

**Finance Subcommittee Meeting
Wednesday, November 20, 2019 5:00 PM
Central Services**

I. Public Comment

II. Approve Minutes from the September 18, 2019 and October 16, 2019 Finance Subcommittee Meetings

Attachments:

Draft Finance SC Minutes 10-16-19	2
Draft Finance SC Minutes 9-18-19	3

III. October Statement of Accounts

Attachments:

SOA Narrative Oct 2019	5
OCT 2019 SOA	6

IV. Update on Solar and School Building Projects

V. Special Education Expenditures

VI. Fee Structures

VII. Review of Plus One Process/Budget Timeline

Attachments:

FY21 Budget Timeline	11
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VIII. Other

Finance Subcommittee Meeting – Draft Minutes
October 16, 2019, 5:30 p.m.

Attendance:

Jenny Emery	Absent	Anna Robbins	Present
Mark Fiorentino	Present	Mark Winzler	Present
Brandon Webster	Absent		
Melissa Migliaccio	Present		

Meeting commenced at 5:37 p.m.

Meeting adjourned at 6:30 p.m.

1. Public Comment: None
2. Approve Minutes from the September 18, 2019 Meeting: Postponed.
3. September Statement of Accounts: Received and reviewed September Statement of Accounts.
4. Preliminary Discussion on FY21-FY25 Large Capital Projects: No action needed.
5. Other:

**Finance Subcommittee Meeting – Draft Minutes
September 18, 2019, 5:30 p.m.**

Attendance:

Jenny Emery	Present	Jon Lambert	Present
Mark Fiorentino	Present	Anna Robbins	Present
Brandon Webster	Via Telephone	Mark Winzler	Present
Melissa Migliaccio	Absent		

Meeting commenced at 5:34 p.m.

Meeting adjourned at 6:52p.m.

1. Public Comment: None

2. Approve Minutes from the June 19, 2019 Meeting: Mark moved, and Brandon seconded, approval of the minutes. Passed unanimously.

3. Cybersecurity: Jon Lambert reviewed the procedures and practices in place for the schools, now, in response to the recent breaches at other CT schools, and in light of CAFE's recent information. We operate on a "who NEEDS to know what" basis, and keep tight controls, including utilization of a sophisticated firewall through CT Education Network, and other vendors for hosting private information. We have several layered back-ups and try to keep staff informed of protective steps they can take. The committee encouraged consideration of including a briefing on cybersecurity in Teachers' PD curriculum. Insurance is also accessed, through CIRMA. The Town/school shared fiber optic network introduces vulnerability through users in both organizations, and there was discussion of engaging with the Town regarding its IT resources, including the proposed integration plan, especially as budget season approaches.

4. June Statement of Accounts: The committee reviewed the final statement; the deficit caused by Special Ed came down another \$50k – from \$371k to \$320 – as general ed accounts closed out favorably.

5. July/August Statement of Accounts: The new budget year has started out similar to other years. Special Ed shows an immediate deficit based on changing students' needs that occurred after the budget was set. It was noted that the expected administrative personnel line savings from Dr. Addley's departure has been largely depleted as a result of the Administrator's contract, which did not get accurately reflected in the budget last spring. This was an administrative error, and we asked Anna to advise what the total amount for the year was. Finally, Natural Gas is coming in higher than budgeted.

6. FY19 Year-End Budget Transfers: The final transfers to settle-out the BOE budget were reviewed, to be recommended to the full Board. Of note: the total additional appropriations from the Town/BOF – for the mid-year HS Roof repairs, and the special ed deficit, were more than offset by better-than expected revenues from the state. In total, school related revenues, after the extra appropriations, exceeded budget by roughly \$500,000.

7. Update on School Projects: Mark Winzler reported that the HS vestibule project, funded by the security grant, is now underway and on a schedule, major work to be completed in early October, with minimal disruption to students. The cost of the vestibule will exceed plan. However, with the upcoming HS renovations approved in the bond referendum, the HS door magnets will be deferred for now. This savings, applied to the vestibule, allows the security grant to be fully deployed.

8. Other: Jenny urged movement on seeking a new health benefits consulting agreement, given significant turnover at and dissatisfaction with the incumbent. Anna and Mark agreed this is a priority that needs attention. This is under the auspices of the Health Benefits Advisory Committee for Town/School.

Brandon moved, and Mark seconded, adjournment at 6:52 p.m.

Mark L. Winzler
Interim Superintendent of Schools



Anna M. Robbins, SFO
Business Manager

Aimee D. Martin
Director of Pupil Personnel Services

Christopher J. Tranberg
Assistant Superintendent

To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: November 20, 2019
Re: Financial Forecast as of October 2019

As of October 31, 2019, the BOE shows a negative forecast of \$196,175. Special education expenditures are projected to be unfavorable \$318,173 and regular education expenditures are projected to be favorable \$121,998. The forecast is slightly favorable over the previous month's forecast.

Spending in the regular education category is on target. Salaries and benefits represent 76% of the budget and show a slightly favorable forecast. The Quality & Diversity Fund shows a favorable forecast of \$49K. Although the actual magnet school tuition came in lower than budgeted this year by \$70K (16 students enrolled), the actual tuition at Asnuntuck (21 students enrolled) and the Suffield Regional Agriscience Center (13 student enrolled) were higher than budgeted by \$32K for a net savings of \$38K in the out-of-district tuition expenditure line.

Revenues to the town reflect a projection of additional revenue for regular tuition from other towns of \$39K. Excess cost funding from the state is projected to be lower than budgeted by \$65K. Although out-of-district costs for special education are higher than budgeted, fewer students are meeting the stop-loss limits. The remaining revenue items are expected to meet budget at this time.

**Granby Board of Education
FY 2019-2020
Statement of Accounts
for the period ended
October 31, 2019**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	Full Year Forecast October
Certified Salaries:							
Administration	1,673,719	555,940	1,006,094	1,562,033	111,685	93.33%	11,190
Regular Education	10,721,894	2,481,956	7,941,119	10,423,076	298,818	97.21%	118,975
Special Education	1,740,035	436,393	1,337,657	1,774,050	(34,015)	101.95%	(33,449)
Total	14,135,647	3,474,289	10,284,870	13,759,159	376,488	97.34%	96,716
Substitute/Tutor/Support Salaries							
Substitutes	8,000	979	0	979	7,021	12.24%	0
Sped Support (Speech, O.T. & P.T.)	410,583	111,859	302,121	413,980	(3,397)	100.83%	(3,398)
Tech Support	230,410	76,476	157,762	234,238	(3,828)	101.66%	(3,828)
Tutors - Regular Education	21,110	2,861	15,459	18,320	2,789	86.79%	2,789
Tutors - Special Education	23,616	11,667	0	11,667	11,948	49.40%	4,942
Total	693,718	203,843	475,342	679,185	14,533	97.91%	506
Teaching Assistant Salaries:							
Regular Education TA	284,889	54,757	233,581	288,337	(3,449)	101.21%	(3,449)
Special Education TA	1,081,299	187,916	921,644	1,109,560	(28,261)	102.61%	(28,261)
Total	1,366,188	242,673	1,155,225	1,397,898	(31,710)	102.32%	(31,710)
School Secretaries' Salaries	615,682	179,102	436,070	615,173	509	99.92%	(2,441)
Central Office Salaries	532,735	164,489	371,257	535,746	(3,011)	100.57%	(6,819)
Custodial & Maintenance Salaries	1,293,756	396,099	822,016	1,218,116	75,641	94.15%	5,580
Total Salaries	18,637,725	4,660,496	13,544,780	18,205,276	432,449	97.68%	61,832
Employee Benefits	5,001,350	1,516,721	3,207,051	4,723,773	277,577	94.45%	0
Total Salaries & Employee Benefits	23,639,075	6,177,217	16,751,831	22,929,049	710,026	97.00%	61,832

**Granby Board of Education
FY 2019-2020
Statement of Accounts
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Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	Full Year Forecast October
Purchased Services:							
Instructional Purchased Service	530,572	128,646	294,158	422,804	107,768	79.69%	0
Administration Purchased Service	425,618	98,928	304,604	403,531	22,087	94.81%	0
Maintenance Purchased Service	101,483	30,974	45,012	75,986	25,497	74.88%	0
Total	1,057,672	258,547	643,773	902,321	155,351	85.31%	0
Legal Services	55,000	3,565	51,436	55,000	0	100.00%	0
Repairs & Maintenance:							
Instructional Repairs & Maintenance	74,599	29,451	8,222	37,673	36,926	50.50%	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0
Maintenance Repairs & Maintenance	462,698	238,712	45,083	283,795	178,903	61.33%	0
Total	545,797	268,163	53,305	321,468	224,329	58.90%	0
Transportation:							
Transportation Regular Education	852,106	89,953	810,837	900,790	(48,684)	105.71%	0
Transportation Special Education	662,900	6,239	607,971	614,210	48,690	92.65%	(84,884)
Transportation Vocational Tech	92,674	9,172	82,546	91,717	956	98.97%	0
Total	1,607,680	105,364	1,501,353	1,606,717	962	99.94%	(84,884)
Insurance Property & Liability	102,700	47,059	46,722	93,781	8,919	91.32%	0
Communications	99,281	25,391	44,524	69,915	29,366	70.42%	0
Tuition:							
Tuition Special Education	1,451,252	433,229	1,065,132	1,498,360	(47,108)	103.25%	(173,123)
Tuition Adult Education	10,467	0	0	0	10,467	0.00%	0
Total	1,461,719	433,229	1,065,132	1,498,360	(36,641)	102.51%	(173,123)
Conference & Travel Expense	73,497	25,039	9,611	34,651	38,846	47.15%	0
General Supplies:							
General Supplies Regular Education	297,040	124,984	94,018	219,002	78,038	73.73%	0
General Supplies Special Education	26,416	14,172	3,569	17,741	8,675	67.16%	0
General Supplies Administration	81,176	22,292	24,212	46,504	34,672	57.29%	0
General Supplies Maintenance	142,372	45,824	2,952	48,776	93,596	34.26%	0
Total	547,004	207,272	124,750	332,022	214,982	60.70%	0

**Granby Board of Education
FY 2019-2020
Statement of Accounts
for the period ended
October 31, 2019**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	Full Year Forecast October
Electricity	397,049	124,054	216,371	340,425	56,624	85.74%	16,500
Fuel/Natural Gas	156,352	33,340	139,503	172,843	(16,492)	110.55%	(16,500)
Textbooks/Workbooks	157,746	101,271	3,047	104,318	53,428	66.13%	0
Library/Media Center	62,118	30,137	11,837	41,974	20,144	67.57%	0
Software	304,544	186,095	35,552	221,647	82,897	72.78%	0
Dues & Fees	54,598	34,798	5,980	40,778	13,820	74.69%	0
Replacement Equipment:							
Replacement Equip Instructional	0			0	0	0.00%	0
Replacement Equip Administration	2,500	2,135	0	2,135	365	85.40%	0
Replacement Equip Maintenance	24,000	5,911	170	6,081	17,919	25.34%	0
Total	26,500	8,046	170	8,216	18,284	31.00%	0
Student Activities	786,287	116,834	358,625	475,459	310,828	60.47%	0
Total General Fund	31,134,619	8,185,420	21,063,522	29,248,943	1,885,676	93.94%	(196,175)
SPED	5,480,361					SPED	(318,173)
GEN ED	25,654,258					GEN ED	121,998
Quality & Diversity	\$1,082,731.00	\$368,441.73	\$402,870.27	\$771,312	\$311,419	71.24%	\$49,078

**Granby Board of Education
FY 2019-2020
Statement of Accounts
for the period ending
October 31, 2019
For Selected Special Education Accounts**

II. Expenditures	FY 2019-2020 Budget	Expended	Encumbered	Expended & Encumbered	Balance	October 2019 Forecast
Legal Expense	27,500	2,253	25,248	27,500	0	0
Special Education Certified Staff	1,740,035	436,393	1,337,657	1,774,050	(34,015)	(33,449)
Teacher Assistants	1,081,299	187,916	921,644	1,109,560	(28,261)	(28,261)
Special Education Tutors	23,616	11,667	0	11,667	11,948	4,942
Evaluation & Therapy Services	83,176	31,054	37,422	68,476	14,700	0
Sped Support (Speech, O.T., & P.T.)	410,583	111,859	302,121	413,980	(3,397)	(3,398)
Special Ed Transportation	662,900	6,239	607,971	614,210	48,690	(84,884)
Out of District Tuition	1,451,252	433,229	1,065,132	1,498,360	(47,108)	(173,123)
Total Selected Special Education Accounts	5,480,361	1,220,610	4,297,194	5,517,804	(37,443)	(318,173)

**Granby Board of Education
 FY 2019-2020
 Statement of Accounts
 for the period ending October 31, 2019**

I. Revenue	FY 2019-2020 Budget	Currently Anticipated	Received To Date	Full Year Forecast October 2019
Reg. Tuition from other Towns	494,560	533,136	3,400	38,576
SPED Tuition from other Towns	389,724	389,724	0	0
SDE Excess Cost Reimbursement	487,666	422,825	0	(64,841)
Rental Fees	16,157	16,157	6,895	0
Pay for Participation	54,615	54,615	12,700	0
Sub Total	<u>1,442,722</u>	<u>1,416,457</u>	<u>22,995</u>	<u>(26,265)</u>

FY21 Granby Public Schools Budget Timeline		Operating Budget Deadline
10-year Small Cap forms to Administrators	Anna	September 3, 2019
Site Operating Budget data package to Administrators	Anna	September 6, 2019
Enrollment Data for Base Budget	Mark	October 1, 2019
Principal and Assistant Superintendent review new programs/courses/texts	Building Principal/ Christopher	September 20, 2019
Submit information for Base Budget <ul style="list-style-type: none"> ➤ Salaries – Existing Personnel (Liz) ➤ Utilities (Anna) ➤ Building Maintenance Contracts (Shannon) ➤ Transportation (Anna) ➤ Health Benefits (Mel) ➤ Special Education (Aimee) ➤ Retirees (Liz) ➤ Technology (Ed/Jon) ➤ Tuition & Choice Projections (Anna) 	Central Services	September 30, 2019 September 30, 2019 September 30, 2019 September 30, 2019 September 30, 2019 September 30, 2019 September 30, 2019 September 30, 2019 September 30, 2019
Submit Small Capital, New Program (+1) and Large Capital Requests	Administrators	September 30, 2019
New curriculum Programs to Board Subcommittee	Christopher	October 2, 2019
Site Budgets to Mark & Business Manager	Administrators	October 16, 2019
Begin budget review with individual administrators	All	October 21, 2019
Complete budget review with individual administrators	All	November 8, 2019
Review Plus One Budget @ AdCouncil: Requests vs. Resources	Mark/Anna	November 11, 2019
Review 1 st draft FY21 Operating and Small Cap Plan	Mark/Anna	November 22, 2019
Review 1 st draft w/administrators re: priorities	All	December 2, 2019
Review 2 nd draft w/administrators re: priorities	All	December 16, 2019
Present FY21 Plus One including Small Cap to BOE	Supt./Anna	January 2, 2020
Budget Book Pages Due	Aimee/Chris/Jon	January 10, 2020
Board Approval of FY20 Plus One		January 15, 2020
Plus One to the Town of Granby (Three-Board Meeting)	Superintendent	January 21, 2020
Complete Budget Book	Supt./Anna /Linda	February 21, 2020
BOF Finalizes Guidelines		February 24, 2020
Final Budget Book Produced and Reviewed at AdCouncil	Supt./Anna/Linda	March 2, 2020
Present Operating Budget to BOE	Supt./Anna	March 4, 2020
Budget Workshops (as-needed--please save dates)		March 11 & 25, 2020
Budget Approval at BOE Meeting		March 18, 2020
BOF Meeting		March 23, 2020
Budget Book to Town	Supt./Anna/Linda	April 1, 2020
Town of Granby Budget Public Hearing	All	April 6, 2020
Referendum		April 27, 2020

Administrators should plan to attend the March 4 (BOE Meeting), March 11 (BOE Budget Workshop), March 18 (BOE Meeting for Budget Approval), March 25 (Budget Workshop (if necessary)), and March 23 (BOF Meeting).