

BOARD MEETING: Regular
DATE: Tuesday, May 16, 2017
TIME: 6:30 p.m.
PLACE: Naples High School Cafeteria

I. Meeting Called to Order

II. Roll Call

III. Adopt the Agenda of the Regular Meeting of May 16, 2017 (Board Action)

IV. Executive Session (Board Action)

V. Pledge of Allegiance

VI. Public Comments: The Board of Education invites you, the residents of our school community, to feel comfortable in sharing matters of interest or concern that you might have with us. The Board President will be happy to recognize those of you who wish to speak. We would ask that you come forward and please identify yourself before presenting your thoughts.

Those items brought to the attention of the Board during this time may be taken under consideration for future response or action. (*Individual comments will be limited to three minutes.*)

As a matter of courtesy, we ask that issues related to specific School District personnel or students be brought to the attention of the Superintendent of Schools privately. Thank you for this consideration.

Board Response: The Board of Education is committed to keeping communication open and transparent. The Board of Education President will be working with the Board and the Superintendent to make every effort to respond to public comments directed to the Board of Education at previous meetings, during the next scheduled meeting.

VII. Points of Interest

VIII. Superintendent Recognitions & Updates

- Points of Pride
- NYSSBA Board Achievement Awards
- School Resource Officer Report: Deputy Jaus
- Invitation to Important Spring Events
- May 12, ½ Conference Day Report
- Suicide Prevention Coalition
- Capital Improvement Update
- Vote Results

IX. Board Reports

- Budget Committee

X. Minutes (Board Action)

- May 3, 2017

XI. Approval of Vote Results (Board Action)

XII. Contractual Agreement (Board Action)

XIII. Business (Board Action)

- Authorize Matthew T. Frahm to serve as Ontario County Shared Services Panelist
- Adopt Financial Reserve Plan
- Establish Civil Service Position

XIV. Personnel (Board Action)

- Retirement Resignation
- Amended Appointment
- Tenure Appointments
- Unpaid Family Leave Request
- Unpaid Leave Request

XV. Consent Agenda Items (Board Action)

- Committee on Special Education; Committee on Preschool Special Education Recommendations

XVI. Adjournment (Board Action)

Regular Meeting**May 16, 2017**

Minutes of a Regular Meeting of the Board of Education of Naples Central School held on Tuesday, May 16, 2017 at _____ p.m. in the Naples High School Cafeteria.

Members Present:	Robert Brautigam	Robert Hotchkiss
	Joseph Callaghan	Gail Musnicki
	Carter Chapman	Maura Sullivan
	Brent Gerstner	Margo Ulmer
	Jacob Hall	Seth Price

Members Absent:

Also Present: Matthew Frahm, Mitchell Ball, Kristina Saucke, Karen Mead, E. Bridget Ashton and Aubrey Krenzer.

A quorum being present, the meeting was called to order at _____ p.m. by Board President Margo Ulmer.

Motion:**2nd:**

Resolved, that the Board of Education approves the agenda of the Regular Meeting of Tuesday, May 16, 2017 as presented.

Voting Yes:**Motion Carried****Voting No:****Motion Denied****Motion:****2nd:**

Resolved, that the Board of Education approves calling an executive session at _____ p.m. for the purpose of discussing the employment history of a particular person or persons.

Voting Yes:**Motion Carried****Voting No:****Motion Denied**

Time out of Executive Session: _____ p.m.

Motion:**2nd:**

Resolved, that the Board of Education approves the minutes of the following meetings:

- Regular Meeting of May 3, 2017

Voting Yes:**Motion Carried****Voting No:****Motion Denied**

Motion:**2nd:**

Resolved, that the results of the Annual School District Vote of the Naples Central School District of the Town of Naples, Ontario County, NY are accepted as presented:

WHEREAS, the Annual Central School District vote of the Naples Central School District of the Town of Naples, Ontario County, New York, was duly called, held and conducted on May 16, 2017, between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m., Eastern Daylight Savings Time, for the purpose of voting by voting machine for the election of three (3) Board of Education members; One (1) Public Library trustee and Propositions set forth in the notice of such election dated March 31, 2017, and

WHEREAS, this Board of Education has duly examined the statements of the result of said annual election held May 16, 2017, as aforesaid, in said Naples Central School District,

NOW THEREFORE, BE IT RESOLVED, by the Board of Education of the Naples Central School District of the Town of Naples, Ontario County, New York as follows:

It is hereby found and determined from the results of said annual election that the total votes cast for the Propositions and Candidates submitted at said annual election are as follows:

Naples Board of Education Members:

Votes for:

Name	Robert Brautigam	Jacob Hall	Kelley Louthan	Write-In	Write-In	Write-In
Row	1A	2A	3A			
# Votes						

It is hereby determined that such candidates, _____, _____, and _____, having received the three highest votes of the duly elected voters at said annual election, are hereby declared elected for three (3) year terms, to the Board of Education of the Naples Central School District commencing July 1, 2017 and expiring on June 30, 2020.

Naples Public Library Trustees:

Votes for:

Name	Aaron Mumby	Write-In
Row	4A	
# Votes		

It is hereby determined that such candidate, _____, is hereby declared elected for a five (5) year term, to the Naples Public Library Board of Trustees, commencing July 1, 2017 and expiring on June 30, 2022.

Proposition #1: 2017-2018 Budget: \$19,919,355

Voting Yes: _____

Voting No: _____

Proposition #1: Passed or Failed

Proposition #2: Capital Project and Use of Capital Reserve Fund:

RESOLVED, that the board of education of the Naples Central School District is hereby authorized to undertake certain capital improvements consisting of the acquisition of land, or rights in land, to include up to approximately 3.82 acres located contiguous to Naples Central School District property along Widmer Lane, and construction and reconstruction of school buildings and facilities, including, without limitation, school building reconstruction and demolition of the existing bus garage and the construction of a new bus garage, various site improvements and the acquisition of certain original furnishings, equipment, and apparatus and other incidental improvements required in connection therewith for such construction and school use, all at an estimated maximum aggregate cost of \$7,725,000; and to appropriate and expend from existing capital reserve funds \$3,730,000 for such costs, and that the balance of such costs, or so much thereof as may be necessary, shall be raised by the levy of a tax to be collected in annual installments, with such tax to be offset by state aid available therefor; and, in anticipation of such tax, debt obligations of the school district as may be necessary not to exceed \$3,995,000 shall be issued.

Voting Yes: _____

Voting No: _____

Proposition #2: Passed or Failed

Proposition #3: School Bus Purchase and Use of Capital Reserve Fund:

Resolved, that the Board of Education of Naples Central School District is authorized to purchase one (1) 60-Passenger school bus; one (1) 20-passenger school bus, and one (1) 8-passenger van at a total maximum estimated cost not to exceed \$240,497.85, and to finance all or any part of such purchase as may be necessary by \$238,272.00 to be paid from the District's Transportation Capital Reserve Fund and the balance to be paid from the District's General Fund.

Voting Yes: _____

Voting No: _____

Proposition #3: Passed or Failed

Voting Yes: Motion Carried**Voting No: Motion Denied****Motion:****2nd:****Resolved, that the Board of Education approves the following Contractual Agreement resolution as presented:**

- Resolved, that the Naples Central School District Board of Education does hereby approve a Memorandum of Agreement between the Naples Teachers' Association and the Naples Central School District for the purpose of clarifying Article VII, Leaves of Absence, Section B, the use of Personal Leave.

Voting Yes: Motion Carried**Voting No: Motion Denied**

Motion:

2nd:

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following Business resolutions as presented:

- Resolved, that the Board of Education authorizes Superintendent Matthew T. Frahm to serve as an Ontario County Shared Services Panelist for Naples Central School District.
- Resolved, that the Board of Education adopts the Naples Central School Board of Education Financial Reserve Fund Plan as presented.
- Resolved, that the Board of Education authorizes the creation of the following position on the Ontario County Department of Civil Service roster for our District.
 - Groundskeeper – Automotive Mechanic

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

Resolved, that upon the recommendation of the Superintendent, the Naples Central School District Board of Education approves the following personnel item as presented:

- Resolved, that the Board of Education approves the retirement resignation of Maureen Russell, Science Teacher, with regret, effective June 30, 2017.
- Resolved, that the Board of Education approves the modified appointment of Lindsey Alongi, *to a probationary term of three (3) years beginning on July 1, 2017 and expiring on June 30, 2020*, as 1.0 FTE French Teacher, effective July 1, 2017. Eligibility for tenure at the end of the probationary period is dependent on the employee receiving APPR ratings of Highly Effective or Effective in at least three (3) of the four (4) preceding years and no Ineffective rating in the final year. The certification area and status is French 7-12, Professional. Salary for this position will be Step 13 of the 2017-2018 Distribution Schedule – Masters.
- Resolved, that the Board of Education approves the following tenure appointments:
 - Natalie F. Ball, 7561 County Road 12, Naples, NY 14512, to tenure as an Elementary Special Education Teacher, effective August 30, 2017. The certification area and status is Students with Disabilities Grades 1-6, Professional; Students with Disabilities Birth – Grade 2, Professional; Childhood Education (Grades 1-6), Professional; and Early Childhood Education (Birth – Grade 2), Professional.
 - Diana N. DiGrande, 2102 Stablegate Drive, Canandaigua, NY 14424, to tenure as an Elementary Teacher, effective August 30, 2017. The certification area and status is Students with Disabilities Grades 1-6, Childhood Education (Grades 1-6), Professional; and Literacy (Birth – Grade 6), Professional.
 - Lucinda B. Domm, 7188 Eelpot Road, Naples, NY 14512, to tenure as a Reading Teacher, effective August 30, 2017. The certification and status is Reading Teacher, Permanent; and Special Education, Permanent.
 - Alice M. Fitch, 6004 Amber Drive, Farmington, NY 14424, to tenure as an Elementary Teacher, effective August 30, 2017. The certification and status is Childhood Education (Grades 1-6), Professional; and Early Childhood Education (Birth – Grade 2), Initial.

Regular Meeting

May 16, 2017

- Paul L. Giovine, 6374 Edson Road, Naples, NY 14512, to tenure as a Mathematics Teacher, effective August 30, 2017. The certification and status is Mathematics 7-12, Professional; and Business and Distributive Education, Permanent.
- Michelle R. Walpole, 188 North Main Street, Naples, NY 14512, to tenure as a Spanish Teacher, effective August 30, 2017. The certification and status is Spanish 7-12, Initial; and English to Speakers of Other Languages, Initial.
- Resolved, that the Board of Education approves the request of Alice M. Fitch, Elementary Teacher, for an unpaid family leave of absence commencing from the end of her pregnancy related disability leave through December 18, 2017, with benefits continuing throughout her leave as per the family medical leave act, anticipated delivery date September 21, 2017.
- Resolved, that the Board of Education approves the request of Kristen Bariteau, Elementary Teacher, for an unpaid leave of absence for one half day on May 8, 2017, with benefits continuing throughout her leave as per the family medical leave act.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

Resolved, that the Board of Education, upon the recommendation of Superintendent Matthew Frahm, approves the Consent Agenda Items as presented:

- a. Resolved, that the Board of Education approves committee recommendations from the following meetings:
 - Committee on Special Education actions of May 3, 2017; and May 5, 2017.
 - Committee on Preschool Special Education actions of April 28, 2017; and May 3, 2017.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

Motion:

2nd:

There being no further business, the Regular Meeting of May 16, 2017 is hereby adjourned at

_____.

Voting Yes:

Motion Carried

Voting No:

Motion Denied

NAPLES CENTRAL SCHOOL
136 NORTH MAIN STREET
NAPLES, NEW YORK 14512



MEMORANDUM OF AGREEMENT

By and Between

THE NAPLES CENTRAL SCHOOL DISTRICT
And

THE NAPLES TEACHERS ASSOCIATION

WHEREAS, The Naples Central School District (the “District”) and the Naples Teachers Association (“NTA”) collectively (the “Parties”) are signatories to a collective bargaining agreement (“CBA”) for the period of July 1, 2014 through June 30, 2018; and

WHEREAS, ARTICLE VII, Leaves of Absence, Section B of the CBA sets forth the terms and conditions for Personal Leave for unit members; and

WHEREAS, the NTA filed a grievance dated January, 4, 2016 (“the Grievance”) and an improper practice charge dated April 6, 2017, designated by PERB as Case No. U-35671 (“IP charge”), alleging that the District engaged in an improper employment practice related to unilateral change in requirements and procedures regarding the use of personal leave and a failure to bargain in good faith; and

WHEREAS, the parties wish to address the issues surrounding the use of personal leave time by unit members and to resolve the Grievance and the IP charge; and

WHEREAS, the parties agree that the willingness to discuss and reach resolution on this matter shall not be deemed or construed at any time for any purpose as an admission by the District or the NTA of any liability or improper or unlawful conduct of any kind; and

WHEREAS, the parties believe that this written memorandum of agreement (“MOA”) is appropriate in order to resolve the grievance and the IP charge;

NOW THEREFORE, the parties hereby understand and agree as follows:

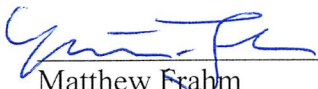
1. The total number of days available for personal leave for each unit member each year [5] remains unchanged.
2. The following sentence shall be removed from Article VII, Section B(1) of the collective bargaining agreement: “Personal leave is for the transaction of personal business which cannot be conducted outside of the normal workday.”

3. Each unit member may use up to two (2) consecutive personal leave days, at any time, with no reason or explanation necessary. Approval of leave will not be withheld unless five (5) unit members have already been approved for personal leave for those same days. The Superintendent may at his/her discretion grant personal leave to more than five (5) unit members at one time.
4. Each unit member requesting to use three to five (3-5) consecutive personal leave days must disclose the nature of the leave and must be granted approval for the leave by the Superintendent. The Superintendent may approve or deny the leave request at his/her discretion.
5. Once every five (5) years, each unit member may use three to five (3-5) consecutive days with no reason or explanation necessary. Approval of leave will not be withheld unless five (5) unit members have already been approved for personal leave for those same days. The Superintendent may at his/her discretion grant personal leave to more than five (5) unit members at one time.
6. The procedures outlined in this agreement shall become effective with the 2017-2018 school year. Any plans which members have already made (and paid for) will continue as planned this school year.
7. The parties shall issue a joint letter explaining the new procedures to unit members.
8. The unit members who filed the instant grievance shall be made whole and receive pay for personal days in question.
9. The District and NTA expressly warrant and represent that this Agreement represents the full, final and complete resolution of this matter, and that it shall be deemed to be a full and complete integration of all promises, conditions, understandings and representations between the parties.
10. This Agreement may only be modified in writing by mutual agreement of each party.
11. Additionally, the parties acknowledge that this Agreement shall not constitute or in any way be interpreted as a waiver of any and all rights the two parties have pursuant to the CBA or its recent amendments.
12. All provisions of the current Collective Bargaining Agreement not modified by this MOA remain unchanged.

13. NTA acknowledges that upon execution of this Agreement, it will contact PERB and withdraw the Improper Practice Charge Case No. U-35671 and it also agrees to provide the District with written confirmation that it has withdrawn all grievances in this matter.
14. If any part of this Agreement is found to be in violation of the law then the parties will be ready to eliminate the offending language and the parties agree to reconvene to discuss other possible solutions to any outstanding issues.
15. This Agreement shall be effective upon the execution of all parties.

IN WITNESS WHEREOF, the parties have hereto set their hands and seals on the day and date written below.

FOR THE DISTRICT

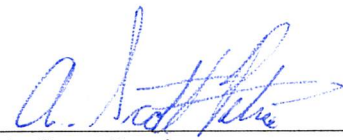


Matthew Frahm
Superintendent of Schools
Naples Central School District

5/10/17

Date

FOR THE ASSOCIATION



A. Scott Petrie
President
Naples Teachers Association

5-10-17

Date



Board of Education
Financial Reserve Plan Document
Fiscal Year July 1, 2016 – June 30, 2017

Adopted by the Board of Education on May 16, 2017

The Naples Central School District Board of Education believes that there is a strong correlation between the long term financial health of the school district and its ability to provide students the necessary services and facilities to meet its mission.

MISSION STATEMENT

The Naples Central School District challenges and supports all students to develop their diverse talents and abilities in a safe environment with rigorous opportunities. Students will graduate with the skills and confidence needed to excel in their chosen pursuits.

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INTENDED USE OF RESERVES

Reserve funds, like other savings plans, are mechanisms for accumulating cash for future capital outlays and other allowable purposes. The practice of planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management. Saving for future capital needs can reduce or eliminate interest and other costs associated with debt issuances. Similarly, certain reserve funds can be utilized to help protect the budget against known risks (a potential lawsuit) or unknown risks (a major ice storm).

Most reserve funds are established to provide resources for an intended future use. An important concept to remember is that a reserve fund should be established with a clear intent or plan in mind regarding the future purpose, use and, when appropriate, replenishment of funds from the reserve. Reserve funds should not be merely a “parking lot” for excess cash or fund balance. Local governments and school districts should balance the desirability of accumulating reserves for future needs with the obligation to make sure taxpayers are not overburdened by these practices. There should be a clear purpose or intent for reserve funds that aligns with statutory authorizations.

Each statute that authorizes a reserve fund sets forth a particular underlying purpose for the fund. For example, provisions of the General Municipal Law (the GML) and the Education Law allow municipalities and school districts, respectively, to establish capital reserves for future equipment purchases and capital improvements. The GML also authorizes the establishment of an employee benefit accrued liability reserve for the payment of the monetary value of accumulated, unused leave time to employees upon separation from service. Planning today and saving incrementally for expected future events can help mitigate the financial impact of major, nonrecurring or unforeseen expenditures on your annual operating budget. Establishing and funding allowable reserve funds for a clear purpose can help smooth out spikes in the annual budget and in the real property tax levy.

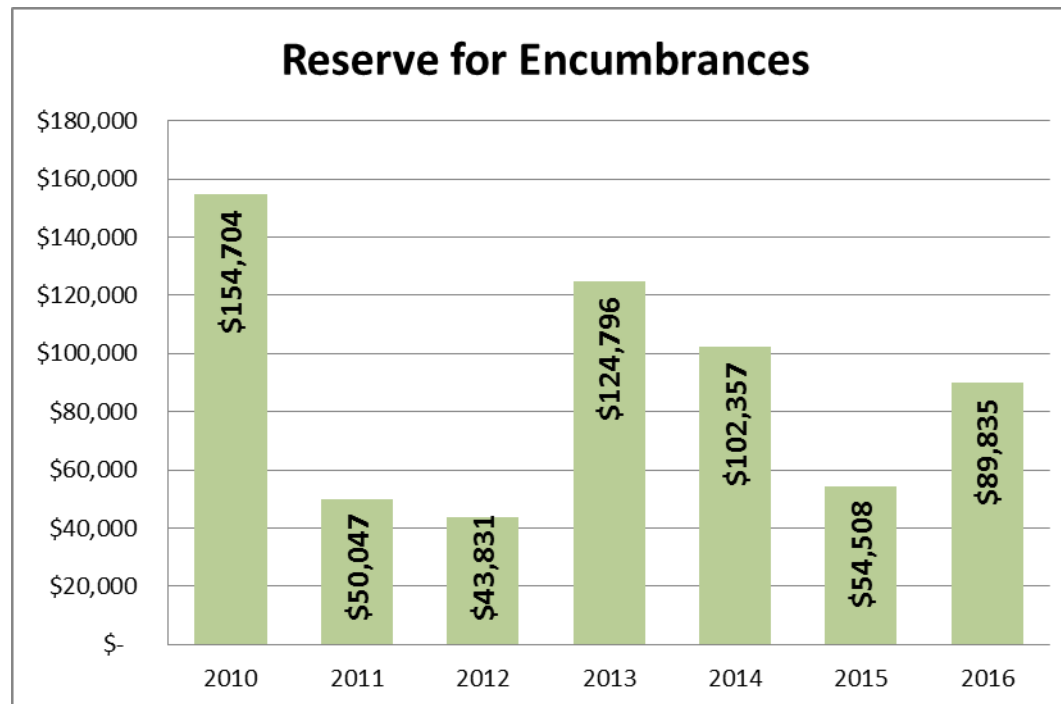
Source: Office of the New York State Comptroller – Local Management Guide for Reserves
<http://www.osc.state.ny.us/localgov/pubs/lmgg/reservefunds.pdf>

Reserve for Encumbrances

Overview

A “Reserve for Encumbrances” is not a “reserve” in the traditional sense of reserves. This reserve is utilized to hold funds that are committed towards purchases or services from the following fiscal year for which no balance sheet liability exists as the good or services have not been received, or billed. This value will fluctuate from year to year depending on various factors like the regular ongoing purchasing cycle and supplier’s ability to deliver products in a timely fashion.

Significant additions or deletions to this reserve at year end can cause large fluctuations in overall fund balance. The District will try to minimize its use at year end so that balances remain stable and consistent.



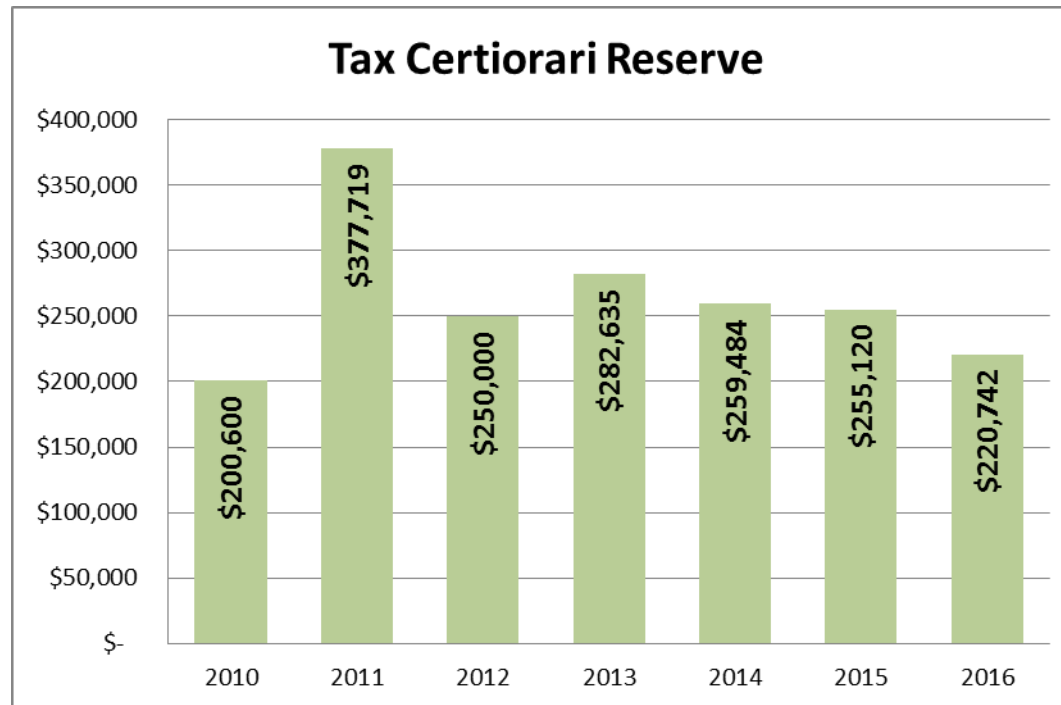
Tax Certiorari Reserve [EDN Article 74 §3651 (1-a)]

Overview

- Established by Board of Education resolution
- Voter approval is not needed to expend funds
- Utilized to pay judgments and claims arising out of tax certiorari proceedings
- Established in the amount which might be deemed reasonably necessary to pay judgments and claims
- Monies not used and/or are not reasonably required to pay judgments or claims are to be returned to the general fund on or before the first day of the fourth fiscal year following deposit into such fund
- Such monies shall be deemed reasonably required to pay any such judgment or claim if the proceeding or claim has not been finally determined, or otherwise terminated or disposed of after the exhaustion of all appeals

Analysis & Projected Needs

The tax certiorari reserve was established by the Board of Education in September of 2008. The amount of the reserve, capped by the Board of Education, is not to exceed the amount of \$500,000. A portion of the District is situated on Canandaigua Lake which contains lakefront properties that are assessed at high values in comparison to other district properties. As a result the District is extremely dependent upon tax revenues received from these properties. For the 2015-2016 school year approximately 55% of the District's revenues were derived from the tax levy. Approximately 60% of the tax base is located in the Town of South Bristol where the majority of the lakefront property is located and tax certiorari proceedings are ongoing. Current economic conditions in the housing market present many unknowns and it is prudent for the District to protect itself against fluctuations that may occur. As of June 30, 2015 the estimated cost to the district, if all determinations were granted in favor of the landowner, would be \$601,957. The District will continue to monitor and possibly increase this fund in future years to protect itself from major losses in tax revenue.



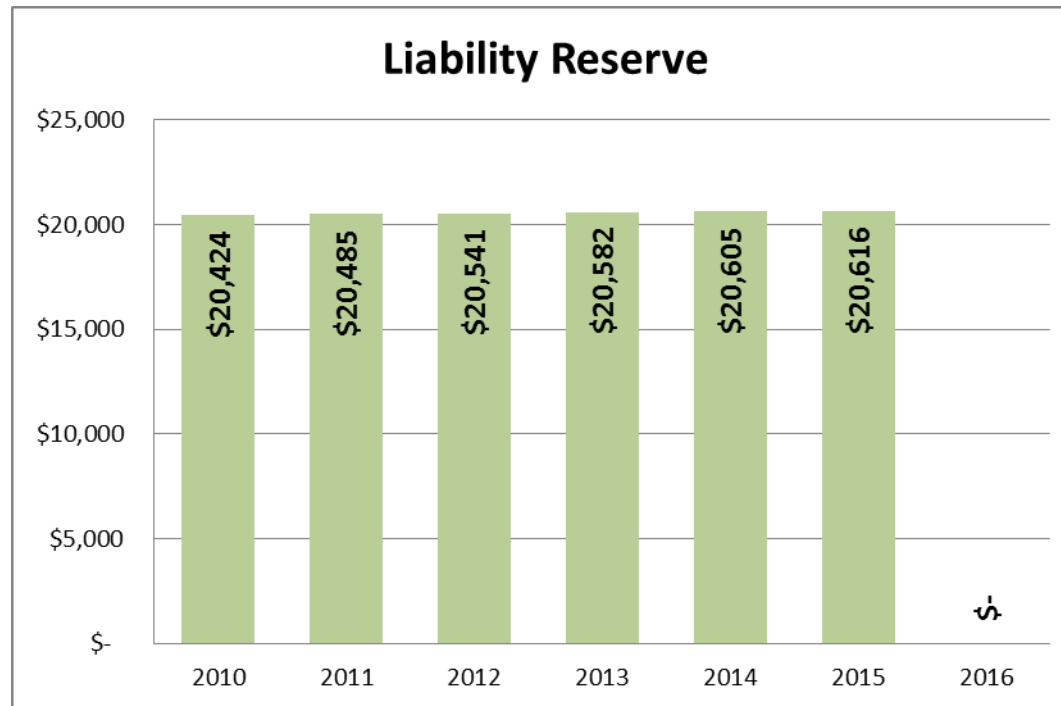
Liability Reserve [EDN Article 35 §1709 (8-c)]

Overview

- Established by Board of Education resolution
- May be established as separate funds
- Each fund may not exceed 3 percent of the annual budget, or \$15,000 whichever is greater
- Once established funds may not be reduced below amounts needed to cover incurred but unsettled claims other than for payments for which the funds were established
- May be expended without voter approval unless the funds are expended for a purpose other than the one for which it was established
- Utilized to cover property loss and other liability claims

Analysis & Projected Needs

The District combined this reserve with the Property Loss Reserve at the end of the 2016 fiscal year. This reserve will be removed from the plan.



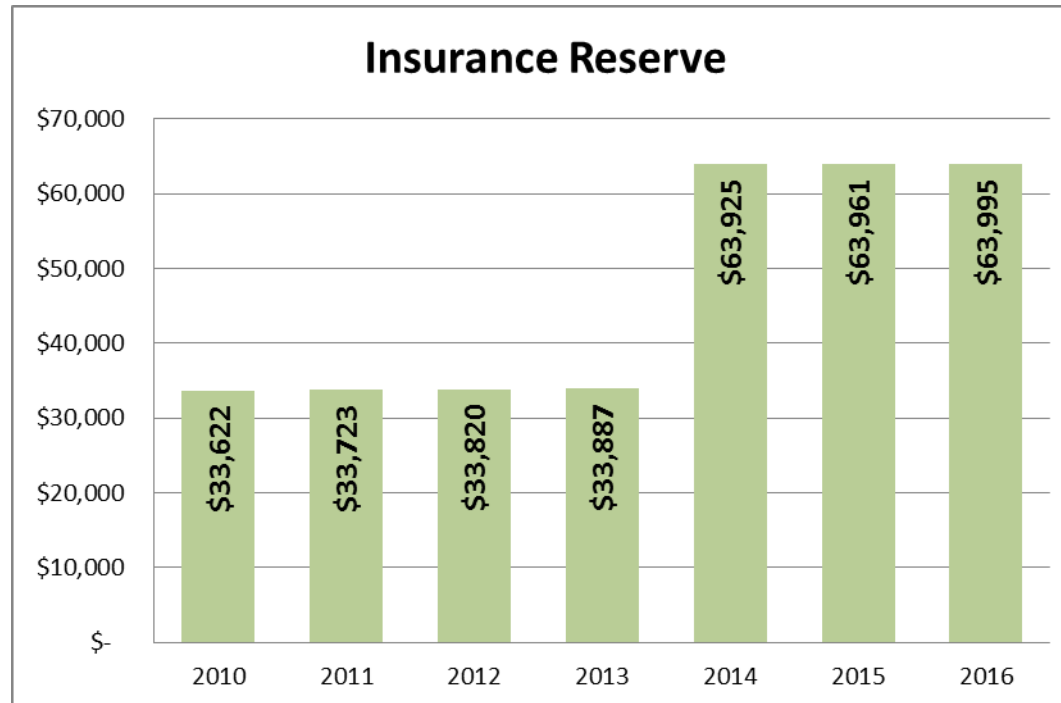
Insurance Reserve (GML Article 2 § 6-n)

Overview

- Established by Board of Education
- Funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and such other funds as the school board may legally appropriate
- Contributions to the fund may not exceed 5 percent of the total budget for that year, or \$33,000, whichever is greater
- Voter approval is not needed to expend funds. A judicial approval is needed to pay settled or compromised claims exceeding \$25,000
- Upon determination that this fund is no longer needed the fund may be discontinued and transferred to another reserve fund as permitted by law

Analysis & Projected Needs

The District will hold this reserve to fund losses, claims, actions, or judgments as they arise for those claims that are either not covered by insurance, or are denied coverage by the insurance company. At 5% of budget, the current maximum amount that can be funded in this reserve is approximately \$986,000. However, there are no plans to increase this reserve at the present time.



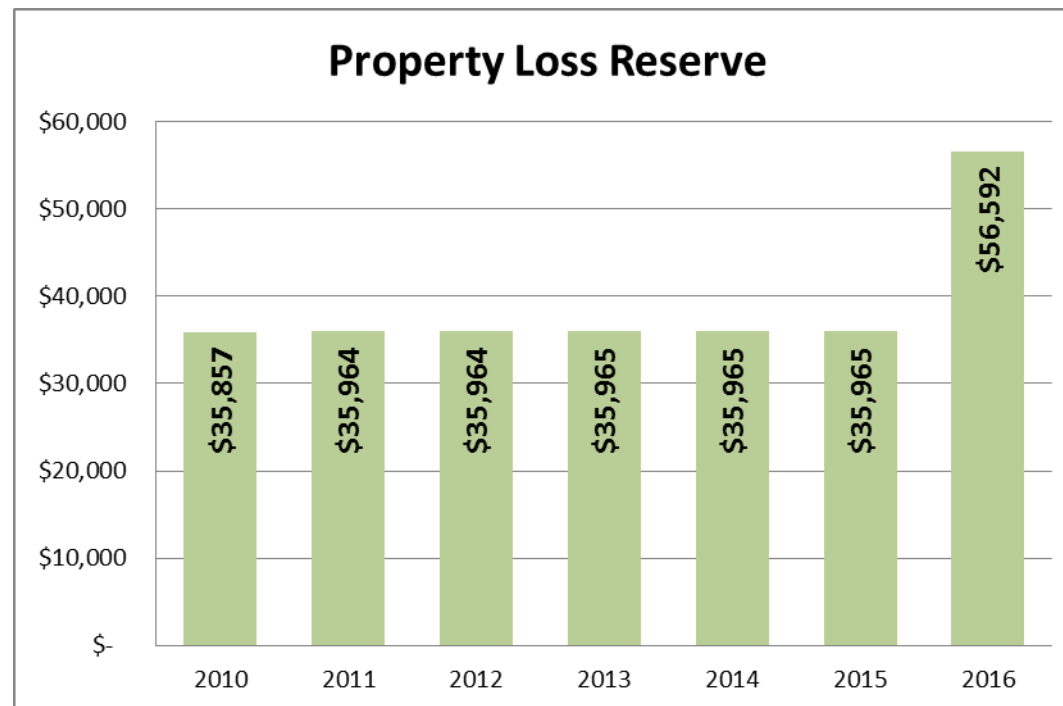
Property Loss Reserve [EDN Article 35 §1709 (8-c)]

Overview

- Established by Board of Education resolution
- May be established as separate funds
- Each fund may not exceed 3 percent of the annual budget, or \$15,000 whichever is greater
- Once established funds may not be reduced below amounts needed to cover incurred but unsettled claims other than for payments for which the funds were established
- May be expended without voter approval unless the funds are expended for a purpose other than the one for which it was established
- Utilized to cover property loss and other liability claims

Analysis & Projected Needs

The District will hold this reserve to fund property loss claims that are either not covered by insurance, or are denied coverage by the insurance company as they arise. At 3% of budget, the current maximum amount that can be funded in this reserve is approximately \$592,000. However, there are no plans to increase this reserve at the present time. The increase of \$20,627 is a result of combining the Liability Reserve and the Property Loss Reserve.



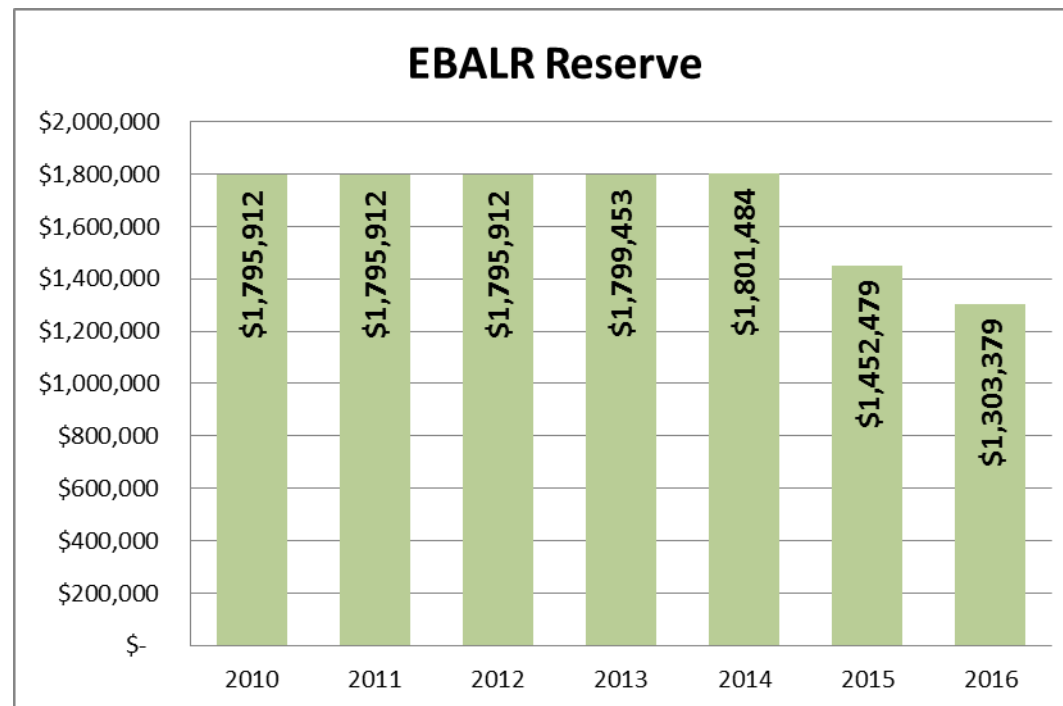
Employee Benefits Accrued Liability Reserve (GML Article 2 § 6-p)

Overview

- Established by Board of Education
- Funded by budgetary appropriations, transfers from other reserve funds as permitted by law, and other funds as the school board may legally appropriate
- Voter approval is not needed to expend funds
- Utilized to pay for accrued and accumulated but unused sick leave, personal leave, holiday leave, vacation time, and other benefits earned by employees and payable upon termination
- Upon determination that this fund is no longer needed the fund may be discontinued and funds may be transferred to another reserve fund as permitted by law
- Funds cannot be used to pay lump sum “retirement awards” calculated as a percent of an employee’s final salary and paid upon retirement under a collective bargaining agreement

Analysis & Projected Needs

According to the audited financial statements, as of June 30, 2016 the District had an estimated future liability of \$3,064,955 for benefits paid to its employees upon termination of employment. This liability is largely made up of accrued sick leave benefits payable to employees in the form of health insurance premiums, at their daily rate, upon retirement from the District. As this liability represents a significant portion of the District's long term obligations, the District continues to monitor this reserve and consider further funding if needed. For the 2016-2017 school year, the District appropriated \$250,000 from this reserve to support retiree health insurance benefits. The District anticipates appropriating additional funds from this reserve in the 2017-2018 budget.



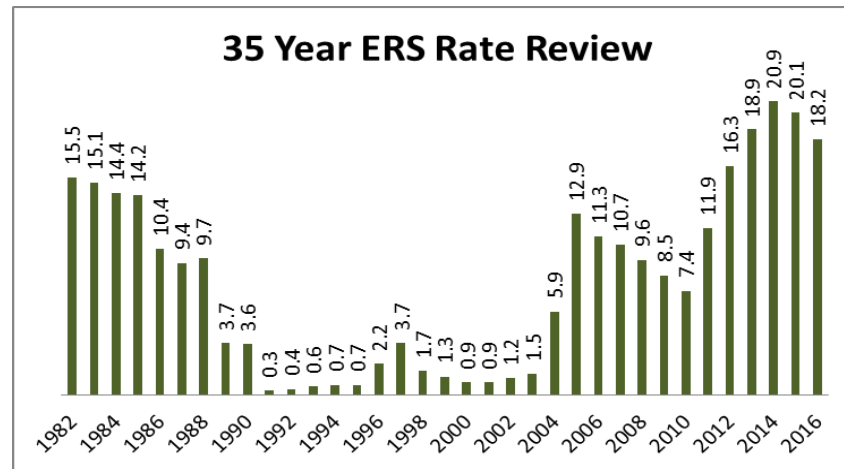
Retirement (ERS) Contributions Reserve (GML Article 2 § 6-r)

Overview

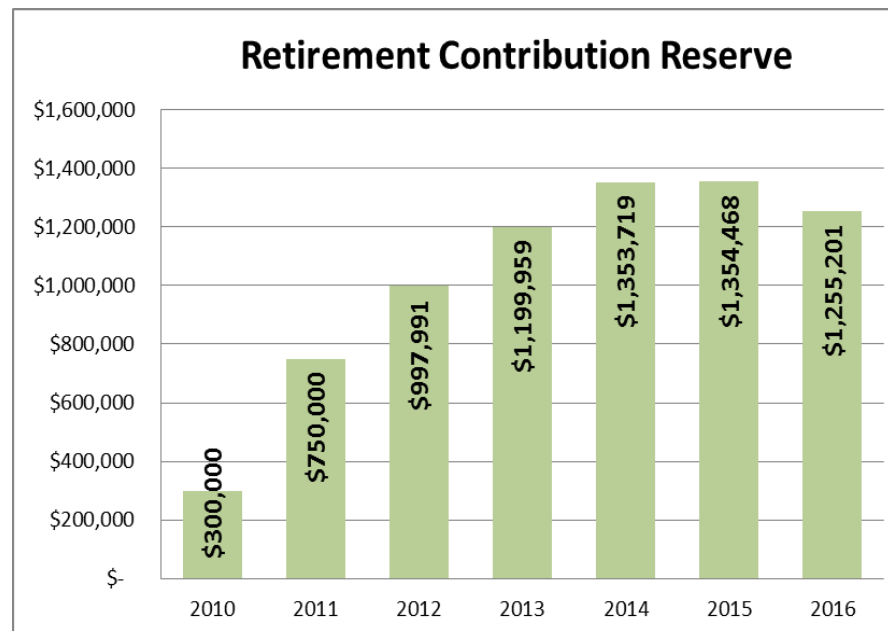
- Established by Board of Education
- Funded by budgetary appropriations, revenues not required by law to be paid into other funds or accounts, transfers from other reserve funds as permitted by law, and such other funds as the board may legally appropriate
- Voter approval is not needed to expend funds
- A portion of the funds may be transferred to another reserve fund established pursuant to Education Law § 3651 following a public hearing conducted in the manner set forth by in law

Analysis & Projected Needs

The ERS Reserve was established by the Board of Education in September of 2009. In November of 2009, the Board resolved to place \$80,000, received by First Wind Energy, LLC, from the settlement of wind farm proceedings, in the ERS Reserve. In addition to this amount the Board added \$220,000 at June 30, 2010 to further fund this reserve. Additional funding of this reserve can be viewed below. As a result of the severe stock market declines in 2008, the NYSERS (New York State Employees' Retirement System) had steadily increased the employer contribution to ERS. With the rebounding economy, rates are starting to decline slightly.



The District expects to utilize \$150,000 of this reserve to offset NYSERS cost in the 2016-2017 budget. The District will utilize this reserve to mitigate the impact of ERS contributions in future years. The District will also use this reserve to protect its financial position in an era of uncertain state aid and property tax caps.



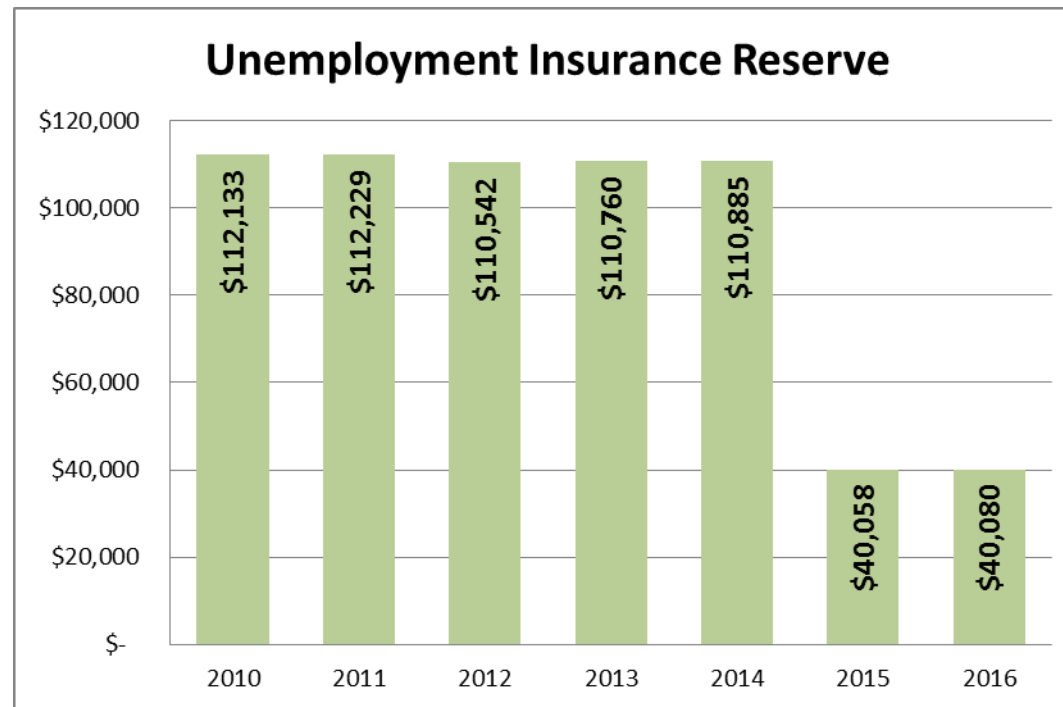
Unemployment Insurance Reserve (GML Article 2 § 6-m)

Overview

- Established by Board of Education resolution
- Funded by budgetary appropriations, amounts from any other fund authorized by this chapter by resolution subject to referendum, or other sums that may be legally appropriated
- Voter approval is not needed to expend funds
- Utilized to pay unemployment claims
- Excess funds may be transferred to other reserves authorized by General Municipal Law and Education Law sixty days before the end of the fiscal year

Analysis & Projected Needs

The District is obligated to pay 100% of all unemployment claims granted by the NYS Department of Labor. Due to recent decreases in state aid and uncertainties regarding future state aid and pending property tax caps the unemployment reserve was increased by \$80,000 at June 30, 2010. Over the last few years, New York State has started to slowly reduce the “Gap Elimination Adjustment” and workforce reduction has become less likely. As a result, on May 6, 2015, the Board of Education approved the transfer of \$70,885 from the unemployment reserve to the capital reserve. The District will continue to monitor and possibly increase this fund in future years as reductions in force may be necessary to balance future budgets.



Capital Reserve [EDN Article 74 § 3651 (1)]

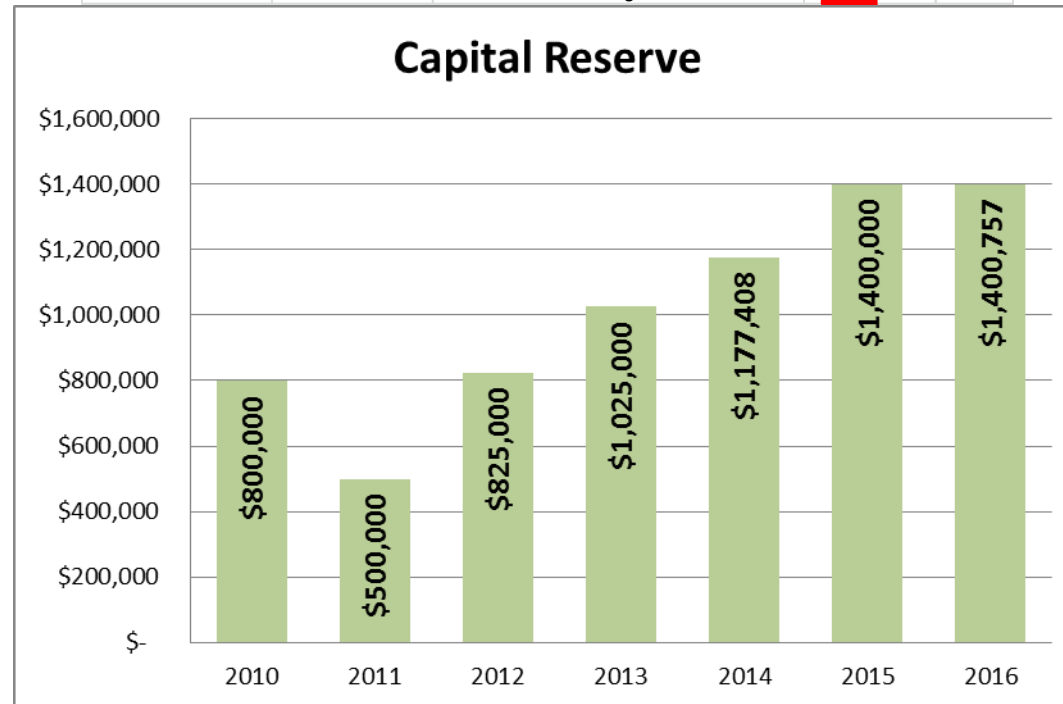
Overview

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained e.g. budgetary appropriations, unappropriated fund balance, and New York State aid
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Analysis & Projected Needs

The capital reserve was established by a positive vote of the Naples CSD taxpayers on the 25th of February 2010. The reserve is authorized to be funded up to \$2,000,000 plus earnings thereon. As of June 30, 2015, \$2,000,000 has been funded. The purpose of the reserve is to fund site work, additions to, reconstruction, and equipping of its school buildings and facilities. Due to the overwhelming amount of capital construction that is needed and the low building aid ratio of 63.7% (2013-2014 aid ratio) the Board of Education feels that this reserve is critical to its mission, is necessary to maintain health and safety for students and staff, is necessary to preserve school buildings, and should be in place to protect tax payer investment. On January 19, 2011, by resolution, the Board agreed to use \$600,000 of the reserve to support the Phase 2 Capital Project, approved by the voters on March 22, 2011. Since then, the district has been able to appropriate \$1,400,000 (the maximum amount to be funded) for future capital needs.

Capital Reserve: Assessment of Allowable Additional Funding					
Date	Note	Amount Funded	Amount Deducted	Reserve Balance	Remaining Amount Allowable
2/25/2010	Initial Creation				\$2,000,000
6/30/2010	Funded	\$ 600,000		\$ 600,000	\$1,400,000
6/30/2011	Funded	\$ 500,000		\$ 1,100,000	\$ 900,000
6/30/2011	Withdrawal		\$ 600,000	\$ 500,000	\$ 900,000
6/30/2012	Funded	\$ 325,000		\$ 825,000	\$ 575,000
6/30/2013	Funded	\$ 200,000		\$ 1,025,000	\$ 375,000
6/30/2014	Funded	\$ 152,408		\$ 1,177,408	\$ 222,592
5/6/2015	Funded	\$ 70,885		\$ 1,248,293	\$ 151,707
6/30/2015	Funded	\$ 151,707		\$ 1,400,000	\$ -
Remaining Amount to be Funded					



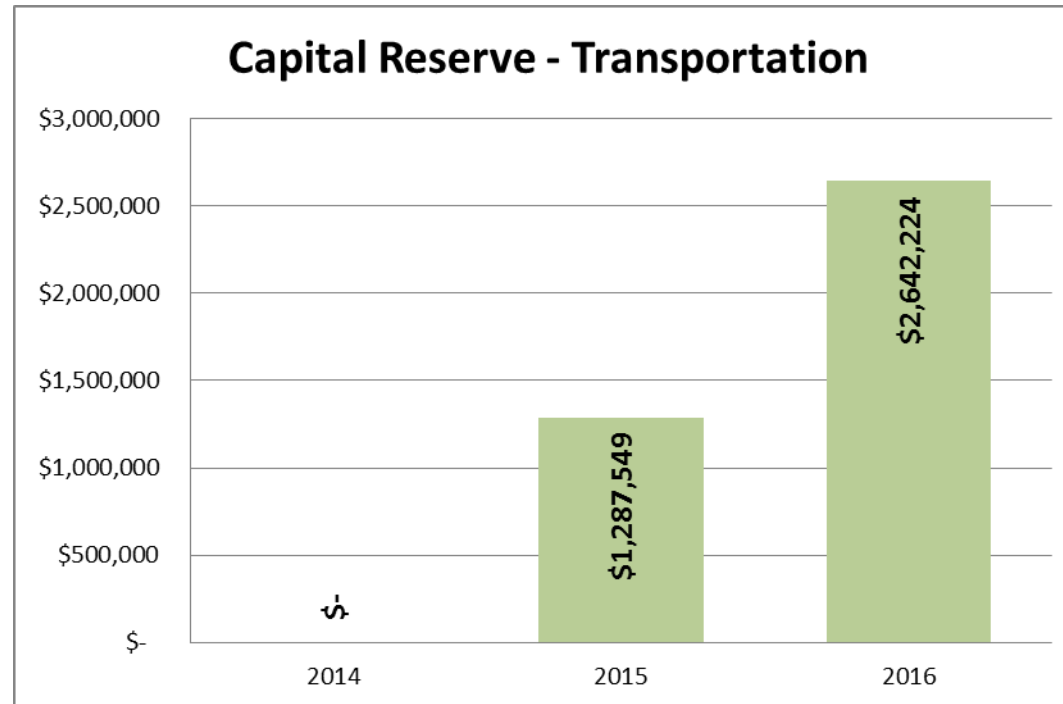
Capital Reserve - Transportation [EDN Article 74 § 3651 (1)]

Overview

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained e.g. budgetary appropriations, unappropriated fund balance, and New York State aid
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Analysis & Projected Needs

The capital reserve for transportation was established by a positive vote of the Naples CSD taxpayers on the 19th of May 2015. The reserve is authorized to be funded up to \$3,000,000 plus earnings thereon. As of June 30, 2016, \$2,642,224 has been funded. The purpose of the reserve is to fund site work, additions to, reconstruction, and equipping of the transportation department. Due to the overwhelming amount of capital construction that is needed in the transportation building (as indicated in the five year building conditions survey) and the low building aid ratio of 63.7% (2017-2018 aid ratio) the Board of Education feels that this reserve is critical to its mission, is necessary to maintain health and safety for students and staff, is necessary to preserve facilities, and should be in place to protect tax payer investment. The Board will continue to fund this reserve in future years up to its maximum amount, if necessary.



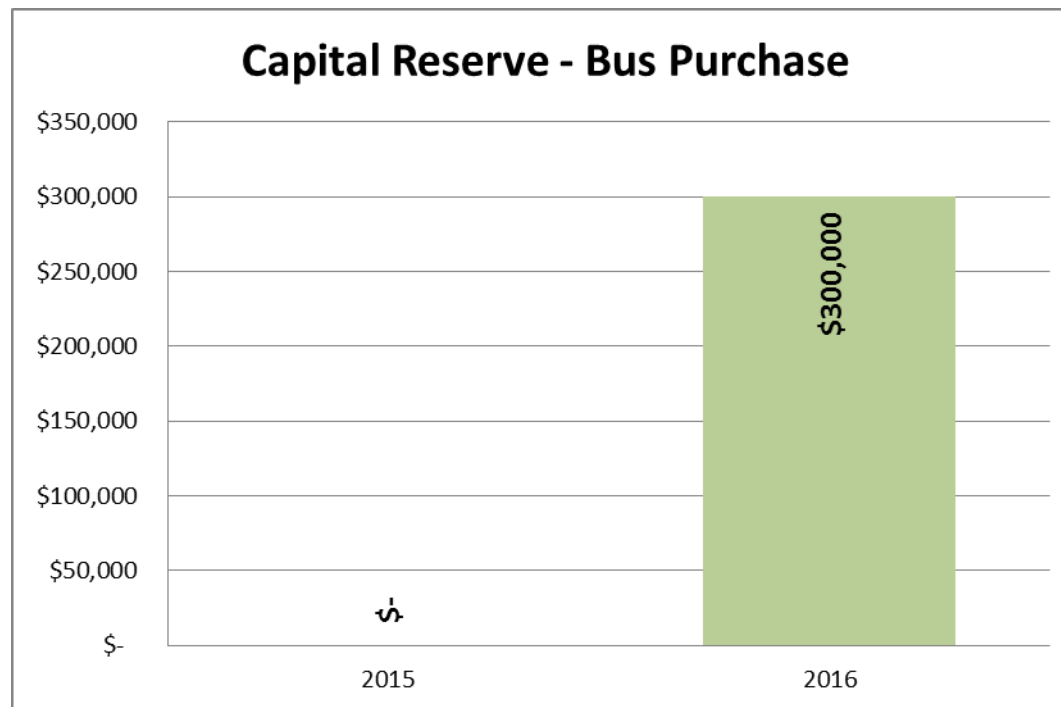
Capital Reserve – Bus Purchase [EDN Article 74 § 3651 (1)]

Overview

- Established by voter approval
- States the specific purpose of the fund, the amount, the term of fund, and sources where fund is obtained e.g. budgetary appropriations, unappropriated fund balance, and New York State aid
- Utilized to pay for any object or purpose for which a school district may issue bonds pursuant to Finance Law
- Expended only with voter approval and for the purpose for which the fund was established
- Transferred to other funds only by voter approval
- May be liquidated by approval of voters if determined fund is no longer needed for the original purpose. Proceeds must be applied first to outstanding bond indebtedness than to tax levy

Analysis & Projected Needs

The capital reserve for bus purchase was established by a positive vote of the Naples CSD taxpayers on the 17th of May 2016. The reserve is authorized to be funded up to \$750,000 plus earnings thereon. As of June 30, 2016, \$300,000 has been funded. The purpose of the reserve is to finance in whole or part the cost of acquisition of transportation vehicles. Over the next three to five years, the district intends to fund and use this reserve (upon voter approval) to pay for buses. Currently, the district issues debt (borrows money) to pay for buses, thus paying interest on the purchases. Within five years, the district hopes no longer rely on borrowing for purchasing buses. The Board will continue to fund this reserve in future years up to its maximum amount, if necessary.



Debt Service Fund (GML §6-1)

Overview

According to the NYS Education Department:

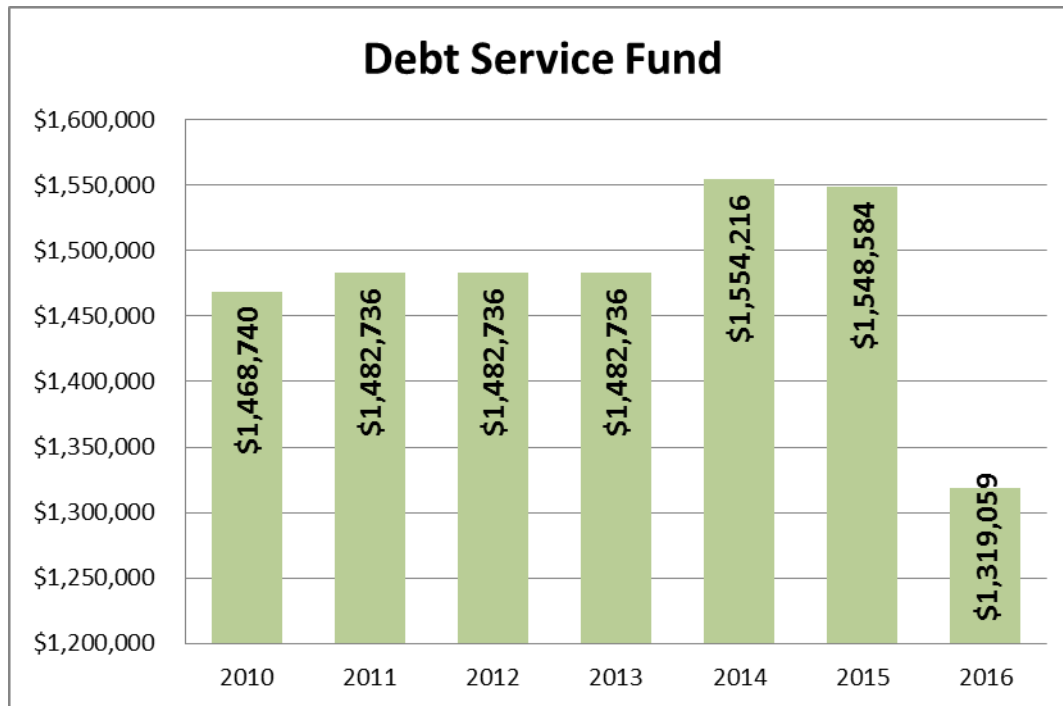
(<http://www.p12.nysed.gov/mgtserv/budgeting/handbook/otherfunds.html>),

“The use of this fund by school districts is optional except where a mandatory reserve for debt service is required as a result of having sold school property on which there is outstanding debt, or where unexpended proceeds of borrowings, earned interest, bond premium, or accrued interest are being retained to offset future payments on principal and interest.”

Analysis & Projected Needs

For the Naples Central School District, the Debt Service Fund is mandatory as the fund is used to account for “unexpended proceeds of borrowings, earned interest, bond premium, or accrued interest”. Over the years, the district has borrowed funds for various projects. At the end of every project, the district is required to take unexpended funds and use them to offset the cost of debt service principal and interest payments in the general fund.

For the 2016-17 school year, the district plans to use \$250,000 to offset debt service payments through the general fund. The district will continue to expend monies from this fund in future years in an attempt to slowly work this fund down to zero.



Assigned Fund Balance/Reserve for Subsequent Year/Designated for Expenditures

For the 2016-2017 school year the District appropriated \$650,000 of prior year unassigned fund balance towards its budget. This represented approximately 3.3% of the current budget. The District expects to return this amount to fund balance at the end of the fiscal year. Appropriations of fund balance for the 2017-2018 budget are expected to decrease and are dependent on various budgeting revenues including state aid. The District expects to return the majority of this appropriation to fund balance on June 30, 2018.

Beginning in the year 2015-2016 and thereafter the amount utilized will likely be reduced by \$100,000 annually with additional reductions in future years to insure appropriate levels of fund balance are maintained. As the economy regains strength, along with increases in state funding, the District would look to reduce the appropriation of unassigned fund balance, over time, to \$350,000. *Note: please see "Reserve Fund Strategy" for greater detail.

Unassigned Fund Balance

The District intends to retain unexpended funds in this reserve up to the legal limit of 4% of the upcoming year's budget.

SUMMARY OF FUND BALANCE ACCOUNTS

	09/10	10/11	11/12	12/13	13/14	14/15	15/16
Fund Balance	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016
Reserved							
Reserved for Encumbrances	154,704	50,047	43,831	124,796	102,357	54,508	89,835.00
Tax Certiorari Reserve	200,600	377,719	250,000	282,635	259,484	255,120	220,742.00
Liability Reserve	20,424	20,485	20,541	20,582	20,605	20,616	-
Insurance Reserve	33,622	33,723	33,820	33,887	63,925	63,961	63,995.00
Property Loss Reserve	35,857	35,964	35,964	35,965	35,965	35,965	56,592.00
Employee Benefits Accrued Liability Reserve	1,795,912	1,795,912	1,795,912	1,799,453	1,801,484	1,452,479	1,303,379.00
Retirement Contributions Reserve	300,000	750,000	997,991	1,199,959	1,324,719	1,354,468	1,255,201.00
Unemployment Insurance Reserve	112,133	112,229	110,542	110,760	110,885	40,058	40,080.00
Capital Reserve	600,000	500,000	825,000	1,025,000	1,177,408	1,400,000	1,400,757.00
Capital Reserve - Transportation	-	-	-	-	-	1,287,549	2,642,224.00
Capital Reserve - Buses							300,000.00
	3,253,252	3,676,079	4,113,601	4,633,037	4,896,832	5,964,724	7,372,805
Unreserved							
Designated for Expenditures (subsequent year)	527,000	600,000	850,000	850,000	850,000	750,000	650,000
Unassigned	635,826	645,328	685,054	721,193	789,796	780,130	789,435
	1,162,826	1,245,328	1,535,054	1,571,193	1,639,796	1,530,130	1,439,435
Fund Balance & Reserves at 6/30	4,416,078	4,921,407	5,648,655	6,204,230	6,536,628	7,494,854	8,812,240
Debt Service Balance	1,468,740	1,482,736	1,482,736	1,482,736	1,554,216	1,548,584	1,319,059

NAPLES CSD RESERVE FUND STRATEGY

Over the long run the District will continue to use conservative budgeting practices which will likely result in excess revenues over expenditures at the end of the fiscal year. The District wishes to avoid draconian cuts in programs in the midst of a weak economic climate. The District anticipates additional state aid and mandate relief in future years to reduce the amount of fund balance needed to support the budget. Through the management of its reserves the District hopes to achieve the following:

- Maintenance of educational programming during economic downturns
- Cash flows that will eliminate the need to issue Revenue Anticipation Notes in the event state or federal aid is not paid timely
- Cash flows that will allow increased investment earnings
- The ability to take advantage of opportunities as they arise, relevant to school district operations, that could result in better efficiencies, facilities/capital improvements, and instruction that are a savings to taxpayers in the long run
- Consistencies and improvements in its educational program
- A long term plan for preserving its infrastructure and school buildings
- The ability to maintain a stable tax levy
- The ability to maintain and/or improve its bond rating which will save taxpayers money at both the local and state level

In terms of its mission and responsibility to manage its fiscal affairs prudently the Board of Education considers all of the goals above to be critical to its philosophy in managing reserves.

Long Term Plan for Use of Fund Balance 2017-2021

6/30/17

- Excess Revenue over Expenditures: \$1,050,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$550,000)
- Assume Designated from Employee Benefit Accrued Liability Reserve \$250,000
- Assume Designated from Retirement Contribution Reserve \$150,000
- Assume Designated from Debt Service \$250,000
- Add up to \$50,000 to Employee Benefit Accrued Liability Reserve
- Add up to \$350,000 to Retirement Contribution Reserve
- Add up to \$300,000 to Capital Reserve – Buses
- Add up to \$350,000 to Capital Reserve – Transportation

6/30/18

- Excess Revenue over Expenditures: \$500,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$450,000)
- Assume Designated from Employee Benefit Accrued Liability Reserve \$150,000
- Assume Designated from Retirement Contribution Reserve \$150,000
- Assume Designated from Capital Reserve – General \$1,190,000
- Assume Designated from Capital Reserve – Transportation \$2,540,000
- Assume Designated from Capital Reserve – Buses \$224,929
- Assume Designated from Debt Service \$250,000
- Add up to \$200,000 to Retirement Contribution Reserve
- Add up to \$300,000 to Capital Reserve – General

6/30/19

- Excess Revenue over Expenditures: \$200,000
- Reduce by \$100,000 Designated for Subsequent Year Expenditures (Total \$350,000)
- Assume Designated from Retirement Contribution Reserve \$250,000
- Assume Designated from Debt Service \$200,000
- Add up to \$200,000 to Retirement Contribution Reserve

6/30/20

- Excess Revenue over Expenditures: \$200,000
- Maintain Designated for Subsequent Year Expenditures (Total \$350,000)
- Assume Designated from Retirement Contribution Reserve \$200,000
- Assume Designated from Debt Service \$150,000
- Add up to \$200,000 to Retirement Contribution Reserve

6/30/21

- Excess Revenue over Expenditures: \$200,000
- Maintain Designated for Subsequent Year Expenditures (Total \$350,000)
- Assume Designated from Retirement Contribution Reserve \$200,000
- Assume Designated from Debt Service \$100,000
- Add up to \$200,000 to Retirement Contribution Reserve

ONTARIO COUNTY DEPARTMENT OF HUMAN RESOURCES

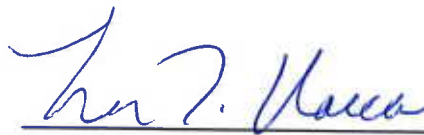
PERSONNEL OFFICER CLASSIFICATION CERTIFICATION NO. 35-2017

CLASSIFICATION OF POSITION – NAPLES CENTRAL SCHOOL DISTRICT
[GROUNDSKEEPER- AUTOMOTIVE MECHANIC (SCHOOLS)]

Mr. Mitchell J. Ball, School Business Administrator, has filed Form MSD 222 (New Position Duties Statement) with me (in accordance with the Civil Service Law) advising that a position should be classified for the Naples Central School District.

I have made a complete analysis of said duties, responsibilities and minimum qualifications for the position.

I hereby certify that in accordance with the provisions of the Civil Service Law, Section 22, the appropriate Civil Service title for the position described is "GROUNDSKEEPER-AUTOMOTIVE MECHANIC (SCHOOLS)" and that said position is to be placed in the "NON-COMPETITIVE" jurisdictional classification of Civil Service subject to the approval by the New York State Civil Service Commission.



Lea T. Nacca
Director of Human Resources

5/10/17
Date

- c: Mr. Matt Frahm, Superintendent of Schools
Mr. Mitchell J. Ball, School Business Administrator

Ontario County Department of Human Resources

3019 County Complex Drive
Canandaigua, New York 14424-9505

Civil Service Applications & Testing
(585) 396-4465
www.co.ontario.ny.us

Phone (585) 396-4465
Fax (585) 396-8843

Employee Relations Compensation & Benefits
Workers' Compensation Self Insurance
(585) 396-4405

May 10, 2017

Mr. Matt Frahm, Superintendent of Schools
Naples Central School District
136 North Main Street
Naples, NY 14512

Dear Mr. Frahm:

We are enclosing a copy of Classification No. 35-2017 which classifies a position of Groundskeeper-Automotive Mechanic (Schools) for the Naples Central School District.

It will now be necessary for this position to be created by your School Board.

We trust this information is helpful to you.

Sincerely,



Lea T. Nacca
Director of Human Resources

LTN: im
Enclosures

New York State Civil Service Commission President's Award Winning Agency

GROUNDSKEEPER – AUTOMOTIVE MECHANIC (SCHOOLS)

DISTINGUISHING FEATURES OF THE CLASS: This position performs a variety of routine grounds maintenance tasks and performance of skilled repair work and maintenance on buses and other automotive equipment. Skill in the operation of a school bus is required. Grounds maintenance work is assigned by a supervisor and reviewed on a periodic basis. Supervision may be exercised over helpers and laborers. Insofar as the repair work is concerned, working knowledge of the automotive repair trade is required. General instructions are received concerning bus routes and maintenance and repair tasks with the incumbent exercising their own judgment in performing the duties. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Operates a variety of equipment such as trucks, tractors, mowers, weed cutters, etc. in the maintenance and care of grounds including all recreation and athletic areas;
 Performs routine grounds maintenance activities such as mowing, cutting, and raking grass;
 Removes snow and ice from parking lots, walks, and steps;
 Performs general repairs and maintenance to equipment, facilities, and buildings such as, but not limited to, painting, cleaning, and upkeep or other manual work as directed;
 Keeps school grounds free of litter;
 Plants and maintains trees, shrubs, and plants;
 Maintains recreation areas and athletic fields such as baseball diamonds, playgrounds, etc.;
 Performs skilled operations in the repair and overhaul of school buses and other automotive equipment owned by the school system;
 Repairs or replaces motor pumps, fuel pumps, generators, carburetors and shock absorbers;
 Repairs ignition systems, transmissions, brake systems, clutches and front and rear axles;
 Makes a variety of other repairs on automotive equipment;
 May operate a school bus on a substitute basis or on special occasions;
 Checks the operating condition of the bus before starting on a trip and reports any mechanical defect to immediate superior;
 Instructs or informs children about safety practices when entering and leaving bus and maintains orderly conduct of children on bus;
 Performs janitorial and cleaning duties as directed.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Working knowledge of grounds maintenance activities which will have included practices, tools, terminology, and accident prevention of the trade; working knowledge of standard automotive repair methods and the terminology and tools of the trade; ability to make difficult repairs to heavy automotive equipment; good knowledge of driving safety practices and traffic laws and regulations; ability to operate a bus under all driving and road conditions; ability to follow directions and work independently without constant supervision; willingness to perform manual and routine work; mechanical aptitude; mental alertness; dependability; physical condition commensurate with the demands of the position and willing to work under all weather conditions.

Continued on Page 2

GROUNDSKEEPER – AUTOMOTIVE MECHANIC (SCHOOLS)

MINIMUM QUALIFICATIONS: One (1) year of full-time paid experience, or its part-time equivalent, as a laborer in grounds maintenance activities AND one (1) year of full-time paid experience, or its part-time equivalent of skilled automotive repair work.

SPECIAL REQUIREMENT FOR APPOINTMENT: Possession of a valid New York State Operator's license at the time of appointment and maintenance of such license throughout the tenure of employment in the position.

NOTE: Candidates must be at least at 21 year of age at time of application.

NOTE: In addition, candidates must satisfy the requirements for School Bus Driver set forth in the Rules and Regulations of the New York State Commissioner of Education.

APPROVED: MAY 9, 2017

CIVIL SERVICE CLASSIFICATION: NON-COMPETITIVE / Pending Jurisdictional Classification by NYS Civil Service.