

LaFargeville Central School

MAY 2020

PUBLIC BUDGET DOCUMENT

Budget proposal keeps levy increase at 1.71 percent cap

We recognize this is a challenging time for our entire community. We believe the budget outlined on the following pages reflects our responsibility to prepare the next generation in a fiscally responsible manner. The LaFargeville Central School Board of Education adopted a proposed 2020-2021 budget of \$12,030,084. With this budget, the tax levy will increase by \$69,920 which is at the allowable tax cap of 1.71%. This is the ninth consecutive year the



proposed budget is at or below the tax cap. The overall budget increase is 1.27% or \$151,009 over the 2019-2020 budget. The proposed budget preserves all academic programs, as well as, arts and athletics. The fiscal plan also provides for a \$100,000 capital outlay project for addressing window repairs/restoration and door replacement/filming. If the assessed values of the Town remain

constant, it would mean a 16 cent increase per thousand of assessed value on the equalization rate of 100%. Historically, the addition of new commercial and residential building has positively affected the tax base. The final

tax rates will be established upon receiving the equalization rates from the New York State Office of Real Property Services and the final assessments from Jefferson County.

Due to the current economic conditions the adopted State budget allows for the reduction of funding to school districts even after local voters have approved the school budget. With continued long range planning, we remain committed to providing a quality education to students while being fiscally responsible to taxpayers. In these unprecedented times, we appreciate your continued support.

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Absentee Ballot Information

This year, New York State has directed that school budget votes will be conducted by absentee ballot. We have mailed ballots to all registered voters. If you have not received a ballot by May 31, please contact District Clerk, Michelle Papin at 315-658-2241 ext. 311 or mpapin@lafargevillecsd.org.

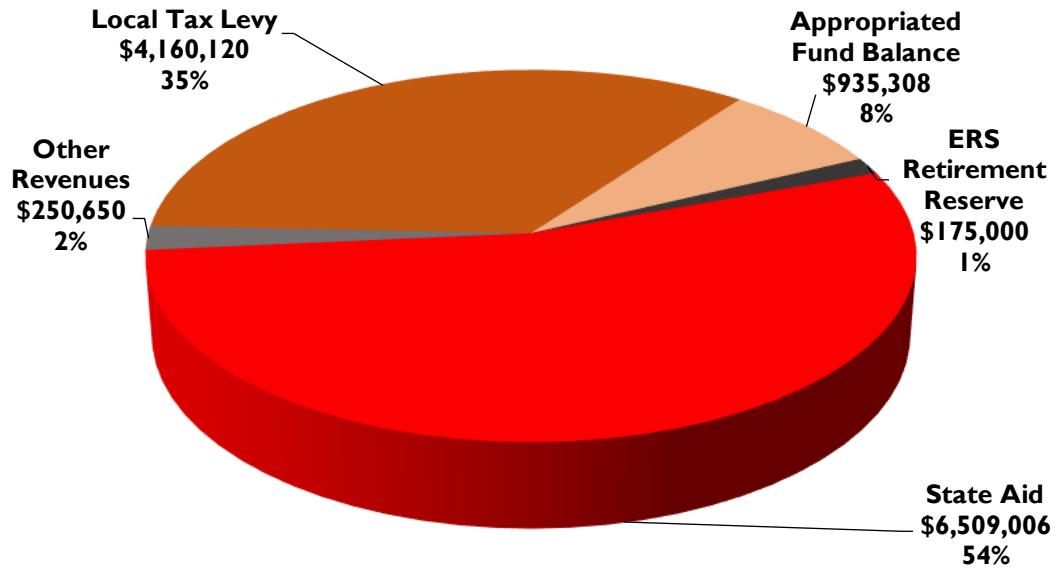
To vote, follow these four steps.

1. Indicate your votes on the ballot regarding the school district budget, bus proposition and Board of Education election.
2. Seal your ballot in the specially marked envelope.
3. Complete the front of the envelope. Sign the back of the envelope to indicate that you have read it.
4. Place that envelope in the postage-paid return envelope and put in the mail.

To be counted, a ballot must be received by our District Clerk not later than 5:00 p.m. on June 9.



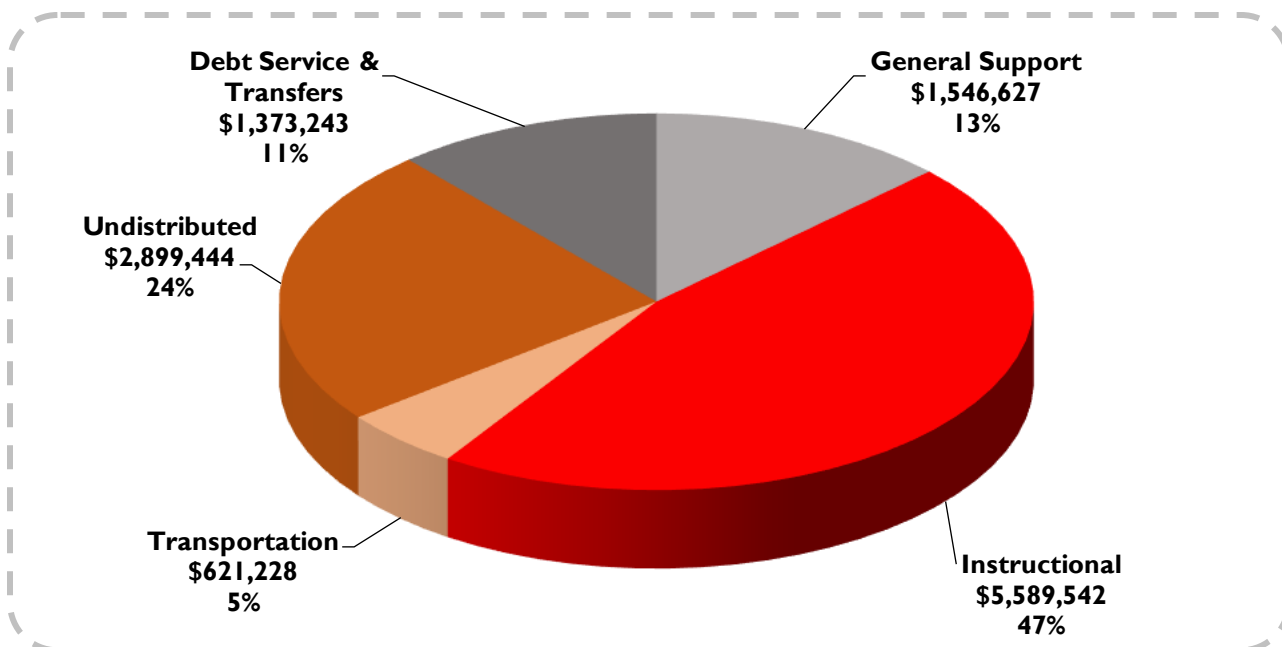
Where does the money come from?



<u>GENERAL FUND REVENUES</u>	<u>BUDGET</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>PROPOSED</u> <u>2020-2021</u>
STATE AID			
Foundation Aid	\$4,363,876	\$4,525,816	\$4,525,816
Building and Incentive Aid	1,008,742	992,044	1,005,119
Transportation Aid	355,421	354,542	393,286
Excess Cost Aid	21,513	12,906	33,371
Software/Hardware/Library/Textbook	49,731	46,309	45,181
BOCES Aid	<u>307,707</u>	<u>504,620</u>	<u>506,233</u>
TOTAL STATE AID	\$6,106,990	\$6,436,237	\$6,509,006
MISCELLANEOUS: Other Income	\$124,025	\$124,025	\$129,917
Interest on Deposits	6,806	11,806	11,806
Medicaid Reimbursements	25,000	25,000	25,000
Reserve for Retirement	175,000	175,000	175,000
Employee Benefit Accrued Liability Reserve	0	10,380	9,500
Shared Fuel Depot	74,427	74,427	74,427
BALANCE: Anticipated Available Funds	937,000	932,000	935,308
LOCAL TAXES	3,991,652	4,090,200	4,160,120
TOTAL GENERAL FUND REVENUES	\$11,440,900	\$11,879,075	\$12,030,084

	<u>BUDGET</u> <u>2018-2019</u>	<u>BUDGET</u> <u>2019-2020</u>	<u>PROPOSED</u> <u>2020-2021</u>
<u>GENERAL FUND EXPENDITURES</u>			
Board of Education	\$13,857	\$11,228	\$13,095
Central Administration	139,236	138,241	141,664
Finance & Staff	266,989	271,508	280,222
Central Services	773,095	746,798	738,417
Special Items	<u>150,257</u>	<u>418,229</u>	<u>373,229</u>
TOTAL GENERAL SUPPORT	\$1,343,434	\$1,586,004	\$1,546,627
Instruction Admin. & Improvement	\$230,099	\$238,314	\$237,689
Teaching - Regular School	2,909,704	3,005,422	3,106,670
Teaching - Special Programs	1,028,029	1,009,232	1,151,796
Teaching - Summer School	10,000	11,485	11,485
Occupational/Vocational Ed.	352,272	389,705	397,240
Instructional Support – Library & IT	160,260	203,488	208,410
Pupil Personnel - Guidance, Nurse, Psychologist, Social Work, Attendance	285,490	300,253	303,394
Pupil Services - Band, Vocal, NHS	45,228	46,782	46,429
Pupil Services - Athletic	<u>114,631</u>	<u>123,707</u>	<u>126,429</u>
TOTAL INSTRUCTION	\$5,135,713	\$5,328,388	\$5,589,542
TOTAL PUPIL TRANSPORTATION	\$717,940	\$712,465	\$621,228
Employee Benefits	\$2,831,220	\$2,863,888	\$2,899,444
Debt Service and Interfund Transfers	<u>1,412,593</u>	<u>1,388,330</u>	<u>1,373,243</u>
TOTAL UNDISTRIBUTED	\$4,243,813	\$4,252,218	\$4,272,687
TOTAL GENERAL FUND EXPENDITURES	\$11,440,900	\$11,879,075	\$12,030,084

Where does the money go?



Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2019-2020 BUDGET</u>	<u>2020-2021 PROPOSED</u>
<u>Board of Education</u>				
A 1010.4	Board Expenses	\$ 1,300	\$ 5,791	\$ 7,091
A 1040.16	District Clerk Salary	-	2,500	2,500
A 1040.4	District Clerk Contractual	7	1,312	1,319
A 1040.45	District Clerk Supplies	560	875	1,435
A 1060.4	Legal Notices	-	750	750
TOTAL Board of Education		\$ 1,867	\$ 11,228	\$ 13,095
<u>Central Administration</u>				
A 1240.15	Salaries	\$3,285	\$ 132,395	\$ 135,680
A 1240.4	Conference(s)/Membership(s)	138	5,596	5,734
A 1240.45	Materials & Supplies	-	250	250
TOTAL Central Administration		\$ 3,423	\$ 138,241	\$ 141,664
<u>Finance</u>				
A 1310.16	Business Office Salaries	\$ 5,044	\$ 175,464	\$ 180,508
A 1310.4	Business Office Other Expense	2,000	5,118	7,118
A 1310.45	Business Office Supplies	-	1,000	1,000
A 1310.49	BOCES Services	628	21,714	22,342
A 1320.16	Internal Claims Auditor Salary	-	1,440	1,440
A 1320.4	Auditing Services	(1,700)	15,000	13,300
A 1325.16	District Treasurer Salary	-	2,500	2,500
A 1325.4	District Treasurer Other Expense	110	2,080	2,190
A 1325.45	District Treasurer Supplies	-	500	500
A 1330.4	Tax Collector's Other Expense	(1,406)	6,475	5,069
A 1330.45	Tax Collector's Supplies	-	470	470
A 1345.49	BOCES Purchasing	(255)	3,283	3,028
A 1420.4	School Attorney	2,500	8,000	10,500
A 1430.16	Substitute Caller	252	4,248	4,500
A 1430.40	Recruitment Advertising	1,000	2,750	3,750
A 1430.45	Substitute Supplies	-	150	150
A 1430.49	BOCES Employee(r) Relations	491	19,311	19,802
A 1460.4	Records Management	-	250	250
A 1480.49	BOCES Public Information Svc	50	1,755	1,805
TOTAL Finance		\$ 8,714	\$ 271,508	\$ 280,222

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2019-2020 BUDGET</u>	<u>2020-2021 PROPOSED</u>
Central Services				
A 1620.16	Custodial Salaries	\$ (19,291)	\$ 248,503	\$ 229,212
A 1620.4	Operation of Plant	8,506	283,149	291,655
A 1620.45	Custodial Supplies	-	41,925	41,925
A 1620.49	Health & Safety/Electricity	210	86,018	86,228
A 1621.4	Maintenance Other Expense	1,600	3,100	4,700
A 1621.45	Maintenance Supplies	(1,600)	14,725	13,125
A 1670.4	Postage, Mailing for School	-	9,931	9,931
A 1670.45	Mailing Materials & Supplies	-	580	580
A 1680.49	BOCES Data Processing	2,194	58,867	61,061
TOTAL Central Services		\$ (8,381)	\$ 746,798	\$ 738,417
Special Items				
A 1910.4	Unallocated Insurance	\$ 7,490	\$ 32,260	\$ 39,750
A 1920.4	School Association Dues	150	5,810	5,960
A 1964.4	Refund of Property Taxes	-	5,000	5,000
A 1981.49	BOCES, Admin. & Capital	(6,412)	114,253	107,841
A 1983.49	BOCES, Capital Project	(46,228)	260,906	214,678
TOTAL Special Items		\$ (45,000)	\$ 418,229	\$ 373,229
TOTAL GENERAL SUPPORT		\$ (39,377)	\$ 1,586,004	\$ 1,546,627

Proposed Line Item Budget

INSTRUCTIONAL

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2019-2020 BUDGET</u>	<u>2020-2021 PROPOSED</u>
<u>Instruction</u>				
A 2010.15	Instructional Salaries	\$ -	\$ 2,982	\$ 2,982
A 2020.15	Building Principal	2,627	87,550	90,177
A 2020.15	Elementary Principal	1,839	64,285	66,124
A 2020.16	Non-instructional Salaries	(4,404)	43,584	39,180
A 2020.4	Conference(s)/Membership(s)	-	2,800	2,800
A 2020.45	Materials and Supplies	65	610	675
A 2070.45	In-service Materials and Supplies	-	1,500	1,500
A 2070.49	BOCES Services	(752)	35,003	34,251
TOTAL Instruction		\$ (625)	\$ 238,314	\$ 237,689

Teaching - Regular School

A 2110.12	Salaries K-6	\$ 30,462	\$ 1,273,290	\$ 1,303,752
A 2110.13	Salaries 7-12	31,192	1,284,674	1,315,866
A 2110.131	Tutoring	-	16,010	16,010
A 2110.14	Substitute Teachers	8,820	63,180	72,000
A 2110.16	Teacher Aides	8,557	162,214	170,771
A 2110.4	Dues/Distance Learning	740	8,150	8,890
A 2110.45	Supplies/Copier paper	1,850	54,729	56,579
A 2110.48	Textbooks K-12	(641)	29,242	28,601
A 2110.49	BOCES Services	20,268	113,933	134,201
TOTAL Teaching - Regular School		\$ 101,248	\$ 3,005,422	\$ 3,106,670

Teaching - Special Programs

A 2250.15	Special Ed. – Instructional	\$ (7,181)	\$ 383,264	\$ 376,083
A 2250.16	Special Ed. – Non-instructional	(1,153)	68,533	67,380
A 2250.40	Special Ed. Contractual	2,000	10,685	12,685
A 2250.45	Special Ed. Material & Supplies	-	4,200	4,200
A 2250.49	BOCES Services	148,898	542,550	691,448
TOTAL Teaching - Special Programs		\$ 142,564	\$ 1,009,232	\$ 1,151,796

Occupational/Vocational Ed.

A 2280.49	BOCES Vocational Services	\$ 7,535	\$ 389,705	\$ 397,240
TOTAL Occupational/Vocational Ed.		\$ 7,535	\$ 389,705	\$ 397,240

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2019-2020 BUDGET</u>	<u>2020-2021 PROPOSED</u>
<u>Co-Curriculum</u>				
A 2330.15	Instructional Salaries	\$ -	\$ 10,000	\$ 10,000
A 2330.49	BOCES, Online Health	-	1,485	1,485
TOTAL Teaching - Summer School		\$ -	\$ 11,485	\$ 11,485
<u>Instructional Support</u>				
A 2610.15	Library Instructional	\$ 2,006	\$ 67,068	\$ 69,074
A 2610.16	Library Non-instructional	-	6,921	6,921
A 2610.4	Library Contractual	-	1,750	1,750
A 2610.45	Library Supplies	-	3,315	3,315
A 2610.46	State Aided Library Materials	(50)	3,175	3,125
A 2610.49	BOCES Services	(610)	12,871	12,261
A 2630.16	Computer Specialist - Salaries	1,391	46,350	47,741
A 2630.2	State Aided Computer Hardware	(317)	6,282	5,965
A 2630.40	Computer Specialist - Contractual	-	850	850
A 2630.45	Computer Materials & Supplies	-	3,500	3,500
A 2630.46	State Aided Computer Software	(120)	7,610	7,490
A 2630.49	BOCES Services	2,622	43,796	46,418
TOTAL Instructional Support		\$ 4,922	\$ 203,488	\$ 208,410
<u>Pupil Personnel</u>				
A 2805.49	Attendance	\$ 36	\$ 3,116	\$ 3,152
A 2810.15	Guidance Salaries	(7,114)	140,869	133,755
A 2810.16	Non-instructional Salaries	7,516	19,433	26,949
A 2810.4	Contractual Expenses	50	1,808	1,858
A 2810.45	Guidance Material & Supplies	-	1,720	1,720
A 2810.49	BOCES Services	163	9,498	9,661
A 2815.16	Nurse's Salary	1,526	44,234	45,760
A 2815.4	Health Service	-	12,100	12,100
A 2815.45	Health Services Material & Supplies	-	1,475	1,475
A 2820.15	School Psychologist	964	32,780	33,744
A 2820.40	Contractual Expenses	-	670	670
A 2820.45	Psychologist Material & Supplies	-	1,550	1,550
A 2825.49	BOCES Services - PIVOT Counselor	-	31,000	31,000
TOTAL Pupil Personnel		\$ 3,141	\$ 300,253	\$ 303,394

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/ Decrease</u>	<u>2019-2020 BUDGET</u>	<u>2020-2021 PROPOSED</u>
<u>Co-Curriculum</u>				
A 2850.15	Marching Band/Advisors	\$ -	\$ 29,393	\$ 29,393
A 2850.16	Chaperones	-	1,632	1,632
A 2850.4	Contractual: Band/Vocal/NHS	53	7,248	7,301
A 2850.45	Supplies: Band/Vocal/NHS	-	8,103	8,103
A 2850.49	BOCES Cooperative Music	(406)	406	0
TOTAL Co-Curriculum		\$ (353)	\$ 46,782	\$ 46,429
<u>Interscholastic</u>				
A 2855.15	Coaching Salaries	\$ -	\$ 53,232	\$ 53,232
A 2855.16	Chaperones	-	16,608	16,608
A 2855.4	Contractual Expense	750	37,757	38,507
A 2855.45	Supplies	-	9,000	9,000
A 2855.49	BOCES-Schedule Galaxy/Assignors	1,972	7,110	9,082
TOTAL Interscholastic		\$ 2,722	\$ 123,707	\$ 126,429
TOTAL INSTRUCTION		\$ 261,154	\$ 5,328,388	\$ 5,589,542
TRANSPORTATION				
<u>Transportation</u>				
A 5510.16	Salaries	\$ 11,983	\$ 272,013	\$ 283,996
A 5510.166	Bus Aide	5,000	6,500	11,500
A 5510.2	Bus Purchase	(114,463)	114,463	0
A 5510.4	Contractual Expenses	1,407	43,588	44,995
A 5510.45	Supplies, Diesel Fuel & Gas	-	201,160	201,160
A 5510.49	BOCES-Bus Driver Training	4,778	12,866	17,644
TOTAL Transportation		\$ (91,295)	\$ 650,590	\$ 559,295
<u>Garage Building</u>				
A 5530.16	Snow Plowing	\$ -	\$ 5,000	\$ 5,000
A 5530.4	Operation of Garage	58	44,075	44,133
A 5530.45	Supplies	-	5,800	5,800
A 5530.49	BOCES, Electricity	-	7,000	7,000
TOTAL Garage Building		\$ 58	\$ 61,875	\$ 61,933
TOTAL TRANSPORTATION		\$ (91,237)	\$ 712,465	\$ 621,228

Proposed Line Item Budget

<u>Account Code</u>	<u>Account Title</u>	<u>Increase/Decrease</u>	<u>2019-2020 BUDGET</u>	<u>2020-2021 PROPOSED</u>
UNDISTRIBUTED EXPENDITURES				
<u>Employee Benefits</u>				
A 9010.8	Employees' Retirement	\$ -	\$ 175,000	\$ 175,000
A 9020.8	Teachers' Retirement	-	382,000	382,000
A 9030.8	Social Security	7,000	318,000	325,000
A 9040.8	Workers' Compensation	3,173	67,982	71,155
A 9050.8	Unemployment Insurance	-	-	-
A 9055.8	Disability Insurance	-	2,500	2,500
A 9060.8	Health Insurance	448	1,782,820	1,783,268
A 9060.801	Dental Insurance	-	19,128	19,128
A 9089.8	Medicare Reimbursements	24,935	112,458	137,393
A 9089.8	Flexible Spending Plan	-	4,000	4,000
TOTAL Employee Benefits		\$ 35,556	\$ 2,863,888	\$ 2,899,444
<u>Debt Service and Interfund Transfers</u>				
A 9711.6	Serial Bonds – Principal (Construction)	\$ 40,000	\$ 800,000	\$ 840,000
A 9711.7	Serial Bonds – Interest (Construction)	(39,900)	261,000	221,100
A 9712.6	Serial Bonds – Principal (Bus)	(15,000)	85,000	70,000
A 9712.7	Serial Bonds – Interest (Bus)	(1,596)	4,320	2,724
A 9789.6	EPC – Principal	2,646	75,828	78,474
A 9789.7	EPC – Interest	(2,647)	20,582	17,935
A 9901.9	Transfer to Special Aid Fund	1,410	1,600	3,010
A 9901.9	Transfer to School Lunch Fund	-	40,000	40,000
A 9950.9	Transfer to Capital Fund	-	100,000	100,000
TOTAL Debt Service and Transfers		\$ (15,087)	\$ 1,388,330	\$ 1,373,243
TOTAL Undistributed		\$ 20,469	\$ 4,252,218	\$ 4,272,687

What is a “tax levy limit”?



Essentially, the tax levy limit tells a school district how much voter support it will need to pass a budget with its proposed tax levy. For school districts, the tax levy limit is the highest allowable tax levy (before exclusions) that a school district can propose as part of its annual budget and

need the approval of only a simple majority of voters (50 percent plus 1) to pass the budget. If a district proposes a budget with a tax levy amount (before exclusions) above this limit, it will need the approval of a supermajority of voters (60 percent) to pass the budget.

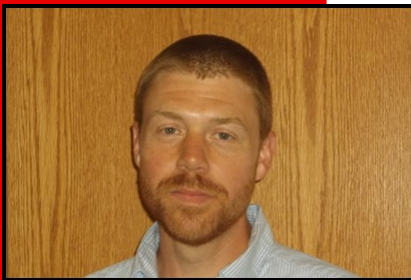
School districts are required to report their calculated tax levy limit to the State Comptroller by March 1.

Candidate for Member of the Board of Education

In addition to the school tax levy vote there will be a school board election on the ballot. You will be voting on one seat for a five year term. There is one individual, Matthew Duffany, certified to run for a seat on the school board.

<i>Board Member</i>	<i>Term Expires</i>	<i>Years of Service</i>
Sheryl Wilson, President	2024	16
Matthew Duffany	2020	5
Mary Ford-Waterman	2022	8
Matthew Timerman	2023	10
Jada Walldroff	2021	9

LAFARGEVILLE
CENTRAL
SCHOOL
BUDGET
NEWSLETTER



School Board Candidate

Matthew Duffany is a Class of 2000 graduate of LaFargeville Central School. He and his wife Jessie (nee Smith, LCS Class of 1999) reside on Carter Street Rd. with their six children - Elsie, Samuel, Jacob, Michael, Timothy, and Cecilia. Following high school, he attended Cornell University, Ithaca, NY and received a bachelor's and master's degree in engineering in 2004 and 2005 respectively. Matt is a licensed professional engineer and works for NYS DEC coordinating emergency response to chemical, hazardous material, and petroleum releases throughout a five county region.

Bus Proposition



The district will have a proposition on the ballot to purchase one school bus at an amount not to exceed \$118,723. The proposed bus purchase is part of an ongoing bus replacement plan designed to phase out older, high-mileage vehicles to avoid the cost inefficiencies related to keeping them in service.

STAR Eligibility

Community members who own a home can significantly reduce their school property taxes through a School Tax Relief (STAR) benefit. Homeowners must apply through their town assessor’s office.

If you currently receive your STAR benefit as a reduction on your school tax bill (the STAR exemption), you may receive a greater benefit if you switch to the STAR credit to receive a check instead.

Recent changes in the law:

- The value of the STAR credit savings may increase by as much as 2% each year, but the value of the STAR exemption savings will not increase.
- The income limit for the Basic STAR exemption is now \$250,000.

If your income is **more than \$250,000**, you **must** switch to the STAR credit to continue receiving a STAR benefit.

If your income is **\$250,000 or less**, you have the **option** to switch.

Eligible Homeowners	Basic STAR	Enhanced STAR
Residency	You must own your home and it must be your primary residence.	
Age	No age restriction	65 or older
Income	\$500,000 or less for the STAR credit (\$250,000 or less for the STAR exemption)	\$88,050 or less.

Budget Organization

1 The **Administrative Component** of the budget includes all costs related to district-wide supervision and administration.

Examples of these costs include Board of Education expenses, district clerk, school administration, business office staff, auditing, treasurer, tax collector, purchasing, legal services, public information services, etc... A complete listing of Administrative functions and their associated costs can be found at the bottom of this page.

2 The **Program Component** of the budget represents all costs associated with the delivery of instruction. Items include: teacher salaries, programs for students with

special needs, occupational education, school library, computer assisted instruction, guidance counseling, health services, co-curricular activities, interscholastic sports, etc... A complete listing of Program functions and their associated costs can be found at the bottom of this page.

3 The **Capital Component** of the budget encompasses all purchases of materials, supplies, and salaries for the operation and maintenance of plant and equipment, as well as debt service related to capital projects and bus purchases, etc... A complete

listing of Capital functions and their associated costs can be found at the bottom of this page.



Description	Administrative	Program	Capital	Total
Board of Education.....	13,095			13,095
Central Administration.....	141,664			141,664
Finance.....	239,465			239,465
Legal Services.....	10,500			10,500
Personnel.....	28,202			28,202
Other Central Services.....	73,627		666,845	740,472
Other Special Items.....	368,229		5,000	373,229
Supervision Regular School.....	201,938			201,938
Debt Service.....			1,230,233	1,230,233
Total In-service.....		35,751		35,751
Regular Instruction.....		5,351,853		5,351,853
Total Transportation.....		621,228		621,228
Employee Benefits.....	402,778	2,292,737	203,929	2,899,444
Transfer to School Lunch Fund.....		40,000		40,000
Transfer to Capital Fund.....			100,000	100,000
Transfer to Special Aid Fund.....		3,010		3,010
2020-2021 TOTAL	1,479,498	8,344,579	2,206,007	12,030,084
% OF BUDGET	12.30%	69.37%	18.33%	100%
2019-2020 TOTAL	1,497,837	8,017,778	2,363,460	11,879,075
% OF BUDGET	12.61%	67.49%	19.90%	100%

Estimated School Tax Impact

PROJECTED TAX RATES
(per \$1,000 of assessed value)

	2019-20 Tax Rate (Actual)	2020-21 Tax Rate (Estimated)	
Orleans	\$9.08	\$9.24	1.71%
LeRay	\$9.08	\$9.24	1.71%
Theresa	\$9.08	\$9.24	1.71%
Clayton	\$9.08	\$9.24	1.71%
Pamelia	\$15.93	\$16.20	1.71%
Alexandria	\$9.46	\$9.62	1.71%



Copies of the Budget, School District Report Card, Tax Exemption Impact Reports and the Salary Disclosure are available in the district and also on the district website.

How is the tax levy different from a tax rate?

The tax levy is the total amount of money that the district raises from local taxpayers, while the tax rate is the amount of tax residents pay per \$1,000 of property value.

In 2020-21, the school tax levy would increase by \$69,920 or 1.71% under the proposed budget.

School tax rates will be determined in August after the district receives town property assessments.

VOTE NOW

Mail-in ballot must be received by the District Clerk on or before
Tuesday, June 9, at 5:00 p.m.

- School District Budget
- Bus Proposition
- Board Election

