



FREWSBURG CENTRAL SCHOOL

2023-2024

PROPOSED BUDGET

Budget Hearing

Thursday, May 4th 2023
6:30 P.M.
High School
MS/HS Multipurpose Room

District Vote

Tuesday May 16th 2023
2:00 P.M. – 8:00 P.M.
High School Gymnasium Lobby
Vote on Budget and Special Propositions;
Election of Board Members

PROPOSITION # 1 - SCHOOL BUDGET

The Board of Education's 2023-24 Budget Proposal will ensure that all our educational, maintenance and transportation programs are kept intact while keeping the average tax rate change at a minimum. The Board of Education has adopted a budget of \$22,458,160, which includes a Tax Levy increase of 2.00%.

PROPOSITION # 2 - BUS PURCHASE

The Board of Education is submitting a separate proposition for the purchase of the following vehicles to be used for the transportation of pupils. Two diesel powered buses at a maximum cost of \$350,000. The District will receive 90% state aid on all bus purchases.



Dear Frewsburg Community,

On Tuesday, May 16th, school district residents will have the opportunity to vote on the proposed 2023-2024 school budget. The budget proposition reflects the careful consideration of the programmatic needs of the district while maintaining fiscal responsibility and accountability to our taxpayers. The Frewsburg School Board adopted a proposed budget of \$22,458,160. With this plan, the tax levy will increase 2.00%, which is the allowable tax cap.

Besides the budget proposition, voter approval is sought to purchase two (2) diesel-powered buses. Continuing to replace our buses on an established replacement cycle provides us with a good trade-in value. This trade-in value, coupled with state contract pricing, allows the district to be fiscally responsible to its taxpayers while maintaining a safe and reliable bus fleet.

In addition, voters will have the opportunity to select two (2) candidates to serve on the Board of Education. Incumbents Thomas Fenton and Jason Ruhlman are both running unopposed.

The 2023-2024 budget is an investment in the future of our community and, most importantly, an investment in all of our students. Our district resources have supported academic achievement and encouraged healthy lifestyles, creativity, innovation, service, citizenship, and leadership. Our teachers, parents, community, school, and district leaders have worked collectively to provide an environment where children come first and excellence is the norm.

Please consider attending the Budget Hearing on May 4th at 6:30 p.m. in the MS/HS Multi-purpose Room. I look forward to answering any questions you may have.

As always, thank you for your continued support!

Sincerely,

Shelly O'Boyle
Superintendent



\$21,958,160
2024 Budgeted Revenues

\$22,458,160
2024 Budgeted Expenses

\$6,801,116
Fund Balance as of 6/30/22

\$6,212,465
Revenues from Local Sources

\$15,587,231
Revenues from State Sources

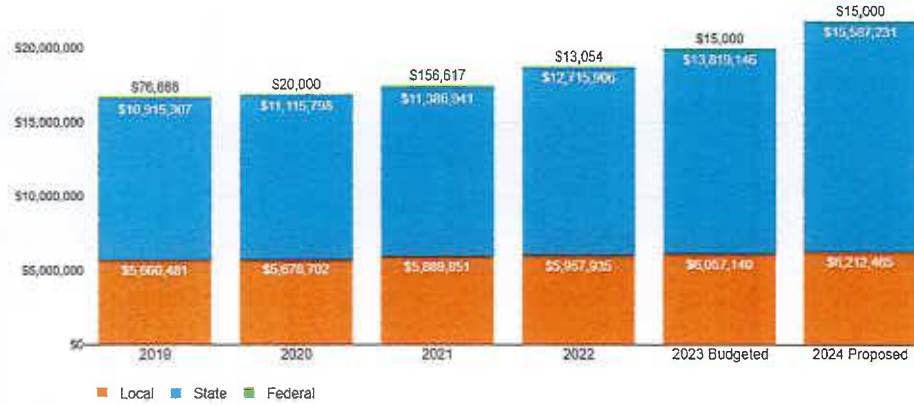
\$9,630,833
Expenses for Salaries

\$4,466,284
Expenses for Benefits

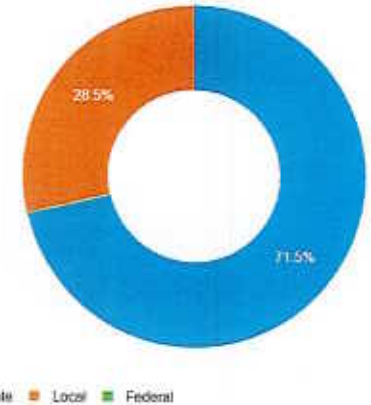
\$1,906,972
Expenses towards Debt Service

FY23 Proposed Budget General Fund Finances at a Glance

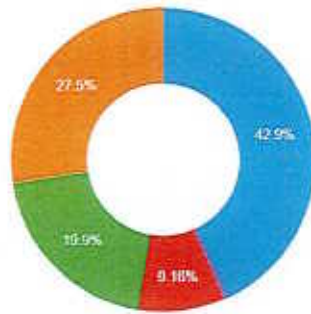
Revenues by Source



Proposed Budget Revenues by Source

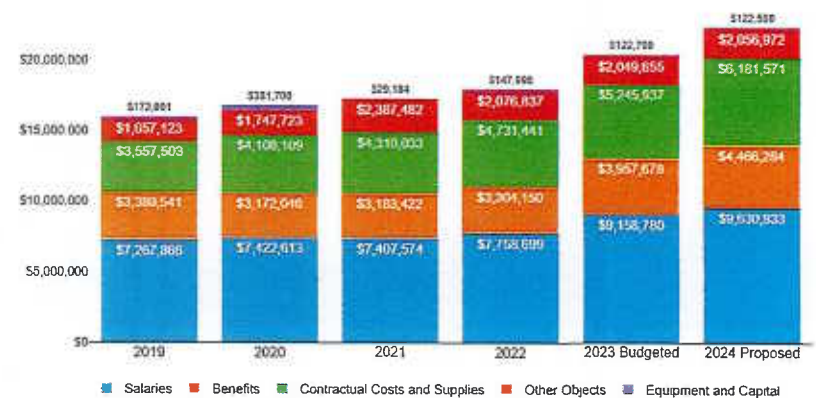


Proposed Budget Expenses by Object

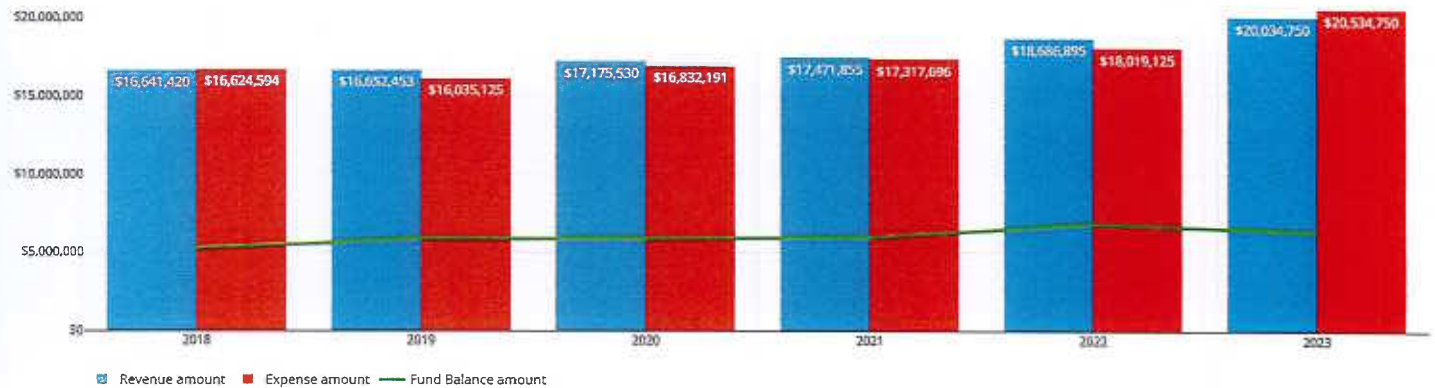


- Salaries
- Contractual Costs and Supplies
- Benefits
- Other Objects
- Equipment and Capital

Expenses by Object



Historical Revenues, Expenses and General Fund Balance



2023-24 Budget Summary

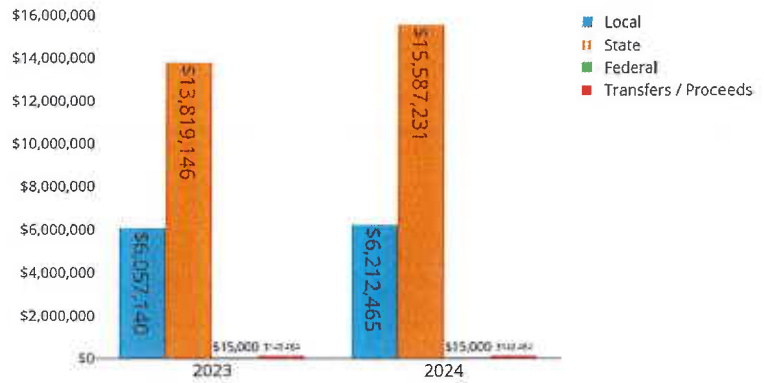


District revenue is received from several sources. **Local** revenue is generated primarily from Property Taxes. **State** revenue is either Basic Education Aid or Categorical Aid, which is reimbursement for specific programs. **Federal** aid is entirely comprised of Categorical Aid.

Source of Revenue

Source	2023 Amount	2024 Amount
Local	\$6,057,140	\$6,212,465
State	\$13,819,146	\$15,587,231
Federal	\$15,000	\$15,000
Transfers / Proceeds	\$143,464	\$143,464

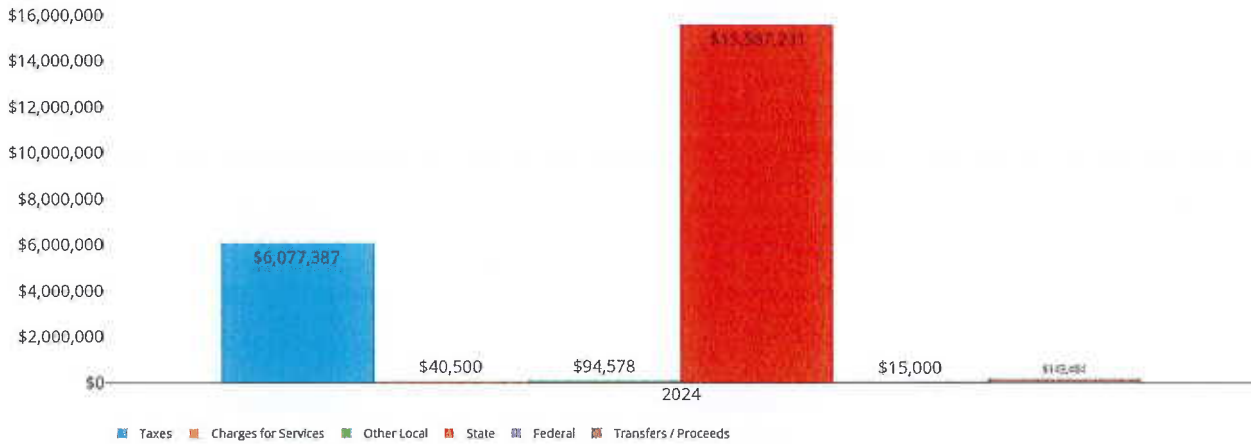
Comparison of Revenue by Source



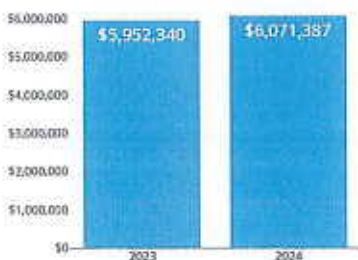
Change in Revenue

Source	2024 Amount Change
Total	\$1,923,410
Local	\$155,325
State	\$1,768,085
Federal	\$0
Transfers / Proceeds	\$0

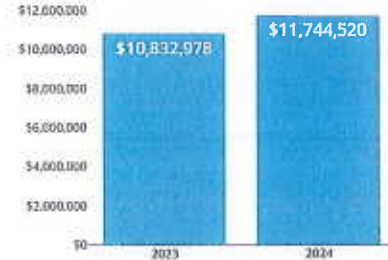
Proposed Budget Revenue by Sub-Source



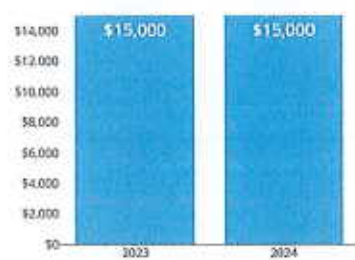
Comparison of Property Taxes



Comparison of Basic Formula Aid



Comparison of Federal Sources



Expenses

2023-24 Budget Summary

Education is a labor intensive industry. As such, **Salaries and Benefits** comprise the majority of expenses. In FY24 that amount is projected to 62.74%. This increase reflects negotiated changes in compensation for both of the unions in the district, as well as compensation increases for employees not represented by a union. For the 2023-24 school year, the district will be in the second-year of a three-year agreement with its teachers, and the third-year of a three-year agreement with its support staff.

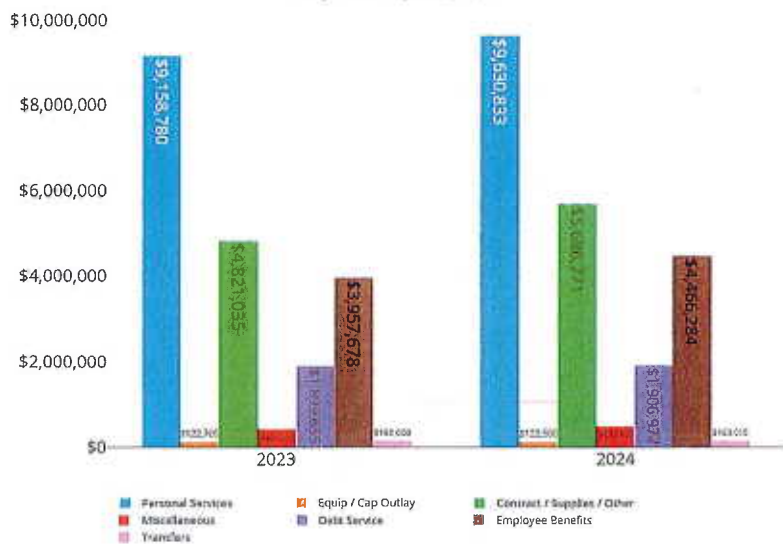
Comparison of Budgeted Expenses by Object

Object	2023 Amount	2024 Amount
Personal Services	\$9,158,780	\$9,630,833
Equip / Cap Outlay	\$122,700	\$122,500
Contract / Supplies / Other	\$4,821,035	\$5,686,771
Miscellaneous	\$424,902	\$494,800
Debt Service	\$1,899,655	\$1,906,972
Employee Benefits	\$3,957,678	\$4,466,284
Transfers	\$150,000	\$150,000

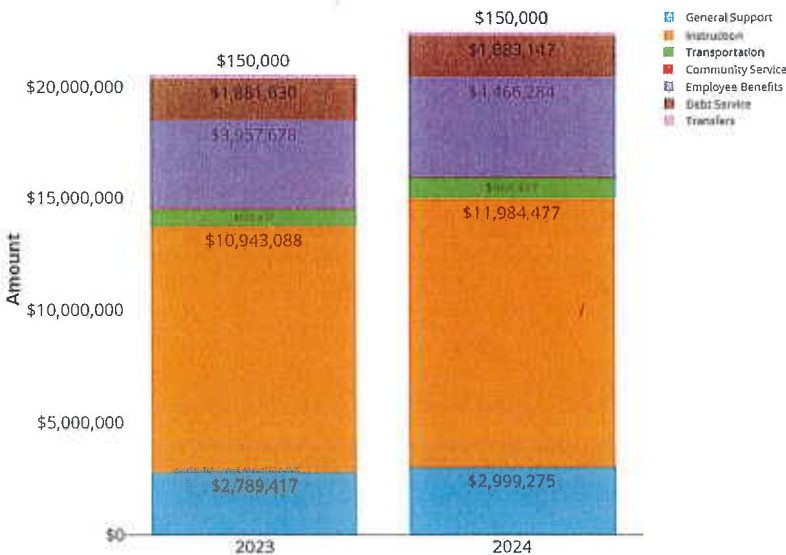
Change in Budgeted Expenses by Object

Object	2024 Amount Change
Personal Services	\$472,053
Equip / Cap Outlay	\$-200
Contract / Supplies / Other	\$865,736
Miscellaneous	\$69,898
Debt Service	\$7,317
Employee Benefits	\$508,606
Transfers	\$0

Expense by Object



Expense by Function



Comparison of Budgeted Expenses by Function

Function	2023 Amount	2024 Amount
Total	\$20,534,750	\$22,458,160
General Support	\$2,789,417	\$2,999,275
Instruction	\$10,943,088	\$11,984,477
Transportation	\$806,437	\$968,477
Community Service	\$6,500	\$6,500
Employee Benefits	\$3,957,678	\$4,466,284
Debt Service	\$1,881,630	\$1,883,147
Transfers	\$150,000	\$150,000

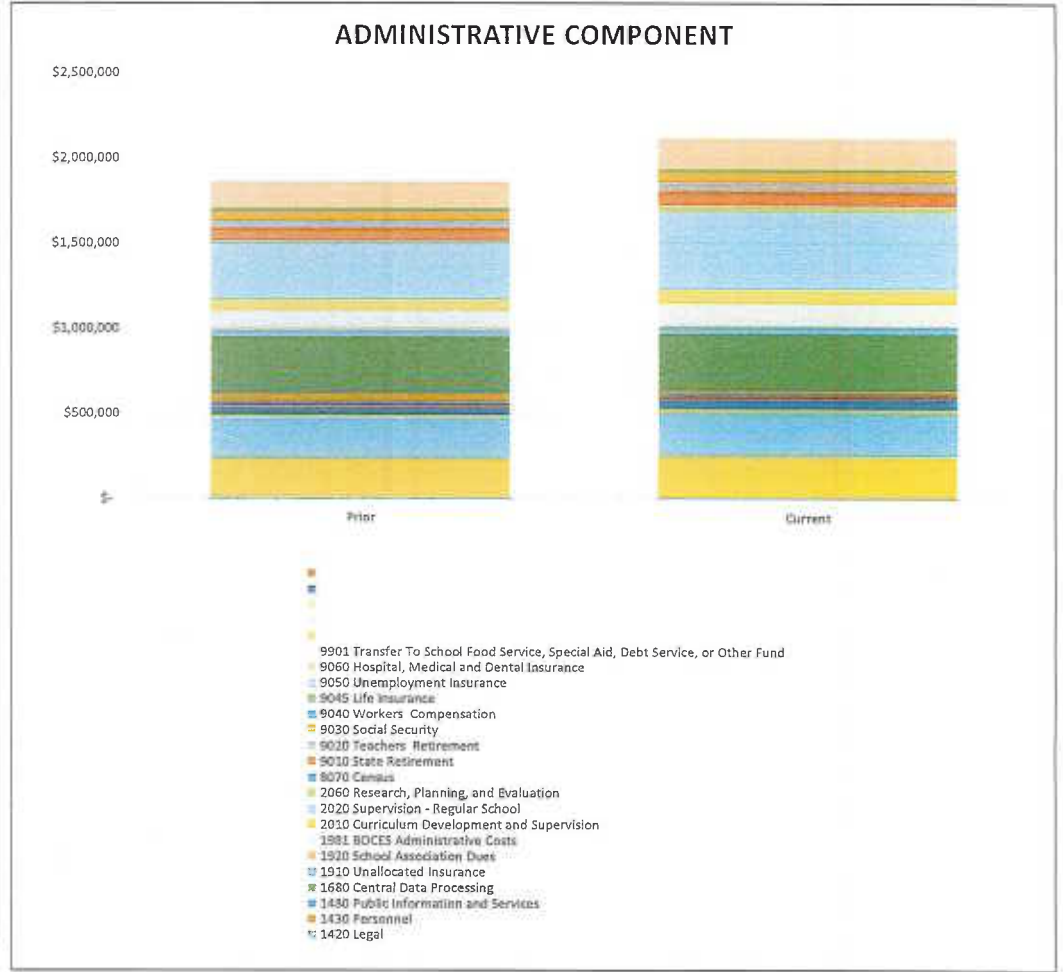
Change in Budgeted Expenses by Function

Function	2024 Amount Change
General Support	\$209,858
Instruction	\$1,041,389
Transportation	\$162,040
Community Service	\$0
Employee Benefits	\$508,606
Debt Service	\$1,517
Transfers	\$0

Administrative Component

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

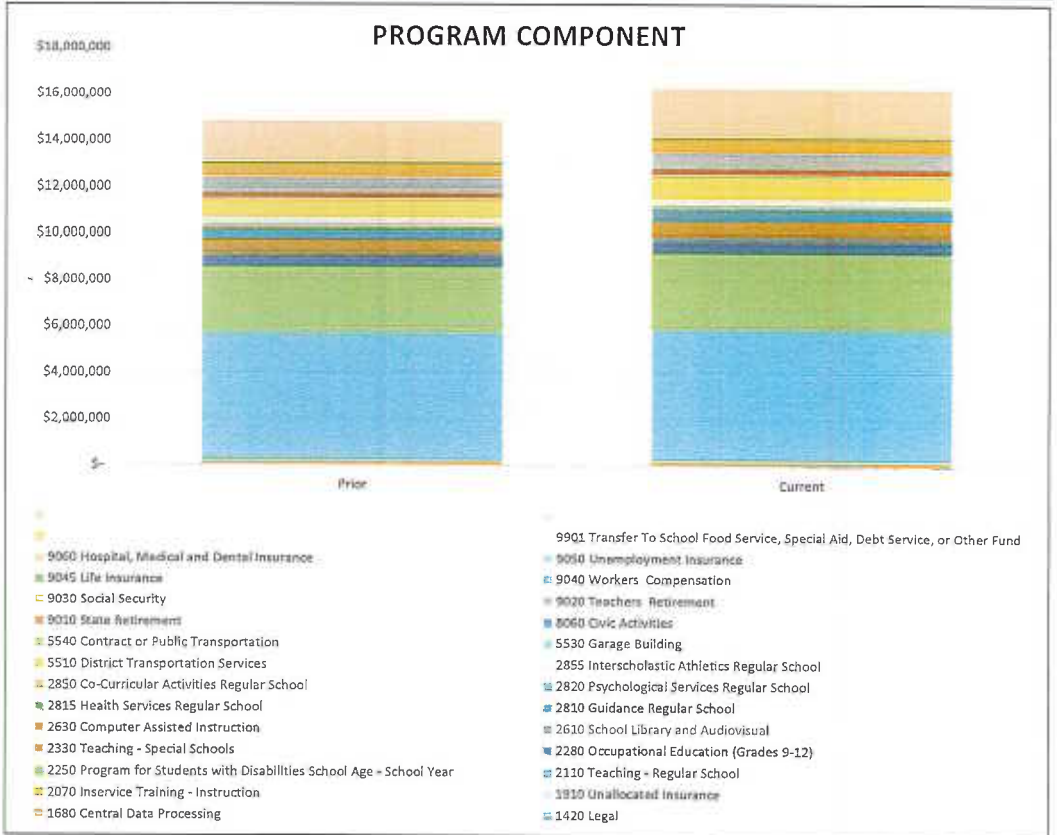
Function	Prior	Current
1010 Board of Education	\$ 9,700	\$ 9,700
1040 District Clerk	\$ -	\$ -
1060 District Meeting	\$ 1,875	\$ 1,875
1240 Chief School Administrator	\$ 226,076	\$ 240,861
1310 Business Administration	\$ 230,293	\$ 246,208
1320 Auditing	\$ 20,000	\$ 29,000
1325 Treasurer	\$ 48,971	\$ 53,563
1330 Tax Collector	\$ 10,498	\$ 10,739
1420 Legal	\$ 16,000	\$ 21,600
1430 Personnel	\$ 54,117	\$ 21,988
1480 Public Information and Services	\$ 3,500	\$ 3,500
1680 Central Data Processing	\$ 331,880	\$ 336,472
1910 Unallocated Insurance	\$ 34,693	\$ 36,552
1920 School Association Dues	\$ 6,000	\$ 6,000
1981 BOCES Administrative Costs	\$ 112,226	\$ 130,901
2010 Curriculum Development and Supervision	\$ 56,584	\$ 76,266
2020 Supervision - Regular School	\$ 345,339	\$ 461,933
2060 Research, Planning, and Evaluation	\$ -	\$ 37,885
8070 Census	\$ -	\$ -
9010 State Retirement	\$ 78,524	\$ 84,282
9020 Teachers Retirement	\$ 44,529	\$ 46,512
9030 Social Security	\$ 64,880	\$ 68,224
9040 Workers Compensation	\$ 4,598	\$ 4,598
9045 Life Insurance	\$ 11,756	\$ 12,889
9050 Unemployment Insurance	\$ 350	\$ 350
9060 Hospital, Medical and Dental Insurance	\$ 147,139	\$ 177,468
9901 Transfer To School Food Service, Special Aid, Debt Service, or	\$ 35,000	\$ 35,000
Total:	\$ 1,894,528	\$ 2,154,366
Percent Change:		13.72%



Program Component

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

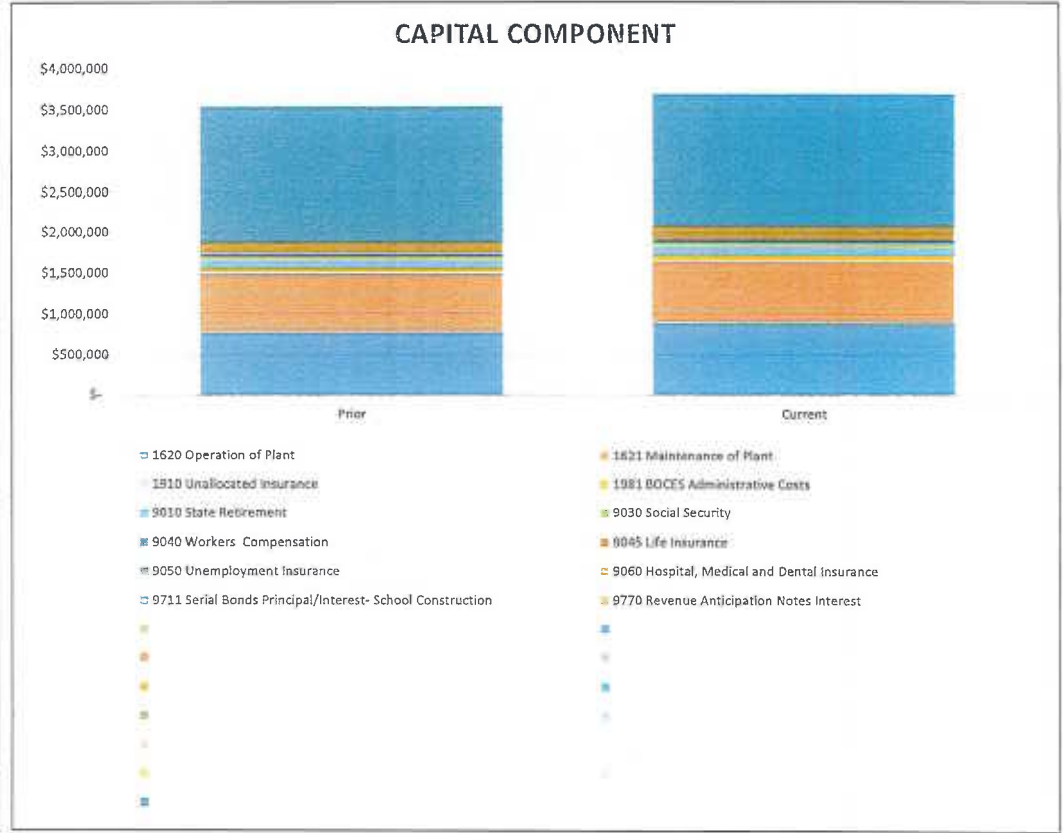
Function	Prior	Current
1420 Legal	\$ 4,000	\$ 5,400
1680 Central Data Processing	\$ 110,627	\$ 112,157
1910 Unallocated Insurance	\$ 12,982	\$ 13,678
2070 Inservice Training - Instruction	\$ 71,954	\$ 76,774
2110 Teaching - Regular School	\$ 5,474,893	\$ 5,649,581
2250 Program for Students with Disabilities School Age - School Ye	\$ 2,853,909	\$ 3,302,576
2280 Occupational Education (Grades 9-12)	\$ 404,580	\$ 457,330
2330 Teaching - Special Schools	\$ 19,500	\$ 20,250
2610 School Library and Audiovisual	\$ 181,731	\$ 204,224
2630 Computer Assisted Instruction	\$ 576,137	\$ 724,197
2810 Guidance Regular School	\$ 352,839	\$ 377,679
2815 Health Services Regular School	\$ 140,705	\$ 110,503
2820 Psychological Services Regular School	\$ 102,847	\$ 107,049
2850 Co-Curricular Activities Regular School	\$ 59,750	\$ 67,000
2855 Interscholastic Athletics Regular School	\$ 302,320	\$ 311,230
5510 District Transportation Services	\$ 762,937	\$ 912,477
5530 Garage Building	\$ 36,500	\$ 49,000
5540 Contract or Public Transportation	\$ 7,000	\$ 7,000
8060 Civic Activities	\$ 6,500	\$ 6,500
9010 State Retirement	\$ 197,143	\$ 211,599
9020 Teachers Retirement	\$ 717,953	\$ 749,932
9030 Social Security	\$ 592,117	\$ 622,635
9040 Workers Compensation	\$ 67,848	\$ 67,848
9045 Life Insurance	\$ 1,377	\$ 1,510
9050 Unemployment Insurance	\$ 4,250	\$ 4,250
9060 Hospital, Medical and Dental Insurance	\$ 1,709,874	\$ 2,062,322
9901 Transfer To School Food Service, Special Aid, Debt Service, or	\$ 15,000	\$ 15,000
Total:	\$ 14,787,273	\$ 16,249,701
Percent Change:		9.89%



Capital Component

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

Function	Prior	Current
1620 Operation of Plant	\$ 790,184	\$ 893,622
1621 Maintenance of Plant	\$ 689,285	\$ 739,468
1910 Unallocated Insurance	\$ 28,825	\$ 30,370
1981 BOCES Administrative Costs	\$ 47,685	\$ 55,621
9010 State Retirement	\$ 102,944	\$ 110,493
9030 Social Security	\$ 43,650	\$ 45,900
9040 Workers Compensation	\$ 37,554	\$ 37,554
9045 Life Insurance	\$ 2,119	\$ 2,323
9050 Unemployment Insurance	\$ 400	\$ 400
9060 Hospital, Medical and Dental Insurance	\$ 128,672	\$ 155,195
9711 Serial Bonds Principal/Interest- School Construction	\$ 1,677,532	\$ 1,629,319
9731 Bond Anticipation Notes Principal/Interest- School Constructi	\$ -	\$ -
9732 Bond Anticipation Notes Principal/Interest - Bus Purchases	\$ 204,098	\$ 253,828
9770 Revenue Anticipation Notes Interest	\$ -	\$ -
9950 Transfer To Capital Funds	\$ 100,000	\$ 100,000
Total:	\$ 3,852,949	\$ 4,054,093
Percent Change:		5.22%



School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 20,534,750	\$ 22,458,160	\$ 22,339,113
Increase/Decrease for the 2023-24 School Year		\$ 1,923,410	\$ 1,804,363
Percentage Increase/Decrease in Proposed Budget		9.37 %	8.79 %
Change in the Consumer Price Index		8.0%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 5,952,340	\$ 6,071,387	
B. Levy to Support Library Debt, if Applicable	\$ 0	\$ 0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$ 0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 5,952,340	\$ 6,071,387	\$ 5,952,340
F. Total Permissible Exclusions	\$ 0	\$ 0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 5,952,340	\$ 6,071,387	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 5,952,340	\$ 6,071,387	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0	
Administrative Component	\$ 1,894,528	\$ 2,154,366	\$ 2,083,366
Program Component	\$ 14,787,273	\$ 16,249,701	\$ 16,251,654
Capital Component	\$ 3,852,949	\$ 4,054,093	\$ 4,004,093

* Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

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

Description	Amount
Two 66 Passenger School Buses	\$ 350,000
	\$
	\$
	\$

***NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS:** Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed for the 2023-24 School Year

Estimated Basic STAR Exemption Savings¹

\$ 665.19

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Frewsburg Central School District, Chautauqua County, New York, will be held at the Frewsburg Middle/High School in said district on Tuesday, May 16, 2023 between the hours of 2:00pm and 8:00pm, prevailing time in the Frewsburg Middle/High School, at which time the polls will be opened to vote by voting ballot or machine. ***Districts should include information according to Executive Orders and as advised by legal counsel.***

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

BUDGET NOTES

The 2023-24 budget represents an 9.37% increase from the 2022-23 Budget. The Board has adopted a budget with a levy increase of 2.00% in order to meet the state's Tax Cap guidelines and keep the tax rate change as minimal as possible. The goal of the Board of Education is to maintain current educational programs, athletics and extra-curricular activities.

Capital Outlay Project

The 2023-24 proposed budget includes \$100,000 for a capital outlay project for the replacement of classroom floors at the RHJ Elementary School. New York State will reimburse approximately 94% of project costs in the following year. This capital outlay project is part of the ongoing long range facilities improvement plan. Work will begin in the Fall of 2023. This project keeps NYS tax dollars here in our community while making needed repairs to our building.

COLLABORATIVE COST-SAVINGS EFFORTS

The Frewsburg Central School District has a tradition of sharing services and looking at all available options in order to offer a quality program at the lowest possible cost to our taxpayers. Outlined below are some of the efforts used over the past several years to collaborate with area school districts and municipals to help accomplish this goal. The Frewsburg Central School District participates in:

1. A consortium with Falconer, Southwestern, Bemus Point, Panama, Jamestown and Cassadaga to provide special education programs among the seven districts.
2. The Chautauqua County Self Insured Health Insurance Program to help control costs.
3. The School & Municipal Energy Cooperative, which bids annually for the purchase of natural gas and electric.
4. A consortium of school districts to provide summer school.
5. Student programs with various school districts over the Distance Learning Networks.
6. A consortium with JCC for high school students to receive college credit for certain advanced-level courses.
7. A variety of services through BOCES (labor relations specialist, risk management specialist, staff and curriculum development, Alternative and vocational education, Special Education services, etc.) for which the District receives State Aid.

PLEASE NOTE: a copy of the budget, district property tax card, school district report, administrative salary disclosure, Tax Exemption Impact Report and BOCES budget summaries are available on the District website, the Business Office in the High School and at the Elementary School Office.

BOARD OF EDUCATION CANDIDATES

This year there are two 3-year terms to be filled on the Board of Education. Vacancies on the Board of Education will not be considered separate and specific seats, rather the elections shall be at large. Each voter can vote for 2 candidates and the two candidates receiving the highest number of votes will be elected to the vacant 3-year positions. Candidates will be listed in this order on the voting ballot. Petitions have been received from:

Jason Ruhlman - 22 Nash Avenue, Frewsburg, NY 14738
Thomas Fenton - 880 Ivory Road, Frewsburg, NY 14738

No other petitions were received. There is a provision to write in names of other candidates on the voting machine.

Qualification of Voters

1. A citizen of the United States
2. At least 18 years of age.
3. A resident of the district at least 30 days prior to the vote

Absentee Ballots

Absentee ballots are available for the vote on the budget and for election of school board members. Ballots are available from the office of the Superintendent or by calling 569-7041

Senior Citizen Tax Exemption

The Frewsburg Central School provides a 50% tax exemption on homes owned by persons 65 years of age or older, with incomes of less than \$14,000. Application forms and additional information are available from your local assessor.

Frewsburg Central School District

26 Institute Street
Frewsburg, NY 14738
www.frewsburgcsd.org

Board of Education

Larry Lodestro – President
Chad Chitester – Vice President
Randall Wiltsie
Jason Ruhlman
Polly Hanson
Thomas Fenton
Carrie Graham

Superintendent of Schools

Shelly O'Boyle

Director of Curriculum & Instructional Services

Tiffany Frederes

Jr./Sr. High School Principal

Josh Gilevski

Elementary School Principal

Director of Special Education Services

Tami McKotch

School Business Official

Jerome Lee Yaw

