

FINANCE COMMITTEE

MINUTES

April 29, 2019

WARREN COUNTY CENTRAL OFFICE, SCHOOL BOARD CONFERENCE ROOM

COMMITTEE MEMBERS PRESENT:

Ms. Elizabeth Huffman

Mr. Arthur Stewart, Chairperson via phone

COMMITTEE MEMBERS ABSENT:

Mr. Joseph Colosimo

OTHERS PRESENT:

Mr. Jeffrey Labesky

Ms. Donna Zariczny

Ms. Marcy Morgan

Mr. Paul Mangione

Ms. Ruth Huck

Mr. Matt Jones

Ms. Melissa McLean

Ms. Amy Stewart

Mr. Jim Grosch

Mr. Eric Mineweaser

Dr. Patty Hawley

Mr. Gary Weber

Mr. Rick Gignac

Mr. Mike Kiehl

Mr. Shane Flannery

Mr. Brian Reynolds

Mr. Paul Crider

Ms. Marcia Madigan

Mr. Glenn Smith

Ms. Amy Stimmell

Mr. Joshua Vincent

Mr. James Case

Ms. Amy Beers

Mr. Jim Evers

Ms. Ericka Alm

Ms. Misty Weber

Ms. Elizabeth Kent

Ms. Jennifer Hobbs

Mr. Shannon Yeager

Ms. Shelly Wagner

Mr. Jeff Flickner

Ms. Lynn Shultz

Ms. Melissa Kingen – Regional Manager Nutrition Inc.

Ms. Louise Tharp – WCEA Representative

Mr. Brian Ferry – WTO Representative

5 Members of the Public

1. Opening Activities

1.1 Call to Order

Ms. Elizabeth Huffman called meeting to order at 7:34 p.m.

Ms. Donna Zariczny filling in for absent member, Mr. Joseph Colosimo.

1.2 Public Comment

None

2. Old Business

2.1 Other

Discussion: None

3. New Business

3.1 Budget Transfer - \$76,095.66

Discussion: This funds transfer is for the reallocation of funds to properly align the Title IIA budget with their final allocation.

Motion: That the Board of School Directors approve the Resolution and Budget Transfer in the amount of \$76,095.66.

Action: Forward to Board Meeting.

3.2 Budget Transfer in Preparation of 2018-2019 Audit

Discussion: Permits Administration to make budget transfers during audit and then bring them back to the Board after the fact.

Motion: That the Board of School Directors directs and authorizes the Director of Business Services, after June 30, 2019, to make budget transfers applicable to the 2018-2019 fiscal year, as necessary, in preparation of the 2018-2019 annual audit, with the understanding that all such transfers shall be presented to the Board for approval/ratification at a subsequent meeting.

Action: Forward to Board Meeting.

3.3 PSBA Dues and All Access Package

Discussion: Annual renewal of the Board's PSBA All Access Package and Dues.

Motion: That the Board of School Directors approves the payment of its PSBA's dues and All Access package including Board training, Board Self-Assessment, Policy Maintenance, and subscriptions in the amount of \$14,436.91 for the 2019-2020 fiscal year as presented.

Action: Forward to Board Meeting.

3.4 Student and Athletic Accident Insurance Renewal

Discussion: This is the annual renewal of Student and Athletic Insurance. The athletic Insurance is coverage for senior high football players only. The cost of this insurance is \$5,898.00, no change from prior year.

Motion: That the Board of School Directors approves the Student and Athletic Insurance coverage for the 2019-2020 school year.

Action: Forward to Board Meeting.

3.5 Delta Dental Contract Renewal

Discussion: There is a 2% increase this year and an increase in administration fee.

Motion: That the Board of School Directors approves the Delta Dental renewal contract with a 2.0% rate increase for the 2019-2020 school year upon solicitor review.

Action: Forward to Board Meeting.

3.6 Food Service Management Company (FSMC) Renewal with Nutrition

Discussion: Administration is recommending that the Board of School Directors approve the move to the Community Eligibility Provision (CEP) program for those schools outlined in Option 1 (attached). The schools were chosen because they meet the eligibility requirements without causing increased financial burden to the district. This Option will provide Free Breakfast and Lunch meals to ALL students in each of the identified buildings. Ala Carte will still be available to be purchased, but the students will need to have a positive balance on their account or have cash on hand. This should eliminate any negative balances on student accounts at these schools. If approved, Administration will submit detailed budget information to the State for their approval.

Youngsville Elementary/Middle School, Youngsville High School, Sheffield Area Elementary School, Sheffield Area Middle/High School and Warren Area Elementary Center all meet eligibility for this program. Administration would like to recommend that Option 1 move to the consent agenda.

Motion: That the Board of School Directors directs Administration to submit to PDE, upon solicitor review and approval, the Food Service Management Company (FSMC) renewal application naming The Nutrition Group as FSMC for the Warren County School District for the 2019-2020 school year. Furthermore, the Board of School Directors directs administration to proceed with Option 1, as presented.

Action: Forward to Board Meeting.

3.7 Depositories for Fiscal Year 2019-2020

Discussion: This is the annual request for approval of depositories.

Motion: That the Board of School Directors approve the depositories for fiscal year 2019-2020 as follows: Northwest Savings Bank, PNC Bank, PLGIT (Pennsylvania Local Government Investment Trust), Manufacturers and Traders Trust Company, KeyBank, PSDLAF (Pennsylvania School District Liquid Assets Fund), BB&T Government Finance, Wells Fargo Bank, N.A.

Action: Forward to Board Meeting.

3.8 Warren County School District NY Law Enforcement Entities Memorandum of Understanding

Discussion: The district is working with New York state law enforcement. In working on drills, we know that at Eisenhower, New York state may be the first agencies on site. The district does Memorandum of Understanding (MOU) every year with law enforcement. There will be an MOU coming with the Game Commission and the Forest Service.

Motion: That the Board of School Directors approves the New York Law Enforcement MOU per the attached document.

Action: Forward to Board Meeting

3.9 Transportation Contracts

Discussion: Mr. Jim Grosch thanked Mr. Michael Kiehl for all of his exceptional work on the analysis for the transportation contracts. Mr. Jim Grosch thanked the bus contractors and they thanked the Board for all of their hard work.

Motion: The transportation contracts outline the terms and compensation for the 2019-2020, 2020-2021, 2021-2022, 2022-2023, and 2023-2024 school years. The contracts cover that the Warren County School District will continue to haul early intervention students for the intermediate unit. Contract increases will be based on the percentage increase of the PDE State Reimbursement formula for transportation.

Action: Forward to Board Meeting

3.10 GRANT: School Breakfast Mini-Grant Program

Discussion: This grant is from PDE to try to increase school breakfast participation.

Motion: That the Board of School Directors instructs the administration to submit School Breakfast Mini-Grant applications for Eisenhower Middle High School, Youngsville Elementary Middle School, Warren Area High School, and Sheffield Area Middle High School.

Action: Forward to Board Meeting

3.11 GRANT: Fresh Fruits & Vegetables Program 2019-20

Discussion: Provides students with a healthy snack during the school day. Sheffield Area Elementary School, Warren Area Elementary Center and Youngsville Elementary/Middle School were listed on the application because they were the schools that qualified.

Motion: The Board of School Directors instructs the administration to submit applications to the Fresh Fruit and Vegetable Program on behalf of Sheffield Area Elementary School, Youngsville Elementary Middle School, and Warren Area Elementary Center.

Action: Forward to Board Meeting

3.12 Other Post Employment Benefits (OPEB)

Discussion: This is an evaluation that we have to do every 2-years.

Motion: That the Board of School Directors approves Mockenhaupt Benefits Group to calculate the Post Employment Benefits Liability per the Governmental Accounting Standards Board (GASB) requirements for the period ending June 30, 2018.

Action: Forward to Board Meeting

4. Informational Items

4.1 Trailing Twelve Month (TTM) Burn Rate Analysis

Discussion: Administration presented the twelve-month burn rate.

4.2 Adds/Reductions

Discussion: This is a compilation of Board ranking from the previous meeting. Administration uses data based on the budget, as well as the adds and cuts to determine a deficit that the district can cover.

4.3 PSERS Analysis

Discussion: This analysis is done annually. The District will have to pay into PSERS 34.2% in 2019-20. There has been a huge increase in PSERS since 2010-11. Since then, the District has had an increase of 508% in their PSERS contributions.

4.4 7 Year Project Plans

Discussion: Since the last meeting, the technology plan has been updated to include the cost of VarTek.

4.5 Budget Discussion

Discussion: Per attachment: 4.6 is called “sandbox”. Columns D & E show changes in the budget; F & G show the impact of the adds and reductions; H & I with J & K show what happens with millage changes and the red line is the use of total fund balance, both committed and not committed. This assumes a 100% burn rate. Items in orange show what we can save if we reduce the burn rate. Administration is recommending a budget increase at this point.

4.6 Financial Reports

Discussion: Contact Mr. Jim Grosch if there are any questions or concerns with any of the reports.

4.7 Grant Report

Discussion: Contact Mr. Matt Jones if there are any questions or concerns with this report.

The Community Foundation provided a grant to help the WCCC purchase equipment and gave the District grant funds to purchase a baby grand piano at Eisenhower. They are a valuable partner with the District.

Highmark has provided \$50,000 to fund the athletic trainer agreement.

4.8 Budget Timeline

Discussion: Per attachment: Administration reviewed the budget timeline. At the May 13th, 2019 meeting, Administration would like to bring a proposed final budget for vote. There must be 30 days between Proposed Final and Final Budget. Once a proposed final budget is passed on May 13, 2019 the Board can start making changes to anything. Proposed Final Budget must be submitted no later than May 31, 2019. The school district's deadline to approve the 2019-2020 Final Budget is July 30, 2019 or 15 days after adopted.

4.9 Other

Discussion: None

5. Other

5.1 Other

Discussion: None

6. Closing Activities

6.1 Next Meeting Date

Tuesday, May 28, 2019 Following PPF

6.2 Executive Session

None

6.3 Adjournment

Meeting adjourned at 9:06p.m.