****

**ECASB Budget/Finance**

**Minutes—September 28 (DRAFT)**

**Erie 1 BOCES—Room B1**

**6:30 pm – 8:30 pm**

**ECASB Treasurer Patrick Boyle is Excused**

**Presiding: Stephanie Dombrowski (Financial Oversight Committee)**

**Attending: Phillip Kenline (Akron), Maciej Kaczynski (Alden), Yvonne Douglas (Cheektowaga), Stephanie Dombrowski (Cheektowaga-Sloan), Dawn Snyder (Clarence), Bonnie Vest (Cleveland Hill), Mary Busse (Erie 1 BOCES), Paul Spors (Ken Ton ), Todd Marquardt (Ken Ton), Joseph Lowry III (Springville), Jeff Thorp (Tonawanda), Sara Piwowarczyk (West Seneca), Dr. Michael Littman (Williamsville, Dave Lowrey (Executive Director/Erie 2 CC BOCES), Sue Beier (Office Assistant), Ryan DiPaquale (Executive Bookkeeper-part time)**

**Excused: Patrick Boyle (Treasurer/Frontier), Charles Specht (Iroquois), Jane Sullivan (Program Services Manager/Iroquois), James McDermott (Maryvale)**

**Absent: Jill Hopcia (Alden), Paul Steimle (Amherst), Paulette Woods (Buffalo), Nicholas LaMarca (Depew),Mark Nephew (Gowanda), Susan Marston (Grand Island), Thomas Flynn (Hamburg), Andrew Stark (Holland), Shokey Albaneh (Lackawanna), Dennis Feldmann (Lake Shore), Kevin Davenport (Lancaster), James Sager (North Collins), Tom Provost (Orchard Park), Brian Laible (Sweet Home).**

**On-Line Vote:**

1. **Pledge of Allegiance – Stephanie Dombrowski called the meeting to order at 6:35 p.m. 13 districts. We were short 3 districts for any votes. Minutes will be sent out. We will ask members to vote on the items where a motion was made as well as a second. The districts votes in attendance were recorded. We will send out the minutes and ask for on line votes from those districts not in attendance. As votes are emailed, member listed as excused or absent will move to the On Line Vote category.**
2. **Introductions – Representatives in attendance introduced themselves and indicated how many years they have served on their board as well as on the Budget and Finance Team.**
3. **Job Description/Task -Dave explained what the role of the Budget and Finance Team was and the Fiscal Oversight Responsibility. Dave explained that bookkeeper Ryan DiPasquale and he will get together to prepare the budget in December. It will be sent to the Budget and Finance team well in advance of the February meeting. The January meeting was pushed back to mid-February so that we have another month of spending under out belt. If the Budget and Finance Team approves of the budget in February, no more meetings will be present. Dave and Ryan explained briefly who does what in the office and how a system of oversight and controls is set up. Dave also explained that the Budget and Finance Team will receive quarterly reports. That was not always the case, hence,**
4. **Approval of Agenda – Motion by Mary Busse, Second by Phillip Kenline; 14 affirmative votes; 2 on line votes still needed.**
5. **Reports and Discussion – Ryan provided a brief overview of the reports below. No action was neeed/taken.**
	1. **Statement of Financial Position (Lilac)**
	2. **Budget vs. Actual ending June 2023 (Hot Pink)**
	3. **Statement of Activity – July 2022-June 2023 (Yellow)**
	4. **Budget Overview 2023-2024 (Green)**
	5. **Customer Balance Sheet (Goldenrod)**
6. **Budget and Finance Committee Update**
	1. **Associate Member (Starpoint and Pioneer) – Dave explained that in talking with the Executive Board, as we increase out advocacy, it is important to include Pioneer CSD and Starpoint CSD primarily for advocacy positions. A very small portion of both districts fall within Erie County. Both Pioneer and Starpoint Administrators, Board Members and District Clerk are welcome to attend events. Where there is a fee charged, districts will pay cost. Where a fee is not charge, districts can attend free.**
	2. **Marketing and Advertising Update – Sponsorships: - We increased the cost of Gold and Silver level sponsorship fee. We added a Platinum Level Sponsor which is $500 more than the Gold Level. We also limited Platinum Level Sponsors to the first three businesses.**
	3. **Program Planning Update—2023-2024**
	4. **Past Events:**
		1. **Law Conference Report: - We are waiting for final reconciliation from the WNYESC. It appears neither organization had any substantial costs. Biggest expense was for Jay Worona’s room.**
		2. **Governance Training – ECASB conducts their training in person. Districts outside ECASB pay a little more to attend. We chose to conduct all of our training in person because when we conducted it virtually, many people were not listening. About 20-25 were in attendance.**
		3. **Fiscal Oversight Responsibility Training – Same comments as above in Governance Training.**
		4. **Boards N’Brews – Is a social/mixer. There is no program, so we do not charge for this event. Approximately 92 people were in attendance.**
		5. **Back To School Dinner – Was held at Kloc’s in August. About 62 people were in attendance. Carmella Hopkins from Appetgy was the key not speaker talking about “the District Brand”**
		6. **District Clerk Program – This will be held on October 5th for district clerks in Erie, Niagara, Chautauqua, Cattaraugus, and Alleghany counties. Due to the size of the room, only 30 people can attend. Dave mentioned that the District Clerks really have no support group like all other school employees, so when questions arise, they will often check with one another, reach out to ASBO, reach out to ECASB or NYSSBA.**
		7. **Rick Timbs Program – Upcoming – Dave mentioned that he had attended the Rick Timbs program in Chautauqua county. Dr. Timbs provided the attendees with many talking points. If anyone is unable to attend, they could always go to** [**www.ccsba.org**](http://www.ccsba.org) **to view the program, however their own district figures would not be there.**
	5. **Timeline for Budget – Budget will be prepared in December. It will be sent to the Executive Board for review. It then is sent to the Budget and Finance Team who will either approve or modify. It is then sent to the Delegate Assembly for final approval.**
7. **Other**
	1. **Ed Bysiek Accounting**
		1. **2023 Yearly Report**
			1. **Financial Advisory Committee: Tricia Andrews, Andrea Wisniewski, and Stephanie Dombrowski – Committee was recently approved after having been nominated by the ECASB Nominating Committee.**
	2. **990 N – With the transition to a new accounting firm, we did not file a 990N last year. We received a late notice this year. Our accounting firm filed immediately. We were advised NOT to go back and file for last year. The IRS can just close out the year. If we go back and file for last year, it could result in a fine. The only time not filing could impact us is if we are applying for a grant.**
	3. **Sponsorship of Program (ie…Buffalo Philharomic, Hearts for Homeless, SPCA) – Dave brought up the idea about ECASB sponsoring an organization. He has not even discussed with the Executive Board yet. The question was asked “If we are a 501C3 Not for Profit organization…”Can We Sponsor an organization? Obviously we would have to take a look at what the sponsorship entails…ie…is here a collection, do we sponsor an event with all money going to an event? Do we just volunteer through volunteering our time and talents?**
	4. **Legislative Issues – Zero Emission Buses; NYSSBA Resolutions (No financial impact) – Dave spoke about the Budget and Finance team perhaps being a little more active in advocacy efforts particularly when bills are introduced that do have an impact on school finances.**
	5. **Change from Visa to American Express- Rewards – We use the American Express as much as we can. American Express points equate to hotel rooms that anyone can use. Flight rewards can only be used by the Executive Director. We will be able to offset costs to those attending the Capital Conference.**
8. **Round Table – 1-2 minutes regarding any “financial”**

**Cheektowaga-Sloan – Capital Project is underway which includes inclusive playground, new sports fields, lights, bathroom upgrades.**

**Cheektowaga – District is pleased that they are fully funded. Currently working on the school mascot issue. They believe the cost to change out the mascot will be about a quarter of a million dollars. Working with community on this issue.**

**West Seneca – Pass**

**Williamsville – Things are going well. They have one of the largest budgets in WNY with the exception of the Buffalo School District.**

**Akron – Capital Project is focused on improvements and upkeep. Will include a new transportation center and new athletic fields. The Capital Project is designed in phases.**

**Erie 1 BOCES – Has moved a program to Calspan. This provided an update in equipment. It has also allowed flexibility of space at each of the CTE centers already in existence.**

**Springville Griffith – Capital Project focused on turf fields. Meals are currently fully funding. The threshold for free and reduced meals is changing in the coming months.**

**Tonawanda – Opened their new elementary building and everything is going well. Currently working on revising their school mascot.**

**Clarence – Currently working on a Capital Project and are currently in phase 3.**

**Cleveland Hill – Pass**

**Ken-Ton- Currently working on long term planning, unexpected change orders are happening as the capital project proceeds. The District’s philosophy is to do things right, so it occasionally means scaling back the scope of the project in other areas.**

**Alden – Putting together a proposal for a new transportation facility. Discussed the fact that as part of the Inflation Reduction Act that there are tax credits for schools when Solar Panels are installed, however little is known about this.**

1. **Motion to Adjourn – Motion to Adjourn by Paul Spors, Second by Jeff Thorp. 14 affirmative votes, 2 more votes needed.**