

GROTON BOARD OF EDUCATION
AD HOC BUDGET PROCEDURE COMMITTEE
SPECIAL MEETING MINUTES
JULY 25, 2024 @ 6:30 P.M.
REMOTE MEETING

Members Present: Ian Thomas-Chairperson, Mike Whitney

Members Absent: Jennifer White

1. Call to Order - Chairman Thomas called the meeting to order at 6:43 p.m.
2. Review Meeting Minutes of July 11, 2024 - The meeting minutes were reviewed and accepted by the committee.
3. Review and Discussion of Proposed Budget Presentation Binder Outline of Contents - This item was not addressed during this meeting. Outline.v.2 is still the most current draft (see attached).
4. Review and Discussion of FYE 2025 FAQ Document - This item was not addressed during this meeting.
5. Review and Discussion of Proposed Budget Procedure Timeline - The committee discussed the timeline with adjustment and additions made, as noted in the attached document (Timeline.v.3).
6. Review and Discussion of Proposed Budget Policies to be Revised or Drafted - This item was not addressed in detail during this meeting, just noted that the format of the attached spreadsheet is conducive for future use and review.
7. Review and Discussion of Budget Software Upgrade Possibilities - This item was not addressed in detail during this meeting, just noted that the format of the attached spreadsheet is conducive for future use and review; as well as that this item is not likely to be completed in time to be actionable for this upcoming budget cycle. As such, the report issued by this committee may come out in phases and require the committee to continue to exist until such time that the new budget software selection and transfer issue is completed.
8. Review Referral Tracking Sheet - This item was not addressed in detail during this meeting.
9. Identify Date of Next Meeting - This item was not addressed in detail during this meeting.
10. Adjournment - The meeting adjourned at 7:45 p.m.

Review and Discussion of Proposed Budget Presentation Binder Outline of Contents.v.2
(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)

Review and Discussion of Proposed Budget Procedure Timeline.v.3
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 DHs & Ps
Monthly Report with Expenditures, Encumbrances, and Projections
Prior FYE Close Out:

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OCTOBER

Supt prioritizes DHs & Ps requests and starts drafting Supt's Budget
Advance previous year's budget as draft with notes for known changes for upcoming year with narrative & financial explanations
Monthly Report with Expenditures, Encumbrances, and Projections
Prior FYE Close Out:

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NOVEMBER

Supt. delivers draft budget by 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 members receive and review Supt Budget
Monthly Report with Expenditures, Encumbrances, and Projections
Prior FYE Close Out:
Individual members develop lines of inquiry and submit to shared spreadsheet to be moderated by BOE officers (with an appeal to general membership)

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JANUARY

Monthly Report with Expenditures, Encumbrances, and Projections

Joint BOE & TC & RTM meeting with Public Comment on Supt's Draft Budget

Open BOE COW Budget Review Session & Revision Process

- Receive Presentations from Personnel on Relevant context for budget deliberation from DHs & Ps (Object Codes & Site Budgets)
- Attempt to model similar to TC & RTM process, modified to allow for final review and reconsideration of overall numbers, as deemed necessary by the BOE
- Systematic scheduling of items to be reviewed

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FEBRUARY

Monthly Report with Expenditures, Encumbrances, and Projections

Public Hearing on BOE draft budget

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Close BOE COW Budget Review Session & 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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Review and Discussion of Proposed Budget Policies to be Revised or Drafted

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Review and Discussion of Budget Software Upgrade Possibilities

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