GROTON BOARD OF EDUCATION
AD HOC BUDGET PROCEDURE COMMITTEE
SPECIAL MEETING MINUTES
JULY 11, 2024 @ 6:30 P.M.
REMOTE MEETING

Members Present: Ian Thomas-Chairperson, Jennifer White, Mike Whitney

1. Call to Order – Chairman Thomas called the meeting to order at 6:38 p.m.

2. Review Meeting Minutes of June 20, 2024 – The meeting minutes were reviewed and accepted by the committee.

3. Review and Discussion of Proposed Budget Presentation Binder Outline of Contents – Much discussion and deliberation occurred while edits and notes were inserted into the document in real time, projected on the screen of the recording. Yellow highlights on the attached document indicate current areas identified for further research, discussion and deliberation.

4. Review and Discussion of FYE 2025 FAQ Document – The committee decided to postpone this agenda item until the next meeting.

5. Review and Discussion of Proposed Budget Procedure Timeline – Discussion and deliberation occurred while edits and notes were inserted into the document in real time, projected on the screen of the recording. Yellow highlights on the attached document indicate current areas identified for further research, discussion and deliberation.

6. Review and Discussion of Proposed Budget Policies to be Revised or Drafted – The committee decided to postpone this agenda item until the next meeting.

7. Review and Discussion of Budget Software Upgrade Possibilities – The committee decided to postpone this agenda item until the next meeting.

8. Review Referral Tracking Sheet – The committee decided to postpone this agenda item until the next meeting.

9. Identify Date of Next Meeting – The next meeting is scheduled for July 25, 2024 at 6:30 p.m. and will be held remotely.

10. Adjournment – The meeting adjourned at 7:47 p.m.

Agenda Item 3:
Review and Discussion of Proposed Budget Presentation Binder Outline of Contents
(SEARCHABLE PDF??)

PROPOSED DRAFT OF BUDGET TABLE OF CONTENTS / ORGANIZATION (see next

CHAIR's LETTER TO MAYOR, MODERATOR & MANAGER

BUDGET MESSAGE
- Mission: Teaching & Learning
- Strategic Vision: Supt & BOE collaboration (eg: transition away from Alliance district, Improve literacy, raise test scores, graduation rates, etc…)
- Goals: How we achieve strategic vision
- Achievements & Highlights: Goals Accomplished, new programs, classes, initiatives, etc..
- Principal Officials & Entities
- Summary / Overview of Expenditures & Revenue
- Organizational Chart – from BOE to Administrative Level

FINANCIAL MANAGEMENT POLICIES
- Governmental Structure – Organizational Structure Chart (Fed – State – BOE / Municipality)
- Budgetary Process
- Debt Policy & Management / Fiscal Practices
- State Law, CGS 10-222, Town Charter Chapter IX, Budget Process
- Non-Lapsing Reserve Fund for Educational and Capital Expenditures

ECONOMIC DATA (***Yellow Tab*** in current BOE budget format)
- Fiscal Indicators
- Fundamental Drivers
- Estimated & Actual Enrollment (***White Tab)***
- DRG & Other District Comparisons (both "better than" and "aspire to be more like")

REVENUES & SUMMARIES
- Budget History
- General Fund Revenue & Expenditure Pie Charts
- General Funds Revenue Descriptions & Details
- Titled Fund Catalog Spreadsheet(Type, parameters, dates, etc)
- Federal & State Grant Revenue & Expenditures Pie Charts -
- Federal & State Grant Revenue Descriptions & Details
- Budget Comparison by Function, District Reference Group (DRG)
  - Expenditures per Student
  - Administrators, Clerical, Security & Custodial per student
- Budgets-in-Brief All Funds
- Estimated Changes in Fund Balance
- Summary of Sources and Uses – All Funds
- Program Level Budgets

BOARD OF EDUCATION FUNCTIONS - (Model off of Policy Numbers/Categories – ***Pink Tab***)

- Legislative Policies – Recent History & Changes, Associated Funding & Expenditures
- Contractual Positions
- Non Contractual Positions
- Full Time Equivalents
- Object Codes (***Red Tab*** - three digit numbers) by Department (including Dept Head Requests, Supt Rec's, BOE Rec's)
  - Food Services
  - Custodial
  - Clerical
  - Administrative
  - Instructional
  - College & Career Readiness
  - Security
  - Technology
  - Legal
  - Grant Expenditures
  - (FOLLOW UP MEETING ON JUST FUNCTION AND OBJECT - CODES)

SCHOOL SITE BUDGETS – Last part of ***Red Tab***– (Reverse Order: HS – MS – ELEM, include Function & Object Code alignment)

- Thames River
- Mystic River
- Catherine Kolnaski
- Northeast Academy
- Charles Barnum
- Groton Middle School
- Robert E. Fitch High School
- Central Office

OUTSIDE SERVICES – (Align with Function & Object Codes – how to handle services by grant?)

- Consultants – Trainers, etc…
- Contractors – Transportation: Busses, Livery, HVAC services, etc)
- Professional Services
- Other Professional Services

CAPITAL IMPROVEMENT PROGRAMS / BUDGET – acknowledge that not exclusively BOE jurisdiction, but this would serve as tracker

- Approved Project Updates and Accounting
- Proposed Projects (in order of Priority, with Narratives)

Agenda Item 5:
Review and Discussion of Proposed Budget Procedure Timeline
Based on the Fiscal Year Life Cycle

JULY

Monthly Report with Expenditures, Encumbrances, and Projections
Prior FYE Close Out: Town Audit Items submitted
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AUGUST

Monthly Report with Expenditures, Encumbrances, and Projections
Prior FYE Close Out:
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SEPTEMBER

Supt sends budget forms to DH's & P's
Monthly Report with Expenditures, Encumbrances, and Projections
Prior FYE Close Out:
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OCTOBER

Supt prioritizes DH's & P's requests, and starts drafting Supt Budget
Monthly Report with Expenditures, Encumbrances, and Projections
Prior FYE Close Out:
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NOVEMBER

Supt delivers draft budget to BOE by Thanksgiving / end of Nov for review
Monthly Report with Expenditures, Encumbrances, and Projections
Prior FYE Close Out:
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DECEMBER

BOE reviews budget individually,
Monthly Report with Expenditures, Encumbrances, and Projections
Prior FYE Close Out:
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JANUARY

Monthly Report with Expenditures, Encumbrances, and Projections
Receive & Review Supt's Proposed Budget (Joint BOE & TC meeting with Public Comment)
Open BOE COW Budget Review & Revision Process
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FEBRUARY

Monthly Report with Expenditures, Encumbrances, and Projections
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Close BOE COW Budget Review & Revision Process
Regular BOE meeting to Vote & Ratify BOE Budget to be presented to TM

MARCH

Monthly Report with Expenditures, Encumbrances, and Projections
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APRIL

Monthly Report with Expenditures, Encumbrances, and Projections
Present & Discuss BOE Budget w/ TC (Full BOE allowed to participate as willing & able)
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MAY

Monthly Report with Expenditures, Encumbrances, and Projections
Prepare FYE Close Out: Town Audit Items, …
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JUNE

Monthly Report with Expenditures, Encumbrances, and Projections
Prepare & Execute FYE Close Out: Town Audit Items, …
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