

MINUTES – FINANCE SUBCOMMITTEE OF Wayland School Committee  
August 5, 2015

A meeting of the Finance Subcommittee of the Wayland School Committee was held on Monday, August 5, 2015, 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  
Stephen Cass

The meeting was convened at 11:15 a.m. and announced that the meeting was being recorded on WayCam.

1. **Comments from the Public:**

Stephen Cass read a statement regarding his concerns with the fiscal management of the Athletic program, noting the level of coaches' salaries and user fees relative to Wayland's peers, and lack of management of expenses and audit of transportation costs. He also criticized fundraising for certain teams and mentioned a meeting when he raised his concerns to the administration. He asked where his support was for the actions he took.

2. **Financial Matters:**

(a) *Receive Advocate Proposal for Custodial Assessment Project*

The Subcommittee discussed Advocate's proposal for conducting an assessment of Wayland's custodial services. Questions that were asked included the definition of maintenance, the identification of the type of equipment that would be assessed and the inclusion of data related to the levels of cleanliness and if they recommended a higher level of cleanliness, what kind of investment would be required. Given the cost of the assessment, estimates will need to be solicited from 3 organizations. The subcommittee agreed to bring the 3 estimates, along with the scope of service, to the School Committee at its August 17<sup>th</sup> meeting, with final approval at the September 8<sup>th</sup> meeting.

The Subcommittee also discussed whether funds from the Building Use revolving account could be used to fund this project. The draft Fee-Based Fund policy may need to be revised to include this type of use of funds.

(b) *Receive Draft Report with Proposed FY15 End of Year Transfers between Buildings and Between Personnel and Non-Personnel Accounts*

Susan provided several reports that showed the variances between budget and actual expenses, including by organization code and by DESE code. Susan worked with an outside resource to create these templates through crystal reporting. It was agreed that there is no real benefit for a staff member to go back into MUNIS and make the line item transfers at the required detail level for FY15. However, the Subcommittee agreed that, going forward, the quarterly reports should be augmented to include this transfer information and to have the recommended transfers made in MUNIS on a quarterly basis. The School Committee will vote at a future meeting on the end of year transfers using the excel spreadsheets.

(c) *Review of Template for Multi-Year Financial Model for the Schools*

Barb provided a draft template for a multi-year financial model for the Schools. Suggestions were made to improve the template, including adding revenue that helps to support the operating budget such as circuit breaker funds, subtotaling the enrollment figures, adding headcount and FTE information to the Assumptions tab and defining maintenance expenses.

3. **Revolving Accounts and Grants:**

(a) *Receive Update re: Budget Development in MUNIS for Certain Programs Underlying Revolving Accounts*

Susan reported that Dan Sullivan called Susan on July 21<sup>st</sup> to let her know that, given his work schedule, he is not available to work with Wayland to develop the revolving account budgets in MUNIS until after December of this

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year. Susan reached out to Melanson & Heath to explore other options. However, it was their opinion that Dan was really the best person to perform this work given his expertise and knowledge of Wayland's finances. They noted that the best time to conduct this work is the Spring of 2016 so we could start FY17, as of July 1, with this information. In the meantime, Susan agreed to contact MUNIS directly to see if they could conduct this work for Wayland and will report back to the Subcommittee at a future meeting.

*(b) Receive FY16 Budgets for METCO and Pegasus and Schedule for Presentation of Remaining Fee-Based FY16 Budgets*

The Subcommittee received the FY16 Draft Budget for Pegasus. There still remained some outstanding questions, including the timing of food being billed and the work of a receptionist. Susan plans to follow up with the Director of the Wayland School Community Programs. It was clarified that the Medicare payroll tax of 1.45% was included in this budget in the amount of approximately \$3,000 and included in the budgets for the other WSCP programs in the fringe benefit line item.

Susan provided the Subcommittee with a copy of Lexington's Revolving and Donation Funds Budget document, which she recommends Wayland use as a format for reporting financial information on its revolving account programs. The Subcommittee enthusiastically supported this recommendation and suggested that the School Committee receive a copy of this report at its August 17<sup>th</sup> meeting.

The Subcommittee received the FY16 Draft Budget for METCO. The amount of the grant was increased from \$625,000 (after 9C cuts of approximately \$50,000) to \$714,500. It was noted that this budget was in line with the Subcommittee's last discussion regarding this matter. When comparing the fringe benefits carried on the Town side of the budget against the Chapter 70 funds received for these students, it was considered a wash. The Subcommittee requested that the entire budget for the METCO program be brought back at a future meeting in the format provided for other fee-based programs.

*(c) Receive Updated FY16 Financial and Marketing Plan for Food Service Program, including Recommendation for Increased Meal Pricing*

Susan provided the Subcommittee with the Updated FY16 Marketing Plan, which included goals, objectives and a sample survey, as well as an updated operating budget for FY16. The budget assumes a recommended price increase for the student meals and a 2% resistance impact for this price increase but does not assume any increased participation from the updated marketing plan. Susan and the Food Director worked with John Ledwig from Edvocate to develop this marketing plan and budget. John also provided templates to the Director, including a monthly profit and loss statement. It was noted the positive impact this working relationship has had on the Director and, overall, on the program.

The recommended price increase will be put on the School Committee's August 17<sup>th</sup> agenda for approval.

*(d) Receive Revised Basis for Allocation of Direct and Indirect Expenses Document for Wayland School Community Programs, including Full Day Kindergarten*

Susan provided the Subcommittee with a Fee-Based Direct and Indirect Cost Allocation document, summarizing the methodology used for each Fee-Based program. Susan noted that the methodology was simplified from earlier discussions in order to maintain consistency over time. It was suggested that the allocation of water expenses be based on number of classrooms used and septic expenses be allocated to the high school for Building Use. The Subcommittee agreed that these methodologies, as presented but with the changes noted, be applied to FY16 expenses and to monitor the impact on the FY16 school budget.

*(e) Receive Update re: Posting Student Activity Account Guidelines On Line*

The Subcommittee discussed the possible use of Unipay to collect fees for student activity accounts. Susan mentioned that she may first move the student activities, that have a large number of transactions, to Unipay. Dan Sullivan will also be consulted to confirm that there are no unintended consequences with moving to UniPay. And Donna will confirm the Student Activity Guidelines are in alignment with the DESE guidelines. It was agreed that the Student Activity Account Guidelines, currently drafted, will be voted upon for approval at the August 17<sup>th</sup> School Committee meeting.

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4. **Consent Agenda:**

Upon a motion made by Barb Fletcher, seconded by Donna Bouchard, the Finance Subcommittee voted unanimously to approve the June 26, 2015 Finance Subcommittee minutes, as amended, and the July 13, 2015 Finance Subcommittee minutes, as written.

5. **Future Agenda Topics:**

In addition to the topics noted at this meeting, the Subcommittee agreed to add to future agendas the review of the budget book, peer communities, procedures for school support organizations and capital. In addition, the Subcommittee discussed the handling of cash by coaches from fundraising activities. Susan noted her discussions with the Superintendent about participating in the training of coaches. Barb noted that the Business Office is regularly included in staff training at the beginning of each school year at the school at which she works. The Subcommittee will review the procedures and guidelines for coaches' training at a future meeting.

6. **Comment from the Public:**

Kathie clarified how she can participate in Finance Subcommittee meetings. She can offer public comment as any other member of the public is afforded the opportunity. Kathie, speaking as a member of the community, requested that fee-based programs that use the facilities be considered key stakeholders in the custodial assessment. She also asked whether the food service program provides a subsidy to free and reduced lunches.

Carol asked when the next Subcommittee meeting would be held. The Subcommittee agreed that to hold its next meeting either on August 26<sup>th</sup>, 27<sup>th</sup> or 28<sup>th</sup>.

7. **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 1:33 p.m.

Respectfully submitted,

Barb Fletcher  
Wayland School Committee

Corresponding Documentation:

1. Agenda
2. Wayland – Edvocate Custodial Assessment Proposal
3. Lexington Revolving and Donation Fund FY16 Budget
4. FY15 Fund Detail 25
5. FY15 Detail
6. FY15 Personnel Budget Transfer by Org and Object
7. FY15 Personnel Budget Transfer by Total Org
8. FY15 Personnel Budget Transfer by DESE Function Code
9. FY15 Non-Personnel Budget Transfer by Org and Object
10. FY15 Non-Personnel Budget Transfer by Total Org
11. FY15 Non-Personnel Budget Transfer By DESE Function Code
12. Draft Template for Multi-Year Financial Model
13. FY16 Pegasus Budget
14. FY16 METCO Budget
15. FY16 Marketing Plan for Food Service Program
16. Proposed FY16 Operating Budget for Food Service Program
17. Elementary School A La Carte Snack Menu
18. Wayland Public Schools Fee-Based Direct and Indirect Cost Allocation
19. Draft School Committee Minutes of June 26, 2015
20. Draft School Committee Minutes of July 13, 2015