

BUDGET WORKSHOP # 1
FEBRUARY 11TH, 2021
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 2021-2022 Budget Workshop #1

February 11, 2021

Jerome Lee Yaw
Shelly O'Boyle



Proposed Executive Budget



Aid Category	2020-21	2021-22	Change	% Change
Foundation Aid	7,596,393	7,596,393	-	0.0%
Services Aid (<i>see below</i>)	1,994,739	1,993,358	(1,381)	-0.1%
Building Aid	1,364,666	1,359,657	(5,009)	-0.4%
Reorganization Incentive Building Aid	-	-	-	-
Reorganization Incentive Operating Aid	-	-	-	-
High Cost Public Excess Cost Aid	230,004	232,368	2,364	1.0%
Private Excess Cost Aid	168,992	179,708	-	-
Full-Day Kindergarten Conversion Aid	-	-	-	NA
Universal Prekindergarten Aid	-	76,768	76,768	NA
Pandemic Adjustment	(135,333)	-	135,333	-100.0%
STAR	1,169,566	1,139,168	(30,398)	-2.6%
Local District Funding Adjustment	-	(736,962)	(736,962)	NA
State Subtotal	12,389,027	11,840,458	(548,569)	-4.4%
Federal CARES Act Restoration	135,333	-	(135,333)	-100.0%
Federal COVID-19 Supplemental Stimulus	-	736,962	736,962	NA
Total Funding, with STAR & Federal	12,524,360	12,577,420	53,060	0.4%
Total State Funding (School Aid & STAR)	12,389,027	11,840,458	(548,569)	-4.4%

**"Services Aid" — analysis of proposal to consolidate 11 formulas into a block grant
and cut total funding from what districts are to receive under formulas in current law**

Aid Category	2020-21	2021-22 Current Law Formula Amounts	Year-to-Year Change	Yr-to-Yr % Change
Transportation Aid	712,683	826,595	113,912	16.0%
BOCES Aid	1,204,908	1,090,473	(114,435)	-9.5%
Textbook Aid	44,329	43,804	(525)	-1.2%
Software Aid	11,865	11,669	(196)	-1.7%
Library Materials Aid	4,950	4,869	(81)	-1.6%
Hardware and Technology Aid	16,004	15,948	(56)	-0.3%
Non-BOCES Special Services Aid	-	-	-	NA
Non-BOCES Computer Admin. Aid	-	-	-	NA
Non-BOCES Career Education Aid	-	-	-	NA
Non-BOCES Academic Improvement Aid	-	-	-	NA
Charter School Transition Aid	-	-	-	NA
High Tax Aid	-	-	-	NA
Supplemental Public Excess Cost Aid	-	-	-	NA
Academic Enhancement Aid	-	-	-	NA
Current Law Total	1,994,739	1,993,358	(1,381)	-0.1%
2021-22 Services Aid Reduction	-	-	-	NA
Proposed Services Aid	1,994,739	1,993,358	(1,381)	-0.1%

Impact of proposal compared to current formulas	2021-22 Current Law Aid	1,993,358
	Proposed 2021-22 Aid	1,993,358
	Change vs. Current Law	-
	% Change vs. Current Law	0.0%

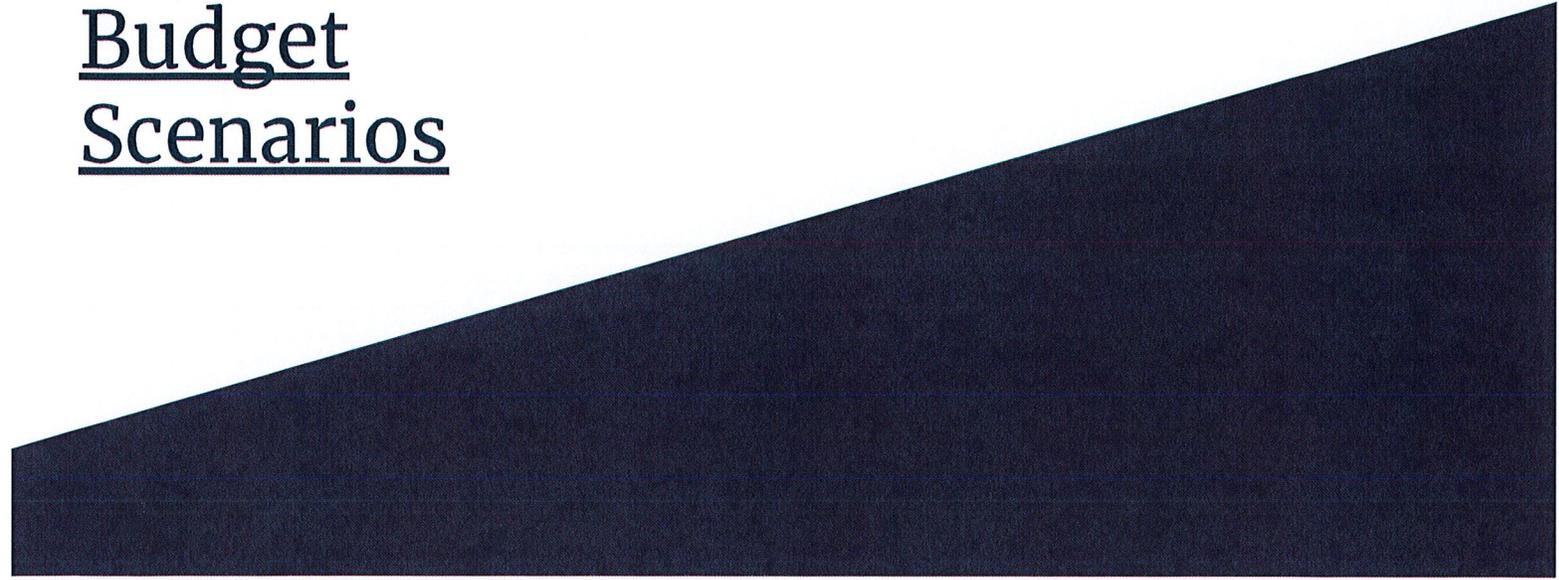
SOURCE: Compiled by NYSCOSS from NYSED School Aid data

Considerations

- **Capital Outlay Project**
 - **\$100,000**
 - **93.5% Building Aid**

CATEGORY	20-21	21-22	\$ Difference	% Difference
Athletics	57,325	67,525	10,200	17.79%
Jr./ Sr. High School	72,600	61,350	(11,250)	-15.50%
Elementary	34,700	28,350	(6,350)	-18.30%
K-12 General	184,650	161,400	(23,250)	-12.59%
Admin/Misc	328,601	322,875	(5,726)	-1.74%
Buildings & Grounds	769,808	779,308	9,500	1.23%
Transportation	218,450	197,550	(20,900)	-9.57%
Debt Service	1,528,937	1,951,210	422,273	27.62%
Special Education	440,856	440,856	0	0.00%
BOCES	2,632,944	2,632,944	0	0.00%
Subtotal	6,268,871	6,643,368	374,497	5.97%

Draft
Budget
Scenarios





Questions

School District Funding

2021-22 Governor's Proposed Budget



District: FREWSBURG CSD
County: Chautauqua

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Reorganization Incentive Operating Aid	-	-		
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BOCES Aid	1,204,908	1,090,473	(114,435)	-9.5%
Textbook Aid	44,329	43,804	(525)	-1.2%
Software Aid	11,865	11,669	(196)	-1.7%
Library Materials Aid	4,950	4,869	(81)	-1.6%
Hardware and Technology Aid	16,004	15,948	(56)	-0.3%
Non-BOCES Special Services Aid	-	-	-	NA
Non-BOCES Computer Admin. Aid	-	-	-	NA
Non-BOCES Career Education Aid	-	-	-	NA
Non-BOCES Academic Improvement Aid	-	-	-	NA
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Supplemental Public Excess Cost Aid	-	-	-	NA
Academic Enhancement Aid	-	-	-	NA
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Proposed Services Aid	1,994,739	1,993,358	(1,381)	-0.1%

Impact of proposal compared to current formulas	2021-22 Current Law Aid	1,993,358
	Proposed 2021-22 Aid	1,993,358
	Change vs. Current Law	-
	% Change vs. Current Law	0.0%

SOURCE: Compiled by NYSCOSS from NYSED School Aid data

Frewsburg CSD School
Budget

2/5/2021

CATEGORY	16-17	17-18	18-19	19-20	20-21	21-22	\$ Difference	% Difference
Athletics	56,875	57,275	61,375	81,381	57,325	67,525	10,200	17.79%
Jr./ Sr. High School	105,550	105,550	72,600	72,600	72,600	61,350	(11,250)	-15.50%
Elementary	62,700	62,700	33,700	34,700	34,700	28,350	(6,350)	-18.30%
K-12 General	131,800	131,800	200,950	200,950	184,650	161,400	(23,250)	-12.59%
Admin/Misc	191,823	718,801	231,801	333,401	328,601	322,875	(5,726)	-1.74%
Buildings & Grounds	739,808	739,808	739,808	764,808	769,808	779,308	9,500	1.23%
Transportation	202,950	231,858	231,858	225,450	218,450	197,550	(20,900)	-9.57%
Debt Service	1,846,204	2,198,952	1,644,002	1,550,348	1,528,937	1,951,210	422,273	27.62%

INTERSCHOLASTIC ATHLETICS

		2017-18	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	2020-21	2020-21	2021-22
ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	JAN EST.	ACTUAL	BUDGET	JAN EST.	PROPOSAL
A2855	INTERSCHOLASTIC ATHLETICS										
2855.41	Game Officials	25,000	24,709	27,000	24,300	27,000	26,201	18,828	27,000	19,619	27,000
2855.42	Laundry - Dry Cleaning, Recon	3,500	3,073	3,500	8,179	3,500	3,500	7,301	3,500	3,500	3,500
2855.43	Travel - Conference	1,800	865	1,800	601	1,800	656	289	1,800	200	200
2855.44	Membership Dues	2,100	2,545	2,100	2,045	2,600	2,045	2,045	2,600	2,485	7,100
2855.45	Medical Supplies	2,400	1,657	2,400	922	2,400	2,640	2,340	2,400	1,713	2,400
2855.46	Athletic Awards	600	495	600	1,069	600	700	6,500	600	200	600
2855.47	Baseball	1,300	1,298	1,300	1,754	1,400	1,398	2,641	1,400	1,400	1,400
2855.48	Basketball	1,800	1,963	1,800	1,674	1,800	1,794	1,101	1,800	1,931	1,800
2855.50	Weight Room	500	-	500	701	500	500	350	500	-	500
2855.51	Football	3,400	9,934	3,400	1,690	3,400	8,963	8,963	3,400	3,400	3,400
2855.52	Wrestling	1,300	1,470	1,400	2,287	1,600	1,653	1,813	1,600	1,939	1,600
2855.53	Track	1,200	920	1,200	1,010	1,600	1,697	197	1,600	1,600	1,600
2855.55	Marching Band	-	-	-	-	-	-	3,858	-	-	6,000
2855.56	Cross Country	600	470	600	624	600	-	1,245	600	-	600
2855.57	Bowling	1,700	1,730	1,700	1,915	1,800	2,900	2,915	1,800	1,800	2,000
2855.58	Soccer	1,400	1,243	1,400	1,149	5,456	4,500	2,863	1,400	1,837	1,400
2855.59	Softball	1,100	1,099	1,100	1,278	1,200	1,200	-	1,200	1,126	1,200
2855.60	Golf	750	848	750	848	900	900	-	900	900	-
2855.61	Swimming	2,200	2,525	2,200	2,503	2,400	2,511	2,260	2,400	2,352	2,400
2855.62	Tennis	400	612	400	1,530	600	520	422	600	400	600
2855.63	Sportsmanship	225	182	225	2,950	225	200	6,925	7,225	-	225
2855.64	Uniforms	4,000	3,900	6,000	27,264	20,000	44,305	48,065	20,000	-	2,000
	Total	57,275	61,535	61,375	86,293	81,381	108,783	120,921	84,325	46,402	67,525

		2017-18	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
ACCOUNT	DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	JAN EST.	PROPOSAL
OFFICE										
2020.200	Equipment	400	398	400	-	400	4,041	400	-	400
2020.400	Contractual & Other						64,631	-	-	-
2020.440	Travel and Conference	500	-	500	100	500	-	500	-	500
2020.460	Supplies & Materials	500	524	500	154	500	-	500	250	500
7-12 INSTRUCTION										
2110.220	Equipment-General	3,500	10,600	3,500	81,120	3,500	3,500	3,500	3,853	3,500
2110.461	Supplies/Materials-General	12,000	4,303	12,000	9,406	12,000	12,746	12,000	7,958	12,000
2110.462	Classroom Periodicals	300	-	300	-	300	87	300	300	300
2110.463	Art	5,500	4,674	5,500	5,983	5,500	5,623	5,500	5,068	5,000
2110.464	Physical Education	2,800	1,386	2,800	2,154	2,800	2,743	2,800	4,653	2,000
2110.465	Vocal Music	1,000	1,000	1,000	964	1,000	569	1,000	462	750
2110.466	Instrumental Music	4,500	3,050	4,500	8,078	4,500	4,500	4,500	2,529	4,000
2110.467	Science	8,200	7,329	8,200	6,980	8,200	7,138	8,200	4,655	6,000
2110.468	Computer Supplies	8,000	10,069	8,500	9,961	8,500	7,842	8,500	8,500	8,500
2110.469	Home Economics	2,100	1,720	2,100	1,858	2,100	1,095	2,100	2,000	1,800
2110.470	Industrial Arts	4,300	3,775	4,300	4,121	4,300	4,119	4,300	4,300	3,500
2110.475	Annual Supply Order 7 - 12	7,500	5,781	7,500	6,767	7,500	4,473	7,500	7,428	5,500
LIBRARY & AUDIO VISUAL										
2610.220	Audio Visual Equipment	1,100	4,671	1,100	316	1,100	740	1,100	600	1,100
2610.456	AV Library and Supplies	1,200	634	1,200	1,143	1,200	32	1,200	900	600
2610.457	Library Supplies	1,800	1,092	1,800	532	1,800	620	1,800	1,200	500
2610.458	Library Periodicals	900	754	900	864	900	782	900	750	900
2610.461	State Aided Library Books	6,000	4,054	6,000	4,458	6,000	2,870	6,000	3,000	4,000
		72,100	65,814	72,600	144,958	72,600	128,150	72,600	58,406	61,350

FREWSBURG CENTRAL
ROBERT H. JACKSON

		<u>2017-18</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>	<u>2021-22</u>
<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>JAN EST.</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>JAN EST.</u>	<u>PROPOSAL</u>
OFFICE											
2020.21	Equipment	-	-	-	-	-	-	-	-	-	-
2020.43	Travel/Conference	100	200	100	34	100	50	-	100	-	100
2020.45	Supplies/Materials	500	586	500	257	500	160	145	500	121	300
K-6 INSTRUCTION											
2110.21	Equipment	7,000	8,711	7,000	7,852	8,000	22,843	24,573	8,000	1,138	8,000
2110.451	Supplies/Materials	7,000	5,187	7,000	6,188	7,000	10,577	11,558	7,000	7,031	7,000
2110.453	Art Supplies	1,200	133	1,200	831	1,200	946	546	1,200	771	700
2110.454	Physical Education	1,200	3,067	1,200	(360)	1,200	2,359	2,359	1,200	1,986	500
2110.455	Vocal Music	400	82	400	250	400	300	-	400	150	250
2110.457	Annual Supply Ord	8,400	3,756	8,400	5,288	8,400	7,888	3,888	8,400	6,564	6,000
LIBRARY AND AV											
2610.20	AV Equipment	700	-	700	43	700	700	345	700	-	700
2610.450	AV Supplies	-	-	-	-	-	-	-	-	-	-
2610.451	AV Library & Suppl	400	35	400	-	400	-	-	400	-	400
2610.452	Library Supplies	700	513	700	486	700	410	260	700	50	300
2610.453	Library Periodicals	600	259	600	586	600	544	544	600	-	600
2610.460	Library Books	5,500	5,222	5,500	3,055	5,500	4,304	4,389	5,500	2,700	3,500
TOTAL		33,700	27,752	33,700	24,509	34,700	51,081	48,605	34,700	20,511	28,350

K - 12 GENERAL

ACCOUNT	DESCRIPTION	2017-18	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2021-22
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	JAN EST.	PROPOSAL
CURRICULUM DEVELOPMENT										
2010.400	Travel - Conference Expenses	500	-	500	77	500	-	500	-	250
2010.450	Material & Supplies		200	200	356	200	-	200	-	200
IN-SERVICE TRAINING										
2070.400	Contractual Expenses	5,000	1,089	8,000	4,636	10,000	320	10,000	87	2,000
K-12 INSTRUCTION										
2110.421	Driver Training Expense	3,200	556	3,200	7,852	3,200	793	3,200	200	1,000
2110.422	Commencement Expense	2,000	1,278	2,000	161	2,000	890	2,000	1,289	1,000
2110.432	Piano Tuning	400	-	400	-	400	-	400	-	400
2110.433	Service Contracts & Repairs	16,000	1,893	16,000	108	16,000	11,541	16,000	9,300	16,000
2110.434	Travel and Conferences	5,500	5,011	6,000	6,339	6,000	4,818	6,000	-	-
2110.435	Fenton Historical Programs	-	-	-	-	-	-	-	-	-
2110.436	Day Planners	4,500	630	4,500	1,668	4,500	2,053	4,500	458	2,500
2110.478	Standardized Tests	-	774	1,000	-	1,000	63	1,000	-	-
2110.481	Textbooks/Workbooks	29,000	38,064	29,000	22,493	29,000	32,421	29,000	51,263	29,000
2110.483	Textbooks/Workbooks	33,450	13,686	33,450	27,856	33,450	18,048	33,450	10,750	33,450
2110.479	K-12 Copy Paper & Supplies	24,000	9,817	24,000	11,741	24,000	12,975	24,000	11,738	24,000
SPECIAL EDUCATION										
2250.480	Textbooks/Workbooks		-	2,000	2,147	2,000	-	2,000	-	-
LIBRARY AND AUDIO VISUAL										
2610.400	Book Bindings	400	-	400	317	400	-	400	-	400
COMPUTER EDUCATION										
2630.220	Computer Hardware	23,000	24,838	23,000	22,891	23,000	28,690	23,000	23,000	23,000
2630.460	Computer Software	16,250	10,428	16,250	10,795	16,250	6,580	16,250	17,943	16,250
GUIDANCE										
2810.200	Equipment	-	-	-	-	-	-	-	-	-
2810.400	Contractual Expenses	400	-	400	-	400	-	400	-	-
2810.430	Travel - Conferences	400	-	400	-	400	50	400	-	-
2810.450	Supplies & Materials	1,100	596	1,100	1,196	1,100	520	1,100	1,000	1,100
HEALTH										
2815.200	Equipment	2,000	1,310	2,000	5,010	2,000	75	2,000	-	2,000
2815.400	Contractual	19,500	14,585	19,500	905	19,500	60	1,200	1,030	1,200
2815.430	Travel, Conference	100	337	100	79	100	1,100	100	100	100
2815.450	Supplies & Materials	2,800	2,280	2,800	2,076	2,800	1,345	2,800	2,343	2,800
CO-CURRICULAR ACTIVITIES										
2850.410	National Honor Society	550	1,855	550	-	550	266	550	385	550
2850.430	Student Activities & Travel	4,200	5,898	4,200	4,627	4,200	2,700	4,200	500	4,200
		194,250	135,125	200,950	133,328	202,950	125,308	184,650	131,386	161,400

ADMIN. / MISCELLANEOUS

		2017-18	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2021-22
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	JAN EST.	PROPOSAL
BOARD OF EDUCATION										
1010.40	Contractual Expense	100	-	100	19	100	-	100	40	100
1010.42	Membership & Dues	6,500	5,617	6,500	5,729	6,500	7,626	6,500	7,526	7,500
1010.43	Travel & Conference Exp	1,700	767	1,700	285	1,700	427	1,700	200	1,000
1010.45	Supplies & Materials	650	330	650	1,261	650	219	650	650	400
		8,950	6,714	8,950	7,295	8,950	8,272	8,950	8,416	9,000
DISTRICT MEETING										
1040.45	Materials & Supplies	-	-	-	53	-	38	-	-	-
1060.40	Election Officials, Other	1,500	1,015	1,500	765	1,500	130	1,500	850	1,500
1060.41	Legal Notices	375	102	375	377	375	344	375	408	375
		1,875	1,117	1,875	1,194	1,875	512	1,875	1,258	1,875
SUPERINTENDENT'S OFFICE										
1240.20	Equipment	-	-	-	-	-	-	-	-	-
1240.43	Travel-Conference	2,800	3,478	2,800	2,274	2,800	1,683	2,800	409	1,500
1240.45	Supplies & Materials	400	793	400	310	400	120	400	293	300
		3,200	4,271	3,200	2,585	3,200	1,803	3,200	702	1,800
BUSINESS OFFICE										
1310.20	Equipment	500	-	500	132	500	-	500	-	-
1310.40	Contractual	11,000	11,857	11,000	15,133	11,000	10,108	11,000	88,044	11,000
1310.41	Advertising - Districtwide	2,000	2,101	2,000	2,687	2,000	964	2,000	1,118	2,000
1310.42	Postage - Districtwide	8,500	5,722	8,500	7,744	8,500	14,071	8,500	7,515	8,500
1310.45	Supplies & Materials	2,500	573	2,500	427	2,500	1,573	2,500	3,368	2,000
		24,500	20,253	24,500	26,123	24,500	26,716	24,500	100,045	23,500
AUDITING SERVICES										
1320.40	Auditing Services	18,000	14,500	18,000	17,500	18,000	13,000	18,000	17,800	18,000
DISTRICT TREASURER										
1325.40	Contractual	300	10	300	-	300	75	300	75	300
1325.45	Supplies & Materials	400	363	400	55	400	573	400	14	400
		700	373	700	55	700	648	700	89	700
TAX COLLECTION										
1330.40	Tax Rolls & Notices, Mics	5,000	3,431	5,000	3,439	5,000	3,397	5,000	3,781	5,000
1330.42	Postage	1,100	1,132	1,100	1,169	1,200	1,173	1,200	1,588	1,500
		6,100	4,563	6,100	4,608	6,200	4,570	6,200	5,369	6,500
LEGAL										
1420.40	School Attorney	25,000	6,236	25,000	5,704	25,000	5,788	25,000	5,218	20,000
PUBLIC INFORMATION & SERVICES										
1480.40	SCIT, Pool and Misc.	2,000	-	2,000	-	2,000	-	2,000	-	1,500
1480.45	Supplies & Materials, Ne	2,500	-	2,500	-	2,500	252	2,500	72	2,000
		4,500	-	4,500	-	4,500	252	4,500	72	3,500
INSURANCE- EXCLUDING TRANSPORTATION										
1910.40	Fire & Casualty	22,776	21,532	22,776	22,209	22,776	23,564	22,776	23,517	25,000
1910.41	General Liability	27,000	32,531	33,000	27,900	33,000	26,990	33,000	29,771	32,000
1910.42	Maint. Vehicles & Driver	8,000	3,605	4,000	2,460	4,000	4,139	4,200	4,581	4,500
1910.43	Boiler Insurance	1,400	-	1,400	-	1,400	1,586	1,400	1,586	1,600
1910.44	Employee Bond	1,800	1,094	1,800	1,095	1,800	1,239	1,800	1,246	1,400
1910.45	Student Accident	12,000	9,636	12,000	9,047	12,000	9,736	12,000	9,311	11,000
		72,976	68,398	74,976	62,711	74,976	67,254	75,176	70,012	75,500
SCHOOL ASSOCIATION DUES										
1920.40	Dues	4,500	6,305	4,500	6,624	6,000	3,614	6,000	3,249	6,000
COMMUNITY SERVICES										
8060.40	Myers Public Library	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
8070.40	Census Services	1,200	-	1,200	-	1,200	-	1,200	-	-
8070.41	Census - Use of Car/Mile	800	-	800	-	800	-	800	-	-
		8,500	6,500	8,500	6,500	8,500	6,500	8,500	6,500	6,500
INTERFUND TRANSFERS										
9901.93	Transfer to Food Service	25,000	42,126	36,000	33,958	36,000	13,797	36,000	25,000	35,000
9901.95	Transfer to Special Ed	15,000	27,010	15,000	21,912	15,000	11,818	15,000	-	15,000
9950.90	Interfund Transfer Capita	500,000	500,000	-	-	100,000	100,000	100,000	100,000	100,000
TOTAL		703,801	681,356	216,801	174,855	333,401	264,545	333,601	343,730	322,875

BUILDING AND GROUNDS

		2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 JAN EST	2021-22 PROPOSAL
A1620	CLEANING & CUSTODIAL									
1620.20	Equipment	5,000	3,400	5,000	-	5,000	1,785	5,000	-	3,000
1620.40	Contractual & Other Expen	5,000	2,964	5,000	(900)	5,000	(791)	5,000	2,397	5,000
1620.41	Waste Disposal Service	6,000	5,854	6,000	5,144	6,000	6,796	6,000	5,630	6,000
1620.42	Snow Removal	15,000	17,550	15,000	15,720	17,000	16,800	17,000	16,450	17,000
1620.43	Travel - Conference	500	-	500	-	500	-	500	-	-
1620.44	Laundry - Dry Cleaning	500	314	500	297	500	-	500	-	500
1620.45	Supplies & Materials	36,300	23,677	36,300	25,867	36,300	22,154	36,300	32,947	36,300
1620.47	Water Taxes	18,500	10,537	18,500	18,331	18,500	11,820	18,500	15,000	18,500
1620.48	Water	7,500	9,252	7,500	-	7,500	6,564	7,500	5,038	7,500
1620.50	Electric	267,800	137,878	267,800	174,733	267,800	145,230	267,800	177,426	267,800
1620.51	Telephone & Cable	15,000	12,367	15,000	6,001	15,000	6,293	15,000	6,756	15,000
1620.53	Gas & Fuel Oil	137,708	67,457	137,708	70,840	137,708	53,902	137,708	77,209	137,708
		514,808	291,250	514,808	316,034	516,808	270,553	516,808	338,853	514,308
A1621	MAINTENANCE & GROUNDS									
1621.20	Equipment	40,000	36,013	40,000	33,393	60,000	55,785	60,000	24,912	35,000
1621.40	Building & Equipment Repa	85,000	93,628	85,000	162,727	100,000	99,782	120,000	129,055	120,000
1621.41	Contract Painting & Blinds	5,000	-	5,000	175	5,000	10,120	5,000	5,000	5,000
1621.42	Minor Miantenance & Repa	15,000	8,981	15,000	-	15,000	34,669	20,000	19,876	20,000
1621.45	Supplies & Equipment	80,000	77,850	80,000	84,701	80,000	92,225	85,000	85,759	85,000
		225,000	216,471	225,000	280,996	260,000	292,581	290,000	264,602	265,000
TOTAL GENERAL FUND BUDGET		739,808	507,721	739,808	597,029	776,808	563,134	806,808	603,455	779,308

TRANSPORTATION

		2017-18 BUDGET	2017-18 ACTUAL	2018-19 BUDGET	2018-19 ACTUAL	2019-20 BUDGET	2019-20 ACTUAL	2020-21 BUDGET	2020-21 JAN EST	2021-22 PROPOSAL
A5510	DISTRICT OPERATED TRANSPORTATION									
5510.20	Equipment	5,000	-	5,000	21,035	5,000	-	5,000	5,150	5,000
5510.21	Bus Purchase	-	-	-	-	-	-	-	-	-
5510.40	Contractual/Insurance	24,000	25,787	24,000	29,721	24,000	36,832	24,000	31,236	24,000
5510.40	Credit for Summer School	(10,000)	-	(10,000)	-	(10,000)	-	(10,000)	-	(10,000)
5510.41	Advertising for Bids	150	-	150	-	150	-	150	-	150
5510.45	Parts & Supplies	35,000	15,265	35,000	18,171	35,000	15,010	35,000	20,728	30,000
5510.46	Gasoline	108,500	62,535	108,500	63,591	108,500	36,932	108,500	53,609	100,000
5510.47	Oil/Lubricants	2,500	1,922	2,500	3,273	2,500	1,995	2,500	1,500	2,500
5510.48	Tires/Chains	7,500	8,793	7,500	12,205	10,000	6,666	10,000	8,533	10,000
A5530	GARAGE BUILDING									
5530.20	Equipment	-	-	-	-	-	-	-	-	-
5530.40	Repairs & Contractual	8,000	4,714	8,000	11,378	8,000	1,358	8,000	5,574	8,000
5530.41	Gas	8,000	4,341	8,000	4,402	8,000	6,496	8,000	5,240	8,000
5530.42	Electric	6,700	3,423	6,700	4,122	6,700	8,843	6,700	3,046	6,700
5530.43	Water	600	174	600	164	600	386	600	283	600
5530.44	Telephone	1,800	1,800	1,800	2,254	1,800	2,605	1,800	2,531	1,800
5530.45	Supplies/Materials	4,000	884	4,000	708	4,000	13,079	4,000	800	3,000
5530.46	Fire Insurance	1,200	261	1,200	266	1,200	297	1,200	309	800
A5540	CONTRACT TRANSPORTATION									
5540.40	Private Schools, Special Education	28,908	-	28,908	-	25,000	244	13,000	-	7,000
	TOTAL	231,858	129,899	231,858	171,290	230,450	130,742	218,450	138,539	197,550

2020-21 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)
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

2020-21 BUDGET - DEBT SERVICE

		Principal	Interest	Total	State Aid	Net Budget
RHJ Bus Loop & Reconstruction BAN						
\$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)
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)
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)
Energy Performance Project - BAN						
\$1,426,283 July 2020 2.75%	2021-22 Budget	81,283	40,659	121,942	102,446	19,496
2019 Young & Wright Reconstruction Project - BAN						
\$4,750,307 July 2020 2.75%	2021-22 Budget	245,307	135,417	380,724	357,376	23,348
Bus - B.A.N.						
\$185,581.50 08/14 3.05%		-	-	-	-	-
\$190,103.78 08/15 3.22%		-	-	-	-	-
\$192,775.38 08/16 3.66%		39,962	1,598	41,561	32,002	9,559
\$204,492.20 08/17 3.82%		40,898	2,454	43,352	33,381	9,971
\$332,450.69 08/18 4.00%		66,490	5,319	71,809	55,293	16,516
\$197,713.68 08/19 3.41%		39,543	3,954	43,497	33,493	10,004
None for 2020-21						
*State aid follows year after payment at approximately 77%						
	2021-22 Budget	186,894	13,326	200,219	154,169	46,050
	2021-22 Total Debt Service	1,503,484	447,727	1,951,210	1,956,814	(5,604)

Property Tax Cap

Tax Cap Form

Frewsburg Central School District (060713200100)
Fiscal Year Ending: 06/30/2022

Summary

Tax Levy Limit, Before Adjustments and Exclusions

✔ Real Property Tax Levy FYE 2021	\$5,697,303
✔ Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$0
✔ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2021	---
✔ Tax Base Growth Factor	1.0047
✔ PILOTs Receivable FYE 2021	---
✔ Tort Exclusion Amount Claimed in FYE 2021	\$0
✔ Capital Tax Levy Exclusion FYE2021	\$0
✔ Allowable Levy Growth Factor	1.0123
✔ PILOTs Receivable FYE 2022	---
✔ Available Carryover from FYE 2021	---

Tax Levy Limit Before Adjustments/Exclusions **\$5,794,487**

Exclusions

✔ Tort Exclusion	\$0
✔ Capital Tax Levy Exclusion FYE2022	\$42,940
✔ Teachers' Retirement System Exclusion	\$0
✔ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$42,940

Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions **\$5,837,427**

✔ Total Tax Cap Reserve Amount Used to Reduce FYE 2022 Levy	---
✔ FYE 2022 Proposed Levy, Net of Reserve	\$5,794,487

Difference Between Tax Levy Limit and Proposed Levy **\$42,940**

✔ Do you plan to override the Tax Cap for FYE 2022 ?	No
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History

Date and Time	Status Changed To	User
02/12/2020 3:05:16 PM	Unsubmitted	Jerome Lee Yaw

9.3.0rc6

2021-22 Budget First Draft

Revenues

State Aid based on the Governor's 1/21/21 Pr	11,641,484
Appropriation	600,000
Capital Outlay Building Aid	90,000
Local Revenues	104,800
Medicaid	10,000
2020 Tax Levy	5,697,303
Trans. From Unemployment Reserve	5,000
Trans. Retirement Contribution Reserve	110,000
Trans. From Debt Service	110,000
	<u>18,368,587</u>
Possible Additional Revenue	
Boces Computer	100,000
Additional Tax Levy (1.71%)	97,184
Total 2020-21 Revenues	<u><u>18,565,771</u></u>

Expenditures

Athletics	√	67,525
Jr/Sr High	√	61,350
Elementary	√	28,350
K-12 General	√	161,400
Admin/Misc.	√	322,875
Buildings & Grounds	√	779,308
Transportation	√	197,550
Debt Service	√	1,951,210
Special Education	√√	440,856
BOCES	√√	2,632,944
Salaries	√√	8,059,222
Benefits	√√	3,934,426
Total 2021-22 Expenditures		<u><u>18,637,016</u></u>

Reviewed in Budget Workshop # 1 √
 Reviewed in Budget Workshop # 2 √√

2020-21 Budget Proposals Scenarios

2020-21 Budget	2021-22 Budget Scenario 1 Tax Levy 0.00%	2021-22 Budget Scenario 2 Tax Levy ▲2.46%	2020-21 Budget Scenario 3 Tax Levy ▲1.71%
18,062,844	18,062,844	18,608,711	18,565,771
\$ Increase/(Decrease)	-	545,867	502,927
% Increase/(Decrease)	0.00%	3.02%	2.78%
Cuts needed to meet Tax Levy Cap	(574,172)	(28,305)	(71,245)

Every \$56,973 change in the budget will result in a 1% change in the Tax Levy