

**Warrant Committee Education Subcommittee  
Joint Meeting with the School Committee Finance Subcommittee  
February 2, 2021 8:00 AM  
Remote Meeting via Zoom**

**RECEIVED  
TOWN CLERK  
BELMONT, MA**

DATE: April 1, 2021  
TIME: 9:14 AM

## **Meeting Minutes**

### **Members in Attendance**

**Warrant Committee Education Subcommittee:** Liz Goss, Anne Helgen, Geoff Lubien, Paul Rickter, Jack Weis

**School Committee:** Kate Bowen, Amy Checkoway, Mike Crowley, Evelyn Gomez, Andrea Prestwich

**School Department Administration:** Superintendent John Phelan, Finance Director Tony DiCologero

### **Call to Order**

The meeting was called to order at 8:06 AM.

### **FY 21 Q2 Budget Update**

Tony began by walking through his typical spreadsheet showing the Q2 actual vs. budget results for the General Fund. Overall, the School Department is projecting a positive variance/balance at the end of FY 21 of \$186,000. Tony highlighted certain specific variances, as follows:

- The primary driver of the increase in Elementary Teacher Salaries is due to the elimination of fees for full-day kindergarten and the decision to fund this program out of the General Fund. The deficit in this category is slightly higher than was projected in Q1 as the result of one additional position that was not included in the Q1 numbers.
- The positive variances in the middle school and high school salaries versus Q1 is the result of additional clarity regarding teachers that are or were on leave. The same general comment is true regarding substitutes. There are fewer substitutes required to backfill teachers that are on leave. (Tony noted that the substitutes line item is not impacted by the mix of remote vs. in-person learning. Substitutes are engaged to teach under either format.)
- Additional aides were required this year to support the hybrid model where some students are learning in-person while others are remote. (As an example, an aide would be needed in a situation where the teacher is teaching remotely but where some students are in the classroom.)
- Transportation is projected to end the year on budget. That said, bus fees were reduced in consideration of students learning remotely. Like in FY 20, expenses are not expected to decline commensurately. However, the revolving account had a high starting balance which is able to absorb the increase in expenses.
- Total special education expenses are largely on track with budget, although they may be slightly over. Tony indicated that there will be a forthcoming request of the School Committee and Select Board to utilize the funds in the General Fund reserve. He noted that this was anticipated when the reserve fund was first capitalized. Tony also reminded us that the special ed salary and non-salary accounts are largely a function of whether the third-party vendors classify the teachers as employees or contractors. The two lines should be looked at in unison, and, in that respect, they are on track with the budget.

- Special ed transportation costs are projected to come in slightly below budget as the result of less in-person learning. The current projection is based on an anticipated future rebate by the bus company to the LABBB communities. However, those negotiations have not yet begun.

There was also some discussion about COVID-related expenses. The department has used federal COVID funds to offset the double cost associated with teachers being on leave – i.e., paying both the teacher on leave and a substitute. But the leave program ended December 31<sup>st</sup>, so those teachers are back. Also, those COVID-related expenses are being charged directly to the federal grants, not to the FY 21 General Fund.

Anne asked a question about Chapter 70 aid as a result of Belmont’s conversion to full-day kindergarten and whether, given the lower kindergarten enrollments this year, there will be less Chapter 70 aid than we were initially expecting. John indicated that he and Tony are following up with DESE to try and determine the answer to that question. He indicated that towns have been advocating that the state use October 2019 kindergarten enrollments instead of October 2020 enrollments, given that kindergarten enrollments are down everywhere.

Tony then turned to a discussion of the revolving accounts. Some specific points included:

- The full-day kindergarten balance is expected to be spent down to zero by the end of the fiscal year.
- The school building rentals represents fixed expenses. It partly includes the allocated salary for the person who schedules the rooms. There is some work being done by that person on advance bookings of future events. That line item also includes an allocation of maintenance and repair expenses on school buildings. The department didn’t want to start juggling with that allocation formula this year.
- The “Tuition” account is Pre-K. The department charges some of the teacher salaries to that account.
- There are food service expenses even though school is remote. The department is not serving lunches, but they are providing meals in batches to families. When they provide a meal, they get a reimbursement from the USDA at a fixed rate, and that rate has been higher than what we are expending in preparing the meals. All of the revenue being shown in that line item/account is from those USDA reimbursements.

Tony then turned to an overview of the Grants accounts. Overall, the department is on track to expend what we receive. Tony pointed out that the negative balances in the “balance in hand” column (Column E) do not really reflect overspent accounts. Rather, the expenses include encumbrances that have not yet been spent, so the cumulative negative \$1.3 million balance is not really a negative cash balance.

There will be a joint meeting next Tuesday (February 9<sup>th</sup>) to discuss the “no override” FY 22 budget.

### **Adjournment**

The meeting was adjourned at 9:18 AM.