GROTON BOARD OF EDUCATION
AD HOC BUDGET PROCEDURE COMMITTEE
SPECIAL MEETING MINUTES
SEPTEMBER 19, 2024 @ 6:45 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 6:55 p.m.

2. Review Meeting Minutes of August 29, 2024 – The meeting minutes were reviewed and accepted by the committee.

3. Review and Discussion of Proposed Budget Presentation Binder Outline of Contents – A revised document was produced by discussion of committee members at this meeting. (See Binder Outline of Contents.v.3, attached)

4. Review and Discussion of FYE 2025 FAQ Document – This item was not discussed at this meeting.

5. Review and Discussion of Proposed Budget Procedure Timeline – A revised document was produced by discussion of committee members at this meeting. (See Budget Timeline.v.5, attached)

6. Review and Discussion of Proposed Budget Policies to be Revised or Drafted – A revised document was produced by discussion of committee members at this meeting. (See Proposed Budget Policies.v.5, attached)

7. Review and Discussion of Budget Software Upgrade Possibilities – A revised document produced by discussion of committee members at this meeting. (See Budget Software Upgrade Possibilities.v.4, attached)

8. Review Referral Tracking Sheet – This item was not discussed at this meeting.

9. Identify Date of Next Meeting – AHBPC members Thomas and Whitney agreed to meet virtually on 2024.10.10 at 6:45 pm. It was also decided by consensus to invite the new business manager and superintendent to the next meeting for more articulated guidance as the committee considers its recommendations and initial report.

10. Adjournment – The meeting adjourned at 7:46 p.m.

Review and Discussion of Proposed Budget Presentation Binder Outline of Contents.v.3
(AHBPC recommends a SEARCHABLE PDF format for draft budget documents to use during budget work sessions as well as for final approved budget document with object code summaries to track the ongoing updates over one session that is recessed and reactivated on daily and weekly basis until such the BOE votes to adopt the final budget document)

GROTON BOARD OF EDUCATION BUDGET

TABLE OF CONTENTS
(model on Town of Groton Presentation Format)

CHAIR's LETTER TO MAYOR, MODERATOR & MANAGER

BUDGET MESSAGE NEED INPUT FROM BUSINESS SUPT & BOE
- 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 NEED INPUT FROM BUSINESS MANAGER & SUPT
- 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) NEED INPUT FROM BUSINESS MANAGER & SUPT
- Fiscal Indicators
- Fundamental Drivers
- Estimated & Actual Enrollment (***White Tab)***
- DRG & Other District Comparisons (both "better than" and "aspire to be more like")

REVENUES & SUMMARIES - NEED INPUT FROM BUSINESS MANAGER & SUPT
- 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***– (include Function & Object Code alignment)
- Central Office
- Robert E. Fitch High School
- Groton Middle School
- Charles Barnum
- Northeast Academy
- Catherine Kolnaski
- Mystic River
- Thames River

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.5
Framed within the Fiscal Year Life Cycle

JULY
- Monthly Report with Expenditures, Encumbrances, and Projections
- (Admin Only) - Prior FYE Close Out: Town Audit Items submitted

AUGUST
- Monthly Report with Expenditures, Encumbrances, and Projections
- (Admin Only) - Prior FYE Close Out:

SEPTEMBER
- Supt sends budget forms to DHs & Ps
- Monthly Report with Expenditures, Encumbrances, and Projections
- (Admin Only) - Prior FYE Close Out:

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
- (Admin Only) - Prior FYE Close Out:

NOVEMBER
- Supt. delivers rough draft of budget by BOE (not just Finance & Facilities Cmte) by Thanksgiving / End of Nov for review
- Monthly Report with Expenditures, Encumbrances, and Projections
- (Admin Only) - Prior FYE Close Out:

DECEMBER
- BOE members receive and review Supt Budget
- Monthly Report with Expenditures, Encumbrances, and Projections
- (Admin Only) - Prior FYE Close Out:
- Individual members develop lines of inquiry and submit to shared FAQ FYE 26 spreadsheet to be moderated by BOE officers (with an appeal to general membership)

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

FEBRUARY

- Monthly Report with Expenditures, Encumbrances, and Projections
- Joint BOE & TC & RTM meeting with Public Comment on Supt's Draft Budget
- Public Hearing on BOE draft budget
- 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

APRIL

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

MAY

- Monthly Report with Expenditures, Encumbrances, and Projections
- (Admin Only) - Prepare FYE Close Out: Town Audit Items

JUNE

- Monthly Report with Expenditures, Encumbrances, and Projections
- (Admin Only) - Prepare & Execute FYE Close Out: Town Audit Items

Review and Discussion of Proposed Budget Policies to be Revised or Drafted.v.5

PURCHASE ORDER POLICY/PROCEDURE – check Ray Engle comments from May/June meetings to tighten up payments being attached to purchase orders and a time limit on accepting late invoices with possible appeal processes for vendors?

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			

Procedure – save previous summative percentage of budget changes for final deliberations (avoid “lack of other options” situation that occurred in finalizing FYE 2025 budget) Need Object code summaries in successive notes for each iteration of COW budget review session – access to progression of budget			
Procedure – develop method of communicating which grants if any impact certain areas of the budget as reimbursements (ie: transportation v. Magnet School Bus reimbursements, special education reimbursements, etc.)			

Review and Discussion of Budget Software Upgrade Possibilities.v.4

TIMELINE? When should software be actively discussed and decided upon in order to best effect a changeover, if a change is the decided course?

Budget software usage – construction versus ongoing management ? Same software to build budget versus tracking expenditures? Is payroll different?

Which software is currently under contract for the next 2-3 years? Budget Construction, Expenditure Tracking or Payroll?

NAME	PROs	CONs	QUESTIONS/RATING/RECOMMENDATION
EXCEL	Current – no cost of changeover	Not necessarily set up for BOE specific concerns Seems very cumbersome and	Is excel a commonly used for budgets of this scale? How Flexible and Dynamic is the software? Why the seeming hesitation to make running changes during Budget Session?
MUNIS	Matches town software	Not necessarily set up for BOE specific concerns	
ALLOVUE	Flexibility and projectability to scheme out potential changes in real time Designed specifically for school districts		Powerschool-Based & supported – is this good or bad?
OTHER COMMERCIAL FINANCIAL SOFTWARE?			
MARTUS	School Specific		
CABE/CAPSS RECOMMEND			

BUDGET SOFTWARE ?			
INTERIM & NEW FINANCE DIRECTOR RECOMMEND?			