

AGENDA

1. Call to Order/Pledge of Allegiance

Approval of Agenda

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of June 23, 2022.

Motion for approval by _____, seconded by _____, all in favor ___-___.

2. Presentations:

- Reserve Fund – Gary Barno

3. Public Access to the Board:

This time is provided for residents of the District to address the Board of Education. If you would like to address the Board of Education, please email the District Clerk. The speaker will be allowed three minutes to address the Board of Education.

4. Executive Session:

A motion will be requested to enter executive session to discuss the employment history of specific employees.

5. Consent Agenda:

A motion for approval of items as listed under the CONSENT AGENDA ITEMS is made by _____, and seconded by _____ any discussion- All in favor ___-___.

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of June 9, 2022.

b. Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the recommendations for the Committee on Special Education dated May 31, June 1, 3, 6, 2022; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

| | | | | | |
|-------|-------|-------|-------|-------|-------|
| 12924 | 11779 | 13764 | 11334 | 13735 | 11209 |
| 13798 | 14060 | 11179 | 14009 | 13965 | 13695 |
| 13691 | 13865 | 14031 | 12062 | 14019 | 13841 |
| 14668 | 13910 | 14069 | | | |

c. Final Reserve Fund Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Funding and Use of Reserves Policy to be updated annually.

d. Funds Transfer

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the transfers of up to \$100,000 to the EBALR Reserve, up to \$35,000 to the Liability Reserve Account, up to \$375,000 to the Retirement Contribution Reserve Account, up to \$525,000 to the Capital Bus Reserve, and up to \$2,250,000 to the Capital Building Reserve Account to be funded with unexpended funds as of June 30, 2021, in accordance with the District's Funding and Use of Reserves Policy.

e. Reasonable Assurance Letters

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes the Director of Human Resources to transmit reasonable assurance letters in compliance with Federal Unemployment Act enacted under Public Law 94-566, to all eligible and active employees for the 2022-2023 school year, commencing on July 1, 2022 and ending June 30, 2023.

f. Personnel Items:

1. Letter of Intent to Retire – Maureen Sweeney

Maureen Sweeney, School Counselor, has submitted a letter of resignation for the purpose of retirement.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation for the purpose of retirement from Maureen Sweeney as School Counselor, effective August 26, 2022.

2. Letter of Resignation – Kristina Fillmore

Kristina Fillmore, Head Custodian, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Kristina Fillmore as Head Custodian, effective June 24, 2022.

3. Letter of Resignation – Kaitlyn Bouwens

Kaitlyn Bouwens, Teaching Assistant, has submitted a letter of resignation to accept another position within the District.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation, contingent upon her appointment as Tutor, from Kaitlyn Bowens, effective with the close of business August 29, 2022.

4. Letter of Resignation – Joseph O'Neill

Joseph O'Neill, English Teacher has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Joseph O'Neill as English Teacher, effective June 30, 2022.

5. Letter of Resignation – Tara Daly

Tara Daly, Art Teacher has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Tara Daly as Art Teacher, effective June 30, 2022.

- 6. Letter of Resignation – Yolanda Dubois
Yolanda DuBois, Cook, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Yolanda DuBois as a Cook, effective June 16, 2022.

- 7. Letter of Resignation – Tonja Ticconi
Tonja Ticconi, Bus Driver and Food Service Helper, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Tonja Ticooni as Bus Driver, Food Service Helper and any and all positions held, effective June 22, 2022.

- 8. Letter of Resignation – Amber Smith
Amber Smith, Food Service Helper, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Amber Smith as Food Service Helper and any and all positions held, effective June 22, 2022.

- 9. Appoint Middle School Parent Liaison- Yvonne Bishop

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of Yvonne Bishop, Middle School Parent Liaison at \$15.00/hr. for the 2022-2023 school year.

- 10. Appoint Elementary School Parent Liaison – Samantha Gardner

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of Samantha Gardner, Elementary School Parent Liaison at \$15.00/hr. for the 2022-2023 school year.

- 11. Appoint Sr. Clerk/Typist – Catherine Luke

Frederick Prince recommends Catherine Luke to fill a Sr. Clerk/Typist position in the District Office.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the 26 week probationary appointment of Catherine Luke as a Senior Clerk/Typist, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: July 11, 2022 – January 9, 2023

Salary: Contract is on file with the District Clerk.

12. Appoint Art Teacher – Ron Colon

Mark Mathews recommends Ron Colon to fill an Art Teacher position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the four year probationary appointment of Ron Colon as an Art Teacher conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Certification: Visual Arts - Initial

Tenure Area: Art

Probationary Period: August 30, 2022-August 29, 2026

Salary: Step A \$48,264

The expiration date is tentative and conditional only. In order to be eligible for and considered for tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

13. Appoint Elementary Teacher - Elizabeth Vetter

Christie Graves recommends Elizabeth Vetter to fill an Elementary Teacher position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the four year probationary appointment of Elizabeth Vetter as an Elementary Teacher conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Certification: Early Childhood Education B-2, Initial

Tenure Area: Elementary

Probationary Period: August 30, 2022-August 29, 2026

Salary: Step G, \$52,362

The expiration date is tentative and conditional only. In order to be eligible for and considered for tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

14. Appoint Tutor – Kaitlyn Bouwens

Scott Bradley recommends Kaitlyn Bouwens as a Tutor.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the four year probationary appointment of Kaitlyn Bouwens as a Tutor conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Certification: Physical Education, Initial

Tenure Area: Physical Education

Probationary Period: August 30, 2022-August 29, 2026

Salary: Step A, \$48,264

The expiration date is tentative and conditional only. In order to be eligible for and considered for tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

15. Appoint Science Teacher – Danielle Burry

Mark Mathews recommends Danielle Burry as a Science Teacher.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools

and pursuant to Education Law, approves the four year probationary appointment of Danielle Burry as a Science Teacher conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Certification: General Science 7-12 Extension, Initial
Tenure Area: Science
Probationary Period: August 30, 2022-August 29, 2026
Salary: Step D, \$50,929

The expiration date is tentative and conditional only. In order to be eligible for and considered for tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

16. Appoint Special Education Teacher – Vicki Angelo-Strickland

Sara McLean recommends Vicki Angelo-Strickland to fill a Special Education Teacher position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the four year probationary appointment of Vicki Angelo-Strickland as Special Education Teacher conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Certification: Special Education, Permanent
Tenure Area: Special Education, Generalist
Probationary Period: August 30, 2022-August 29, 2026
Salary: Step S, \$64,885

The expiration date is tentative and conditional only. In order to be eligible for and considered for tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

17. Appointment of Director of Business Operations and Finance – Gary Barno

RESOLUTION

BE IT RESOLVED, that the Board of Education of the North Rose-Wolcott Central School District hereby appoints Gary Barno to a four (4) year probationary appointment as Director of Business Operations & Finance, effective July 1, 2022 with such probationary period ending on January 30, 2026 (a position in the Director of Business Operations & Finance Tenure Area); and

BE IT FURTHER RESOLVED, that the Board of Education approves the Terms and Conditions Agreement for the Director of Business Operations & Finance, effective July 1, 2022 and ending June 30, 2026.

18. Appoint District MTSS Personnel

Bridgette Barr recommends the following individuals to provide social, emotional and academic support to students through MTSS.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of the following individuals to serve as MTSS Coaches and to be paid through MHAT grant funds during the 2022-2023 school year effective March 8, 2022.

| <u>Name</u> | <u>Position</u> | <u>Stipend</u> |
|------------------|---------------------|----------------|
| Adam Bishop | MTSS Building Coach | \$1,000 |
| Kimberly Schroth | MTSS Building Coach | \$1,000 |

19. Academic and Enrichment Summer Program Appointments

The following individuals are being recommended to work in the summer academic and enrichment programs that are funded by grants.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various summer academic and enrichment programs from July 1, 2022 through August 19, 2022 conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

| Staff | Position | \$/Hr. |
|-------------------|----------------------|--|
| Stephanie Humbert | Summer Program Nurse | \$38.63/hr. |
| Aubrey Conti | Summer Program Nurse | \$38.63/hr. |
| Danielle Webster | Summer Program Aide | \$16.00/hr. to be adjusted upon completion of negotiations |

20. Summer Curriculum Writing/Professional Development

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individuals to participate in curriculum writing workshops in July-August 2022 at \$33.50/hr.:

Ron Colon
Kaitlyn Bouwens

Elizabeth Vetter

Danielle Burry

21. Coaching and Athletic Department Appointments

Marc Blankenberg recommends the following individual to fill a coaching and athletic department position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching and athletic department appointment for the 2022-23 school year, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87, and successful completion of all required First Aid/CPR and Child Abuse courses.

| Position | Name | Step | Years | Salary |
|-------------------|-----------------|------|-------|---------|
| Aquatics Director | Amy Chimieleski | 4 | 19 | \$9,352 |

22. Co-Curricular Appointment

The following individuals are being recommended to fill co-curricular position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individuals to fill a co-curricular position for the 2021-22 school year effective March 18, 2022.

| Name | Bldg. | Title | Step | Year | Salary |
|-----------------|-------|-----------------|------|------|--------|
| Alex Richwalder | HS | All County Band | 1 | 1 | \$431 |

23. Leadership Council

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following to serve on Leadership Council for the 2022-2023

school year at a stipend of \$2500.

| Lead Teachers: | Building |
|-----------------------|-------------------|
| Amber Landry | High School |
| Brandon Kapcinski | High School |
| Amy Wiktorowicz | High School |
| Adam Hawley | High School |
| Dawn McIntyre | Elementary School |
| Karen Haak | Elementary School |
| Lucia Copeland | Elementary School |
| Meagan Pentycofe | Elementary School |

24. Creation of Administrative Position

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law hereby approves the creation of the following position in the following tenure area effective July 1, 2022:

Secondary Principal

1.0 FTE

25. Abolish Assistant Superintendent for Business and Operations position

RESOLUTION

Be it resolved, that the Board of Education hereby abolishes the position of Assistant Superintendent for Business and Operations position effective June 30, 2022.

26. Tenure Appointment – Megan Paliotti

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Megan Paliotti on tenure to the administrative tenure area of Assistant Superintendent for Instruction and School Improvement tenure area effective September 10, 2022.

27. Approve Terms & Conditions of Employment

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Terms and Conditions of Employment for employees deemed Confidential for the 2022-2023 school year. The contracts are on file with the District Clerk.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Terms and Conditions of Employment for the Senior Maintenance Mechanic for the 2022-2023 school year. The contract is on file with the District Clerk.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the amended Terms and Conditions of Employment for Director of Human Resources for the period of July 1, 2022-June 30, 2023. The contract is on file with the District Clerk.

28. Correction from May 25, 2022 Academic and Enrichment Summer Program Appointments

The following individuals are being recommended to work in the summer academic and enrichment programs that are funded by grants.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various summer academic and enrichment programs from July 1, 2022 through August 19, 2022 conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

| Staff | Position | \$/Hr. |
|--------------|--------------|------------------------------------|
| Sally Brown | Teacher Aide | \$15.00/hr. \$17.00/hr. |
| Kim Youngman | Teacher Aide | \$15.00/hr. \$17.00/hr. |

6. Items requiring a roll call vote:

A motion for approval is made by _____ and seconded by _____

a) Revision of March 24, 2022 Resolution and Declaration and Appropriation of Contingent Expense and Emergency Capital Project

WHEREAS, the roof at the North Rose-Wolcott Central School District has failed unexpectedly and requires immediate repairs to avoid substantial impact to the functions of the building.

WHEREAS, pursuant to NYS General Municipal Law 103(4) the Board of Education of North Rose-Wolcott Central School District (the "District") in consideration of the opinion of architect SEI Design Group regarding their recommendation for the immediate steps need to be taken to re-establish roofing at North Rose-Wolcott Elementary at a portion of the building used for educational purposes.

WHEREAS, the District is the lead agency with regard to the proposed project under the provisions of SEQRA.

NOW THEREFORE BE IT RESOLVED as follows:

1. The District declares that the necessary repair of the mechanical equipment is a SEQR Type II Action requiring no further review.
2. The District hereby finds the repair of the roofing as essential for the protection of the health and safety of the staff and students and for protection of the District's property, requires immediate action which cannot await competitive bidding and hereby declares the project to be an ordinary contingent expense (hereinafter "Project") and authorizes an Emergency Capital Project for approximately ~~\$127,500.00~~ \$300,000 to remedy the conditions.
3. The Superintendent and all officers and employees of the District are hereby authorized and directed to take all steps reasonably necessary or appropriate to complete the Project and to carry out the intent of this Resolution and to apply for any eligible state building aid, if applicable.
4. This Resolution shall take effect immediately.

The vote on this Resolution was as follows:

| | | | |
|------------------|--------|---------|--------|
| Lucinda Collier | Voting | ___ yes | ___ no |
| John Boogaard | Voting | ___ yes | ___ no |
| Linda Eygnor | Voting | ___ yes | ___ no |
| Tina Reed | Voting | ___ yes | ___ no |
| Jasen Sloan | Voting | ___ yes | ___ no |
| Paul Statskey | Voting | ___ yes | ___ no |
| Izetta Younglove | Voting | ___ yes | ___ no |

Good News:

Motion for Adjournment:

There being no further business or discussion, a motion is requested adjourn the regular meeting.

Motion for approval by _____, seconded by _____, with motion approved ____-____. Time adjourned: __:__ p.m.

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING
June 9, 2022 6:00 PM via Zoom

PRESENT:

BOE Members: Lucinda Collier, John Boogaard, Linda Eygnor [6:10], Tina Reed, Jasen Sloan, Paul Statskey, Izetta Younglove

Superintendent: Michael Pullen

Assistant Superintendent for Instruction and School Improvement: Megan Paliotti

Acting Assistant Superintendent for Business and Operations: Gary Barno

Pro-Tem District Clerk: Melanie Geil

Approximately 12 students, staff and guests via Zoom

1. Call to Order/Pledge of Allegiance

President, Lucinda Collier called the meeting to order at 6:03 p.m.

Approval of Agenda:

Motion for approval was made by Tina Reed and seconded by Jasen Sloan with the motion approved 6-0.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of June 9, 2022.

2. Presentations:

- Student Presentation – Maryn Loperfido
 - Senior Maryn Loperfido gave an overview of her senior year. She participated in the New Visions Medical Program this year. It is very helpful program. The Senior class held fundraisers and just had the prom at the Colloca Estate Winery; participated in the musical; graduation is in a week.

3. Reports and Correspondence:

- North Rose-Wolcott Directors – Bridgette Barr, Sara McLean, Fred Prince
 - The Directors presented their end of the year update of the School Improvement Plan and answered questions.
- Board of Education Building Liaisons
 - Elementary School – Izetta Younglove
 - Ms. Younglove reported that the bookfair was held. 102 books were given to those that were unable to purchase a book. A special thanks was given to the Booster Club, Bobby Jo Mendenhall and Angelic Durham.
 - Ms. Younglove reported the Memorial Day Parade and the Festival of Arts were held.
 - Mrs. Younglove reported graduation events will be held on June 22nd; Moving Up day will be held on June 23rd. Congratulations to all!
 - Middle School – John Boogaard
 - Mr. Boogaard reported that the 8th Grade dinner and Talent Show is coming up and will be catered by the Saltbox Smokehouse.
 - Mr. Boogaard reported that mini Olympics will be held on June 17th.
 - Mr. Boogaard reported that NJHS induction was held.
 - High School – Linda Eygnor
 - Ms. Eygnor reported that she attended the Athletic Awards.
 - Ms. Eygnor reported that graduation will be held on June 17th.
- Four County Update - Linda Eygnor, Lucinda Collier

- Ms. Eygnor reported that the Four County Annual Meeting was well attended.
- District Safety Committee – John Boogaard
 - Mr. Boogaard reported that the Safety Committee met. Joe Testani, ROCTC’s Program Manager was the presenter.
- Policy Committee - Paul Statskey, John Boogaard, Linda Eygnor
 - The Policy Committee did not have a report.

4. Superintendent Update – Superintendent Michael Pullen

- Mr. Pullen thanked Mrs. Younglove for her service on the Board of Education. Mrs. Collier read a proclamation of service honoring Mrs. Younglove for her eight years on the Board:
 - WHEREAS, North Rose-Wolcott Board of Education member Izetta Younglove has served on the Board for eight years; and
 - WHEREAS, through Izetta's dedicated service, has displayed character, integrity, and a commitment to education; now, there, be it
 - RESOLVED, that the North Rose-Wolcott Board of Education hereby congratulates Izetta Younglove for the representation she has provided for the North Rose-Wolcott School District and community.
- Dr. Vicma Ramos, District Superintendent of Wayne-Finger Lakes BOCES, extended her appreciation to Mrs. Younglove for her service and to the entire board for participating in the recent Four County School Boards Association meeting with the Commissioner of Education and the Chancellor for the New York State Board of Regents.

5. Board Member Requests/Comments/Discussion:

- The Board of Education recognized District staff for their work over the last two years during the COVID-19 pandemic, including taking on additional responsibilities, learning new protocols, facilitating virtual learning, providing extra services needed to help students and families, and dealing with ever-changing regulatory procedures.
- The Board of Education gave special recognition to Mr. Pullen for his leadership, effectiveness, and commitment to the District.

6. Public Access to the Board:

- No one addressed the Board of Education

7. EXECUTIVE SESSION:

A motion was requested to enter executive session to discuss the employment history of specific employees.

The motion was made by Izetta Younglove and seconded by Tina Reed with motion approved 7-0.

Time entered: 7:07p.m.

8. Return to regular session at 7:56p.m.

9. Consent Agenda:

A motion for approval of the following items as listed under the CONSENT AGENDA is made by Linda Eygnor and seconded by Paul Statskey with the motion approved 7-0.

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of May 25, 2022.

b. Substitute Teachers and Substitute Service Personnel

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the individuals named on the substitute lists, which are on file with the District Clerk.

c. Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the recommendations for the Committee on Special Education dated April 20, 27, 28, 29, May 2, 3, 9, 12, 17, 18, 20, 24, 25, 26, and June 2, 2022; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

| | | | | | | |
|-----------------|-------|-------|-------|-------|-------|-------|
| 14644 | 14352 | 14521 | 11734 | 14427 | 14572 | 14645 |
| 12955 | 14468 | 14357 | 13665 | 12325 | 13860 | 12109 |
| 14685 | 14693 | 13348 | 13404 | 14378 | 11424 | 14699 |
| 12457 | 14279 | 14379 | 14348 | 14193 | 11752 | 12272 |
| 14725 | 14028 | 14538 | 14656 | 14367 | 11963 | 12354 |
| 14620 | 14727 | 11212 | 13236 | 12182 | 14130 | 12547 |
| 11066 | 14466 | 14415 | 13292 | 13684 | 11231 | 14203 |
| 13170 | 13558 | 13083 | 13040 | 12968 | 13717 | 13287 |
| 14570 | | | | | | |
| IEP Amendments: | | | | | | |
| 13449 | 11818 | | | | | |

d. Treasurer Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for April 2022.

e. Provisional Employment of Staff

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes the Superintendent to provisionally employ staff necessary for the Academic and Enrichment Program Appointments for the 2022-2023 school year until their official Board of Education appointment.

f. Standard Work Days for Employees

RESOLUTION

BE IT RESOLVED that the North Rose-Wolcott CSD, Location Code 75414 hereby establishes the following as standard work days for its employees and will report days worked to the New York State and Local Employees' Retirement System based on the time keeping system or the record of activities maintained and submitted by these members to the clerk of this body:

| Title | Standard Work Day (Hrs./day) |
|------------------------------|---------------------------------|
| Head Custodian | 8 |
| Middle School Parent Liaison | 6 |
| Grant Program Aide | 6 |

g. Personnel Items:1. Letter of Resignation – Melanie Cerra**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Melanie Cerra as School Counselor, effective June 30, 2022.

2. Letter of Resignation – Melissa Nuwer**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Melissa Nuwer as a Special Education Teacher, effective June 30, 2022.

3. Letter of Resignation – Morgan Parkison**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Morgan Parkison as a Special Education Teacher, effective June 30, 2022.

4. Letter of Resignation – Sarah Mobilio**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Sarah Mobilio as an Elementary Teacher, effective June 30, 2022.

5. Letter of Resignation – Nicholas Porter**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Nicholas Porter as a Clerk Typist, effective June 9, 2022.

6. Letter of Resignation – Alan Ball**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Alan Ball as a Cleaner, effective June 2, 2022.

7. Letter of Resignation – Kyla Maloney**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Kyla Maloney as a Cleaner, effective May 25, 2022.

8. Letter of Resignation – Ashleigh Gerstner**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Ashleigh Gerstner, as Special Education Teacher and Teacher on Special Assignment-FACS, effective June 30, 2022.

9. Letter of Resignation – Samantha Bruehl**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Samantha Bruehl as an Elementary Teacher, effective June 30, 2022.

10. Appoint Teaching Assistant –Jena Bozeat

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the four year probationary appointment of Jena Bozeat as a Teaching Assistant conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Certification: Teaching Assistant, Level I

Tenure Area: Teaching Assistant

Probationary Period: June 10, 2022-June 9, 2026

Salary: Step E \$22,732

The expiration date is tentative and conditional only. In order to be eligible for and considered for tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

11. Appoint Alternative Learning Center Coordinator – Cary Merritt

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of Cary Merritt as the Alternative Learning Center Coordinator for the 2022-2023 school year at a stipend of \$45.00/hour.

12. Appoint Senior Computer Services Assistant – Andrew Miterko

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the 52 week probationary appointment of Andrew Miterko as a Senior Computer Services Assistant, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 at a rate of \$55,000/year effective June 1, 2022.

13. Program Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various enrichment programs during the 2022-2023 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

| Staff | Position | \$/Hr. |
|--------------------|---------------------------|-------------|
| Casie DeWispelaere | Learning Technology Coach | \$33.50/hr. |
| Amanda Johnson | Learning Technology Coach | \$33.50/hr. |
| Joanna Samar | Learning Technology Coach | \$33.50/hr. |
| Meagan Pentycufe | Learning Technology Coach | \$33.50/hr. |
| Amy Wiktorowicz | Learning Technology Coach | \$33.50/hr. |
| Tony Tubolino | Learning Technology Coach | \$33.50/hr. |

14. Aquatics Program

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individual as Water Safety Instructors and/or Lifeguards or Program Directors for all swim programs during the 2022-2023 school year.

| | | |
|-------------------|------------------|-------------|
| Name | Position(s) | Rate/Hr. |
| Paige Starczewski | Program Director | \$23.50/hr. |

15. Appoint Extended School Year (ESY) Summer School Staff

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individual to fill a position for Special Education Summer School, from July 1, 2022 through August 19, 2022.

| | | |
|-------------|----------|---|
| Name | Position | Salary |
| Lisa Putnam | ESY Aide | \$16.73/hr. to be adjusted upon completion of negotiations. |

16. Appoint Volunteer

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individual to work as a volunteer in the district for the 2021-2022 school year.

Samuel Cornwell (SUNY-Fredonia)

17. Tenure Appointment – Andrea Bazin

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Andrea Bazin as a teacher on tenure in the Reading tenure area effective September 4, 2022.

18. Tenure Appointment – Elizabeth DeStephano

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Elizabeth DeStephano as a teacher on tenure in the Elementary tenure area effective September 4, 2022.

19. Tenure Appointment – Casie DeWispelaere

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Casie DeWispelaere as a teacher on tenure in the Elementary tenure area effective August 28, 2022.

20. Tenure Appointment – David Hahn

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of David Hahn as a teacher on tenure in the Elementary tenure area effective August 28, 2022.

21. Tenure Appointment – Brandon Karcinski

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Brandon Karcinski as a teacher on tenure in the Mathematics tenure area effective August 28, 2022.

22. Tenure Appointment – Amber Landry

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Amber Landry as a teacher on tenure in the Science tenure area effective August 28, 2022.

23. Tenure Appointment – Brad LeFevre

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Brad LeFevre as a teacher on tenure in the Elementary tenure area effective June 9, 2022.

24. Tenure Appointment – Maureen Mahoney

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Maureen Mahoney as a teacher on tenure in the Special Education-General tenure area effective August 28, 2022.

25. Tenure Appointment – William McDermott

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of William McDermott as a teacher on tenure in the Mathematics tenure area effective August 28, 2022.

26. Tenure Appointment – Jackie Nelson

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Jackie Nelson as a teacher on tenure in the Speech & Hearing Handicapped tenure area effective August 28, 2022.

27. Tenure Appointment – MaryEllen Stacklyn

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of MaryEllen Stacklyn as a teacher on tenure in the English tenure area effective August 28, 2022.

28. Correction from May 25, 2022 - Program Appointments

The following individual is being recommended to work in enrichment programs that are funded by grants.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individual to work various enrichment programs during the 2021-2022 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

| Staff | Position | \$/Hr. |
|-------------|--------------------|--------------------------------|
| Chere Poole | Grant Program Aide | \$17.08/hr. \$17.27 |

29. Creation of Instructional Position

RESOLUTION

Be it resolved, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the creation of the teaching position in the following tenure areas:

- 1 – 1.0 Tutor -Secondary Education

Good News:

- Senior Acknowledgement on the NRW Facebook page
- High School Concert
- High School Cabaret

Informational Items:

- Claims Auditor Reports

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Linda Eygnor and seconded by Tina Reed with motion approved 5-0.

Time adjourned: 7:46p.m.

Melanie Geil, Pro-Tem Clerk of the Board of Education

UNOFFICIAL



NORTH ROSE – WOLCOTT CENTRAL SCHOOL DISTRICT

Funding and Use of Reserves Policy

Updated June, 2022

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Overview

The establishment and funding of reserves is an important consideration in the maintenance of a sound financial plan for any school district. While strict adherence to state law is required to ensure reserves are both legal and appropriate, adequately funded reserves are vital to the long-term health and stability of the school district. This concept is recognized by the New York State Comptroller:

Saving for future projects, acquisitions, and other allowable purposes is an important planning consideration for local governments and school districts. Reserve funds provide a mechanism for legally saving money to finance all or part of future infrastructure, equipment, and other requirements. Reserve funds can also provide a degree of financial stability by reducing reliance on indebtedness to finance capital projects and acquisitions. In uncertain economic times, reserve funds can also provide officials with a welcomed budgetary option that can help mitigate the need to cut services or to raise taxes. In good times, money not needed for current purposes can often be set aside in reserves for future use. *(Office of the New York State Comptroller – Local Government Management Guide – Reserve Funds, Pg. 1)*

The North Rose – Wolcott Central School District believes that judicious use of reserves greatly reduces long-term borrowing costs, smooths large fluctuations in tax rates, and minimizes the possibility of draconian mid-year budget cuts which would have a direct impact on students. It believes it is in the best interest of both the students and taxpayers to prudently establish and use reserves to weather the financial storms and uncertainties that will occur. Again, the Comptroller notes:

The practice of planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management. Saving for future capital needs can reduce or eliminate interest and other costs associated with debt issuances. Similarly, certain reserve funds can be utilized to protect the budget against known risks (a potential lawsuit) or unknown risks (a major ice storm). *(Office of the New York State Comptroller – Local Government Management Guide – Reserve Funds, Pg. 2)*

This quote reflects the two purposes for the establishment of reserves:

1. Saving money for a large, one time future expenditure such as a capital reserve for the replacement of a roof as an example.
2. Reserves which are intended to protect the district against a large, currently unforeseen risk.

Since New York State law mandates that expenditures can be no greater than the budget approved by the voters in May, the North Rose – Wolcott Central School District budgets conservatively and practices fiscal prudence throughout each budget year to ensure that unanticipated expenditures do not result in mid-year budget cuts which would have an immediate impact on students. This practice has allowed and will allow the district in the future to weather state aid holdbacks and other negative budget impacts without impacting instructional programs. However, conservative budgeting can also result in budget surpluses at year-end. The Board of Education reviews any budget surpluses and determines the best use of these surpluses including transfers to voter or Board of Education approved reserves or to a reduction in the ensuing year's tax levy. Legally established reserves can provide many benefits to the school district and to its taxpayers. However, these reserves can also cause confusion when their purpose is not clearly understood by the community. The purpose of this document is to detail the North Rose – Wolcott Central School District's plan for the purpose, accumulation, use, and maintenance of reserve funds.

TAX CERTIORARI RESERVE

Purpose: Any School District may establish a reserve fund for the payment of judgments and claims in tax certiorari proceedings in accordance with article seven of the real property tax law, without approval of the qualified voters of the District, provided, however, that the total of the monies held in such reserve fund shall not exceed that amount which might reasonably be deemed necessary to meet anticipated judgments and claims arising out of such tax certiorari proceedings.

Use of Unexpended Balances: Funds reserved for tax certiorari judgments and claims pursuant to Education Law, Section 3651[1-a] that are not expended for the payment of judgments or claims arising out of tax certiorari proceedings for the tax roll in the year the monies are deposited to the fund and/or that will not be "reasonably required to pay any such judgment or claim", must be returned to the General Fund on or before the first day of the fourth fiscal year following the deposit of such monies to the reserve fund.

Balance June 30, 2020: \$0

Balance June 30, 2021: \$21,324

Balance May 31, 2022: \$42,864

Ideal Balance: Potential liability for all outstanding judgments or claims arising out of tax certiorari proceedings.

Discussion: This reserve was funded in August of 2020 when we received notice of five potential tax certiorari proceedings. The remaining funds should remain in the reserve until a final determination is made on the remaining property. We will continue to fund and liquidate as appropriate. I am recommending no increase to this reserve currently.

WORKERS' COMPENSATION RESERVE

Purpose: An expenditure shall be made from such fund only for the payment of compensation and benefits, medical, hospital or other expense authorized by article two of the workmen's compensation law and expenses of administering the self-insurance program for such School District.

Use of Unexpended Balances: If the monies in the fund exceed the amounts required to be paid for compensation, benefits and expenses, plus any additional amount required to pay all pending claims, the governing board, within 60 days of the close of such fiscal year, may elect to transfer all or part of the excess amount to certain other reserve funds or may apply all or part of the excess to the budget appropriation of the next succeeding fiscal year.

Balance June 30, 2018: \$228,734

Balance June 30, 2019: \$203,552

Balance June 30, 2020: \$175,937

Balance June 30, 2021: \$176,071

Balance May 31, 2022: \$150,616

Ideal Balance: Approximately equivalent to one year of the District's annual contributions to the consortium.

Discussion: Our 2022-23 contributions to the consortium will be \$152,982. This is an increase from our 2021-22 contributions of \$141,758. I am recommending no increase to this reserve currently.

UNEMPLOYMENT INSURANCE RESERVE

Purpose: An expenditure shall be made from such fund only as required by law to pay into the unemployment insurance fund an amount equivalent to the amount of benefits paid to claimants and charged to the account of such school district in accordance with the provisions of paragraph (e) of subdivision one of section five hundred eighty-one of the labor law.

Use of Unexpended Balances: If at the end of any fiscal year the monies in such fund shall exceed the amounts required to be paid pursuant to subdivision four of this section plus any additional amount required to pay all pending claims, the School Board may within sixty days of the close of such fiscal year, elect to transfer said excess, or any part thereof, to any fund authorized by this article or section 3651 of the education law; and/or (b) apply said excess, or any part thereof to the budget appropriation of the next succeeding fiscal year.

| | |
|-------------------------------|-----------|
| <u>Balance June 30, 2018:</u> | \$124,755 |
| <u>Balance June 30, 2019:</u> | \$128,369 |
| <u>Balance June 30, 2020:</u> | \$32,535 |
| <u>Balance June 30, 2021:</u> | \$31,255 |
| <u>Balance May 31, 2022:</u> | \$31,271 |

Ideal Balance: Approximately 0.25% of payroll appropriations (\$31,255 is 0.25% of the 2021-2022 payroll appropriations).

Discussion: The BOE determined that this reserve was overfunded and transferred money out of it and into the Capital Building Reserve in August of 2017. Our unemployment costs peaked in 2011-2012 at a cost of \$102,723.

In 2020-21, the government has started to fund unemployment costs through the pandemic. As a result, the District maintains a credit balance with the NYS Labor Departments Unemployment Division. This credit will be applied to our account to pay future costs. I recommend that we leave our ideal balance at approximately 0.25% of payroll appropriations. I am recommending a \$0 increase to this reserve currently.

CAPITAL BUILDING RESERVE

2022 Capital Reserve

Authorized: May 2022
Term: 10 Years
Funding Cap: \$15,000,000

Purpose: Used to pay the cost of any object or purpose for which bonds may be issued. Voter authorization is required for both the establishment of the reserve and for payments from the reserve. The form of the required legal notice for the vote on establishing the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law.

Use of Unexpended Balances: The Voters may authorize the transfer of all or any part of this reserve fund to any other reserve fund established pursuant to §3651 of the Education Law. Whenever the Voters shall determine that the original purpose for which a reserve fund has been established is no longer desirable, the school authorities may liquidate, first applying its proceeds to any outstanding bonded indebtedness and the balance to the annual tax levy.

Balance June 30, 2018: \$629,688
Balance June 30, 2019: \$647,928
Balance June 30, 2020: \$657,757
Balance June 30, 2021: \$3,036,697
Balance May 31, 2022: \$0

Ideal Balance: Up to the maximum amount authorized by the Voters.

Discussion: On 5/16/17, the voters authorized establishment of a \$5 m reserve. This 2017 Capital was fully funded as of June 30th 2021. The balance of this reserve was applied to fund the District's new \$11.1M Capital Project approved in December 2021. On May 17, 2022, the voters authorized a new Capital Reserve known as the **2022 Capital Reserve Fund** with a 10-year life and a funding cap of \$15M (plus accrued interest). We are prioritizing the funding of this reserve in anticipation of our next capital project. I am recommending a transfer of up to \$2.25M from surplus fund balance to this reserve at year end.

CAPITAL BUS RESERVE

2019 Bus Reserve

Authorized: May 2019
Term: 10 Years
Funding Cap: \$2,000,000

Purpose: To be used to pay for bus purchases. Voter authorization is required for both the establishment of the reserve and payments from the reserve.

Use of Unexpended Balances: The Voters may authorize the transfer of all or any part of this reserve fund to any other reserve fund established pursuant to §3651 of the Education Law. Whenever the Voters shall determine that the original purpose for which a reserve fund has been established is no longer desirable, the school authorities may liquidate, first applying its proceeds to any outstanding bonded indebtedness and the balance to the annual tax levy.

Balance June 30, 2018: \$1,295,314

Balance June 30, 2019: \$1,229,826

Balance June 30, 2020: \$1,090,392

Balance June 30, 2021: \$1,239,371

Est. Bal. June 30, 2022: \$1,285,000 (after anticipated year-end transfer of up to \$525,000)

Ideal Balance: Up to the maximum amount authorized by the Voters.

Discussion: In May of 2019 the voters approved the creation of a new reserve with a maximum funding level of \$2.0 m. As of June 30, 2021, this reserve's cumulative funding was at \$1,236,869. We, therefore, have authorization to contribute an additional \$763,131. Our plan is to annually replenish this reserve with both the aid we receive for prior bus purchases and the estimated share of our local costs to provide an appropriate level of funding for future bus purchases. On May 17th, 2022, the voters authorized the purchase of 5 buses for 2022-23 in the amount of \$526,700. I recommend the transfer of up to \$525,000 bringing the estimated June 20, 2022, balance to approximately \$1,235,000. In addition, we should also plan on asking the voters to approve a new bus reserve in May 2023 as the cumulative funding level will be at near the maximum authorized.

LIABILITY RESERVE

Purpose: To establish and maintain a program of reserves to cover property loss and liability claims.

Use of Unexpended Balances: The balance of the reserve shall not exceed three percent, exclusive of any planned balance presently authorized, of the annual budget of the district to cover property loss and liability claims. Separate funds may be established for property loss and for liability claims and the separate identity of each fund may be maintained. Such reserve funds shall not be reduced to amounts less than the total of the amounts estimated to be necessary to cover incurred but unsettled claims or suits including expenses in connection therewith other than by payments for losses for which such amounts were established. Payments from such reserve funds shall not be made for purposes other than those for which such funds were established without authorizations by Vote of the electors of the Districts, except that such Board May authorize use of such funds other than amounts allocated for unsettled claims or suits including expenses in connection therewith to pay premiums for insurance policies purchased to insure subsequent losses in areas previously self-insured, in the event of dissolution of the self-insurance plan.

Balance June 30, 2018: \$758,495

Balance June 30, 2019: \$870,466

Balance June 30, 2020: \$952,918

Balance June 30, 2021: \$967,362

Balance May 31, 2022: \$967,845

Ideal Balance: Approximately 3% of the budget (\$1,004,900 is 3% of the 2022-2023 budget).

Discussion: After discussions with our external auditors and insurance representative, potential uncovered risks exist in the areas of:

- Cyber security
- Pollution Remediation Claims
- Special Education Claims
- Employment Related Claims
- Potential 3020a cases tied to the new APPR
- Other potential litigation

To maintain a level at approximately 3% of the current budget, I recommend the transfer of up to \$35,000 into this reserve in June.

EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE

Purpose: These monies can be used to pay for unused sick leave, holiday leave, vacation leave, and time allowance granted in lieu of overtime compensation and other forms of payment.

Use of Unexpended Balances: If the School Board determines that such fund is no longer needed, any remaining monies may be transferred to any other reserve fund authorized by General Municipal Law or , a reserve fund established under Education Law Section §3651, but only to the extent that the monies in the employee benefit accrued liability reserve fund exceed a sum sufficient to pay all liabilities incurred or accrued against the employee benefit accrued liability fund, as certified to the School Board by the fiscal and legal officers of the school prior to the discontinuance of the fund.

Balance June 30, 2018: \$83,498

Balance June 30, 2019: \$89,498

Balance June 30, 2020: \$86,633

Balance June 30, 2021: \$2,013

Balance May 31, 2022: \$97,844

Ideal Balance: In accordance with an annual calculation of current year liability for employees at the close of the year.

Discussion: The balance in this reserve is currently approximates the estimated liability at year end. We had appropriated \$20,000 in 2021-22 from this reserve. I am recommending up to an additional \$100,000 to transfer to this reserve from surplus as of June 30, 2022, to cover the estimated liability beyond one year.

RETIREMENT CONTRIBUTION RESERVE (ERS)

Purpose: The governing board of a school district, by resolution, may establish a reserve for the purpose of financing retirement contributions made to the NY State and Local Employees' Retirement System. Establishing or expending the reserve does not require voter approval. Expenditures may only be to finance retirement contributions. Effective April 1, 2019, the law allows school districts and BOCES to establish a sub-fund in the retirement contribution reserve fund to include amounts payable to the New York State Teachers Retirement System (NYSTRS). This TRS sub-fund can be used to pay amounts due to NYSTRS or to offset all or some of the costs.

Use of Unexpended Balances: The Board may authorize the transfer of a portion of the moneys in the retirement contribution reserve to a reserve fund established pursuant to Sections 6-c, 6-d, 6-e, 6-f, or 6-g of the General Municipal Law, or a reserve fund established pursuant to Section §3651 of the Education Law. Such a transfer is subject to a public hearing. If the Board determines that the retirement contribution reserve is no longer needed, the Board may terminate the fund by resolution. The resolution must transfer any monies remaining in such fund to other reserve funds established pursuant to Section §3651 of Education Law.

| | |
|-------------------------------|-------------|
| <u>Balance June 30, 2018:</u> | \$879,857 |
| <u>Balance June 30, 2019:</u> | \$877,752 |
| <u>Balance June 30, 2020:</u> | \$955,750 |
| <u>Balance June 30, 2021:</u> | \$1,549,529 |
| <u>Balance May 31, 2022:</u> | \$1,550,303 |

Ideal Balance: Three to five years' worth of annual contributions to the NY State and Local Employees' Retirement System

Discussion: Last year we replenished this reserve this ERS reserve by \$593,000 bringing the balance to approximately \$1.55M. This represents an estimated 4-5 years of estimated future ERS costs and meets the ideal funding goals previously established. Closing the books for 2021-22, we will use \$275,000 of the appropriated amount of \$400,000 to offset ERS costs and then plan to replenish the reserve in same amount, up to \$375,000, to maintain the current funding level. We have appropriated \$425,000 from this reserve to support ERS costs in 2022-23.

TEACHER’S RETIREMENT (TRS) RESERVE

Purpose: The Board of Education may authorize expenditures from this Reserve Sub-Fund. Except as otherwise provided by law, moneys in this Reserve Sub-Fund may only be appropriated to finance retirement contributions to the New York State Teachers’ Retirement System, and/or to offset all or a portion of the amount deducted from the moneys apportioned to the District from the State for the support of schools pursuant to Section 521 of the Education Law.

The moneys contributed annually to the Reserve Sub-Fund shall not exceed 2% of the total compensation or salaries of all teachers employed by the District who are members of TRS paid during the immediately preceding fiscal year.

The balance of the Reserve Sub-Fund shall not exceed 10% of the total compensation or salaries of all teachers employed by the District who are members of TRS paid during the immediately preceding fiscal year.

Effective April 1, 2019 the law allows school districts and BOCES to establish a sub-fund in the retirement contribution reserve fund to include amounts payable to the New York State Teachers Retirement System (NYSTRS). This TRS sub-fund can be used to pay amounts due to NYSTRS or to offset all or some of the costs

| | |
|-------------------------------|-----------|
| <u>Balance June 30, 2019:</u> | \$197,266 |
| <u>Balance June 30, 2020:</u> | \$200,259 |
| <u>Balance June 30, 2021:</u> | \$406,487 |
| <u>Balance May 31, 2022:</u> | \$406,690 |

Ideal Balance of sub-fund: Up to 10% of teacher salaries in the prior year

Discussion: The BOE passed a resolution in June of 2019 to establish this sub-fund and has been able to fund this reserve steadily. I am recommending no increase to this reserve currently. We have appropriated \$50,000 from this reserve to support TRS costs in 2022-23.

RESERVE FOR DEBT SERVICE

Purpose: According to General Municipal Law Sec 6-1, the Reserve for Debt Service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or Capital Improvement that was financed by obligations that remain outstanding at the time of the sale. Also, earnings on project monies invested together with unused proceeds are reported here.

| | |
|-------------------------------|-------------|
| <u>Balance June 30, 2019:</u> | \$407,414 |
| <u>Balance June 30, 2020:</u> | \$1,101,706 |
| <u>Balance June 30, 2021:</u> | \$1,705,333 |
| <u>Balance May 31, 2022:</u> | \$1,660,841 |

Ideal Balance: As determined by unused capital improvement obligations

Discussion: This reserve is used to help offset our debt service costs. In 2022-23 we have appropriated \$100,000 in support of the General Fund Budget. This reserve is accounted for in the Debt Service Fund



RESERVE FUNDS

Summary of Actual and Projected Balances From 2018-19 Through 2024-25

| | <u>PROJECTED BALANCES</u> | | | | | | |
|--------------------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> |
| Tax Certiorari Reserve | 0 | 0 | 21,324 | 42,864 | 35,000 | 30,000 | 25,000 |
| Worker Compensation Reserve | 203,552 | 175,937 | 176,071 | 150,616 | 125,616 | 100,616 | 75,616 |
| Unemployment Ins. Reserve | 128,369 | 32,535 | 31,255 | 31,271 | 30,000 | 31,271 | 30,000 |
| Capital Building Reserve | 647,928 | 657,757 | 3,036,697 | 1,000,000 | 1,500,000 | 1,750,000 | 2,000,000 |
| Capital Bus Reserve | 1,229,826 | 1,090,392 | 1,239,371 | 1,235,000 | 1,235,000 | 1,235,000 | 1,235,000 |
| Liability Reserve | 870,466 | 952,918 | 967,362 | 1,004,845 | 1,004,845 | 1,004,845 | 1,004,845 |
| Employee Benefit Accrued Liability R | 89,498 | 86,633 | 2,013 | 97,844 | 77,844 | 67,844 | 57,844 |
| ERS Retirement Contribution Reserve | 877,752 | 955,750 | 1,549,529 | 1,550,303 | 1,500,303 | 1,450,303 | 1,400,303 |
| TRS Reserve | 197,266 | 200,259 | 406,487 | 406,690 | 381,690 | 356,690 | 331,690 |
| Debt Service Reserve | <u>407,414</u> | <u>1,101,706</u> | <u>1,705,333</u> | <u>1,660,841</u> | <u>1,560,841</u> | <u>1,560,841</u> | <u>1,460,841</u> |
| Totals | <u>4,652,071</u> | <u>5,253,887</u> | <u>9,135,442</u> | <u>7,180,274</u> | <u>7,451,139</u> | <u>7,587,410</u> | <u>7,621,139</u> |
| Increase (Decrease) | | 601,816 | 3,881,555 | -1,955,168 | 270,865 | 136,271 | 33,729 |
| Percentage Change from Prior year | | 13% | 74% | -37% | 3% | 1% | 0% |

