

School Committee Finance Subcommittee
Friday, April 3, 2020
2:45 PM-4:00 PM
Remote

Finance Subcommittee members present: Susan Wolf Ditkoff (Chair), Sharon Abramowitz, Suzanne Federspiel, and David Pearlman.
Other School Committee members present: Helen Charlupski and Barbara Scotto.
Staff present: Ben Lummis, Mary Ellen Normen, Donna Chisholm, and Robin Coyne.
Others present: Advisory Committee members Michael Sandman, Cliff Brown, Janet Gelbart, David Lescohier, and Paul Warner.

Ms. Ditkoff called the meeting to order at 2:45 PM.

1) Update on Budget Impact of COVID-19 Response

Ms. Normen provided an update on the projected budget impact of the district's COVID-19 response (Attachment A). She explained anticipated expenses for Custodians, Food Services, Instructional Materials and Supplies, Student Services, Operations Supplies and Materials, and other unknowns. Estimated costs through June 30, 2020 total \$1,240,621. For many of these items, Administration & Finance is working on forecasting pricing and need, and final information may not be known until May or June. Ms. Normen will be discussing the projections with senior staff in the coming week and will be updating the projections on a regular basis. Projections will note costs for both a spring opening and a fall opening. Staff will be working with budget managers to determine how much of the approximately \$1 million in encumbrances can be released and potentially applied to the deficit. Ms. Normen would like to close the budget early.

Subcommittee members requested the following: that Ms. Normen work with budget managers to identify and net out any potential savings from the closure; summary budget statements (could be three or four lines) that explain the basis for the bottom line for each of the categories; the implications of an early budget closure; and additional information from Ms. Ngo-Miller regarding how Individualized Education Program (IEP) meetings will take place, the provision of services for students in out-of-district placements, and the plan for summer services. In addition, Ms. Normen will provide a more detailed report on Food Services and the Rental Facilities Review, which projects a net deficit of \$89,000.

Ms. Normen is in frequent communication with the Deputy Town Administrator. She expects to have more precise projections by the middle of the week of April 13, 2020. Subcommittee members suggested that a Town-School Partnership meeting be scheduled to take place that week (a Budget Summit could be scheduled at a later date).

The meeting adjourned at 4:00 PM.

Description		March 12 - April 6	Additional Days through June 30	Approved Reserve Fund Transfer	Estimated Costs through June 30	Estimated Costs after July 1	Notes
Custodians	double time charged to COVID-19; Rental Deficit				\$ 75,600	Working on forecast, pricing, and need. Final information may not be known until well into May or June.	TBD FEMA
Food Service	Partial COVID 19 Partial Operating Deficit				\$ 54,000		TBD FEMA
	Other Personnel Costs to reopen and provide student supports						
Instructional Supplies and Materials						Working on forecast, pricing, and need. Final information may not be known until well into May or June.	
	Software Applications and Subscriptions				TBD		
	Tech Support				\$ 25,000		
	Summer School						
Student Services						Working on forecast, pricing, and need. Final information may not be known until well into May or June.	
	Software Applications and Subscriptions	Working on forecast, pricing, and need. Final information may not be known until well into May or June.					
	Summer School						
	Out of District Placement - Contract Modifications and Supplemental Supports						
	Settlement Agreements pending and post COVID-19						
	Teletherapy Services and Training						
	IEP Evaluations and IEP Meeting (pro-rated per diem work based on cases)						
	Compensatory Services						
	45 Day Placements						
Operations Supplies and Materials.							
	Estimated Products on hand consumed by accelerated cleaning, disinfecting and hand washing =	\$35,000	\$ 105,000	\$(35,000)	\$ 105,000		TBD FEMA
	Estimated School Requisitions and Quotes over last 3 weeks, some quotes still in transit =	\$14,000	\$ 42,000	\$(14,000)	\$ 42,000		TBD FEMA
Other Unknowns							
	The rest of goods and possibly services we will need as the situation evolves = TBD (how long are we in this phase or something similar				\$ 100,000		
	Revolving Funds Deficits (BEEP, Rental of Facilities Other?)						
	Food Service				TBD	TBD	
	BEEP Tuition Suspension				\$ 750,000	Not anticipated	
	Rental of Facilities				\$ 89,021	TBD	
Total Estimated Need for Reserve Fund Transfer				\$(49,000)	\$ 1,240,621		

Resources Available

3rd Quarter Report will show the resources and challenges across all funds