

Date: February 10, 2025

Where Held: LaFargeville Central School

Members Present:

Matthew Duffany

Mary Ford-Waterman

Cortney Robinson

Matthew Timerman

Jada Walldroff

Kind of Meeting: Regular

Members Absent:

Others Present:

Travis Hoover, Superintendent

Todd Burkner, Principal

Mindy Ortiz, Principal

Nicole Parliament, Business Manager

Michelle Papin, District Clerk

Mr. Matthew Duffany called the meeting to order at 6:35 p.m. Mr. Matthew Timerman made a motion, seconded by Mrs. Mary Ford-Waterman to approve the minutes of January 13, 2025. Motion is approved 4-0.

Approval of
Minutes

There were no comments from visitors.

Mrs. Jada Walldroff arrived at 6:36 p.m.

Mrs. Mary Ford-Waterman made a motion, seconded by Mrs. Jada Walldroff to approve the January Claims Audit report, totaling \$579,068.35, as presented by Mrs. Mindy Ortiz, Internal Claims Auditor. Motion is approved 5-0.

Claims Audit
Report

Mrs. Cortney Robinson made a motion, seconded by Mr. Matthew Timerman to approve the CSE/CPSE recommendations, as presented by Mrs. Ortiz, Chairperson. Motion is approved 5-0.

CSE/CPSE
Recommendations

The following resolution was offered by Mrs. Jada Walldroff, duly seconded by Mrs. Mary Ford-Waterman. Motion is approved 5-0.

Madison-Oneida
Service Request
2025-2026

BE IT RESOLVED, that the LaFargeville Central School Board of Education takes action to participate in the Specific Services Requested on the 2025-2026 Madison-Oneida Commitment Forms.

The following resolution was offered by Mr. Matthew Timerman, duly seconded by Mrs. Cortney Robinson. Motion is approved 5-0.

Long Range Plan
2024-2025
Approval

BE IT RESOLVED, that the LaFargeville Central School Board of Education takes action to approve the District's Long Range Plan as presented by Mrs. Nicole Parliament, Business Manager.

Mrs. Mary Ford-Waterman made a motion, seconded by Mrs. Jada Walldroff to approve the following substitute, as recommended by the Superintendent. Motion is approved 5-0.

Substitute –
Xandra Gould

Name	Position	Rate of Pay	Fingerprint Clearance
Xandra Gould	Sub. Teacher	\$120/Day	Yes
	Sub. Teacher Aide	Min. Wage	

Mrs. Cortney Robinson made a motion, seconded by Mr. Matthew Timerman to approve the following request for Non-School Use of Buses, as recommended by the Superintendent. Motion is approved 5-0.

Organization	Date/Time	Destination
4-H After School CCE "Winter Olympics Break Camp"	February 18 – February 21, 2025 9:00 a.m. – 2:00 p.m.	LCS

Mrs. Nicole Parliament, Business Manager and Mr. Travis Hoover, Superintendent presented the 2025-2026 preliminary budget to the Board.

The Board acknowledges receipt of financial statements.

Mr. Todd Burkner, Secondary Principal shared with the Board:

- FSCS Grant Update
 - Tier 2 Intervention Training
 - Climate Survey
 - Winter "Screener" – Social Emotional Learning
- January Regents Exams were given
- SOS Training – University of Rochester
- Athletics
 - Frontier League Playoff Games for both Varsity Girls and Boys Teams
- Coaches Vs. Cancer Game – well attended

Mrs. Mindy Ortiz, Elementary Principal shared with the Board:

- CBT (Computer Based Testing) implementation for Grades 3-8 – ELA
- Special Education Team Meeting
 - Child Study Team
- Elementary AIS/Flooding Meeting
- Check In/Check Out Training
- Spelling Bee was held on February 6

Mr. Travis Hoover, Superintendent shared with the Board:

- Mr. Todd, BOCES Superintendent, will present at the March BOE meeting
- JLSBA Workshop – Harnessing the Power of the Positive Board/Superintendent Relationship – March 5
- Legislative Forum Update

Mr. Matthew Timerman made a motion, seconded by Mrs. Jada Walldroff to move to executive session at 8:18 p.m. for matters pertaining to the employment of a particular person. Motion is approved 5-0.

Mr. Matthew Timerman made a motion, seconded by Mr. Cortney Robinson to move from executive session at 9:50 p.m. Motion is approved 5-0.

Mrs. Jada Walldroff made a motion, seconded by Mrs. Mary Ford-Waterman to approve the following unpaid medical leave, provided that a physician's return to work date is received by the District. Motion is approved 5-0.

Name	Dates Requested
Joelle Hains	Not to exceed 12 weeks (with Dr. Note) beginning approximately March 19, 2025

Mr. Matthew Timerman made a motion, seconded by Mr. Cortney Robinson to adjourn the meeting at 9:55 p.m. Motion is approved 5-0.

Michelle Papin
District Clerk

4-H Afterschool –
CCE Bus Request
Approval

Preliminary Budget
Presentation

Finan. State.

Amin Reports.

Supt. Report

To Exec.

From. Exec.

Unpaid Med. Leave
J. Hains

Adj.

LaFargeville Central School
Claims Auditor Report - January 2025

TOTAL \$579,068.35

General Fund (A)

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
1/1/2025	30	\$4,569.69	33104	33107	Approved
1/6/2025	31	\$227,024.84	33108	33136	Approved
1/13/2025	32	\$11,753.33	33137	33155	Approved
1/24/2025	33	\$8,177.67	33156	33178	Approved
1/31/2025	34	\$37,059.00	33179	33197	Approved
TOTAL		\$288,584.53			

Cafeteria (C)

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
1/3/25	14	\$426.23	503798	503798	Approved
1/13/25	15	\$12,867.08	503799	503805	Approved
1/31/2025	16	\$13,659.95	503806	503810	Approved
TOTAL		\$26,953.26			

Capital Fund (H)

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
1/1/2025	18	\$149,973.22	464	465	Approved
1/13/2025	19	\$68,655.35	466	469	Approved
1/31/2025	20	\$44,764.95	470	471	Approved
TOTAL		\$263,393.52			

Backpack Program (CM)

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
1/1/2025	7	\$137.04	202665	202665	Approved
TOTAL		\$137.04			

Madison-Oneida, JOCES
Fiscal Year: 2025-2026

Coser	Service	Code	Cost Basis	25-26 Quantity	25-26 Unit Cost	24-25 Contract	25-26 Contract	Change
505.025	Common Learning Objectives Writing - 1st Bldg	A2110.49	Per Building	1	\$ 1,871.00	\$ 1,821.00	\$ 1,871.00	\$ 50.00
505.039	Endpoint Detection and Response Licensing - CrowdStrike	A2630.49	Per Machine	82	\$ 20.70	\$ 2,010.42	\$ 1,697.40	\$ (313.02)
505.045	EES Core License (Microsoft Licensing)	A2630.49	Per Proposal	1	\$ 875.16	\$ 858.00	\$ 875.16	\$ 17.16
505.302	Seesaw, Smart Learning Suite, Gizmos	A2110.49	District Option	1	\$ 2,698.18	\$ 2,644.00	\$ 2,698.18	\$ 54.18
505.501	Lightspeed Web Access Mgr License (Internet Filtering)	A2630.49	Per Proposal	545	\$ 4.21	\$ 2,473.87	\$ 2,294.45	\$ (179.42)
505.501	Internet Filtering Support	A2630.49	Annual Fee	1	\$ 2,016.50	\$ 1,963.00	\$ 2,016.50	\$ 53.50
505.501	Network Support (upper level support)	A2630.49	Per District	1	\$ 9,068.67	\$ 8,791.74	\$ 9,068.67	\$ 276.93
505.501	VPN (Virtual Private Network)(Trinder, Parliament, Otis, Hoover)	A1620.49	Per Account	4	\$ 572.00	\$ 2,216.00	\$ 2,288.00	\$ 72.00
505.501	Website Support (SchoolNow)	A2630.49	Per District	1	\$ 2,798.00	\$ 2,724.00	\$ 2,798.00	\$ 74.00
505.501	Website License (SchoolNow)	A2630.49	Per Proposal	1	\$ 2,836.00	\$ 1,326.00	\$ 2,836.00	\$ 1,510.00
517.000	Model Schools (3 days training & Regional workshops)	A2070.49	Base Fee D/Opt	1	\$ 10,284.00	\$ 10,029.00	\$ 10,284.00	\$ 255.00
602.010	Mark Rpt - 4 MP (Report Cards)	A2810.49	Per Pupil	218	\$ 19.88	\$ 3,949.44	\$ 4,333.84	\$ 384.40
602.020	Student Printing Credit	A2810.49	District Option	1	\$ (599.53)	\$ (583.52)	\$ (599.53)	\$ (16.01)
602.032	Elementary Report Cards-4 W/O Print (Support Fee)	A2810.49	Per Student	233	\$ 10.89	\$ 2,809.00	\$ 2,537.37	\$ (271.63)
602.035	Student Subsystems (Parent Portal)	A1680.49	Per Pupil	452	\$ 4.27	\$ 1,951.04	\$ 1,930.04	\$ (21.00)
602.040	School Tool/Student Management Support	A1680.49	District Option	1	\$ 1,605.54	\$ 1,562.66	\$ 1,605.54	\$ 42.88
602.060	Attendance	A2810.49	Per Pupil	452	\$ 6.97	\$ 3,184.51	\$ 3,150.44	\$ (34.07)
602.064	Sport Management Licensing (Schedule Galaxy)	A2855.49	Per Proposal	262	\$ 14.83	\$ 3,378.96	\$ 3,885.46	\$ 506.50
602.065	Sport Management Support (Schedule Galaxy)	A2855.49	Per District	1	\$ 871.00	\$ 1,026.00	\$ 1,045.00	\$ 19.00
602.081	Data Telecommunication Charges (Spectrum)	A1680.49	District Option	1	\$ 12,479.00	\$ 13,555.00	\$ 12,479.00	\$ (1,076.00)
602.082	On-line Equipment Maintenance	A1680.49	District Option	1	\$ 4,644.04	\$ 4,502.26	\$ 4,644.04	\$ 141.78
602.087	Emergency Notification Service Support Fee	A1480.49	Per Building	1	\$ 446.75	\$ 435.00	\$ 446.75	\$ 11.75
602.087	Emergency Notification Service (School Messenger)	A1480.49	Per Student	452	\$ 2.18	\$ 994.28	\$ 985.36	\$ (8.92)
602.090	Assessment & Accountability Services	A1680.49	Per Proposal	1	\$ 5,471.66	\$ 5,338.20	\$ 5,471.66	\$ 133.46
602.096	Microsoft HyperV Server Virtualization (support fee)	A2630.49	Per Cluster	1	\$ 2,037.00	\$ 1,975.00	\$ 2,037.00	\$ 62.00
602.115	Financial Printing Credit	A1680.49	District Option	1	\$ (5,215.09)	\$ (5,041.66)	\$ (5,215.09)	\$ (173.43)
602.125	Payroll	A1680.49	Per Check	2537	\$ 4.25	\$ 10,122.93	\$ 10,782.25	\$ 659.32
602.136	Human Resources	A1680.49	Per Employee	151	\$ 8.94	\$ 1,271.66	\$ 1,349.94	\$ 78.28
602.139	Nvision Licensing	A1680.49	District Option	1	\$ 634.59	\$ 619.47	\$ 634.59	\$ 15.12
602.145	Finance Manager Annual Support	A1680.49	Combined Rate	1	\$ 4,887.00	\$ 4,749.82	\$ 4,887.00	\$ 137.18
602.146	General Ledger/Revenue	A1680.49	Base Fee	1	\$ 2,037.00	\$ 1,975.00	\$ 2,037.00	\$ 62.00
602.194	Digital Printing	A1680.49	Per Printer	3	\$ 419.50	\$ 1,221.00	\$ 1,258.50	\$ 37.50
602.196	Application Software Backup (School Tool Backup)	A1680.49	Annual Fee	1	\$ 943.00	\$ 915.00	\$ 943.00	\$ 28.00
602.196	District Disk Space (All Other Backup)	A1680.49	Annual Fee	1	\$ 861.00	\$ 842.00	\$ 861.00	\$ 19.00
602.218	School Tool S/W Maintenance (Mind X)	A1680.49	District Option	1	\$ 4,034.69	\$ 3,416.84	\$ 4,034.69	\$ 617.85

Madison-Oneida BOCES
Fiscal Year: 2025-2026

Coser	Service	Code	Cost Basis	25-26 Quantity	25-26 Unit Cost	24-25 Contract	25-26 Contract	Change
602.281	School Tool Cloud Hosting Fee	A1680.49	Per Student	473	\$ 5.00	\$ 2,345.00	\$ 2,365.00	\$ 20.00
602.414	Cafeteria Central Office Support (Nutrikids)	A1680.49	Per District	1	\$ 4,140.00	\$ 4,030.00	\$ 4,140.00	\$ 110.00
602.415	Cafeteria Application Support	A1680.49	Per Building	1	\$ 1,415.00	\$ 1,378.00	\$ 1,415.00	\$ 37.00
602.419	School Lunch Support	A1680.49	Point of Sale	1	\$ 719.00	\$ 700.00	\$ 719.00	\$ 19.00
602.502	VOIP Base Service (Co-Managed)	A1680.49	Per Device	54	\$ 39.80	\$ 2,084.40	\$ 2,149.20	\$ 64.80
602.533	Multi-Factor Authentication Base (Cisco Duo)	A2630.49	Per User	120	\$ 4.35	\$ 508.80	\$ 522.00	\$ 13.20
602.534	Multi-Factor Authentication License	A2630.49	Per Proposal	1	\$ 1,281.87	\$ 1,219.68	\$ 1,281.87	\$ 62.19
602.638	SchoolTool Data Dashboard Support	A1680.49	Per Dashboard	1	\$ 2,562.00	\$ 2,494.00	\$ 2,562.00	\$ 68.00
602.638	Regional Data Reviews	A1680.49	Per District	1	\$ 1,809.00	\$ 1,754.00	\$ 1,809.00	\$ 55.00
602.638	Cognos Licensing	A1680.49	Per District	1	\$ 238.75	\$ 231.89	\$ 238.75	\$ 6.86
602.639	Special Education Base Support (Cleartrack)	A2250.49	Per Proposal	1	\$ 5,375.89	\$ 3,551.45	\$ 5,375.89	\$ 1,824.44
602.639	Special Education Licensing (Cleartrack)	A2250.49	Per Proposal	1	\$ 3,525.00	\$ 6,795.00	\$ 3,525.00	\$ (3,270.00)
602.709	Special Education (Cleartrack)	A2250.49	Per Student	123	\$ 2.75	\$ 268.58	\$ 338.25	\$ 69.67
602.711	Internet Domain Name	A2630.49	Per Year	1	\$ 180.00	\$ 180.00	\$ 180.00	\$ -
602.717	Unlimited Internet Access	A2630.49	Per Account	1	\$ 13,772.00	\$ 13,496.00	\$ 13,772.00	\$ 276.00
602.731	Wireless Support - Dist Owned Cntrl (Phone support)	A2630.49	Per Building	1	\$ 745.50	\$ 723.00	\$ 745.50	\$ 22.50
602.733	Mobile Device Management Base (Lightspeed)	A2630.49	Per District	1	\$ 2,858.00	\$ 2,782.00	\$ 2,858.00	\$ 76.00
602.801	Mobile Device Management Annual Maintenance	A2630.49	District Option	1	\$ 1,093.51	\$ 1,041.44	\$ 1,093.51	\$ 52.07
602.801	Data Privacy & Security	A2630.49	Per District	1	\$ 6,439.38	\$ 6,260.34	\$ 6,439.38	\$ 179.04
602.801	Data Security Training & Awareness Licensing (Knowbe4)	A2630.49	Per Proposal	1	\$ 2,268.12	\$ 2,158.08	\$ 2,268.12	\$ 110.04
602.801	Data Security Training & Awareness Support (Knowbe4)	A2630.49	Per District	1	\$ 506.00	\$ 493.50	\$ 506.00	\$ 12.50
602.801	DDoS Protection System Software	A2630.49	Per District	1	\$ 3,778.00	\$ 3,663.00	\$ 3,778.00	\$ 115.00
					\$ 160,033.08	\$ 163,204.68	\$ 3,171.60	

LaFargeville Central School



**Long Range
Financial Plan and
Fund Balance
Management
2024-2025**

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❖ **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.

The long-range financial plan is designed to illustrate what may happen in the future, based on what we know now about cost trends, District obligations, and the political and economic environments. The plan is not a budget. The foundations of any long-range plan are the assumptions made to estimate revenue and expenditures in the future. Some revenue and expenditure items are projected forward using a percentage increase based on historical trends, except where an obligation is known to begin or end.

❖ **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 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.

State and Federal Aid

About 56% of total general fund revenues are procured through State and Federal Aid. In recent years the turbulent economic and policy environment has resulted in unpredictable state education aid. Due to this reality, revenues and more specifically state aid are the most challenging component of a long-range plan to develop.

❖ **School District Expenditures**

Employee compensation and related fringe benefit costs is the largest area of expense. These costs are mainly affected by two controllable factors: number of staff and contracts with collective bargaining units. The District employs approximately 83 full and part time employees. The teachers' association collective bargaining agreement expires on June 30, 2027, and the collective bargaining agreement for the CSEA unit expires on June 30, 2026.

Each year, the cost of providing pension and insurance benefits, factors beyond the district's control, complicates the development of the annual school budget.

Bus Purchases

The district had been on a bus replacement schedule that called for the purchase of one new bus each year, but since 2023, it has been planning to purchase two each year. As buses exceed their warranty and mileage recommendations, they become costly to maintain and less efficient to run. In addition, the district is carefully calculating a fiscally responsible plan to transition to zero-emission buses.

By law, the district must purchase all zero-emission buses starting July 1, 2027 and fully transition to a zero-emission fleet by 2035. The district estimates the cost of a 60+ passenger electric bus to be approximately \$429,000, more than double that of the district's current diesel buses of similar size. In preparation for electric bus purchases, the district has created a capital reserve that may be used to make such purchases.

❖ **Fiscal Stress Rating**

Under the Office of the State Comptroller's fiscal stress monitoring system, the District received a "no designation" rating in 2024. This classification was arrived at when District data was objectively scored according to the system criteria and did not generate sufficient points to place us in one of the three established stress categories.

**LaFargeville Central School District
Four Year Financial Plan, Fiscal Years 2025-2028
General Fund**

9 Year Financial Analysis

	2020	2021	2022	2023	2024	Estimated 2025	Projected 2026	2027	2028
Revenues									
Real Property Tax Items	3,861,784	3,945,095	3,950,430	4,082,768	4,209,102	4,371,041	4,458,462	4,547,631	4,638,584
Other Tax Items	264,059	251,919	224,846	229,371	219,493	197,575	197,575	197,575	197,575
Non-Property Tax Items	15,300	3,054	5,036	55,431	110,874	110,874	110,874	110,874	110,874
Charges for Services	5,301	14,677	2,691	264	22,886	22,886	22,886	22,886	22,886
State Aid	6,333,609	6,336,906	6,571,110	6,660,893	6,835,008	6,782,976	6,850,806	6,919,314	6,988,507
Federal Aid	29,889	147,498	1,322	46,811	49,554	50,000	50,000	50,000	50,000
Other (includes Sale of Property, Misc.)	152,625	125,096	109,323	162,184	182,186	180,000	183,600	187,272	191,017
Total Revenues and Other Sources	\$10,662,567	\$10,824,245	\$10,864,758	\$11,237,722	\$11,629,103	\$11,715,352	\$11,874,203	\$12,035,553	\$12,199,445
Expenditures by Object									
General Support	1,460,926	1,388,408	1,246,669	1,328,713	1,284,700	1,327,095	1,370,889	1,416,129	1,462,861
Instruction	4,774,855	4,674,107	4,733,311	4,654,972	5,086,703	5,254,564	5,427,965	5,607,088	5,792,122
Pupil Transportation	567,250	491,204	584,923	678,517	798,948	825,313	852,549	880,683	909,745
Community Service	0	0	0	0	284	0	0	0	0
Employee Benefits	2,478,422	2,465,604	2,444,829	2,539,246	2,535,644	2,687,783	2,849,050	3,019,993	3,201,192
Debt Service (Principal and Interest)	1,246,727	1,230,230	1,211,937	1,189,196	1,163,602	1,161,259	1,024,535	928,125	928,125
Interfund Transfers	79,577	96,013	2,767	907,355	10,286	25,000	62,219	25,000	25,000
Total Expenditures and Other Uses	\$10,607,757	\$10,345,566	\$10,224,436	\$11,297,999	\$10,880,167	\$11,281,014	\$11,587,206	\$11,877,017	\$12,319,045
Surplus (Deficit)	\$54,810	\$478,679	\$640,322	(\$60,277)	\$748,936	\$434,338	\$286,996	\$158,536	(\$119,600)
Budgetary Reserves									
Fund Equity, Beg. of Year	\$4,565,877	\$4,620,687	\$5,099,366	\$5,739,688	\$5,679,411	\$6,428,347	\$6,862,685	\$7,149,682	\$7,308,218
Fund Equity, End of Year	4,620,687	5,099,366	5,739,688	5,679,411	6,428,347	6,862,685	7,149,682	7,308,218	7,188,618

❖ **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. 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. We have consistently used the legislative budget proposals when designing our annual budget, acknowledging that both 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. The development of the expenditure side of each budget is an area that we have been conservative in. By being conservative, we avoid the risk of understating expenses. We work with the building administrators closely to determine changes in placements and programming for the future. Even after the budget is adopted, we monitor the fiscal plan on a 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:

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

Funding Target: 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 provide the necessary cash flow during the summer months.

Funding Target: \$600,000 - \$900,000

Reserve for Unemployment Insurance (GML section 6-m)

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

Funding Methods: The reserve may be funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and such other funds as the school board may legally appropriate.

Use of Reserve: This reserve may be used to finance unemployment costs as authorized by law. Use of this reserve each year is limited to the annual expenses incurred in that year.

Funding Target: \$149,000 (3% of payroll)

Capital Reserve (Ed Law section 3651)

Purpose: The Capital Reserve Fund is used to pay the cost of any object or purpose for which bonds may be issued.

Funding Methods: Voter authorization is required for both the establishment of the reserve and payments from the reserve. Proposition must state the purpose, the ultimate amount thereof, its probable term, and the source from which the funds would be obtained.

Funding Target: \$3,000,000 (Based on language of the referendum approved by voters of the District)

Capital Reserve (Ed Law section 3651)

Purpose: The Capital Reserve Fund is used to pay the cost of any renovations and additions to all District facilities, purchase of vehicles, buses and equipment, technology upgrades, classroom equipment and/or school infrastructure equipment, site development, athletic fields, storm and sanitary sewer, driveways, and parking lots.

Funding Methods: Voter authorization is required for both the establishment of the reserve and payments from the reserve. Proposition must state the purpose, the ultimate amount thereof, its probable term, and the source from which the funds would be obtained.

Funding Target: \$3,000,000 (Based on language of the referendum approved by voters of the District)

Employee Benefit Accrued Liability (GML section 6-p)

Purpose: This reserve is used to pay for unused accumulated leave time earned by employees and payable upon termination of employment.

Funding Methods: The reserve may be funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and such other funds as the school board may legally appropriate.

Funding Target: \$120,000 (Not to exceed actual calculated short-term and long-term liability for employees' unused accumulated leave time)

Retirement Contribution Reserve (GML section 6-r)

Purpose: This reserve fund is used to pay for district expenses to the NYS Employees' Retirement System only.

Funding Methods: The reserve may be funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and such other funds as the school board may legally appropriate.

Funding Target: \$1,200,000 (Eight years of contribution amounts – based on 5 year average)

Retirement Contribution Reserve Sub-Fund (GML section 6-r)

Purpose: This reserve fund is used to pay for district expenses to the NYS Teachers' Retirement System only.

Funding Methods: The reserve may be funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and such other funds as the school board may legally appropriate.

Funding Target: \$300,000 (May not exceed 10% of total compensation paid to TRS members in the district during the prior fiscal year)

LaFargeville Central School District
Historical Review of Fund Balance
2007-2008 to 2023-2024

Year Ending	Unemployment Reserve	Retirement Reserve (ERS)	Retirement Reserve (TRS)	Capital Reserve	Capital Reserve #2	Employee Benefits Accrued Liability Reserve	Tax Certiorari	Property Loss	Encumbrances	Appropriated Fund Balance	Unappropriated Fund Balance	TOTAL
2007-2008	\$ 56,174	\$ 185,786	\$ -	\$ 11,001	\$ -	\$ 109,074	\$ 463,225	\$ 5,613	\$ 4,538	\$ 368,700	\$ 497,392	\$ 1,701,503
2008-2009	\$ 57,447	\$ 260,579	\$ -	\$ 11,267	\$ -	\$ 95,473	\$ 352,147	\$ 5,718	\$ 536,124	\$ 599,900	\$ 412,192	\$ 2,330,847
2009-2010	\$ 58,180	\$ 264,519	\$ -	\$ 11,411	\$ -	\$ 91,916	\$ 50,000	\$ 5,805	\$ 523,180	\$ 599,900	\$ 556,161	\$ 2,161,072
2010-2011	\$ 97,775	\$ 312,633	\$ -	\$ 11,497	\$ -	\$ 92,641	\$ 185,672	\$ 5,805	\$ 101,563	\$ 749,900	\$ 408,526	\$ 1,966,012
2011-2012	\$ 94,696	\$ 566,713	\$ -	\$ 11,541	\$ -	\$ 92,927	\$ 170,686	\$ -	\$ 240,492	\$ 945,000	\$ 406,388	\$ 2,528,443
2012-2013	\$ 101,980	\$ 836,552	\$ -	\$ 86,572	\$ -	\$ 93,132	\$ 50,010	\$ -	\$ 212,726	\$ 1,065,000	\$ 421,250	\$ 2,867,222
2013-2014	\$ 94,384	\$ 945,734	\$ -	\$ 286,753	\$ -	\$ 90,711	\$ 50,098	\$ -	\$ 100,301	\$ 995,000	\$ 433,497	\$ 2,996,478
2014-2015	\$ 92,438	\$ 1,033,604	\$ -	\$ 387,189	\$ -	\$ 90,827	\$ 50,161	\$ -	\$ 111,450	\$ 995,000	\$ 442,682	\$ 3,203,351
2015-2016	\$ 89,352	\$ 1,058,554	\$ -	\$ 937,783	\$ -	\$ 87,732	\$ -	\$ -	\$ 95,453	\$ 979,500	\$ 437,934	\$ 3,677,260
2016-2017	\$ 103,120	\$ 1,306,113	\$ -	\$ 999,210	\$ -	\$ 87,853	\$ -	\$ -	\$ 96,978	\$ 937,000	\$ 470,052	\$ 4,256,365
2017-2018	\$ 100,507	\$ 1,163,244	\$ -	\$ 1,400,731	\$ -	\$ 87,979	\$ -	\$ -	\$ 48,923	\$ 932,000	\$ 474,938	\$ 4,565,877
2018-2019	\$ 98,916	\$ 1,020,253	\$ -	\$ 1,902,868	\$ -	\$ 88,286	\$ -	\$ -	\$ 52,145	\$ 935,308	\$ 398,895	\$ 4,620,687
2019-2020	\$ 98,228	\$ 1,027,161	\$ -	\$ 1,960,454	\$ -	\$ 83,524	\$ -	\$ -	\$ 19,377	\$ 733,795	\$ 470,936	\$ 5,099,366
2020-2021	\$ 98,278	\$ 986,745	\$ -	\$ 2,586,447	\$ -	\$ 83,571	\$ -	\$ -	\$ 93,467	\$ 730,000	\$ 477,120	\$ 5,739,688
2021-2022	\$ 96,177	\$ 1,081,228	\$ -	\$ 2,997,759	\$ -	\$ 84,584	\$ -	\$ -	\$ 95,848	\$ 725,000	\$ 490,239	\$ 5,679,411
2022-2023	\$ 120,400	\$ 1,220,094	\$ -	\$ 2,099,885	\$ 600,081	\$ 86,095	\$ -	\$ -	\$ 70,308	\$ 875,000	\$ 509,456	\$ 6,428,347
2023-2024	\$ 141,487	\$ 1,113,191	\$ 298,519	\$ 2,102,020	\$ 1,232,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LAFARGEVILLE CENTRAL SCHOOL DISTRICT
Request for Non-School Use of Buses

This request must be submitted to the Superintendent at least one full week prior to the monthly Board of Education Meeting.

Name: Jaclyn Barkley Date of Request: 1/27/2025
Organization: 4-H Afterschool (CCE)
Address: 203 North Hamilton Street Watertown, NY 13601
Contact Phone: Home: 315-788-8450 Work: _____
Insurance: _____
Please Provide Certificate

Departure:
Date: 2/18 - 2/21 Pick Up:
Date: 2/18 - 2/21
Time: 2 pm Time: 9 am
Pick Up Site: LCS / Home Pick Up Site: _____
Number of Adults: _____ Number of Those Under 21: 12

The district vehicles will not transport any child under the age of 4.

LaFargeville Central School District will be held safe harmless from all liability from injury or damage resulting from requested transportation.

To Be Completed by the Transportation Supervisor:

Availability of Bus: Yes (1) Bus Approximate Cost: _____
Availability of Driver: Yes Approximate Cost: _____
Name of Driver: 3 Different Drivers
Tim / Scott / Barb

Approval:

Transportation: Date: 1/31/2025 Signature: [Signature]
Superintendent: Date: 1/31/25 Signature: [Signature]
Board of Education: Date: _____

Routing Copies:

1. Organization 2. Transportation 3. Superintendent 4. Business Office

***Jefferson-Lewis School Boards Association
Presentation***

***NYSSBA Workshop
Harnessing the Power of the Positive
Board/Superintendent Relationship***

Patrick Longo

***Wednesday, March 5, 2025
6:00 p.m.***

***BOCES Watertown Campus
Administration Building
Conference Rooms A/B***

**FOR ALL SCHOOL BOARD MEMBERS AND
ADMINISTRATORS**