GROTON BOARD OF EDUCATION
SPECIAL FINANCE/FACILITIES COMMITTEE MEETING MINUTES
AUGUST 2, 2021 @ 6:00 P.M.
CENTRAL OFFICE, ROOM 5

Members Present: Jay Weitlauf, Dean Antipas

Members Absent: Elizabeth Porter

Also Present: Susan Austin, Ken Knight, Sam Kilpatrick, Laurie LePine

Chairman Weitlauf called the meeting to order at 6:10 p.m.

1. Review June 7, 2021 Meeting Minutes - The minutes were accepted as presented.

2. Review ARP ESSER III Budget – Susan Austin reviewed the Summary of 3 ESSERS report. She went over the ARP ESSER column, highlighting that there is a requirement that a minimum of $1,314.571 (20%) must be spent on the first priority (Learning acceleration & Academic renewal). Dean Antipas inquired about the sustainability of these initiatives. Susan remarked that we are trying to build capacity and that many of these costs will not need to be sustained.

3. Discussion of DoD Supplemental Impact Aid Grant – Ken Knight review the DoD Supplemental Impact Aid. Ken stated the balance at 6/30/21 was $1,487,927.76. He confirmed that the district will receive an additional $471,746.81 in August/September timeframe. The plan is to utilize $648,098 on technology purchases (equipment and software) this fiscal year. Sam Kilpatrick noted that the schedule should not read "Tennis court overage," but rather "Tennis court additional work."

4. Discussion of OPEB Projections – Ken Knight and Laurie LePine reviewed an excerpt from the 7/1/20 OPEB report (page 20), attached. This report showed that the BOE OPEB reserve was $611,566 at 6/30/20. The OPEB contribution for the upcoming fiscal year is $1,567,234, which increase from $1,035,607 in the previous year. The increase was primarily due to a change in the actuarial standards. Laurie remarked that we are working on providing retired employees a fully insured option in the coming months that could positively impact this reserve.

5. Discussion of Next Year's CIP Proposals - Sam Kilpatrick reviewed possible CIPs to be submitted to the town this fall. The potential projects include a new roof for Charles Barnum, new windows for the vintage section of Fitch High, an upgrade to the Fitch High careers wing, primarily in food services, addressing the athletic fields and field house at Fitch High, field lighting at Groton Middle and upgrades to HVAC at Charles Barnum and Fitch High.

6. Salary Comparison – Laurie LePine reviewed the salary rates for paraprofessionals, regular substitute teachers, building substitute teachers, and long term substitute teachers. In a survey conducted, it was determined that Groton was around average for paraprofessionals' hourly rate and building substitute teacher daily rates, but we were slightly below for regular substitute daily rates. It was discussed that long term substitute teachers are paid at the building sub rate for the first 40 days of their assignment, but then are paid at the equivalent of the daily rate for a bachelor step one teacher per our teacher contract.

7. Discussion re: Potential Primary Voting Locations – For the September 14 primary, the committee discussed using Mary Morrisson and S.B. Butler as voting locations since the buildings no longer have students. It was also suggested using the Zbierski House instead of Thames River and the Town Hall Annex instead of Fitch High School.

The meeting adjourned at 7:20 p.m.

Section III - Development of Contribution
C. Actuarially Determined Contribution - Summary of Town / BOE

Shown below are the aggregated results from the prior exhibit for all of the Town and Board of Education groups, respectively.

	Total Town	Total BOE	Total
Accrued Liability	$44,376,751	$18,222,701	$62,599,452
Actuarial Value of Assets	22,566,277	611,566	23,177,843
Unfunded Accrued Liability	21,810,474	17,611,135	39,421,609
Amortization Period	17	17	17
Amortization Growth Rate	3.75%	3.75%	3.75%
Past Service Cost	1,623,435	1,310,862	2,934,297
Total Normal Cost	1,044,937	153,843	1,198,780
Employee Contributions	0	0	0
Net Normal Cost	1,044,937	153,843	1,198,780
Interest	186,787	102,529	289,316
ADC for FY 2021-22	2,855,159	1,567,234	4,422,393
Expected Benefit Payouts	(2,536,840)	(1,417,271)	(3,954,111)
Net Budget Impact	318,319	149,963	468,282

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