

**ENFIELD BOARD OF EDUCATION
FINANCE & BUDGET COMMITTEE
February 2, 2026**

Minutes:

1. Call to Order

The Finance & Budget Committee Meeting was called to order at 5:00 PM by Kelsey McGuire-Bruce.

2. Roll Call

Members Present: Kelsey McGuire-Bruce, Chair; Danielle Girard; Robert Anderson

Members Absent: None

Also Present: Rosalee Brocuglio (Alternate), Steven Moccio (via TEAMS), Superintendent; Lorena Cisneros, Business Manager

Audiences: None

3. Discussion Items

A. Report from Business Department

1) Quarterly Nutrition Services Report

Ms. Diane Edwards, Director of the Nutrition Department, presented the Nutrition Services income statement to the Board of Education Finance Committee.

Ms. Edwards began with an overview of total revenues, explaining the purpose and meaning of each revenue account, including:

- Register sales
- Non-register sales
- Federal and state reimbursements
- Stable funds
- Other revenue sources that together comprise total sales

She then reviewed the expense categories, outlining the major components such as:

- Salaries
- Employee benefits
- Food costs
- Supplies and other operating expenses

Ms. Edwards concluded her presentation with a review of the net profit and loss as of the current date.

Mr. Steve Moccio explained that when the Nutrition Department operates at a deficit, meaning monthly expenses exceed monthly revenues, state statute requires that the Board of Education subsidize the Nutrition Department at the end of the fiscal year.

Ms. Edwards also provided an overview of the Free and Reduced Lunch Program, noting challenges related to unpaid meal balances and difficulties encouraging families to complete Free and Reduced Lunch applications.

Mrs. Girard added that online and text payment reminders have been helpful in encouraging parents to pay outstanding balances. Mr. Anderson offered suggestions on potential ways to support the Nutrition Department in addressing and reducing the negative fund balance.

2) Accounts and Payroll

Ms. Lorena Cisneros presented the Certification of Expenditures for the month of January for Board of Education accounts. She noted that January included three payroll cycles, which also impacted Grant and Head Start accounts. The Finance Committee accepted the certifications for presentation to the Board of Education for approval.

3) FY 2026 Budget Status

Ms. Cisneros reviewed the FY26 budget status, explaining how actual expenditures from the MUNIS January Certification of Expenditures align with the January Budget Report. She provided explanations for accounts showing either surpluses (+) or deficits (-), clarifying the reasons for these variances. Ms. Cisneros reviewed revenue accounts, focusing specifically on those that have changed since the last Finance meeting.

Mr. Moccio explained that the insurance account is self-funded and jointly managed by the Town and the Board of Education. He noted that any year-end surplus in the insurance line must be returned to the Town. Maintaining a sufficient reserve is necessary to ensure the long-term stability and strength of the self-insurance fund.

4) FY2027 Proposed Budget Discussion

Mr. Moccio reminded the committee about the Q&A document that has been shared to continue working on it and noted that work is ongoing to determine the appropriate percentage for the FY27 budget.

5) Talented and Gifted Update

Ms. Cisneros presented the MML Investment Account statement, explaining: The change in value for the month of January, Investment income, other expenses, Withdrawals.

She clarified that January withdrawals reflect salary and other expenses related to the TAG Program at JFK and correspond to the funds requested by Public Schools for FY26.

6) District and Student Activity Accounts/ Save out sports

Ms. Cisneros also reported the balance of: Student Activity Accounts and District Activity Accounts as of December.

Ms. Cisneros informed the committee that the Board of Education received the final check from Save Our Sports. These funds will be deposited into the District Activity Account and will be used in future fiscal years until fully expended.

4. Item from the table

Next Finance Meeting will be March 2, at 5:00 PM.

5. Adjournment

Kelsey McGuire-Bruce moved, second by Danielle Girard, to adjourn at 6:02 PM on February 2, 2026 Finance & Budget Committee meeting. By unanimous vote, the motion passed.

Respectfully Submitted,

Lorena Cisneros
Business Manager