Finance Committee Meeting  
Thursday, August 27, 2020

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**Committee Purpose**

The Finance Committee provides the board with the opportunity to more closely review various aspects of financial administration. This committee provides input to the budget process, meets with auditors, does long-term debt planning with financial consultants and oversees the ongoing business process of our district.

**Committee Leadership**

Jim Maurer, Finance School Board Committee Chair  
Adam Aliosi, Finance School Board Committee Vice-Chair  
Mark Brooks, Chief Financial & Operations Officer  
Sheryl Pursel, Director of Finance

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Per Board Policy, if you intend to record any portion of the meeting proceedings, you must notify the Communications Director or other Administrator prior to the start of the meeting. A public announcement will be made at the opening of the meeting to inform all attendees that all or part of the meeting is being recorded by an audience member.

**Start Time:** 5:57 pm

**Location:** Hempfield High School Performing Arts Center (PAC)

**Attendance:**

**Board members:** Adam Aloisi, Dylan Bard, Mike Donato, Linda Johnston, Jim Mauer, Charles Merris

**Administration:** Mike Bromirski, Mark Brooks, Mike Graham, Tab Musser, Sheryl Pursel, Shannon Zimmerman

**Time for Public Comment:** No Comment

**Agenda Items:**

1. Update on Real Estate Taxes School Year 2020-2021 – The final budget for the 2020-2021 school year approved by the School Board in June, 2020 included a 0% tax increase leaving the millage rate at 16.3474. The Board also approved no change to the tax collection period. The 2% discount period began July 1 and ends August 31, base tax collection period is September 1 through October 31, and a 10% penalty is applied to collections during the period November 1 through December 31, 2020. All uncollected taxes will be turned over to Lancaster County Collections in January, 2021.

   a. Tax Collections – although the economy is still feeling the effects of Covid-19, taxes collected during the 2% discount period are similar to historical collection rates. Taxes
collected as of August 27 represent almost 73% of the total tax levy for 2020-2021. There will still be significantly more taxes collected in the last few days of the month before the 2% discount period ends August 31.

b. Tax Certifications – the District collects $25 for all real estate tax certifications that are requested. These requests can be requested as a result of a property purchase for settlement or as a result of a refinancing arrangement. Because interest rates are still at historically low levels, the number of transactions for both home sales and refinancings are significant. The total number of certifications processed in the school year 2019-20 was 2,098. Tax certs processed year-to-date August 26 was already 814. We expect this trend to continue.

2. Budget Update – 2020-2021 Areas of Focus – The budget calendar for 2020-2021 will be shared with the Finance Committee during the September Finance Committee meeting; however, the following will be areas of focus in the budget development process.

- Position Budget Control
- Curriculum Development
- Department Budgets – Zero Based, Needs vs. Wants
- Contract Reviews
- Building & Maintenance – Urgent Needs

Adjourned: 6:25 p.m.

Following the Finance Committee Meeting, the board met in executive session to discuss a legal issue and a contractual item.

Next Meeting: Unless otherwise noted, meetings are scheduled at 4:30 p.m. in the PAC in the High School. Next meeting is September 29, 2020.