March 02, 2020 Minutes

Town of Sharon Finance Committee Meeting

**Present:** Daniel Lewenberg, Patricia-Lee Achorn, Anja Bernier, William Brack, Arnold Cohen, Gordon Gladstone, Charles Goodman, Ann Keitner, and Edward Philips.

**Not Present:** Ira Miller, Anil Ramoju.

Also present: Krishan Gupta, Director of Finance

1. **Daniel Lewenberg discussed that the Finance Committee on Thursday received a letter and executive summary of the investigation report.** He stated the redacted report will not be discussed at this meeting but will be discussed in the future as needed.
2. **Dr. Victoria Greer, Superintendent of Schools, reviewed the proposed FY2021 School Department Budget:**
	1. Dr. Greer recognized the executive leadership team at the School Department, school departments and other staff for their hard work on the proposed 2021 budget and introduced the School Department members in attendance.
	2. The FY21 proposed budget for the School Department has increased 2.94% for a total of $1,326,094 from the previous fiscal year.
		1. Costs for Special Education programs are rising, which is in line with national trends.
			1. Special Education funding is difficult to predict because it is a needs-based service. Calculations are based on historical numbers, but these do not always accurately predict future student need.
			2. Various known factors are out of District placements, transportation costs and medical support.
			3. “High cost students” are students who require multiple services throughout the school day such as speech therapy, physical therapy, etc. There are a high number of student referrals with more complex needs.
			4. The recent Special Education Review gave an extensive report which reviewed all Special Education practices and programs in the District. Sharon School Department is working to prioritize the recommendations from this review and implement them. One priority is that a comprehensive curriculum for English Language Learners is required and needs to be implemented.
	3. Sharon School District has various funding sources, with 81% of its budget being allocated from the Town of Sharon, Chapter 70 funding 16% and Circuit Breaker funding 3%.
	4. The budget process is collaborative and has been ongoing since November 2019:
		1. Have met with the school principals and department heads to justify the requests they are making and held multiple budget workshops to promote extensive engagement in the budgeting process. They facilitate the budget process in three areas:
			1. Required expenditures include safety, instructional seat time, compliance measures, etc.
			2. Support expenditures include contractual services, professional development, non-classroom salaries such as playground assistants, etc.
			3. Value-added criteria include expenditures that add value for students in the District, such as memberships, team leaders, and club advisors at the high school. Professional development for teachers is not always required, but receiving it adds value.
		2. Internal work on the budget process includes:
			1. Enrollment: this has the greatest impact on the budget.
			2. Work to identify where there is a need and if there is excess in staffing, and then work to shift a teacher from one grade to another if needed.
			3. Identify new initiatives and vet for alignment to District plan, looking for budget efficiencies.
	5. Projected total enrollment as of 11/01/2019 is 3,627 students:
		1. ECC – 70
		2. Cottage – 469
		3. East – 512
		4. Heights – 557
		5. Sharon Middle School – 869
		6. Sharon High School – 1150
		7. Projected to decrease one classroom in the elementary school.
		8. There are 190 full day and 4 half-day students enrolled in kindergarten, which is 30 students less than last year.
	6. Student demographics for the school year 2018/2019 included:
		1. Economically disadvantaged – 7.9%
		2. Students with disabilities – 14.2%
		3. English language learners – 4.2%
		4. First language not English – 25.6%
	7. Budget drivers:
		1. Increases and decreases to mandates and their associated costs.
		2. Requirement to adhere to Collective Bargaining Agreements for teachers, instruction assistants, administrative assistants, school assistants, custodians and cafeteria employees.
		3. Administrative contracts.
		4. Special Education tuitions.
		5. Mandated Special Education Individualized Education Programs (IEPs).
		6. Strategic initiatives from the District plan which was set three years ago. Initiatives are being phased in accordingly.
	8. There are 583.65 total Full Time Employees (FTE) in the Sharon Public Schools, which are paid for by various funding sources including the operating budget, grants and revolving accounts.
		1. This year the number of FTEs presented includes employees whose salaries are paid by all funding sources, not just those funded out of the operating budget, which is how this number has been presented historically.
		2. 529.9 are paid out of the operating budget.
		3. Community Education employs 28.4 FTEs. This number is in addition to the 583.65 FTEs working in the Sharon Public Schools.
	9. Circuit Breaker is a reimbursement funding source for Special Education programs that began in 2004 to supply additional funding to School Districts for high cost students.
		1. Circuit Breaker reimbursed 72%-73.5% each year over the last four years.
		2. Higher cost students are typically served out of District. In school year 2019/2020 56 students were served out of District.
		3. FY20 total reimbursement is$1,564,716, 72% after threshold.
	10. Program Improvements requested in the 2021 school budget:
		1. Increase of the equivalent of 9.7 FTEs for a total of $439,641 in salaries. This includes positions for:
			1. $71,105 = 1 full time Math/Science teacher at the Middle School.
			2. $71,105 = 1 full time ELA/Social Studies teacher at the Middle School.
			3. $14,221 = .20 Spanish Teacher at the Middle School.
			4. $30,000 = 1 full time COTA.
			5. $71,105 = 1 full time BCBA.
			6. $71,105 = 1 full time LEAP teach at the High School.
			7. $21,500 = 1 full time LEAP instructional assistant at the High School.
			8. $64,500 = 3 part time instructional assistants District wide.
			9. $25,000 = .50 registrar assistant.
	11. To make the difficult decisions that are needed in order to balance the budget, they look at the least impact on classroom instruction. Classroom instructors are the last people that are considered for reductions.
		1. To balance the budget, the School Department is looking to restrict:
			1. -$108,081 for 1 full time High School librarian position.
			2. -$11,884 for technology subscription restructuring.
			3. -$71,105 for 1 full time Elementary School teacher.
			4. There are far fewer books in the High School library now. The elementary school and middle school librarians also instruct, whereas the high school librarian does not instruct but acts in a reference role.
				1. Rationale is that the High School is structured differently in that there are 5 full time curriculum coordinators as well as technology specialists who bring together resources for their areas and help students access available resources.
				2. There will still be a full time librarian assistant who checks out books for students. Circulation numbers have decreased in recent years.
	12. There are approximately 100 more students enrolled than last year.
	13. FY21 total proposed budget is $46,444,061:
		1. FY20 Budget Allocation = total of $45,117,967.
		2. Roll-Over Budget = total of $867,537, net of offsetting revenues of $701,538
		3. District Plan Investments = total of $25,000.
		4. Other Critical Needs = total of $414,641.
		5. ARC = total of $9,916.
3. **Liaison Updates:**
	1. Sharon Schools – Ann Keitner:
		1. There was a presentation of the top 9 recommendations from the Special Education review given in February.
	2. Library – Charles Goodman, Anja Bernier and Gordon Gladstone:
		1. Variances are required for the size of the new library on the existing lot. Waiting for decisions from the Zoning Board and the Historical Commission. Discussed that a petition was filed with Joe Kent, who must immediately send to the Historical Commission. The Historical Commission has 14 days to decide whether demolition of the existing building can proceed or whether it will be delayed.
	3. Planning – No updates.
	4. Standing Building Committee – No updates.
4. **Minutes to be Voted: February 24,2020**

**Motioned:** by Patricia-Lee Achorn **Seconded:** Ann Keitner to approve the February 24, 2020 minutes **Voted:** 9-0-0.

# Topics not reasonably anticipated by the Chair in 48 hours:

* 1. There is no Tri-Board meeting scheduled ahead of the Sharon Town Meeting.

# Adjournment:

**Motion:** by Anja Bernier **Seconded:** by William Brack to adjourn **Voted:** 9-0-0.

The meeting was adjourned at 9:06 pm.