

## **MINUTES – FINANCE SUBCOMMITTEE of Wayland School Committee**

**February 27, 2015**

A meeting of the Finance Subcommittee of the Wayland School Committee was held on Friday, February 27, 2015 in the small conference room across from the School Committee Room at the Wayland Town Building.

### **Present:**

Donna Bouchard  
Barb Fletcher

### **Also present:**

Susan Bottan – WPS School Business Administrator  
Ellen Grieco – Chair, School Committee  
Jeanne Downs – Member, School Committee  
Carol Martin – Member, Finance Committee and Finance Committee liaison to the School Committee  
Ellen Tohn – Member, Energy Initiatives Advisory Committee  
John Harper – Ex-Officio Advisor, Energy Initiatives Advisory Committee  
Tom Sciacca – Member, Energy Initiatives Advisory Committee

The meeting was convened at 11:12am and it was announced that the meeting was being recorded by WayCam.

### **1. Comments & Written Statements from the Public:**

Anette Lewis noted that she will make public comment when the Subcommittee addresses agenda topic 2 (c).

Kent George noted that he still has lots of questions pertaining to the school budget and the Budget Book, which shows an increase of \$890,000 in personnel costs versus the Personnel Budget, which shows an increase of \$1,288,000 in personnel costs. He noted that the numbers do not reconcile.

Kent also noted that a list of new employees includes some employees who were previously listed as having left the district. Another issue includes a negative reserve.

### **2. Financial Matters**

(a) Review and Approve FY16 Budget Message, Budget Booklet and Budget Hearing Presentation, including Communication related to Budget Hearing

Susan noted that Roger Hatch at MA DESE would update data in Wayland's End of the Year (EOY) report, based on amendments filed by Susan Bottan after reviewing Melanson Heath's audit of the information.

The School Committee discussed the materials noted in this agenda topic. Please see the minutes of the School Committee for details.

(b) Review Any Comments Received From School Committee Members Regarding the Proposed Assessment of the Food Service Program by Edvocate

The Subcommittee reviewed the proposal from Edvocate and discussed ideas related to how the firm would be able to communicate with the public to gain feedback during their review of the Food Services Program. It was discussed that one evening meeting be held for anyone interested in attending and providing feedback. Susan Bottan will move forward with the purchase order for the Edvocate contract and provide Edvocate with all requested information, including financial and personnel. Donna requested that Edvocate also be given a copy of the Food Services restatement report from The Abrahams Group, conducted in 2011. Malcolm requested that the quality of the food

be included in the review.

(c) Review Various Personnel Reports and Discuss Differences in Full Time Equivalent (FTE) Calculations

The reconciliation of FTE's listed in the "Staff Deployment Report" and "Personnel Budget" was discussed. One document notes 391.86 FTE's and the other notes 382.65 FTE's. The main difference between the FY'15 budget and the FY'16 budget is due to the fact that personnel associated with the Loker School reconfiguration in the FY'15 budget was not included in the FY15 budget to be transparent during the FY15 budget process (personnel was captured separately and never added to the budget once it was voted at town meeting).

Also, previously a \$75,000 savings was used as a budget assumption for "staff exchange" (retiring teachers at higher salary levels are replaced with newer teachers at presumed lower salary levels). In FY'16, a \$125,000 savings will be used as a budget assumption, thereby reducing the amount of money to be raised through taxation to fund the FY'16 budget accordingly.

(d) Review Status of Outstanding Capital Projects From Prior Years

A chart of the status of capital funds was distributed and Carol Martin reiterated her request that all school capital projects please be reviewed and all surplus balances closed out if possible.

### 3. Special Matter

(a) Review Financial Model for Proposed Solar Projects at Middle and High School Parking Lots

Ellen Tohn, Tom Sciacca and John Harper joined the Subcommittee to discuss proposals for school solar projects at the high school and middle school. They passed out materials related to the cost of solar energy and the proposed property tax that Ameresco, Wayland's chosen solar energy service company, would pay the town for a twenty year agreement. Questions were asked about specific costs and the benefit of agreeing to support the proposals., such as impact on snow plowing and paving of parking lots. The proposals will now be brought before the School Committee for continued discussion.

### 4. Revolving Accounts and Grants

(a) Discuss Possible FY16 Tuition Changes for The Children's Way

A chart noting the various alternatives for tuition charges was shared with the Subcommittee. No action was taken.

(b) Review Chart with Appropriate Statute and Fee/Tuition for Certain Revolving Accounts

A chart with the voted statutes relating to all school revolving funds was distributed, including current fees and proposed changes to fees. Also, the instrumental music rental fee will need to be voted by the School Committee.

(c) Review Revolving Account Balances and Continue to Discuss Possible Uses of Surplus Funds for Certain Fee-Based Funds

No discussion.

(d) Continue to Review Draft Fee-Based Fund Policy

No action was taken.

(e) Continue to Discuss Process for Charging Fringe Benefits to Revolving Accounts, including Possibly Encumbering Funds through MUNIS

The Food Services cash flow and Food Services FY'09 – FY'18 budget revenue and expenditure history figures were reviewed to ensure there were sufficient funds to pay both the FY14 and FY15 fringe benefit transfers. No action was taken on encumbering the funds for the FY'14 Food Services fringe benefits payment.

#### **5. Consent Agenda**

No action taken.

#### **6. Future Agenda Topics**

No discussion.

#### **7. Comments from the Public**

Anette noted she still has questions regarding the FTE spreadsheet provided to the Finance Subcommittee.

#### **8. Adjournment:**

Upon a motion duly made by Barb Fletcher, seconded by Donna Bouchard, the subcommittee voted unanimously (2-0) to adjourn at 1:05pm.

Respectfully submitted,

Donna Bouchard  
Wayland School Committee

#### **Corresponding Documentation:**

1. **Agenda**
2. **DOR Indirect Cost Allocation Updated BASE**
3. **DOR Indirect Cost Allocation Updated Pegasus**
4. **ECE Tuition Comparisons**
5. **Finance Subcommittee Minutes 1-24-15 DRAFT**
6. **Finance Subcommittee Minutes 1-9-15 DRAFT**
7. **Food Service Cash Flow Through January**
8. **FTE Reconciliation Summary**
9. **FY2015 Capital Account Status**
10. **School Revolving Fund Statutes and Fees**
11. **TCW FY09 through FY18 with February 23 Edits**

