

BUDGET COMMITTEE MEETING – FINAL MINUTES

Tuesday September 21st, 2021 6:30 p.m.

Committee Members Present: Jeff Jones (Chair), Leslie Browne (Vice-Chair), Adam LaVallee, Bill Ryan, Christine Tiedemann, Darlene Anzalone, Caitlin Maki, Jonathan Vanderhoof (SB Budget Committee Representative),

Committee Members Absent Lisa Post

One Vacant Post for Wilton

Guest – Kristie LaPlante Business Administrator

1. Call WLC Budget Committee to Order 6:35 PM by Jeff Jones

2. Review and Approval - August 17th, 2021 BC Meeting Minutes

- Few adjustments made motion to approve amended minutes by Christine Tiedemann, Second by Bill Ryan, approved by rest of committee present at 6:40 PM

3. Budget Committee Open Position / Appointment – WILTON open, Alex LoVerme and school board will make final approval Christine spoke with two people, Leslie knows of one person maybe. Try to recruit people Wilton resident. Invite to meeting if come across we can nominate, and School Board needs to approve

4. Discuss:

A. Prior FYE Financials – Kristie LaPlante BA shared the following:

- Plodzick & Sanderson financial analysis identified several issues with District grants. The report identified misclassification of revenue, misclassification of expenses.
 - I was warned that there had been a flurry of activity in IV when prior BA learned of financial analysis. PS suggested I review transactions after that date for accuracy
 - That activity consisted of entering grant projects and budgets – 90% of which was done correctly. Budget expenditures entered as debits instead of credits. Have had to correct that
- Researching and identifying these misclassifications proved tricky due to a lack of physical records.
- In reviewing records available with financials, I was astounded with the grant expenditures allocated within the General Fund.
 - Biggest issue has been COVID dollars
 - Title grants not done correctly so have to adjust grant costs back to general fund
 - Researching projects discussed
- COVID has been a world in and of itself:
 - \$116,500 in SPSRF funds from 3/13/20 through 12/31/20
 - All of the expenses were originally allocated in the general fund
 - \$110,000 significantly misclassified. Led to more thorough review. Had to reverse and reclassify all of those expenses
 - \$6,500 was not even adjusted out of operating budget
 - ESSER I \$45,000 (+\$25,000 to HM) – all misclassified, has now all been adjusted out, these funds have all been spent
 - ESSER II - \$304,000. Projects and expenditures promised/discussed with Department Heads but not budgeted.
 - Expenses misclassified in the general fund
 - Will be adjusting out \$170,200 from general fund for FY21 alone
 - Most FY22 expenses were put in correct. But once those are verified, this program will be completely spent.
 - ESSER III - \$451,000. That's it. The last of our money.
 - With each COVID invoice I had to verify it hadn't already been accounted for in other COVID pots of money.
- Have had cursory discussions with the School Board. Use of ESSERIII is currently on pause until I have actual balances. Will have detailed report for School Board next week.

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- These adjustments take priority for three main reasons:
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- DRA/DOE reporting – tax rate
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- Grant expiration dates – needed to see if we needed to reallocate any funds
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- Annual audit

58 B - Joint Meeting – Updated Schedule

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- 9/28 overview of process expectations of School Board and Budget committee and come up with
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- strategies -
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- First full draft 10/12 – GOAL salaries, benefits SAU budget
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- 10/26 LCS, FRES, WLC and Curriculum Coordinator - Building needs NOT salaries here
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- 11/9 Technology, special ed, transportation, and food service
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- 11/23 revenues, grants, facilities, and cap improvement plan and warrants discussion to begin
- 65
- 12/14 come back with full budget do full review of budget in advance of public process that starts in
- 66
- January
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- 2/3/22 district hearing as well as deadline for petition articles from public
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69 5. Public Comment – Dennis said good luck

70 6. Other Business

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- 72 a. DOE Presentation – 10/6 6:30PM
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- 74 b. Schedule next meeting – 9/28 meet up at Board meeting starts at 7, so Budget to meet at 6:30 then go to join session
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- 76 c. Where do we stand on % for criteria, ask them to submit what they need and go from there Leslie, Adam not good to give arbitrary % they may actually need more or less, I agree and Christine agrees
- 77
- 78 7. Adjourn 7:30 – Motion made by Christine Tiedemann, second by Adam LaValle and Leslie Brown, rest of present committee agreed