

A Special Meeting/Budget Workshop of the Mohawk Area School District Board of Directors was called to order at 7:00 P.M. by the President, Ted Morrow, and commenced with the Pledge of Allegiance to the Flag followed by a moment of silence. The following members were present: James Capalbo, Stephen Cardella, Harry J. Curatola, Jr., Mark Hiler and Jonathan Laughner. Eugene A. Butch, Jr. arrived at 7:10 P.M., and Lori Griffin and Scott Singer were excused. Kathleen Kwolek, Superintendent, Lorree Houk, Assistant to the Superintendent, and Janet Crum, Secretary were also in attendance.

Mrs. Crum and Mrs. Kwolek presented an in-depth review of the 2014-15 proposed budget. The discussion consisted of:

- Staffing changes – retirements, replacements, etc.
- A review of a report indicating that approximately 82% of the Budgeted Expenses are fixed costs - salaries, benefits and debt service. An explanation of the benefits was provided showing the substantial increase in employer retirement and health care costs.
- Major variances in expenditure accounts from one budget year to the next.
- Major variances between Budgeted Revenues and Estimated Revenues for 2013-2014.
- A Summary of Revenues and Expenditures including 2013-14 Budget, Estimated Expenditures/Revenues for 2013-14 and Proposed Budget figures for 2014-15.
- Changes in the Fund Balance as a result of approved capital improvements.
- The significant gap between Revenues and Expenditures for 2014-15 and different scenarios that could help to close the gap.

A lengthy question and answer period followed the presentation. The first reading of the budget will be presented for approval at the May meeting.

The meeting was adjourned at 9:23 P.M. by the President, Ted Morrow.

Janet L. Crum
Board Secretary