BUDGET WORKSHOP # 2

MARCH 9th, 2023

AGENDA

1.	Budget Draft # 2 - Overview	Shelly O'Boyle
2.	Budget Presentations	Shelly O'Boyle/Jerome Lee Yaw
	Salaries	
	Fringe Benefits	
	Boces	
	Special Education	
	Revenues	
3.	Draft Budget Scenarios	Shelly O'Boyle

Frewsburg Central School District 2023-2024 Budget Workshop #2

March 9, 2023

Jerome Lee Yaw
Shelly O'Boyle

Reminder

Budget Development Process

Aid Category	2022-23	2023-24	Change	% Change
-oundation Aid	$9,274,875	$10,889,224	$1,614,349	17.40%
-ull Day K Conversion	0	0		
Jniversal Pre-Kindergarten	$391,658	$481,615		
3OCES	$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		

$250 Million Foundation Aid Set-Aside for "High Impact Tutoring"

- Targeted districts would be required to set aside a total of $250 million in Foundation Aid to fund "high impact tutoring"; over 60% of districts have set-asides
  - Small group or individualized tutoring before, during, or after the school day in reading and math for grades 3-8 students designated by the school as at-risk of falling below state standards.
  - Services must occur no less than twice per week for no less than 30 minutes until student is no longer at risk. The funds have to supplement not supplant existing funding
  - Applies to any district receiving a Foundation Aid increase at least $100,000 more than 3% over its 2022-23 aid
  - $250 million Community Schools Set-Aside would continue as well
  - We and others oppose Foundation Aid set-asides on principle

THE COUNCIL of SCHOOL SUPERINTENDENTS

Looking Ahead: Foundation Aid—What's Next?

- 2023-24 increase is so large ($2.7 billion, 12.8%) due to (1) final step toward full funding and (2) 8% inflation
- With no further formula changes and lower inflation, ***future increases will moderate*** — e.g., with 4% inflation, 2024-25 Foundation Aid increase might be $800 million (3.3%)
- The state should begin a process with stakeholders to build consensus on fixes to the formula
- Some issues:
  - —Study behind basic per pupil amount has not been updated since 2012
  - —Still using 2000 Census poverty data
  - —Problems with Free and Reduced Price Lunch data
  - —Regional Cost Index has never been updated
  - —Aid for save-harmless districts
  - —There was no property tax cap when the formula was enacted

THE COUNCIL of SCHOOL SUPERINTENDENTS

Foundation Aid Funding Analysis

District: FREWSBURG CSD
County: Chautauqua

	2022-23	2023-24	Change	% Change	Full Funding Amount (Without Save-Harmless)	2023-24 Foundation Aid per Student
Estimated Aid	9,274,875	10,889,224	1,614,349	17.4%	10,889,224	14,917

	Public School Enrollment	Property Wealth/Pupil Ratio*	Income/Pupil Ratio*	Combined Wealth Ratio*	K-6 Free and Reduced Price Eligible %	English Language Learners
2007-08	918	0.331	0.440	0.385	26.5%	-
2022-23	751	0.303	0.450	0.376	46.3%	1
2023-24	730	0.318	0.459	0.388	45.9%	-

Erie 2-Chautuaqua-Cattaraugus BOCES
Impact of Excess Salaries on BOCES Aid
Frewsburg CSD

		2019-20			2020-21			2021-22			2022-23		
PSN	PROGRAM	EXCESS SALARIES	Aid Ratio	AID NOT RECEIVED	EXCESS SALARIES	Aid Ratio	AID NOT RECEIVED	EXCESS SALARIES	Aid Ratio	AID NOT RECEIVED	EXCESS SALARIES	Aid Ratio	AID NOT RECEIVED
001	Administration	$ 7,417	0.819	$ 6,075	$ 9,960	0.827	$ 8,237	$ 18,397	0.835	$ 15,361	$ 16,279	0.846	$ 13,772
101	CTE	$ 98,291	0.819	$ 80,500	$ 89,173	0.827	$ 73,746	$ 112,552	0.835	$ 93,981	$ 132,558	0.846	$ 112,144
317	Public Relations	$ 1,352	0.819	$ 1,107	$ 1,877	0.827	$ 1,552	$ -	0.835	$ -	$ -	0.846	$ -
402	Regional Summer School	$ 875	0.819	$ 717	$ 903	0.827	$ 747	$ -	0.835	$ -	$ 340	0.846	$ 288
403	Arts in Education	$ 76	0.819	$ 62	$ -	0.827	$ -	$ -	0.835	$ -	$ -	0.846	$ -
408	Alt Ed	$ 12,130	0.819	$ 9,934	$ 14,893	0.827	$ 12,317	$ 16,387	0.835	$ 13,683	$ 23,498	0.846	$ 19,879
438	Environmental Education	$ 19	0.819	$ 16	$ 19	0.827	$ 16	$ 37	0.835	$ 31	$ 35	0.846	$ 30
440	Distance Learning	$ 10,690	0.819	$ 8,755	$ 11,918	0.827	$ 9,856	$ 4,579	0.835	$ 3,823	$ 3,989	0.846	$ 3,375
460	P-Tech	$ 13,654	0.819	$ 11,183	$ 4,382	0.827	$ 3,624	$ -	0.835	$ -	$ -	0.846	$ -
501	Educational Communications Center	$ 2,554	0.819	$ 2,092	$ 2,154	0.827	$ 1,781	$ 2,188	0.835	$ 1,827	$ 2,367	0.846	$ 2,002
502	Audio-Visual Equipment Repair	$ 1,598	0.819	$ 1,309	$ 1,558	0.827	$ 1,288	$ 1,787	0.835	$ 1,492	$ 1,561	0.846	$ 1,321
510	Elementary Science	$ 2,729	0.819	$ 2,235	$ 2,517	0.827	$ 2,082	$ 2,834	0.835	$ 2,366	$ 3,038	0.846	$ 2,570
514	Library Services/Media	$ 51	0.819	$ 42	$ 44	0.827	$ 36	$ 29	0.835	$ 24	$ 48	0.846	$ 41
516	Coordinated School Health	$ 4,312	0.819	$ 3,532	$ 4,515	0.827	$ 3,734	$ 4,819	0.835	$ 4,024	$ 3,831	0.846	$ 3,241
528	Staff Dev. - Interscholastic Coaching	$ 165	0.819	$ 135	$ 256	0.827	$ 212	$ 44	0.835	$ 37	$ 386	0.846	$ 327
541	School and Societal Perspectives	$ 217	0.819	$ 178	$ 72	0.827	$ 60	$ 58	0.835	$ 48	$ 85	0.846	$ 72
560	Technology Support Service	$ 7,864	0.819	$ 6,441	$ 5,603	0.827	$ 4,634	$ 8,623	0.835	$ 7,200	$ 7,428	0.846	$ 6,284
565	School/Curr. Improvement Planning	$ 9,177	0.819	$ 7,516	$ 7,524	0.827	$ 6,222	$ 6,248	0.835	$ 5,217	$ 6,668	0.846	$ 5,641
585	Shared Athletic Director	$ -	0.819	$ -	$ 2,368	0.827	$ 1,958	$ 2,995	0.835	$ 2,501	$ 3,381	0.846	$ 2,860
590	Community School Resources	$ 459	0.819	$ 376	$ 3,632	0.827	$ 3,004	$ 2,891	0.835	$ 2,414	$ 3,048	0.846	$ 2,579
606	Certification	$ 2,327	0.819	$ 1,906	$ 2,405	0.827	$ 1,989	$ 1,994	0.835	$ 1,665	$ 1,951	0.846	$ 1,651
607	Labor Relations	$ 8,593	0.819	$ 7,038	$ 8,322	0.827	$ 6,882	$ 12,606	0.835	$ 10,526	$ 10,652	0.846	$ 9,012
609	Cooperative Bidding	$ 531	0.819	$ 435	$ 553	0.827	$ 457	$ 602	0.835	$ 503	$ 647	0.846	$ 547
645	Grants Procurement	$ 861	0.819	$ 705	$ 937	0.827	$ 775	$ 1,020	0.835	$ 852	$ 1,239	0.846	$ 1,048
679	Planning	$ -	0.819	$ -	$ -	0.827	$ -	$ 62	0.835	$ 52	$ 96	0.846	$ 81
	TOTALS	**$ 185,942**		**$ 152,286**	**$ 175,585**		**$ 145,209**	**$ 200,752**		**$ 167,628**	**$ 223,125**		**$ 188,764**

Budget Development Process

Budget Workshop #1

Department Budgets
- Athletics
- K-12 General
- MS/HS
- Elementary
- Transportation
- Admin/Misc
- Buildings/Grounds

Debt Service

State Aid (Based on Gov's Proposal)

Budget Workshop #2

Salaries

Fringe Benefits

BOCES

Special Education

Revenues

Considerations

- **Excess 3 Teaching Assistant Positions**
- **Hire STEAM Teacher Elementary-SOCE Certification**
- **2 Pending Retirements**
  - 6th grade teacher
  - MS/HS Nurse
- **Capital Outlay Project**
  - $100,000
  - 94.6% Building Aid

Salaries		
Final 2022-23 Budget	Proposed 2023-24 Budget	Change from Prior Year
$9,155,780	$9,622,355	$466,576

Salary Worksheet Summary

Account Code	Description	2021-22 Budget	2022-23 Budget	2023-24 Proposal
1240.15	Superintendent	161,806	168,132	171,501
1240.16	Superintendent Secretary	53,799	54,844	57,683
1310.16	Business Office	194,785	199,083	216,033
1325.16	Treasurer	46,910	48,271	52,863
1330.16	Tax Collector	3,883	3,998	4,139
1620.16	Cleaning & Custodial	244,764	282,682	315,122
1620.17	Lifeguards	8,000	8,000	8,000
1621.16	Maintenance	279,475	339,285	364,468
2010.15	Curriculum	74,659	48,459	66,051
2020.15	Principals	137,189	220,460	238,851
2020.16	Principal Secretaries	110,958	118,192	110,857
2110.12	Teaching K - 6	2,287,604	2,411,041	2,426,097
2110.13	Teaching 7 - 12	2,180,437	2,274,151	2,391,523
2110.14	Teaching - Substitutes	100,000	100,000	100,000
2110.15	Mentoring	2,500	2,500	2,500
2110.16	Teaching - Aides	91,982	83,835	92,142
2110.17	Monitors	26,992	46,346	35,093
2110.18	Detention	3,000	0	8,000
2250.15	Teaching - Special Education	808,592	922,950	997,725
2250.16	Special Education Aides	166,814	177,227	212,398
2330.15	Special Schools - Driver Education	19,500	19,500	20,250
2610.15	Library	93,488	97,613	122,168
2630.16	Computer Education	143,055	148,478	148,944
2810.15	Guidance	221,937	305,001	325,708
2810.16	Guidance - Secretaries	43,519	45,938	50,071
2815.16	Nurses	87,822	134,605	104,803
2820.15	Counseling	22,733	102,847	107,049
2850.15	Co-Curricular Activities	55,000	55,000	58,000
2855.15	Athletics	126,500	201,000	196,500
5510.16	Transportation	397,062	506,342	582,817
5510.161	Transportation - Extra Trips	30,000	30,000	35,000
		8,224,765	**9,155,780**	**9,622,355**

Fringe Benefits		
Final 2022-23 Budget	**Proposed 2023-24 Budget**	**Change from Prior Year**
$ 3,955,933	$ 4,464,703	$508,770

FRINGE BENEFITS

	2022-23 Budget	2023-24 Budget	Change from Prior Year
State Retirement (ERS)	377,928	406,374	28,446
Contribution Rate of 17.00%			
Teacher's Retirement (TRS)	762,037	795,512	33,475
Cantribution Rate of 11.00%			
Total Increase/(Decrease) in State Pension Costs			61,921
Social Security	700,030	736,110	36,080
Rate of 7.65%			
Workers Compensation	110,000	110,000	-
Change in salary base & premium			
Life Insurance			
	15,252	16,721	1,469
Unemployment			
Covers substitute teachers and other minor claims	5,000	5,000	-
We have 70,715 unemployment reserve for major claims			
Health Insurance	1,985,686	2,394,986	409,300
Projected rate increase of 11.00% plus new employees			
Grand Total	**3,955,933**	**4,464,703**	**508,770**

BOCES		
Final 2022-23 Budget	**Proposed 2023-24 Budget**	**Change from Prior Year**
$ 3,113,179	$ 3,763,789	$ 650,410

	A	B	C	G	H
1	**ST-3 Code**	**BOCES**	**Service Name**	**Total Budget**	
2	A1310.49	ER 2 BOCES	COOPERATIVE BIDDING	2,175.00	**2,175.00**
3	A1430.49	ER 2 BOCES	NEGOTIATIONS/BASIC	18,988.00	
4	A1430.49	ER 2 BOCES	EXTENDED (NEGOTIATIONS)	3,000.00	**21,988.00**
5	A1680.49	ER 1 BOCES	SOFTWARE MAINTENANCE	4,618.75	
6	A1680.49	ER 1 BOCES	GURU BOARDS LICENSING	2,000.00	
7	A1680.49	ER 1 BOCES	HOSTING/TRAINING/SUPPORT	13,316.10	
8	A1680.49	ER 1 BOCES	NYS DATA SUPPORT	14,500.00	
9	A1680.49	ER 1 BOCES	AUTOMATED DATA EXTRACT	600.00	
10	A1680.49	ER 1 BOCES	ELA/MATH GR. 3-8, FULL SERVICE	214.05	
11	A1680.49	ER 1 BOCES	NYS REGENTS EXAM DATA COLLECTION	43.00	
12	A1680.49	ER 1 BOCES	SCIENCE, NYSESLAT, FULL SERVICE	30.00	
13	A1680.49	ER 1 BOCES	COMPUTER BASED TESTING	1,328.40	
14	A1680.49	ER 1 BOCES	NYSAA REPORT PRINTING/ADD PRINT	150.00	
15	A1680.49	ER 1 BOCES	JUST-IN-TIME-SCANNING	775.00	
16	A1680.49	ER 1 BOCES	PREPRINTING AT RIC - REGENTS	230.00	
17	A1680.49	ER 1 BOCES	BASE SERVICE - DISTRICT MANDATORY	3,800.00	
18	A1680.49	ER 1 BOCES	BASE SERVICE - BUILDING MANDATORY	190.00	
19	A1680.49	ER 1 BOCES	REPORTS 3-8 & ELA	1,099.50	
20	A1680.49	ER 1 BOCES	SCI PDF ISRs FTP SITE	-	
21	A1680.49	ER 1 BOCES	DAT MENTOR LICENSE FEE	2,250.00	
22	A1680.49	ER 1 BOCES	NYS DATA COLLECTION & REPORTS	910.12	
23	A1680.49	ER 1 BOCES	NATIONAL STUDENT CLEARINGHOUSE	300.00	
24	A1680.49	ER 1 BOCES	DIGITAL EQUITY SERVICE BASE FEE	500.00	
25	A1680.49	ER 1 BOCES	VENDOR LICENSE FEE	2,964.00	
26	A1680.49	ER 1 BOCES	ANNUAL SUPPORT AND TRAINING	500.00	
27	A1680.49	ER 1 BOCES	HARDWARE MAINTENANCE	-	
28	A1680.49	ER 1 BOCES	SOFTWARE MAINTENANCE	720.00	
29	A1680.49	ER 1 BOCES	SUPPORT/TRAINING - SUBS YEAR	4,140.30	
30	A1680.49	ER 1 BOCES	MANDATORY TECH SUPPORT	1,740.00	
31	A1680.49	ER 1 BOCES	HOSTING, TRAINING & SUPPORT	3,360.00	
32	A1680.49	ER 1 BOCES	ENHANCED DATA SUPPORT - TIER 1	2,370.00	
33	A1680.49	ER 1 BOCES	DEVELOPMENT CENTER SUPPORT	4,500.00	
34	A1680.49	ER 1 BOCES	QUARTERLY BILLING SUPPORT	2,000.00	
35	A1680.49	ER 1 BOCES	SOFTWARE MAINTENANCE	10,000.00	
36	A1680.49	ER 1 BOCES	SOFTWARE MAINTENANCE	3,128.00	
37	A1680.49	ER 1 BOCES	CENTRAL SITE SUPPORT - LEVEL 2	17,100.00	
38	A1680.49	ER 1 BOCES	PER DIEM TRAINING	790.00	

	A	B	C	G	H
39	A1680.49	ER 1 BOCES	RIC HOSTING ANNUAL FEE	6,200.00	
40	A1680.49	ER 1 BOCES	APPR & STAFF SNAPSHOT EXPORT/IMPORT	1,140.00	
41	A1680.49	ER 1 BOCES	ANNUAL SOFTWARE MAINTENANCE	157.50	
42	A1680.49	ER 1 BOCES	CERT APP CENTRAL SITE SUPPO	2,415.00	
43	A1680.49	ER 1 BOCES	CLASSIFIED APP CENTRAL SITE SUPPORT	136.50	
44	A1680.49	ER 1 BOCES	RIC BASE FEE	525.00	
45	A1680.49	ER 1 BOCES	JOINT MARKETING FEE	350.00	
46	A1680.49	ER 1 BOCES	SOFTWARE SUBSCRIPTION	1,245.00	
47	A1680.49	ER 1 BOCES	INTEGRATION SUPPORT	275.00	
48	A1680.49	ER 1 BOCES	WORK ORDER ANNUAL SUPPORT & TRAINING	1,600.00	
49	A1680.49	ER 1 BOCES	ANNUAL SITE LICENSE	3,132.80	
50	A1680.49	ER 1 BOCES	ROSTER SERVER HOSTING	500.00	
51	A1680.49	ER 1 BOCES	ANALYTICS PLUS	186.90	
52	A1680.49	ER 1 BOCES	SUPPRT FEE - SUBSEQUEST YEARS	250.00	
53	A1680.49	ER 1 BOCES	SERVER LICENSE FEE (ZIS)	199.53	
54	A1680.49	ER 1 BOCES	XD DIRECTORY AGENT MAINTENANCE	199.53	
55	A1680.49	ER 1 BOCES	XD STORE - CPSI	125.63	
56	A1680.49	ER 1 BOCES	DATA INTEGRATION BUNDLE	2,900.00	
57	A1680.49	ER 1 BOCES	ADDITIONAL WNYRIC SUPPORT	208.00	
58	A1680.49	ER 1 BOCES	VENDOR SERVICES	2,473.25	
59	A1680.49	ER 1 BOCES	MAILING SERVICE	50.00	
60	A1680.49	ER 1 BOCES	ANNUAL SUPPORT & TRAINING	3,793.15	
61	A1680.49	ER 1 BOCES	LICENSE MAINTENANCE	2,701.55	
62	A1680.49	ER 1 BOCES	ANNUAL SUPPORT & TRAINING	570.00	
63	A1680.49	ER 1 BOCES	LICENSE MAINTENANCE	6,660.00	
64	A1680.49	TIER 1 ANNU	BUNDLE BASE SUPPORT & TRAINING	3,300.00	
65	A1680.49	ER 1 BOCES	BUNDLED MASS NOTIFICATION ANN SUP	1,190.00	
66	A1680.49	ER 1 BOCES	SUPPLIES-WEB ORDERING	23,500.00	
67	A1680.49	ER 1 BOCES	5% SERVICE FEE	1,025.00	
68	A1680.49	ER 1 BOCES	DISTRICT HARDWARE,SOFTWARE	30,000.00	
69	A1680.49	ER 1 BOCES	SHARED TELECOM-BROADBAND	15,131.00	
70	A1680.49	ER 1 BOCES	WAN SUPPORT & DIAGNOSTICS	5,175.00	
71	A1680.49	ER 1 BOCES	WAN TECH SUPPORT/INSTALLATION	3,337.50	
72	A1680.49	ER 1 BOCES	MANDATORY NETWORK EQUIP SUPPORT	9,638.00	
73	A1680.49	ER 1 BOCES	NETWORK MAINTENANCE	10,806.75	
74	A1680.49	ER 1 BOCES	GIGABIT ETHERNET TELECOM MANDATORY	8,088.00	
75	A1680.49	ER 1 BOCES	INTERNET ACCESS & INFRASTRUCTURE	1,857.54	
76	A1680.49	ER 1 BOCES	INTERNET ACCESS AND INFRA BASE FEE	341.00	

	A	B	C	G	H
77	A1680.49	ER 1 BOCES	BASIC SERVICE	5,000.00	
78	A1680.49	ER 1 BOCES	BASE RWADA SERVICE	2,835.00	
79	A1680.49	ER 1 BOCES	MAINTENANCE & SUPPORT	11,029.91	
80	A1680.49	ER 1 BOCES	PRI & POTS LINES, AIDABLE	1,920.00	
81	A1680.49	ER 1 BOCES	SHARED SIP TRUNKING SERVICE	6,000.00	
82	A1680.49	ER 1 BOCES	CONTENT FILTERING BASE FEE	3,535.00	
83	A1680.49	ER 1 BOCES	FILTERING PER STUDENT IBOSS LICE	1,811.04	
84	A1680.49	ER 1 BOCES	ANNUAL MAINTENANCE	12,231.48	
85	A1680.49	ER 1 BOCES	ANNUAL MAINTENANCE - 5% FEE	611.57	
86	A1680.49	ER 1 BOCES	MAINTENANCE - TOUCHSCREEN	560.00	
87	A1680.49	ER 1 BOCES	PRINTER COUPONS	145.00	
88	A1680.49	ER 1 BOCES	UPS COUPONS		
89	A1680.49	ER 1 BOCES	UPS COUPONS		
90	A1680.49	ER 1 BOCES	SERVERS AND MISC. EQUIPMENT	2,558.12	
91	A1680.49	ER 1 BOCES	WILDCARD SSL CERTIFICATE	2,100.00	
92	A1680.49	ER 1 BOCES	PROJECT PLANNING/COORDINATION	15,000.00	
93	A1680.49	ER 1 BOCES	BASE LAN TECH SUPPORT - LEVEL 1	6,100.00	
94	A1680.49	ER 1 BOCES	0.2 FTE	51,714.00	
95	A1680.49	ER 1 BOCES	VMWARE REGISTRATION FEE	77.60	
96	A1680.49	ER 1 BOCES	VMWARE	1,352.60	
97	A1680.50	ER 1 BOCES	TECHNICAL TRAINING FOR DISTRICT STAFF	500.00	
98	A1680.49	ER 1 BOCES	NETWORK CONSULTING AND PLANNING	20,400.00	
99	A1680.49	ER 1 BOCES	HARDWARE PURCHASE	5,000.00	
100	A1680.49	ER 1 BOCES	IP CAMERA LICENSE	4,040.40	
101	A1680.49	ER 1 BOCES	PER CAMERA SUPPORT FEE (100-199)	5,075.00	
102	A1680.49	ER 1 BOCES	BASE FEE	605.00	
103	A1680.49	ER 1 BOCES	CENTRALIZED MONITORING	877.25	
104	A1680.49	ER 1 BOCES	PASSWORD MANAGEMENT BASE	2,820.00	
105	A1680.49	ER 1 BOCES	ENHANCED CYBERSECURITY BASE YEAR	2,500.00	
106	A1680.49	ER 1 BOCES	COORDINATION FEE	2,500.00	
107	A1680.49	ER 1 BOCES	ENHANCED CYBERSECURITY SERVICE	3,546.20	
108	A1680.49	ER 1 BOCES	WNYRIC COORDINATION FEE	1,500.00	
109	A1680.49	ER 1 BOCES	BASE FEE	2,600.00	
110	A1680.49	ER 1 BOCES	BASE FEE	7,310.00	
111	A1680.49	ER 1 BOCES	RWADA CHARGE	1,872.46	
112	A1680.49	ER 1 BOCES	CYBER INSURANCE - MANDATORY	1,200.00	
113	A1680.49	ER 1 BOCES	CYBER INSURANCE - COORDINATION FEE	150.00	
114	A1680.49	ER 1 BOCES	TECHNOLOGY SPECIAL EQUIPMENT BILLING	10,000.00	**448,628.98**

	A	B	C	G	H
115	A1981.49	ER 2 BOCES	ADMINISTRATION	83,548.00	
116	A1983.49	ER 2 BOCES	CAPITAL - EXPENDITURES-RENT	49,966.00	
117	A1983.49	ER 2 BOCES	CAPITAL - EXPENDITURES	53,008.00	**186,522.00**
118	A2010.49	ER 2 BOCES	BOARD OF EDUCATION DEVELOPMENT	765.00	
119	A2010.49	ER 2 BOCES	OUTSIDE CONSULTANTS	1,000.00	
120	A2010.49	ER 2 BOCES	ADDITIONAL REGIONAL WORKSHOPS	3,000.00	
121	A2010.49	ER 2 BOCES	SUBSTITUTE REIMBURSEMENT	5,000.00	**9,765.00**
122	A2020.49	ER 2 BOCES	CERTIFICATION	5,025.00	**5,025.00**
123	A2060.49	ER 2 BOCES	GRANTS WRITING BASE FEE	3,112.45	
124	A2060.49	ER 1 BOCES	GASB 75 (FORMERLY GASB 45)	8,113.00	
125	A2060.49	ER 1 BOCES	FINANCE & LEGISLATIVE-LEVEL 1	2,600.00	
126	A2060.49	ER 1 BOCES	BOARD DOCS LT	3,000.00	
127	A2060.49	ER 1 BOCES	MNTHLY & QRTLY POLICY REVISIONS	1,850.00	
128	A2060.49	ER 1 BOCES	MNTHLY & QRTLY ADMIN REVISIONS	1,850.00	
129	A2060.49	ER 2 BOCES	AS BILLED	15,260.00	
130	A2060.49	QUESTAR III	FIXED ASSETS	2,100.00	**37,885.45**
131	A2070.49	MNR2 BOCE:	ELEARNING - MONROE 2 BOCES	1,900.00	
132	A2070.49	ER 2 BOCES	AUDUBON SOCIETY PROGRAMS	2,400.00	
133	A2070.49	ER 2 BOCES	ROGER TORY PETERSON INSTITUTE	125.00	
134	A2070.49	ER 2 BOCES	COOPERATIVE EQUIPMENT PROGRAM	8,000.00	
135	A2070.49	ER 2 BOCES	STAFF DEV.-INTERSCOLASTIC COACHING	4,184.00	
136	A2070.49	ER 2 BOCES	ONLINE ATHLETIC - HUDL	23,000.00	
137	A2070.49	ER 2 BOCES	SCHOOL AND SOCIETAL COORDINATION	2,266.00	
138	A2070.49	ER 2 BOCES	DIGNITY FOR ALL STUDENTS PROF. DEVELOPMENT	-	
139	A2070.49	ER 2 BOCES	DASA TRAINING	124.00	
140	A2070.49	ER 2 BOCES	CUSTOMIZED SERVICE DAYS	200.00	
141	A2070.49	PNW BOCES	SCHOOL/CURR PLANNING - PUTNAM BOCES	2,775.00	
142	A2070.49	ER 2 BOCES	SCHOOL/CURRICULUM IMPROVE./SUPPORT	26,000.00	**70,974.00**
143	A2110.49	ER 2 BOCES	REGIONAL SUMMER SCHOOL	10,250.00	
144	A2110.49	ER 2 BOCES	REGIONAL SMMR SCHL-EXAM	600.00	
145	A2110.49	ER 2 BOCES	REGIONAL SUM. REVIEW COURSES	2,700.00	
146	A2110.49	CATT BOCES	EXPLORATORY ENRICHMENT - CA BOCES	5,600.00	
147	A2110.49	ER 2 BOCES	ALT. ED. - REMOTE	23,200.00	
148	A2110.49	ER 2 BOCES	ALT. ED. - CENTRAL CONSOLIDATED	97,800.00	
149	A2110.50	ER 2 BOCES	ALT. ED. - MIDDLE LEVEL	24,450.00	
150	A2110.49	ER 2 BOCES	DISTANCE LEARNING BASE FEE	2,000.00	
151	A2110.49	ER 2 BOCES	DISTANCE LEARNING - COORDINATION	11,000.00	
152	A2110.49	ER 2 BOCES	DISTANCE LEARNING - NETWORK MAINT.	10,000.00	

	A	B	C	G	H
153	A2110.49	ER 2 BOCES	VIDEO CONFERNECING/ONLINE LEARNING	11,000.00	
154	A2110.49	ER 2 BOCES	DL - CUSTOM VIDEO MGMT	1,400.00	
155	A2110.49	ER 2 BOCES	DL - ONLINE COURSEWARE APEX	500.00	
156	A2110.49	ER 2 BOCES	CLOUD BASED VIDEO CONFERENCING	1,900.00	
157	A2110.49	ER 2 BOCES	CLOUD BASED VIDEO CONF LICENSE	1,600.00	
158	A2110.49	ER 2 BOCES	DISTANCE LEARNING COURSE FEES	19,590.00	
159	A2110.49	ER 2 BOCES	ELEM. SCIENCE - K-6 BASE FEE	3,600.00	
160	A2110.49	ER 2 BOCES	ELEM. SCIENCE - K-6	2,054.00	
161	A2110.49	ER 2 BOCES	MYSTERY SCIENCE	14,141.00	
162	A2110.49	ER 2 BOCES	COORDINATION OF SERVICES	2,266.00	
163	A2110.49	ER 2 BOCES	COORDINATED HEALTH SPEC. BUNDLE	21,090.00	
164	A2110.49	ER 2 BOCES	PROJECT KNOW	7,140.00	
165	A2110.49	ER 2 BOCES	SPECIALIZED HEALTH EDUCATION WORKSHOP	200.00	
166	A2110.49	ER 2 BOCES	SECOND STEP MS	2,886.00	
167	A2110.49	ER 2 BOCES	LENDING LOCKER MAINTENANCE	200.00	
168	A2110.49	ER 2 BOCES	TEST SCORING	8,000.00	
169	A2110.49	OHM BOCES	WORLD LANGUAGES	200.00	
170	A2110.49	CATT BOCES	ODYSSEY OF THE MIND - CATT-ALLEGANY BOCES	800.00	
171	A2110.49	ER 2 BOCES	COMMUNITY SCHOOL RESOURCES BASE FEE	3,900.00	
172	A2110.49	ER 2 BOCES	COMM. SCHOOLS - PARENTS AS TEACHERS	63,000.00	
173	A2110.49	ER 2 BOCES	COMM. SCHOOLS - SCHOOL PHYSICIAN	20,439.00	
174	A2110.49	ER 2 BOCES	COMM. SCHOOLS - CROSS TRAINING ATHLETICS	6,000.00	
175	A2110.49	ER 1 BOCES	PRINT, DESIGN & COPY SERVICES	2,000.00	
176	A2110.49	ER 1 BOCES	SUPPORT FOR CSLO ON SITE MANDATORY	9,570.00	391,076.00
177	A2250.49	ER 2 BOCES	OPTION 3: 6:1:1	757,900.00	
178	A2250.49	ER 2 BOCES	ONE ON ONE AIDE	181,440.00	
179	A2250.50	ER 2 BOCES	OPTION 5: 8:1:1	165,800.00	
180	A2250.49	ER 2 BOCES	INDIVIDUAL SPE/LAN.BOCES SELF CONT.	22,645.00	
181	A2250.49	ER 2 BOCES	GROUP SPEECH/LANG.BOCES SELF CONT.	26,620.00	
182	A2250.49	ER 2 BOCES	SCHOOL COUNS/INDIV.BOCES SELF CONT.	96,400.00	
183	A2250.49	ER 2 BOCES	SCHOOL COUNS/GROUP BOCES SELF CONT.	26,075.00	
184	A2250.49	ER 2 BOCES	OCC.THERAPY BOCES SELF CONTAINED	59,942.00	
185	A2250.49	ER 2 BOCES	OCC.THERAPY GROUP BOCES SELF CONT.	21,520.00	
186	A2250.49	ER 2 BOCES	INDIVIDUAL PT-BOCES SELF CONTAINED	7,640.00	
187	A2250.49	ER 2 BOCES	CONSULT.TEACHER-CTE	119,850.00	
188	A2250.49	ER 2 BOCES	BEHAVIOR SUPPORT SPECIALIST	4,500.00	
189	A2250.49	ER 2 BOCES	BEHAVIOR SPECIALIST	26,400.00	**1,516,732.00**
190	A2280.49	ER 2 BOCES	CAREER & TECHNICAL EDUCATION	293,550.00	

	A	B	C	G	H
191	A2280.49	ER 2 BOCES	CTE EXPLORATION-CDOS	157,300.00	
192	A2280.49	ER 2 BOCES	ALT. EDUCATION - VOCATIONAL SERCICES	6,480.00	
193	A2280.49	ER 2 BOCES	ACADEMIC & TECHNICAL SERVICE	-	**457,330.00**
194	A2610.49	ER 2 BOCES	INSTRUCTIONAL RESOURCES COLLECTION	2,000.00	
195	A2610.49	ER 2 BOCES	COOPERATIVE ONLINE INFO.RESOURCES	14,000.00	
196	A2610.49	ER 2 BOCES	INSTRUCTIONAL MEDIA BASE SERVICE	1,880.00	
197	A2610.50	ER 2 BOCES	AV REPIAR PARTS	500.00	
198	A2610.51	ER 2 BOCES	AV SERVCE-REPAIR LABOR	1,000.00	
199	A2610.49	ER 2 BOCES	INSTRUCTIONAL MEDIA	20,967.00	
200	A2610.49	ER 2 BOCES	TECHNICAL REPAIR SERVICES	5,520.00	
201	A2610.49	ER 2 BOCES	TECHNICAL REPAIR SERVICES BASE FEE	600.00	
202	A2610.50	ER 2 BOCES	PRINTING-PRODUCTION SERVICE	6,000.00	
203	A2610.49	ER 2 BOCES	TECHNOLOGY CONSORTIUM	500.00	
204	A2610.49	ER 1 BOCES	AUTOMATION SOFTWARE SUPPORT	6,500.00	
205	A2610.49	ER 1 BOCES	REGIONAL CATALOG	2,518.00	
206	A2610.49	ER 1 BOCES	SOFTWARE MAINT - FOLLETT	1,850.00	
207	A2610.49	ER 1 BOCES	MANDATORY TECHNICAL SUPPORT	868.00	**64,703.00**
208	A2630.49	ER 1 BOCES	BASIC LEARNING SUPPORT MANDATORY	1,255.00	
209	A2630.49	ER 1 BOCES	ITS RWADA CHARGES MANDATORY	805.68	
210	A2630.49	ER 1 BOCES	ONLINE RESOURCES - REGISTRATION FEE	4,340.22	
211	A2630.49	ER 1 BOCES	NEWSELA	7,788.79	
212	A2630.49	ER 1 BOCES	GIZMOS	1,930.50	
213	A2630.49	ER 1 BOCES	LEARNING ALLY	2,598.00	
214	A2630.49	ER 1 BOCES	IXL	10,923.00	
215	A2630.49	ER 1 BOCES	NEARPOD	6,358.50	
216	A2630.49	ER 1 BOCES	FLOCABULARY	2,244.00	
217	A2630.49	ER 1 BOCES	KAMI	2,872.80	
218	A2630.49	ER 1 BOCES	LEXIA	6,208.00	
219	A2630.49	ER 1 BOCES	EDPUZZLE	3,705.00	
220	A2630.49	ER 1 BOCES	MOBY MAX	3,375.00	
221	A2610.49	ER 1 BOCES	REGISTRATION FEE	205.03	
222	A2630.49	ER 1 BOCES	XELLO	2,562.82	
223	A2630.49	ER 1 BOCES	SUBSEQUENT YEARS	910.00	
224	A2630.49	ER 1 BOCES	NWEA MAPS	7,112.00	
225	A2630.49	ER 1 BOCES	CSLO BASE FEE MANDATORY	1,551.68	
226	A2630.49	ER 1 BOCES	REGISTRATION FEE	1,023.27	
227	A2630.49	ER 1 BOCES	WEVIDEO	715.16	
228	A2630.49	ER 1 BOCES	BRAINPOP	1,183.50	

	A	B	C	G	H
229	A2630.49	ER 1 BOCES	MICROSOFT SCHOOL LICENSE AGREEMENT	11,432.34	
230	A2630.49	ER 1 BOCES	SMART SOFTWARE	2,400.00	
231	A2630.49	ER 1 BOCES	CASTLE LEARNING	2,692.80	
232	A2630.49	ER 1 BOCES	STUDY ISLAND		
233	A2630.49	ER 1 BOCES	ADOBE LICENSES	2,450.00	
234	A2630.49	ER 1 BOCES	EES/GOOGLE REGISTRATION FEES	647.33	
235	A2630.49	ER 1 BOCES	GOOGLE ENTERPRISE REGISTRATION	-	
236	A2630.49	ER 1 BOCES	IMPERO (EDTEACH)	-	
237	A2630.49	ER 1 BOCES	BOOK CREATOR	4,000.00	
238	A2630.49	ER 1 BOCES	BASE FEE	1,060.00	
239	A2630.49	ER 1 BOCES	ADDITIONAL BANDWIDTH - KAJEET	4,772.75	
240	A2630.49	ER 1 BOCES	INSTRUCTIONAL LAN FOR TECHNOLOGY PROJECTS	10,000.00	
241	A2630.49	ER 1 BOCES	SUPPLIES PURCHASE	10,000.00	
242	A2630.49	ER 1 BOCES	TECHNOLOGY EQUIPMENT SPECIAL BILLING	360,000.00	
243	A2630.49	ER 2 BOCES	VIDEO STREAMING-EXTENDED	4,095.84	
244	A2630.49	ER 2 BOCES	COMPUTER TECHNICAL ASSISTANCE	52,950.00	
245	A2630.49	ER 2 BOCES	TECHNOLOGY SUPPORT DATA MANAGEMENT	5,900.00	542,069.01
246	A2855.49	ER 2 BOCES	SHARED ATHLETIC TRAINER BASE FEE	-	
247	A2855.49	ER 2 BOCES	SHARED ATHLETIC TRAINER PER HOUR	-	
248	A2855.49	ER 1 BOCES	NYSPHAA - SECTION VI - COORDINATION	4,235.00	
249	A2855.49	ER 1 BOCES	NYSPHAA-SECTION VI-ARBITERGAME	595.00	
250	A2855.49	ER 1 BOCES	SECTION VI - ARBITER PAY	1,450.00	
251	A2855.49	ER 1 BOCES	CCAA LEAGUE DUES	425.00	6,705.00
252	A5510.49	ER 2 BOCES	BUS DRIVER TRAINING	1,500.00	
253	A5510.49	ER 2 BOCES	REFRESHER COURSE	510.00	2,010.00
254				**3,763,588.44**	**3,763,588.44**

Special Education		
Final 2022-23 Budget	**Proposed 2023-24 Budget**	**Change from Prior Year**
$607,031	575,721	(31,310)

SPECIAL EDUCATION

		2022-23 BUDGET	2023-24 PROPOSAL
BOCES - 2250.490			
Special Education			
Option 2 1:12:1			
Option 3 1:6:1		532,730	697,900
Option 5 1:8:1		79,800	124,350
One on one aides		131,220	226,800
Related Services		224,676	263,252
Consultant Teacher		69,165	79,900
Allowance for Add. Enrollment		109,110	115,000
Total BOCES		1,146,701	1,507,202
TUITION - 2250			
Randolph Academy	2250.472	292,000	250,000
GA Home,	2250.472	-	-
NYS Dormitory	2250.472	-	-
Consortium - Falconer,	2250.470	115,021	125,021
Southwestern	2250.470	-	-
Jamestown City Schools	2250.470	-	-
Home, Hospital & Other	2250.470	10,000	10,000
		417,021	385,021
CONTRACTUAL - 2250.400			
The Achievement Center		800	800
Family Services		29,310	30,000
Children's Educational Services		15,000	15,000
Turning Point Behavioral		133,900	133,900
Other		6,000	6,000
		185,010	185,700
Supplies & Materials			
Equipment	2250.200	1,000	1,000
Supplies K - 6	2250.460	2,500	2,500
Supplies 7 - 12	2250.450	1,500	1,500
Textbooks	2250.480	-	-
		5,000	5,000
TOTAL SPECIAL EDUCATION		**1,753,732**	**2,082,923**

Revenues

	Final 2022-2023	Proposed 2023-2024	Change
Tax Levy	$5,952,340	$6,071,387	$119,047
Local Revenues	$104,800	$104,800	0
State Aid	$13,819,146	$15, 587,231	$1,768,085
Medicaid	$15,000	$15,000	0
Fund Balance	$643,464	$543,464	(100,000)
Total	$20,534,750	$22,321,882	$1,787,132

FREWSBURG CSD
REVENUES

Account	Description	2021-22 Budget	2022-23 Budget	2023-24 Proposal
Taxes				
A 1001.000	REAL PROPERTY TAXES	4,517,412.00	4,769,736.00	4,878,912.00
A 1085.000	SCHOOL TAX RELIEF REIMBURSEMENT	1,277,075.00	1,182,604.00	1,192,475.00
	TAXES	**5,794,487.00**	**5,952,340.00**	**6,071,387.00**
Local Revenues				
A 1090.000	REAL PROPERTY TAX INTEREST	6,000.00	6,000.00	6,000.00
A 1310.000	DAY SCHOOL TUITION	30,000.00	30,000.00	30,000.00
A 1315.000	CONTINUING EDUCATION TUITION	3,000.00	3,000.00	3,000.00
A 1320.000	SUMMER SCHOOL TUITION	500.00	500.00	500.00
A 1335.000	OTHER STUDENT FEES & CHARGES	2,000.00	2,000.00	2,000.00
A 1410.000	SWIMMING	0.00	0.00	0.00
A 1489.000	OTHER CHARGES FOR SERVICES	0.00	0.00	0.00
A 2235.000	SERVICES PROVIDED FOR BOCES	7,600.00	7,600.00	5,000.00
A 2389.000	Other State Aid	0.00	0.00	0.00
A 2401.000	INTEREST - GENERAL FUND	1,000.00	500.00	500.00
A 2401.100	INTEREST - GENERAL INVESTMENT	1,000.00	1,500.00	5,000.00
A 2402.000	INTEREST - TRUST & AGENCY	0.00	0.00	500.00
A 2410.000	RENTAL OF REAL PROPERTY	100.00	100.00	100.00
A 2440.000	RENTAL OF DISTRICT BUSES	0.00	0.00	0.00
A 2650.000	SALE OF SCRAP	100.00	100.00	100.00
A 2665.000	SALE OF EQUIPMENT	0.00	0.00	0.00
A 2680.000	INSURANCE RECOVERIES	0.00	0.00	0.00
A 2701.000	REFUND FOR BOCES SERV.APPR.FOR AID	43,000.00	43,000.00	41,600.00
A 2703.000	REFUND PRIOR YEAR'S EXPENDITURE	10,500.00	10,500.00	10,500.00
A 2770.000	MISCELLANEOUS	0.00	0.00	0.00
	LOCAL REVENUES	**104,800.00**	**104,800.00**	**104,800.00**
State Aid				
A 3101.000	STATE AID BASIC FORMULA	8,168,716.00	9,344,792.00	10,125,770.00
A 3101.100	EXCESS COST AID	1,323,323.00	1,488,186.00	1,618,750.00
A 3102.000	LOTTERY AID	1,230,912.00	1,306,883.00	1,883,330.00
A 3102.100	LOTTERY GRANT	410,304.00	359,107.00	517,503.00
A 3102.200	COMMERCIAL GAMING GRANT	45,853.00	63,165.00	91,026.00
A 3103.000	BOCES AID	1,146,198.00	1,183,245.00	1,279,207.00
A 3260.000	TEXTBOOK AID	43,804.00	42,127.00	41,066.00
A 3262.000	SOFTWARE	11,669.00	11,222.00	10,965.00
A 3262.100	HARDWARE	15,969.00	15,661.00	15,039.00
A 3263.000	LIBRARY AID	4,948.00	4,758.00	4,575.00
	STATE AID BASIC FORMULA	**12,401,696.00**	**13,819,146.00**	**15,587,231.00**
Medicaid				
A 4601.000	MEDICAID ASSISTANCE	**10,000.00**	**15,000.00**	**15,000.00**
Fund Balance				
Appropriated		600,000.00	500,000.00	400,000.00
Unemployment Reserve		5,000.00	5,000.00	5,000.00
Retirement Reserve		30,000.00	80,000.00	80,000.00
Debt Service Reserve		40,000.00	58,464.00	58,464.00
	FUND BALANCE	**675,000.00**	**643,464.00**	**543,464.00**
	TOTAL REVENUE BUDGET	**18,985,983.00**	**20,534,750.00**	**22,321,882.00**

Draft Budget Scenarios

2023-24 Proposed Budget Workshop #2

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
	22,202,835
Possible Additional Revenue	
Boces Computer	-
Additional Tax Levy (2.00%)	119,047
Total 2023-24 Revenues	**22,321,882**

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	√√	3,763,589
Salaries	√√	9,622,356
Benefits	√√	4,464,703
Total 2023-24 Expenditures		**22,424,691**

Reviewed in Budget Workshop # 1 √

Reviewed in Budget Workshop # 2 √√

2023-24 Proposed Budget

	2022-23 Budget	**2023-24 Budget Proposed Budget Tax Levy ▲ 0.00%**	**2023-24 Budget Proposed Budget Tax Levy ▲ 2.00%**
	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		**(221,856)**	**(102,809)**

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

2/28/2023

Frewsburg CSD School Budget

2/28/2023

CATEGORY	19-20	20-21	21-22	22-23	23-24	$ Difference	% Difference
Athletics	81,381	57,325	67,525	94,625	**106,825**	12,200	12.89%
Jr./ Sr. High School	72,600	72,600	61,350	75,050	**165,050**	90,000	119.92%
Elementary	34,700	34,700	28,350	31,050	**32,100**	1,050	3.38%
K-12 General	200,950	184,650	161,400	166,700	**173,475**	6,775	4.06%
Admin/Misc	333,401	328,601	322,875	331,375	**345,575**	14,200	4.29%
Buildings & Grounds	764,808	769,808	799,502	849,502	**945,500**	95,998	11.30%
Transportation	225,450	218,450	199,250	268,150	**346,650**	78,500	29.27%
Debt Service	1,550,348	1,528,937	1,951,210	1,881,630	**1,883,147**	1,517	0.08%
Special Education	379,630	440,856	447,358	607,031	**575,721**	(31,310)	-5.16%
BOCES	2,322,930	2,632,944	2,955,960	3,113,179	**3,763,589**	650,410	20.89%
Subtotal	**5,966,198**	**6,268,871**	**6,994,780**	**7,418,292**	**8,337,632**	**919,340**	**12.39%**

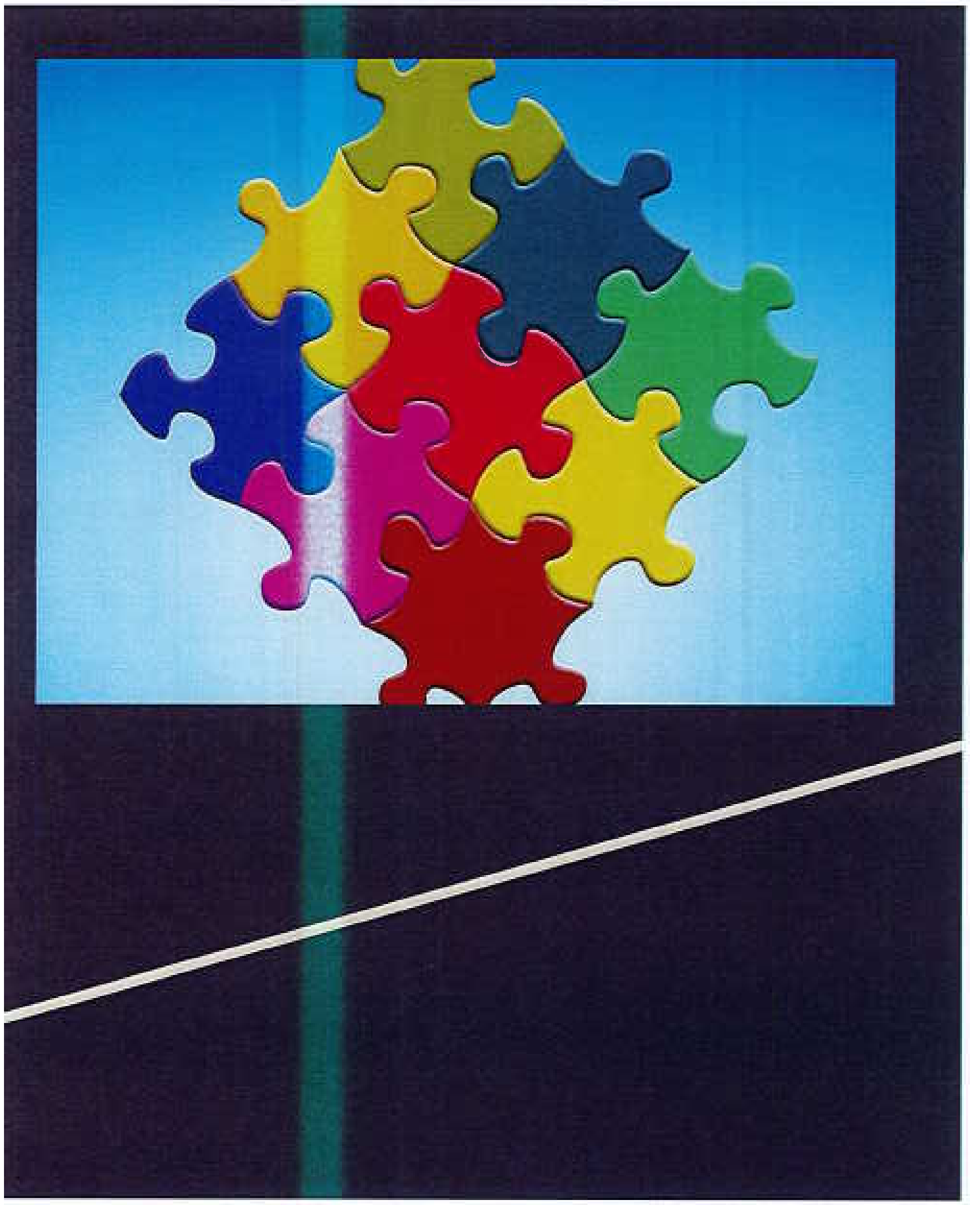
SALARIES

Instructional	5,479,550	5,588,102	5,790,969	**6,293,603**	**6,559,020**	265,417	4.22%
Non-Instuctional	1,746,668	1,842,397	1,933,641	2,227,126	**2,390,433**	163,307	7.33%
Athletics	156,500	121,500	126,500	201,000	**196,500**	(4,500)	-2.24%
Administrators	480,894	405,446	373,655	437,051	**476,403**	39,352	9.00%
Subtotal	**7,863,612**	**7,957,445**	**8,224,765**	**9,158,780**	**9,622,356**	**463,576**	**5.06%**

BENEFITS

ERS	296,934	303,996	331,269	**378,611**	**406,374**	27,763	7.33%
TRS	734,629	683,806	663,069	762,482	**795,512**	33,030	4.33%
FICA	601,946	608,745	632,164	700,647	**736,110**	35,463	5.06%
Life Insurance	15,252	15,252	15,252	15,252	**16,721**	1,469	9.63%
Health Insurance	2,126,914	2,054,684	1,984,684	1,985,686	**2,394,986**	409,300	20.61%
Unemployment Ins.	5,000	5,000	10,000	5,000	**5,000**	0	0.00%
Worker's Comp	165,045	165,045	130,000	110,000	**110,000**	0	0.00%
Subtotal	**3,945,720**	**3,836,528**	**3,766,438**	**3,957,678**	**4,464,703**	**507,025**	**12.81%**
TOTAL	**17,775,530**	**18,062,844**	**18,985,983**	**20,534,750**	**22,424,691**	**1,889,941**	9.20%

Questions



- **April 1**

Final Legislative Budget Due

- **April 19**

Board Approval- Final Budget

- **April 27**

Budget Available to the Public

- **May 4**

Budget Public Hearing 6:30

- **May 16**

Budget Vote