Ways and Means School Subcommittee Minutes  
Monday, December 3, 2018, 6:00pm. Town Hall 2nd floor small conference room

Present
Diane Creedon, Susan Harrigan, John Iler, Nick Priest, Roger Riggs (part), Jayashree Voruganti  
Nichole Coscia, Shari Ellis (part), Eileen Sickler

Discussion

Most of the meeting involved the School Financial Investigation (SFI) primarily focused on FY18.

SFI 1 (overspend)
Several: There was a lengthy discussion of how to incorporate Coscia’s email responses into a summary of the net deficit.

Priest and Sickler: Both created ‘white boards’ (sheets of paper in lieu of actual whiteboard due to no markers) of possible accountings based on group’s discussion.

Several: There was general agreement that the following represents the sources of the $1M overspend and net deficit of $700k. All numbers represent variances (in thousands of $) from the FY18 budget and have been rounded. Positive numbers are overspent accounts.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>160</td>
<td>spread across many employees</td>
</tr>
<tr>
<td>Substitutes</td>
<td>246</td>
<td></td>
</tr>
<tr>
<td>Tutors</td>
<td>321</td>
<td></td>
</tr>
<tr>
<td>Settlements</td>
<td>297</td>
<td>2 past employees</td>
</tr>
<tr>
<td>Buyouts</td>
<td>90</td>
<td>vacation buyouts for departing employees</td>
</tr>
</tbody>
</table>

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Overspend 1,114
Underspends 414 spread across many non-salary expense accounts
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Net 700 net overspend (deficit)

It was noted that $266k of salary was budgetted for the 2 settlement employees and that $106k was spent on their replacements, thereby underspending by $160k for salaries on these two positions.

Year-end stipends
Harrigan: Asked about various stipends that are paid in year-end payroll.
Coscia: Described process and agreed that this had some unbudgetted expenses in FY18.
Harrigan/Creedon: Described issues with various stipends including some inactive clubs, and others that meet infrequently.
Coscia: She has and is reviewing clubs. Stipends require principal/department head approval.

SFI 2-7: Noted that these were resolved in previous meetings.

SFI 8 (contracts)
Iler: Noted that contracts are posted on school website except for administration. Requested that
Coscia post latest available admin contract (appears to be 2008-11) plus MOUs that modify/extend this. Coscia: will do.

SFI 9-10: Noted that these were resolved in previous meetings.

SFI 11 (substitute request/authorization process)
Coscia: Described in earlier email and at meeting. She elaborated that Jill P is a Pine Glen clerical employee that also handles the call-in message for this.

SFI 12, 13 (non-salary underspend)
This was mostly discussed with SFI 1.
Coscia: Underspends were spread across many accounts and therefore difficult to summarize.

SFI 14 (position changes)
Coscia: Described process in earlier email and at meeting.

SFI 15 (leave notification)
Coscia: Described process in earlier email and at meeting.

SFI 16 (sick time)
Coscia: Sick time not paid out upon leaving except for custodians (which has cap). Personal days are not carried over year-to-year.

SFI 17 (year-end stipends): Already discussed earlier in meeting.

SFI 18 (substitute budget)
Coscia: Difficult to extract actual dollars spent from historical data. FY19 budget was created based on previous two years of actual sick time and converting to dollars.

SFI 19 (tutors)
Coscia: Initial FY19 budget was lower than previous year actuals. FY19 budget was then increased based on agreements with principals. This is being tracked every payroll (bi-weekly).

SFI 20 (buybacks): Already discussed earlier in meeting.

Iler move, Harrigan second, to approve Nov 8 subcommittee meeting minutes. Vote 4-0-1 (approved).
Harrigan: noted subcommittee must also be involved with Shawsheen budget process.
Iler: described meeting with Shawsheen budget subcommittee, and also a lengthy 1-on-1 with Tim Broadrick (Superintendent). Next likely step will be to meet with Broadrick and school committee when budget creation process is closer to completion.
Harrigan: Will schedule next subcommittee meeting Dec 12, 6:30p, just before full Ways & Means meeting.

Adjourned 8:20 pm