

BUDGET WORKSHOP # 1
FEBRUARY 9th, 2023
AGENDA

1. Introduction Shelly O'Boyle
2. State Aid - Governor's Proposal
3. Department Budget Presentations Jerome Lee Yaw
Athletics
Jr/High School
Elementary School
K - 12 General
Administration/Miscellaneous
Buildings & Grounds
Transportation
Debt Service
4. Property Tax Cap Calculation Shelly O'Boyle
5. Draft Budget Scenarios Shelly O'Boyle

Frewsburg Central School District 2023-2024 Budget Workshop #1

February 9, 2023

**Jerome Lee Yaw
Shelly O'Boyle**

Reminder

Budget Development Process



Budget Development Process

Budget Workshop #1

Department Budgets

Athletics

K-12 General

MS/HS

Admin/Misc

Elementary

Buildings/Grounds

Transportation

Debt Service

State Aid (Based on Gov's Proposal)

Budget Workshop #2

Salaries

Fringe Benefits

BOCES

Special Education

Revenues



Proposed Executive Budget



Aid Category	2022-23	2023-24	Change	% Change
Foundation Aid	\$9,274,875	\$10,889,224	\$1,614,349	17.40%
Full Day K Conversion	0	0		
Universal Pre-Kindergarten	\$391,658	\$481,615		
BOCES	\$1,365,712	\$1,279,027		
Special Services	0	0		
High Cost- Excess Cost	\$495,747	\$450,438		
Private Excess Cost	\$188,682	\$224,481		
Hardware & Technology	\$15,661	\$15,039		
Software, Library, Textbook	\$58,107	\$56,606		
Transportation Inc Summer	\$1,002,487	\$941,799		
Building + Bldg Reorg Incent	\$1,813,207	\$1,635,617		
Operating Reorg Incentive	0	0		
Charter School Transitional	0	0		
Academic Enhancement	0	0		
High Tax Aid	0	0		
Supplemental Pub Excess Cost	0	0		
Total	\$14,606,136	\$15,973,846	\$1,367,710	9.36%
High-Impact Tutoring Set-Aside		\$157,259		

The Governor...

- Proposes a \$250 million set-aside from Foundation to support “high Impact tutoring.” Districts with Foundation Aid increases of at least \$100,000 more than a 3% increase would have set-aside; amounts are shown on the aid runs.
- Proposes to extend for one year authorization for public sector retirees to work in school positions without a limit on their earnings. The Council advocates for a two-year extension but welcome this proposal for a one-year extension.
- Continues the duplicative school-based financial transparency reporting requirement for an additional five years. This reporting requirement is scheduled to expire at the end of this school year.
- Proposes an annual report by each school district on progress towards implementing zero emission buses. Reducing school reporting requirement is a Council priority so this is a step in the opposite direction. However, it could illuminate for the state the bevy of flaws in the initial law.
- Proposes making permanent provisions for enhanced Building Aid for metal detectors, security cameras, and other security devices. This provision was set to expire at the end of this school year.

CATEGORY	22-23	23-24	\$ Difference	% Difference
Athletics	94,625	106,825	12,200	12.89%
Jr./ Sr. High School	75,050	165,050	90,000	119.92%
Elementary	31,050	32,100	1,050	3.38%
K-12 General	166,700	173,475	6,775	4.06%
Admin/Misc	331,375	345,575	14,200	4.29%
Buildings & Grounds	849,502	945,500	95,998	11.30%
Transportation	268,150	346,650	78,500	29.27%
Debt Service	1,881,630	1,883,147	1,517	0.08%
Special Education	607,031	575,721	(31,310)	-5.16%
BOCES	3,113,179	3,755,544	642,365	20.63%
Subtotal	7,418,292	8,329,587	911,295	12.28%

INTERSCHOLASTIC ATHLETICS

A2855 INTERSCHOLASTIC ATHLETICS

ACCOUNT	DESCRIPTION	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 JAN EST.	2023-24 PROPOSAL
A 2855.410-10-0000	Game Officials - HS	27,000	24,300	27,000	18,828	27,000	16,779	27,000	26,566	28,000	27,443	32,000
A 2855.420-10-0000	Laundry - Dry Cleaning, Recond	3,500	8,179	3,500	7,301	3,500	-	3,500	9,547	4,500	4,900	5,000
A 2855.430-10-0000	Travel - Conference - HS	1,800	601	1,800	289	1,800	-	200	74	200	600	200
A 2855.440-10-0000	Membership Dues - HS	2,100	2,045	2,600	2,045	2,600	1,935	7,100	2,335	7,100	6,935	7,100
A 2855.450-10-0000	Medical Supplies - HS	2,400	922	2,400	2,340	2,400	2,142	2,400	2,900	2,500	2,728	3,000
A 2855.460-10-0000	Athletic Awards - HS	600	1,069	600	6,500	600	45	600	30	600	1,135	600
A 2855.470-10-0000	Baseball - HS	1,300	1,754	1,400	2,641	1,400	1,632	1,400	5,518	3,000	3,056	4,000
A 2855.480-10-0000	Basketball - HS	1,800	1,674	1,800	1,101	1,800	2,570	1,800	1,424	7,800	8,063	1,800
A 2855.500-10-0000	Weight Room - HS	500	701	500	350	500	40	500	-	1,000	785	1,000
A 2855.510-10-0000	Football - HS	3,400	1,690	3,400	8,963	3,400	2,787	3,400	3,009	5,400	10,007	6,000
A 2855.520-10-0000	Wrestling - HS	1,400	2,287	1,600	1,813	1,600	985	1,600	64	1,600	1,600	1,600
A 2855.530-10-0000	Track - HS	1,200	1,010	1,600	197	1,600	-	1,600	-	1,600	3,092	1,600
A 2855.540-10-0000	Unified Sports - HS	-	-	-	-	-	-	-	-	500	-	1,500
A 2855.550-10-0000	Marching Band - HS	-	-	-	3,858	-	-	6,000	2,885	6,000	5,777	6,000
A 2855.560-10-0000	Cross Country - HS	600	624	600	1,245	600	-	600	352	600	776	800
A 2855.570-10-0000	Bowling - HS	1,700	1,915	1,800	2,915	1,800	1,955	2,000	2,548	2,800	3,080	3,100
A 2855.580-10-0000	Soccer - HS	1,400	1,149	5,456	2,863	1,400	1,837	1,400	1,871	1,400	221	4,000
A 2855.590-10-0000	Softball - HS	1,100	1,278	1,200	-	1,200	1,990	1,200	1,077	2,000	2,043	4,000
A 2855.600-10-0000	Golf - HS	750	848	900	-	900	-	-	-	-	-	-
A 2855.610-10-0000	Swimming - HS	2,200	2,503	2,400	2,260	2,400	2,070	2,400	2,601	2,700	2,700	2,700
A 2855.620-10-0000	Tennis - HS	400	1,530	600	422	600	200	600	312	600	2,687	600
A 2855.630-10-0000	Sportsmanship - HS	225	2,950	225	6,925	7,225	-	225	125	225	-	225
A 2855.640-10-0000	Uniforms - HS	6,000	27,264	20,000	48,065	20,000	-	2,000	263	14,500	14,518	20,000
	Total	61,375	86,293	81,381	120,921	84,325	36,969	67,525	63,501	94,625	102,146	106,825

JR. / SR. HIGH SCHOOL

ACCOUNT	DESCRIPTION	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 JAN EST.	2023-24 PROPOSAL
PRINCIPAL'S OFFICE												
A 2020.200-10-0000	Equipment	400	-	400	4,041	400	-	400	-	400	-	400
A 2020.400-00-0000	Contractual & Other				64,631	-	-	-	-	-	84,040	90,000
A 2020.440-10-0000	Travel and Conference	500	100	500	-	500	-	500	-	500	-	500
A 2020.460-10-0000	Supplies & Materials	500	154	500	-	500	250	500	200	500	-	500
7-12 INSTRUCTION												
A 2110.200-10-0000	Equipment - MSHS	3,500	81,120	3,500	3,500	3,500	3,853	3,500	6,442	3,500	18,625	3,500
A 2110.421-10-0000	Driver Training Expense	3,200	7,852	3,200	793	3,200	200	1,000	250	1,000	-	1,000
A 2110.422-10-0000	Commencement Expense	2,000	161	2,000	890	2,000	1,289	1,000	1,280	2,000	83	2,000
A 2110.436-10-0000	Day Planners	4,500	1,668	4,500	2,053	4,500	458	2,500	458	2,500	420	2,500
A 2110.461-10-0000	Supplies/Materials-General	12,000	9,406	12,000	12,746	12,000	7,958	12,000	8,094	12,000	2,156	12,000
A 2110.462-10-0000	Classroom Periodicals	300	-	300	87	300	300	300	1,032	300	251	300
A 2110.463-10-0000	Art	5,500	5,983	5,500	5,623	5,500	5,068	5,000	4,868	5,500	4,426	5,500
A 2110.464-10-0000	Physical Education	2,800	2,154	2,800	2,743	2,800	4,653	2,000	1,925	2,800	2,315	2,800
A 2110.465-10-0000	Vocal Music	1,000	964	1,000	569	1,000	462	750	650	2,750	900	2,750
A 2110.466-10-0000	Instrumental Music	4,500	8,078	4,500	4,500	4,500	2,529	4,000	2,831	4,000	4,019	4,000
A 2110.467-10-0000	Science	8,200	6,980	8,200	7,138	8,200	4,655	6,000	5,584	7,000	5,300	7,000
A 2110.468-10-0000	Computer Supplies	8,500	9,961	8,500	7,842	8,500	8,500	8,500	8,596	8,500	8,952	8,500
A 2110.469-10-0000	Home Economics	2,100	1,858	2,100	1,095	2,100	2,000	1,800	1,334	2,100	2,050	2,100
A 2110.470-10-0000	Industrial Arts	4,300	4,121	4,300	4,119	4,300	4,300	3,500	3,572	4,500	4,416	4,500
A 2110.475-10-0000	Annual Supply Order 7 - 12	7,500	6,767	7,500	4,473	7,500	7,428	5,500	5,572	5,500	4,602	5,500
LIBRARY & AUDIO VISUAL												
A 2610.200-10-0000	Audio Visual Equipment	1,100	316	1,100	740	1,100	600	1,100	1,100	1,100	975	1,100
A 2610.456-10-0000	AV Library and Supplies	1,200	1,143	1,200	32	1,200	900	600	992	1,200	-	1,200
A 2610.457-10-0000	Library Supplies	1,800	532	1,800	620	1,800	1,200	500	400	500	468	500
A 2610.458-10-0000	Library Periodicals	900	864	900	782	900	750	900	898	900	724	900
A 2610.460-10-0000	State Aided Library Books	6,000	4,458	6,000	2,870	6,000	3,000	4,000	3,942	6,000	6,277	6,000
		82,300	154,639	82,300	131,886	82,300	60,353	65,850	60,020	75,050	150,997	165,050

FREWSBURG CENTRAL
ROBERT H. JACKSON

ACCOUNT	DESCRIPTION	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 JAN EST.	2023-24 PROPOSAL
PRINCIPAL'S OFFICE												
A 2020.200-20-0000	Equipment	-		-	-	-	-	-	-	-	-	300
A 2020.430-20-0000	Travel/Conference	100	34	100	-	100	-	100	-	100	168	200
A 2020.450-20-0000	Supplies/Materials	500	257	500	145	500	116	300	127	300	141	300
K-6 INSTRUCTION												
A 2110.200-20-0000	Equipment	7,000	7,852	8,000	24,573	8,000	-	8,000	-	8,000	15,249	8,000
A 2110.451-20-0000	Supplies/Materials	7,000	6,188	7,000	11,558	7,000	7,084	7,000	3,299	7,000	11,644	7,000
A 2110.453-20-0000	Art Supplies	1,200	831	1,200	546	1,200	771	700	325	700	700	1,200
A 2110.454-20-0000	Physical Education	1,200	(360)	1,200	2,359	1,200	1,986	500	-	1,200	1,200	1,200
A 2110.455-20-0000	Vocal Music	400	250	400	-	400	-	250	-	250	455	400
A 2110.457-20-0000	Annual Supply Order	8,400	5,288	8,400	3,888	8,400	6,982	6,000	3,447	6,000	4,740	6,000
LIBRARY AND AV												
A 2610.200-20-0000	AV Equipment	700	43	700	345	700	-	700	-	700	200	700
A 2610.451-20-0000	AV Library & Supplies	400	-	400	-	400	104	400	-	400	150	400
A 2610.452-20-0000	Library Supplies	700	486	700	260	700	228	300	293	300	150	300
A 2610.453-20-0000	Library Periodicals	600	586	600	544	600	114	600	119	600	534	600
A 2610.460-20-0000	Library Books	5,500	3,055	5,500	4,389	5,500	-	3,500	3,277	5,500	3,706	5,500
TOTAL		33,700	24,509	34,700	48,605	34,700	17,384	28,350	10,886	31,050	39,037	32,100

K - 12 GENERAL

ACCOUNT	DESCRIPTION	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 JAN EST.	2023-24 PROPOSAL
CURRICULUM DEVELOPMENT												
A 2010.400-00-0000	Travel - Conference Expenses	500	77	500	-	500	-	250	-	250	-	250
A 2010.450-00-0000	Material & Supplies	200	356	200	-	200	-	200	-	200	-	25
IN-SERVICE TRAINING												
A 2070.400-00-0000	Contractual Expenses	8,000	4,636	10,000	320	10,000	87	2,000	2,000	5,000	2,500	5,000
K-12 INSTRUCTION												
A 2110.432-10-0000	Piano Tuning - MSHS	200	-	200	-	200	-	200	-	200	-	200
A 2110.432-20-0000	Piano Tuning - ELEM	200		200		200		200		200	-	200
A 2110.433-10-0000	Service Contracts & Repairs - MSHS	16,000	108	16,000	11,541	16,000	(100)	16,000	8,500	8,000	6,590	10,000
A 2110.433-20-0000	Service Contracts & Repairs - ELEM									8,000	1,445	6,000
A 2110.434-10-0000	Travel and Conferences - MSHS	6,000	6,339	6,000	4,818	6,000	1,765	-	3,000	3,000	3,511	6,000
A 2110.434-20-0000	Travel and Conferences - ELEM									3,000	300	3,000
A 2110.435-10-0000	Fenton Historical Programs		-		-		-		-		-	-
A 2110.478-00-0000	Standardized Tests	1,000	-	1,000	63	1,000	-	-	-	-	(432)	1,000
A 2110.481-20-0000	Textbooks/Workbooks - ELEM	29,000	22,493	29,000	32,421	29,000	63,553	29,000	29,423	29,000	48,917	30,000
A 2110.483-10-0000	Textbooks/Workbooks - MSHS	33,450	27,856	33,450	18,048	33,450	18,648	33,450	31,891	33,450	9,306	34,000
A 2110.479-00-0000	K-12 Copy Paper & Supplies	24,000	11,741	24,000	12,975	24,000	10,386	24,000	11,404	24,000	16,000	24,000
LIBRARY AND AUDIO VISUAL												
A 2610.400-10-0000	Book Bindings	400	317	400	-	400	104	400	200	200	-	200
A 2610.400-20-0000	Book Bindings									200	-	200
COMPUTER EDUCATION												
A 2630.220-00-0000	Computer Hardware	23,000	22,891	23,000	28,690	23,000	10,694	23,000	27,389	23,000	23,000	23,000
A 2630.460-00-0000	Computer Software	16,250	10,795	16,250	6,580	16,250	9,029	16,250	17,225	16,250	1,382	16,250
GUIDANCE												
A 2810.200-10-0000	Equipment	-	-	-	-	-	-	-	-	-	-	-
A 2810.200-20-0000	Equipment	-	-	-	-	-	-	-	-	-	-	-
A 2810.400-10-0000	Contractual Expenses	200	-	200	-	200	-	-	-	200	-	200
A 2810.400-20-0000	Contractual Expenses	200	-	200	-	200	-	-	-	200	-	200
A 2810.430-10-0000	Travel - Conferences	200	-	200	50	200	-	-	-	200	-	200
A 2810.430-20-0000	Travel - Conferences	200	-	200	50	200	-	-	-	200	-	200
A 2810.450-10-0000	Supplies & Materials	800	1,196	800	520	800	-	800	500	800	591	800
A 2810.450-20-0000	Supplies & Materials	300		300		300		300		300	100	300
HEALTH												
A 2815.200-10-0000	Equipment - MSHS	2,000	5,010	2,000	75	2,000	-	2,000	1,600	1,500	-	1,000
A 2815.200-20-0000	Equipment - ELEM									500	500	500
A 2815.400-10-0000	Contractual Expenses	19,500	905	19,500	60	1,200	130	1,200	1,162	800	515	800
A 2815.400-20-0000	Contractual Expenses									400	200	400
A 2815.430-10-0000	Travel, Conference - MSHS	100	79	100	1,100	100	545	100	50	50	-	100
A 2815.430-20-0000	Travel, Conference - ELEM									50	60	100
A 2815.450-10-0000	Supplies & Materials - MSHS	2,800	2,076	2,800	1,345	2,800	1,088	2,800	2,635	1,400	1,283	1,400
A 2815.450-20-0000	Supplies & Materials ELEM									1,400	823	1,400
CO-CURRICULAR ACTIVITIES												
A 2850.410-10-0000	National Honor Society	550	-	550	266	550	385	550	-	550	-	550
A 2850.430-10-0000	Student Activities & Travel									3,200	5,200	5,000
A 2850.430-20-0000	Student Activities & Travel	4,200	4,627	4,200	2,700	4,200	-	4,200	2,500	1,000	656	1,000
		189,250	121,500	191,250	121,622	172,950	116,313	156,900	139,479	166,700	122,447	173,475

ADMIN. / MISCELLANEOUS

		2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 JAN EST.	2023-24 PROPOSAL
BOARD OF EDUCATION											
A 1010.400-00-0000	Contractual Expense	19	100	-	100	-	100	-	100	100	100
A 1010.420-00-0000	Membership & Dues	5,729	6,500	7,626	6,500	7,526	7,500	6,826	7,500	7,500	7,500
A 1010.430-00-0000	Travel & Conference Exp.	285	1,700	427	1,700	-	1,000	96	1,700	544	1,700
A 1010.450-00-0000	Supplies & Materials	1,261	650	219	650	308	400	56	400	380	400
DISTRICT MEETING											
A 1040.450-00-0000	Materials & Supplies	53	-	38	-	430	-	-	-	-	-
A 1060.400-00-0000	Election Officials, Other	765	1,500	130	1,500	2,191	1,500	2,219	1,500	1,500	1,500
A 1060.410-00-0000	Legal Notices	377	375	344	375	33	375	-	375	250	375
SUPERINTENDENT'S OFFICE											
A 1240.200-00-0000	Equipment	-	-	-	-	-	-	-	-	-	-
A 1240.430-00-0000	Travel-Conference	2,274	2,800	1,683	2,800	159	1,500	1,000	2,800	2,719	2,800
A 1240.450-00-0000	Supplies & Materials	310	400	120	400	460	300	148	300	748	400
BUSINESS OFFICE											
A 1310.200-00-0000	Equipment	132	500	-	500	-	-	-	-	-	-
A 1310.400-00-0000	Contractual	15,133	11,000	10,108	11,000	101,154	11,000	12,492	14,000	13,012	15,000
A 1310.410-00-0000	Advertising - Districtwide	2,687	2,000	964	2,000	2,057	2,000	732	2,000	1,981	2,000
A 1310.420-00-0000	Postage - Districtwide	7,744	8,500	14,071	8,500	6,493	8,500	7,781	8,500	7,463	8,500
A 1310.450-00-0000	Supplies & Materials	427	2,500	1,573	2,500	3,962	2,000	1,233	2,500	1,925	2,500
AUDITING SERVICES											
A 1320.400-00-0000	Auditing Services	17,500	18,000	13,000	18,000	15,800	18,000	18,750	20,000	20,900	24,000
DISTRICT TREASURER											
A 1325.400-00-0000	Contractual	-	300	75	300	452	300	245	300	200	300
A 1325.450-00-0000	Supplies & Materials	55	400	573	400	226	400	-	400	200	400
TAX COLLECTION											
A 1330.400-00-0000	Tax Rolls & Notices, Mics.	3,439	5,000	3,397	5,000	3,127	5,000	3,163	5,000	3,180	5,000
A 1330.420-00-0000	Postage	1,169	1,200	1,173	1,200	1,588	1,500	1,398	1,500	1,540	1,500
LEGAL											
A 1420.400-00-0000	School Attorney	5,704	25,000	5,788	25,000	7,335	20,000	27,532	20,000	25,836	25,000
PUBLIC INFORMATION & SERVICES											
A 1480.400-00-0000	SCIT, Pool and Misc.	-	2,000	-	2,000	-	1,500	-	1,500	-	1,500
A 1480.450-00-0000	Supplies & Materials, Newsletters	-	2,500	252	2,500	72	2,000	-	2,000	-	2,000
INSURANCE- EXCLUDING TRANSPORTATION											
A 1910.400-00-0000	Fire & Casualty	22,209	22,776	23,564	22,776	23,517	25,000	23,824	25,000	24,867	27,000
A 1910.410-00-0000	General Liability	27,900	33,000	26,990	33,000	29,771	32,000	29,064	33,000	32,023	35,000
A 1910.420-00-0000	Maint. Vehicles & Driver Ed. Cars	2,460	4,000	4,139	4,200	4,581	4,500	2,023	4,500	2,014	4,500
A 1910.430-00-0000	Boiler Insurance	-	1,400	1,586	1,400	1,586	1,600	1,586	1,600	1,650	1,700
A 1910.440-00-0000	Employee Bond	1,095	1,800	1,239	1,800	1,246	1,400	1,360	1,400	1,391	1,400
A 1910.450-00-0000	Student Accident	9,047	12,000	9,736	12,000	9,311	11,000	9,433	11,000	9,129	11,000
SCHOOL ASSOCIATION DUES											
A 1920.400-00-0000	Dues	6,624	6,000	3,614	6,000	3,270	6,000	3,301	6,000	2,955	6,000
COMMUNITY SERVICES											
A 8060.400-00-0000	Myers Public Library	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
A 8070.400-00-0000	Census Services	-	1,200	-	1,200	-	-	-	-	-	-
A 8070.410-00-0000	Census -Mileage	-	800	-	800	-	-	-	-	-	-
INTERFUND TRANSFERS											
A 9901.930-00-0000	Transfer to Food Service	33,958	36,000	13,797	36,000	-	35,000	-	35,000	-	35,000
A 9901.950-00-0000	Transfer to Special Ed	21,912	15,000	11,818	15,000	0	15,000	6,380	15,000	15,000	15,000
A 9950.900-00-0000	Interfund Transfer Capital	-	100,000	100,000	100,000	900,000	100,000	100,000	100,000	100,000	100,000
TOTAL		196,767	333,401	264,545	333,601	1,133,156	322,875	267,143	331,375	285,507	345,575

BUILDINGS AND GROUNDS

		2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 JAN EST	2023-24 PROPOSAL
A1620	CLEANING & CUSTODIAL											
A 1620.200-00-0000	Equipment	5,000	-	5,000	1,785	5,000	-	3,000	947	3,000	-	3,000
A 1620.400-00-0000	Contractual & Other Expenses	5,000	(900)	5,000	(791)	5,000	1,014	5,000	3,852	5,000	6,322	7,000
A 1620.410-00-0000	Waste Disposal Service	6,000	5,144	6,000	6,796	6,000	5,845	6,000	6,354	6,000	7,215	7,500
A 1620.420-00-0000	Snow Removal	15,000	15,720	17,000	16,800	17,000	4,260	17,000	9,450	17,000	10,300	17,000
A 1620.430-00-0000	Travel - Conference	500	-	500	-	500	-	-	-	-	-	-
A 1620.440-00-0000	Laundry - Dry Cleaning	500	297	500	-	500	-	500	-	500	-	500
A 1620.450-00-0000	Supplies & Materials	36,300	25,867	36,300	22,154	36,300	50,129	40,000	33,053	40,000	30,008	40,000
A 1620.470-00-0000	Water Taxes	18,500	18,331	18,500	11,820	18,500	16,620	18,500	15,822	18,500	17,237	18,500
A 1620.480-00-0000	Water	7,500	-	7,500	6,564	7,500	7,104	7,500	9,195	7,500	11,176	12,000
A 1620.500-00-0000	Electric	267,800	174,733	267,800	145,230	267,800	142,911	255,800	172,757	255,800	200,818	300,000
A 1620.510-00-0000	Telephone & Cable	15,000	6,001	15,000	6,293	15,000	6,679	15,000	6,053	15,000	6,917	15,000
A 1620.530-00-0000	Gas & Fuel Oil	137,708	70,840	137,708	53,902	137,708	65,171	131,202	102,402	131,202	110,892	150,000
		514,808	316,034	516,808	270,553	516,808	299,734	499,502	359,885	499,502	400,885	570,500
A1621	MAINTENANCE & GROUNDS											
A 1621.200-00-0000	Equipment	40,000	33,393	60,000	55,785	60,000	15,219	60,000	106,746	70,000	70,010	70,000
A 1621.400-00-0000	Building & Equipment Repairs	85,000	162,727	100,000	99,782	120,000	250,710	130,000	118,957	150,000	143,700	150,000
A 1621.410-00-0000	Contract Painting & Blinds	5,000	175	5,000	10,120	5,000	-	5,000	6,976	10,000	8,948	10,000
A 1621.420-00-0000	Minor Miantenance & Repairs	15,000	-	15,000	34,669	20,000	6,970	20,000	33,559	20,000	22,486	25,000
A 1621.450-00-0000	Supplies & Equipment	80,000	84,701	80,000	92,225	85,000	71,189	85,000	100,741	100,000	109,737	120,000
		225,000	280,996	260,000	292,581	290,000	344,087	300,000	366,979	350,000	354,881	375,000
TOTAL GENERAL FUND BUDGET		739,808	597,029	776,808	563,134	806,808	643,821	799,502	726,864	849,502	755,766	945,500

TRANSPORTATION

		2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ACTUAL	2022-23 BUDGET	2022-23 JAN EST	2023-24 PROPOSAL
A5510	DISTRICT OPERATED TRANSPORTATION											
A 5510.200-00-0000	Equipment	5,000	21,035	5,000	-	5,000	5,150	5,000	3,971	10,000	74,244	10,000
A 5510.210-00-0000	Bus Purchase	-	-	-	-	-	-	-	-	-	-	-
A 5510.400-00-0000	Contractual/Insurance	24,000	29,721	24,000	36,832	24,000	35,127	24,000	87,364	80,000	75,000	90,000
A 5510.400-00-0000	Credit for Summer School	(10,000)	-	(10,000)	-	(10,000)	-	(10,000)	-	(10,000)	-	(10,000)
A 5510.410-00-0000	Advertising for Bids	150	-	150	-	150	-	150	-	150	-	150
A 5510.450-00-0000	Parts & Supplies	35,000	18,171	35,000	15,010	35,000	19,951	30,000	18,675	30,000	32,092	35,000
A 5510.460-00-0000	Gasoline	108,500	63,591	108,500	36,932	108,500	34,658	100,000	105,084	100,000	135,164	150,000
A 5510.470-00-0000	Oil/Lubricants	2,500	3,273	2,500	1,995	2,500	-	2,500	-	2,500	2,500	2,500
A 5510.480-00-0000	Tires/Chains	7,500	12,205	10,000	6,666	10,000	6,517	10,000	9,402	12,000	14,295	15,000
A5530	GARAGE BUILDING											
A 5530.200-00-0000	Equipment	-	-	-	-	-	-	-	-	-	-	-
A 5530.400-00-0000	Repairs & Contractual	8,000	11,378	8,000	1,358	8,000	3,965	8,000	5,550	8,000	9,265	10,000
A 5530.410-00-0000	Gas	8,000	4,402	8,000	6,496	8,000	8,122	8,000	12,348	10,000	613	8,000
A 5530.420-00-0000	Electric	6,700	4,122	6,700	8,843	6,700	1,579	6,700	13,499	10,000	17,249	20,000
A 5530.430-00-0000	Water	600	164	600	386	600	427	600	727	700	800	1,000
A 5530.440-00-0000	Telephone	1,800	2,254	1,800	2,605	1,800	3,272	3,500	2,823	3,500	3,505	3,600
A 5530.450-00-0000	Supplies/Materials	4,000	708	4,000	13,079	4,000	820	3,000	489	3,000	1,325	3,000
A 5530.460-00-0000	Fire Insurance	1,200	266	1,200	297	1,200	309	800	1,219	1,300	1,325	1,400
A5540	CONTRACT TRANSPORTATION											
A 5540.400-00-0000	Private Schools, Special Education	28,908	-	25,000	244	13,000	1,255	7,000	-	7,000	-	7,000
	TOTAL	231,858	171,290	230,450	130,742	218,450	121,152	199,250	261,152	268,150	367,377	346,650

2023-24 BUDGET - DEBT SERVICE

		Principal	Interest	Total	State Aid	Net Budget
1999 Building Program	Year					
\$14,400,000 - 20 years	2003-04 Budget	740,000	419,402	1,159,402	1,132,806	26,596
1.5% - 5.0%	2004-05 Budget	750,000	389,825	1,139,825	1,168,340	(28,515)
Final Payment June 2019	2005-06 Budget	765,000	377,525	1,142,525	1,163,965	(21,440)
Bond % 0.99657	2006-07 Budget	775,000	364,975	1,139,975	1,165,211	(25,236)
SA Ratio 95.0%	2007-08 Budget	795,000	349,200	1,144,200	1,166,032	(21,832)
	2008-09 Budget	810,000	332,175	1,142,175	1,166,033	(23,858)
	2009-10 Budget	820,000	312,225	1,132,225	1,162,893	(30,668)
	2010-11 Budget	850,000	290,869	1,140,869	1,162,891	(22,022)
	2011-12 Budget	870,000	267,475	1,137,475	1,162,891	(25,416)
	2012-13 Budget	900,000	240,425	1,140,425	1,162,891	(22,466)
	2013-14 Budget	930,000	210,825	1,140,825	1,162,891	(22,066)
	2014-15 Budget	965,000	178,538	1,143,538	1,162,891	(19,354)
	2015-16 Budget	1,020,000	96,825	1,116,825	1,162,891	(46,066)
	2016-17 Budget	1,045,000	70,525	1,115,525	1,162,891	(47,366)
	2017-18 Budget	1,075,000	43,525	1,118,525	1,162,891	(44,366)
	2018-19 Budget	330,000	14,025	344,025	346,192	(2,167)
Paid Off	2019-20 Budget	-	-	-	-	-
Phase IV - Parking Lot etc.						
\$935,000 - 15 years	2007-08 Budget	65,000	60,750	125,750	72,295	53,455
Final payment April 2022	2008-09 Budget	65,000	37,738	102,738	72,296	30,442
4.34%	2009-10 Budget	65,000	34,975	99,975	72,295	27,680
Bond % 0.9640	2010-11 Budget	65,000	32,213	97,213	81,680	15,533
SA Ratio 93.20%	2011-12 Budget	65,000	29,450	94,450	81,860	12,590
	2012-13 Budget	65,000	26,688	91,688	80,562	11,126
	2013-14 Budget	65,000	23,844	88,844	80,562	8,282
	2014-15 Budget	60,000	21,000	81,000	80,562	438
	2015-16 Budget	60,000	18,375	78,375	80,562	(2,187)
	2016-17 Budget	60,000	15,750	75,750	80,562	(4,812)
	2017-18 Budget	60,000	13,125	73,125	78,584	(5,459)
	2018-19 Budget	60,000	10,500	70,500	78,585	(8,085)
	2019-20 Budget	60,000	7,875	67,875	78,585	(10,710)
	2020-21 Budget	60,000	5,250	65,250	78,586	(13,336)
Final Payment	2021-22 Budget	60,000	2,625	62,625	72,295	(9,670)
Paid Off	2022-23 Budget	-	-	-	-	-
Phase V -						
\$3,830,589 - 15 years	2008-09 Budget	131,077	191,654	322,731	218,490	104,241
Final Payment June 2024	2009-10 Budget	190,000	145,769	335,769	351,389	(15,620)
Various	2010-11 Budget	200,000	140,038	340,038	373,287	(33,249)
Bond % 0.9900	2011-12 Budget	210,000	132,288	342,288	373,262	(30,975)
SA Ratio 94.10%	2012-13 Budget	220,000	124,150	344,150	338,318	5,832
	2013-14 Budget	225,000	115,625	340,625	338,318	2,307
	2014-15 Budget	235,000	106,906	341,906	338,319	3,587
	2015-16 Budget	245,000	97,800	342,800	338,319	4,481
	2016-17 Budget	250,000	88,000	338,000	338,319	(319)
	2017-18 Budget	260,000	78,000	338,000	338,319	(319)
	2018-19 Budget	270,000	67,600	337,600	338,320	(720)
	2019-20 Budget	280,000	56,800	336,800	338,319	(1,519)
	2020-21 Budget	295,000	45,600	340,600	338,320	2,280
	2021-22 Budget	305,000	33,800	338,800	338,320	480
	2022-23 Budget	315,000	21,600	336,600	338,320	(1,720)
	2023-24 Budget	225,000	9,000	234,000	338,320	(104,320)

2023-24 BUDGET - DEBT SERVICE

		Principal	Interest	Total	State Aid	Net Budget
RHJ Bus Loop & Reconstruction -DASNY						
\$347,668 07/18/2013 2.00%	2014-15 Budget	-	6,934	6,934	6,241	693
\$2,199,010 07/16/2014 2.00%	2015-16 Budget	30,000	47,773	77,773	69,996	7,777
\$1,645,000 - 15 years	2016-17 Budget	90,000	42,600	132,600	119,340	13,260
Final Payment June 2030	2017-18 Budget	116,628	63,914	180,542	165,685	14,857
Bond %	2018-19 Budget	105,000	73,050	178,050	165,686	12,364
SA Ratio 94.10%	2019-20 Budget	105,000	69,900	174,900	165,685	9,215
	2020-21 Budget	110,000	65,700	175,700	165,685	10,015
	2021-22 Budget	115,000	61,300	176,300	237,600	(61,300)
	2022-23 Budget	120,000	55,550	175,550	188,019	(12,469)
	2023-24 Budget	125,000	50,750	175,750	188,019	(12,269)
MS/HS Reconstruction BAN/Bond						
\$4,280,000 06/25/2020 2.00%	2017-18 Budget	106,000	102,620	208,620	199,230	9,390
Final Payment June 2033	2018-19 Budget	295,000	112,275	407,275	390,416	16,859
	2019-20 Budget	275,000	120,619	395,619	386,120	9,499
	2020-21 Budget	285,000	100,175	385,175	386,120	(945)
	2021-22 Budget	295,000	79,900	374,900	389,452	(14,552)
	2022-23 Budget	300,000	74,000	374,000	389,452	(15,452)
	2023-24 Budget	295,000	68,000	363,000	389,452	(26,452)
Bus Garage Reconstruction BAN/Bond						
\$4,245,000 06/25/2020 2.00%	2017-18 Budget	-	89,645	89,645	80,681	8,965
Final Payment June 2039	2018-19 Budget	-	100,851	100,851	37,000	63,851
	2019-20 Budget	237,250	89,396	326,646	302,545	24,101
	2020-21 Budget	210,000	103,281	313,281	305,156	8,125
	2021-22 Budget	215,000	80,700	295,700	305,156	(9,456)
	2022-23 Budget	220,000	76,400	296,400	305,156	(8,756)
	2023-24 Budget	220,000	72,000	292,000	305,156	(13,156)
Energy Performance Project - BAN/BOND						
\$1,426,283 July 2020 2.75%	2021-22 Budget	81,283	40,659	121,942	102,446	19,496
\$1,426,283- 15 years	2022-23 Budget	80,000	30,269	110,269	102,446	7,823
Final Payment June 2037	2023-24 Budget	75,000	116,775	191,775	102,446	89,329
Various						
Bond % 100						
SA Ratio 94.60%						
2019 Young & Wright Reconstruction Project - BAN/BOND						
\$4,750,307 July 2020 2.75%	2021-22 Budget	245,307	135,417	380,724	357,376	23,348
\$4,750,307 - 15 years	2022-23 Budget	285,000	99,713	384,713	397,978	(13,265)
Final Payment June 2037	2023-24 Budget	240,000	132,794	372,794	397,978	(25,184)
Various						
Bond % 0.9500						
SA Ratio 94.60%						

2023-24 BUDGET - DEBT SERVICE

		Principal	Interest	Total	State Aid	Net Budget
Bus - B.A.N.						
\$192,775.38 08/16 3.66%						
\$204,492.20 08/17 3.82%						
\$332,450.69 08/18 4.80%		66,490	3,192	69,682	53,655	16,027
\$197,713.68 08/19 4.80%		39,543	3,796	43,339	33,371	9,968
None for 2020-21						
\$233,257.16 08/21 4.80%		46,651	8,957	55,609	42,819	12,790
\$343,546.00 08/22 4.80%		68,709	16,490	85,199	65,604	19,596
*State aid follows year after payment at approximately 77%						
	2023-24 Budget	221,394	32,435	253,828	195,448	58,381
	2023-24 Total Debt Service	1,401,394	481,754	1,883,147	1,916,819	(33,671)

Tax Cap Form

Frewsburg Central School District (060713200100)
Fiscal Year Ending: 06/30/2024

Summary

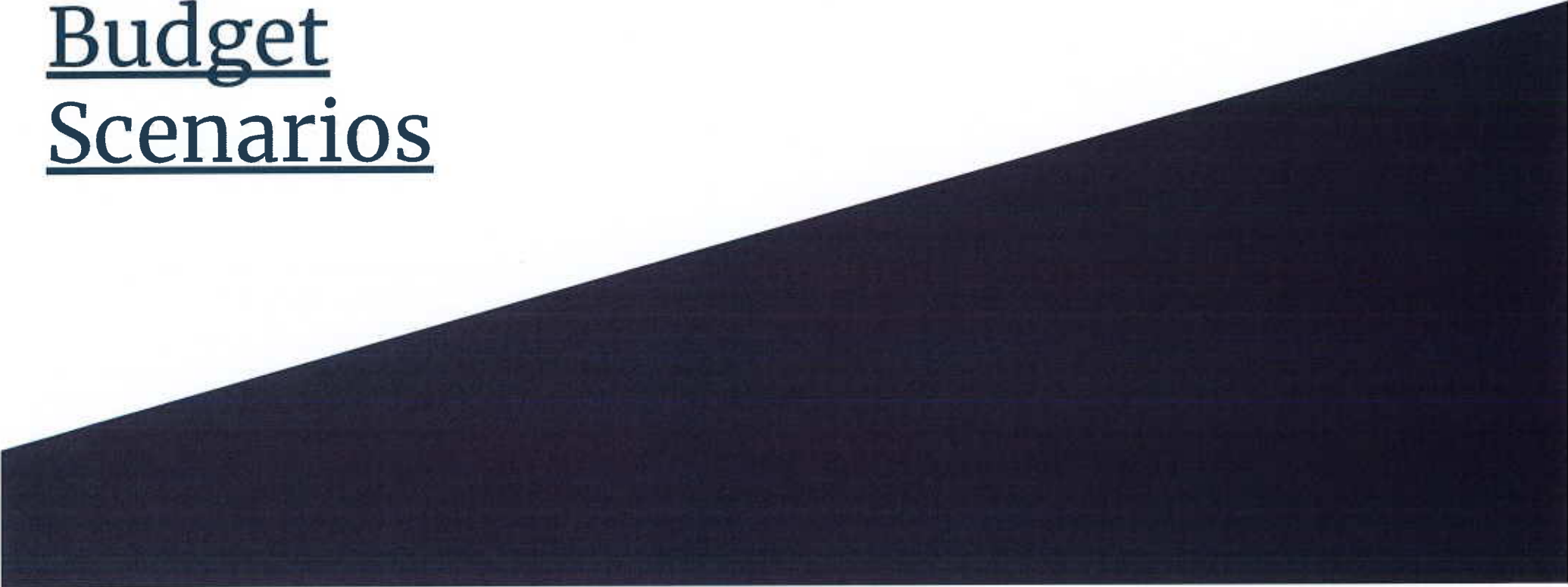
Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2023	\$5,952,340
✓	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
✓	Tax Base Growth Factor → <i>(construction + capital improvement)</i>	1.0000
✓	PILOTs Receivable FYE 2023	---
✓	Tort Exclusion Amount Claimed in FYE 2023	\$0
✓	Capital Tax Levy Exclusion FYE2023	\$0
✓	Allowable Levy Growth Factor → <i>2% or rate of inflation, whichever is less</i>	1.0200
✓	PILOTs Receivable FYE 2024	---
✓	Available Carryover from FYE 2023	---
	Tax Levy Limit Before Adjustments/Exclusions	\$6,071,387
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2024	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
	Total Exclusions	\$0
	Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$6,071,387
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	---
✓	FYE 2024 Proposed Levy, Net of Reserve	\$6,071,387
	Difference Between Tax Levy Limit and Proposed Levy	\$0
✓	Do you plan to override the Tax Cap for FYE 2024 ?	No

History

Date and Time	Status Changed To	User
03/25/2022 8:31:15 AM	Form was created (Form Status set to: Unsubmitted)	Jerome Lee Yaw

Tax Cap
2% or rate of inflation whichever is less
(7.17)

Draft Budget Scenarios



2023-24 Proposed Budget

Revenues

State Aid - Governor Budget - 2/1/2023	15,492,231
Appropriation	400,000
Capital Outlay Building Aid	95,000
Local Revenues	104,800
Medicaid	15,000
2022 Tax Levy	5,952,340
Trans. From Unemployment Reserve	5,000
Trans. Retirement Contribution Reserve	80,000
Trans. From Debt Service	58,464
	<u>22,202,835</u>
Possible Additional Revenue	
Boces Computer	-
Additional Tax Levy (2.00%)	119,047
Total 2023-24 Revenues	<u><u>22,321,882</u></u>

Expenditures

Athletics	✓	106,825
Jr/Sr High	✓	165,050
Elementary	✓	32,100
K-12 General	✓	173,475
Admin/Misc.	✓	345,575
Buildings & Grounds	✓	945,500
Transportation	✓	346,650
Debt Service	✓	1,883,147
Special Education	✓✓	575,721
BOCES	✓✓	3,755,544
Salaries	✓✓	9,622,356
Benefits	✓✓	4,464,703
Total 2023-24 Expenditures		<u><u>22,416,646</u></u>

Reviewed in Budget Workshop # 1 ✓

Reviewed in Budget Workshop # 2 ✓✓

2023-24 Proposed Budget

	2023-24 Budget Proposed Budget Tax Levy ▲ 0.00%	2023-24 Budget Proposed Budget Tax Levy ▲ 2.00%
2022-23 Budget		
20,534,750	22,202,835	22,321,882
\$ Increase/(Decrease)	1,668,085	1,787,132
% Increase/(Decrease)	8.12%	8.70%
Cuts needed to meet Tax Levy Cap	(213,811)	(94,764)

Every \$59,952 change in the budget will result in a 1% change in the Tax Levy



Questions