

# CLARENCE CENTRAL SCHOOL DISTRICT

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## Administration

Matthew Frahm, Ed.D.

*Superintendent of Schools*

Mary Jo Dunkle

*Interim Director of Special Education & Pupil Personnel Services*

Patricia Grupka, Ed.D.

*Assistant Superintendent for Finance & Operations*

Robert Michel

*Assistant Superintendent for Human Resources*

Kristin Overholt, Ed.D.

*Assistant Superintendent for Curriculum & Instruction*



## Board of Education

James Boglioli

*President*

Michael Fuchs

*Vice President*

Tricia Andrews

Kym Cannizzaro

Cindy Magera

Dennis Priore

Dawn Snyder

## Agenda Finance and Audit Committee Meeting

December 13, 2023

4:00 p.m.-5:00 p.m. in the High School Library

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### *Discussion Topics and Agenda Items*

**Members Present:** Mike Fuchs, Dennis Priore, Patti Grupka, Matt Frahm

**Public Report:** Dennis Priore

1) Review of Budget Calendar

- Patti Grupka reviewed the budget calendar that was previously adopted by the Board of Education
- Have sent the budget forms to buildings and shared that at this point, supply, equipment, and contractual budget codes will stay the same. If there is a need, they will potentially be addressed through the “impact item” process
- Reviewed the documents that are required to be put together and communicated during the budgeting process

2) Current Budget Assumptions

- Federal funds have been depleted and we will need to continue transitioning expenses to the general fund
- Went over anticipated revenue from investments and bonds
- Reviewed an executive summary document related to health care. In particular, prescription costs have increased significantly over the past two years
- ERS costs will be increasing from 13.1% to 15.5% while TRS costs will be decreasing
- District is fully funded with regard to foundation aid. Unfortunately, because Clarence has been placed in a “hold harmless” category, the State believes we are fully funded and we do not anticipate a significant increase in foundation aid
- Provided an initial idea of where the tax cap might be. At this point, need to finalize PILOT information as well as our growth factor

### 3) Discussion of Impact Items and Potential Efficiencies

- **Went over a list of potential “impact items”**
  - Replacement plan for 1:1 computing
  - New network switches (12)
  - Enhancement of the SRO program
  - BoardDocs
  - Parent Square (although it would be offset in other budget area items)
  - Required bus electrification study
  - Re-structuring of the Special Education Department
  - Additional vape detectors in the High School
  - Athletic and/or extracurricular activities. E.g. Girls Varsity Wrestling, elementary school clubs, etc.
- **Went over a list of areas where reductions/efficiencies might be possible/appropriate**
  - Summer school at the elementary level
  - Limits on summer days for professional development and curriculum writing
  - Efficient routing and accurate assignment of students to buses
  - Aid from summer Extended School Year (ESY) now provided in Clarence
  - Shared service agreements with the County and other districts
  - Bidding out existing insurances and contracts for purchasing, services, etc.

### 4) Budget Process Conversation

- **Had a discussion about objectives and priorities for the budgeting process**
- **Some level of history and comparative data is appropriate**
- **Recommend being transparent and detailed in presentations**
- **Matt Frahm and Patti Grupka will provide more detailed information on different parts of the organization at different meetings. (e.g. Instructional, Special Education, Transportation, Technology, etc.)**
- **Value staying under the property tax cap**
  - a. Budget Study Sessions (January 22, February 12, March 18, April 16)
  - b. Annual Report to the Community
  - c. Community Communications
  - d. Etc.

### 5) Roundtable

### 6) Future Meeting Dates

- 4:00 p.m. on Wednesday, February 7