

GROTON BOARD OF EDUCATION
AD HOC BUDGET PROCEDURE COMMITTEE
SPECIAL MEETING MINUTES
AUGUST 8, 2024 @ 6:30 P.M.
REMOTE MEETING

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

1. Call to Order – Chairman Thomas called the meeting to order at 6:45 p.m.
2. Review Meeting Minutes of July 25, 2024 – The meeting minutes were reviewed and accepted by the committee.
3. Review and Discussion of Proposed Budget Presentation Binder Outline of Contents – The committee did not address this item during this session.
4. Review and Discussion of FYE 2025 FAQ Document – The committee did not address this item during this session.
5. Review and Discussion of Proposed Budget Procedure Timeline – The committee revised and decided to send draft timeline to BOE COW for review and comment. (See Timeline.v.3, attached).
6. Review and Discussion of Proposed Budget Policies to be Revised or Drafted – Much discussion, notes and additions. (See Policies...Drafted.v.3, attached.)
7. Review and Discussion of Budget Software Upgrade Possibilities – The committee discussed that research and notes need to be conducted, would benefit from hiring of new business manager / finance director. Also identified that full research and analysis will likely delay software deliberation and decision into time between closing of FYE 25 & opening of FYE 26.
8. Review Referral Tracking Sheet – The committee did not address this item during this session.
9. Identify Date of Next Meeting – August 29, 2024 at 6:45 p.m.
10. Adjournment – The meeting adjourned at 7:45 p.m.

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.v.3

POLICY (title & number)	Draft or Revision	INTENT or IDENTIFIED NEED	REFERENCES (Statute, Best Practices, etc.)
Setting of Annual Budget Calendar (Chair alone or in consult with full BOE or F&F cmte among other considerations...) (P3110 / P3150 / P3113)			
Budget Timeline Overall (P3110 / P3150 / P3113)			
BOE Approved budget draft to be finalized at least a week (or some period of time) before Feb 28 charter deadline for submission to Town (P3110 / P3150 / P3113)			
Requirement for Reports of all Communications that Board Officers and Administration may have with Town Official regarding Budget Concern.			
If there is communication that is going to be used as guidance upon which the BOE is expected to act in some manner, such communication must be documented and confirmed by all parties involved in the communication			
