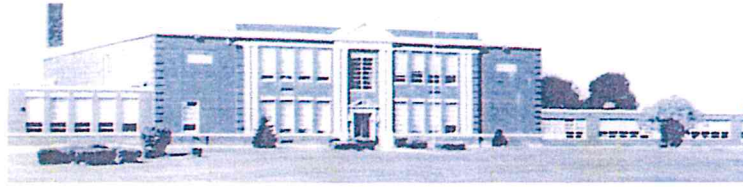


Board of Education

**Jennifer Lavoie**  
President  
**Michael Filipovich**  
Vice President  
**Laura Billings**  
**Jessica Clark**  
**Stephanie Clark**  
**Brittany Rizzo**  
**Jona Snyder**



**Madison Central School District**  
7303 Route 20, Madison, New York 13402  
Phone: (315) 893-1878  
Fax: (315) 893-7111

**Jason A. Mitchell**  
Superintendent  
**Larry Nichols**  
Building Principal  
**Brian J. Latella**  
Elementary Principal  
**Melanie Brouillette**  
Treasurer  
**Tracey Lewis**  
District Clerk

BOARD OF EDUCATION  
2020-2021 REORGANIZATIONAL MEETING

JULY 7, 2020  
6:30 P.M. – VIA GOOGLE MEET

- I. Call to Order and Pledge – District Clerk
- II. Oath of Office
  - a. District Clerk
  - b. Superintendent
  - c. Newly elected members
    1. Laura Billings
    2. Jona Snyder
    3. Jennah Turner
- III. Election of 2020-2021 Board President and Oath of Office
- IV. Election of 2020-2021 Board Vice President and Oath of Office
- V. Appointment of District Officers
  - a. District Clerk – Tracey Lewis
  - b. District Treasurer – Melanie Brouillette – bonded at \$300,000
  - c. Deputy Treasurer - Larry Nichols – bonded at \$300,000
  - d. District Tax Collector – Laura Fuess
  - e. Internal Claims Auditor – Johanna Kaul
  - f. Extra-Classroom Activity Accounts – Tracey Lewis
  - g. Purchasing Agent – Melanie Brouillette / Alternate Jason Mitchell
- VI. Appointments
  - a. School Physician – Community Memorial Hospital
  - b. School Attorney – Ferrara, Fiorenza, Larrison, Barrett and Reitz, P.C., Hancock & Estabrook and Costello Cooney Fearon PLLC
  - c. Attendance Officer – Tracey Lewis
  - d. Independent Auditor – Mostert, Manzanero and Scott, LLP
  - e. Records Access Officer – Jason Mitchell
  - f. Records Management Officer – Melanie Brouillette
  - g. Representative to OMH (Tri County) School Boards Association – \_\_\_\_\_,  
Alternate \_\_\_\_\_
  - h. Representatives for District Contract Negotiations (2) – \_\_\_\_\_
  - i. Compliance Coordinator – Building Principal Larry Nichols

- j. Dignity Act Coordinator – Building Principal Larry Nichols, Elementary Principal/Committee on Special Education Chairperson Brian Latella, School Counselors Michael Lee and Rachel DiGeorge
- k. Data Protection Officer – Kurt Peavey

VII. Committee Appointments

- a. Committee on Special Education (CSE)
  - Parent or Person in Parental Relationship to the Student
  - Regular Education Teacher of the Student
  - Special Education Teacher of the Student
  - School Psychologist – TBD
  - Chairperson/Administrator – Brian Latella
  - Subcommittee Chairperson – Jon Silkowski
  - School Physician
  - Parent Member – TBD
  - Other Persons Having Knowledge or Special Expertise Regarding the Student
  - Student, if appropriate
  - Office Assistant: Johanna Kaul
- b. Committee on Pre-School Education (CPSE)
  - Parent or Person in Parental Relationship to the Student
  - Regular Education Teacher of the Student
  - Special Education Teacher of the Student
  - School Psychologist – TBD
  - Chairperson/Administrator – Brian Latella
  - Subcommittee Chairperson – Jon Silkowski
  - School Physician
  - Parent Member – TBD
  - Other Persons Having Knowledge or Special Expertise Regarding the Student
  - Student, if appropriate
  - Office Assistant: Johanna Kaul
  - Early intervention Transition specialist, if appropriate
  - Representative from Madison County – Ms. Rosanne Lewis
  - Representative from Oneida County – Ms. Barb Pelligrino
- c. Acceptance to use Impartial Hearing Officer List as provided by NYSED Impartial Hearing Reporting System @pd.nysed.gov/spcedhelp/ihrs.
- d. District Safety Team – see enclosed list

VIII. Designations

Asbestos Designee – Christopher Post  
 Official Depository – Key Bank, National Bank and Trust, Bank of America, HSBC and First Niagara Bank  
 Investment Banks – Bank of America, Chase Bank, National Bank and Trust and MBIA (Class), New York Liquid Assets Funds (NYLAF), Citizens Bank, HSBC, Key Bank and First Niagara Bank  
 Official Newspaper – Oneida Daily Dispatch  
 Health Consortium Representative – Melanie Brouillette  
 Health Consortium Alternate Representative – Jason Mitchell  
 Homeless Liaison – Larry Nichols  
 Worker’s Compensation Consortium Representative – Melanie Brouillette  
 Worker’s Compensation Consortium Alternate Representative - Jason Mitchell

- IX. Authorizations
  - Payroll Certification – Melanie Brouillette
  - Conference Approval – Jason Mitchell
  - Petty Cash Funds – Melanie Brouillette
  - Signatures for all checks, deposits for all funds except Extra Classroom Activity – Melanie Brouillette / Alternate Larry Nichols
  - Signatures for Extra Classroom Activity – Jason Mitchell and Tracey Lewis / Alternate Larry Nichols
  - Budgetary Transfers – Jason Mitchell
  - Applications and Reports for Federal Funds – Jason Mitchell
  - School Lunch and Breakfast Claims and Applications – William Cotter
  - Authorization to Suspend
    - a. Jason Mitchell - Superintendent
    - b. Larry Nichols – Building Principal
    - c. Brian Latella – Elementary Principal
  - Authorization for the use of the District Credit Card - Superintendent Jason Mitchell or his designee with a limit of \$2,500.00
- X. Adoption of Board Policies
- XI. Authorization to borrow up to \$900,000 in revenue anticipation notes for the 2020-2021 school year.
- XII. Approval of Mileage Reimbursement Rate at the IRS variable rate
- XIII. Approval of Annual Reserve Report
- XIV. Approval of Annual Out of District Student Tuition of \$1,100.00 per year for 2020-2021
- XV. Substitute Rate of Pay as per the attached worksheet - to be available before meeting
- XVI. Adoption of Calendars
  - a. Board of Education Meetings
  - b. Establishment of Hours for Budget Vote and Election – Recommendation 12:00 Noon to 8:00 p.m. on May 18, 2021
- XVII. Appointment of Election Inspector and Clerks
  - a. Susan Anderson, Inspector
  - b. Gary Anderson, Inspector
  - c. Diane Janney, Inspector
  - d. Laura Fuess
  - e. Jo Blunt
  - f. Gerry Peckham
  - g. Barbara Andrews
  - h. Kathy Burns
- XVIII. Acceptance of Free and Reduced Lunch Price Income Eligibility Guidelines for School Lunch 2020-2021
- XIX. Approval of Extra-Curricular Organizations as listed on enclosed listing
- XX. Additional Authorizations
  - a. Retiree Drug Subsidy (RDS) Center Authorized Representative Verification – Lisa M. Decker as Authorized Representative
- XXI. Adjournment

**Madison Central School District  
Reserves Report  
June 2020**

**Capital Reserve**

***Creation*** – This reserve was created on 5/21/2019.

***Purpose*** – This reserve is used to pay for future capital improvements.

***Funding Methods*** - The source from which the funds for said fund will be obtained as follows: (1) amounts from budgetary appropriations from time to time, and (2) unappropriated fund balance made available by the Board of Education from time to time, and (3) New York State Aid received and made available by the Board of Education from time to time, and (4) existing capital reserve funds.

***Use of Reserve*** - Expenditure of funds from this reserve requires pre-approval by the voters.

***Monitoring of Reserve*** – This reserve will be monitored by the District Treasurer along with the Board of Education.

***Funding Level***- This reserve was created with a maximum funding of up to \$500,000 plus earnings with the vote of May 21, 2019.

**6/30/2019 Actual Balance:** \$300,000

**Funds used as of 6/30/2020:** \$0

**Balance 6/30/2020 =** \$303,804.16

**Recommendation:** Fund up to allowable limits from available funds June 30, 2021.



**Reserve for Unemployment Insurance – (A 815)**

**Creation** – This reserve was created prior to June 1, 2003.

**Purpose** – This reserve is used to reimburse the State for payments made to claimants. The Unemployment Board had changed the methodology for billing school districts for unemployment. The expense will be a fluctuating rate based on payroll expenses, rather than a rate tied to actual cost.

**Funding Methods** – This reserve was funded entirely from excess fund balance.

**Use of Reserve** – The district is self-insured for Unemployment Insurance. This reserve is used to pay claims that exceed budgeted appropriations for unemployment claims and expenses. Actual expenses for unemployment vary from year to year.

**Monitoring of Reserve** – This reserve will be monitored by the District Treasurer along with the Board of Education to access the potential for incurring unemployment claims.

**Funding Level** – This reserve was initially funded at \$40,058.52. On occasion the Board of Education deemed it necessary to increase the amount to the current level.

**6/30/2019 Actual Balance:** \$196,947.67

**Funds Used As of 6/30/2020 :** \$3,385.53

**Balance (Prior to Restoring Funds and Accruing Interest) =** \$196,868.06

**Recommendation:** Reduce current funding level due to the lack of activity in the account.

**Reserve for Retirement Contributions – (A 827)**

**Creation** – This reserve was created on June 30, 2006.

**Purpose** – This reserve is used to pay employer contribution expenses for the NYS Employees' Retirement System. Payments to the Teachers Retirement system are not allowed from this reserve.

**Funding Methods** – Funds have been placed in this reserve from excess fund balance.

**Use of reserve** - This reserve is used to pay expenses related to the employees' Retirement System, and to smooth tax levy fluctuations that result from rate changes and cost increases associated with these expenses. The district's ERS expenses have increased substantially over the last ten years.

**Monitoring of Reserve** – This reserve is monitored by the District Treasurer and the Board of Education.

**Funding Level** – The reserve balance at June 30, 2020 equals approximately 75% of the projected amount due to the retirement system.

**6/30/2019 Actual Balance:** \$68,279.21

**Funds Used as of 6/30/2020:** \$5,962.33

**Balance (Prior to Restoring Funds and Accruing Interest) =** \$74,241.54

**Recommendation:** Restore funds to defray future cost increases and levy fluctuations

**Reserve for Retirement Contributions – (A 828)**

**Creation** – This reserve was created on April 23, 2019 as a sub-fund of the ERS retirement reserve fund.

**Purpose** – This reserve is used to pay employer contribution expenses for the NYS Teachers' Retirement System.

**Funding Methods** – Funds have been placed in this reserve from fund balance.

**Use of reserve** - This reserve is to pay expenses related to the Teachers' Retirement System, and to smooth tax levy fluctuations that result from rate changes and cost increases associated with these expenses. The district's TRS expenses have increased substantially over the last ten years.

**Monitoring of Reserve** – This reserve is monitored by the District Treasurer and the Board of Education.

**Funding Level** – The reserve balance 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.

**6/30/2019 Actual Balance:** \$63,248.00

**Funds Used as of 6/30/2020:** \$0

**Balance (Prior to Restoring Funds and Accruing Interest) =** \$63,319.53

**Recommendation:** Restore funds to defray future cost increases and levy fluctuations

**Reserve for Liability – (A 862)**

***Creation*** – This reserve was created prior to July, 2003.

***Purpose*** – This reserve was created for potential liabilities that the district anticipated.

***Funding Methods*** – This reserve was funded entirely from excess fund balance.

***Use of Reserve*** – 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.

***Monitoring of Reserve*** – This reserve is monitored by the District Treasurer along with the Board of Education.

***Funding Level*** – This reserve was funded by excess fund balance for liabilities that occurred with the direction of the Board of Education.

**6/30/2020 Actual Balance:** \$444,778.70 (estimated)

**Recommendation:** Reduce current level due to the inactivity of the account.



**Reserve for Accrued Employee Benefits Liability – (A 867)**

**Creation** – This reserve was created on December 13, 2005.

**Purpose** – The financing of retirement contributions.

**Funding Methods** – The source from which the funds for such Reserve Fund will be obtained is as follows: (1) surplus dollars available to the District when it closes its books every June 30, (“surplus” intended to mean the difference between revenues and expenses); (2) such amounts as may be provided therefore by budgetary appropriations or raised by a tax therefore; (3) such revenues as are not required by law to be paid into any other fund or account; and (4) such other funds as may be legally appropriated. Also accrued interest will be added to this fund.

**Use of Reserve** - This reserve is used when an employee separates from the District and payment of accumulated leave is required. These transactions flow through the budget via a budget revision with the offsetting revenue coming from a drawdown of this reserve. This reserve will continue to be used in this manner to make these payments.

**Monitoring of Reserve** – This reserve is monitored by the District Treasurer along with the Board of Education. Each year, a detailed analysis of the liability is computed and is used to support the funding of this reserve.

**Funding Level** – This reserve should be funded at 100% of the accrued liability for the retirement contributions.

**6/30/2019 Actual Balance:** \$674,192.65

**Funds Used as of 6/30/2020:** estimated \$57,851.25

**Balance (Prior to Restoring Funds and Accruing Interest) =** \$624,890.51 (estimated)

**Recommendation:** Restore funds when necessary to meet liability.

The following items are not reserve account, but are equally as important to planning revenues for the District.

**Assigned Fund Balance – Appropriated for Subsequent Years**

**Creation** – These funds are funds available in the fund balance which have been set aside for a particular purpose, namely to reduce the tax levy required to support an ensuing years budget.

**Purpose** – These funds are set aside and returned to the community by lowering the required tax levy to support the district’s budget.

**Funding Methods** – The funds are assigned from fund balance to offset the next year’s tax levy.

**Use of Funds** – It is recommended that the practice of returning these funds be reduced as much as possible, as budgets permit. As we develop tighter budgets, the amount of excess funds that will be available at year–end is restricted. This makes it more difficult to guarantee that funds will be available to be returned in a subsequent year.

**Monitoring of Balance** – The balance and use of these funds are monitored by the District Treasurer along with the Board of Education.

**Funding Level** – Over time, it is recommended that the planned amount of assigned fund balance included as a revenue source in future budgets be limited.

**6/30/2020 Actual Balance:** \$150,000 + \$300,000 designated for the 2020-2021 budget : \$450,000.

**Anticipated 6/30/2019:** At this time the Board of Education is comfortable with having the current amount and they are not looking to increase or decrease the amount.

**Unassigned Fund Balance**

***Creation*** – Retention of these funds are allowed by law.

***Purpose*** – These funds are unrestricted and may be used for any valid purpose.

***Funding Methods*** – These funds have been accumulated from excess fund balance.

***Use of Funds*** – It is recommended that these funds not be used except for an emergent, unanticipated expense, or revenue shortfall, that cannot be handled either in the budget or with other available reserves.

***Monitoring of Balance*** – These funds are monitored by the District Treasurer and the Board of Education.

***Funding Level*** – The maximum legal limit is recommended (4% of the ensuing budget). Although at times the District feels that there is a need to carry more than the legal limit with cause.

**6/30/2020 Actual Balance:** \$440,426.27 (approximately)

**Recommendation for the 6/30/2021:** Maximum 4% of the 2021-2022 budget.