

Finance Subcommittee Meeting
Wednesday, November 18, 2020 5:30 PM
Via Google Meet* Details can be found on the agenda on the Granby Public Schools' website.

I. Public Comment

II. Approve Minutes from the October 21, 2020 Meeting

Attachments:

Draft Finance SC Minutes 10-21-20 2

III. October Statement of Accounts

Attachments:

October 2020 Statement of Accounts 3

IV. Food Service Program Update

V. Health Benefit Fund Update

VI. Leave of Absence Request

VII. Special Education Expenditures

VIII. Fee Structures

IX. Plus One Process/Timeline

Attachments:

FY22 Budget Timeline 9

X. Other

Finance Subcommittee Meeting – Draft Minutes

October 21, 2020, 5:30 p.m.

Central Services

Attendance:

Jenny Emery	Present	Jordan Grossman	Present
Mark Fiorentino	Present	Anna Robbins	Present
David Peling	Present		
Melissa Migliaccio	Present		

Meeting commenced at 5:31 p.m. Meeting adjourned at 6:32 p.m.

1. Public Comment: None

2. Approve Minutes from the September 16, 2020 Finance Subcommittee Meeting and the October 1, 2020 Special Finance Subcommittee Meeting: Mark moved, and Dave seconded approval. Passed unanimously.

3. September Statement of Accounts: Anna reviewed, and the committee discussed in detail the statement of accounts through September. Approximately \$600k of federal grants are reasonably expected to offset the over \$750k of unbudgeted expenses expected to be incurred because of Covid-19, assuming we can keep schools open. These grants can only be used to cover expenses incurred up until 12/31/2020. There are numerous moving targets; the accounts are intended to be as transparent as possible. The administration is also keeping Mike Guarco apprised of the situation. Should there be a deficit at the end of the budget year, it is expected that the Board of Finance and Board of Selectmen will approve an appropriation to cover it; the committee was reminded that the BOE returned over \$900k in surplus, which developed as a result of closing the schools, to the Town at the end of the last budget year.

4. Food Service Program: Granby's adoption of the federal program to fund school meals for all kids has led to numbers of meals served greater than our pre-Covid participation numbers. This should result in reducing or eliminating a financial loss; however, we still need to see that the food is being delivered at or below the federal reimbursement rate. Anna and the consultant are watching this closely and we should have a clearer picture by next month.

5. Contract Negotiations Update: Jordan advised the committee that our contract with the Farmington Valley Nursing Association (FVNA) for nursing services at the four schools is up for renewal this year. The administration is collecting benchmark data in anticipation of this renewal and will keep the committee apprised.

6. Building Projects Update: The Building Committee meets later this week. The administration has begun meeting regularly with the architects on the major projects. There is nothing else to report at this time.

7. Other: There was a discussion of having a reflective meeting regarding the recent contract negotiations, and to add planning for the subsequent year negotiations to the Finance Committee agenda in June of each year.

With no other business, Dave moved and Mark seconded adjournment at 6:32 p.m.

Jordan E. Grossman, Ed.D.
Superintendent of Schools



Jennifer M. Parsons
Assistant Superintendent

Aimee D. Martin
Director of Pupil Personnel Services

Anna M. Robbins, SFO
Business Manager

To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: November 18, 2020
Re: October 2020 Statement of Accounts

The October 2020 statement of accounts reflects the forecast of the cost of reopening schools with protocols and materials that support a safe learning environment during the current pandemic. The forecast also projects the receipt of the Elementary and Secondary School Emergency Relief Fund (ESSER) grant and Coronavirus Relief Funds (CRF). The district received grant confirmation for both of these grants and will proceed to draw down these funds appropriately.

After receipt of grant funds, the general fund forecast is negative \$202K. Special education is over-budget \$171K and regular education is over-budget \$31K. Line items that contribute to the over-budget conditions are Regular Ed Teaching Assistants, (\$30K), Custodial & Maintenance Salaries (\$150K), Bus Monitors (\$90K), and Unemployment (\$20K). These items are offset by favorable projections in Certified Salaries (\$161K), Transportation (\$21K) and General Supplies (\$55K).

The balance in the Quality & Diversity Fund is forecasted to be higher than budgeted (\$22K). Expenses are projected to be \$96K lower. The reduction is due to restrictions resulting from the pandemic. Savings are realized in the summer school program and related expenses, staff turnover and reduction in afterschool activities. Revenues are projected to be lower than budgeted due to lack of summer school revenue and a reduction in pre-school enrollment.

The overall projection for revenue to the town is unfavorable \$94K. Although special education revenue from other towns has a positive forecast, all other categories are unfavorable at this time. The forecast for the Excess Cost Grant is better than projected last month but continues to fluctuate.

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
October 31, 2020**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	October Forecast	Change from Last Month Forecast	ESSER Grant	CRF Grant	October Forecast after Grants
Certified Salaries:											
Administration	1,725,527	588,057	1,120,449	1,708,506	17,021	99.01%	17,021	0			17,021
Regular Education	10,843,343	2,093,139	8,451,948	10,545,087	298,256	97.25%	139,643	24,961	(4,725)		144,368
Special Education	1,817,977	422,079	1,458,858	1,880,937	(62,960)	103.46%	(63,191)	(47,104)			(63,191)
Total	14,386,846	3,103,275	11,031,255	14,134,530	252,316	98.25%	93,473	(22,144)			98,198
Substitute/Tutor/Support Salaries											
Substitutes	8,000	247	0	247	7,753	3.08%	(246)	(246)			(246)
Sped Support (Speech, O.T. & P.T.)	446,287	103,021	334,815	437,836	8,451	98.11%	8,451	5,088			8,451
Tech Support	243,417	80,782	162,694	243,477	(60)	100.02%	0	842			0
Tutors - Regular Education	36,329	3,793	17,296	21,089	15,240	58.05%	2,103	2,103			2,103
Tutors - Special Education	21,583	17,984	0	17,984	3,599	83.32%	(5,166)	1,096			(5,166)
Total	755,616	205,827	514,806	720,632	34,984	95.37%	5,142	8,883			5,142
Teaching Assistant Salaries:											
Regular Education TA	303,433	54,700	270,698	325,399	(21,966)	107.24%	(29,529)	11,294			(29,529)
Special Education TA	1,158,928	154,292	925,129	1,079,422	79,506	93.14%	28,412	0			28,412
Total	1,462,361	208,993	1,195,828	1,404,820	57,540	96.07%	(1,117)	11,294			(1,117)
School Secretaries' Salaries	638,886	173,199	460,909	634,108	4,778	99.25%	(1,737)	(335)			(1,737)
Central Office Salaries	556,894	175,084	386,104	561,188	(4,294)	100.77%	(6,789)	(3,409)			(6,789)
Custodial & Maintenance Salaries	1,319,033	453,108	973,365	1,426,473	(107,439)	108.15%	(254,911)	5,812		(105,410)	(149,501)
Bus Monitors	0	25,137	151,263	176,400	(176,400)		(180,000)	112		(90,038)	(89,962)
Total Salaries	19,119,636	4,344,623	14,713,528	19,058,151	61,485	99.68%	(345,939)	213			(145,766)
Employee Benefits	5,296,197	1,515,554	3,757,711	5,273,265	22,932	99.57%	(20,000)	(20,000)			(20,000)
Total Salaries & Employee Benefits	24,415,833	5,860,177	18,471,240	24,331,417	84,416	99.65%	(365,939)	(19,787)			(165,766)

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Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	October Forecast	Change from Last Month Forecast	ESSER Grant	CRF Grant	October Forecast after Grants
Purchased Services:											
Instructional Purchased Service	552,019	96,743	326,159	422,902	129,117	76.61%	0	0			0
Administration Purchased Service	439,293	103,881	321,463	425,344	13,949	96.82%	0	0	(3,000)		3,000
Maintenance Purchased Service	101,483	18,211	46,060	64,271	37,212	63.33%	0	0			0
Total	1,092,794	218,836	693,681	912,517	180,278	83.50%	0	0			3,000
Legal Services	55,000	16,666	38,334	55,000	0	100.00%	0	0			0
Repairs & Maintenance:											
Instructional Repairs & Maintenance	74,599	30,741	17,090	47,831	26,768	64.12%	0	0			0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0			0
Maintenance Repairs & Maintenance	434,698	197,682	127,847	325,529	109,169	74.89%	0	0	(8,910)	(3,346)	12,256
Total	517,797	228,423	144,937	373,360	144,437	72.11%	0	0			12,256
Transportation:											
Transportation Regular Education	907,393	106,643	796,577	903,220	4,173	99.54%	(2,138)	0		(12,844)	10,706
Transportation Special Education	704,616	0	635,631	635,631	68,985	90.21%	(610)	(49,472)		(38,585)	37,975
Transportation Vocational Tech	89,268	8,765	72,907	81,672	7,596	91.49%	10,818	0			10,818
Total	1,701,276	115,408	1,505,115	1,620,523	80,753	95.25%	8,070	(49,472)			59,499
Insurance Property & Liability	102,700	48,660	48,320	96,979	5,721	94.43%	0	0			0
Communications	91,781	27,684	40,813	68,497	23,284	74.63%	0	0			0
Tuition:											
Tuition Special Education	1,469,896	150,155	1,397,157	1,547,312	(77,417)	105.27%	(177,440)	(36,450)			(177,440)
Tuition Adult Education	11,967	0	8,397	8,397	3,570	70.17%	3,570	3,570			3,570
Total	1,481,863	150,155	1,405,554	1,555,709	(73,847)	104.98%	(173,870)	(32,880)			(173,870)
Conference & Travel Expense	73,131	6,075	3,497	9,572	63,559	13.09%	5,000	0			5,000
General Supplies:											
General Supplies Regular Education	317,570	97,749	68,497	166,246	151,324	52.35%	0	0		(34,469)	34,469
General Supplies Special Education	27,316	5,920	7,105	13,026	14,290	47.68%	0	0			0
General Supplies Administration	80,976	33,667	24,006	57,673	23,303	71.22%	0	0		(21,160)	21,160
General Supplies Maintenance	141,372	97,289	36,674	133,963	7,409	94.76%	(245,968)	22,599		(245,968)	0
Total	567,234	234,626	136,282	370,908	196,326	65.39%	(245,968)	22,599			55,629

**Granby Board of Education
FY 2020-2021
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Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	October Forecast	Change from Last Month Forecast	ESSER Grant	CRF Grant	October Forecast after Grants
Electricity	409,049	86,607	301,798	388,405	20,644	94.95%	15,000	15,000			15,000
Fuel/Natural Gas	156,352	8,279	160,201	168,480	(12,128)	107.76%	(13,000)	(13,000)			(13,000)
Textbooks/Workbooks	140,217	48,926	33,711	82,636	57,581	58.93%	0	0			0
Library/Media Center	63,336	25,026	4,586	29,612	33,724	46.75%	0	0			0
Software	321,922	238,874	21,274	260,149	61,773	80.81%	(30,000)	0	(30,587)		587
Dues & Fees	50,446	31,617	2,809	34,426	16,020	68.24%	0	0			0
Replacement Equipment:											
Replacement Equip Instructional	2,500	67	0	67	2,433	0.00%	0	0			0
Replacement Equip Administration	6,000	0	0	0	6,000	0.00%	0	0			0
Total	8,500	67	0	67	8,433	0.79%	0	0			0
Student Activities	794,519	58,375	344,537	402,913	391,607	50.71%	0	0			0
Total General Fund	32,043,750	7,404,480	23,356,689	30,761,169	1,282,581	96.00%	(800,707)	(77,540)	(47,222)	(551,820)	(201,665)
	SPED	5,729,962					SPED	(209,544)			(170,959)
	GEN ED	26,313,788					GEN ED	(591,162)			(30,706)
Quality & Diversity	982,910	324,733	493,191	817,924	164,986	83.21%	22,394	12,394			

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ending
October 31, 2020
For Selected Special Education Accounts**

II. Expenditures	FY20-21Budget	Expended	Encumbered	Expended & Encumbered	Balance	October 2020 Forecast	Change from Last Month Forecast
Legal Expense	27,500	2,245	25,255	27,500	0	0	0
Special Education Certified Staff	1,817,977	422,079	1,458,858	1,880,937	(62,960)	(63,191)	(47,104)
Teacher Assistants	1,158,928	154,292	925,129	1,079,422	79,506	28,412	0
Special Education Tutors	21,583	17,984	0	17,984	3,599	(5,166)	1,096
Evaluation, Therapy & Contracted Services	83,176	4,014	33,581	37,595	45,581	0	0
Sped Support (Speech, O.T., & P.T.)	446,287	103,021	334,815	437,836	8,451	8,451	5,088
Special Ed Transportation	704,616	0	635,631	635,631	68,985	(610)	(49,472)
Out of District Tuition	1,469,896	150,155	1,397,157	1,547,312	(77,417)	(177,440)	(36,450)
Total Selected Special Education Accounts	<u>5,729,962</u>	<u>853,790</u>	<u>4,810,427</u>	<u>5,664,217</u>	<u>65,745</u>	<u>(209,544)</u>	<u>(126,843)</u>

**Granby Board of Education
 FY 2020-2021
 Statement of Accounts
 for the period ending October 31, 2020**

I. Revenue	FY 2020-2021 Budget	Currently Anticipated	Received To Date	Full Year Forecast October	Changes from Last Month Forecast
Reg. Tuition from other Towns	600,769	587,742	0	(13,027)	(13,027)
SPED Tuition from other Towns	413,079	456,273	0	43,194	43,194
SDE Excess Cost Reimbursement	503,911	428,369	0	(75,542)	28,414
Rental Fees	14,745	0	0	(14,745)	0
Pay for Participation	54,000	19,901	12,871	(34,099)	(0)
Sub Total	1,586,504	1,492,285	12,871	(94,219)	58,581

FY22 Granby Public Schools Budget Timeline		Operating Budget Deadline
10-year Small Cap forms to Administrators	Anna	September 21, 2020
Site Operating Budget data package to Administrators	Anna	September 23, 2020
Principal and Assistant Superintendent review new programs/courses/texts	Building Principal/ Jennifer	September 30, 2020
Enrollment Data for Base Budget	Linda	October 1, 2020
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	October 15, 2020 October 15, 2020 October 15, 2020 October 15, 2020 October 15, 2020 October 15, 2020 October 15, 2020 October 15, 2020 October 15, 2020
Submit Small Capital, New Program (+1) and Large Capital Requests	Administrators	October 15, 2020
New Curriculum Programs/Texts to Curriculum Subcommittee	Jennifer	November 4, 2020
Health Meeting with Town and Gallagher	Anna/Jordan/BOE	Mid October/Early November
Site Budgets to Jordan & Business Manager	Administrators	October 30, 2020
Begin budget review with individual administrators	All	November 2, 2020
Complete budget review with individual administrators	All	November 20, 2020
Review 1 st draft FY22 Operating and Small Cap Plan	Jordan/Anna	November 20, 2020
Review Plus One Budget @ AdCouncil: Requests vs. Resources	Jordan/Anna	November 23, 2020
Review 1 st draft of Plus One w/administrators re: priorities	All	December 7, 2020
Review final Plus One w/administrators re: priorities	All	December 21, 2020
Present FY22 Plus One including Small Cap to BOE	Jordan/Anna	January 6, 2021
Budget Book Pages Due	Aimee/Jenn/Jon	January 8, 2021
Board Approval of FY22 Plus One		January 20, 2021
Plus One to the Town of Granby (Three-Board Meeting)	Jordan	January 25, 2021
Complete Budget Book	Jordan/Anna /Linda	February 19, 2021
BOF Finalizes Guidelines		February 22, 2021
Final Budget Book Produced and Reviewed at AdCouncil	Jordan/Anna/Linda	March 1, 2021
Present Operating Budget to BOE	Jordan/Anna	March 3, 2021
Budget Workshops (as-needed--please save dates)		March 10 & 24, 2021
Budget Approval at BOE Meeting		March 18, 2021
BOF Meeting		March 23, 2021
Budget Book to Town	Jordan/Anna/Linda	April 1, 2021
Town of Granby Budget Public Hearing	All	April 12, 2021
Referendum		April 26, 2021

Administrators should plan to attend the March 3 (BOE Meeting), March 10 (BOE Budget Workshop), March 17 (BOE Meeting for Budget Approval), March 24 (Budget Workshop (if necessary)), and March 22 (BOF Meeting).