ENFIELD BOARD OF EDUCATION
FINANCE & BUDGET COMMITTEE
March 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: Amanda Pickett, Board Chair; Steven Moccio, Superintendent; Lorena Cisneros, Business Manager
Audiences: Mark Henrick, Intern

3. **Discussion Items**
   A. **Report from Business Department**
   1) **Accounts and Payroll**
   Ms. Lorena Cisneros presented the Certification of Expenditures for the month of February for the Board of Education accounts. She reported that February included two payroll cycles, which resulted in higher personnel expenditures and correspondingly impacted the Grant and Head Start accounts. Ms. Cisneros further explained that expenditures reflected within the grant accounts were elevated due to the recent approval of the Alliance and SEED grants. Prior to formal grant approval, certain personnel costs were advanced through Board of Education operating funds. Now that the grants have been officially approved, those expenditures are being reimbursed to the Board, resulting in increased activity within the grant accounts and corresponding adjustments to Board-funded accounts. Within the grant report, a question was raised concerning the Food/Food-Related account, specifically related to the USDA Head Start program. The account began the fiscal year with a negative balance due to expenditures incurred prior to receipt of grant funding from the Connecticut State Department of Education under the USDA program. A subsequent budget revision adjusted for this timing difference. Administration noted that a follow-up email will be distributed to provide additional clarification. After review and discussion, the Finance Committee voted to accept the Certifications of Expenditures and forward them to the Board of Education for formal approval.

   2) **FY2026 Budget Status**
   Ms. Cisneros presented a comprehensive review of the FY2026 budget status. She provided detailed explanations for accounts reflecting either positive variances (surpluses) or negative variances (deficits), outlining the underlying factors contributing to each condition. Mr. Andersson inquired about the Board of Education Certified Salaries account, noting that the available balance reflected a positive variance this month compared to the prior month. Ms. Cisneros and Mr. Moccio explained that this fluctuation was attributable to reimbursements received from the Alliance and SEED grants. Initially, employee salaries were charged to the Board of Education (BOE) operating budget pending formal grant approval. Once the grants were approved, expenditures were reallocated and reimbursed to the BOE. Mr. Moccio noted that this timing issue will not recur in the next fiscal year, as affected employees are now directly aligned with the appropriate grant account codes from the onset.

   A question was raised regarding the Professional Services/Students account. Mr. Moccio clarified that the variance was due to the creation of new purchase orders associated with services required for newly identified special education (SPED) students.

   Discussion also addressed the Tuition – Magnet & Nonpublic account, which reflected an increase compared to the previous month's MUNIS report. Mrs. Cisneros added that this change was attributed to the receipt of invoices from the Capitol Region Education Council (CREC) for magnet school tuition, as well as the issuance of new purchase orders that are now in the system pending payment.

Mr. Moccio informed the Finance & Budget Committee that a budget freeze memorandum will be issued on Tuesday, March 3. The final date for utilizing BOE funds will be March 27. He emphasized that administrators should have already initiated supply orders necessary to sustain operations through the end of the fiscal year. Paper orders will follow a separate centralized procurement process through the Central Office. Administrators requiring paper must coordinate directly with the Business Department to process their requests. Mr. Moccio explained that implementation of the budget freeze is necessary to allow sufficient time to manage year-end fiscal logistics, including processing requisitions, converting requisitions to purchase orders, issuing purchase orders to vendors, receiving goods and invoices, and remitting payment. This structured timeline is critical to mitigate risks such as backorders, incorrect shipments, cancelled items, or other procurement complications, and to ensure that all purchase orders are properly closed prior to fiscal year-end. Lastly, Mr. Moccio clarified that the reported FY2026 surplus includes the Insurance Fund. This account is self-funded and jointly managed by the Town and the Board of Education. Any year-end surplus within the insurance line must be returned to the Town in accordance with established financial governance procedures. Ms. Cisneros further noted that any unexpended operating funds at fiscal year-end will increase the overall surplus balance.

3) Talented and Gifted Update

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

It was emphasized that the TAG Program is exclusively designated for students at John F. Kennedy (JFK) Middle School and does not extend to the elementary level. Finance & Budget committees clarified this distinction to ensure accurate fiscal planning and programmatic oversight. Ms. Girard further noted that any prospective modifications to the TAG Program, whether curricular or structural, will require coordinated collaboration between the Curriculum Committee and the Finance Committee. Such coordination is necessary to evaluate both the educational impact and the fiscal implications of proposed changes, ensuring that program decisions remain sustainable, properly funded, and aligned with district priorities. The Committee acknowledged the importance of maintaining clear governance processes to support responsible program development and financial stewardship.

4) District and Student Activity Accounts/ Save Our Sports

Ms. Cisneros also reported on the balance of Student Activity Accounts and District Activity Accounts as of January.

4. Item from the table

Next Finance Meeting will be April 6, at 5:00pm.

5. Adjournment

Kelsey McGuire-Bruce moved, second by Danielle Girard, to adjourn the March 2, 2026 Finance & Budget Committee Meeting at 5:46 PM. By unanimous vote, the motion passed.

Respectfully Submitted,

Lorena Cisneros
Business Manager