

GROTON BOARD OF EDUCATION  
SPECIAL MEETING MINUTES  
FEBRUARY 22, 2023 @ 6:00 P.M.  
REMOTE MEETING

**Members Present:** Chairperson-Kim Shepardson Watson, Andrea Ackerman-Vice Chairperson, William Horgan, Elizabeth Porter, Matthew Shulman, Rita Volkmann, Jay Weitlauf

**Members Absent:** Dean Antipas, Beverly Washington

**Also Present:** Susan Austin, Phil Piazza, Clint Kennedy, Ken Knight, Laurie LePine, Sam Kilpatrick

I. Chairperson Shepardson Watson called the meeting to order at 6:02 p.m.

II. Budget Session

Superintendent Austin and Mr. Knight reviewed the Superintendent's FY24 Adjusted Budget. **(ATTACHMENT #1)** Mr. Knight reviewed: **(ATTACHMENTS #2, 3, 4, 5)**

- History of Health Insurance Claims
- Health Insurance Reserve
- OPEB Liability
- DOD Supplemental Impact Aid

The Board held extensive discussion of the proposed FY24 budget.

MOTION: Ackerman, Porter: To approve the FY24 budget in the amount of \$81,510,627; which is a 2.97% increase over the FY23 budget.  
**YES – Shepardson Watson, Ackerman, Horgan, Porter, Shulman, Weitlauf**  
**NO – Volkmann**  
**PASSED**

III. Adjournment

MOTION: Ackerman, Weitlauf: To adjourn at 7:04 p.m.  
**PASSED - UNANIMOUSLY**

Groton Public Schools  
 Superintendent FY2024 Adjusted Budget

FY23 Approved Budget		\$ 79,157,271	
		<b>Total Budget</b>	<b>Variance to FY23 Budget</b>
1	<b>FY24 Superintendent Budget, 1/3/23</b>	<b>\$ 83,098,200</b>	<b>\$ 3,940,929 4.98%</b>
2			
3	Adjust transportation contract	(300,280)	
4	Remove cost of transportation software from IT budget	(5,722)	
5	Recalculate diesel fuel/heating oil using current rates	(182,409)	
6	Add'l 5 retirements (replacement salary savings net of severance)	(75,000)	
7	Add: 1.0 FTE school secretary at GMS	38,924	
8	Reduce Custodial Supplies (funded by ARP ESSER)	(50,000)	
9	Remove out of district special ed tuitions increase	(192,869)	
10	Health Insurance revised bid/RFP	(100,000)	
11	Adjustment to town pension contribution per town reports	153,100	
12	Adjustment to workers comp contribution per town reports	(68,897)	
13	Adjustment to SRO cost (per town)	3,220	
14	Reduction in teacher health immunizations	(1,250)	
15	Reduce Mathematics PD (funded by DOD Supplemental/next DODEA)	(20,000)	
16	Professional Development - district DEI initiative (funded by DOD Supplemental/next DODEA)	(30,000)	
17			
18	<b>FY24 Adj Superintendent Budget, 2/13/23</b>	<b>\$ 82,267,017</b>	<b>\$ 3,109,746 3.93%</b>
19			
20	Health Reserve reduction (to FY23 level)	(226,591)	
21			
22			
23	<b>FY24 Adj Superintendent Budget</b>	<b>\$ 82,040,426</b>	<b>\$ 2,883,155 3.64%</b>
24			
25	Reduce 4.0 FTE Teachers through attrition (@ MA step 5)	(252,606)	
26	Reallocate 4.0 FTE Teachers from ARP ESSER to Operating Budget	252,606	
27			
28	<b>FY24 Adj Superintendent Budget</b>	<b>\$ 82,040,426</b>	<b>\$ 2,883,155 3.64%</b>
29			
30	2nd Additional Health Reserve reduction	(400,000)	
31	Reallocate software cost increase to DOD Supplemental	(98,637)	
32	Reallocate instructional equipment replacement cost increase to DOD Supplemental	(17,800)	
33	Reallocate network cost increase to DOD Supplemental	(13,362)	
34			
35	<b>FY24 Adj Superintendent Budget</b>	<b>\$ 81,510,627</b>	<b>\$ 2,353,356 2.97%</b>

\* Additional revenue source from CSDE Special Ed Excess Cost grant, approximately \$99,840 (this will decrease taxpayers portion)

Groton Public Schools  
History of Health Insurance Claims

Year	Total Cost	Budget	Variance \$\$	Variance %	# of Large Claims	Total Cost of Large Claims over \$200k	Reserve Cost	Cost of Large Claims over \$200k	Comments
FY2015	12,949,656	14,579,172	(1,629,516)	88.8%	4	951,154	800,000	151,154	
FY2016	13,181,805	14,222,959	(1,041,154)	92.7%	3	703,511	600,000	103,511	
FY2017	12,503,610	13,032,096	(528,486)	95.9%	3	1,315,891	600,000	715,891	
FY2018	10,867,347	13,418,812	(2,551,465)	81.0%	2	515,887	400,000	115,887	
FY2019	11,649,036	12,369,400	(720,364)	94.2%	5	1,919,289	1,000,000	919,289	
FY2020	9,970,597	11,775,881	(1,805,284)	84.7%	4	1,425,420	800,000	625,420	COVID impacted
FY2021	10,800,001	12,451,231	(1,651,230)	86.7%	8	2,322,578	1,600,000	722,578	COVID impacted
FY2022	11,870,045	11,890,214	(20,169)	99.8%	4	1,155,830	800,000	355,830	
<b>Average</b>	<b>11,724,012</b>	<b>12,967,471</b>	<b>(1,243,459)</b>	<b>90.4%</b>	<b>4.1</b>	<b>1,288,695</b>	<b>825,000</b>	<b>463,695</b>	

FY2023	7,645,945	9,758,575	(2,112,630)	78.4%	-	-	-	-	Thru 12/22
--------	-----------	-----------	-------------	-------	---	---	---	---	------------

Groton Public Schools  
Health Insurance Reserve

Lasered stop loss claim 400,000

Excess large claims

typical # of claims	4
potential # of claims	8
potential excess claims	4
Avg cost before stop loss	200,000

800,000

Inflationary increase (other lines of coverage) 100,000

Bottom line suggested reserve 1,300,000

Groton Public Schools  
 OPEB Liability

	7/1/21 Valuation (dated 2/17/22)		
	Town	BOE	Total
Accrued Liability	45,765,532	13,036,820	58,802,352
Value of Assets	26,196,658	999,183	27,195,841
% Funded	57.2%	7.7%	46.2%
ADC*	3,009,541	1,166,350	4,175,891

	7/1/22 Valuation (not yet available)		
	Town	BOE	Total
Accrued Liability			-
Value of Assets			-
% Funded	#DIV/0!	#DIV/0!	#DIV/0!
ADC*			-

\* Actuarially Determined Contribution

Groton Public Schools  
DOD Supplemental Impact Aid

Updated 2/17/2023

	Actual	Estimated	Budget	Forecast*		
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Beginning Balance	1,519,254.54	1,365,830.40	1,084,076.43	774,893.88	337,530.47	37,818.53
Amount Received**	471,746.81	473,155.63	450,000.00	0.00	0.00	0.00
Interest Earned	1,419.37	1,165.62	925.17	661.31	288.06	32.28
Expenditures						
IT						
Chromebook (1 to 1 initiative refresh)	0.00	0.00	0.00	(300,000.00)	(300,000.00)	(37,850.81)
Software	(324,436.00)	(324,954.00)	(324,954.00)	0.00	0.00	0.00
Add'l Software Costs (FY24 Budget)	0.00	0.00	(98,637.00)	0.00	0.00	0.00
Add'l Network Costs (FY24 Budget)	0.00	0.00	(13,362.00)	0.00	0.00	0.00
Add'l IT Equip Replace Costs (FY24 Budget)	0.00	0.00	(17,800.00)	0.00	0.00	0.00
Projection Devices	(164,129.60)	0.00	0.00	0.00	0.00	0.00
IT Equipment (network, etc)	0.00	(143,096.50)	(167,330.00)	0.00	0.00	0.00
Staff devices	(138,024.72)	(138,024.72)	(138,024.72)	(138,024.72)	0.00	0.00
Other						
Literacy Universal Screeners/Interventions	0.00	(75,000.00)	0.00	0.00	0.00	0.00
Math Universal Screeners/Interventions	0.00	(75,000.00)	0.00	0.00	0.00	0.00
Total Expenditures	(626,590.32)	(756,075.22)	(760,107.72)	(438,024.72)	(300,000.00)	(37,850.81)
Ending Balance	1,365,830.40	1,084,076.43	774,893.88	337,530.47	37,818.53	0.00

\* Forecast assuming worst case scenario - Groton no longer eligible for this funding

\*\* Funds received in August based on prior year data

To be eligible, districts must have 19.5% military dependent enrollment or greater (based on Dept of Ed data)

Total amount funded changes annually and is split among all eligible districts, cannot generate more accurate estimate

Items highlighted in green are changes based on 2/17/23 FY24 Superintendent Updated Budget