

Warrant Committee Education Subcommittee
Joint Meeting with the School Committee Finance Subcommittee
December 20, 2023 8:00 AM
Town Hall, Select Board Conference Room and Remote via Zoom

RECEIVED
TOWN CLERK
BELMONT, MA

DATE: March 20, 2024
TIME: 3:07 PM

Meeting Minutes

Members in Attendance

Warrant Committee Education Subcommittee: Bill Anderson, Sue Croy, Anne Helgen, Paul Rickter (remote), Matt Taylor, Jack Weis

School Committee Finance Subcommittee: Jamal Saeh (remote), Jung Yueh, Amy Zuccarello

School Department Administration: Superintendent Jill Geiser, Finance Director Tony DiCologero

Call to Order

The meeting was called to order at 8:03 AM.

FY 24 School Budget Update

In the interest of time, we did not ask Tony to walk through the so-called Q1.5 financial results, instead jumping right into questions from the Ed Subcommittee. (Note, the “Q1.5” moniker signals that the numbers represent the Q1 numbers, updated for any relevant additional information the School Department is aware of since the end of Q1.)

Key points raised during the associated discussion included:

- The department is currently projecting an operating deficit as of year-end of approximately \$365,000.
- There is a negative variance of approximately \$310,000 in the “District Support Expenses” line. The key drivers of this variance include:
 - A \$100,000 increase due to higher instructional software expenses.
 - Reconfiguration expenses associated with the new high school / middle school are running about \$60,000-\$70,000 higher than budgeted. Per the department, these expenses are primarily due to unbudgeted furniture, fixture, and equipment (FF&E) expenses. The Ed Subcommittee questioned whether the School Department could cover those expenses out of any unexpended balances in the building project budget. Tony was not optimistic given the nature of the purchased items.
 - Legal expenses are up about \$30,000-\$40,000 for a variety of reasons. However, legal expenses are often incurred on a reactionary basis, so it is hard to accurately budget for them.
 - Chromebook repairs are running \$10,000-\$20,000 higher than expected. These expenses primarily reflect the normal wear and tear of equipment purchased a number of years ago and lent to school-aged children. The department indicated that some of these expenses are unavoidable, but, at the same time, they are working to develop a policy to perhaps charge families for preventable or avoidable repairs.
- In-district special education (SPED) expenses are up about \$400,000 from the initial budget. This variance primarily reflects open positions within the department that have not been filled. As a consequence, the department has had to turn to outside contractors to provide the services. However, it was noted that the negative variance in the SPED expense line in

the report is partially offset by, and partly explains, the \$390,000 positive in the various teacher salary lines in the spreadsheet.

FY 25 School Budget Assumptions Discussion

The intent of this agenda item was to review and discuss the department's most recent three-year out-of-district (OOD) tuition sources and uses model. However, before addressing that topic, the conversation turned to a lengthy discussion regarding ensuring that the department's starting FY 25 roll-forward budget did not double-count expenses and/or include one-time, non-recurring expenses that are contained in the FY 24 budget. The department tried to articulate the adjustments that they made to exclude such costs. Ultimately it was agreed that Anne Helgen and Matt Taylor would meet on a later occasion with Jill Geiser and Tony DiCologero to discuss the matter further.

Turning to the OOD model, Jack began by focusing first on the updated or reforecasted FY 24 expenses and revenues. He noted that projected FY 24 OOD tuition expenses were up about \$567,000 while the projected sources of outside revenue were up about \$393,000. A large portion of the expense increase is attributable to the department's projection that six additional students could enter OOD programs in FY 24 at a placeholder projected annual cost of \$450,000. The Ed Subcommittee members pointed out that, since the fiscal year was already more than half over, including the full annual cost for those six students in the FY 24 numbers might well overstate the projected year-end expenses by \$200,000 or more. While the department acknowledged that was true, they also stated that the exact placements and associated tuition costs of those additional OOD students was not yet known so they felt that being conservative was appropriate.

Time did not permit the group to delve into the cost and revenue assumptions for FY 25 and beyond. The group agreed that the two subcommittees would meet again in January after the department had presented its FY 25 budget to the School Committee on January 9th to finish the discussion on the OOD sources and uses model as well as to discuss the FY 25 budget itself.

Adjournment

The meeting was adjourned at 9:20 AM.