

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

Audit, Budget, and Finance Advisory Committee

Draft Minutes

12/14/20

The meeting came to order at approximately 5:30 PM with the following in attendance via Zoom:

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

**Advisory Committee Members:** Jenn Young, Susanne Guske

**District Members:** Christine DeMass, Eric Knuth

Mr. Knuth opened the meeting with an update on how the District is moving forward with the budget process. He advised that meetings had begun with administration to discuss their areas of the budget. Mr. Knuth explained that the District was not sure at this time what the instructional model would look like for the upcoming school year as well as acknowledged that state aid may be affected. Because of this, Mr. Knuth advised that the District is looking at different scenarios as part of the planning process. Mr. Knuth also mentioned the efforts that the District is assisting with in regards to testing and contact tracing. The committee asked about resources and if the District felt they had enough support.

Mrs. DeMass reviewed the agenda with the group. Mr. Kell advised he would be reporting back to the full board. Mrs. DeMass gave an update on the Project 2021. Since the project was under budget, the District was working with the District's architect, construction manager and fiscal advisor to discuss next steps and will share out with the board at the 1/5/21 meeting.

Mrs. DeMass discussed the Administrative review document explaining the following:

1. Administrative Staffing – After the start of the 2020-2021 school year, 2 positions were eliminated from the administrative portion of the budget – a personnel specialist and a typist II. The District continues to review staffing in this area of the budget.
2. Teacher Retirement System (TRS) - Employer contribution rates for the 2021-2022 school year are projected to be finalized between 9.5 – 10.0%. The rate for 2020-2021 is 9.53%. These rates apply to all certificated administrators (coordinators, directors, principals, assistant superintendent and superintendent). The Employee Retirement System (ERS) employer contribution rate for classified employees (treasurer, business office staff, administrative support) is 16.2% (up from 14.6% in 2020-2021).
3. Contract Negotiations - The Skaneateles Administrators' Association agreement is in effect through June 30, 2023. A review of the Managerial and Confidential terms and conditions is

forthcoming. Negotiations with CSEA are scheduled (contract ends June 30, 2021). There is only a small amount of employees within CSEA that fall under the administrative budget so this should have very little impact on the administrative budget.

4. Professional Services – At this time, professional services are being reviewed but administration does not anticipate any major changes in these areas.
5. BOCES – Initial service requests are being reviewed at this time. Although we do not anticipate new services in the administrative portion of the budget, we do expect increased costs in certain services that are not known at this time.

Mrs. DeMass then updated the group on the expected transportation aid for the 2020-2021 school year. The District is expected to receive about \$40,720 less than what was budgeted. The District had budgeted a ten percent reduction in transportation aid from the NYS aid runs from the Governor's enacted budget due to the fact that the District did not have the usual expenses due to the closures in the spring. Based on the output report generated in early December, the reduction in transportation aid was greater than projected. The state had advised that they would not be providing aid for the mileage on the delivery of meals or instructional materials. However, the state is now suggesting that it may be a possibility. Mrs. DeMass also advised the group that she expected to receive about \$10,000 less interest than originally budgeted as well as about \$25,000 less in revenue due to a change in a sharing agreement. Mrs. DeMass advised that there was no further update on state aid withholdings or reductions. She advised that it seemed that there may not be any additional information until January when the preliminary state aid runs are available as well as when our new President takes office.

Finally, Mrs. DeMass recommended that the committee consider an unemployment reserve. This portion of the budget had to be increased due to COVID-19 and the potential increased claims. She advised that by creating this reserve, funds could be used from this reserve to support this portion of the budget in the short term as this would not be expected to be a long term expense. Her recommendation would be to fund the reserve in the amount of \$255,000 which would cover about 3 years-worth of expenses above the regular budgeted amount. Mrs. DeMass also recommended that a public hearing is planned for one of the June BOE meetings to move the funds out of the repair reserve and eliminate that reserve. Finally, Mrs. DeMass reviewed the remaining reserves. The committee would like to see the reserve plan draft in January so it can be used as a tool going forward.

The next meeting is 01/21/21 from 5:30 – 7:00. Mrs. DeMass did ask for flexibility in case the state aid information is not available yet. She will send an email if the date needs to be moved to the next week.

Respectfully submitted,  
Michael Kell

DRAFT for Committee approval