Concord School District Committee Minutes

School Board Committee: Finance
Date: July 21, 2008
Time: 5:40 – 7:45 p.m.
Committee Members Present: Elizabeth Hoadley, Megan DeVorsey, Chris Casko, Bill Glahn
Other Board Members Present: Kassandra Ardinger, Laura Bonk, Marty Honigberg
Administration: Chris Rath, Michele Croteau

The meeting was called to order at 5:40 p.m.

Facility Use Fees (Policy #741) & Facility Fees
- The Committee discussed various situations that would result in fees. Historically, PTO’s / PTSO’s have not been charged. However, there was concern expressed with fees not being charged when extensive events such as tournaments are held within a facility (i.e. the wrestling tournament). Additional concern was voiced with respect to events at which individuals receive as an instructor a stipend or payment of some form from a PTO / PTSO to run the event (such as a camp) or function.
- The Committee suggested several changes to the Facilities Use Fees Policy and to the Facilities Fees documents and requested that the modified documents be brought back to the Committee for review.
- The Committee wants the Facilities Fees sheet and the Facilities Use Fees (Policy #741) to be consistent throughout.

Elementary Project
- Michele Croteau reviewed the purpose of the following types of funds; general fund, reserve funds (including capital reserve and expendable trust funds), and capital project funds. Michele acknowledged that the Elementary Facilities Project is a multi-year, multi-phased project. She encouraged the Committee to think in terms of identifying the various phases and global project costs for the purpose of submitting a preliminary Building Aid report to the Department of Education. Michele clarified that to expend the funds for the Elementary Project, which currently reside in an expendable trust fund, the Board would need to establish a capital project for the Elementary Facilities Project, and authorize the transfer of funds from the expendable trust to the Elementary Facility Capital Project as revenue for the project. The establishment of an Elementary Facility Capital Project will also help with the tracking and reporting of expenses for building aid since the account will stay active, over multiple fiscal years, until the project is complete. The Committee decided it would meet at 5:30 p.m. on August 4, 2008 to review a proposed Elementary Facility Project budget, with the expectation that it would recommend to the Board later that same evening the adoption of at least the first phase of the project, and the transfer of funds from the expendable trust to a capital project fund to cover the first phase expenditures.
Food Service Rates for Fiscal Year 2008–2009

- Michele recommended that food service rates stay the same for next school year; therefore, no action is requested of the Committee. This will mark the third year that rates have remained constant. Although food cost is expected to be higher than budgeted, Michele explained that the food service fund balance could be used to cover any anticipated revenue shortfall. The fund balance is still relatively high due to insurance proceeds that were received to cover a fraud claim. Michele explained that most likely the District would need to raise rates in the following school year, 2009–2010.

Co-curricular & Athletics Budgets

- Superintendent Rath presented information showing the budget for various athletic programs. The Committee requested additional information such as the number of participants, cost by team, and a per-participant cost. Additionally, they requested answers to the following questions:
  - Is the alpine ski program held at Proctor?
  - How much was budgeted in March per gallon for fuel for athletic transportation?
  - How much has been spent by booster clubs on athletic uniforms?
  - Are coaching stipends, which are paid to staff already otherwise employed by the District required to be included as wages for the purpose of NH Retirement System contributions?

The meeting was adjourned at 7:45 p.m.

Michele M. Croteau, Recorder

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7/29/08