

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

SPECIAL MEETING
April 17, 2023 – 5:30 p.m.
General Brown Room/ Jr. Sr. High School

Preliminary
AGENDA

REGULAR MEETING – 5:30 P.M.

Call to Order – Pledge of Allegiance

A. APPROVAL OF AGENDA

B. REGULAR AGENDA

Items for Board Discussion / Action

1. Board Information - Invitation for the **JLSBA Annual Dinner Meeting** to be held Monday, **May 22, 2023** at the Tug Hill Vineyards, Lowville. Please RSVP by May 5, 2023.
2. Board Discussion /Action - Approval of **Multi-Year Technology Purchase with Mohawk Regional Information Center** as follows:
BE IT RESOLVED that the Board of Education of the General Brown Central School District takes action to approve the following resolution:

WHEREAS, the Board of Education of the General Brown Central School District desires to enter into a four (4) year contract with the Madison-Oneida BOCES in order for the Regional Information Center to furnish certain services to the District pursuant to Education Law 1950(4)(jj), those services being: CoSer 505-6360 Instructional Technology Services and CoSer 602-7710 Administrative Computer Services.

NOW, THEREFORE, it is **RESOLVED**, that the Board of Education of the General Brown Central School District agrees to enter into a contract with the Madison-Oneida BOCES for the provision of said services to the District not to exceed \$196,115.20 plus related borrowing fees, plus Regional Information Center Support during the term of this contract, finalized by the Superintendent, subject to the approval of the Commissioner of Education, for a period of four (4) year(s): 2023-2024; 2024-2025; 2025-2026; 2026-2027.

3. Board Discussion – Budget discussion regarding the **Proposed Spending Plan for the 2023-2024 school year**.
4. Board Action – Following discussion, the Board of Education took action to adopt the **Proposed Spending Plan 2023-2024** as per the following resolution:
BE IT RESOLVED, that the General Brown Central School District Board of Education takes action to approve the **Proposed Spending Plan for the 2023-2024 school year**, resulting in a 3.39% increase in the tax levy, in an amount not to exceed \$27,916,460 and to raise the taxes therefore.
5. Board Action - Approval is requested for the 2023 - 2024 Property Tax Report Card.

C. ITEMS FOR BOARD ACTION – PERSONNEL

6. Board Action – Resignations:

Name	Position	Effective Date
Brian S. Oatridge	Cleaner	04/11/2023

D. ITEMS FOR NEXT MEETING

7. **Tuesday – April 25, 2023 – Special Meeting** will begin at 5:30 p.m. for the purpose of voting on the JLBOCES Spending Plan and election of members to the Jefferson-Lewis BOCES Board of Education.
8. **Monday – May 8, 2023 – Regular Meeting** will begin at 5:30 p.m. in the Auditorium of the Jr.-Sr. High School.
9. **Monday – May 8, 2023 – Annual Meeting/Budget Hearing** will begin at 6:00 p.m. in the Auditorium of the Jr.-Sr. High School

E. **MOTION FOR ADJOURNMENT**

10. **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.

Preliminary

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:

<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 24, 2023

Form Preparer Name: CHRISTINE WHEELER
 Preparer's Telephone Number: 315-779-2313

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	25,994,591	27,916,460	7.39 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	8,887,222	9,188,261	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	8,887,222	9,188,261	3.39 %
F. Permissible Exclusions to the School Tax Levy Limit	466,712	484,796	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	8,420,510	8,703,465	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	8,420,510	8,703,465	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	1,370	1,400	2.19 %
Consumer Price Index			8.0 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Adjusted Restricted Fund Balance
Assigned Appropriated Fund Balance
Adjusted Unrestricted Fund Balance
Adjusted Unrestricted Fund Balance as a
Percent of the Total Budget

6,567,083	6,600,000
1,760,257	1,800,000
2,833,907	2,900,000

10.90 % 10.39 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL A	For the cost of any object or purpose for which bonds may be issued.	2,528,942	2,530,000	No intended use in the 2023-2024 school year
Capital	CAPITAL B	For the cost of any object or purpose for which bonds may be issued.	1,500,000	1,500,000	No intended use in the 2023-2024 school year
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS	For self-insured Workers Compensation and benefits.	277,513	280,000	To pay for Workers' compensation and benefits should unexpected increases occur.
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	242,649	242,700	To pay the cost of reimbursement to the State Unemployment insurance fund should unexpected increases occur.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			

settlements.

Reserve for Insurance Recoveries	For unexpended proceeds of insurance recoveries at fiscal year end.		
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Employee Benefit Accrued Liability	EBLAR For accrued 'employee benefits' due to employees upon termination of service.	194,598	19,500
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For payment of accrued employee benefits due to employees upon termination of employment.

Retirement Contribution	RETIRMENT(ERS) For employer retirement contributions to the State and Local Employees' Retirement System.	1,407,381	1,408,000
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To defray cost of employer retirement contributions to the Teachers' Retirement System should unexpected increases occur.

Reserve for Uncollected Taxes	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.		
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Single Other Reserve	TRS	422,000	422,000
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To defray cost of employer retirement contributions to the Teachers' Retirement System should unexpected increases occur.

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 25,994,591	\$27,916,460	\$27,615,421
Increase/Decrease for the 2023-24 School Year		\$1,921,869	\$1,620,830
Percentage Increase/Decrease in Proposed Budget		7.39 %	6.2%
Change in the Consumer Price Index		8.0%	
A. Proposed Levy to Support the Total Budgeted Amount	\$8,887,222	\$9,188,261	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$8,887,222	\$9,188,261	\$8,887,222
F. Total Permissible Exclusions	\$466,712	\$484,796	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$8,420,510	\$8,703,465	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$8,420,510	\$8,703,465	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$2,755,221	\$2,705,442	\$2,655,032
Program Component	\$18,953,855	\$20,425,940	\$20,375,860
Capital Component	\$4,285,515	\$4,785,078	\$4,584,529

*** The District's contingency budget is a result of a NYS mandated calculation. The contingency budget outlined above would reduce the proposed budget by eliminating \$301,039 of equipment expenses, and other program areas as identified by the Board of Education.**

Description	Amount
	\$
	\$
	\$
	\$

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

	Under the Budget Proposed for the 2023-24 School Year
Estimated Basic STAR Exemption Savings ¹	\$296

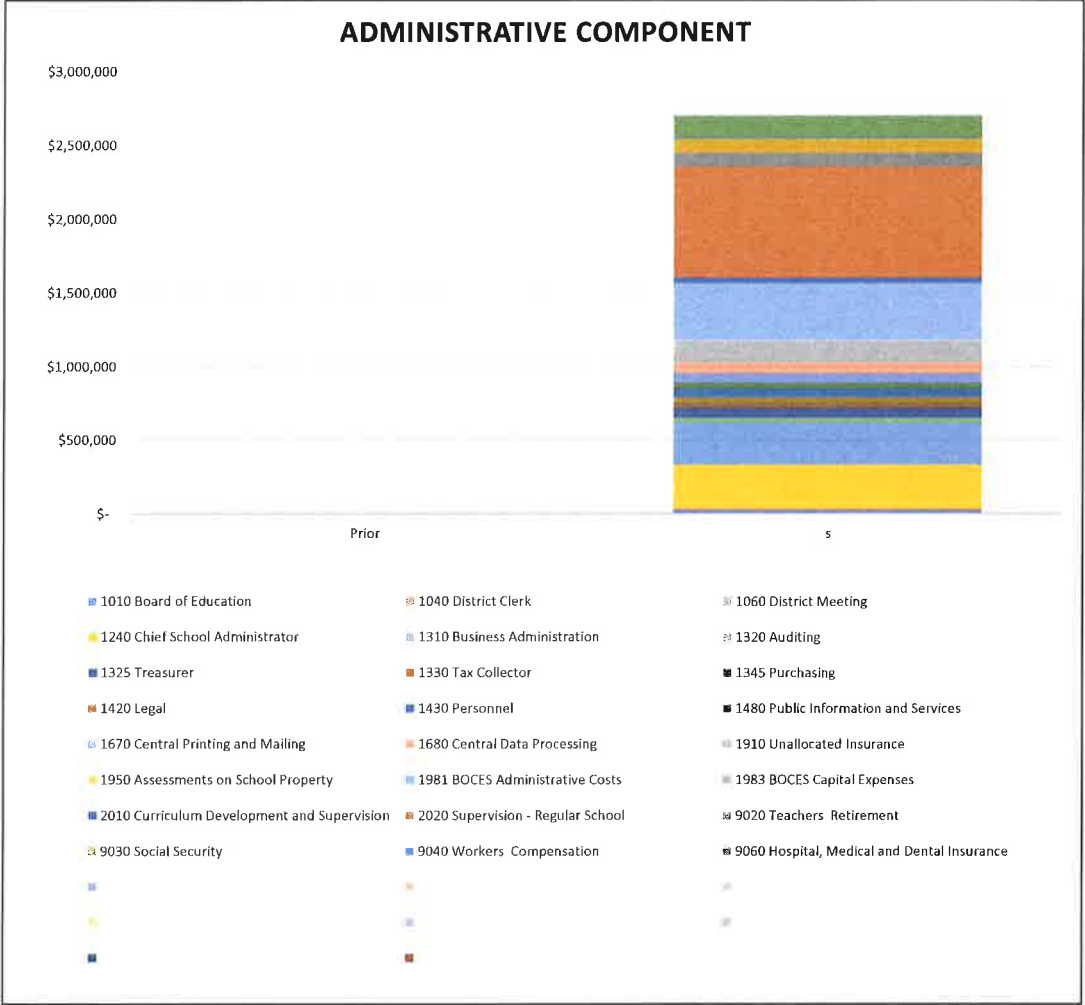
The annual budget vote for the fiscal year 2023-24 by the qualified voters of the General Brown Central School District, Jefferson County, New York, will be held at the Jr./Sr. High School gymnasium on Tuesday, May 16, 2023 between the hours of 12pm and 8pm, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Administrative Component

The Administrative Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

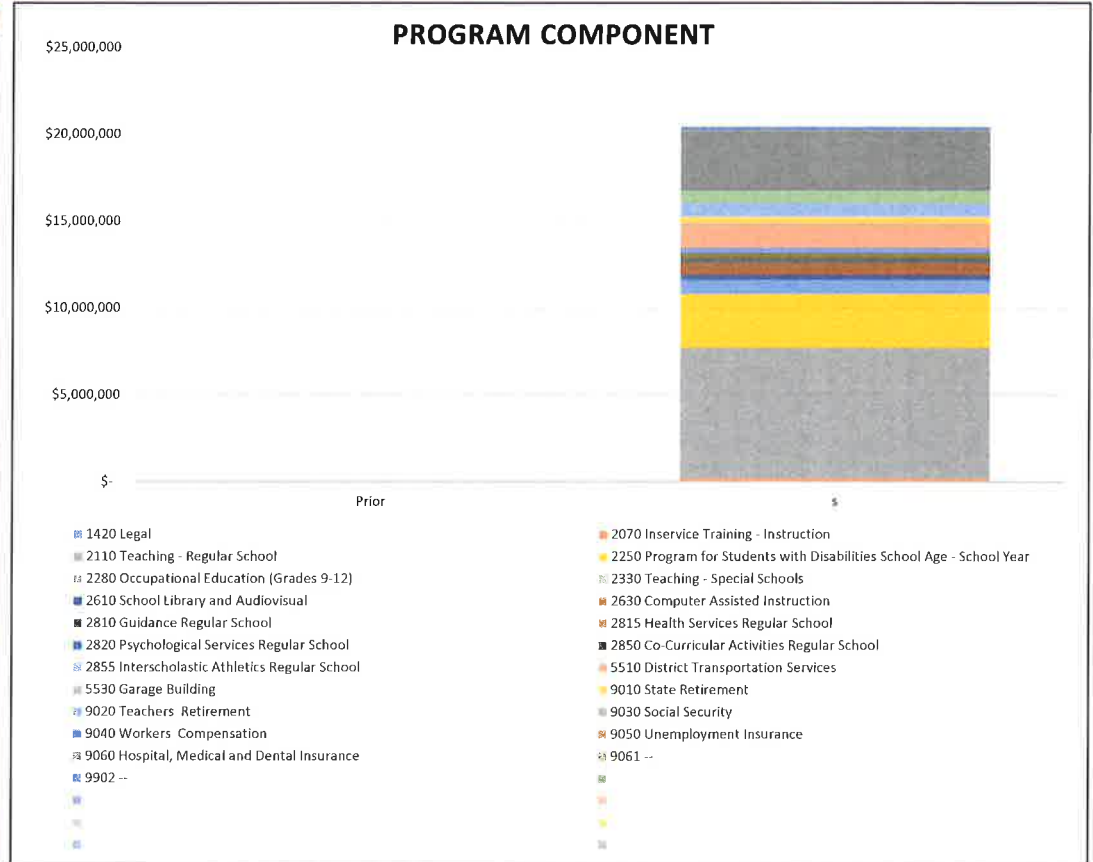
Function	Prior	s
1010 Board of Education	\$	27,000
1040 District Clerk	\$	6,050
1060 District Meeting	\$	1,200
1240 Chief School Administrator	\$	298,000
1310 Business Administration	\$	289,700
1320 Auditing	\$	28,000
1325 Treasurer	\$	72,750
1330 Tax Collector	\$	20,050
1345 Purchasing	\$	7,000
1420 Legal	\$	43,000
1430 Personnel	\$	57,500
1480 Public Information and Services	\$	42,000
1670 Central Printing and Mailing	\$	64,500
1680 Central Data Processing	\$	75,550
1910 Unallocated Insurance	\$	148,000
1950 Assessments on School Property	\$	200
1981 BOCES Administrative Costs	\$	385,000
1983 BOCES Capital Expenses	\$	-
2010 Curriculum Development and Supervision	\$	43,000
2020 Supervision - Regular School	\$	752,500
9020 Teachers Retirement	\$	92,876
9030 Social Security	\$	91,344
9040 Workers Compensation	\$	6,222
9060 Hospital, Medical and Dental Insurance	\$	154,000
Total:	\$	\$ 2,705,442



Program Component

The Program Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	Prior	s
1420 Legal		\$ 43,000
2070 Inservice Training - Instruction		\$ 165,300
2110 Teaching - Regular School		\$ 7,542,235
2250 Program for Students with Disabilities School Age - School Year		\$ 3,068,600
2280 Occupational Education (Grades 9-12)		\$ 820,000
2330 Teaching - Special Schools		\$ -
2610 School Library and Audiovisual		\$ 286,400
2630 Computer Assisted Instruction		\$ 664,000
2810 Guidance Regular School		\$ 341,500
2815 Health Services Regular School		\$ 167,000
2820 Psychological Services Regular School		\$ 15,500
2850 Co-Curricular Activities Regular School		\$ 40,500
2855 Interscholastic Athletics Regular School		\$ 345,200
5510 District Transportation Services		\$ 1,344,000
5530 Garage Building		\$ 56,200
9010 State Retirement		\$ 390,000
9020 Teachers Retirement		\$ 775,124
9030 Social Security		\$ 724,005
9040 Workers Compensation		\$ 70,176
9050 Unemployment Insurance		\$ 35,000
9060 Hospital, Medical and Dental Insurance		\$ 3,357,200
9061 --		\$ 25,000
9902 --		\$ 150,000
Total:	\$ -	\$ 20,425,940



Capital Component

The Capital Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	Prior	s
1620 Operation of Plant	\$	1,593,700
1621 Maintenance of Plant	\$	318,000
1964 Refund on Real Property Taxes	\$	1,200
9030 Social Security	\$	49,651
9040 Workers Compensation	\$	25,602
9060 Hospital, Medical and Dental Insurance	\$	338,800
9711 Serial Bonds Principal/Interest- School Construction	\$	1,843,125
9770 Revenue Anticipation Notes Interest	\$	-
9785 Installment Purchase Debt Principal/Interest- State Aided Computer Hardware or	\$	-
9901 Transfer To School Food Service, Special Aid, Debt Service, or Other Fund	\$	30,000
9950 Transfer To Capital Funds	\$	585,000
Total: \$		\$ 4,785,078

