

**Skaneateles Central School District**  
**Board of Education**

Audit, Budget, and Finance Advisory Committee

Draft Minutes

12/17/19

The meeting came to order at approximately 5:35 PM with the following in attendance:

**Board of Education Members:** Tom Lambdin, Michael Kell

**Advisory Committee Members:** Susanne Guske, Christine Burgher and Evan Dreyfuss

**District Members:** Lynda Quick, Christine DeMass

Mrs. DeMass opened the meeting with a review of the agenda. She asked the committee if she could add an agenda item concerning upcoming capital project vote date. The committee agreed. Mr. Kell advised he would be reporting back to the full board.

Mrs. DeMass opened the meeting by advising that Steve Musso would be helping with the overall review of transportation costs and the potential for an RFP in the future. She advised that she would bring more information to the committee as it is available.

Mrs. DeMass then gave a brief overview of the NYS School Funding Transparency Form. She advised that the form has been around since 18-19 but this was the first year that our district had to complete the form. She advised that the report contains 19-20 budgeted numbers and actual numbers would be reported in a different federal report later in the year. The report is also intended to capture our rationale/methodologies for school level funding – how the district is allocating state, local and federal resources by school. The committee advised that they had not seen this level of detail in the past and thought it could be helpful information to have going forward. The total funding per pupil is \$20,023 for the high school, \$22,074 for middle school, \$20,265 for State Street and \$25,325 for Waterman. Mrs. DeMass advised that some of the variances between schools could be attributed to enrollment, special education needs, veteran staff and some coding issues. The report will be on the district's website once it has been reviewed by the full board.

Mrs. DeMass then gave a brief review of the 20-21 Administrative portion of the budget. She advised that, at this time, she was not anticipating any additional staffing in this portion of the budget. She advised the TRS rates would be up this year, going from 8.86% to somewhere between 9.25% and 10.25%. ERS rates were unknown at this time. She also advised that the Skaneateles Administrators' Association was currently in negotiations. Other contracts were also being reviewed in the upcoming months. She was not anticipating any major changes in the professional services and initial BOCES service requests had been reviewed and returned to BOCES. Many BOCES costs were unknown at the time of the meeting but she was anticipating increases in some services.

Mrs. DeMass then gave an update on the ongoing reserve plan discussion. She reviewed the Employee Benefits Accrued Liability Reserve and the TRS reserve. Mrs. DeMass discussed the target amount of \$427,291 for the Employee Benefits Accrued Liability Reserve and how that number was contrived from the estimated teacher retirement incentives and the compensated absence report for 12 month employees. The current funding level is \$601,586.47. The committee agreed the target and goal were fair for this reserve. For the TRS reserve, the committee discussed allowable amount of \$1,148,903 being the target and the contribution being the 2% that is allowed by law. Mrs. DeMass will update that section and update the wording in the goal section to be more specific and link to rates. Mrs. DeMass advised that she would continue to bring each reserve individually to the group for discussion. She reminded the group that there would be a one or two-page summary document as well as a more comprehensive document that would explain the use of reserves. The comprehensive document would discuss each reserve, give history and last activity as well as provide comments about why the reserves were used in each instance. The plan is to have the document complete by the end of the 19-20 school year.

Mrs. DeMass then briefly discussed the 19-20 Shareholder's report. The committee provided some feedback on certain areas including the format/look of the document as well as providing a variance column with some explanations. She asked the committee to continue to review and provide any additional feedback via email or at the next meeting. She will discuss with our PR team to include suggestions where possible.

Mrs. DeMass advised the committee that she would like to recommend a date to the board of education for our next capital project. Mrs. DeMass suggested the date of November 17<sup>th</sup>, 2020. Many factors were taken into consideration for this dates such as weather, concert schedules, upcoming holidays and past vote dates. The committee agreed with the recommended date of November 17<sup>th</sup>.

Ms. Guske updated the group that the Skaneateles Library is looking for a new location within the village. She will continue to update the group as she has more information.

The next meeting is January 21, 2019 at 5:30 – 7:00.

The meeting adjourned at 6:45.

Respectfully submitted,

Michael Kell

DRAFT for Committee approval