



MINUTES of the Regular Meeting of the Board of Estimate and Taxation (BET) held on Monday, April 17, 2023 in the Town Hall Meeting Room, Greenwich, CT.

Chairman Dan Ozizmir called the meeting to order at 6:30 P.M.

Board members in attendance:

Dan Ozizmir, Chairman
Nisha Arora, Clerk
William Drake
Laura Erickson
Karen Fassuliotis
Harry Fisher
Miriam Kreuzer
Leslie Moriarty
Jeffrey S. Ramer
Stephen Selbst
Leslie L. Tarkington
David Weisbrod

Staff: Peter Mynarski, Comptroller, Lauren Elliott, Assessor, Roland Gieger, Budget Director, Blaize Levitan, Greenwich Public Schools Chief Operations Officer, Dr. Toni Jones, Greenwich Public Schools Superintendent, Christina Downey, Board of Education Member, Dan Watson, Greenwich Public Schools Director of Facilities

Other: Don Conway, GCTV

1. Call to Order and Pledge of Allegiance

2. Request for Budget Adjustments

ROUTINE APPLICATIONS

| <u>Number</u> | <u>Department</u> | <u>Amount</u> | <u>Purpose</u> |
|----------------------|--------------------------|---|------------------------------|
| ED-4 | BOE | \$1,100,000 | Interim Appropriation |
| | A6201753 52080 | Special Education Out of District Tuition & Settlements | |
| FD-3 | Fire Department | \$10,000 | Transfer |
| | A208 57100 | Healthcare Costs | |

The Board Clerk, Ms. Arora, read the Routine Applications into the record.

Ms. Arora made a motion to approve the Routine Applications, seconded by Ms. Tarkington. Motion carried 12-0-0 by unanimous consent.

NON-ROUTINE APPLICATIONS

| <u>Number</u> | <u>Department</u> | <u>Amount</u> | <u>Purpose</u> |
|----------------------|--------------------------|----------------------|------------------------------|
| ED-5 | BOE | \$545,000 | Interim Appropriation |
| | Z680 59560 | | Havemeyer Flood Damage & OT |

Ms. Tarkington gave the report of the BET Budget Committee on the following three Non-Routine items stating that each of them was due to a pipe failure causing flooding and damage to various areas in the Havemeyer Building. The Budget Committee voted 4-0-0 in favor of the appropriation for \$545,000 from the Capital Non-Recurring Fund.

Ms. Fassuliotis inquired about whether the reimbursements were estimates or actual costs, to which Mr. Levitan responded by saying the figures were based in information supplied by the applicable vendors working on the building damage restoration.

Upon a motion by Mr. Ozizmir, seconded by Ms. Tarkington, the Board voted 12-0-0 to appropriate \$545,000 from the Capital Non-Recurring Fund Balance for the Havemeyer Flood Damage and Overtime accounts. The Board voted 11-0-1 (Fassuliotis abstained). Motion carried.

| | | | |
|-------------|------------|------------------|------------------------------|
| ED-6 | BOE | \$235,000 | Interim Appropriation |
| | Z680 59210 | | Print Shop Restoration |

Ms. Tarkington stated that the BET Budget Committee voted 4-0-0 to approve the interim appropriation for \$235,000 with a condition stating “ Subject to release upon review and acceptance by the BET of a report providing a financial and operational analysis of outsourcing the Print Shop operation, an Action Plan for the print shop function, and a proposed permanent location for the print shop operation, if applicable.

Upon a motion by Mr. Ozizmir seconded by Ms. Tarkington, the Board voted 12-0-0 to appropriate \$235,000 from the Capital Non-Recurring Fund Balance for the Havemeyer Building Print Shop Restoration accounts with the above stated condition. The Board voted 11-0-1 (Fassuliotis abstained). Motion carried.

| | | | |
|-------------|----------------|------------------|------------------------------|
| ED-7 | BOE | \$ 40,000 | Interim Appropriation |
| | Z6201791 53010 | | Printing Supplies |

Ms. Tarkington stated the BET Budget Committee voted 4-0-0 to approve the interim appropriation of \$40,000 with the same above stated condition.

Upon a motion by Mr. Ozizmir, seconded by Ms. Tarkington, the Board voted 12-0-0 to appropriate \$40,000 from General Fund Balance for the Greenwich Public School Printing Supplies with the condition stated above attached. The Board voted 11-0-1 (Fassuliotis abstained) . Motion carried.

3. **Assessor's Report**

Ms. Elliott told the Board the Grand List of 2022 has been finalized. In addition, she gave the Board an update on the Senior and Disabled Property Tax Relief Program. The program began on February 1, 2023 and all applications are due back by May 15, 2023. One hundred and ninety-one (191) applications were sent out on February 1, 2023.

Upon a motion by Ms. Tarkington, seconded by Mr. Ramer, the Board voted 12-0-0 to accept the Assessor's Report. Motion carried by unanimous consent 12-0-0.

4. **Comptroller's Report**

Mr. Mynarski presented the Comptroller's Report and highlighted the following areas:

- The monthly American Rescue Plan (ARP) update on expenditures, cash balances and interest income were presented. He stated that earnings on ARP monies invested has reached a total of \$451,499 and the cash balance at March 31, 2023 was at \$17,029,628.
- The year-ending audit for June 30, 2022 was extended until April 30, 2023 and it is unknown if it will be extended beyond that date.

Upon a motion by Ms. Tarkington, seconded by Ms. Moriarty, the Board voted 12-0-0 to accept the Comptroller's Report. Motion carried by unanimous consent.

5. **Treasurer's Report**

Mr. Mynarski presented the Treasurer's Report highlighting and commenting on individual balances for a number of the different funds as of March 31, 2023.

Upon a motion by Ms. Tarkington, seconded by Ms. Moriarty, the Board voted 12-0-0 to accept the Treasurer's Report. Motion carried by unanimous consent.

6. **BET Standing Committee Reports**

No reports were presented.

7. **BET Liaison Reports**

No reports were presented.

8. **BET Special Project Team Reports**

Julian Curtiss Building Committee Report

Written report submitted by Mr. Fisher.

Old Greenwich Building Committee Report

Written report submitted by Mr. Selbst.

9. Old Business

Vote on Estimator for Old Greenwich School Construction

- **Motion:** Ms. Arora made a motion, seconded by Mr. Selbst to accept the Independent Construction Cost Estimator Project Report for the Old Greenwich School Renovation.
- **Amendment to the Motion:** Ms. Moriarty made a motion, seconded by Mr. Ramer to amend the language under Item #2 in the Project Scope Section. The Board voted 6-6-0 (Opposed: Arora, Drake, Fassuliotis, Fisher, Ozizmir and Tarkington). Amended motion failed.
- **Amendment to the Motion:** Ms. Fassuliotis made a motion, seconded by Mr. Ramer, to offer a different version of Mr. Ramer's previous amendment to the same section. The Board voted 11-0-1 (Weisbrod abstained). Motion carried.
- **Amendment to the Motion:** Ms. Kreuzer made a motion, seconded by Mr. Ramer, to offer another amendment to the same section previously amended. The Board voted 11-1-0 (Opposed: Fisher). Motion carried.
- **Vote on the Original Motion:** The Board voted 10-1-1 (Opposed: Weisbrod, Abstained: Erickson). Motion carried.

NOTE: The final version of the above edited version of the Cost Estimator Document is attached to the minutes. In addition, Ms. Erickson, without a motion, requested that the source of the October 2022 School Enrollment Report be listed in the document.

10. New Business

The Nathaniel Witherell (TNW) Write Off of June 30, 2022 Outstanding Receivables

Mr. Fisher gave the report of the BET Audit Committee stating that the Committee voted 4-0-0 to accept the recommendations from the accounting firm of Grassi Healthcare Advisors. He reported that final recommendation was to write off June 30, 2022 TNW Outstanding Receivables as follows; 1) \$802,118 to reconcile the MATRIX software system to the MUNIS software system, 2) \$3,118,381 to write off receivables that are more than likely uncollectable and 3) write off \$150,000 of credit balances for a total of \$4,070,499.

- **Motion:** Mr. Ozizmir made a motion, seconded by Mr. Weisbrod, to write off the amount of \$4,070,000 (amount rounded) for outstanding TNW receivables as of June 30, 2022. The Board voted 12-0-0. Motion carried.

Vote to Approve Funding for the Board of Education and The Nathaniel Witherell Payroll Internal Control Audits – Up to \$28,000 each

Mr. Fisher told the Board that the BET Audit Committee voted 4-0-0 to approve funding of up to \$28,000 each for the Payroll Internal Control Audits. Mr. Mynarski reported that this will be the start of an annual cycle to audit up to two Town areas each year relative to payroll operations.

- **Motion:** Mr. Ozizmir made a motion, seconded by Mr. Weisbrod, to approve funding of up to \$28,000 each for two Payroll Internal Control Audits at the TNW and BOE. The Board voted 12-0-0. Motion carried.

Vote to Approve Funding for The Nathaniel Witherell Assessment

Mr. Fisher noted that the BET Audit Committee 3-0-1 (Drake voted no) to defer approving the TNW Assessment until the May 2, 2023 Audit Committee meeting. TNW requested suggested changes to the scope of the project.

Item deferred.

11. Chair's Report

No report given:

12. Approval of BET Meeting Minutes

The March 27, 2023 Regular BET Meeting and the March 29, 2023 BET Public Hearing minutes were deferred until suggested edits have been agreed upon and applied.

13. Written Reports

- **Julian Curtiss Building Committee** - Report submitted.
- **Old Greenwich School Building Committee** – Report submitted.

14. Adjournment

Upon a motion by Mr. Fisher, seconded by Ms. Kreuzer, the Board voted 12-0-0 to adjourn at 7:41 P.M. Motion carried.

Respectfully submitted,



Peter Mynarski, Recording Secretary



Nisha Arora, Clerk of the Board



Dan Ozizmir, Chairman

Estimator Project Specific Request

Independent Construction Cost Estimator Project

Project

The Renovation Project for the Old Greenwich School, a 72,000 (44,000 net square foot) gross square foot building (per the KD&G BOE Master Plan) with a current enrollment of 406 students – 369 K-5 and 37 PK (October 2022).

It is recognized that the Board of Education has the responsibility to develop the Educational Specifications if a new school is determined to be the path the BOE chooses to pursue. Also, it is recognized that the Cost Estimator Project is being prepared for and is only relevant for the purpose of understanding the context of the renovation of the Old Greenwich School.

Project Scope Identification

The goal of the project is to better understand the budgetary impact of the proposed renovation of Old Greenwich Elementary School (OG).

1. Itemized Estimate: Provide estimate to renovate OG per 10.21.2021 BOE approved Educational Specifications – include an itemized list for each requested scope (accessibility, security, infrastructure).
2. Comparative analysis: Please share recent comps of similar sized renovations and new school construction. Include comparable public schools in Connecticut in your analysis; and the analysis should also include other non-public school construction projects in the Greenwich area, when available. Also, explicitly include an adjustment for construction inflation to the same period as the itemized estimate in item #1.
3. Project Risks: Share qualitative data of renovating older buildings and suggest areas and amounts of risk contingencies that should be included in the budget (e.g., contamination, asbestos, etc.)
4. Estimates: The estimator should provide two estimates: One estimate for the renovation based on the Ed Specs (item #1 above); and a second estimate for a new elementary school building for an equivalent number of students. The estimate should clearly identify the assumptions and methodology used. This second estimate for new construction should include required site work, paving, demolition, and other identifiable costs.

The Estimates should be provided in a final written report that includes the identification of all assumptions and the methodology used to generate the estimates, including their source and the ranges of variability and confidence.

The Estimator will use publicly available information on the project from the GPS and OGS Building Committee. Additional information requests will be referred through the Project Manager.