

BOARD OF EDUCATION

Ellington, Connecticut

Finance Committee Meeting Minutes

A regular meeting of the Finance Committee was held on Wednesday, September 8, 2021, at 6:00 p.m. at Ellington High School, 37 Maple 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 6:00 p.m.

Agenda Items:

1. 2020-2021 Final Expenditures

Ms. Nord asked Mr. Greenleaf to explain the variances in certified salaries and non-certified salaries line items with regards to the \$492,000 we are returning to the town. Mr. Greenleaf noted that \$492,000 is made up a lot of ins and outs regarding adjustments to the budget. The majority of the funds is from a one-time savings due to COVID-19. Salaries was one of the areas where we saw a lot of one-time savings. Certified staff changes were due to retirements after the budget was set, midyear retirements, and leaves of absences. Noncertified salary savings were due to the Maintenance Department not filling a couple of positions for this school. Other costs include: an increase in cost for substitutes for both the certified and non-certified staff which equated to approximately \$99,000 in additional funding that was not budgeted. Since the fiscal budget is sent one year prior to when the funds will be spent, it is typical that the certified staff line items tend to have the largest change due to retirements and leaves of absence. The substitute line item is usually larger than budget to offset those changes which creates a balance from the two salary accounts.

Transportation services saw a one-time savings due to the reduced days for school. Mr. Greenleaf noted two students did not go to their outplacement setting and one other student we tried to outplace and was unable to do so, providing savings in the tuition line item.

Equipment/furniture and fixtures had a one-time increase due to year-end purchasing which is approved by the board at the time of our budget process.

Surplus from the 19-20 school year was approximately \$1.1 million dollars due to fact that students did not attend the last third of the school in person.

Over the prior years the surplus has been anywhere from \$25,000 to \$1.2 million but we always hit our budget number. This would mean we have not gone back to the town for additional funds to meet our budgetary needs.

Of the \$492,000 that will go back to the town, we are asking the board to approve that the additional \$300,000 above anticipated number be split 50/50 for the town and BOE medical reserve account. This is a four-step process in order to have the returned funds approved for the various medical reserve accounts.

By building up the medical reserve accounts, it will give us more flexibility when setting the medical rates for our staff. If we have a 30% reserve, we can be more aggressive with the allocation rates, but it will take time to build to that level and the district must be conservative to get there.

A motion was made to recommend to the Board of Education to approve final expenditures as presented with a request to the town board to appropriate \$300,000 to the medical reserve account.

1st J. Dzen

2nd M. Underwood

2. 2021-2022 Budget Update

We are currently in the process of making sure that payroll encumbrances are accurate for our 10-month payroll. First payroll will be on September 10, 2021.

Other compensation line items are at an 80% balance due to stipends that have not been added to this year's budget until contracts are signed.

Group insurance line item does not reflect the retirement benefits have not been included and that is why that line item is still at 80%. By our next meeting those items will have been included and should reflect a more accurate balance for the school year budget.

At this time the general supply account has a \$0 balance as opposed to last year which is where the COVID supplies were placed until the funding came through to offset the account. We do not specifically budget for COVID supplies but we have a balance in reserve for this use from grant allocations.

The district has not ordered the number of supplies for COVID as last year. We have masks and hand sanitizer, but we have lessened the number of wipes per the recommendation of the State Department of Health that items do not need to be wiped down as vigorously as last year. Staff and students still have the option to use the desk

shields at this time, however few of the teachers or students are using them. This significantly reduces the number of wipes needed to wipe down these surfaces.

The question was asked as to what line would include lawyer fees. Line item 340 is where legal services are budgeted. This line item has many other items included such as: physically handicapped services, language interpreter, technology and physician's fees, etc. These services are services that don't fall into professional training or professional services.

The business department at the high school received a \$10,000 grant that will provide additional funds to enhance the personal finance course that is being offered. We will be presenting the grant to the board for approval. The grant is from Next Gen Personal Finance.

3. BASES Financial Discussion

Mr. Greenleaf presented the costs associated with the new BASES Program. The BASES Program has 3 certified staff members. One teacher for the 7-12 students, one teacher for K-6, and one social worker. The \$10,500 executive stipend was approved by the board to oversee the program and do the start-up work for the program. For this school year, Melissa Habern will be overseeing the program. We are in the process of determining who the administrator will be based on their workload and what the funding would be for that administrator.

At this time, we have 6-7 students in the program. One student is elementary, and the other student are in the 7-12 grades. These students are Ellington students. We have had some interest from surrounding districts with regards to this program. We are anticipating having some tuition students attend this program in the near future.

When this budget was proposed, we did not anticipate needing para support. We have allocated approximately \$85,000 for aides' salaries and benefits. We were able to transfer some of that money from our original budget and did add one full time aide for a student that returned from and out of district placement. Of the \$85,000 the net expenditure is about \$20,000 - \$25,000 as other aides were transferred to this program from other school locations to support the students in the program. If a tuition student would need additional support, then we would need to bill the other district for the cost of the aide.

Twenty students is our targeted number of students for the building – but it is expected that not all 20 students would be in the building at the same time. Some students would only be in the BASES building for portions of the day. This program is designed for students who have a lot of anxiety, to start the day at the BASES Program and then move to their respective school with the anticipation of reducing the time they spend at

the program. This could mean that the student may only be at the BASES Program for a month or two until their anxiety is addressed. Some of the students will remain all day at the BASES Program depending on their needs.

The rent and utilities for the program is approximately \$50,000 for the year. The building was already educationally rated so this does not limit the number of students that we can have in the program which was different than the ECLIPSE/TEPSEP Program on Church Street.

Our ARP ESSER grant was approximately \$400,000 and we have until 2024 to spend the grant funds. The ARP ESSER grant will give us 2-3 years to get the BASES Program established and self-sufficient from a tuition standpoint. If not, we can look at a programmatic standpoint to see what we need for staffing. We have a 5-year lease for this location. The rent does not go up, but the portion of the taxes and common costs may go up over the course of the next 5 years.

4. American Rescue Plan – Coronavirus State and Local Fiscal Recovery Funds

The Operations Committee will have a special meeting in the next week or so to come up with a list of items that are priority to the district. The high school gymnasium and cafeteria, Center School gymnasium and cafeteria are on the list for air conditioning. The only one that has been implemented in the last five years is Windermere School cafeteria air conditioning. If we can clear \$600,000-\$800,000 in capital projects that are tied up in air conditioning through this grant that would free us to prioritize such items as the CLS gym floor which do not fall under the ARP Grant guidelines.

The schools are the biggest asset from a building and usage standpoint to the town. I don't think it is an unreasonable request to ask the town for 15–20% of the American Rescue Plan grant to be used for BOE capital improvement projects.

There will be a recognition for Anita Yost and the Finance Department for their hard work in getting the new Infinite Visions software up and running and working with the Town of Ellington to make the process a seamless one for the last fiscal year. This was a team effort by Anita, Tiffany and Felicia in getting this done.

Meeting was adjourned at 7:02 p.m.

Respectfully submitted,

Ms. Liz Nord
Finance Committee, Chair

