 2021, at 6:00 p.m. in the School Administration Building, 47 Main Street, Ellington, CT.

Attendees:

Board of Education Members: Ms. Liz Nord, Ms. Jennifer Dzen, Ms. Jennifer Mullin and Ms. Miriam Underwood

Administrative Team Members: Dr. Scott Nicol, Superintendent of Schools and Mr. Brian Greenleaf, Director of Finance and Operations.

Call to Order: The meeting was called to order by Ms. Nord at 6:14 p.m.

Agenda Items:

1. 2020-2021 Budget Update

Mr. Greenleaf presented the object summary and the breakdown between certified and non-certified staff. The overall picture is good showing a balance of \$179,475. That balance is missing some of the end of year adjustments that we still need to make. The actual number will probably be closer to \$500,000-\$600,000 and we will report out once the adjustments have been made.

A couple of the adjustments are in benefits. We have to spend down the dental reserve which would be an adjustment of about \$150,000 maybe a little bit more depending on where the fund balance is at the end of the year. The system overcharged a little bit in the medical insurance piece which would be about \$80,000. This overcharge also happened with the group insurance for the life insurance and we are working through that issue with the new system features. There is also an adjustment in supplies of \$100,000 that we need to move over from the ESSER II Grant.

We will be returning approximately \$500,000 to \$600,000 to the town which is more than we had originally projected. We said we would return \$180,000 - \$150,000 which was earmarked for the medical reserve account because we were spending down the dental balance. Mr. Greenleaf proposes going to the Board of Finance and the full Board of Education with a vote from this committee and the full Board to split the additional money 50/50 between the Town's general fund and the medical reserve account. This would put \$150,000 plus and additional \$180,000 to \$200,000 into the medical reserve account. This would be done at a Town meeting through the Board of Selectman.

We currently have \$223,000 in the medical reserve account at this time which was the initial appropriations we had coming out of the 2019-2020 school year, if approved, this would put our medical reserve account to approximately \$560,000 which would put us at

approximately 10% of the total projected expenditure going into the self-funded medical account.

The fiscal year savings is comprised of one-time savings due to COVID and certified salary savings. The certified salary savings are mostly due to unpaid leaves of absences, at least one mid-year retirement and some unpaid staff retirements that we did not fill the position and made arrangement to fill that assignment without hiring staff for the remainder of the year.

Non-certified salary – we had a stretch without a Director of Facilities which was a savings, We also had two maintenance positions which were unfilled for long stretches of time and used contracted services to fill the gaps. In addition, we had a very difficult time filling part time paraprofessional positions for the 2020-2021 school year. Salary savings also lead to savings in the benefit accounts as well.

Other one time savings we had this school year was from our out-of-district tuition account. We had students that we were going to be placed out-of-district but because of COVID they did not go and we used internal services either remotely or in school. We also had one student we tried to place out-of-district which no one would accept. By not placing these students out-of-district we saved on transportation costs associated with those placements. The savings in out-of-district placements and having remote learning days saved the district \$50,000 in tuition and transportation costs.

At the end of the school year you will see some larger purchases of equipment and furniture which is partly based on what the Board had approved for prepaid purchase. We were also able to go ahead on the purchase of furniture for the new BASES building.

Mrs. Nord asked the question if we were sufficiently stocked with supplies for the upcoming school year with regard to PPE needs. Mr. Greenleaf indicated we are set with the purchase of masks and sanitation supplies for the upcoming school year with the hopes it will not be a drain on the upcoming school year should there be another high demand for supplies. There is still ARP ESSER money available to tap into if needed.

The choice numbers across the state are down. We expect to have close to the same amount of choice student as last year which equates to a loss of revenue if we don't add additional students. Our first set of numbers will be available on September 1st and the final numbers on October 1st.

2. 2021-2022 Budget Update

We are still very early in the school year with this budget. The figures you see encumbered are for the 12 month employees. When we get closer to the start of school we will encumber the 10 month employees.

Mrs. Nord asks about the certified salaries budget increasing between \$450,000-\$500,000. Mr. Greenleaf noted this is generally the contractually related increase each year, plus any additional new positions. We try to budget new hires at Step 7 but we also higher new staff at the higher steps for position. That allows us to have a figure to

work with for projections. Sometimes we are on target but we want to hire qualified staff members and need to hire new staff at higher steps than budgeted.

The BASES program was designed to keep students who would go out-of-district to remain at our own in-district program. We may move some budgeted tuition funds from out-of-district tuition to the BASES program. The previous program at this facility had already done the work to get the location an educationally rated space. That is why we pushed the Board to get this location for our students.

Mr. Greenleaf notes the ARC ESSER Grant timeline is due August 16, 2021. We have already engaged with the community by sending out a questionnaire to the staff and families as to what they would like to see with regards to programmatic elements that can be incorporated into the ARC ESSER Grant. We have already spoken to the Board to see if this grant could be a potential source of funding for BASES.

We have preliminary data results as to the testing in the spring to know where the students are at due to learning loss. We also have done other assessments internally to see where students are educationally. The ARC ESSER Grant is available until 2024 so we have time to put things in place for 2021 which should be a pretty broad outline of what we think we would need in the future and could adjusted if needed. Our ARC ESSER Grant is about \$400,000.

A motion was made to adjourn the meeting at 6:55 p.m.

Respectfully submitted,

Ms. Liz Nord

Finance Committee, Chair