

# BOARD OF EDUCATION

## Ellington, Connecticut

### Finance Committee Meeting Minutes

The Finance Committee of the Ellington Board of Education met Thursday, September 19, 2019 at 7:00 p.m. in the Board of Education Conference Room in the School Administration Building, 47 Main Street, Ellington, CT 06029.

### Attendees:

*Board of Education Members:* Mr. Michael Purcaro, Mrs. Liz Nord, Mrs. Jamie Foster

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

**Call to Order:** The meeting was called to order by Mr. Purcaro at 7:01 p.m.

### Agenda Items:

1. *Approval of the 2018-2019 Final Expenditures*

Mr. Greenleaf explains that the Board of Education general fund budget ended the year with a positive balance of \$14,060.50. He highlights different accounts which had positive balances, like healthcare and teacher salaries, and those that had negative balances, such as administration. Mr. Greenleaf explains that these differences are often the result of items brought to the Board's attention, however that there has not historically been a transfer made.

Mr. Purcaro states that he would like the board to discuss policy on transfers moving forward. Mr. Greenleaf notes that as we move to a new financial system, it would be a good time to reset the policy on transfers. Mrs. Nord states that she would like to see the transfers moving forward. Mr. Greenleaf states this would be beneficial to his office as well, to better track budget.

Mrs. Foster asks about the non-lapsing account and why the balance would not be submitted there. Mr. Greenleaf states that the account is in good shape this year and the \$150,000 would cover more than one student that moved in, if no other funds could be found.

2. *Discussion of 2018-2019 Other Funds Accounts*

Mr. Greenleaf explains the Other Funds Accounts, noting that this is the first year of discussing it at the Finance Committee. He discusses the different accounts, the Open Choice Fund, Special Revenue Account, Restricted Donations, Dental Self Insurance, etc.

Mrs. Foster asks about restrictions on some of the funds. Mr. Greenleaf notes that the Special Revenue Account is meant for administration of special education programs. Mrs. Nord asks a question regarding medical and dental insurance within the Open Choice line item. He notes

that in the Open Choice fund, money was set aside to pay for the Tyler Infinite Visions, rather than pay ongoing interest costs.

Mr. Purcaro asks about the Dental Self Insurance fund. Mr. Greenleaf notes that during the 6-months this fund was set up, it ran a positive balance of roughly \$50,000. He would like to see a full 12 month trend, but it is likely that this could offset the budget for 2020-2021.

3. *Discussion of 2018-2019 Student Activities*

Mr. Greenleaf states that this item was a request of the Finance Committee. He states that this is a process which has moved forward in the last couple years. There are a couple accounts which Mr. Greenleaf highlights.

Mr. Greenleaf notes that cash handling is a process which he will roll-out this year, piloting with Ellington High School. He also states that most of the revenue will now bypass student activity accounts.

Mr. Purcaro discusses that he would like to see a student activities policy in place, specifically to note that it does not supplant the Board of Education budget. He would also like to see a standard policy manual for all schools.

4. *Establish 2020-2021 Budget Calendar*

Mr. Greenleaf discusses the 2020-2021 budget calendar and highlights the process changes for this year. Specifically, there is more of a focus on supporting the principals and a focus on the chart of accounts changes.

Mr. Purcaro asks Mr. Greenleaf to explain the changes in the chart of accounts. Mr. Greenleaf states that the district is using the US Department of Education's NCEES 2014 financial guidelines to model out the new chart of accounts. The calendar remains largely the same, including timing of the Board meetings in January and February.

5. *Develop 2019-2020 of Education Budget Guidelines*

Mr. Greenleaf presents the Board of Education budget guidelines. He notes that feedback received has been that more information is requested by the Board. Mr. Greenleaf notes the past few years, the budget document has been built out over time. Mrs. Nord asks about the split funding for teachers. Mr. Greenleaf notes that the information is there in the document, however it does need to be pieced together. Mr. Greenleaf will think about the best way to approach this moving forward. Mr. Greenleaf highlights a few new additions to the budget document over the past few years.

Mr. Greenleaf states that some of the detail removed from the budget document is the line-item by line-item analysis, in favor of more strategic, thoughtful analysis of bigger items, bigger pain points. Mr. Purcaro states that he's in agreement, but warns that some small dollar items may be important to certain stakeholders and the Board. Mr. Greenleaf notes that principals are given the task of highlighting what is important to them. Dr. Nicol states that the FAQs discuss meaningful items, such as the Link Crew.

Mrs. Nord asks about how the teachers are involved in the budgeting process. Mr. Greenleaf states that principals have historically worked with teachers. Dr. Nicol notes this is a key area of support for our new principals, helping to shape a consistent process across the district.

6. *Discussion of Purchasing Card*

Mr. Greenleaf discusses the trend in the marketplace away from taking purchase orders. There are many examples across the district, for conferences and other vendors, where staff members need to put items on a personal credit card. Mr. Greenleaf states that this is not the best practice and he would like to roll out a purchasing card in a responsible way.

Mr. Greenleaf states that the district would start with one card. Mr. Purcaro asks that staff would sign a document saying they are personally responsible for any unapproved expenditures. Mr. Greenleaf notes that he would like to continue the requisition process with the purchasing card, to ensure money is encumbered accordingly. The purchasing card would be simply a different way to pay for the costs.

Mr. Greenleaf states that he will review programs and bring a formal proposal to the Board in October.

The meeting adjourned at 8:23 p.m.

Respectfully submitted,

Mr. Michael Purcaro, Finance Committee, Chair