GROTON BOARD OF EDUCATION
COMMITTEE OF THE WHOLE MEETING MINUTES
OCTOBER 15, 2024 @ 6:00 P.M.
CENTRAL OFFICE, ROOM 11

MEMBERS PRESENT: Jay Weitlauf – Chairperson, Beverly Washington – Vice Chairperson (remote) Andrea Ackerman (remote), Adrian Johnson, Matthew Shulman, Ian Thomas (remote), Jennifer White, Michael Whitney (remote)

MEMBERS ABSENT: Dean Antipas

ALSO PRESENT: Susan Austin, Anne Marie Mancini, Irene Lynch, Lauren Casini, Ben Moon

I. CALL TO ORDER – Mr. Jay Weitlauf, Chairperson called the meeting to order at 6:06 p.m.

II. REVIEW SEPTEMBER 9, 2024 MEETING MINUTES

MOTION: Shulman, Washington: To approve the meeting minutes of September 9, 2024.
PASSED – UNANIMOUSLY

III. REVIEW SEPTEMBER 16, 2024 MEETING MINUTES

MOTION: Washington, Johnson: To approve the meeting minutes of September 16, 2024.
PASSED - UNANIMOUSLY

IV. ORIENTATION OF STATE TESTING DATA & OVERVIEW OF ELEMENTARY DISTRICT DATA (Attachment #1)

Ms. Lauren Casini gave an overview of the PowerPoint presentation, Elementary Summative Assessment Results.

V. AD HOC BUDGET PROCEDIRE COMMITTEE INTERIM REPORT (Attachment #2)

Mr. Thomas read the Introduction and Narrative. The Board held an in-depth discussion of the Budget Timeline. The consensus of the Board was to approve the Budget Timeline through January 6, 2025.

VI. REVIEW OF REFERRAL TRACKING SHEET

REMOVE:

- R2023-7 Discussion of PTO/Booster Club Outreach
- R2024-15 Discussion re: Board Retreat to discuss the budget planning process for next year

ADD:

- Mr. Weitlauf made a COW referral to hold a Board Retreat to hold the Board's self-evaluation and Board Goals hopefully in November.

VI. REVIEW OF REFERRAL TRACKING SHEET – cont.

ADD:

- Mr. Johnson requested that referral R2024-10 (Discussion re: the Board's interest in drafting a policy regarding family and BOE notification of testing data) be added back to the referral list under COW.
- Mr. Johnson made a COW referral for discussion on the software survey.
- Mr. Thomas made a COW referral for discussion regarding open communication with state delegation to allow for interpreters or interpretative technology of SBAC testing.
- Mr. Thomas made a Policy Committee referral to discuss P1312 & P1312.4 regarding public/anonymous complaint process and procedure.

Mrs. White suggested adding a column to note the date a referral was completed. Mr. Weitlauf suggested striking through the referral with a date instead.

VII. ADJOURNMENT

MOTION: Ackerman, Washington: To adjourn at 10:07 p.m.
PASSED - UNANIMOUSLY

Elementary Summative Assessment Results

October 15, 2024

Purpose:

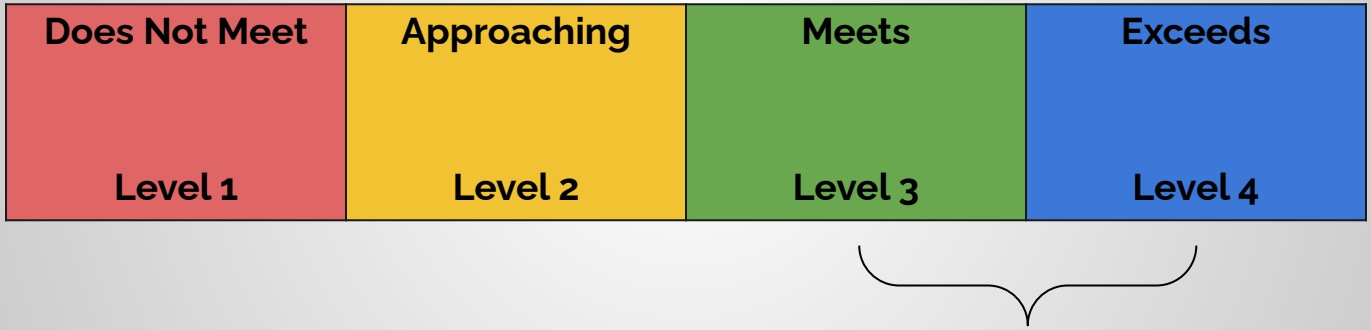
- Examine elementary summative assessment results at the District-level

Future Meetings:

- Elementary schools will narrow the focus of summative assessment and climate survey results to the building level over the span of two meetings
- Secondary schools will present summative and climate survey results along with action steps

Smarter Balanced Assessment

Achievement Levels
(According to Grade Level Standards)



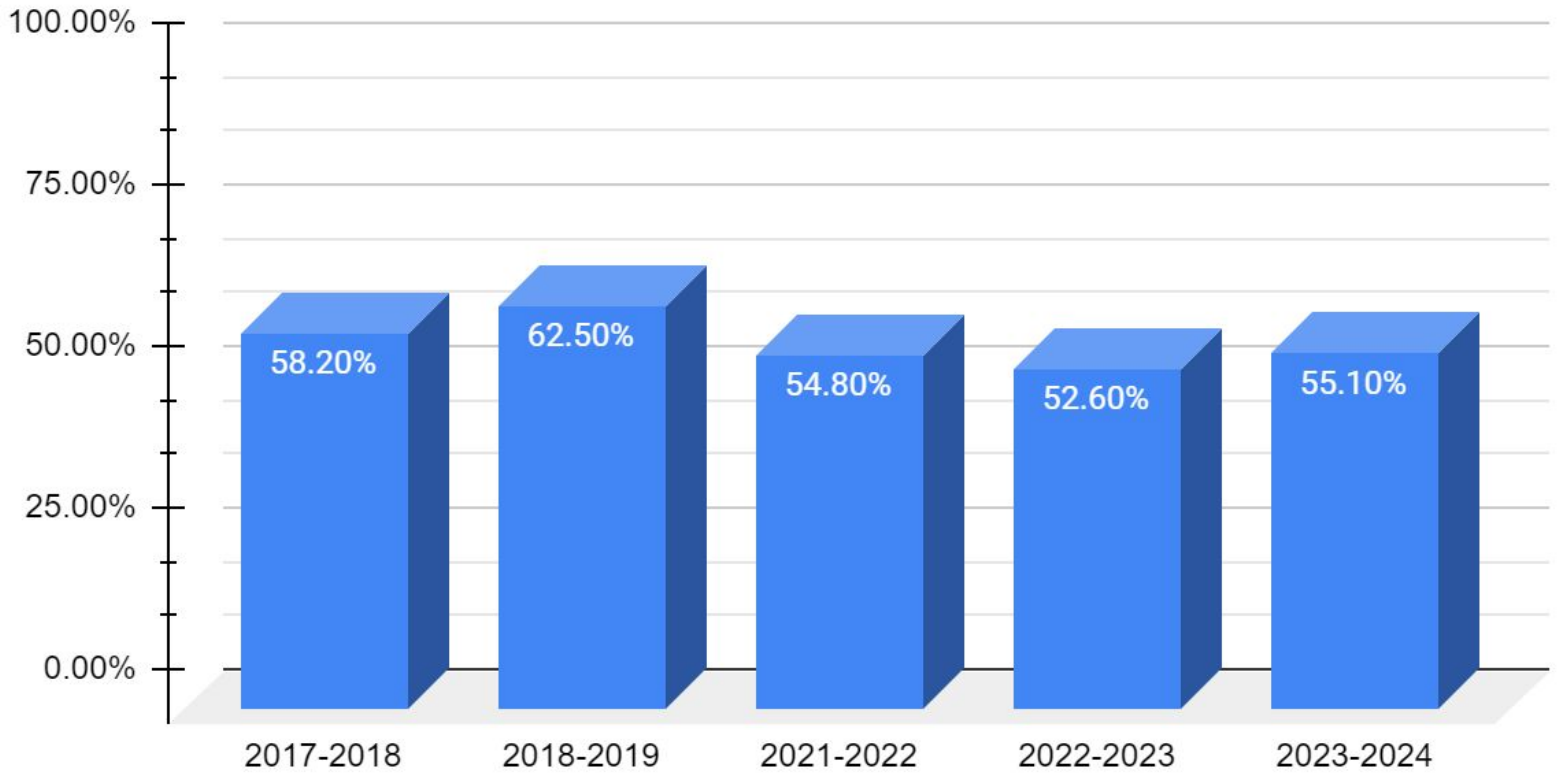
ELA Smarter Balanced Elementary Students (All)

Below /Approaching Standards (45%) At / Above Standards (55%)

	Does Not Meet Standards	Approaching Standards	Meets Standards	Exceeds Standards
Student Count (902)	215	193	246	248
Student Percentage	24%	21%	27%	28%

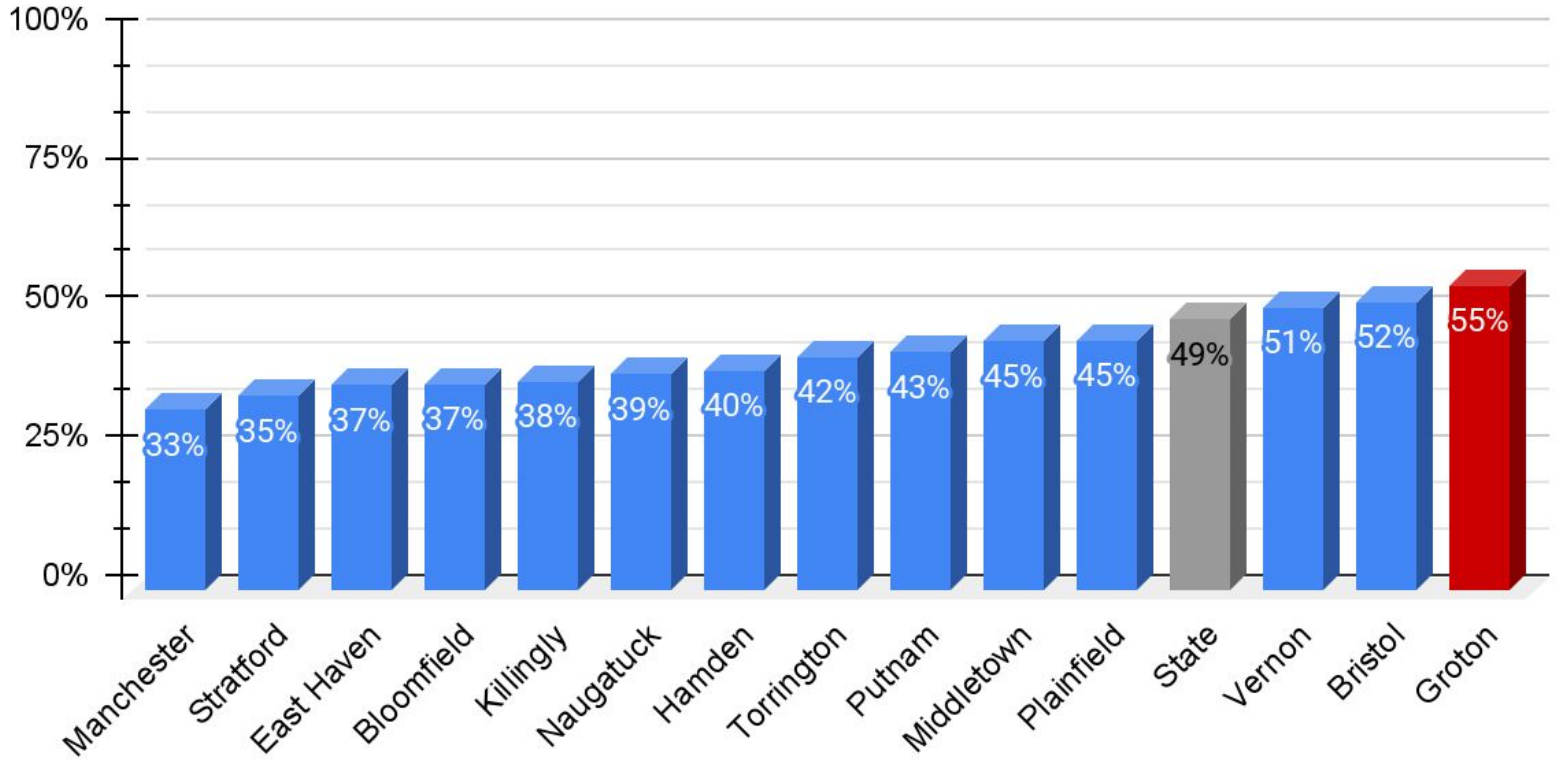
Grade 3-5 ELA Smarter Balanced Assessment

Students At or Above Benchmark



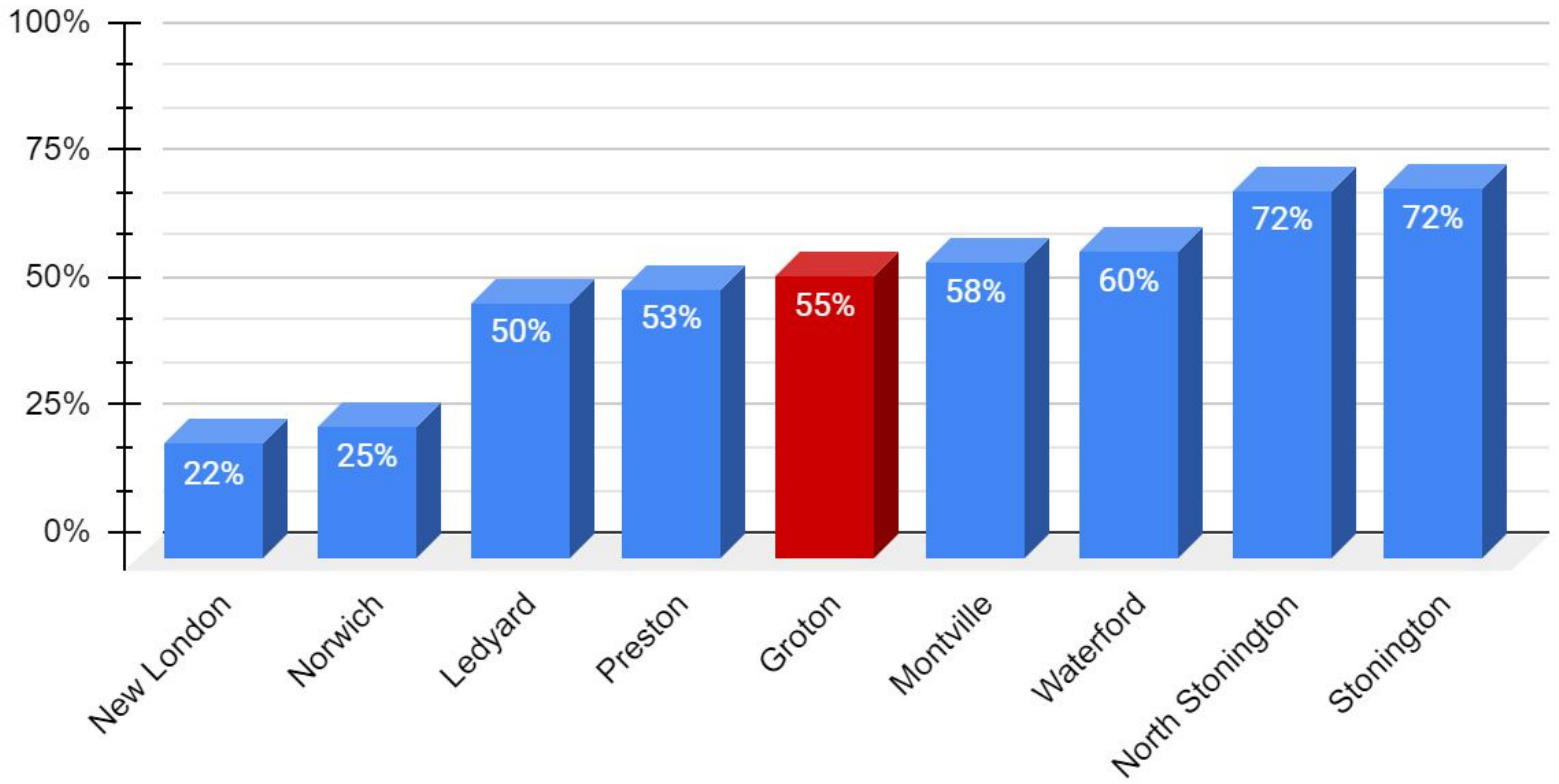
Grade 3-5 ELA Performance "DRG G"

Students At or Above Benchmark



Grade 3-5 Performance "Region"

Students At or Above Benchmark



ELA Smarter Balanced By Grade Level

Grade 3	Does Not Meet	Approaching	Meets	Exceeds
Percent	21%	27%	25%	27%
Count (299)	63	80	74	82
Grade 4				
Percent	29%	19%	27%	24%
Count (317)	92	61	87	77
Grade 5				
Percent	21%	18%	30%	31%
Count (286)	60	52	85	89

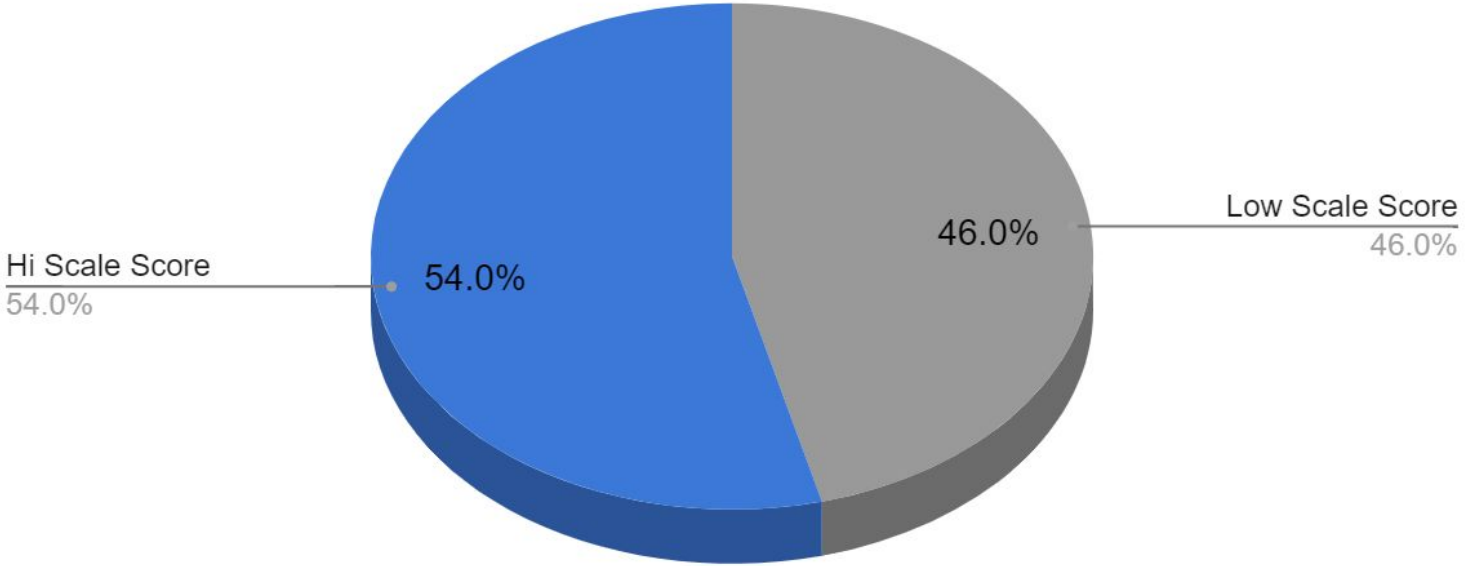
ELA Achievement Level
&
Scale Scores

	ELA/Literacy	Grade 3	Grade 4	Grade 5
Exceeding	**Level 4**	2490-2623	2533-2663	2582-2701
Meets	**Level 3**	2432-2489	2473-2532	2502-2581
Approaching	**Level 2**	2367-2431	2416-2472	2442-2501
Does Not Meet	**Level 1**	2114-2366	2131-2415	2201-2441

Grade 3-5 Students Approaching Benchmark (Level 2)

How Close Is The Scale Score To Benchmark?

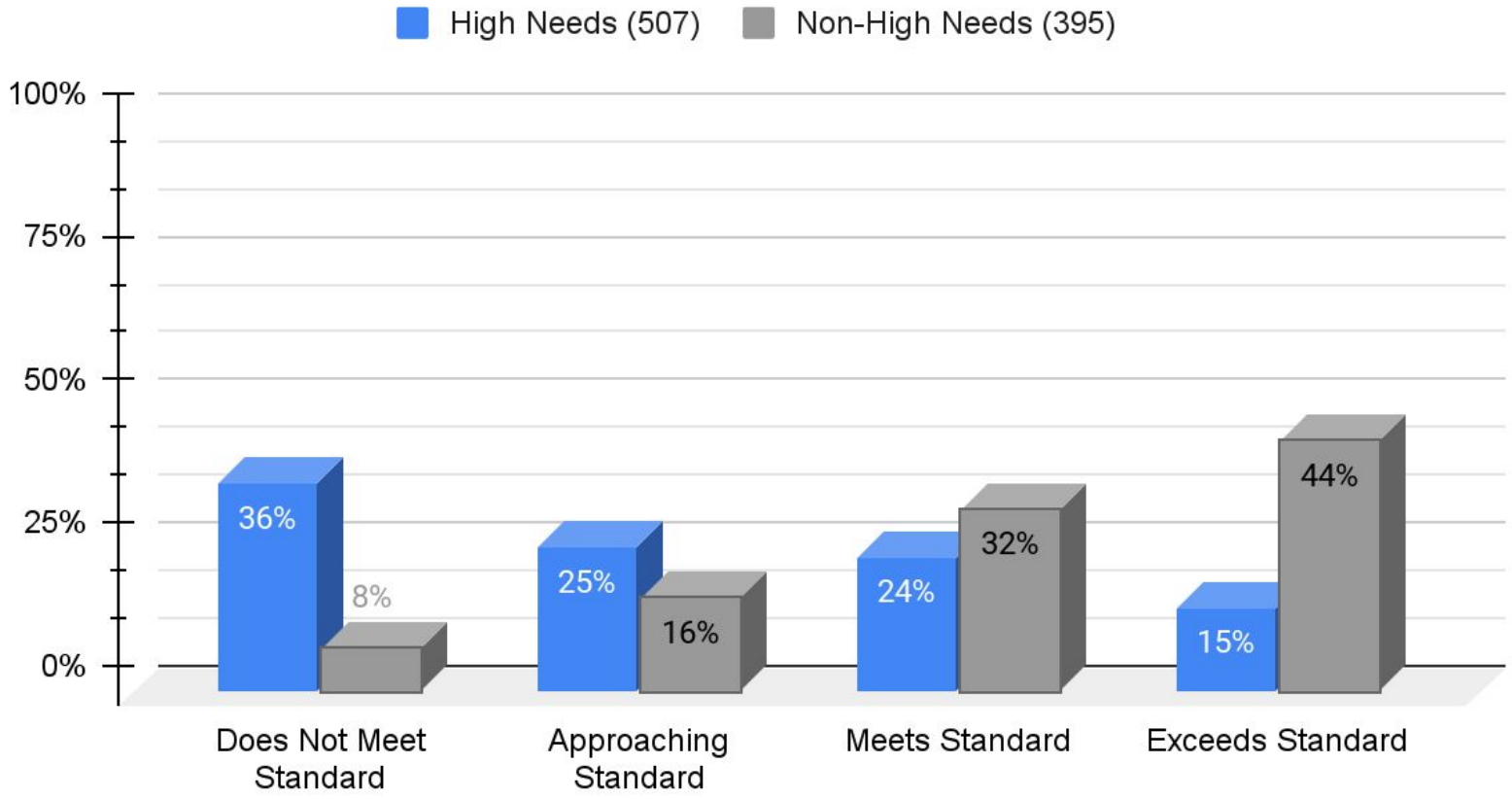
ELA



Students in the **“high needs”** group belong to one or more of the following subgroups:

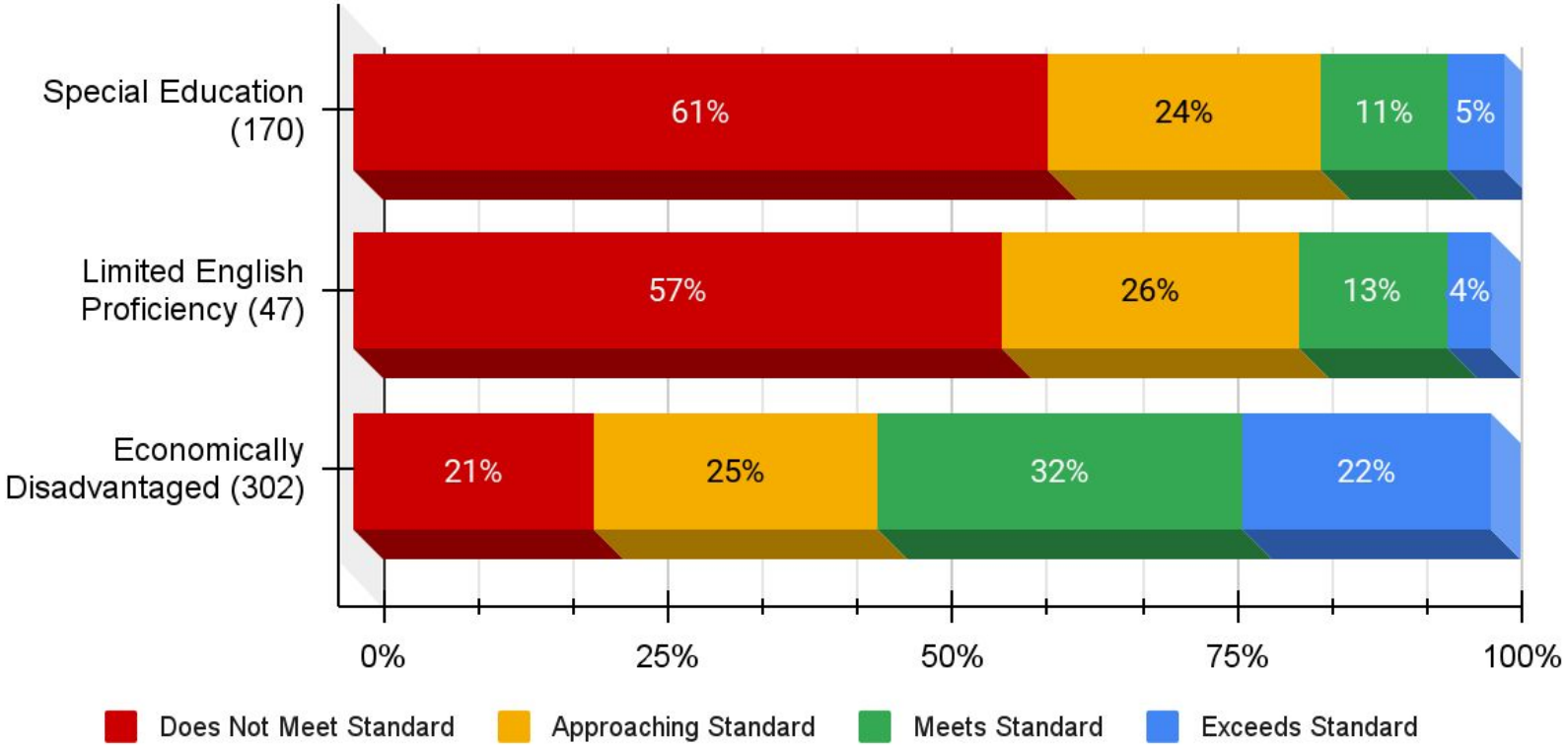
- Special Education
- Multi-Language Learners
- Economically Disadvantaged (Qualify for Free/Reduced Lunch)

Grade 3-5 ELA Performance by Needs



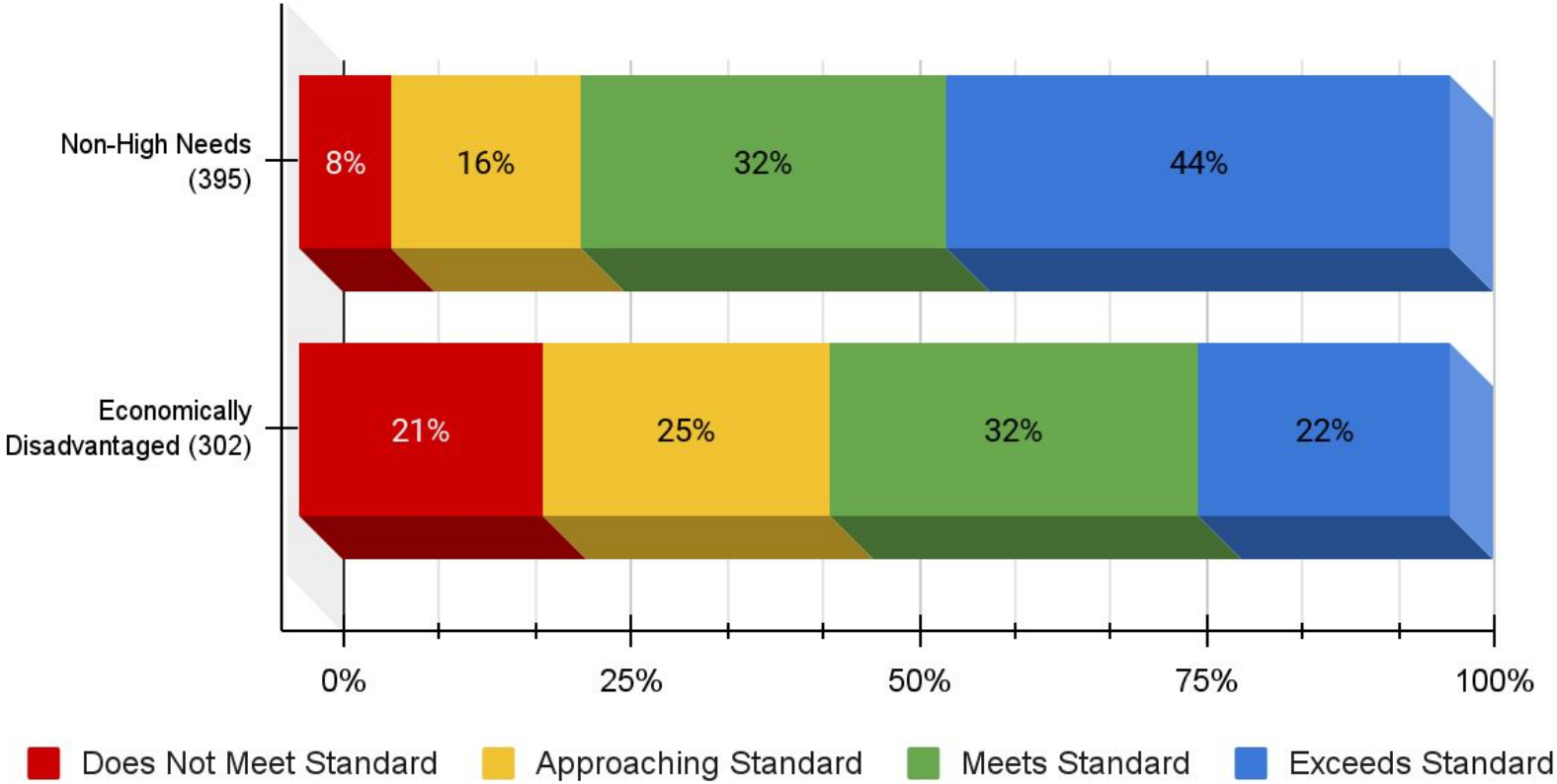
Grade 3-5 ELA Performance

High Needs by Subgroup

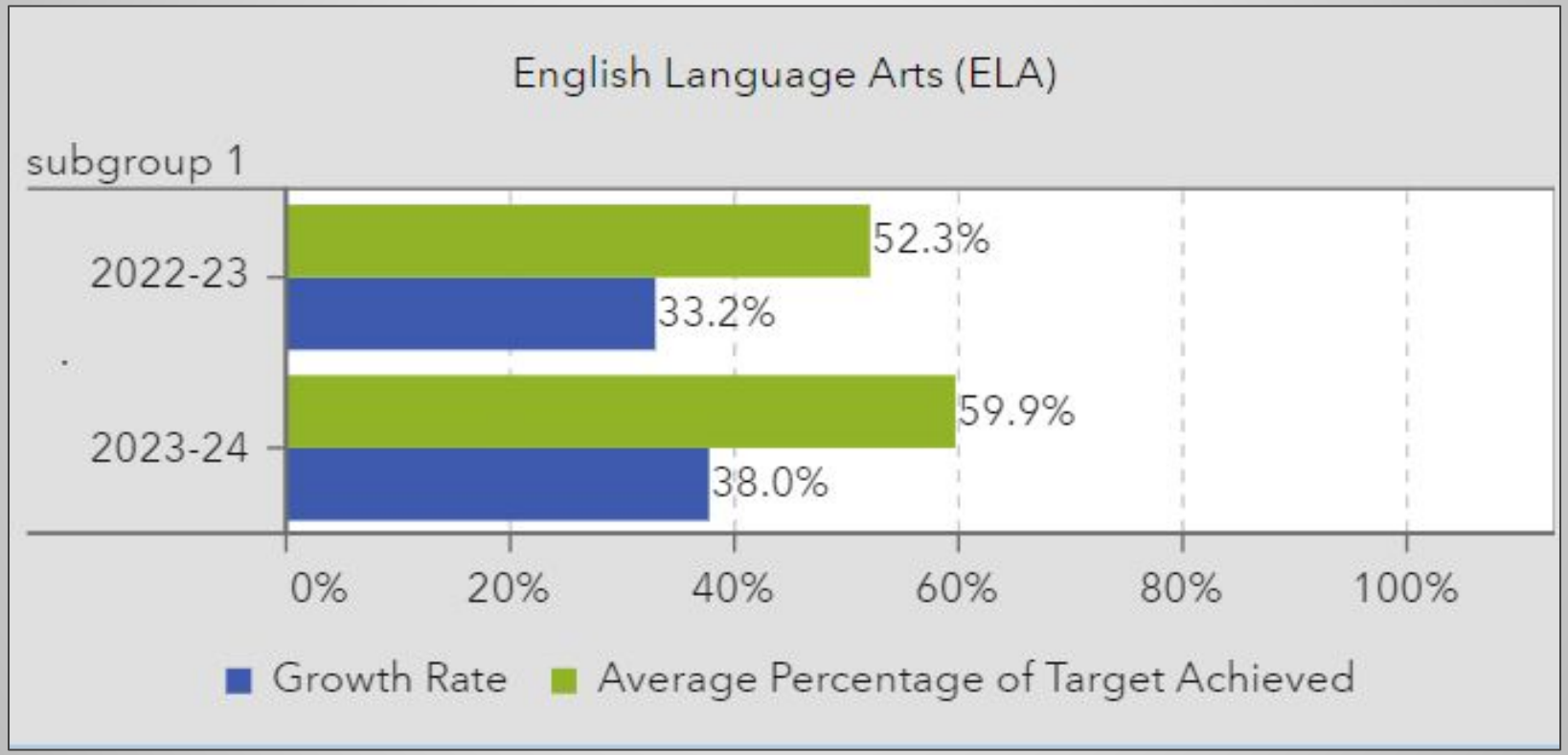


Grade 3-5 ELA Performance

Non-High Needs & Economically Disadvantaged



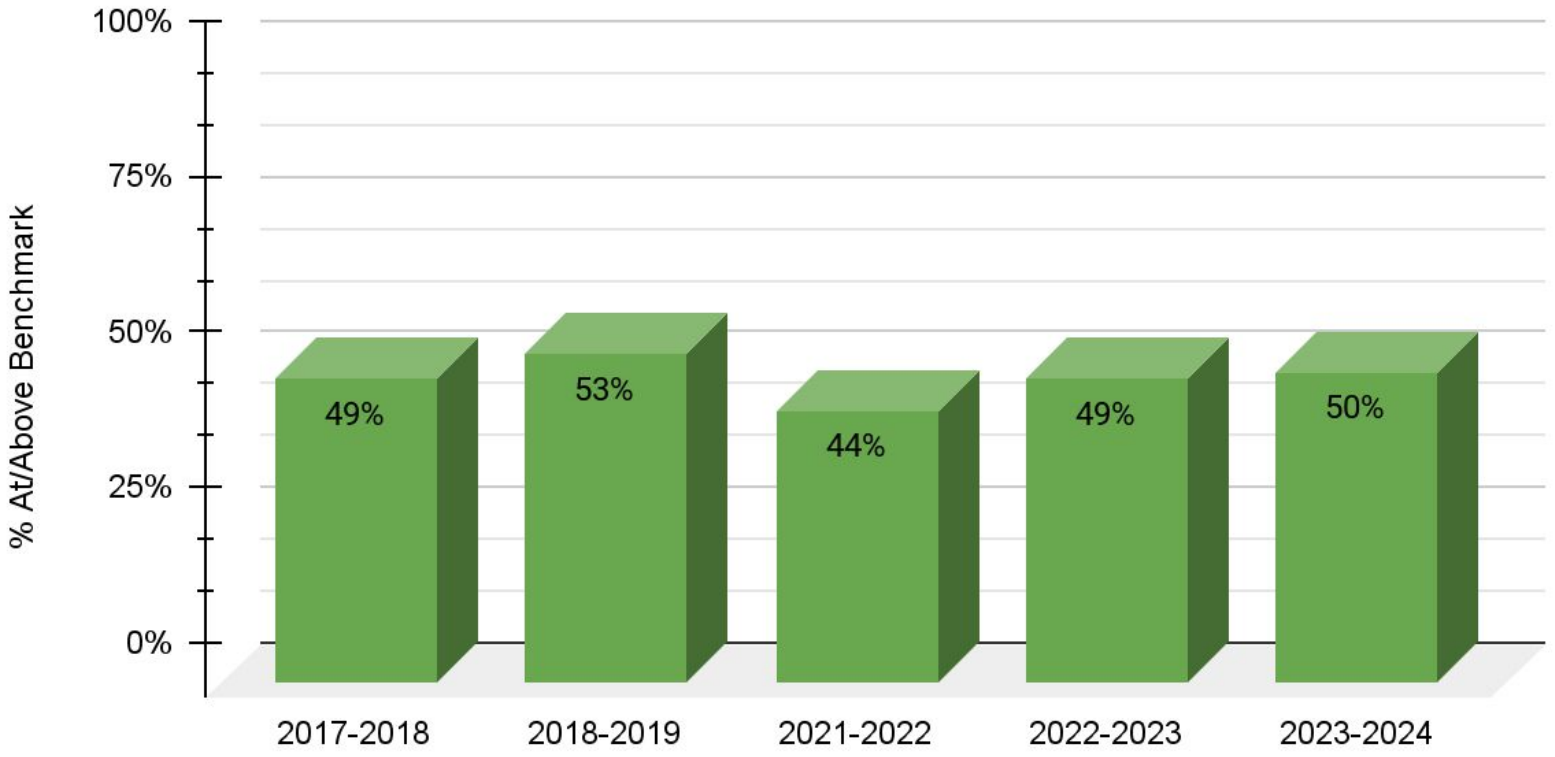
ELA Smarter Balanced
Elementary Students Growth



Math Smarter Balanced
Elementary Students (All)

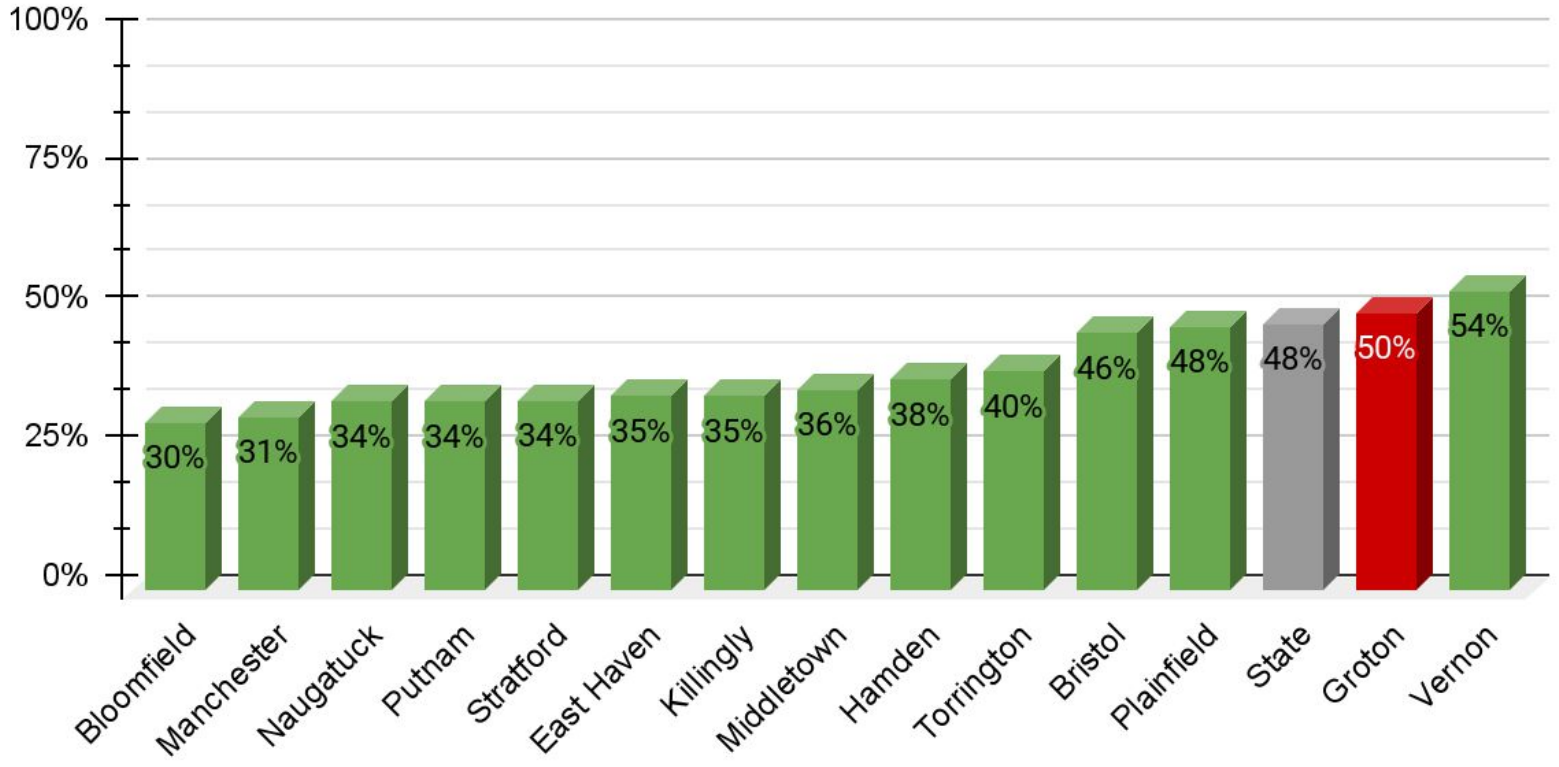
	Below /Approaching Standards (49%)		At / Above Standards (51%)	
Total	**Does Not Meet**	**Approaching**	**Meets**	**Exceeds**
Student Count: 902	**211**	**238**	**239**	**214**
Student Percentage	**23%**	**26%**	**26%**	**24%**

Grade 3-5 Math Smarter Balanced Assessment



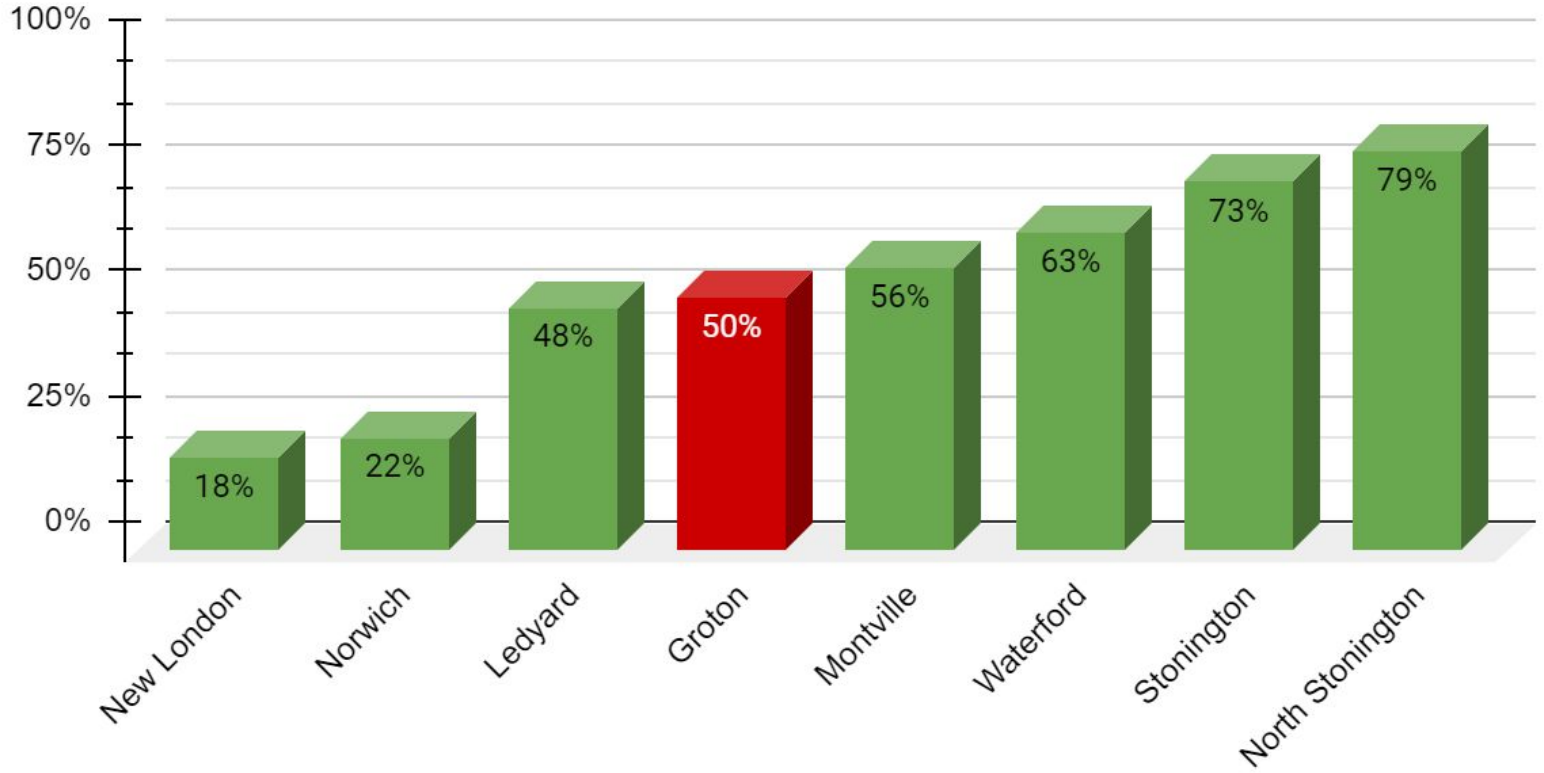
Grade 3-5 Math Performance " DRG G"

Students At or Above Benchmark



Grade 3-5 Math Performance by Region

Students At or Above Benchmark



Math Smarter Balanced By Grade Level

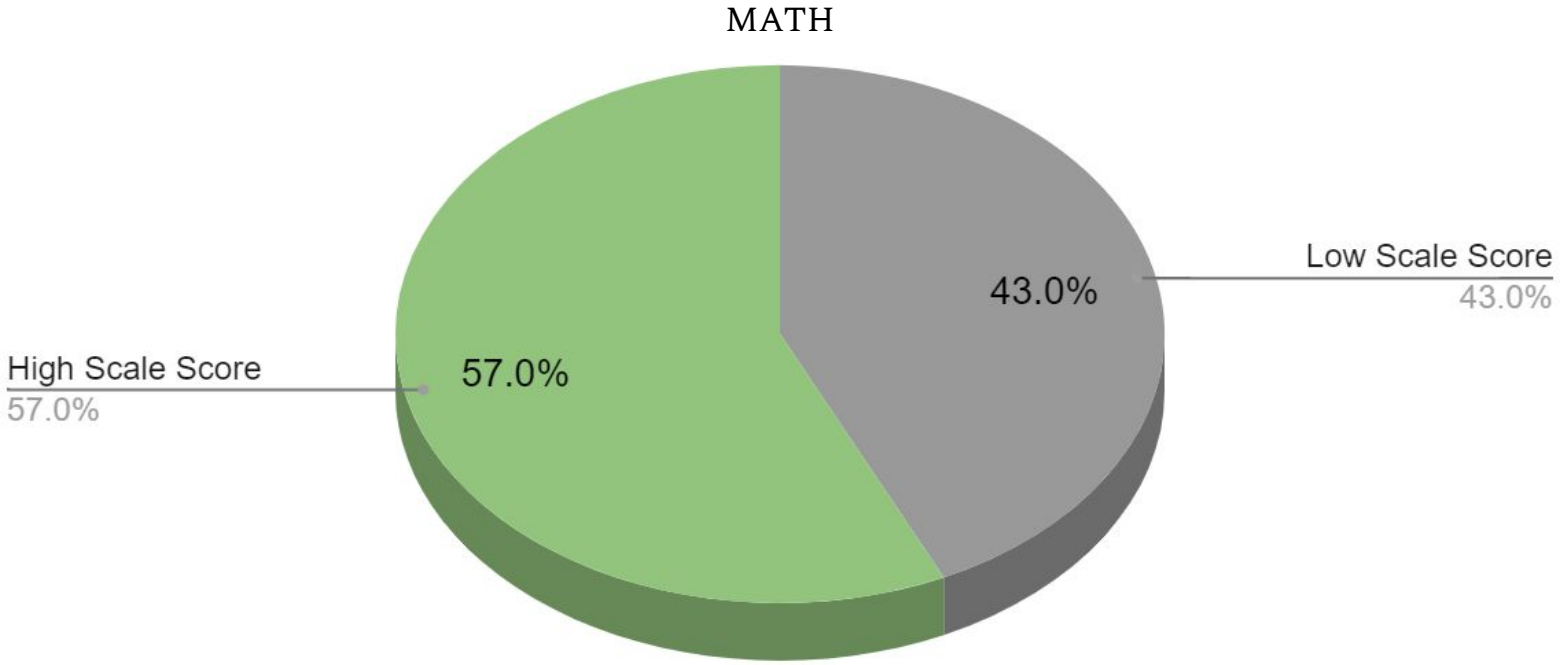
Grade 3 Math	Does Not Meet	Approaching	Meets	Exceeds
Percent	21%	23%	32%	24%
Count (299)	63	69	95	72
Grade 4 Math				
Percent	22%	32%	27%	19%
Count (317)	71	100	86	60
Grade 5 Math				
Percent	27%	24%	20%	29%
Count (286)	77	69	58	82

Math Achievement Level
&
Scale Scores

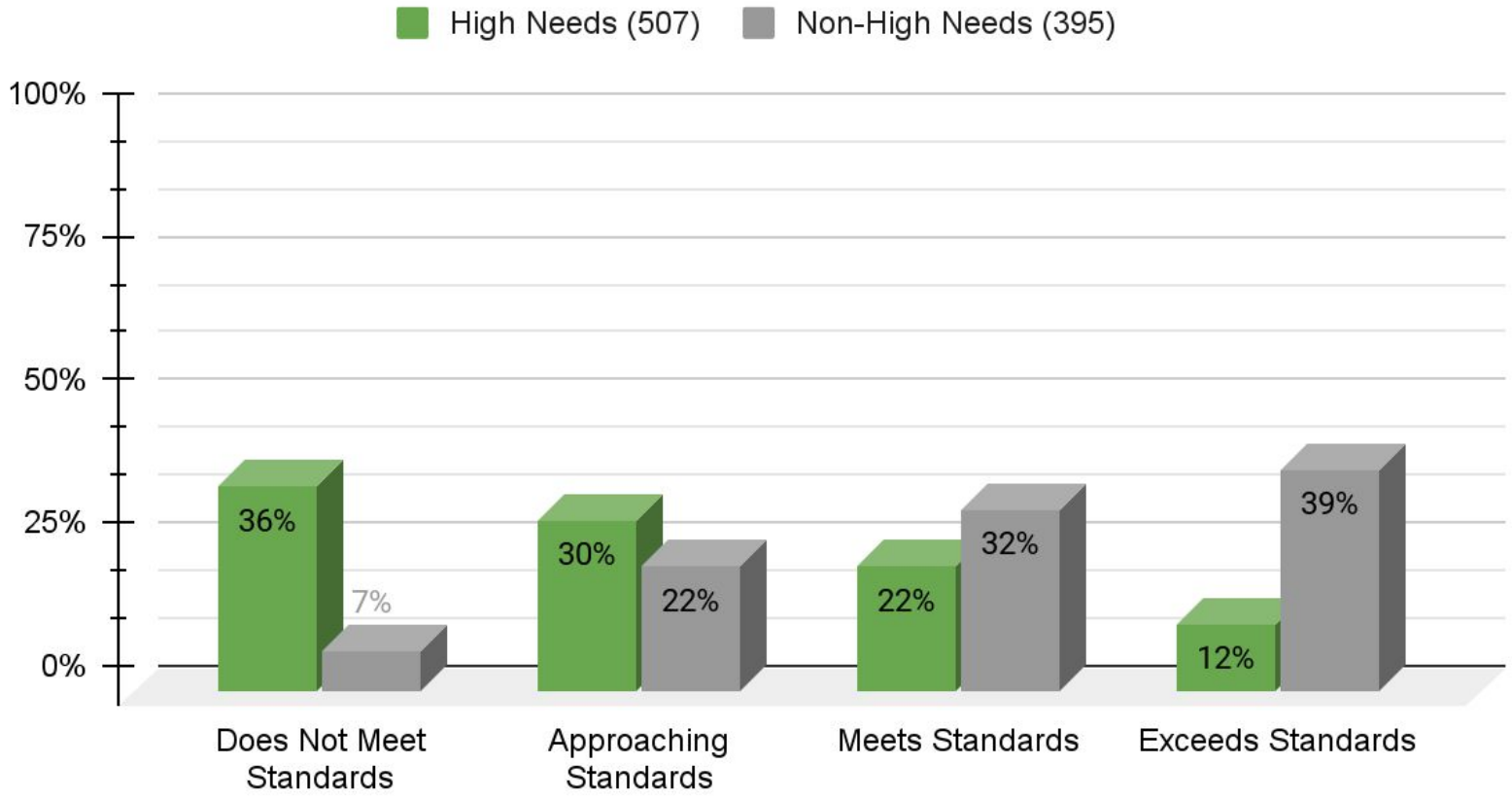
	Mathematics	Grade 3	Grade 4	Grade 5
Exceeding	Level 4	2501-2621	2549-2659	2579-2700
Meets	Level 3	2436-2500	2485-2548	2528-2578
Approaching	Level 2	2381-2435	2411-2484	2455-2527
Does Not Meet	Level 1	2189-2380	2204-2410	2219-2454

Grade 3-5 Students Approaching Benchmark (Level 2)

How Close Is The Scale Score To Benchmark?

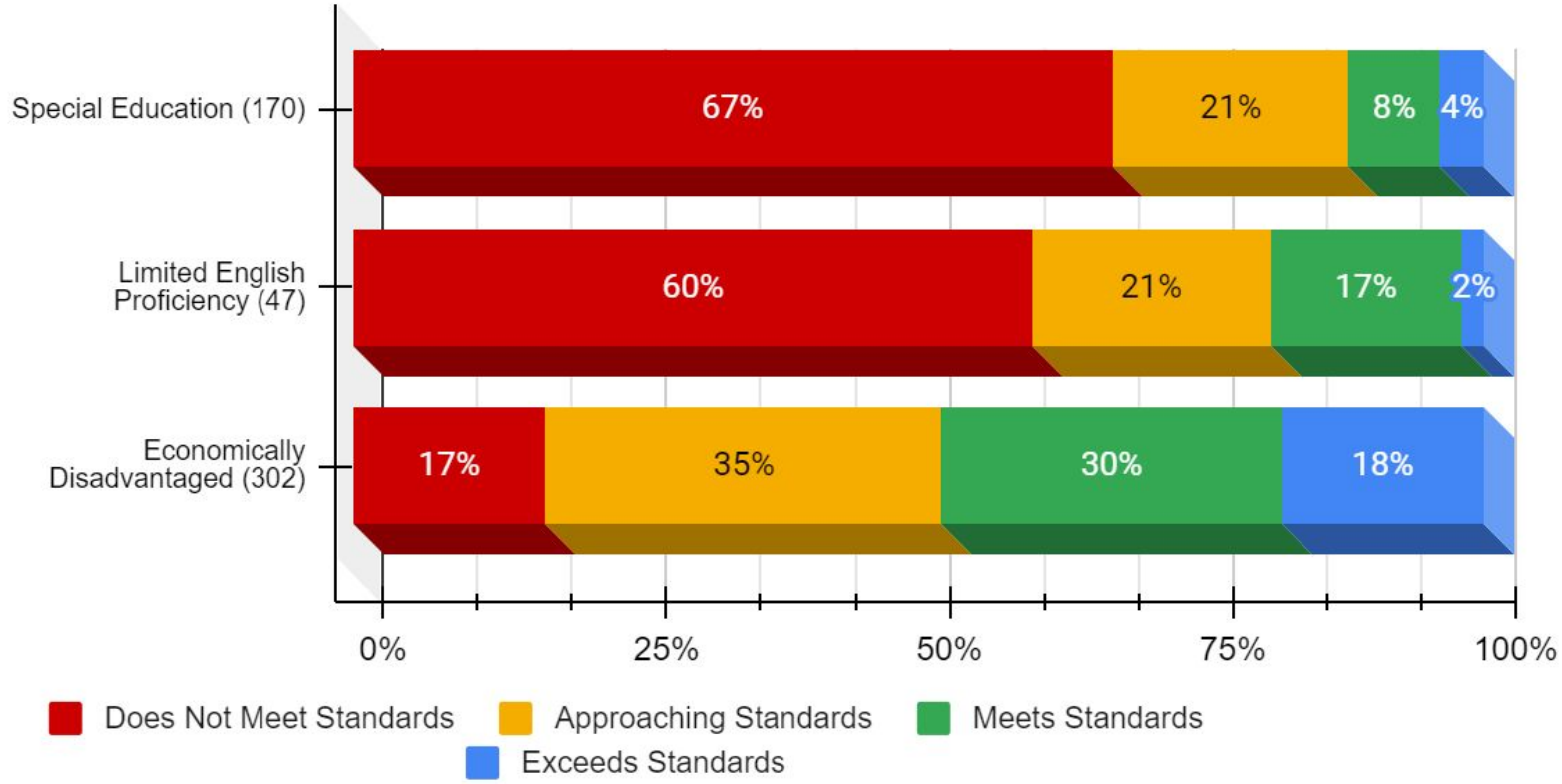


Grade 3-5 Math Performance by Needs



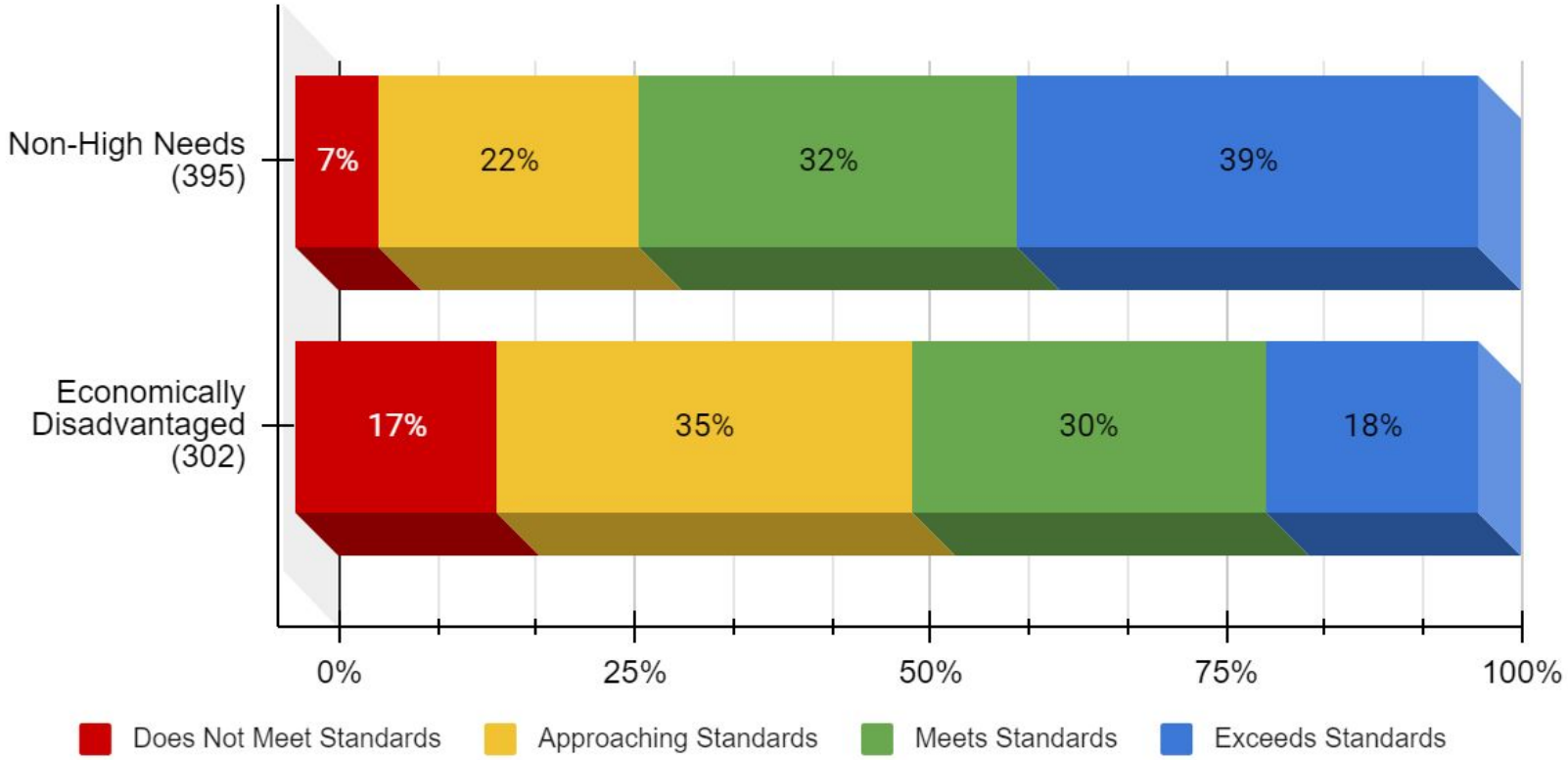
Grade 3-5 Math Performance

High Needs by Subgroup

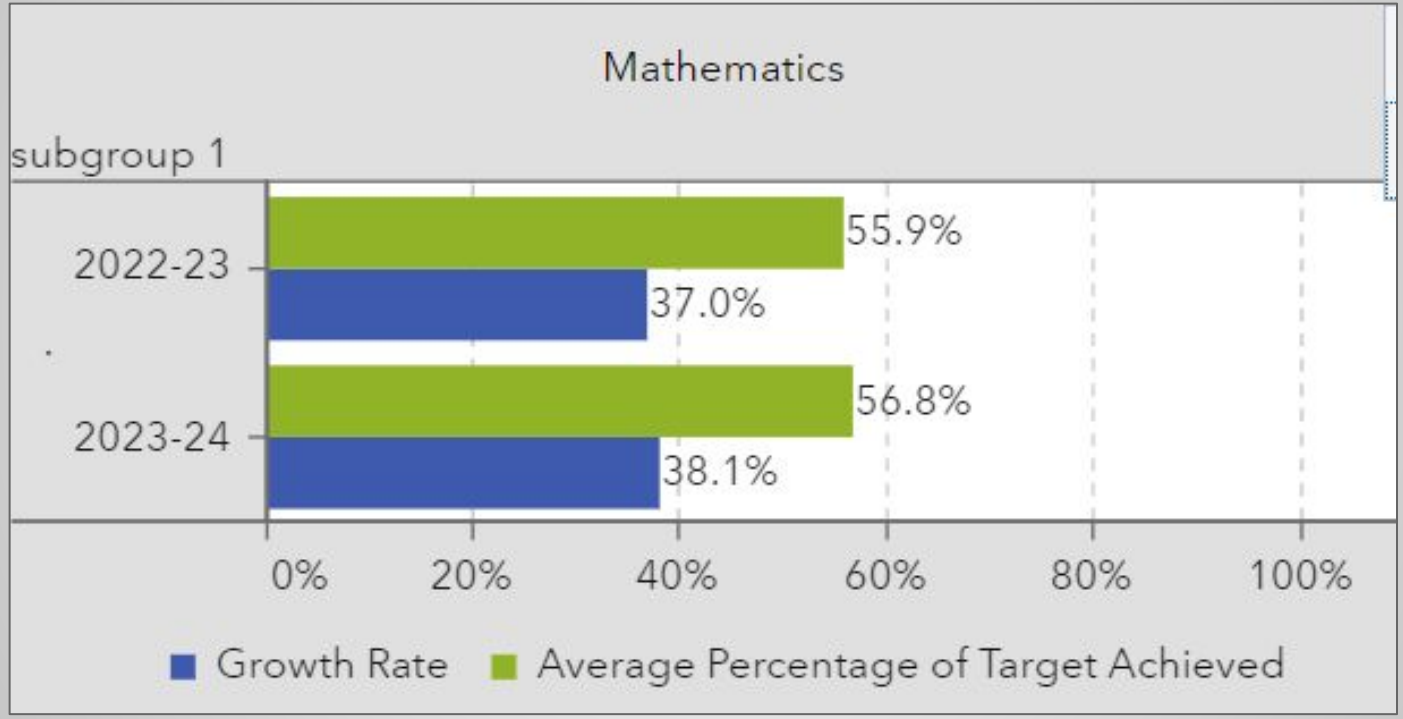


Grade 3-5 Math Performance

Non-High Needs & Economically Disadvantaged



Math Smarter Balanced
Elementary Students Growth

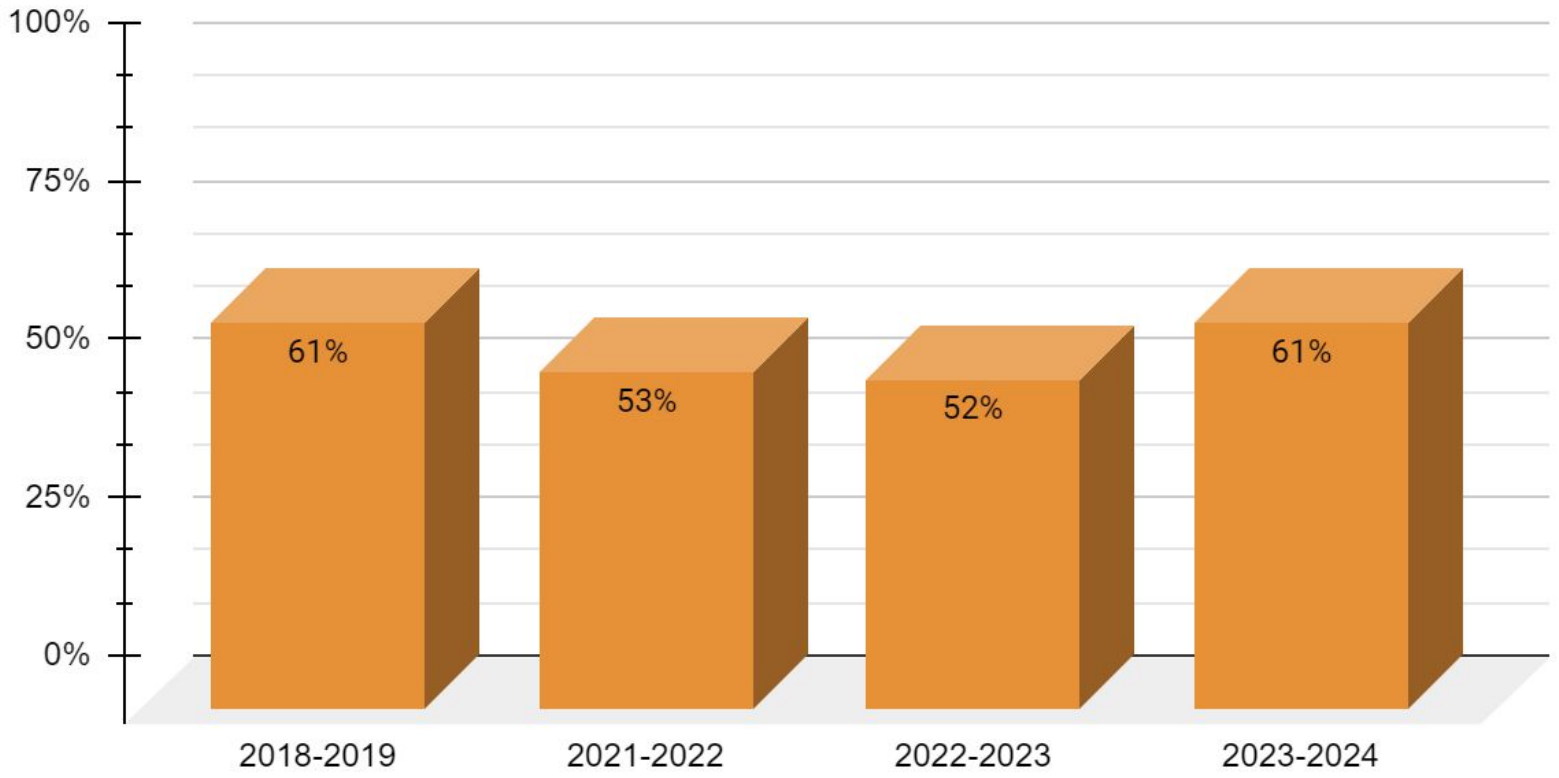


Next Generation Science Standards
Elementary Students (All)

	Performance Distribution - Percents				Performance Distribution - Counts			
	Does Not Meet Standards	Approaching Standards	Meets Standards	Exceeds Standards	Does Not Meet Standards	Approaching Standards	Meets Standards	Exceeds Standards
Grade 5 (286)	14%	24%	39%	22%	41	0	113	62

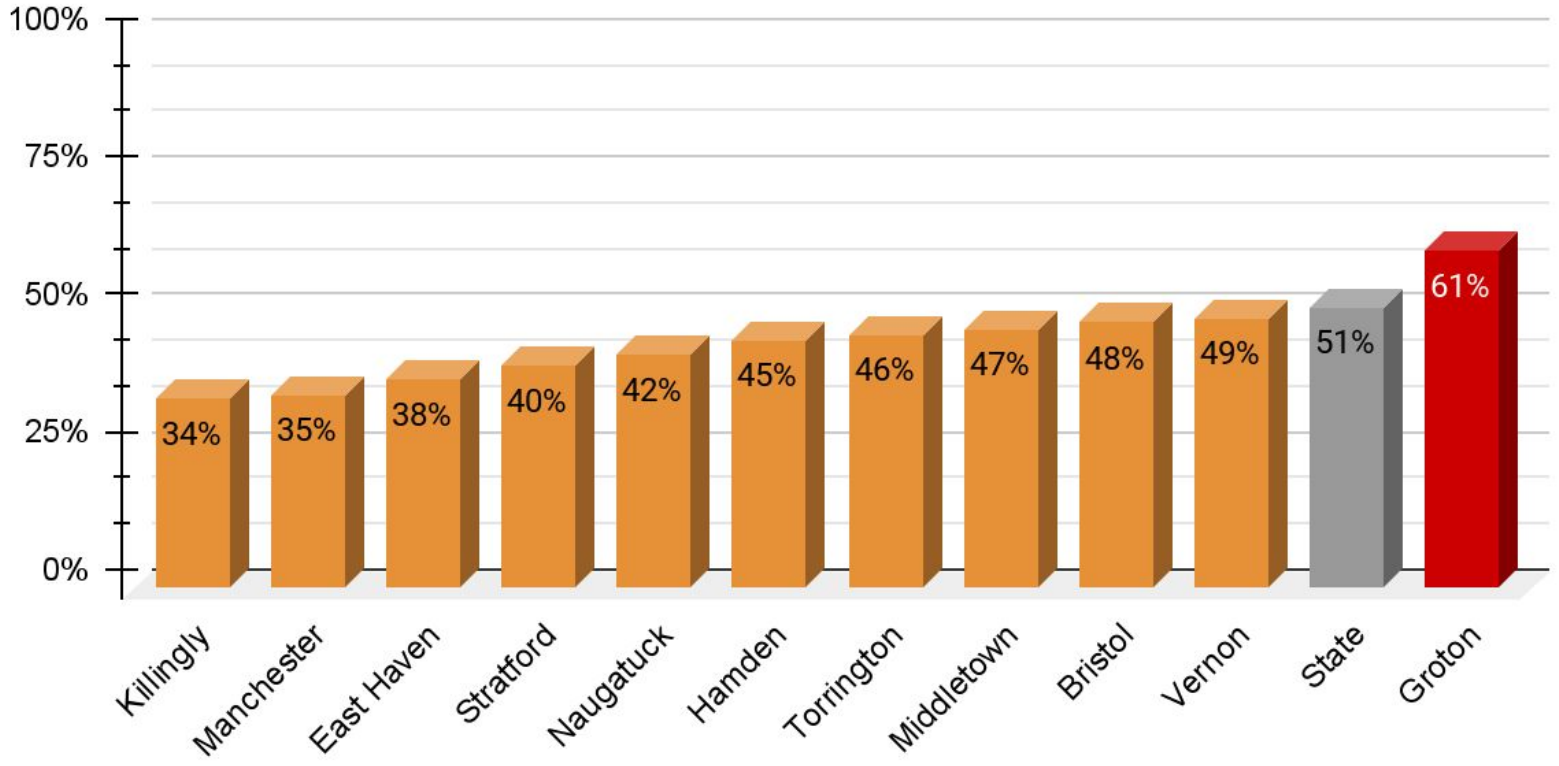
Grade 5 NGSS Performance Trend

Students At or Above Benchmark



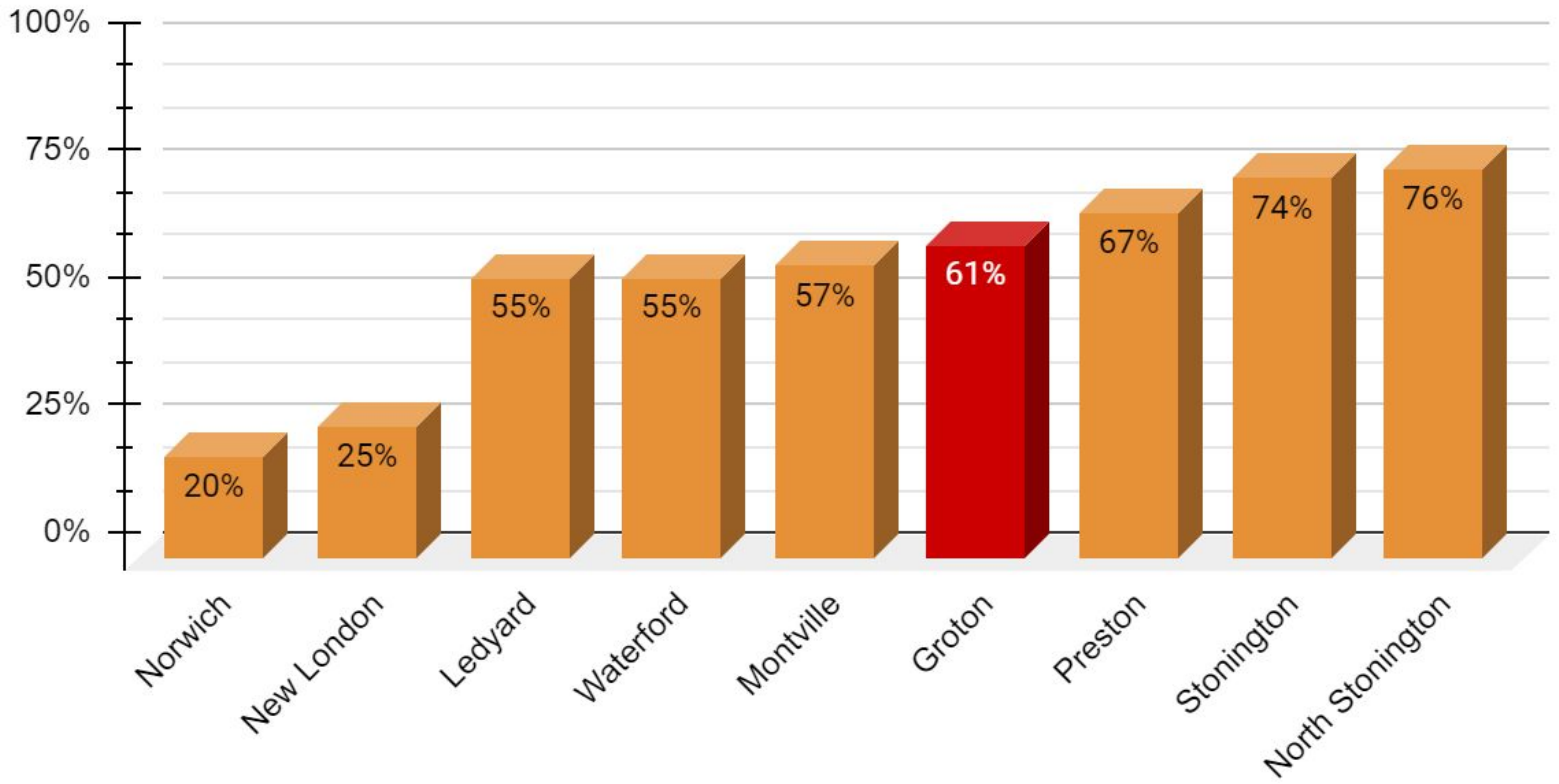
Grade 5 NGSS Performance "DRG G"

Students At or Above Benchmark

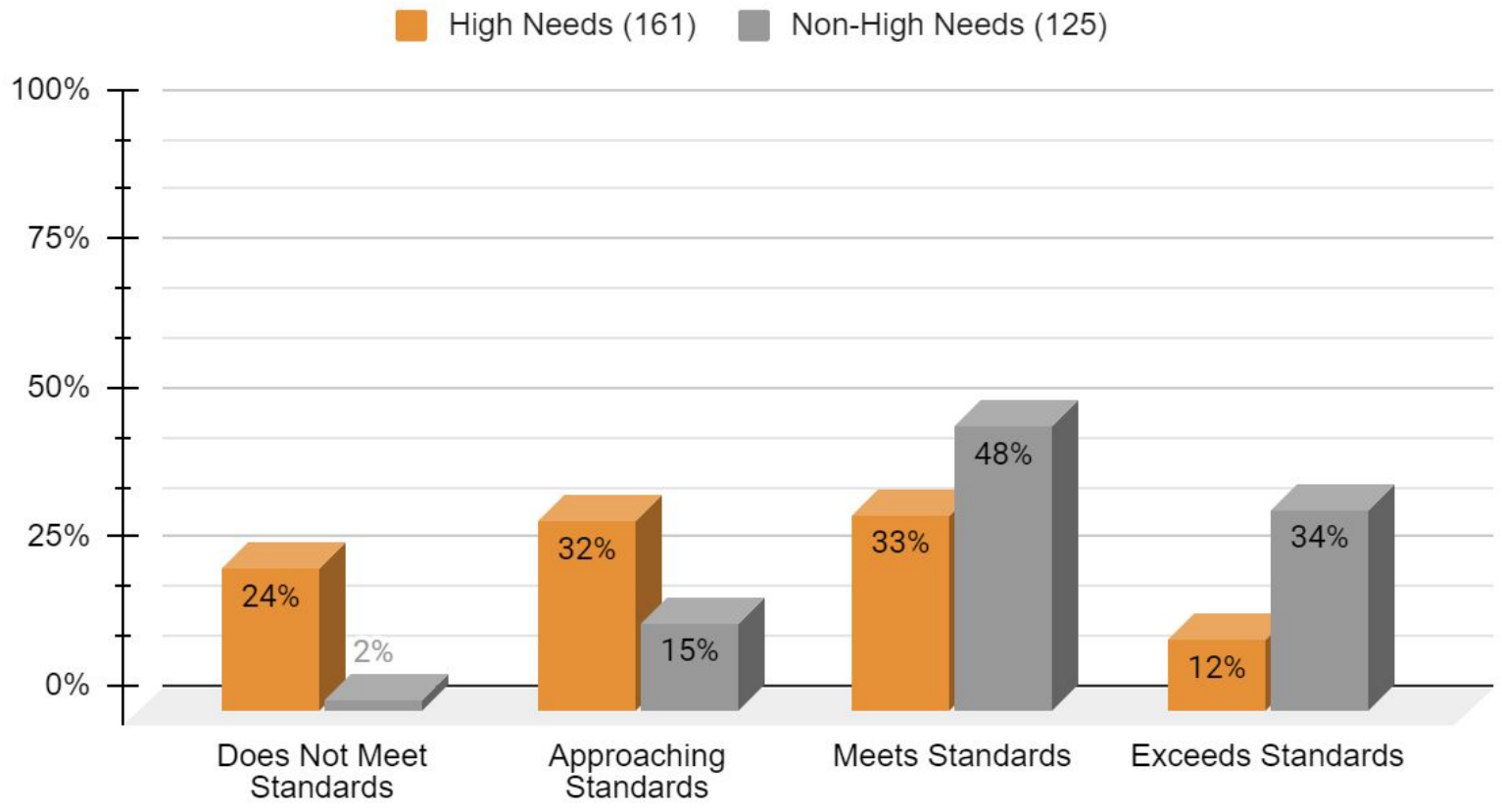


Grade 5 NGSS Performance "Region"

Students At or Above Benchmark

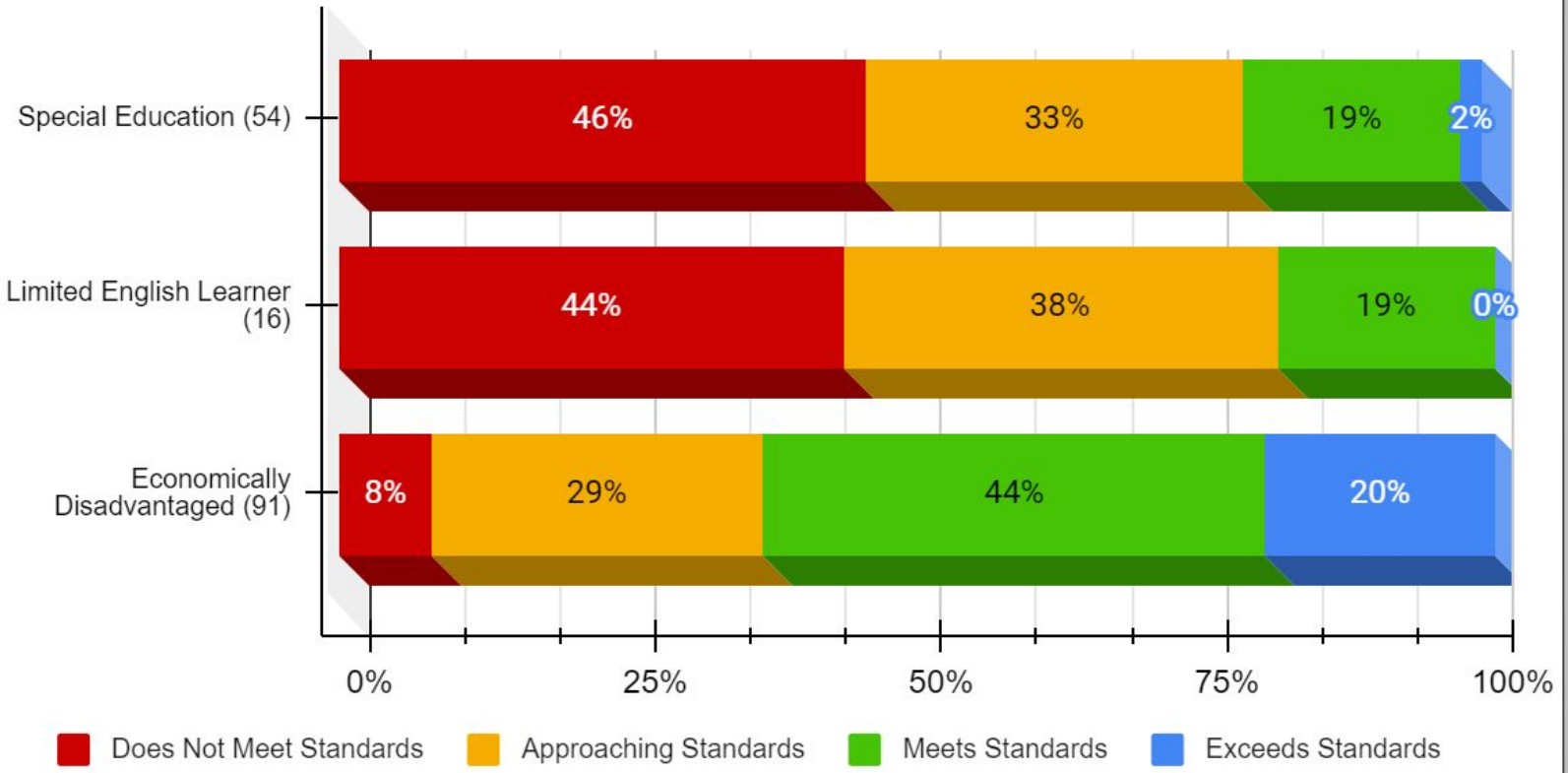


Grade 5 NGSS Performance by Needs



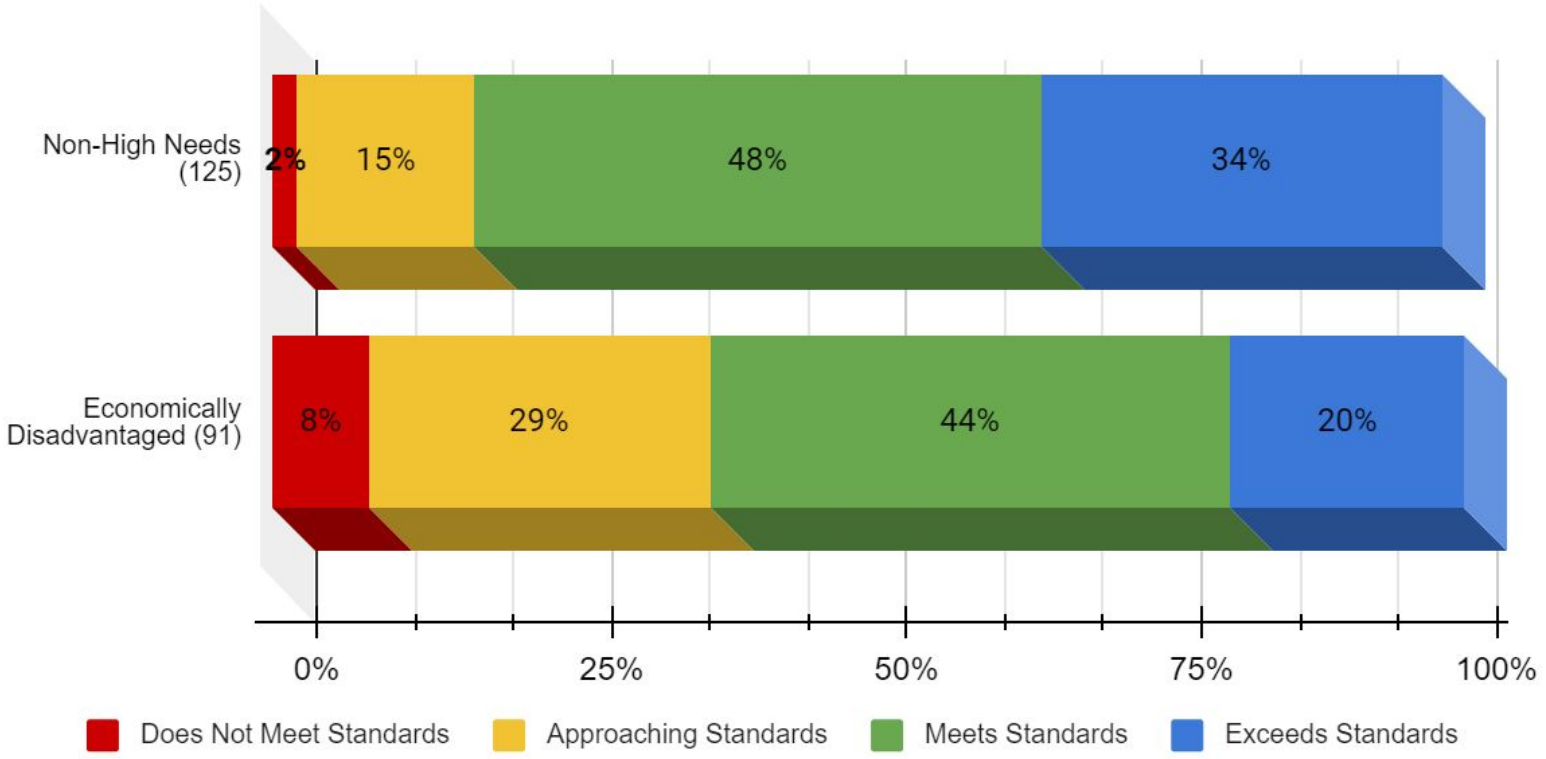
Grade 5 NGSS Performance

High Needs by Subgroup



Grade 5 NGSS Performance

Non-High Needs & Economically Disadvantaged



District Action Plan to Increase Student Achievement

The District will create a strategic plan to include the following:

- Continued examination of assessment data to identify areas of strength and areas in need of improvement through district data team and school-level data teams
    - Create action steps to support areas identified as needing improvement
    - Use collected data to make decisions about instruction

- Continue efforts to reduce chronic absenteeism
    - Educate families on the importance of school attendance
    - Clearly articulate district policy and procedures related to attendance

- Strengthen and align MTSS process (K-12)
    - Develop a system to track interventions
    - Provide research-based interventions based on assessment tools
    - Implement a consistent structure to monitor the effectiveness of interventions

Groton Board of Education

Ad Hoc Budget Procedure Committee

Interim Report with Recommendations for Revisions in Policy, Procedure, Presentation & Oversight

2024.10.10

TABLE OF CONTENTS

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CHAPTER 1 - INTRODUCTION & NARRATIVE

The Groton Board of Education Ad Hoc Budget Procedure Committee was formed in late May of 2024 and charged with the task to create a report and make recommendations to the full Board regarding budget preparation, presentation, and oversight.

This report is being presented as an "interim" report for two key reasons: 1) as an ad hoc, once we accomplish our ultimate task, issuing a final report on all recommendations, this committee will dissolve; and 2) this committee, in conjunction with the Superintendent, Business Manager and Business Office, will not be able to handle the comprehensive research and analysis for the budget construction and oversight software until after the current budget cycle we are about to enter for FYE 2026.

The format of committee recommendations will primarily take the shape as attached draft documents. The first three document have been put forward as recommends policies, procedures, and method of presentation by the AHBP Committee. The recommended presentation & organization models, if approved by the full BOE, have been attached to a corresponding policy as an extension of the policy.

Chapter 2 is a proposed table of contents that would serve as a template from which a re-envisioned budget book can be constructed for FYE 26 and beyond. If approved, this template could be attached to the Policy P 3110 or P 3113 as a model for future board members and administration could use as reference and a norm to diverge from as needed, as determined by the Board and Administration on an annual basis.

Chapters 3 contains a proposed timeline of events related to the budget – one merged to contain both the Board of Education's point of view of broad oversight in a full fiscal year context and the Administration's point of view focused on details of construction, production, and other internal technical aspects with the budget. If approved, this could also serve as template that could be attached to the Policy P 3110 or P 3113 as a model for future board members and administration to use as a reference and a norm to diverge from, as needed, as determined by the Board and Administration on an annual basis.

Chapter 4 contains nine proposed draft policy revisions that address several issues identified both by the committee and by other BOE members, at large, during numerous discussions that occurred over the many months of the FYE 25 budget sessions as well as after the fact, as the Board and Administration dealt with lingering issues of the FYE 23 and FYE 24 budgets.

CHAPTER 2 – PROPOSED BUDGET TIMELINE

(*Full Fiscal Year in Context*)
(Any resulting template version of this document that could be attached to the properly corresponding BOE Policy would be condensed and allow the approved draft of this full AHBPC report stand as guidance for future iterations of the BOE Budget Table of Contents.)

Tuesday, October 1, 2024	Administrators' Meeting / Business Office begins preparing budgets for FYE 26
Friday November 15, 2024	Principals submit FYE 26 budget data to Business Manager
Monday November 25, 2024	Business Office enters FYE 26 Budget Data in software (Excel?) and prepares draft documents
December 2-13, 2024	Superintendent and administrators review and discuss FYE 26 budget interests & concerns
Monday December 16, 2024	Present and Review Supt Budget with BOE COW, Regular BOE meeting to follow.
Monday January 6, 2025	Public Hearing/BOE Special Meeting on budget Open FYE 26 Budget Review COW session Review and vote on fixed obligations
January 7-9; 14-16; 22-23; 28-30, 2025	Continue FYE 26 BOE Budget Review COW
February 4, 2025	Continue FYE 26 BOE Budget Review COW
February 5, 2025	Joint BOE/TC/RTM budget meeting with Public Hearing and work session
February 6,11,13,18-20, 2025	Continue FYE 26 BOE Budget Review COW
Monday February 24, 2025	BOE Final Review, Deliberation & Vote to Adopt FYE 26 Budget
February 25-27, 2025	Business Office prepares adopted budget for submittal to Town Manager
By Friday February 28, 2025	Business Office delivers adopted budget to Town Manager Review Monthly Report with Expenditures, Encumbrances, and Projections
By March 14, 2025	Printed budget book delivered to TC & RTM (Town Manager transmits to TC by March 15) BOE COW Agenda Item for group reflection on Budget Priorities and Procedures from Proposal to Approval, notes to be gathered and referred to Ad Hoc Budget Priorities & Procedures Committee for review & to draft proposed adjustments, as needed. Review Monthly Report with Expenditures, Encumbrances, and Projections

March – April, 2025	Town Council Budget Review. Monthly Report with Expenditures, Encumbrances, and Projections. Present & Discuss BOE Budget to TC. (Request Full BOE allowed to participate as willing & able)
By April 28, 2025	Town Council adopts FYE 26 Budget
April – May, 2025	RTM budget review, Present & Discuss BOE Budget w/ RTM (Request Full BOE be allowed to participate as willing & able) Review Monthly Report with Expenditures, Encumbrances, and Projections (Admin Only) - Prepare FYE Close Out, Annual Town Audit Items
By May 25, 2025	RTM adopts FYE 26 budget
June 1 – 30, 2025	Review Monthly & Annual Reports with FYE 25 Expenditures, Encumbrances, and Projections (Admin Only). Prepare & Execute FYE 25 Close Out, Town Audit Items
July	Monthly Report with Expenditures, Encumbrances, and Projections (Admin Only) Facilitate & Ensure Prior FYE Close Out: Annual Town Audit Items submitted
August	Review Monthly Report with Expenditures, Encumbrances, and Projections (Admin Only) Facilitate and Ensure Prior FYE Close Out:
September	Superintendent sends budget forms to Dept. Heads & Principals, Review Monthly Report with Expenditures, Encumbrances, and Projections (Admin Only), Ensure Prior FYE Close Out.

CHAPTER 3 – PROPOSED BUDGET BINDER TABLE OF CONTENTS

AHBPC recommends A SEARCHABLE PDF format for draft budget document to be used for budget work sessions as well as an option for the 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.)

(The specifics of this draft and template do still require input and advice from the Superintendent, Business Manager and other relevant administrative staff.)

(This draft document has been expanded to include descriptors of each section of the proposed new format for the BOE Budget. Any resulting template version of this document that could be attached to the properly corresponding BOE Policy would have to be profoundly condensed and allow the approved draft of this full AHBPC report stand as guidance for future iterations of the BOE Budget Table of Contents.)

GROTON BOARD OF EDUCATION BUDGET

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

A. BOE CHAIR's LETTER TO MAYOR, MODERATOR & MANAGER

- BUDGET MESSAGE
- Mission: Teaching & Learning
- Strategic Vision: Drafted annually by collaboration between BOE & Administration, via the Superintendent or designee. Ideally, this section would cite areas of need based on past data or survey responses, synthesized into achievable actions and accounted for year by year, rotating out goals. Some examples of strategic areas of focus could be: "transitioning away from Alliance Designation, Improving Literacy Rates by class level and cohort, raising test scores, closing achievement gaps, incorporating more teachers, tutors and paras into regular operational budget, completing implementation of science-based literacy instruction, determining ideal class sizes to maximize effectiveness of instructional time and allocating human resources and infrastructure to suit, etc."
- Goals: How we achieve strategic vision, similar to Strategic vision, but more clinical and to the point. Not so much narrative, more demonstrating policies, procedures and resources put toward solving identified problem areas with demonstrable, documented evidence.
- Achievements & Highlights: A brief retrospective section that revisits strategies and goals activated alongside the results an accounting of Goals Accomplished, New Programs initiated, classes organized and assignee, other initiatives, etc.
- Principal Officials & Entities – Title and Facility assigned with brief descriptions and. Bio for each staff member on each side.
- Summary / Overview of Expenditures & Revenue
- Organizational Chart – from BOE to Administrative Level

B. 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

C. 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")

D. 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

E. 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)
  a. Regular Instruction 1100 & 1500
  b. Special Instructions 1200

c.	Continuing Education	1300
d.	Other Instructional Programs	1400
e.	Support Services for Pupils	2100
f.	Support Services for Instructional Staff	2200
g.	General Support Services	2300 & 2400
h.	Operational Services	2500
i.	Civic Activities	3300
j.	Nonpublic School Pupils	3700
k.	Expenditures to Other Schools	4100

F. SCHOOL BUDGETS –
Last part of ***Red Tab***–
- Central Office
- Robert E. Fitch High School
- Groton Middle School
- Charles Barnum
- Northeast Academy
- Catherine Kolnaski
- Mystic River
- Thames River

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

H. 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)

CHAPTER 4 – PROPOSED BUDGET POLICY REVISIONS

Each individual Policy could be treated and processed as a package referral to the Policy Committee to review and further revise in a prioritized order based on BOE COW comments and apparent or explicit statements of consensus. The Policy Committee should, as is standard practice, work in conjunction with the Superintendent, Business Manager and any other relevant staff to produce and pass revisions to the BOE for review and further recommend changes to pass on the first and second readings during Regular or Special BOE meetings.

The AHBPC notes that while subchapters 4.7, 4.8 and 4.9 were not explicitly discussed during our meetings, the changes proposed to these policies represent a good faith effort to carry forward what appeared to be a consensus of the BOE based on discussions during the 2024.09.23 Regular Meeting. Subchapters 4.7 (P 3310 Purchasing Guidelines) & 4.8 (P 3320 Purchasing Procedure) and were developed for the BOE to consider the changes recommended by the interim Business Manager in the Financial Report Narrative Letter to the BOE on 2024.09.23. Subchapter 4.9 (Monthly, Annual Reports & Financial Statements) has been similarly proposed for revision based on what appeared to be a consensus expressed by the BOE on 2024.09.23 to have more frequent and more detailed reporting on Grant Programs in use by the district.

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Sub-Chapter 4.1

P 3110 Budget Planning

As a preliminary part of the development of the budget, the Board of Education shall study the school program in relation to ~~the~~ past, present and future needs of the staff, students, and the community. ~~In an effort~~ As a means to make the budget a comprehensive ~~selection~~ representation of the financial needs ~~of~~ within the school system, the Board will work in consultation with ~~steps shall be taken to involve~~ certified and non-certified staff, ~~and the~~ administrative staff, students, and the caregivers of the students in the budget planning process. The procedure for the involvement of these representatives shall be developed ~~by~~ in conjunction with the Superintendent of Schools and then implemented by the Superintendent's office upon the formal approval of the Board of Education. This procedure shall include, but not be limited to, the collection and review of assessment data, analysis of that data, and surveys of staff, students and caregivers.

Legal Reference:
Connecticut General Statutes

10-51 Fiscal Year. Budget. Payments by member towns.
10-222 Appropriations and budget

Policy Adopted:October 9, 1990
Policy Revised:_____ ___, 2024

Sub-Chapter 4.2

P 3113 Setting Budget Priorities

The Board of Education shall, on an annual basis, study the school program in relation to ~~the~~ past, present and future needs of the staff, students, and the community ~~and~~ to ~~establish~~ determine and approve the budget ~~-~~timeline, ~~guidelines~~ obligations, and priorities for the ensuing fiscal year. The Board of Education shall initiate this process by forming an Ad Hoc Budget Priorities & Procedures Committee each year upon final approval of the budget. ~~and~~

This committee shall draft a report of recommendations to be approved by the Board and included ~~it~~ in consultation with the administration for budget planning purposes in the early Fall, ~~and~~ within the first two months of the school year (August - October), in preparation for the successive year's budget deliberations, which will be set to begin in the months of December and January of the current school year.

This process shall include, but not be limited to, establishing a timeline, an itemized list of line items that cannot be changed for the ensuing fiscal year due to contractual obligations, and an itemized list of line items that can be adjusted by the Administration or Board, in descending order of priority from the most necessary adjustments to the least.

The procedure for the involvement of these representatives and the production of these guiding documents shall be developed by the Board of Education-in conjunction with the Superintendent of Schools and then implemented by the Superintendent's office upon the formal approval of the Board of Education.

Legal Reference:
Connecticut General Statutes
10-222 Appropriations and budget

Policy Adopted: October 9, 1990
Policy Revised:_____ ___, 2024

Sub Chapter 4.3

P 3120 Preparation of Budget Document

The Superintendent of Schools shall be responsible for the preparation of the annual school budget. The Superintendent's recommended budget for the ensuing school year shall be compiled and submitted to the Board of Education no later than the second Friday of December. Commencing on the first Monday of January, and continuing over the span of a single Committee of the Whole Budget Review session interspersed with recesses over successive weeks until the last Monday of February, the Board of Education shall examine, alter if necessary, and approve the school budget, which shall then be submitted to the Town Manager in accordance with Sections 8.1 and 8.2 of the Charter of the Town of Groton.

During the recess after any session that produced a vote and change in numbers from the Superintendent's budget, the business manager or designee will produce an object code summary of those changes that will be used to document those changes and be available to use as a reference point for the balance of the budget review session.

The Chair, in conjunction with the Superintendent and fellow Board Members will review the sequence of the budget preparation agenda to set all fixed budget obligations to be handled first and then sequence all other items to follow by priority. The Budget Review Session Committee of the Whole meeting shall begin with a public hearing and include an item for Reports of Communications for both the initial opening session and for each resumption after a recess.

Board Officers and Administration are required to report any communications they have with Town Officials regarding any budget-related matters. If any of these communications are intended to be used as guidance upon which the Board is expected to act, these communications must be documented in writing and confirmed as accurate by all parties involved in the communication.

Legal Reference:

Connecticut General Statutes
10-222 Appropriations and budget
Charter of the Town of Groton, Section 8.1 and 8.2

Policy Adopted: October 9, 1990
Policy Revised: _____ ___, 2024

Sub-Chapter 4.4

P 3150 Adoption of Budget

The Board of Education shall annually submit to the Town Manager, as required by Sections 8.1 and 8.2 of the Charter of the Town of Groton, a detailed, itemized estimate of the cost of operating the school program, and the revenues to be earned thereby in the ensuing fiscal year. Such estimated cost of operating the public schools for the ensuing year shall be the final budget for the schools, modified, if necessary, by any difference in the amount requested by the Board of education and the amount appropriated by the town for the operation of the schools. Such modifications, if required, shall be decided upon in a manner similar as the budget, as the Board working in conjunction with the Superintendent and other administrators of the school district, as needed, with a full vote by the Board to ratify the changes.

Legal Reference:

Connecticut General Statutes
10-222 Appropriations and budget
Charter of the Town of Groton, Section 8.1 and 8.2

Policy Adopted: October 9, 1990
Policy Revised: _____ ___, 2024

Sub-Chapter 4.5

P 3160 Transfer of Funds between Budget Functions

The Board of Education may, by formal resolution from time to time, transfer budgeted appropriations between the following budget functions as part of a financial plan submitted by the Superintendent:

A. Regular Instruction	1100 & 1500
B. Special Instructions	1200
C. Continuing Education	1300
D. Other Instructional Programs	1400
E. Support Services for Pupils	2100
F. Support Services for Instructional Staff	2200
G. General Support Services	2300 & 2400
H. Operational Services	2500
I. Civic Activities	3300
J. Nonpublic School Pupils	3700
K. Expenditures to Other Schools	4100

The Board of Education shall have the sole authority to approve such transfers, and no transfer between functions shall be made without prior authorization by formal written resolution of the Board of Education, except as noted below. Such transfers must be voted upon by the Board before the end of the current fiscal year.

The Superintendent of Schools may, ~~in his/her~~ at their discretion, transfer budget appropriations within such functions without a formal Board resolution and may make transfers between functions under emergency circumstances, or if the urgent need for such transfer(s) prevents the Board from meeting in a timely fashion to consider such transfer(s). The Superintendent of Schools shall provide written notification and explanation with a documented cost-benefit analysis of the anticipated impacts from the change to the Board of Education concerning all such transfers of funds made across objects of expenditure between functions at the next regular Board meeting, and ~~he/she~~ they shall notify the Board of Education concerning all such transfers within functions at the end of the fiscal year.

Legal Reference:

Connecticut General Statutes 10-222
P.A. 98-141 at their

Policy Adopted: October 9, 1990
Policy Revised: April 12, 1999
Policy Revised: October 12, 2004
Policy Revised: _____ ____, 2024

Sub-Chapter 4.6

P 3200 Transfer of Funds between Budget Categories

The Board of Education may, by formal resolution, transfer budgeted appropriations to, from, or between the major program accounts of Instruction and Support Services as part of a financial plan submitted by the Superintendent. The Board of Education shall have the sole authority to approve such transfers, and no transfer between the major program accounts shall be made without prior authorization by formal written resolution of the Board of Education. Requests for such transfers from the Administration shall include a written explanation with a documented cost-benefit analysis of the anticipated impacts from the change Such transfers must be voted by the Board before the end of the current fiscal year.

The Superintendent of Schools may, ~~in his/her~~ at their discretion, transfer budget appropriations within the major programs or accounts without a formal Board resolution. However, the Superintendent of Schools shall provide written notification and explanation with a documented cost-benefit analysis of the anticipated impacts from the change to the Board of Education concerning all such transfers of funds made across objects of expenditure within the major program accounts at the next regular Board or Committee of the Whole meeting.

Legal Reference:
Connecticut General Statutes 10-241

Policy Adopted: October 9, 1990
Policy Revised: _____ ___, 2024

Sub-Chapter 4.7

P 3310 Purchasing Guidelines

The goal of a successful purchasing system is to provide the school district with goods and services at the lowest price, to properly account for all purchases and to designate the proper procedure for purchasing goods or services.

Definitions
Requisition: A procedure initiated by a teacher/administrator requesting that the Board of Education purchase a good or service.
Purchase Order: A document approved by the Business Manager authorizing the purchase of specific goods or services from a designated vendor at an established price.

Procedure
Requisitions for goods or services shall originate from the individual requesting the desired good or service. If the requisition originates at the building level, the building administrator must approve the requisition prior to review by the Business Manager. Only after the Business Manager has reviewed and approved the requisition, will it be converted to a purchase order. Similarly, any situation that may require a reimbursement, the individual expecting a reimbursement must have obtained a pre-authorization email from the principal or building/site administrator to be included in the reimbursement request for that request to be processed by the Business Office.

A Groton Public Schools purchase order (PO) will be issued before any purchase may be made, except as provided below in this policy. Each PO will be assigned an identifying number prior to being issued to a vendor. No employee of the Groton Board of Education or other person will make any purchase, or commitment of funds, without an approved PO.

Special Procedure - Maintenance Department
A requisition may be established for a period of no more than one week with an individual local vendor from whom many small materials purchases are likely to be made by the Maintenance Department personnel on school work assignment. The Director of Buildings and Grounds will approve, and is responsible for, all such purchases. The purpose of this procedure is to expedite required small materials purchases and reduce paperwork.

Emergency Procedure
A purchase occasionally may be required on an immediate basis. In such cases, a PO number may be requested from the Business Manager. If approved, the PO number may be given to the vendor. The employee making the emergency request will cause a requisition to be created. A confirming PO will be issued to the vendor confirming price, delivery, etc.

Legal Reference:
Connecticut General Statutes 10-241
Policy Adopted: July 10, 1995
Policy Revised: _____ ___, 2024

Sub-Chapter 4.8

P 3320 Purchasing Procedures

The duties of purchasing for the Board of Education shall be directed by the Superintendent of Schools through the school Business Manager who shall conduct all purchase transactions for the district in accordance with the annual budget spending plan.

In conjunction with the Board of Education and Business manager, the Superintendent of Schools ~~shall~~ may develop further, or alter the current, regulations and procedures for the purchasing program of the school system, including ordering, verifying receipt of orders, distribution of materials received, and payment of bills. Any such changes would have to come through the Board of Education Policy Committee and be reviewed, deliberated, and decided upon by a vote at a Regular Board meeting, the same as any other proposed systemic change in policy and procedure.

Every transaction involving the transfer of property shall be by purchase order or formal contract. Purchase orders and other purchase obligations shall be signed by the Superintendent or designee.

On the commencement of every new fiscal year, the Business Office shall send a notice to all vendors who are current in the master list that describes the guidelines, procedures, and parameters of the purchase order system for Groton Public Schools. This notice needs to include essential information such as the strict requirement for a purchase to be issued by GPS for any request for any goods, services or transportation to be considered valid and payable to the vendor by the Business Office. A verbal order is not binding nor authorized. The signed purchase order is the district's sole method of authorizing any vendor to provide any good, service or transportation. This annual notice shall also be provided to any vendors that are brought on during the fiscal year.

On the commencement of every new school year, every building-level employee and building or site administrator shall be given similar notice with added stipulations regarding reimbursements. Reimbursements will only be processed only if there is a pre-authorization email from the principal or building/site administrator attached to the reimbursement request.

The purchase system procedure shall be followed as established below with exception to be made only upon the approval of the Superintendent. Any such approved exceptions shall also require the Superintendent to provide the Board of Education with written notification that includes a detailed explanation identifying the compelling factors that required a change and a statement pertaining to whether the exception is intended to be temporary or permanent. Purchases or contracts made outside of the approved purchasing system shall not be the responsibility of the Board of Education.

~~The Superintendent and other staff shall:~~

1. ~~Buy the proper product for the purpose required.~~
2. ~~Have the product available when needed.~~

~~3. Buy the proper amount of the product.~~
~~4. Pay the proper price.~~

Requisitions and Purchase Orders are mandated for all purchases. A purchase order must be created in advance of any purchase of any goods, services, or transportation. When conducting a purchase, all districts' staff shall follow the purchase order process, as presented here:

1. Enter a requisition into appropriate software, as identified by Business Manager. Requisitions must contain quotes from vendors with shipping costs, copies of the quotes attached, and quote numbers integrated into the requisition itself. All Requisitions originating from a building or site level must also contain a written approval by the building or site administrator. Re
2. The Business Manager will receive the requisition through the appropriate software, then review and decide. If denied, the requester will be notified of the denial and a brief statement of reasoning. If approved, the requisition will be converted into a purchase order.
3. Once a purchase order is entered into the system, the expense will be encumbered and thus allow the system to receive invoices from the vendor and issue payment or payment vouchers, however the situation dictates.
4. All dialogue with vendors shall be documented and/or memorialized via written communications or email to verify a clear understanding between the Business Office and the vendor.

The Business Manager shall be familiar with and perform all purchasing activities within the limitations prescribed by law, legal opinions, and in accordance with Board of Education policies. General Ledger processes shall be reviewed and updated on an annual basis. Such review and updates must be committed to writing in report that will be shared with the Superintendent and Board of Education. This will include a review of the checks and balances regarding the Master Vendor List, cross-training for all Business Office staff, and the most efficient and timely progression of items from requisition to purchase order, encumbrance, invoice, and then expenditure of payment or voucher to the vendor within the proper confines of the business year.

Specifications governing materials are a joint responsibility of the educational and business departments.

Legal Reference:

Connecticut General Statutes
10-51 Fiscal year. Budget. Payments by member towns; adjustments to payments. Investment of funds. Temporary borrowing. Reserve fund.
10-222 Appropriations and budget. Financial information system.
10-259 Fiscal and school year defined.

Policy approved: November 28, 2016
Policy Revised: _____ ___,2024

Sub-Chapter 4.9

P 3432 Monthly Budget and Expense Report and Annual Financial Statements

The Superintendent of Schools, in conjunction with Business Manager, shall submit to the Board of Education a monthly report concerning the status of budget accounts. These monthly reports shall be organized by individual object codes and account numbers and will document the budgeted disbursements, current expenditure, current encumbrances, resulting balance and the percent that remains available ~~and budget balances~~ These monthly reports shall be presented at the first regular meeting of each month and, as timing allows, shall include direct copies of the biannual and annual grant reports as submitted to the Grantor. ~~and shall~~

The Superintendent of Schools, in conjunction with the Business Manager, shall submit to the Board an annual financial report covering the preceding school year. This annual report shall include the most recent set of Annual Grant Reports, as submitted to the Grantors, shall also be included in the annual Budget Report and Planning process. As timing allows, Monthly and Annual Financial Reports shall include the same biannual and annual grant reports that are submitted to grantors.

Legal Reference:
Connecticut General Statutes
10-222 Appropriations and budget.
Financial information system.

Policy Adopted: October 9, 1990
Policy Revised: _____ ___, 2024

Report Prepared, Reviewed, and Approved by the Ad Hoc Budget Procedure Committee, with Members Jennifer White, Michael Whitney and Ian Thomas (Chair).

Voted to send to the BOE Committee of the Whole on October, 10, 2024 with results of 3-0-0.