

**Mount Greylock Regional School District School Committee
Finance Subcommittee**

Location: Zoom Remote Meeting **Date:** Thursday, March 25, 2021 **Time:** 4:00 PM

Present: Carrie Greene, Michelle Johnson, Steve Miller

Also Present: Joe Bergeron

Open Session Agenda

- I. Call to order
- II. Approval of meeting minutes - March 22, 2021 **VOTE**
- III. Review of warrants: A. Payroll B. Accounts Payable C. Building Project
- IV. FY22 Budget discussion
- V. Other items for discussion not reasonably anticipated by the chair 48 hours before the meeting.
- VI. Motion to adjourn

CALL TO ORDER AT: 4pm

- I. Call to order
4pm
- II. Approval of meeting minutes - March 22, 2021 **VOTE**
Moved by Steve, seconded by Michelle, passes unanimously (Greene aye, Johnson aye, Miller aye).
- III. Review of warrants: A. Payroll B. Accounts Payable C. Building Project
No items to highlight, treasurer signed this afternoon.
Building project item: final warrant for Turner that closes out the remaining subcontractors. Will have one more clean-up one in the next few weeks. Not sure if FinComm reviews these so put here. Hugh and Steve as SBC Finance Subcomm went thru recently and approved. Can we sign off or does it have to go to the full committee? Looking at previous minutes looks like sufficient for Finance Subcomm to look at.
- IV. FY22 Budget discussion
Joe: Some items coming in last minute.

WES FTE

Staff Positions / Accounts	FY21 FTE	FY22 FTE
WES ASST PRINCIPAL SALARY	1.0	1.0
WES BLDG TECH SPECIALIST	1.0	1.0
WES CAFETERIA WAGES	2.8	2.8
WES CUSTODIAL WAGES	4.4	4.4
WES ELL TEACHER SALARY	0.6	0.6
WES LIBRARIAN SALARY	1.0	1.0
WES NURSE SALARY	1.0	1.0
WES PARA WAGES	11.0	11.0
WES PRINCIPAL SALARY	1.0	1.0
WES PRINCIPAL SECRETARY SALARY	1.0	1.0
WES REG ED TEACHERS SALARY	28.0	28.0
WES SOCIAL WORKER SALARY	1.0	1.0
WES SPECIALS SALARY	5.0	5.0
WES SPED OCCUPATIONAL THERAPIST	0.7	0.7
WES SPED PARA WAGES	12.0	11.0
WES SPED PSYCH SALARY	1.0	1.0
WES SPED SPEECH PATHOLOGIST SALARY	1.4	1.4
WES SPED TEACHER SALARIES	6.0	6.5

Additions from a few weeks ago: summer positions, some refinement of numbers. Highlighted are for convenience (a person or people). All ties directly to FTE tables broken by cost centers.

LES FTEs

Staff Positions / Accounts	FY21 FTE	FY22 FTE
LES ADJUSTMENT COUNSELOR SALARY	1.0	1.0
LES CAFETERIA WAGES	3.6	3.6
LES CUSTODIAL WAGES	3.4	3.4
LES ELL TEACHER SALARY	0.3	0.3
LES LIBRARIAN SALARY	1.0	1.0
LES NURSE SALARY	1.0	1.0
LES PRINCIPAL SALARY	1.0	1.0
LES PRINCIPAL SECRETARY SALARY	1.0	1.0
LES REG ED TEACHERS SALARY	13.5	13.5
LES SOCIAL WORKER	0.0	1.0
LES SPECIALS SALARY	2.3	2.3
LES SPED OCCUPATIONAL THERAPIST	0.6	0.6
LES SPED PARA WAGES	14.0	15.0
LES SPED PHYSICAL THERAPIST	0.5	0.5
LES SPED TEACHER SALARIES	5.0	5.5
LES SPEECH PATHOLOGIST SALARY	1.0	1.0

MGRS FTEs

Staff Positions / Accounts	FY21 FTE	FY22 FTE
CAFETERIA-SALARIES	3.7	3.7
MG ART TEACHER SALARY	1.9	1.9
MG ASST PRINCIPALS SALARY	1.0	1.0
MG ATHLETIC DIRECTORS SALARY	1.0	1.0
MG BUS ED/COMPUTERS FACULTY	1.8	1.8
MG CUSTODIAL WAGES	6.4	6.4
MG ELL TEACHER SALARY	0.1	0.1
MG ENGLISH TEACHERS	6.8	6.8
MG GUIDANCE COUNSELOR SALARIES	3.0	3.0
MG GUIDANCE SECRETARY WAGES	1.0	1.0
MG LIBRARIAN SALARY	1.0	1.0
MG MATH FACULTY	6.7	6.7
MG NURSE SALARY	1.0	1.0
MG OCCUPATIONAL THERAPIST	0.3	0.3
MG OFFICE SUPPORT PARA	1.0	1.0
MG PARA WAGES	18.0	17.0
MG PERFORMING ARTS/MUSIC FACULTY SALARY	2.0	2.0
MG PRINCIPAL SALARY	1.0	1.0
MG PRINCIPALS SECRETARY SALARY	1.0	1.0
MG SCIENCE FACULTY	6.4	6.4
MG SOCIAL STUDIES FACULTY	5.7	5.7
MG SOCIAL WORKER SALARY	1.0	2.0
MG SPED PARAS	5.0	5.0
MG SPED PSYCH SALARY	1.0	1.0
MG SPED TEACHER SALARIES	4.8	4.8
MG SPEECH PATHOLOGIST SALARY	0.6	0.6

List

District FTEs

Staff Positions / Accounts	FY21 FTE	FY22 FTE
ASBF - BUSINESS ADMIN SALARY	1.0	1.0
DIR OF BLDG AND GROUNDS SALARY	1.0	1.0
DIRECTOR OF CURRICULUM AND INSTRUCTION	1.0	1.0
DIRECTOR OF PUPIL SERVICES	1.0	1.0
DISTRICT BUS OFFICE SUPPORT SALARY - OTHER	0.5	0.5
DISTRICT HR SALARY	1.0	1.0
DISTRICT IT DIR - DIR OF SOFTWARE	1.0	1.0
DISTRICT IT DIR -DIR OF OPERATIONS	1.0	1.0
DISTRICT OFFICE MANAGER SALARY	1.0	1.0
FINANCIAL ASSTS SALARY	2.0	2.0
MG FOOD SERVICE WAGES	1.0	1.0
PUPIL SERVICES ADMIN ASSISTANT	1.0	1.0
STUDENT SERVICES COORDINATOR	0.0	1.0 * budgeted but unfilled in FY21
SUPERINTENDENT SALARY	1.0	1.0

Primary accounts:

	Adopted				Proposed			
	Start	Expenditures	Revenue	End	Expenditures	Revenue	End	
E&D	\$ 1,012,143	\$ 240,000	\$ 772,143	\$ 772,143	\$ 240,000	\$ -	\$ 532,143	
Tuition	\$ 1,767,718	\$ 934,376	\$ 777,291	\$ 1,610,633	\$ 1,058,850	\$ 762,050	\$ 1,313,833	
School Choice	\$ 1,051,053	\$ 588,381	\$ 378,738	\$ 841,410	\$ 505,000	\$ 366,000	\$ 702,410	

	MGRS	LES	WES	Total	
Net Assessment Needs	\$ 8,101,180	\$ 2,878,740	\$ 5,746,229	\$ 16,726,149	Inputs to Calculations:
MLC Applied					Minimum Local Contributions
Lanesborough	\$ 1,131,663.99	\$ 1,231,938.01		\$ 2,363,602.00	Lanesborough \$2,363,602
Williamstown	\$ 2,794,494.19		\$ 3,261,832.81	\$ 6,056,327.00	Williamstown \$6,056,327
				\$ 8,419,929.00	Total \$8,419,929
Above MLC Required	\$ 4,175,022	\$ 1,646,802	\$ 2,484,396	\$ 8,306,220	Foundation Enrollments by Town, by School
Above MLC (diff between net assessment and mlc applied)					Lanesborough LES Foundation Enrollment 172 52.12% of total Lanesborough
Lanesborough	\$ 1,399,884.92	\$ 1,646,802			Lanesborough MGRS Foundation Enrollment 158 47.88% of total Lanesborough
Williamstown	\$ 2,775,137.21		\$ 2,484,396		Williamstown WES Foundation Enrollment 342 53.86% of total Williamstown
					Williamstown MGRS Foundation Enrollment 293 46.14% of total Williamstown
					965
FY22 Proposed Operating Assessments					Apportionment of MGRS Above MLC
Lanesborough	\$ 2,531,548.91	\$ 2,878,740.40		\$ 5,410,289	Lanesborough 5 Yr Trailing Pupil % (Grades 7-12) 33.53%
Williamstown	\$ 5,569,631.40		\$ 5,746,228.68	\$ 11,315,860	Williamstown 5 Yr Trailing Pupil % (Grades 7-12) 66.47%
					Foundation Enrollments by School
					LES 172 17.82%
					MGRS 451 46.74%
					WES 342 35.44%
					965

	FY21				FY22				FY21 TO FY22
	MGRS	LES	WES	MGRSD	MGRS	LES	WES	MGRSD	
Gross OPERATING Budget	\$ 11,944,603	\$ 4,225,769	\$ 6,667,751	\$ 22,838,123	\$ 12,006,635	\$ 4,628,377	\$ 7,447,462	\$ 24,082,474	\$ 1,244,351
Less expenditures not subject to appropriation:									
Regular Tuition Income	\$ (758,850)	\$ (175,526)	\$ -	\$ (934,376)	\$ (758,850)	\$ (300,000)	\$ -	\$ (1,058,850)	\$ (124,474)
School Choice Transfer	\$ (245,000)	\$ (117,636)	\$ (225,745)	\$ (588,381)	\$ (245,000)	\$ (10,000)	\$ (250,000)	\$ (505,000)	\$ 83,381
Williams College Fund	\$ (200,000)	\$ -	\$ -	\$ (200,000)	\$ (200,000)	\$ -	\$ -	\$ (200,000)	\$ -
Grants	\$ (201,530)	\$ (199,000)	\$ (99,900)	\$ (500,430)	\$ (375,000)	\$ (315,000)	\$ (315,000)	\$ (1,005,000)	\$ (504,570)
Circuit Breaker	\$ (146,000)	\$ (120,000)	\$ (39,000)	\$ (305,000)	\$ (146,000)	\$ (150,000)	\$ (45,000)	\$ (341,000)	\$ (36,000)
Other Funds + Regionalization Aid	\$ (11,890)	\$ (20,000)	\$ (20,000)	\$ (51,890)	\$ (11,890)	\$ (20,000)	\$ (20,000)	\$ (51,890)	\$ -
Net OPERATING Budget	\$ 10,381,333	\$ 3,593,607	\$ 6,283,106	\$ 20,258,046	\$ 10,269,895	\$ 3,833,377	\$ 6,817,462	\$ 20,920,734	\$ 662,688
Less budgeted revenue:									
A. Chapter 70 Aid	\$ (1,769,941)	\$ (828,370)	\$ (987,063)	\$ (3,585,374)	\$ (1,747,195)	\$ (864,217)	\$ (973,063)	\$ (3,584,475)	\$ 899
B. Chapter 71 Transportation Aid	\$ (195,249)	\$ (91,381)	\$ (108,887)	\$ (395,517)	\$ (149,647)	\$ (74,020)	\$ (83,342)	\$ (307,009)	\$ 88,508
C. Charter Tuition Reimbursement	\$ (5,554)	\$ (2,599)	\$ (3,097)	\$ (11,250)	\$ (6,873)	\$ (3,400)	\$ (3,828)	\$ (14,101)	\$ (2,851)
D. Medicaid Reimbursement	\$ (25,000)	\$ (13,000)	\$ (11,000)	\$ (49,000)	\$ (25,000)	\$ (13,000)	\$ (11,000)	\$ (49,000)	\$ -
F. Transfer from E&D	\$ (240,000)	\$ -	\$ -	\$ (240,000)	\$ (240,000)	\$ -	\$ -	\$ (240,000)	\$ -
Total Budgeted Revenue	\$ (2,235,744)	\$ (935,350)	\$ (1,110,047)	\$ (4,281,141)	\$ (2,168,714)	\$ (954,637)	\$ (1,071,234)	\$ (4,194,585)	\$ 86,556
Net OPERATING Assessments to Member Towns	\$ 8,145,589	\$ 2,658,257	\$ 5,173,059	\$ 15,976,905	\$ 8,101,180	\$ 2,878,740	\$ 5,746,229	\$ 16,726,149	\$ 749,244
Lanesborough OPERATING Assessment	\$ 2,516,987	\$ 2,658,257		\$ 5,175,244	\$ 2,531,549	\$ 2,878,740		\$ 5,410,289	\$ 235,045
Williamstown OPERATING Assessment	\$ 5,628,601		\$ 5,173,059	\$ 10,801,660	\$ 5,569,631		\$ 5,746,229	\$ 11,315,860	\$ 514,200
Gross CAPITAL Budget	\$ 1,898,356	\$ -	\$ -	\$ 1,898,356	\$ 1,497,675	\$ -	\$ -	\$ 1,497,675	\$ (400,681)
MGRS CAPITAL Apportionment									
Lanesborough	\$ 586,592			\$ 586,592	\$ 466,541			\$ 466,541	\$ (120,051)
MGRHS - Williamstown	\$ 1,311,764			\$ 1,311,764	\$ 1,031,134			\$ 1,031,134	\$ (280,630)
Total OPERATING + CAPITAL Assessment									
Lanesborough				\$ 5,761,836			2.00%	\$ 5,876,831	\$ 114,995
Williamstown				\$ 12,113,424			1.93%	\$ 12,346,994	\$ 233,570

Over past two weeks changes: top line hopeful operating expenditures per building, use of revolving account funds. Updated use of tuition and choice, not E&D. Finer point on some grant funding, what can carry forward. Intent is to make it so about one-half of the overall increase is absorbed by town assessments, other half by tuition / choice / grant funding. Can look at a two year transition from present to future with expansion of programs putting in place, summer programs (hopefully one time cost), investments (ELA) sustainable efforts that will go on for many years.

Tuition and choice have year in values grown significantly, looks like will end the year within bounds without significantly tapping into these accounts. Important to note this budget was created before senior staff joined the district,

	Start	Adopted FY21				Proposed FY22		
		Expenditures	Revenue	End	Expenditures	Revenue	End	
E&D	\$ 1,012,143	\$ 240,000	\$ -	\$ 772,143	\$ 240,000	\$ -	\$ 532,143	
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Michelle: In terms of school choice / tuition: is there a differentiation b/w those, does it go into one pot or can they be used differently?

Joe: one big pot, intent given the position of the regional agreement is to focus the use of funds in the direction of where the revenue comes in. You don't see us using tuition income at WES because WES does not generate tuition income. This is being done as practice not policy or law.

Carrie/Joe: Increase seeing by adding summer programming was split between towns and revolving funds, took from there to cover half the summer programming costs / overall increase requesting (not just summer programming).

Joe: If look at way funding 1.2 million increase overall: actually only \$800,000 as we have a lower long-term capital budget. \$180,000 of this is in a different line now per our auditor (short term borrowing should be assessed as part of operating and not capital). So increase not as big as might think to do apples to apples.

FY22 Budget Revenue and Apportionment

Revenue and Assessment

	FY21				FY22				FY21 TO FY22
	MGRS	LES	WES	MGRSD	MGRS	LES	WES	MGRSD	
Gross OPERATING Budget	\$ 11,944,603	\$ 4,225,769	\$ 6,667,751	\$ 22,838,123	\$ 12,006,635	\$ 4,628,377	\$ 7,447,462	\$ 24,082,474	\$ 1,244,351
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Williams College Fund	\$ (200,000)	\$ -	\$ -	\$ (200,000)	\$ (200,000)	\$ -	\$ -	\$ (200,000)	\$ -
Grants	\$ (201,530)	\$ (199,000)	\$ (99,900)	\$ (500,430)	\$ (375,000)	\$ (315,000)	\$ (315,000)	\$ (1,005,000)	\$ (504,570)
Circuit Breaker	\$ (146,000)	\$ (120,000)	\$ (39,000)	\$ (305,000)	\$ (146,000)	\$ (150,000)	\$ (45,000)	\$ (341,000)	\$ (36,000)
Other Funds + Regionalization Aid	\$ (11,890)	\$ (20,000)	\$ (20,000)	\$ (51,890)	\$ (11,890)	\$ (20,000)	\$ (20,000)	\$ (51,890)	\$ -
Net OPERATING Budget	\$ 10,381,333	\$ 3,593,607	\$ 6,283,106	\$ 20,258,046	\$ 10,269,895	\$ 3,833,377	\$ 6,817,462	\$ 20,920,734	\$ 662,688
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Lanesborough OPERATING Assessment	\$ 2,516,987	\$ 2,658,257	\$ 5,175,244	\$ 10,350,488	\$ 2,531,549	\$ 2,878,740	\$ 5,746,229	\$ 11,215,269	\$ 235,045
Williamstown OPERATING Assessment	\$ 5,628,602	\$ -	\$ 5,173,059	\$ 10,801,660	\$ 5,569,631	\$ -	\$ 5,746,229	\$ 11,315,860	\$ 514,200
Gross CAPITAL Budget	\$ 1,898,356	\$ -	\$ -	\$ 1,898,356	\$ 1,497,675	\$ -	\$ -	\$ 1,497,675	\$ (400,681)
MGRS CAPITAL Apportionment									
Lanesborough	\$ 586,592			\$ 586,592	\$ 466,541			\$ 466,541	\$ (120,051)
MGRHS - Williamstown	\$ 1,311,764			\$ 1,311,764	\$ 1,031,134			\$ 1,031,134	\$ (280,630)
Total OPERATING + CAPITAL Assessment									
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Using more from accounts than is sustainable long-term, utilizing a fairly significant block here to help LES move from FY21 to FY22 to minimize impact on Lanesborough assessment.

Michelle: essentially cut the number in half that are assessing the town.

Joe: Yes, if we hadn't increased the use of these revolving funds would be a significantly greater increase to towns. Monitoring what other regional school districts are doing with their budgets. All trying to push for expanded programming and ways to come out of the pandemic stronger than entered, ideally. We have opted as a team to propose that we utilize more of this cushion (tuition / school choice) because we can and because we can do this for 3-4 years before it is really problematic. We feel comfortable proposing this to give the towns a chance to be on solid footing coming out of the pandemic, not showing 4-5% that many school districts have right now, and Lanesborough town manager feels this is fundable. Have great working relationships with both town managers. Lanesborough: she wishes about \$60,000 could come out of free cash as she has that to work with, especially if just a one-time bump. Will allow her to come in at a good percent increase in the next few years.

Carrie: Looks like not increasing use of E&D and not putting money into E&D.

Joe: Yes, the assumption is not putting in more to E&D, have not certified amount available to us for FY22. Per the state what we should do is we should vote the budget and indicate if needed we will use \$240,000 in tuition revenue and not E&D as we have not certified that yet but once certify can. We also do not know how much putting in to E&D to cap off this year.

Carrie: If additional funding comes from federal level / other sources, what would that replace?

Joe: There are two options. We would prefer we use less tuition / choice / E&D. Always possible to return funds to town, part is trying to be respectful to assessments right off the bat so this should not be a pressure, do not know what the government will be doing.

Carrie: These conversations on budget are all familiar.

Steve: Shows the advantage of having rainy day accounts so can deal with hits like this year.

V. Other items for discussion not reasonably anticipated by the chair 48 hours before the meeting.

None

VI. Motion to adjourn

Moved by Michelle, seconded by Steve, passes unanimously (Greene aye, Johnson aye, Miller aye).

Adjourned at 4:32pm

Minutes taken by Steven Miller, Secretary.

Approved 4.8.21