

## BUDGET COMMITTEE MEETING MINUTES

April 17, 2014, 6:00 High School Library

### Annual Audit, 12/13 School Year, David Snodgrass, CPA:

Mr. Snodgrass presented the annual financial audit of the 12/13 School Year conducted since year-end. He described what a "Single" audit is and is not, so that readers understand its purpose and intent. Mr. Snodgrass reviewed the numerous accounting pronouncements issued in recent years which require presentation of financial statements much in the same fashion as fortune 500 companies in addition to presentation as a governmental agency. Significant issues include the recent additional reporting of post-retirement health benefits and the anticipated reporting (for the 14/15 report) of the district's calculated obligation associated with unfunded employee retirement, estimated to be \$15,000,000.

There were no exceptions or findings resulting from the audit.

### Personnel:

The Committee discussed future development and transition plan necessary for the future of the technology administration. It was recommended that we advertise and hire an additional full time technology specialist who can be trained and developed to meet future technology support needs. It was the Committee's recommendation that a transition plan be developed for training and reassignment of functions.

The Committee discussed requests from the building Principals for general building Aides to augment student related support functions, lunch duty, reassignment room, absence coverage and overtime control. It was decided to include two 5.5 hour per day Aides in the budget and recommended to advertise and hire such positions for the 14/15 school year. The committee expressed their interest in certainty that the aides would be assigned and utilized effectively.

The Committee discussed the guidance coverage-related issues surrounding the Fall High School Guidance FMLA absence, potential return of Mr. Thomas from sick leave, and request for guidance services in the Elementary. It was decided to recommend utilizing Mr. Klein for the High School Fall coverage, requiring immediate attention to system and departmental training and hiring a substitute to cover PE classes as needed so Mr. Klein is able to spend time in Guidance. The district can address the future (14/15) disposition of assignments once the status of employees on sick and FMLA is determined.

The Committee discussed the implications of enrollment projections on classroom teacher assignments in the Elementary. If enrollments increase/decrease in certain grades, reassignment or additional professional personnel are considerations.

### Textbooks:

The selection of teaching materials and methodologies was discussed. Discussion included the objectives of 1) effectiveness and flexibility of teaching and student materials available through technology, 2) cost efficiency, and 3) side benefits including minimization of weight carried by students. The Committee recognized that there are free materials available. They also realize that some texts will be needed in certain circumstances and that some licenses will need to be purchased for the necessary teaching technology.

The Committee recommended developing a plan for the proposal, justification, evaluation and determination of textbook-like teaching materials that make full use of available technology. Such a plan might include a request for these materials which addresses the issues necessary for evaluation. Priority would be given to maximizing use of technology, taking advantage of cost efficiencies while maximizing digital resources and reduction of hard copy. Inter/intra departmental compatibility and continuity will need to be coordinated. Until selection of resources/materials can occur, all related budget requests for such materials will be placed on hold. The budget funds will be segregated in a general building account for future appropriation.

### Software and Applications:

Realizing that both system and application teaching software is subject to compatibility and other system constraints, the Committee recognizes that involvement by the Technology Coordinator is critical in the selection of teaching resources. For the system to support the selected software, careful ongoing system personnel involvement is an essential part of a plan to evaluate and monitor system compatibility, capacity, hardware, and functionality issues.

### Other Specific Budget Requests:

The Committee reviewed various line item teacher and administrator budget requests including a request for library collaborative learning furniture, sports supplies, environmental field trips, and various other incidental classroom requests.

### Foundation Development:

Mr. Bowser shared information about the potential that the Central Susquehanna Community Foundation and its potential to provide fund raising and scholarship administration. The Committee asked Mr. Bowser to explore the opportunity and determine if representatives of the foundation would be willing to present their proposal to the School Board.

There being no further business, the Committee adjourned at 9:30 PM.

Respectfully Submitted,  
David B. Bowser  
Business Manager