

MEETING NOTES
FINANCE COMMITTEE
COMMUNITY UNIT SCHOOL DISTRICT 200
August 25, 2021

A meeting of the Finance Committee of the Board of Education of Community Unit School District 200, DuPage County, Illinois, was called to order at 8:00 AM on Wednesday, August 25, 2021, at the School Service Center, 130 W Park Ave, Wheaton, IL.

PRESENT

Board Members: Ms. Susan Booton
Mr. Dave Long

Staff: Dr. Jeff Schuler, Superintendent
Dr. Brian O’Keeffe, Asst. Superintendent of Business Operations
Ms. Kim Funkhouser, Comptroller/Treasurer
Ms. Melissa Murphy, Asst. Superintendent for Educational Services
Ms. Erica Loiacono, Director of Community Engagement and Communications

Discussion of Tentative FY22 Budget

Dr. Schuler noted there was no public participation at the public hearing for the 2021-22 Budget at the August Board Meeting. Dr. O’Keeffe reviewed the modifications to the FY22 tentative budget since this was presented to the full Board at the July Board Meeting and noted the main changes, including:

- Ed fund - reduction in Medicaid expected revenues, change in food service (added federal reimbursements for all meals provided to students), as well as other smaller modifications.
- Operations & Maintenance Fund – added space/lease cost to Bridge Street location and moved EBF from Ed fund to cover.
- Transportation Fund – added activity routes for HS level and reduced supplies and gas escalator.

There was discussion on the following:

- The contingency fund line item from the FY21 Budget is not in FY22 budget.
- A reminder the audit is on a modified accrual basis.
- Legal services – location in the budget and the allocation for FY22.

Review of Federal Relief Fund

Dr. O’Keeffe and Mrs. Murphy provided a big picture review of the Federal relief funds/grants, which includes:

- ESSER - I, II, ARP
- Title - I, II, III, IV
- Perkins
- CTEI
- IDEA Flow-Through
- IDEA Preschool

There was discussion on the following:

- ESSER II and III – allocating funds for over three years.
- Confirmation that we are currently in FY22.

- Review of each of the grants, priorities, and allocation for FY21, FY22, and FY23. Each of the ESSER grants are organized by priorities, including Full-Time Return to School, Learning Acceleration, SEL, Technology, Curriculum Materials, and Facilities.
- Technology costs/funds, curriculum purchases, subscriptions.
- Surveillance testing - incorporating into grant (ESSER II).
- Expenses not in the budget because of grants and how this may impact the five-year plan.
- BOE fund balance policy; using accumulated fund balance specifically for capital improvements, not used for recurring expenses.
- Where will added positions come from in the budget after grant cycles run (after FY24)?
- How the five-year projection process works.
- Summer school intensive tutoring projection and how this may look in the future
- Sept 30 of FY25 is the deadline for carryover of grant funds being expended; bound to obligate those funds as of September 30.
- HVAC projects in ESSER II.
- The difference between one-time start-up costs (programmatic) vs. ongoing expenses for a program.
- Important to note the numbers are estimates in the future FY grant dollars.
- Amending changes to the grant dollars is easier to do before the AFR is done.
- Cost escalations vs. cost estimates for capital projects.
- A high-level overview of each of the four Title grants; Perkins (federal); CTEI (state); and IDEA grants – the purpose of and what is funded by the grants. These grants are not new.
- Detail of the ESSER grants was presented to the full board in May.
- How to ensure we maximize the use of the grant dollars and how to approach any amendment going forward.

Public Comment

None

The meeting adjourned at 9:05 AM.