

MINUTES – FINANCE SUBCOMMITTEE OF Wayland School Committee

March 11, 2016

A meeting of the Finance Subcommittee of the Wayland School Committee was held on Friday, March 11, 2016, at 11:00 A.M. in the School Committee Conference Room on the Second Floor of the Wayland Town Building.

Present:

Donna Bouchard

Barb Fletcher

Also:

Susan Bottan

School Business Administrator

Anette Lewis

Carol Martin

The meeting was convened at 11:05 a.m. and announced that the meeting was being recorded on WayCam.

1. **Comments from the Public:**

There was no public comment.

2. **Executive Session:**

Upon a motion duly made by Barb Fletcher, seconded by Donna Bouchard, the Finance Subcommittee voted unanimously (2-0) to convene in Executive Session at 11:05 p.m. to discuss strategy with respect to collective bargaining with the Wayland Teachers Association, as permitted by M.G.L. Chapter 30A, Section 21 (a)(3), as such discussion in open meeting may have a detrimental effect on the bargaining position of the School Committee and an Executive Session is necessary to protect the bargaining position of the School Committee.

The School Committee will be joined by Paul Stein, Superintendent of Schools, Brad Crozier, Assistant Superintendent of Schools, and Susan Bottan, Business Administrator.

The School Committee will reconvene in open session to conduct regular matters as noted on the meeting notice.

3. **Financial Matters:**

(a) *Continued Discussion of Cost Allocation Methodology for Special Revenue Funds:*

Barb noted areas for future discussion, including fringe benefits and Full Day Kindergarten transportation. Donna also suggested that unemployment and worker's compensation be considered. The Subcommittee agreed that the indirect cost methodology should be consistent between the Town and the Schools. Susan added that she would like to evaluate utilities and maintenance allocation for the Building Use account.

(b) *Continued Review of FY17 Budgets for the Special Revenue Funds, such as the Wayland School Community Programs (WSCP) and The Children's Way (TCW):*

Barb reviewed the comments she had provided for these budgets, including updating the narrative with the revised gift giving policy. Susan mentioned that the Director of WSCP is in the process of reviewing its budgets with Paul Stein. In addition, she reported that Jim Toomey, special legal counsel, plans to follow up with DESE to understand the appropriate approval process for TCW and for Full Day Kindergarten. The Board of Selectmen and the School Committee have both approved these programs.

Other suggested changes to the budget narratives included adding enrollment information to the summaries, adding page numbers and referencing the cost methodology summary. Leisha Simon, the Technology Director, will provide an update and make a recommendation for the Middle and High School Laptop Maintenance Fees in June 2016. Donna suggested exploring with the High School the possibility of using the High School parking fees to construct a hut for the Student Supervisor. Carol Martin mentioned the changes that have been made from FY16 to FY17 for the Lunch Program and its success largely due to its work with Edvocate. Last, Susan reported that the work planned to develop the Special Revenue budgets in MUNIS will help to avoid calculation errors in the future.

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(c) Receive Updated Status on Various Outstanding Projects by the Business Administrator:

4. Administrative Matters:

(a) Receive Updated Status on Various Outstanding Projects by the Business Administrator

Susan reported that she met with Dan Sullivan and Brian Keveny, the Town Finance Director, and they have completed the account mapping process and will be ready to have the Special Revenue funds loaded into MUNIS by July 1, 2016. Also, if the FY17 School Budget is approved at Town Meeting with the additional funds for the Business Office, Susan will work on enabling the HR/payroll MUNIS functionality.

The Q2 Financial Report and the status of the Q3 Financial Report will be provided to the School Committee for its March 21st meeting. As part of those reports, Susan noted that utilities are trending on budget, shifts have been made within the Special Education budget, and after the \$200,000 SPED prepay, the remaining balance at the end of the year is currently projected at approximately \$60,000.

The on-line payment system is ready to move forward, making changes to the contract to protect student privacy and keeping Middlesex as the underlying bank. This system will be in place before the start of the next school year.

Susan mentioned that she has been asked to meet with the Audit Committee, specifically to discuss the balances in the Special Revenue Funds. Barb suggested additional information to provide to the Audit Committee for this discussion, including the planned development of the Special Revenue Fund budgets in MUNIS and the approved use of surplus funds to help defray the cost of the FY17 Happy Hollow playground capital request. Susan reported that the End of Year and Student Activity audits are currently in process. She also mentioned that the Audit Firm is using some of Wayland's forms as examples for other districts. Last, Susan reported that there were no findings for the state and federal grant audits last year (referred to as "single act" audits).

Susan noted that the current contract with Whitewater for wastewater services is still cost effective as compared to the prior contract. It was also reported that the number of gallons pumped and hauled increased dramatically from one year to the next.

5. Future Agenda Topics and Date of Next Meeting:

The Subcommittee agreed to discuss the peer analysis at a meeting prior to one of the Town Meeting dates. Other topics for future discussion included the Multi-Year Financial Model and the Memorandum of Understanding between the Department of Public Works, the Recreation Commission and the School Department.

6. Consent Agenda:

Upon a motion duly made by Barb Fletcher, seconded by Donna Bouchard, the Finance Subcommittee voted unanimously (2-0) to approve the November 19, 2015 and January 13, 2016 Finance Subcommittee minutes, both as amended.

7. Comment from the Public:

Anette Lewis thanked the Subcommittee and Susan for their work and professionalism. She also noted that the permit associated with wastewater allows only certain kinds of water can go into the wastewater treatment plan. She believes it's an operational issue (e.g. cleaning, kitchen, science labs). Susan agreed to consult with Ben Keefe, the Facilities Director, on this matter.

8. Adjournment:

Upon a motion duly made by Barb Fletcher, seconded by Donna Bouchard, the Finance Subcommittee voted unanimously (2-0) to adjourn the Regular Session at 12:45 p.m.

Respectfully submitted,

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Barb Fletcher
Wayland School Committee

Corresponding Documentation:

1. Agenda
2. Executive Session Motion
3. WPS Recommended Budgets for Special Revenue Accounts, March 10
4. Town of Wayland Management Letter for the Year Ended June 30, 2015
5. Town of Wayland Independent Auditors' Reports Pursuant to Governmental Auditing Standards and the Single Audit Act Amendments of 1996 for the Year Ended June 30, 2015