

Brookline Adult & Community Education
Advisory Committee Meeting
Tuesday, December 4, 2018, 6:00-7:30 pm
24 Webster Place, Brookline MA 02445

Agenda

1. Advisory Committee's Administration and Finance Subcommittee Report Revolving Fund Resolution Hearing: AWCIII
2. BA&CE's Overhead Assessment: MaryEllen Dunn, Deputy Superintendent for Administration and Finance, Matt Gillis, Director of Facilities
3. Transfer of funds to BA&CE's revolving fund: Claudia Dell'Anno
4. FY20 budget: Claudia Dell'Anno
5. Fall 2018 Recap: Claudia Dell'Anno

Next Meetings: January 2019 (date to be determined)

Tuesday, March 12, 2019

Brookline Adult & Community Education
Advisory Committee Meeting
Tuesday, December 4, 2018, 6:00-7:30 pm
24 Webster Place, Brookline MA 02445

Attending:

BA&CE Advisory Chair: Arthur Conquest (chair), Chobee Hoy, Jennifer Monopoli (School Committee Liaison), Peter Meyer, Steve von Lichtenburg,

BA&CE: Claudia Dell'Anno, Director; Mona Saltalamacchia, Office Manager

PSB: MaryEllen Dunn, Deputy Superintendent of Finance and Career; Matt Gillis, Director of Facilities; Meg Maccini, Senior Director of Programs

Meeting called to order at 6:05 pm. Claudia Dell'Anno thanked everyone for attending. Meeting minutes were approved from the last board meeting on 9/11/2018.

Meeting Minutes:

Revolving Funds

Arthur Conquest, Advisory Board Chair, passed out copies of a Proposed Advisory Committee Resolution on Revolving Funds, dated 11/15/18. See attached. We did not get to discuss this agenda item.

Winter 2019

Claudia Dell'Anno shared copies of BA&CE's Winter 2019 catalog, the term officially begins on Monday, January 7, 2019. Claudia was excited about a winter special on Rosemary Kennedy, scheduled for Tuesday, March 12, 2019, 7-8:30 pm, BHS.

Fall 2018

Claudia Dell'Anno shared enrollments for Fall 2018. We had 2150 total students enrolled. The top 5 categories: Exercise (277); Walks and Tours (198); Languages (194); ESL (179); Arts (144).

Arthur Conquest said he wanted to see a breakdown of how many classes are "1 day or 6-8 weeks, and what percentage are classes for seniors."

Jennifer Monopoli asked "How categories such as ESL/languages, Well-Being/Yoga are broken down." Claudia explained that E.S.L. includes classes for those students whose English is not their first language and Languages include classes such as Beginning French, Spanish Conversation, etc. Well-Being may include classes such as meditation or mindfulness.

Steven von Lichtenburg inquired about marketing to Baby Boomers.

Revolving Fund and Transfer:

Claudia Dell'Anno passed out an account detail that showed the initial charge of \$475,519.25 (reduced from \$483,000) and the reversal of the journal entry against BA&CE's revenue account. There was no draw on Adult and Community Education's fund balance to cover the fiscal 2018 operating budget deficit. She also passed out a fund balance report showing that the program's revolving fund fee balance was at \$1,129,840.26 as of 6/30/18. As of 12/4/2018, the fee balance is at \$810,838.49 (purchase orders that have not yet been paid).

Arthur Conquest asked "How are the funds were transferred in and out on the same day, June 30, 2018? MaryEllen Dunn explained that "It did not, this is how to reconcile accounts."

Steve von Lichtenburg asked where the funds were taken from, BA&CE has two accounts: expense accounts and revenue accounts. MaryEllen Dunn explained that "The plan was to pay BA&CE back, but that plan was scrapped because of the auditor's ruling. The funds, however, were subsequently paid back to the revenue account."

Steve von Lichtenburg would like to see reports with more information regarding the revolving fund for the next meeting, -- e.g. What funds did the money come from? MaryEllen Dunn said she would work with Claudia/Mona on how to prepare reports, suggesting we have these reports ready for the next Advisory Board meeting: 1) balance sheet; 2) expenses only (5000); 3) revenue account (4000). MaryEllen Dunn proposed she would come back for a specific meeting about financial reports.

Chobee Hoy asked, "Was there a cover up of the funds? If a biography were written, would the borrowing of funds from adult & community education be omitted?" MaryEllen Dunn responded that "The transfer would be transparent on the Town memo that will be sent out and voted on in Town Meeting."

Peter Meyer asked that "The financials to be laid out in layman's terms; it was too confusing to understand these reports and given explanations."

Steve von Lichtenburg asked for clarification about borrowing against payroll. MaryEllen Dunn said that back in September, the plan was to take from salaries. When the plan was reversed, everything went back as if it was June 30, 2018.

MaryEllen Dunn shared that the fund balance should be one year's worth of expenses. If the BA&CE fund balance got to 1.5 or 1.6 million, it would be reason for concern.

Arthur Conquest asked if this transfer had gone before the Advisory Board? MaryEllen Dunn said it was not necessary because the Town's Comptroller reversed the transfer.

BA&CE Assessment:

Maryellen Dunn and Matt Gillis handed out a preliminary overhead assessment for BA&CE, a new system to be put in place for rent/cost. Numbers were generated by looking at the following: what are the costs for after school hours use of buildings? what are the demands on the buildings?

Assessment total will be generated on the following:

1) Total health insurance: to be included in the FY 20 budget for 8 staff members. The Town reconciles health costs in November each year.

2) Facilities: How does BA&CE utilize classroom space?

MaryEllen Dunn suggested that she, Matt Gillis, and Claudia all sit to discuss how BA&CE reserves space for their classes.

Matt Gillis walked Board members through the assessment numbers. The report was based on all locations and total number of hours that were entered last year into School Dude (system that all departments/programs) enter their room and building requests. These totals include BA&CE's evening and Saturday usage, after school music lessons, and children's programs/SmartSummers programs. Matt pointed out that the calculation was rooms x total hours (10,209) = \$194,940.63. Plus custodial overtime @ \$45 per hour to event time = \$45,940.50. Total: \$240,881.13. A total for health care for 8 BA&CE staff members would also be added, approximate cost: \$120,000.

Arthur Conquest wanted to be assured that BA&CE Advisory Board and Senior Staff would be able to negotiate the cost of those fees presented.

Steve von Lichtenburg asked if there was a tiered rate system? Matt Gillis said yes, "There were rates for non-profits."

Peter Meyer asked who would make the final decision as to what the charges would be. MaryEllen Dunn said it would ultimately be the School Committee. Maryellen Dunn will be making a recommendation to the School Committee Board that the balance of the Adult Education program should be one year's worth of operation costs.

Matt Gillis said that they are trying to capture a small amount to help contribute to the Capital Improvement Projects and to maintenance. Building account flows into the free cash for CIP funds for all buildings in Town. Adult Education would not be asked for any extra money for repairs/equipment or for paying other non-BA&CE salaries.

MaryEllen Dunn suggested that the BA&CE Advisory Board set up a meeting with the Advisory Committee for all concerns on the building assessment. There will be no face time in front of the full School Committee. MaryEllen Dunn suggested

that BA&CE have this information when going in front of the Finance sub-committee of the School Committee:

1. Growth in program
2. New programs
3. New computers
4. New building

FY20 Budget

Claudia Dell'Anno passed out a budget narrative and draft of the FY20 budget. MaryEllen Dunn explained that the narrative page includes policies on how a program operates and runs. In the BA&CE narrative, Maryellen needs to include language that relates to appropriation/statutory language. This will forever document the fund restrictions.

Arthur Conquest would like to see documents or the resolution on what happened 20 years ago when the School Department took funds from the Adult & Community Education program.

MaryEllen Dunn said she is "happy to provide the BA&CE Advisory Board with any and all of reports that they are looking for, and will meet with anyone that would like to dive deeper into the reports line by line."

Next Steps

The BA&CE Advisory Board needs to meet again before the March 2019 meeting to discuss the new assessment and budget. A mid to late January time frame was suggested as the final budget is due to the School Committee in mid-February 2019.