

**Minutes of Budget Advisory Committee Meeting  
April 8, 2019**

**Attendees:**

Michelle Gosh, Assistant Superintendent of Curriculum and Instruction K-12  
Victor Karlsson, Assistant Superintendent of Finance and Operations  
Elena Nash-Graham, School Business Administrator

Jamie Callanan	Sonia Mesika
Kerry Cunningham	Nora Mannuccia
Eric Grutzner	Carrie O'Connell
Connie Hussey	Chris Palizza
Ann Marie Kovaleski	Francine Santos
Eric Larca	Scott Seaman
Jennifer Lynch	

Absent: Karen Bridges, Kristin Cacal, Annette Gabriel, Rebecca Hegenauer, Valerie Henning-Piedmonte, Bryan Horn, Caren Marotta, Christine Zirkelbach

The meeting began at 6:33 pm with Mr. Karlsson thanking the attendees for participating and reviewing the Charter of the Budget Advisory Committee.

This meeting's objective is to increase transparency through ESSA & NYS Financial transparency reporting. Mr. Karlsson reported that he wanted to make incremental progress in improving the Budget Statement, which will continue to evolve over time. He briefly reviewed each of the templates for the Supplemental Schedules, which will be incorporated into this year's budget statement covering: 1) Operations & Maintenance, 2) General Education, and 3) Transportation. A committee member requested that a supplement schedule be prepared for Special Education as well.

Long-term capital construction needs were discussed in response to an increase in boiler repair costs. Mr. Karlsson responded that in February 2018, improvements and replacements to the boilers were discussed at the Board Meeting for inclusion in establishing a Capital Reserve. However, it was determined that establishing a Capital Reserve should be deferred to the future since the district-wide capital improvement project was still on-going.

Mr. Karlsson reported that a reserve was approved in concept for the Teacher's Retirement System, however, it is still subject to the Governor's veto. He further stated that the Governor must formally submit vetoes no later than April 10th.

The cost-sharing arrangement for the School Resource Officer (SRO) program with Putnam County was discussed, which is as follows: BHS and WMS SRO's are split 50% each, and the JFK SRO and CVS SPO are 100% District-funded.

PILOTs (Payment in Lieu of Taxes) were discussed, and Mr. Karlsson reminded the committee that the Town, as the assessing authority, has the authority to enter into a standard PILOT agreement with or without the school district's consent. Mr. Karlsson stressed, however, that the District is extremely appreciative of the Town and the County's advanced notification of potential PILOT agreements. A committee member questioned the relationship between PILOTs and the Tax Base Growth Factor to which Mr. Karlsson responded that PILOTs are accounted for in the "Tax Cap" calculation directly: expiring PILOTs increase the "Tax Cap" and absorb the portion of the increase for which they are responsible for creating, while new PILOTs reduce the "Tax Cap" since payments are received directly from the commercial property reducing the Tax Levy.

Mr. Karlsson discussed how another school district in upstate New York (Eldred CSD) also had a natural gas transmission station constructed, which is impacting their 2019-20 and 2020-21 budgets. He described how Eldred is in "Year 1" of the scenario and are anticipating a decrease in Tax Rates, which is what occurred in Brewster in 2018-19 ("Year 1"). Brewster is now in "Year 2" of the scenario, which increases the "Tax Cap". Eldred will see their "Tax Cap" increase significantly in 2020-21.

A committee member asked how the Town could improve communications to the District regarding changes in property assessments to which Mr. Karlsson responded that he would reach out to the Assessors in Patterson and Southeast to schedule semi-annual meetings.

Mr. Karlsson reported that the Budget Newsletter is going out in early May, as required by NYS Regulations. In addition, a single page mailer will go out in mid-April in an attempt to notify residents of the on-going budget discussions in hope that more residents will attend upcoming budget presentations.

The next meeting's objective is to increase voter awareness and turnout. A list of community-based organizations (CBOs) were reviewed. It was initially considered that the District would request to attend upcoming meetings of each of the CBOs to present the budget at their location(s). However, the committee members ultimately recommended having a single meeting on a weekend in order to attract those that cannot make it to an evening weekday board meeting.

The meeting concluded at 8:20 pm.

Respectfully submitted,

Elena Nash-Graham  
School Business Administrator