

1/6/2009 Special Meeting of the Board of Education of the Berlin Central School District, held at the Berlin Jr/Sr High School

Present: Frank Zwack, Julie Darling, Donald French, Thomas Morelli, Beverly Stewart
Absent: Elizabeth Miller, Jeffrey Paine
Also Present: Charlotte Gregory, Cathie Allain, Cyril Grant, Dennis Healy, Scott Hunter, Jennifer Morris, Sandra Owens
Guests included: Raymond Preusser, John Rizzo

President Zwack convened the meeting at 6:05 PM with five board members present.

Raymond Preusser, External Auditor for the District, then presented the following in a question and answer period.

- Advises schools to build a 3-year operating plan and a 5-yr facilities plan
- Do what is best for taxpayers – no big spikes in taxes
- Explanation of reserves –
 - Capital Reserve – voter controlled – up to \$500,000 annual contribution - \$5 million total
 - Unemployment Reserve – increase or build into budget – depending on needs
 - Employee Benefits Reserve – leave some – move some to another area
- 90% of budget is for mandated items - 10% of budget is for discretionary spending

The Board was provided with a list of budgeting ideas that was compiled by Tom Morelli. There was some discussion on the list. General consensus of the Board was to proceed with the ideas on this list providing the percentages were used as a guideline and that student and legal obligations are met. These ideas were then to be shared with the administration.

Discussion occurred on the handouts that were provided by Interim Business Administrator, Scott Hunter, pertaining to:

- Budgeted vs. Actual Expenditures for each code 2004 – 2008
- Five Year Projection for Revenues, Expenses, Budget Surplus/Deficit, Undesignated Fund Balance – based on the Governor’s proposal – shows tax levy increases ranging from 9.95% (2009-2010) - 6.98% (2013-2014)
- Budget Status Reports for General Fund – Year Ending 2007 – 2009

The meeting was adjourned at 8:58 PM on motion of Julie Darling, second by Tom Morelli.

Mary M. Grant, District Clerk

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