

## Kirtland Board of Education January 19, 2023 Finance Committee Meeting Minutes

The Committee met at the Kirtland Board of Education Conference Room and the meeting began at 7:02 AM. All members were present. Mr. Van Arnhem and Mr. Galante were also present.

### 1. Policy Discussion

Mr. Van Arnhem introduced proposed policy 3217-Weapons. The proposed policy was to be placed on the January 23, 2023 Regular Board Meeting agenda.

### 2. Amazon credit card for district purchases

Mr. Galante proposed a new Amazon credit card for purchasing school district items from Amazon. The rationale was for better itemization of purchases as well as to identify the person making the purchase.

### 3. Approval of minutes from December 2022

The December 2022 Finance Committee meeting minutes were approved.

### 4. Monthly financial update December 2022

Mr. Galante discussed the December 2022 monthly financials. Revenues were 4.2% above estimates, and expenses were 2.5% below estimates for the year through December 2022. Notably, expenses for benefits were 81% of estimates (\$1.581 M estimated, \$1.292 M actual), and purchased services were 19% above estimates (\$763,377 estimated, \$913,071 actual). Mr. Galante mentioned that the savings in benefits was due to savings in employee health care costs, and the additional expenses for purchased services was due to inflation.

### 5. Tax Budget

Mr. Galante mentioned that the district will be requesting 100% of collections for the 2023 tax year. The district will receive \$21,000 more than it did in the 2022 tax year, saying that the increase is due to the recent real estate reevaluation by the county.

### 6. PI Discussion

Mr. Van Arnhem brought to the board the possibility of purchasing new furniture for the 2nd grade classrooms. This new furniture could be purchased using Permanent Improvement (PI) funds or ESSER (Elementary and Secondary School Emergency Relief) funds. The Finance Committee requested that Mr. Van Arnhem work with the Building and Grounds Director to determine the permanent improvement needs for the district and the Finance Committee will consider possible purchase of the furniture at the February Finance Committee meeting at which time the Building and Grounds Director will also present the other permanent improvement needs for the district for the next five years.

### 7. Legal Counsel

Mr. Van Arnhem reported that the district pays \$325/hour for outside legal counsel from Weston Hurd LLP. He also reported that the district paid \$103K in school year 19-20, \$177K in school year 20-21 and \$219K in school year 21-22.

### 8. Staffing Update

Mr. Van Arnhem reported that the district was down 3 bus drivers from the beginning of the school year and he is looking for alternative ways to transport special needs students. The district will work with West Geauga school district to transport children living in the Kirtland school district to NDCL. Mr. Van Arnhem reported needing a special education

long term substitute teacher, which also may necessitate the hiring of a new building substitute for the middle and high school. Mr. Van Arnhem reported the possibility of hiring a tutor for the middle school, the need being based on learning loss during COVID. Mr. Van Arnhem reported that Mr. Amstutz will be providing a more detailed analysis regarding this during the upcoming SLA meeting. Mr. Van Arnhem also reported that he may be working with a staffing company to locate custodians who may eventually be hired by the district. He is awaiting on the contract from the staffing company.

9. Meeting Dates

Finance Committee Meeting dates were set for the first half of 2023: February 23, March 30, May 10 and June 15. All meetings are at 7:00 AM in the Kirtland Board of Education Conference Room.

10. January 23, 2023 Board Meeting Agenda Review

The draft board agenda was reviewed.

11. Public Comments and Questions

There were no public comments or questions.

The meeting adjourned at 8:52 AM.