

GENERAL BROWN CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION

17643 Cemetery Road - P.O. Box 500 - Dexter, New York 13634

REGULAR MEETING

November 7, 2022 – 5:30 p.m.

Brownville - Glen Park Elementary - Cafeteria

Preliminary

AGENDA

REGULAR MEETING – 5:30 P.M.

Call to Order – Pledge of Allegiance

A. APPROVAL OF AGENDA

B. PRESENTATIONS – None

C. PUBLIC COMMENT REQUESTS – None

D. CONSENT AGENDA

1. Approval of Minutes as listed:
 - October 3, 2022 – Regular Meeting
2. Approval of Buildings and Grounds Requests as listed:
 - JSHS – Fisher Field – Sunday October 16, 2022 from 9:00 a.m. to 12:00 p.m. – Dexter Pop Warner Football
 - JSHS – Fisher Field – Thursday, October 20, 2022 from 4:00 p.m. to 7:00 p.m. – Lyme CSD-Varsity Boys Soccer
 - DEX – Gymnasium – Monday November 7, 2022 from 6:00 p.m. to 8:00 p.m. – Northern Athletics Cheer Practice
3. Approval of Conferences and Workshops as listed:
 - Lisa Leubner – 2022 School Business Management Workshop – November 14-15, 2022 – Saratoga, NY
4. Approval of Conferences and Workshops as per *My Learning Plan Report*
5. Approval of Financial Reports – Warrants – September 2022

E. REGULAR AGENDA

Other Discussion and Action Items:

Board Member Reports/Staff Member Reports and Presentations

1. Comments / Information shared by Board Members
2. Staff Member Reports

Items for Board Information/Discussion

Items for Board Discussion / Action

1. Board Discussion/Action – Approval is requested for the adoption of the ***Long Range Financial Plan and Fund Balance Management*** for 2022-2023.
2. Board Action – Approval is requested for the ***membership renewal of Rural Schools Association of NYS*** - \$850 - July 1, 2022 – June 30, 2023
3. Board Action – Approval is requested for ***Jalynn Castro*** to participate ***with the Alexandria Bay Lady Islanders Varsity Hockey Team for the 2022-2023 season***, contingent upon the parents signing a statement releasing General Brown Central School District from all liability, transportation and equipment costs, any other fees where applicable, and provided COVID-19 restrictions are conducive to this request.
4. Board Action – Approval is requested for ***Carter Nethers, Noah Price and Nathan Ward*** to participate ***with the Immaculate Heart Central School Varsity Hockey Team for the 2022-2023 season***, contingent upon the parents signing a statement releasing General Brown Central School District from all liability, transportation and equipment costs, any other fees where applicable, and provided COVID-19 restrictions are conducive to this request.

5. Board Action – Approval of **Class/Club Advisors for the 2022-2023 school year** as listed. In the event a club does not meet, no stipend will be paid.

Clubs/Class	Advisor
Class of 2023	Ellen Sheen/Lindsay Hanson
Class of 2024	Susan Menapace/Amy Smith
Class of 2025	Carrie LaSage/Kristy Makuch
Dance Company	Hannah Cottrell/Allison O’Brien
FCCLA	Hannah Cottrell
Gender and Sexuality Alliance (GSA)	Sabrina Dettmer/Frances Seymour
Jr. Honor Society	Maria Mesires
Sr. Honor Society	Tracy Strock
International Club	Stephanie Newwine, Jose Bernier Julia Nieves-Soto – Lead Advisor
Key Club	Andrea Swan/Matthew Fiske/Allison O’Brien
Performing Arts	Frances Seymour/Kenneth Krempel
Robotics Club	Julia Nieves-Soto
SADD	Melissa Grimes
Student Council	Brian Nortz/Michelle Lamon
Teen Advisory	Carrie LaSage/Kristy Makuch
Whiz Quiz	Tracy Strock
Yearbook	Casilda Peckham/Wendy Johnson

6. Board Action - Approval of **Final School Tax Collector Report and Warrant**
7. Board Action – Approval is requested for the **Committee on Special Education Reports**

F. ITEMS FOR BOARD ACTION – PERSONNEL

8. Board Action - Approval is requested for **Michael Chitro, Long Term Substitute Teacher for the 2022-2023 school year** at a per diem rate of \$150 per day as per Long-Term Substitute Employment Agreement
9. Board Action – Approval is requested for **Sarah Harris, Long Term Substitute Science Teacher for the 2022-2023 school year** at a per diem rate of \$237.58 per day (1/200th of Step B1 \$47, 515) per Long-Term Substitute Employment Agreement

G. ITEMS FOR BOARD ACTION – PERSONNEL continued

10. Board Action – Approval is requested for corrections to Tenure expiration dates as follows:
- **Amy O’Riley** – ENL tenure expiration date is amended to 8/18/2022 from 8/18/2023 (no current ENL assignment)
 - **Amy O’Riley** – Special Education tenure expiration date is amended to 8/31/2023 from 8/31/2024
 - **Jose’ Bernier** – Social Studies tenure expiration date is amended to 8/31/2023 from 8/31/2024

H. ITEMS FOR BOARD ACTION – PERSONNEL continued

11. Board Action – Retirements:

Name	Position	Effective Date
Linda Gracey	School Nurse	06/30/2023

12. Board Action – Resignations:

Name	Position	Effective Date
Bethany Goodspeed	10 Month Typist	10/26/2022

13. Board Action – Appointments:

Name	Position	Annual Salary or Rate of Pay	Probationary or Tenure Track Appt. (if appl.)	Effective Date
Kailin R. McManaman	Substitute Teacher	\$100 per day	n/a	Emergency Appointment Effective 10/11/2022
Christopher S. Boulio	Substitute Teacher	\$105 per day	n/a	Emergency Appointment

				Effective 10/11/2022
Christopher L. Pisani	Substitute Teacher	\$105 per day	n/a	Emergency Appointment Effective 10/11/2022
James L. Slate	Substitute Teacher	\$120 per day	n/a	Emergency Appointment Effective 10/11/2022
Ashley A. Delaney	7-Hour Teacher Aide	\$13.30 per hour	n/a	Emergency Appointment Effective 10/17/2022
Thomas M. O’Riley	Substitute Teacher	\$120 per day	n/a	Emergency Appointment Effective 10/31/2022
Madison G. Blackwell	Substitute Teacher Substitute Aide	\$100 per day \$13.30 per hour	n/a	11/08/2022
Candice B. Grose	Substitute Aide	\$13.30 per hour	n/a	11/08/2022
Madison T. Curry	Substitute Teacher	\$100 per day	n/a	11/08/2022
Erin M. Dotsey	Substitute Teacher Substitute Aide	\$105 per day \$13.30 per hour	n/a	11/08/2022
Samantha A. Yodice	Substitute Teacher Substitute Aide	\$100 per day \$13.30 per hour	n/a	11/08/2022
Amy D. Piper	7 hour Clerk- (was 4-hour)	Unchanged	n/a	11/08/2022

I. ITEMS FOR BOARD ACTION – PERSONNEL continued

14. Board Action – **Appointment of School Business Administrator**

BE IT RESOLVED, that upon the motion of _____, being seconded by _____, the General Brown Central School District Board of Education takes action to approve the appointment of Christine L. Wheeler as School Business Administrator of the General Brown Central School District for a term of probationary employment, beginning November 28, 2022 at an annual school year salary of \$102,500 prorated for that period of time worked during the 2022-2023 school year.

15. Board Action – **BE IT FURTHER RESOLVED, that upon the motion of _____, being seconded by _____, the General Brown Central School District Board of Education has reviewed and takes action to approve the employment agreement with Christine L. Wheeler, School Business Administrator, effective November 28, 2022, with probationary term expiring, November 27, 2026, and hereby authorizes the Superintendent of Schools, Brian A. Moore to sign the probationary employment agreement on its behalf.**

J. ITEMS FOR BOARD ACTION – PERSONNEL continued – Coaching Appointments

16. Board Action – In the event that the season is shortened, stipends will be prorated in proportion to the actual duration of service.

PAID Coaching Appointments:

Name	Sport / Season Winter 2022-2023	Coaching Certification	Effective Date
Janelle Ferris	Varsity- Basketball Coach– Girls’	Teacher Coach	11/14/2022
Brian Nortz	Jr. Varsity -Basketball Coach– Girls’	Teacher Coach	11/14/2022
Michael Hartle	Varsity- Wrestling Coach	Teacher Coach	11/14/2022
Carrie LaSage	Varsity- Volleyball Coach	Teacher Coach	11/14/2022
Melissa Ruscio	Varsity -Volleyball Assistant	Teacher Coach	11/14/2022
Amy O’Riley	Jr. Varsity- Volleyball Coach	Teacher Coach	11/14/2022
Brett Neddo	Jr. Varsity- Basketball Coach – Boys’	Teacher Coach	11/14/2022
Matthew Fiske	Varsity- Basketball Coach – Boys’	Teacher Coach	11/14/2022
Shawn McManaman	Varsity-Basketball Assistant – Boys’	Temporary Coaching License-2 nd -4 th	11/14/2022
Nicholas Nortz	Modified- Basketball Coach – Boys’	Renewal Teacher Coach	01/01/2023

UNPAID Coaching Appointments:

Name	Sport / Season Winter 2022-2023	Coaching Certification	Effective Date
Lindsay Hanson	Varsity Basketball – Assistant Coach- Girls’	Teacher Coach	11/14/2022

Coaches possess the following [as mandated by NYSED]:

Teaching Certificate: Child Abuse / School Violence / DASA / First Aid / CPR / Concussion Workshop / Fingerprint Clearance / [Philosophies & Principals / Theories and Techniques [sport specific] / Health Sciences as required] *

Non-Teaching Temporary or Professional Coaching License and/or 2nd-4th Renewal as required: Child Abuse/School Violence/ DASA/ First Aid CPR/Concussion Workshop/ Philosophies & Principals/Theories and Techniques [sport specific] /Health Sciences/Fingerprint Clearance ****

K. ITEMS FOR BOARD ACTION - FINAL FINGERPRINT CLEARANCE

17. Board Action - Upon the recommendation of the Superintendent of Schools – WHEREAS, on behalf of the General Brown Central School District, two sets of the following prospective employees’ fingerprints for employment have been submitted to NYSED, along with the signed Consent Form, and a request for conditional clearance. The following employees have received FINAL CLEARANCE from SED:

- **Kailin R. McManaman** – Substitute Teacher
- **Christopher S. Boulio** – Substitute Teacher
- **Christopher L. Pisani** – Substitute Teacher
- **James L. Slate** – Substitute Teacher
- **Brian A. Moore** – Superintendent
- **Ashley A. Delaney** – 7-Hour Teacher Aide
- **Madison G. Blackwell** – Substitute Teacher
- **Thomas M. O’Riley** – Substitute Teacher
- **Candice B. Grose** – Substitute Aide
- **Madison T. Curry** – Substitute Teacher
- **Erin M. Dotsey** – Substitute Teacher
- **Samantha A. Yodice** – Substitute Teacher

L. SUPERINTENDENT REPORTS

- 18. Business Official – Joe Eberle
- 19. Superintendent – Brian Moore

M. CORRESPONDENCE LOG

- 20. Correspondence Log

N. ITEMS FOR NEXT MEETING

- 21. **Monday – December 5, 2022 – Regular Meeting will begin at 5:30 p.m. in the General Brown Room of the JSHS**

O. MOTION FOR ADJOURNMENT

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

*Indicates items added after the preliminary agenda was provided to the Board of Education.

GENERAL BROWN CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION
17643 Cemetery Road - P.O. Box 500 - Dexter, New York 13634

REGULAR MEETING
October 3, 2022 – 5:30 p.m.
General Brown Room of the Jr.-Sr.High School.

Unapproved
Minutes

REGULAR MEETING - The meeting was called to order at 5:30 p.m. by President Milkowich, followed by the Pledge of Allegiance.

MEMBERS PRESENT: Kelly Milkowich, President; Tiffany Orcesi, Vice President; Natalie Hurley; Albert Romano, Jr.; Jamie Lee; Jason Reynolds; Kimberly Shuler

OTHERS PRESENT: Mary Anne Dobmeier, Interim Superintendent; Joe Eberle, Interim Business Official; Lisa Leubner, District Clerk; Leann Hill, Director of Student Services; Missie Nabinger, Principal Brownville Glen Park; Amy Scott, Assistant Principal Brownville Glen Park; Janelle Dupee, Principal Dexter; David Ramie, Principal Jr.-Sr. High School; Joseph Folino, Assistant Principal Jr.-Sr. High School; Michael Parobeck, Network Administrator; Joseph Watson, Director of Facilities; William Shepard, Transportation Director; Faculty; Students; Brian Moore, Candice Dean, George Shaffer-JL BOCES Legal Services, Representative Bowers and Company

A. APPROVAL OF AGENDA

Motion for approval by Tiffany Orcesi, seconded by Natalie Hurley, with motion approved 7 – 0.

B. PRESENTATIONS –

- Student recognition for participation in Superintendent selection process.
- Mrs. Dobmeier shared in the recognition of our School Board Members for their dedicated leadership in public education and their continuing services to the children of this community. New York State School Boards Association recognizes October 17-21 as a time to promote awareness and understanding of the important work performed by our members. Since the Board will not meet again this month, sweet treats were provided as a sincere thank you.

C. AUDIT COMMITTEE MEETING - See Audit Committee Meeting agenda for presentation of the Independent Auditor's Report

Following adjournment of the Audit Committee Meeting:

1. **Board Action – *BE IT RESOLVED*** that the General Brown Central School District Board of Education takes action to approve the ***Independent Auditor's Report for 2021-2022***, as presented by Bowers & Company.

Motion for approval by Tiffany Orcesi, seconded by Kimberly Shuler, with motion approved 7 – 0.

D. PUBLIC COMMENT REQUESTS – None

CONSENT AGENDA A motion for approval of the following items as listed under the CONSENT AGENDA is made by Natalie Hurley, and seconded by Jamie Lee, with motion approved 7 – 0.

1. Approval of Minutes as listed:
 - September 12, 2022 – Regular Meeting
 - September 19, 2022 – Special Meeting
2. Approval of Buildings and Grounds Requests as listed:
 - JSHS-Football Field/Score Board/outdoor bathroom – September 11,18,25, 2022 – per schedule – Dexter Pop Warner Football
 - DEX – Cafeteria – Tuesdays from 10/04/2022 to 06/12/2023 from 6:00 p.m. to 7:30 p.m. – Girl Scout Troop 50062 – meetings
 - JSHS – Gym parking lot/bathrooms – 10/23/2022 from 11:30 a.m. to 3:30 p.m. - Brownville Fire Dept. – First responder Trunk or Treat
 - DEX – Gym and Cafeteria – Mon/Thurs from December 1, 2022 to March 31, 2023 from 6:00p.m. to 8:00 p.m. – Mighty Lions Wrestling Club
 - JSHS – Gym – Thursdays from September 22, 2022 to October 24, 2022 from 5:45 p.m. to 8:15 p.m. – Northern Athletics Cheer Practice
 - DEX – Gym – Thursdays from October 25, 2022 to November 10, 2022 from 5:45 p.m. to 8:15 p.m. – Northern Athletics Cheer Practice

- JSHS – Gym – Sundays from September 25, 2022 to November 6, 2022 from 4:00 p.m. to 6:00 p.m. – Northern Athletics Cheer Practice
- JSHS – Gym, Weight room, Cafeteria – October 25, 2022 from 3:30 p.m. to 8:00 p.m. – Frontier League GB Varsity Cheer Competition
- 3. Approval of Conferences and Workshops as listed:
 - Kimberly Shuler – NYSSBA New Board Member Training- September 16, 2022 – Latham, NY
- 4. Approval of Conferences and Workshops as per *My Learning Plan Report*
- 5. Approval of Financial Reports – Warrants – June/July/August 2022

E. REGULAR AGENDA

Other Discussion and Action Items:

Board Member Reports/Staff Member Reports and Presentations

1. Comments / Information shared by Board Members
2. Staff Member Reports
3. Jefferson-Lewis BOCES JLSBA Annual Meeting-Legal Update

Items for Board Information/Discussion

4. Board Information – Jeff/Lewis BOCES Five year summary – CTE Diploma and Technical Endorsement totals

Items for Board Discussion / Action

5. Board Discussion / Action – Nomination of ***Voting Delegate for the 2022 NYSSBA Annual Business Meeting.*** The meeting will be held virtually on **Monday, October 17th beginning at 4:00 p.m.**

Qualifications:

The individual must:

- be on a board of education or BOCES that is a member of NYSSBA
- be able to attend Voting Delegate Orientation on **Thursday, October 6, at 12:00 p.m.** or **Wednesday, October 12, at 4:00 p.m.,** or review a recording of the session.
- be able to attend the Business Meeting virtually on **Monday, October 17, at 4:00 p.m.**

Motion for nomination of Jason Reynolds, as Delegate by Natalie Hurley, seconded by Jamie Lee, with motion approved 7 – 0.

6. Board Action – Approval is requested for 3 - FCCLA members to attend an Overnight State Fall Planning Conference to be held in Callicoon, NY from October 21, 2022 to October 22, 2022. Parents will provide transportation.
Motion for approval of Albert Romano, seconded by Natalie Hurley, with motion approved 7 – 0.
7. Board Action – Approval is requested to accept a donation from Community Bank of \$250.00 in support of the District Backpack Program.
Motion for approval of Tiffany Orcesi, seconded by Jason Reynolds, with motion approved 7 – 0.
8. Board Action - Approval of ***School Tax Collector Report/Changes to the Tax Roll***
Motion for approval by Kimberly Shuler, seconded by Jamie Lee, with motion approved 7 – 0.
9. Board Action – Approval is requested for the ***Committee on Special Education Reports***
Motion for approval by Kimberly Shuler, seconded by Albert Romano, with motion approved 7 – 0.

F. ITEMS FOR BOARD ACTION – PERSONNEL

10. Board Action – Approval of ***2022-2023 Substitute Instructional and Non-Instructional Personnel Item #11-D,*** as continued from the Organizational meeting held July 1, 2022:

Substitute Teachers	Substitute Aides	Substitute Food Service
Ayden Booth; Thomas Campbell	Ayden Booth; Ute Richnavsky-Campbell	Ashley Kudlack

Motion for approval by Natalie Hurley, seconded by Jason Reynolds, with motion approved 7 – 0.

11. Board Action - Approval is requested for a **Memorandum of Agreement between General Brown Central School District and the General Brown School Related Professionals Union** to modify Article 1- Recognition of the CBA by adding the title of Maintenance Mechanic to the list of titles represented by the GBSRP, effective September 12, 2022.
Motion for approval by Natalie Hurley, seconded by Albert Romano, with motion approved 7 – 0.

G. ITEMS FOR BOARD ACTION – PERSONNEL continued

A motion for approval of the following PERSONNEL CHANGES, with *effective dates* as listed, is made by Kimberly Shuler, seconded by Jamie Lee, with motion approved 7 – 0.

12. Board Action – Retirements: None
13. Board Action – Resignations:

Name	Position	Effective Date
Naita L. Walker	Cleaner	09/15/2022
Debra A. Matusiak	Teacher Aide	09/23/2022

14. Board Action – Appointments:

Name	Position	Annual Salary or Rate of Pay	Probationary or Tenure Track Appt. (if appl.)	Effective Date
Zhenyo Luo	7-hour Teacher Aide	No change	n/a	Corrected hire date from 9/13/2022 to 9/19/2022
Erica M. Thomas	Substitute Teacher	\$105 per day	n/a	10/04/2022
Rebecca M. Oster	Substitute Teacher Substitute Aide	\$105 per day \$13.30 per hour	n/a	10/04/2022
Cole R. James	Substitute Teacher	\$105 per day	n/a	10/04/2022
Rajashamla Chebolu	Substitute Teacher Substitute Aide	\$105 per day \$13.30 per hour	n/a	10/04/2022
Alexia A. Taylor	Substitute Teacher	\$100 per day	n/a	10/04/2022
Michael J. Bowen	5-hour Bus Driver	\$17.72 per hour	n/a	10/04/2022
Joshua T. Stowell	Substitute Teacher	\$100 per day	n/a	10/04/2022

H. ITEMS FOR BOARD ACTION – PERSONNEL continued

15. Board Action – Approval of **Authorizations Item #8**, as continued from the Organizational meeting held July 1, 2022:
 - **Janelle Dupree** – Sexual Harrassment Officer (Reassigned from M. Dobmeier)
Motion for approval by Tiffany Orcesi, seconded by Kimberly Shuler, with motion approved 7 – 0.
16. Board Action – Appointment of Superintendent of Schools
BE IT RESOLVED, that upon the motion of Tiffany Orcesi, **being seconded by** Jason Reynolds, **the General Brown Central School District Board of Education takes action to approve the appointment of Brian Moore as Superintendent of Schools** of the General Brown Central School District for a 3 year 8 month term of employment, beginning **October 31, 2022** at an annual school year salary of \$150,000 prorated for that period of time worked during the 2022-2023 school year by the Superintendent. The motion was approved 7 – 0.
17. Board Action – **BE IT FURTHER RESOLVED, that upon the motion of** Kimberly Shuler, **being seconded by** Jamie Lee, **the General Brown Central School District Board of Education has reviewed and takes action to approve the employment agreement with Brian Moore, Superintendent of Schools, effective October 31, 2022** and terminating June 30, 2026, and hereby authorizes its President to sign the agreement on its behalf. The motion was approved 7 – 0.
18. Board Action - **BE IT RESOLVED that Mary Anne Dobmeier be appointed to act in the capacity of consultant** on October 31, 2022 to work with Mr. Moore with the same terms and conditions applicable as stipulated in the employment agreement with the District.
Motion for approval by Jason Reynolds, seconded by Kimberly Shuler, with motion approved 7 – 0.

I. ITEMS FOR BOARD ACTION – PERSONNEL continued – Coaching Appointments

19. Board Action – In the event that the season is shortened, stipends will be prorated in proportion to the actual duration of service.

A motion for approval of the following coaching appointments, with *effective dates* as listed, is made by Tiffany Orcesi, seconded by Albert Romano, with motion approved 7 – 0.

PAID Coaching Appointments:

Name	Sport / Season Winter 2022-2023	Coaching Certification	Effective Date
Melissa Grimes	Volleyball – Modified Coach-Grade 8	Teacher Coach	10/26/2022
Catherine Behling	Volleyball – Modified Coach-Grade 7	Teacher Coach	10/26/2022
Jason McManaman	Wrestling – Modified Coach	Temporary Coaching License	10/26/2022 conditional apt. pending completion of First Aid courses on 10/13/22

Coaches possess the following [as mandated by NYSED]:

Teaching Certificate: Child Abuse / School Violence / DASA / First Aid / CPR / Concussion Workshop / Fingerprint Clearance / [Philosophies & Principals / Theories and Techniques [sport specific] / Health Sciences as required] *

Non-Teaching Temporary or Professional Coaching License and/or 2nd 4th Renewal as required: Child Abuse/School Violence/ DASA/ First Aid CPR/Concussion Workshop/ Philosophies & Principals/Theories and Techniques [sport specific] /Health Sciences/Fingerprint Clearance ****

J. ITEMS FOR BOARD ACTION - FINAL FINGERPRINT CLEARANCE

20. Board Action - Upon the recommendation of the Superintendent of Schools – WHEREAS, on behalf of the General Brown Central School District, two sets of the following prospective employees’ fingerprints for employment have been submitted to NYSED, along with the signed Consent Form, and a request for conditional clearance. The following employees have received FINAL CLEARANCE from SED:

- Erica M. Thomas – Substitute Teacher
- Rebecca M. Oster – Substitute Teacher
- Cole R. James – Substitute Teacher
- Rajashamla Chebolu – Substitute Teacher
- Alexia A. Taylor – Substitute Teacher
- Joshua Stowell – Substitute Teacher
- Jason J. McManaman - Coach

Motion for approval by Natalie Hurley, seconded by Jamie Lee, with motion approved 7 – 0.

K. SUPERINTENDENT REPORTS

21. Business Official – Joe Eberle
22. Superintendent – Mary Ann Dobmeier

L. CORRESPONDENCE LOG

23. Correspondence Log

M. ITEMS FOR NEXT MEETING

24. **Monday – November 7, 2022 – Regular Meeting will begin at 5:30 p.m. at Brownville/Glen Park Elementary Building**

N. PROPOSED EXECUTIVE SESSION

25. **A motion is requested to enter executive session** for the review of the employment history of members of the School Related Professionals Union.

Motion for approval by Albert Romano, seconded by Natalie Hurley, with motion approved 7 – 0. Time 6:30 p.m.

RETURN TO OPEN SESSION

26. **A motion is requested to adjourn the executive session** and reconvene the regular meeting.

Motion for approval by Kimberly Shuler, seconded by Jason Reynolds, with motion approved 7 – 0. Time 7:57 p.m.

O. MOTION FOR ADJOURNMENT

27. **There being no further business or discussion**, a motion is requested to adjourn the regular meeting.
Motion for approval by Natalie Hurley, seconded by Kimberly Shuler, with motion approved 7 – 0. Time 7:58 p.m.

Respectfully submitted:

Lisa Leubner, District Clerk

*Supporting documents may be found in supplemental file dated October 3, 2022

Unapproved

ReportResults

My Learning Plan Report-BOE approval 11-7-2022

Building_Name	Last_First_Name		Start_Date	End_Date
JR-SR HS	BERNIER, JOSE	Network Meetings are BACK!!! (Social Studies)	11/15/2022	11/15/2022
BGP	Brooker, Olivia	Jefferson-Lewis BOCES Discovering Sign Language	8/17/2022	8/17/2022
DEXTER	BUCHER, MARY	Effective Teaching Level 2	8/23/2022	8/25/2022
BGP	CANTWELL, KELLY	LETRS (Language Essentials for Teachers of Reading and Spelling): Year 1, Volume 1 (4-Day Training)	8/10/2022	11/30/2022
BGP	Chambers, Kathryn	Effective Teaching Level 1	8/22/2022	8/26/2022
BGP	COMINS, LORRAINE	Discover Sign Language	8/17/2022	8/17/2022
JR-SR HS	DETTMER, SABRINA	Gender and Sexuality Alliance Club Advisors Meeting	10/5/2022	10/5/2022
JR-SR HS	DETTMER, SABRINA	Gender and Sexuality Alliance Club Advisors Meeting	12/6/2022	12/6/2022
JR-SR HS	DETTMER, SABRINA	Network Meetings are BACK!!! (6-12 ELA)	12/21/2022	12/21/2022
JR-SR HS	DETTMER, SABRINA	Gender and Sexuality Alliance Club Advisors Meeting	3/7/2023	3/7/2023
JR-SR HS	DETTMER, SABRINA	Network Meetings are BACK!!! (6-12 ELA)	3/15/2023	3/15/2023
JR-SR HS	DETTMER, SABRINA	Network Meetings are BACK!!! (6-12 ELA)	5/10/2023	5/10/2023
DISTRICT OFFICE	Dupee, Janelle	Elementary Principals Meeting	11/9/2022	11/9/2022
DISTRICT OFFICE	Dupee, Janelle	Elementary Principals Meeting	12/14/2022	12/14/2022
DISTRICT OFFICE	Dupee, Janelle	Elementary Principals Meeting - In Person	1/18/2023	1/18/2023
DISTRICT OFFICE	Folino, Joseph	Assistant Principals Meeting	9/15/2022	9/15/2022
DISTRICT OFFICE	Folino, Joseph	Assistant Principals Meeting - In Person	10/13/2022	10/13/2022
DISTRICT OFFICE	Folino, Joseph	CBT 101: An overview of the 3-8 Computer-based testing process	10/25/2022	10/25/2022
DISTRICT OFFICE	Folino, Joseph	Assistant Principals Meeting	11/17/2022	11/17/2022
DISTRICT OFFICE	Folino, Joseph	Assistant Principals Meeting	12/15/2022	12/15/2022
BGP	Heath, Lindsey	Regional Social Work Meeting	9/21/2022	9/21/2022
DISTRICT OFFICE	Hill, Leann	Lead Evaluator Initial Certification - In-person Workshop	10/19/2022	10/19/2022
DISTRICT OFFICE	Hill, Leann	New CPSE/CSE Chairperson Training (Invite ONLY)	10/24/2022	10/28/2022
JR-SR HS	Krempl, Kenneth	Effective Teaching Level 1	8/22/2022	8/26/2022
JR-SR HS	LASAGE, CARRIE	Computer Science and Digital Fluency Standards Course	10/12/2022	11/16/2022
JR-SR HS	LASAGE, CARRIE	SLS Communication Coordinator Meeting - In-Person Meeting	12/1/2022	12/1/2022
JR-SR HS	LASAGE, CARRIE	SLS Council Meeting - In-Person Meeting	12/1/2022	12/1/2022
BGP	MAJO, SARAH	NYSCATE Bitmoji Educator Class	9/28/2022	9/28/2022
DEXTER	MAJO, SARAH	NYSCATE Bitmoji Educator Class	9/28/2022	9/28/2022
BGP	MAJO, SARAH	NYSCATE SOCIAL EMOTIONAL LEARNING EDUCATOR	9/28/2022	9/28/2022
DEXTER	MAJO, SARAH	NYSCATE SOCIAL EMOTIONAL LEARNING EDUCATOR	9/28/2022	9/28/2022
BGP	MAJO, SARAH	NYSCATE Choice Boards Educator Class	9/29/2022	9/29/2022
DEXTER	MAJO, SARAH	NYSCATE Choice Boards Educator Class	9/29/2022	9/29/2022
DEXTER	MARTIN, STACI	LETRS (Language Essentials for Teachers of Reading and Spelling): Year 1, Volume 1 (4-Day Training)	8/10/2022	11/30/2022
JR-SR HS	Mesires, Maria	Network Meetings are BACK!!! (6-12 Science)	11/29/2022	11/29/2022
JR-SR HS	Mesires, Maria	Network Meetings are BACK!!! (6-12 Science)	12/19/2022	12/19/2022
JR-SR HS	Mesires, Maria	Network Meetings are BACK!!! (6-12 Science)	3/16/2023	3/16/2023
JR-SR HS	Mesires, Maria	Network Meetings are BACK!!! (6-12 Science)	5/11/2023	5/11/2023
DISTRICT OFFICE	Nabinger, Melissa	Elementary Principals Meeting	9/14/2022	9/14/2022
DISTRICT OFFICE	Nabinger, Melissa	Elementary Principals Meeting - In Person	10/12/2022	10/12/2022
JR-SR HS	NELSON, JENNIFER	Network Meetings are BACK!!! (6-12 Science)	11/29/2022	5/11/2023
JR-SR HS	NEVVINE, DUSTIN	Computer Science and Digital Fluency Standards Course	10/12/2022	11/16/2022
JR-SR HS	NEVVINE, STEPHANIE	World Language Committee Assessment Development	10/4/2022	10/4/2022
JR-SR HS	NEVVINE, STEPHANIE	World Languages Network	10/12/2022	10/12/2022
JR-SR HS	NEVVINE, STEPHANIE	World Language Regional Language Assessment Overview and Training	11/3/2022	11/3/2022
BGP	NICHOLS, SHERI	Discover Sign Language	8/17/2022	8/17/2022
JR-SR HS	Nieves-Soto, Julia	World Languages Network	10/12/2022	10/12/2022

ReportResults

My Learning Plan Report-BOE approval 11-7-2022

DEXTER	Nohle, Laurie	Management for Administrators	9/27/2022	9/28/2022
JR-SR HS	NORTZ, BRIAN	Effective Teaching Level 2	8/23/2022	8/25/2022
JR-SR HS	Nortz, Nicholas	Effective Teaching Level 1	8/22/2022	8/26/2022
DEXTER	NORTZ, TRICIA	LETRS (Language Essentials for Teachers of Reading and Spelling): Year 1, Volume 1 (4-Day Training)	8/10/2022	11/30/2022
JR-SR HS	O'Brien, Allison	Effective Teaching Level 1	8/22/2022	8/26/2022
BGP	PAIGE, MARY	LETRS (Language Essentials for Teachers of Reading and Spelling): Year 1, Volume 1 (4-Day Training)	8/10/2022	11/30/2022
DISTRICT OFFICE	PAROBECK, MICHAEL	MORIC Regional Event and Expo	10/11/2022	10/11/2022
DISTRICT OFFICE	PAROBECK, MICHAEL	CBT 101: An overview of the 3-8 Computer-based testing process	10/25/2022	10/25/2022
JR-SR HS	PICKERAL, JANNELL	World Language Assessment Development: French	8/12/2022	8/15/2022
JR-SR HS	PICKERAL, JANNELL	World Language Committee Assessment Development	10/4/2022	10/4/2022
DISTRICT OFFICE	RAMIE, DAVID	Secondary Principals Meeting	9/14/2022	9/14/2022
DISTRICT OFFICE	RAMIE, DAVID	Secondary Principals Meeting - In Person	10/12/2022	10/12/2022
DISTRICT OFFICE	RAMIE, DAVID	CBT 101: An overview of the 3-8 Computer-based testing process	10/25/2022	10/25/2022
DISTRICT OFFICE	Scott, Amy	Assistant Principals Meeting	11/17/2022	11/17/2022
JR-SR HS	SEYMOUR, FRANCES	NYSSMA	12/1/2022	12/3/2022
DEXTER	Skipper, Rachel	Effective Teaching Level 1	8/22/2022	8/26/2022
BGP	Smithers-Worden, Hannah	SOAR NYS AHPERD Annual Conference	11/16/2022	11/19/2022
DEXTER	Smithers-Worden, Hannah	SOAR NYS AHPERD Annual Conference	11/16/2022	11/19/2022
BGP	Tibbles, Kelsey	Network Meetings are BACK!!! (K-5 Elementary)	12/15/2022	12/15/2022
BGP	Tibbles, Kelsey	Network Meetings are BACK!!! (K-5 Elementary)	3/28/2023	3/28/2023
BGP	Tibbles, Kelsey	Network Meetings are BACK!!! (K-5 Elementary)	5/25/2023	5/25/2023
BGP	Velasquez, Joshua	Strategies for All Classrooms: September 2022 - December 2022	9/1/2022	9/1/2022
JR-SR HS	Yerdon, Alexiah	Effective Teaching Level 1	8/22/2022	8/26/2022
DEXTER	YOUNGS, ASHLEY	Effective Teaching Level 2	8/23/2022	8/25/2022
		My Learning Plan Report-BOE approval 11-7-2022		

General Brown Central School District



Long Range Financial Plan and Fund Balance Management 2022-2023

The mission of the General Brown Central School District is to prepare and inspire each student to meet future challenges.

Table of Contents

❖ Purpose and Benefit of Long-Range Planning.....	1
❖ School District Revenues.....	1
❖ School District Expenditures.....	2
❖ Looking to the Future - Financial Analysis/Plan.....	3-4
❖ Fund Balance and Reserve Plan.....	4-6
❖ Financial Plan and Projections.....	7
❖ Historical Review of Fund Balance and Graph.....	8-9
❖ Tax Cap Plan Calculations	10

❖ **The Purpose and Benefit of Long Range Planning**

Multiyear planning improves management and service delivery and allows for early identification of potential problems. It aids in projecting the future costs of existing services, and in determining whether existing revenue streams will be sufficient to cover these costs by the end of the planning period.

Multiyear financial planning provides information needed for program evaluation. It helps District officials examine the need for new programs, given projected growth and demographic changes. Multiyear planning also allows District officials to look at the efficiency and effectiveness of existing programs and determine what improvements are needed.

Strategic Action Plan

The School District needs to maintain, at all costs the high academic standards of our students, as they are the future of the district and will become our witness as to how we have passed or failed our mission. In February, 2019, the Board of Education approved a Strategic Action Plan for the District, which included three strategic focus areas: Academic Achievement, Intentional Investment in Learning, and School Culture and Community.

❖ **School District Revenues**

Local Tax Levy

The tax levy is the total dollars that a school district collects from property owners within the district in order to balance its budget. The levy is determined after accounting for all other sources of income, including state aid.

The tax rate is used to calculate what each property owner will pay in school taxes. The district tax levy rate is just one factor, along with assessment rates and equalization rates that figure into determining the tax rate. The district does not set individual tax rates.

At the end of June 2011, the New York State Legislature enacted a property tax “cap” that seeks to limit the annual increase in the tax levies of local governments and school districts. Although the new law has been referred to as a “2 percent tax cap,” it does not, in fact, restrict any proposed tax levy increase to 2 percent. What it does is establish a tax levy limit (which will be determined by each district according to an eight-step, complex formula dictated by the law, and will vary by district) that determines the number of votes needed to pass a school budget. For the 2014-2015 fiscal year, the taxpayers voted to override the tax cap with a 60% supermajority. In all subsequent years, the tax levy increase stayed within the tax levy limit.

As we begin the 2022-2023 fiscal year, we introduced a tax cap planning model that aids to predict the looming impact of the constraints of the tax cap legislation. As of this writing, inflation is skyrocketing, while the growth in the local levy (one of the factors in the eight-step tax cap calculation) is capped at 2%, which is significantly below the rate of inflation. This undoubtedly will have negative consequences and reduce the ability to raise local funds to help offset increasing costs.

State and Federal Aid

About 65% of total revenues are procured through State and Federal Aid. In 2009, the State announced drastic reductions in State Aid to Schools through the Gap Elimination Adjustment (GEA) in order to balance the State budget. Over a six year period, the District lost over 7.8 million dollars through the GEA. The State eliminated the Gap Elimination Adjustment for the 2016-2017 fiscal year. The State has also placed periodic freezes on Foundation Aid. State budget controls funding for many districts that derive a high percentage of their revenue from State Aid. Long Range planning becomes difficult, if not impossible, without consistent expectations of State Aid revenue. Even after the State passes their budget on time, our funding stream may still be disrupted and payments extended past the original schedule due to lack of cash flow from the State. In the current year, the District is receiving additional federal stimulus monies through the Coronavirus Response and Relief Appropriations Act (CRRSA) and the American Rescue Plan (ARP) for pandemic related expenses including learning loss. Given the current economic climate due to the pandemic, the school system will continue to find all available options to curtail expenditures and save money.

❖ School District Expenditures

The periodic freezes on Foundation Aid and the Gap Elimination Adjustments applied over the 6 budget cycles from 2010-2016 created a funding cliff on the revenue side of the budget. This coupled with escalating health care and contractual obligations and unpredictable retirement contributions posed significant challenges for the Board of Education as they prepared a spending plan each year.

In 2013, following years of depleting the District's fund balance, the District was forced to significantly decrease expenses through layoffs. This marked decrease in expenditures was the beginning of financial recovery for the District. After losing 46 positions, the District was able to restore many positions during the 2015-2016, 2016-2017 and 2017-2018 school years and replenish reserve accounts that had been depleted during the economic downturn. In the current year, the District has added to reserve accounts, keeping a strong, well-managed fund balance.

Employee compensation and related fringe benefit costs is the largest area of expense. These costs are mainly affected by two non-controllable factors: number of staff and contracts with collective bargaining units. The District employs approximately 215 full and part time employees. The teachers' association has a collective bargaining agreement which expires on June 30, 2023. The Administrators' collective bargaining agreement expires on June 30, 2022. The school related professionals' collective bargaining agreement expires on June 30, 2024.

Each year, the rising cost of providing pension and insurance benefits, factors beyond the district's control, complicates the development of the annual school budget. Health insurance costs have been increasing by 2-4% each year.

Both the New York State Teachers' Retirement System (TRS) and Employees' Retirement System (ERS) employer contribution rates have risen every year from 2002 through 2013. In 2014, we began to see contribution rates stabilize with a decrease realized in years 2015-2021. Rates are increasing, primarily the result of fluctuating investment markets.

Bus Purchases

The District is on a bus replacement schedule that calls for the purchase of 3-4 new buses each year. The bus replacement plan evens out the transportation costs and ensures that buses are replaced every 6-7 years. Planned purchasing ensures that the district has safe buses to transport students. As buses exceed their warranty and mileage recommendations, they become more costly to maintain and less efficient to run. Most of the purchase price is reimbursed through state transportation aid when purchased with local taxpayer dollars.

❖ **Looking to the future - Financial Analysis/Plan**

Under the Office of the State Comptroller's fiscal stress monitoring system, the District has improved from a District with "significant" fiscal stress in 2013 to a District with "no designation" in 2015. The District has continued to receive the "no designation" status in every subsequent school year.

The Purpose and Benefit of Fund Balance Management

The Board of Education and Administration considers several aspects of Fund Balance in balancing the overall fiscal health of the District.

Why do we need Fund Balance?

Fund balance is necessary in order to cover cash flow deficits in the summer and to plan for future liabilities as well as to accommodate unforeseen issues. A good Fund Balance Management Plan will substantially reduce or eliminate a negative effect on the normal operation of our District in order to accommodate liabilities that may arise. The General Fund budget voted upon by the community is established to pay for the expenses for that year. There is little room in that budget to pay for extraordinary or unanticipated expenses. We create Fund Balance with the idea that we can support future liabilities - known and unknown - without negatively affecting the instructional program or the taxpayers.

How is Fund Balance created?

Fund Balance is created when unexpended funds remain at the end of the fiscal year primarily by the design and management of annual district budgets. Over the last several years, the General Brown Central School District Board of Education and Administration have been improving their efforts at prudent budget design. We have been conservative with our revenue estimates by acknowledging that the executive and legislative budget proposals are simply projections and estimates... not a guarantee of funding to the district. The actual dollars to be received from the state are not provided to us until November of the year following the vote. By being conservative, we avoid the risk of over stating budgeted revenues.

The appropriate development of the expenditure side of each budget is another area that has progressed and increased in accuracy in recent years. As a strategy to avoid unanticipated expenditures in the budget, the Board of Education strives to anticipate changes in regulations and student population. We receive updates from many sources in Albany and share

information received by both the Superintendent and School Business Official from these sources in order to develop the most accurate financial plans possible. We work with the building administrators and department supervisors much more closely to determine changes in placements and programming for the future. Even after the budget is adopted, we monitor the fiscal plan on at least a weekly and sometimes more frequent basis looking for variances from our assumptions.

GASB 54

As of June 30, 2011, GASB Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, was issued, which replaced fund balance classifications with the following:

Fund Balance Classifications

Nonspendable – consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted – consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

Committed – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.

Assigned – consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

Unassigned – represents the residual classification for the government's general fund, and could report a surplus or deficit, limited to 4 percent of the annual budget.

❖ **Fund Balance and Reserve Plan**

Reserve Funds, like other savings plans, are mechanisms for accumulating cash for future capital outlays and other allowable purchases. The practice of planning ahead and systematically saving for contingencies is considered prudent management. The District feels strongly that Reserves must be funded adequately in order to serve as a revenue source during periods of economic downturn and/or State Aid decreases. This helps safeguard against the loss of educational programming/services and dramatic increases in the tax levy. The District uses conservative budgeting practices to ensure adequate funding of the following reserves and fund balance categories:

Nonspendable – These funds consists of mainly prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Funding Target: Varies annually as a result of operations

Unassigned Fund Balance – These funds are unrestricted and may be used for any valid purpose. They are used for unanticipated, unbudgeted expenditures.

Funding Target: Minimum 4% of the ensuing year's budget

Assigned Appropriated Fund Balance – These funds are set aside and returned to the community by lowering the required tax levy of the ensuing year's budget. They also provided the necessary cash flow during the summer months.

Funding Target: \$1,000,000 - \$1,500,000

Unemployment Reserve – This reserve fund is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants.

Funding Target: \$180,000 - \$260,000 (2-3% of payroll)

Workers' Compensation Reserve – The purpose of this reserve fund is to pay for compensation benefits and other expenditures authorized by Article 2 of the Workers' Compensation Law, and for payment of expenditures of administering this self-insurance program.

Funding Target: \$300,000 (Three years of anticipated medical expense claims and administrative costs)

Capital Reserve – The Capital Reserve Fund is 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 payments from the reserve. District voters approved the establishment of an additional Capital Reserve in May of 2022 of \$5,000,000.

Funding Target: \$5,000,000 - \$8,000,000

Employee Benefit Accrued Liability – The purpose of this account is to reserve funds for the payment of any accrued employee benefit due an employee upon termination of the employee's service.

Funding Target: \$200,000 (Actual calculated short-term liability for employees' unused accumulated leave time); will spend down reserve to meet target over next few years.

Retirement Contribution Reserve – This reserve fund is used to pay for district expenses to the NYS Employees' Retirement System only.

Funding Target: \$1,400,000 (Four years of anticipated contribution amounts)

Teachers' Retirement System Reserve – This is a sub-fund of the Retirement Contribution Reserve. This reserve fund is used to pay for district expenses to the NYS Teachers' Retirement System only.

Funding Target: The moneys contributed annually shall not exceed 2% of the total salaries of all teachers employed by the District who are members of TRS paid during the immediately preceding fiscal year. The funding target is 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.

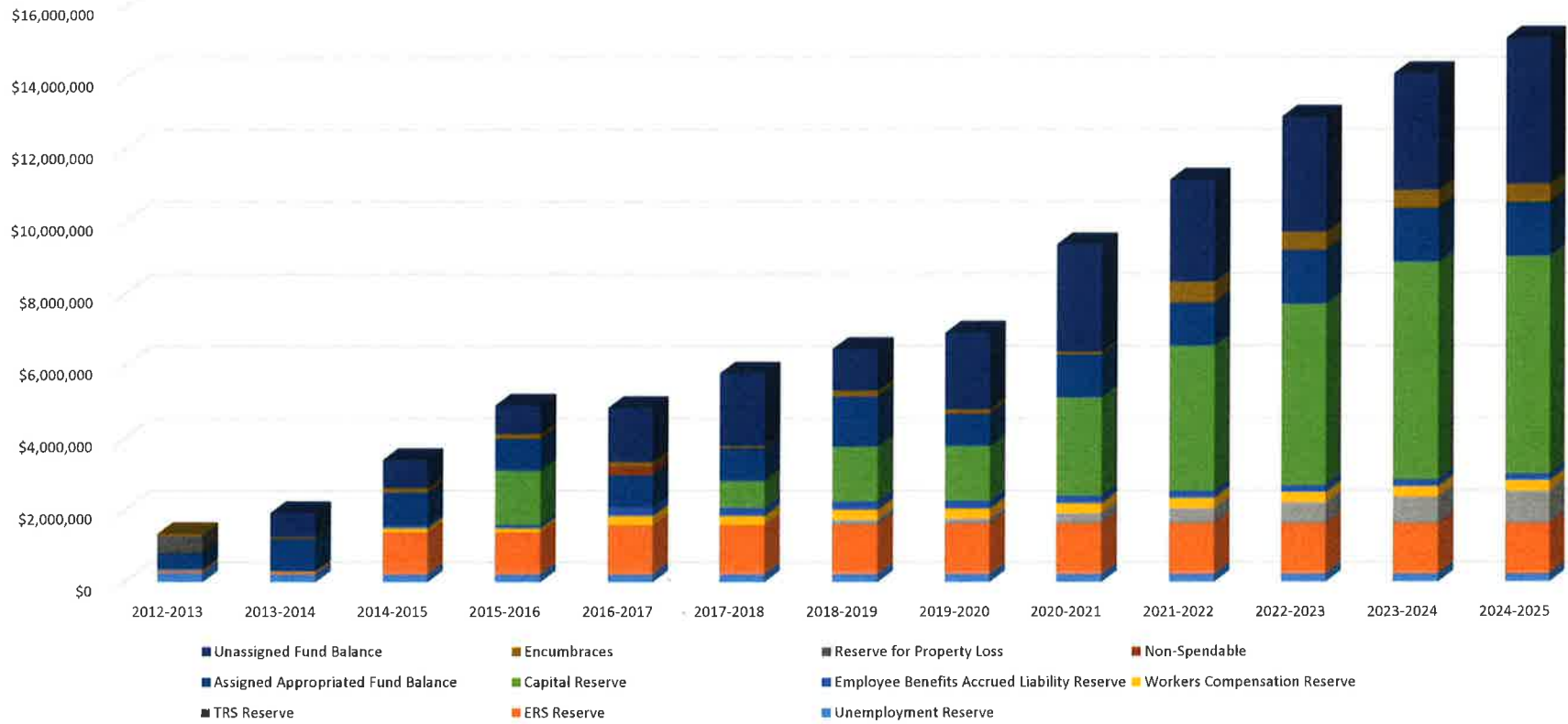
General Brown Central School District
Financial Plan
General Fund

	Actual					Projected			
	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues									
Real Property Tax Items	7,583,693	7,734,561	7,887,811	7,931,739	8,362,252	8,699,199	8,901,223	8,903,565	9,127,661
Charges for Services	120,815	48,711	49,122	32,454	40,766	21,733	22,820	23,961	25,159
State Aid	13,043,730	13,322,202	13,698,143	15,203,669	14,761,959	15,260,707	15,871,135	16,347,269	16,837,687
Federal Aid	119,312	90,915	189,551	55,500	389,575	17,167	17,167	17,167	17,167
Other (includes Sale of Property, Misc.)	318,749	424,662	428,684	288,510	264,470	216,132	300,000	350,000	350,000
Interfund Transfers	0	8,000	8,000	10,000	0	8,000	100,000	200,000	200,000
Total Revenues and Other Sources	\$21,186,299	\$21,629,051	\$22,261,311	\$23,521,872	\$23,819,022	\$24,222,938	\$25,212,345	\$25,841,962	\$26,557,674
Expenditures by Function									
General Support	2,003,742	2,020,316	2,241,161	3,580,639	2,397,686	2,515,654	2,616,280	2,720,931	2,788,955
Instruction	10,459,445	11,127,182	11,532,092	11,355,491	10,997,762	11,280,812	11,844,853	12,437,095	12,810,208
Pupil Transportation	860,340	911,773	1,017,799	979,286	906,572	1,120,727	1,200,000	1,260,000	1,285,200
Employee Benefits	4,887,785	4,936,406	5,116,137	5,181,485	5,235,226	5,109,473	5,300,000	5,724,000	6,181,920
Debt Service (Principal and Interest)	1,075,362	1,229,579	1,237,304	1,491,287	1,620,215	1,881,386	1,848,065	1,843,125	1,847,836
Interfund Transfers	1,967,481	447,651	439,985	482,592	485,565	522,803	661,000	661,000	661,000
Total Expenditures and Other Uses	\$21,254,155	\$20,672,907	\$21,584,478	\$23,070,780	\$21,643,026	\$22,430,855	\$23,470,198	\$24,646,152	\$25,575,119
Surplus (Deficit)	(\$67,856)	\$956,144	\$676,833	\$451,092	\$2,175,996	\$1,792,083	\$1,742,147	\$1,195,810	\$982,555
Budgetary Reserves									
Fund Equity, Beg. of Year	\$4,920,386	\$4,852,530	\$5,808,674	\$6,485,507	\$6,936,599	\$9,382,966	\$11,175,049	\$12,917,196	\$14,113,007
Prior Period Adjustments	\$0	\$0	\$0	\$0	\$270,371	\$0	\$0	\$0	\$0
Fund Equity, End of Year	\$4,852,530	\$5,808,674	\$6,485,507	\$6,936,599	\$9,382,966	\$11,175,049	\$12,917,196	\$14,113,007	\$15,095,562
Proof	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

GENERAL BROWN CENTRAL SCHOOL DISTRICT
HISTORICAL REVIEW OF FUND BALANCE
2012-2013 TO 2021-2022

Year Ending	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Unemployment Reserve	\$263,932	\$233,939	\$233,939	\$233,940	\$233,940	\$233,942	\$238,677	\$242,078	\$242,259	\$242,649	\$242,649	\$242,649	\$242,649
ERS Reserve	\$50,419	\$50,419	\$1,150,419	\$1,150,419	\$1,350,419	\$1,350,419	\$1,377,727	\$1,397,789	\$1,398,926	\$1,401,381	\$1,401,381	\$1,401,381	\$1,401,381
TRS Reserve							\$135,000	\$135,000	\$282,000	\$422,000	\$582,000	\$742,000	\$902,000
Workers Compensation Reserve	\$17,563	\$17,563	\$117,563	\$117,563	\$267,563	\$267,563	\$272,974	\$276,864	\$277,069	\$277,513	\$277,513	\$277,513	\$277,513
Employee Benefits Accrued Liability Reserve	\$28,475	\$11,126	\$101,193	\$101,236	\$241,270	\$223,800	\$229,025	\$213,818	\$204,050	\$194,598	\$194,598	\$194,598	\$194,598
Capital Reserve				\$1,500,000		\$750,000	\$1,514,741	\$1,525,641	\$2,726,499	\$4,028,942	\$5,028,942	\$6,028,942	\$6,028,942
Assigned Appropriated Fund Balance	\$459,345	\$895,000	\$895,000	\$895,000	\$895,000	\$910,000	\$1,400,000	\$900,000	\$1,200,000	\$1,200,000	\$1,500,000	\$1,500,000	\$1,500,000
Non-Spendable	\$13,802	\$13,802	\$13,802	\$13,802	\$220,982	\$13,802	\$13,802	\$13,802	\$13,802	\$13,802	\$0	\$0	\$0
Reserve for Property Loss	\$454,395												
Encumbrances	\$67,056	\$35,568	\$115,242	\$119,089	\$150,752	\$43,134	\$144,760	\$110,918	\$65,934	\$560,257	\$500,000	\$500,000	\$500,000
Unassigned Fund Balance		\$677,823	\$781,430	\$789,337	\$1,492,604	\$2,016,014	\$1,158,801	\$2,120,689	\$2,972,427	\$2,833,907	\$3,190,113	\$3,225,924	\$4,048,479
Total	\$1,354,987	\$1,935,240	\$3,408,588	\$4,920,386	\$4,852,530	\$5,808,674	\$6,485,507	\$6,936,599	\$9,382,966	\$11,175,049	\$12,917,196	\$14,113,007	\$15,095,562

Fund Balance w/ Projections



**General Brown Central School District
Tax Levy Cap Calculation
Final Copy to be Submitted March 1**

	Calculation for 2022/2023 <u>Budget</u>	Calculation for 2023/2024 <u>Budget</u>	Calculation for 2024/2025 <u>Budget</u>	Calculation for 2025/2026 <u>Budget</u>	Calculation for 2026/2027 <u>Budget</u>	Calculation for 2027/2028 <u>Budget</u>
Tax Base Growth Factor	1.0082	1.0050	1.0050	1.0050	1.0050	1.0050
Allowable Levy Growth Factor	1.0200	1.0200	1.0200	1.0150	1.0150	1.0150
Prior Year Tax Levy (Plus Omitted Tax)	\$8,599,810	\$8,887,223	\$8,889,565	\$9,113,661	\$9,310,054	\$9,494,270
Tax Base Growth Factor X Prior Year Tax Levy	\$8,670,328	\$8,931,659	\$8,934,013	\$9,159,229	\$9,356,605	\$9,541,741
Add Pilots Receivable in Prior Year	\$63,487	\$66,853	\$66,853	\$66,853	\$66,853	\$66,853
Subtract Prior Year Exclusions:						
Torts and Judgements	\$0	\$0	\$0	\$0	\$0	\$0
Capital Tax Levy Share	\$412,871	\$466,713	\$253,983	\$258,693	\$275,007	\$275,446
Adjusted Prior Year Tax Levy	\$8,320,944	\$8,531,799	\$8,746,883	\$8,967,389	\$9,148,450	\$9,333,148
Allowable Levy Growth Factor X Adjusted Tax Levy	\$8,487,363	\$8,702,435	\$8,921,821	\$9,101,900	\$9,285,677	\$9,473,146
Remove Pilots Receivable in Upcoming Budget	\$66,853	\$66,853	\$66,853	\$66,853	\$66,853	\$66,853
Available Carry Over from Prior Year	\$0	\$0	\$0	\$0	\$0	\$0
Tax Levy Limit - before Exclusions	\$8,420,510	\$8,635,582	\$8,854,968	\$9,035,047	\$9,218,824	\$9,406,293
Add Current Year Exclusions:						
Torts and Judgements	\$0	\$0	\$0	\$0	\$0	\$0
ERS Exclusion	\$0	\$0	\$0	\$0	\$0	\$0
TRS Exclusion	\$0	\$0	\$0	\$0	\$0	\$0
Capital Tax Levy Share	\$466,713	\$253,983	\$258,693	\$275,007	\$275,446	\$164,595
Maximum Allowable Tax Levy	\$8,887,223	\$8,889,565	\$9,113,661	\$9,310,054	\$9,494,270	\$9,570,888
Maximum Allowable Tax Levy including Exclusions	\$8,887,223	\$8,889,565	\$9,113,661	\$9,310,054	\$9,494,270	\$9,570,888
Allowable Increase in Dollars	\$287,413	\$2,342	\$224,096	\$196,393	\$184,215	\$76,618
Allowable Increase in %	3.34%	0.03%	2.52%	2.15%	1.98%	0.81%
Prior Tax Levy Approved by Voters	\$8,599,810	\$8,887,223	\$8,889,565	\$9,113,661	\$9,310,054	\$9,494,270
Tax Levy for Budget	\$8,887,223	\$8,889,565	\$9,113,661	\$9,310,054	\$9,494,270	\$9,570,888
\$ Increase in Tax Levy	\$287,413	\$2,342	\$224,096	\$196,393	\$184,215	\$76,618
% Increase in Tax Levy	3.34%	0.03%	2.52%	2.15%	1.98%	0.81%
Carry over amount (levy limit before excel - tax levy)	-\$466,713	-\$253,983	-\$258,693	-\$275,007	-\$275,446	-\$164,595
Maximum carry over amount (1.5% of levy limit)	\$126,308	\$129,534	\$132,825	\$135,526	\$138,282	\$141,094
Carry over for following year	\$0	\$0	\$0	\$0	\$0	\$0
Amount under the cap (a minus is over the cap)	\$0	\$0	\$0	\$0	\$0	\$0