



FREWSBURG CENTRAL SCHOOL

2022-2023

PROPOSED BUDGET

Budget Hearing

Thursday, May 5th 2022
6:30 P.M.
High School
Library

District Vote

Tuesday May 17th 2022
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 2022-23 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 \$20,534,750, which includes a Tax Levy increase of 2.72%.

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. Three diesel powered buses at a maximum cost of \$360,000. The District will receive 75% - 80% state aid on all bus purchases.



Dear Frewsburg Community,

On Tuesday, May 17th, school district residents will have the opportunity to vote on the proposed 2022-2023 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 \$20,534,750. With this plan, the tax levy will increase 2.72%, which is \$26,891 *below* the allowable tax cap of 3.19%.

Besides the budget proposition, voter approval is sought to purchase three (3) 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 three (3) candidates to serve on the Board of Education. Two seats previously held by Polly Hanson and Randy Wiltsie have expired. The third will replace the seat vacated by John Spacht and currently held by Carrie Graham.

The 2022-2023 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 5th 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

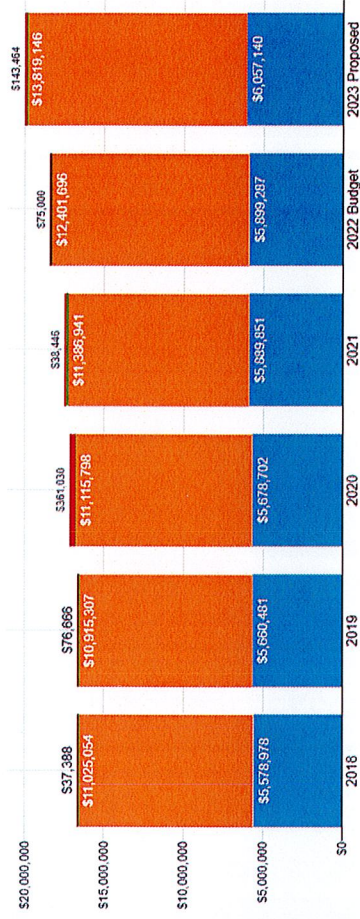
Superintendent



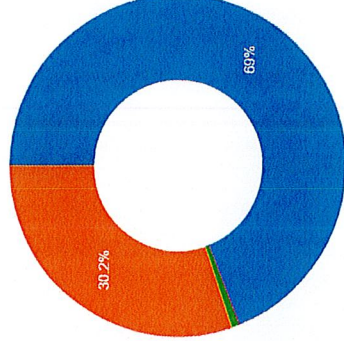
\$20,034,750
2023 Budgeted Revenues
\$20,534,750
2023 Budgeted Expenses
\$0
Fund Balance as of 6/30/21
\$6,057,140
Revenues from Local Sources
\$13,819,146
Revenues from State Sources
\$9,158,780
Expenses for Salaries
\$3,957,678
Expenses for Benefits
\$1,899,655
Expenses towards Debt Service

Proposed Budget General Fund Finances at a Glance

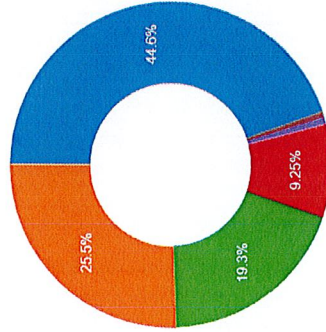
Revenues by Source



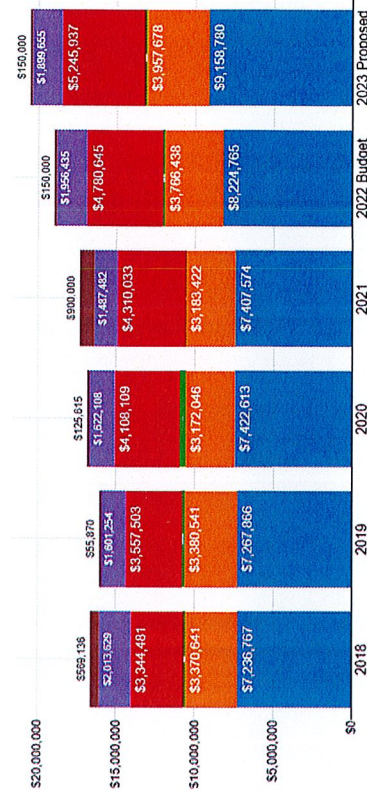
Proposed Budget Revenues by Source



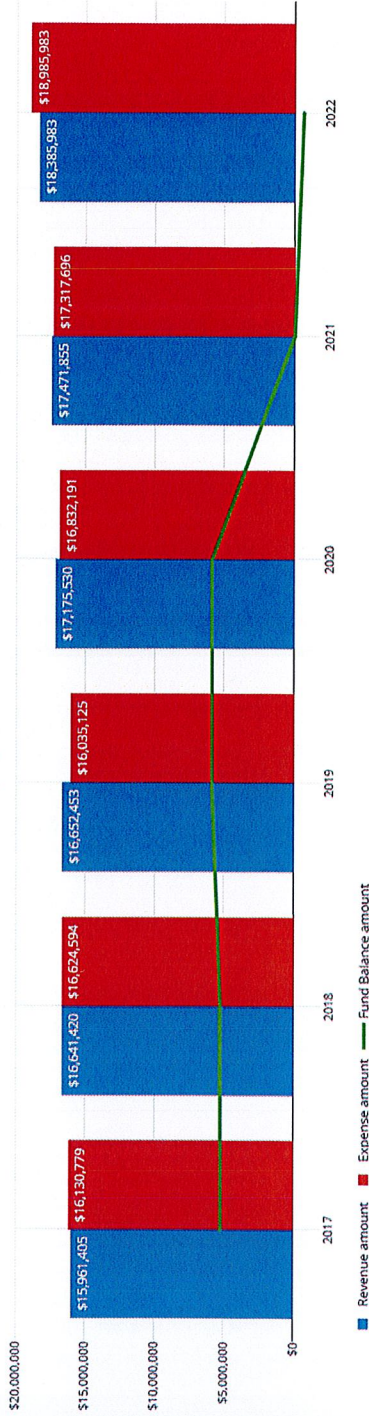
Proposed Budget Expenses by Object



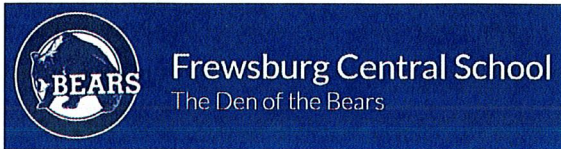
Expenses by Object



Historical Revenues, Expenses and General Fund Balance



2022 - 2023 Budget Summary



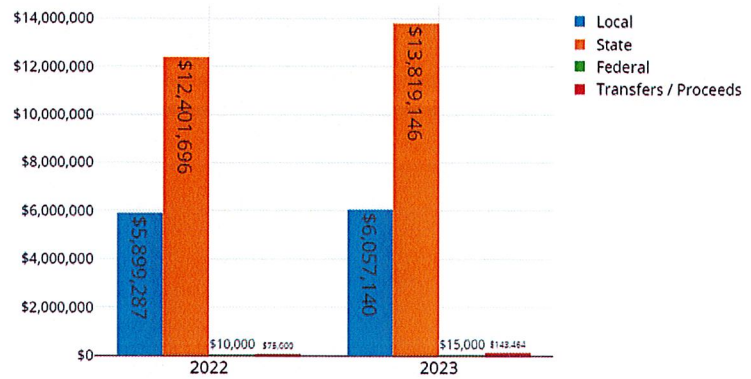
District revenue is received from several sources. **Local** revenue is generated primarily from Property Taxes. **State** revenue is either Basic Education Aid or Categorical Aid, which is reimbursement for specific programs. **Federal** aid is entirely comprised of Categorical Aid. FY23 **State** aid revenue makes up

68.98% of total revenue, up from 67.45% in FY22

Source of Revenue

Source	Measure	2022	2023
Local	Amount	\$5,899,287	\$6,057,140
State	Amount	\$12,401,696	\$13,819,146
Federal	Amount	\$10,000	\$15,000
Transfers / Proceeds	Amount	\$75,000	\$143,464

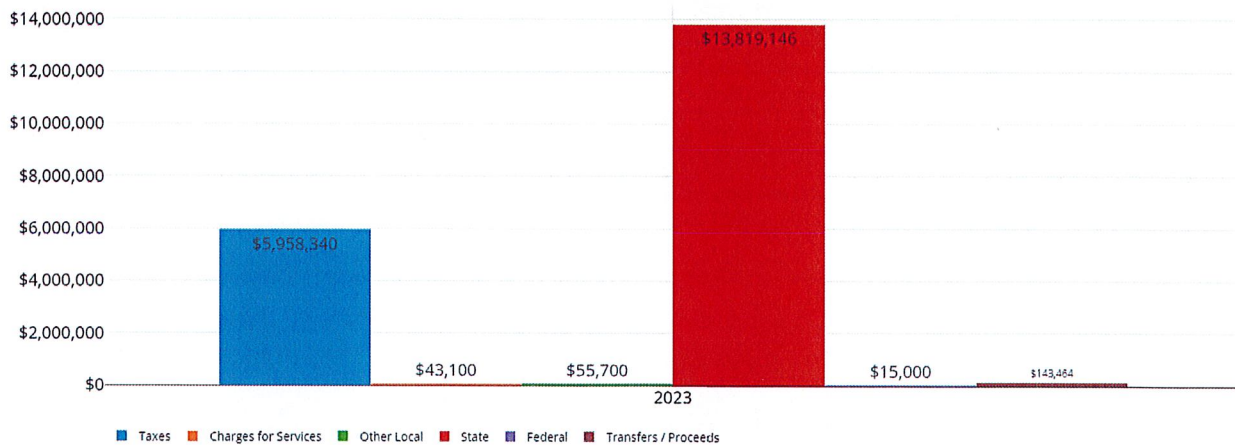
Comparison of Revenue by Source



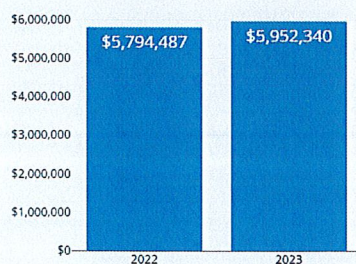
Change in Revenue

Source	2023 Amount Change
Total	\$1,648,767
Local	\$157,853
State	\$1,417,450
Federal	\$5,000
Transfers / Proceeds	\$68,464

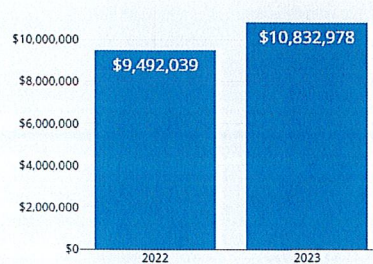
Proposed Budget Revenue by Sub-Source



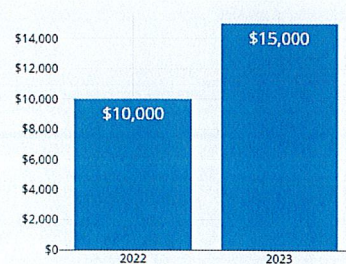
Comparison of Property Taxes



Comparison of Basic Formula Aid



Comparison of Federal Sources



Expenses

2022 - 2023 Budget Summary

Education is a labor intensive industry. As such, **Salaries and Benefits** comprise the majority of expenses. In FY23 that amount is projected to 63.87%, up from 63.16% in FY22. 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. Currently, the district is in the third-year of a three-year agreement with its teachers, and the first-year of a three-year agreement with its support staff.

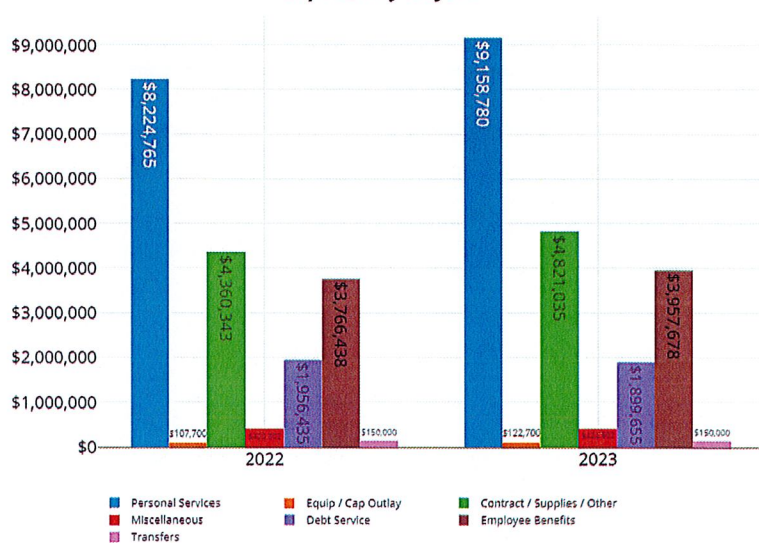
Comparison of Budgeted Expenses by Object

Measure	Object	2022	2023
Amount	Personal Services	\$8,224,765	\$9,158,780
	Equip / Cap Outlay	\$107,700	\$122,700
	Contract / Supplies / Other	\$4,360,343	\$4,821,035
	Miscellaneous	\$420,302	\$424,902
	Debt Service	\$1,956,435	\$1,899,655
	Employee Benefits	\$3,766,438	\$3,957,678
	Transfers	\$150,000	\$150,000

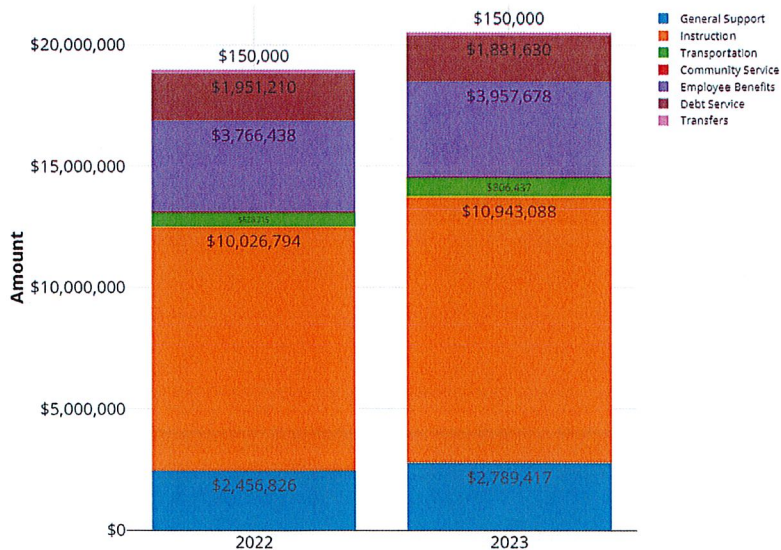
Change in Budgeted Expenses by Object

Object	2023
Personal Services	\$934,015
Equip / Cap Outlay	\$15,000
Contract / Supplies / Other	\$460,692
Miscellaneous	\$4,600
Debt Service	\$-56,780
Employee Benefits	\$191,240
Transfers	\$0

Expense by Object



Expense by Function



Comparison of Budgeted Expenses by Function

	Function	2022	2023
	Amount	Amount	
Total	\$18,985,983	\$20,534,750	
	General Support	\$2,456,826	\$2,789,417
	Instruction	\$10,026,794	\$10,943,088
	Transportation	\$628,215	\$806,437
	Community Service	\$6,500	\$6,500
	Employee Benefits	\$3,766,438	\$3,957,678
	Debt Service	\$1,951,210	\$1,881,630
	Transfers	\$150,000	\$150,000

Change in Budgeted Expenses by Function

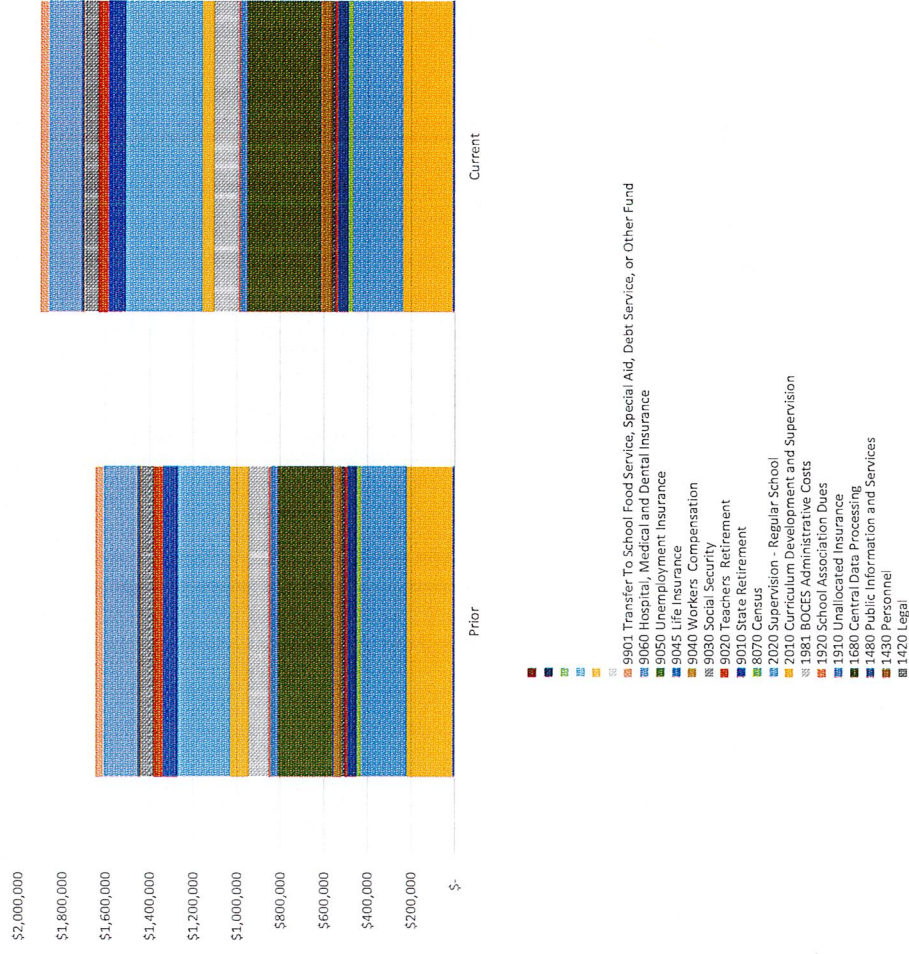
Function	Measure	2022	2023
General Support	Amount Change	\$0	\$332,591
Instruction	Amount Change	\$0	\$916,294
Transportation	Amount Change	\$0	\$178,222
Community Service	Amount Change	\$0	\$0
Employee Benefits	Amount Change	\$0	\$191,240
Debt Service	Amount Change	\$0	\$-69,580
Transfers	Amount Change	\$0	\$0

Administrative Component

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

Function	Prior	Current
1010 Board of Education	\$ 9,000	\$ 9,700
1040 District Clerk	\$ -	\$ -
1060 District Meeting	\$ 1,875	\$ 1,875
1240 Chief School Administrator	\$ 209,115	\$ 226,076
1310 Business Administration	\$ 211,290	\$ 230,293
1320 Auditing	\$ 18,000	\$ 20,000
1325 Treasurer	\$ 42,659	\$ 48,971
1330 Tax Collector	\$ 10,382	\$ 10,498
1420 Legal	\$ 16,000	\$ 16,000
1430 Personnel	\$ 37,657	\$ 54,117
1480 Public Information and Services	\$ 3,500	\$ 3,500
1680 Central Data Processing	\$ 254,108	\$ 331,880
1910 Unallocated Insurance	\$ 34,239	\$ 34,693
1920 School Association Dues	\$ 6,000	\$ 6,000
1981 BOCES Administrative Costs	\$ 93,419	\$ 112,226
2010 Curriculum Development and Supervision	\$ 84,619	\$ 56,584
2020 Supervision - Regular School	\$ 239,854	\$ 345,339
8070 Census	\$ -	\$ -
9010 State Retirement	\$ 66,702	\$ 78,524
9020 Teachers Retirement	\$ 42,363	\$ 44,529
9030 Social Security	\$ 57,091	\$ 64,880
9040 Workers Compensation	\$ 6,270	\$ 4,598
9045 Life Insurance	\$ 11,756	\$ 11,756
9050 Unemployment Insurance	\$ 1,050	\$ 350
9060 Hospital, Medical and Dental Insurance	\$ 152,252	\$ 147,139
9901 Transfer To School Food Service, Special Aid, Debt Service, or	\$ 35,000	\$ 35,000
Total:	\$ 1,644,202	\$ 1,894,528
Percent Change:		15.22%

ADMINISTRATIVE COMPONENT

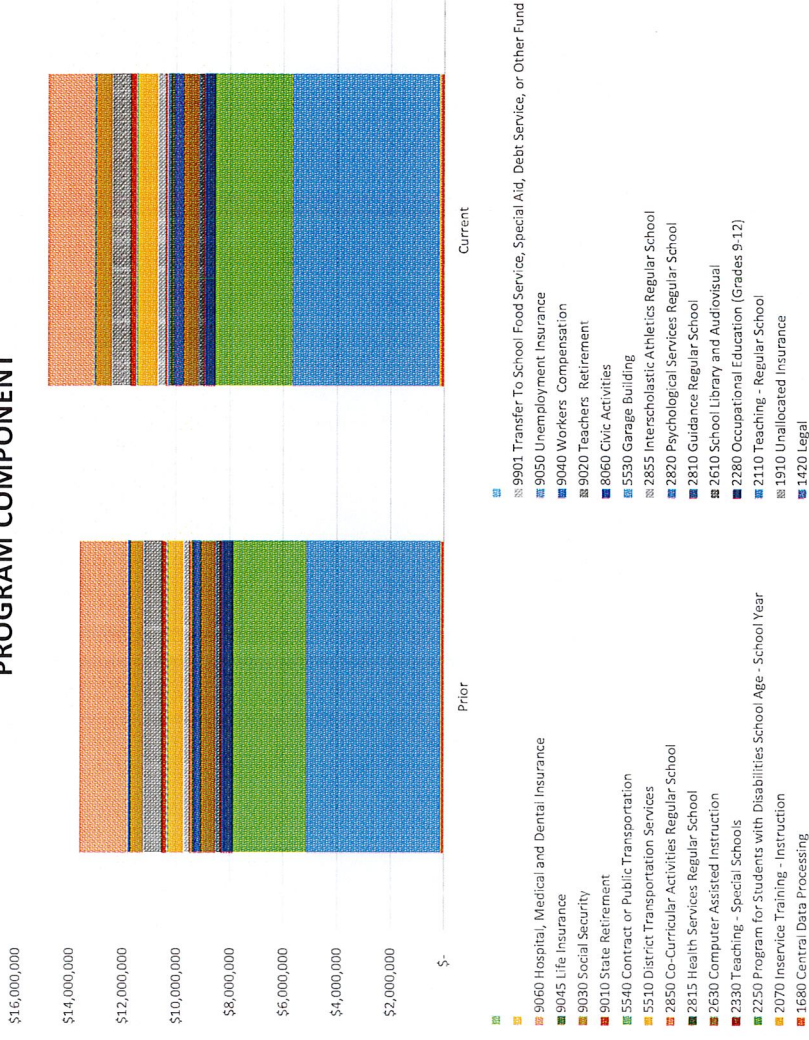


Program Component

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	\$ 4,000
1680 Central Data Processing	\$ 70,589	\$ 110,627
1910 Unallocated Insurance	\$ 12,812	\$ 12,982
2070 Inservice Training - Instruction	\$ 47,567	\$ 71,954
2110 Teaching - Regular School	\$ 5,005,726	\$ 5,474,893
2250 Program for Students with Disabilities School Age - School Year	\$ 2,715,994	\$ 2,853,909
2280 Occupational Education (Grades 9-12)	\$ 419,930	\$ 404,580
2330 Teaching - Special Schools	\$ 35,475	\$ 19,500
2610 School Library and Audiovisual	\$ 179,554	\$ 181,731
2630 Computer Assisted Instruction	\$ 548,029	\$ 576,137
2810 Guidance Regular School	\$ 259,798	\$ 352,839
2815 Health Services Regular School	\$ 93,899	\$ 140,705
2820 Psychological Services Regular School	\$ 22,892	\$ 102,847
2850 Co-Curricular Activities Regular School	\$ 59,750	\$ 59,750
2855 Interscholastic Athletics Regular School	\$ 224,215	\$ 302,320
5510 District Transportation Services	\$ 581,786	\$ 762,937
5530 Garage Building	\$ 30,600	\$ 36,500
5540 Contract or Public Transportation	\$ 7,000	\$ 7,000
8060 Civic Activities	\$ 6,500	\$ 6,500
9010 State Retirement	\$ 167,462	\$ 197,143
9020 Teachers Retirement	\$ 683,036	\$ 717,953
9030 Social Security	\$ 521,030	\$ 592,117
9040 Workers Compensation	\$ 92,520	\$ 67,848
9045 Life Insurance	\$ 1,377	\$ 1,377
9050 Unemployment Insurance	\$ 12,750	\$ 4,250
9060 Hospital, Medical and Dental Insurance	\$ 1,769,288	\$ 1,709,874
9901 Transfer To School Food Service, Special Aid, Debt Service, or	\$ 15,000	\$ 15,000
Total:	\$ 13,588,580	\$ 14,787,273
Percent Change:		8.82%

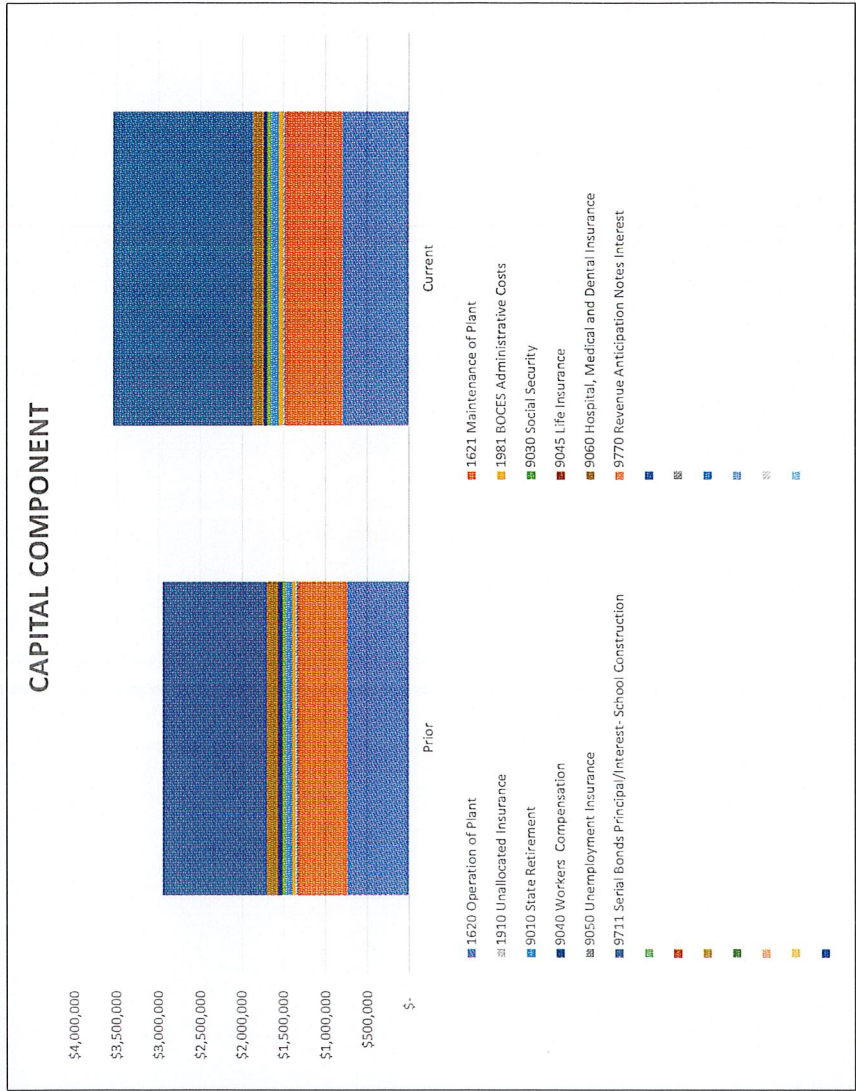
PROGRAM COMPONENT



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	\$ 728,826	\$ 790,184
1621 Maintenance of Plant	\$ 591,495	\$ 689,285
1910 Unallocated Insurance	\$ 28,448	\$ 28,825
1981 BOCES Administrative Costs	\$ 39,695	\$ 47,685
9010 State Retirement	\$ 87,446	\$ 102,944
9030 Social Security	\$ 38,410	\$ 43,650
9040 Workers Compensation	\$ 51,210	\$ 37,554
9045 Life Insurance	\$ 2,118	\$ 2,119
9050 Unemployment Insurance	\$ 1,200	\$ 400
9060 Hospital, Medical and Dental Insurance	\$ 133,143	\$ 128,672
9711 Serial Bonds Principal/Interest- School Construction	\$ 1,248,325	\$ 1,677,532
9731 Bond Anticipation Notes Principal/Interest- School Constructic	\$ 502,666	\$ -
9732 Bond Anticipation Notes Principal/Interest - Bus Purchases	\$ 200,219	\$ 204,098
9770 Revenue Anticipation Notes Interest	\$ -	\$ -
9950 Transfer To Capital Funds	\$ 100,000	\$ 100,000
Total: \$ 3,753,201		\$ 3,852,949
Percent Change:		2.66%



School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 18,985,983	\$20,534,750	\$20,376,897										
Increase/Decrease for the 2022-23 School Year		\$ 1,548,767	\$ 1,390,914										
Percentage Increase/Decrease in Proposed Budget		8.16 %	7.33%										
Change in the Consumer Price Index		4.7%											
A. Proposed Levy to Support the Total Budgeted Amount	\$ 5,794,487	\$ 5,952,340											
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)	\$ 5,794,487	\$ 5,952,340	\$ 5,794,487										
F. Total Permissible Exclusions	\$ 0	\$ 0											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 5,794,487	\$ 5,952,340											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 5,794,487	\$ 5,952,340											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0											
Administrative Component	\$ 1,644,202	\$ 1,894,528	\$ 1,798,528										
Program Component	\$ 13,588,580	\$ 14,787,273	\$ 14,862,420										
Capital Component	\$ 3,753,201	\$ 3,852,949	\$ 3,715,949										
* Provide a statement of assumptions made in projecting a contingency budget for the 2022-23 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. Fees will be charged for Community use of buildings and grounds except where there is no cost to district; certain equipment purchases not required to maintain health and safety; nonessential maintenance; etc. Possible elimination of extra-curricular activities including interscholastic sports, field trips, music, drama etc. and other non-mandated instructional programs. Possible reduction in instructional staffing as needed													
** 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) <table><tr><th>Description</th><th>Amount</th></tr><tr><td>Three 66 Passenger School Buses</td><td>\$ 360,000</td></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr></table>				Description	Amount	Three 66 Passenger School Buses	\$ 360,000		\$		\$		\$
Description	Amount												
Three 66 Passenger School Buses	\$ 360,000												
	\$												
	\$												
	\$												

***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 2022-23 School Year

Estimated Basic STAR Exemption Savings¹

\$ 680.95

The annual budget vote for the fiscal year 2022-23 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 17, 2022 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 2022-23 budget represents an 8.16% increase from the 2021-22 Budget. The Board has adopted a budget with a levy increase of 2.72% 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 2022-23 proposed budget includes \$100,000 for a capital outlay project for the replacement of doors at the MS/HS. 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 2022. 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 municipalities 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. | 5. Student programs with various school districts over the Distance Learning Networks. |
| 2. The Chautauqua County Self Insured Health Insurance Program to help control costs. | 6. A consortium with JCC for high school students to receive college credit for certain advanced-level courses. |
| 3. The School & Municipal Energy Cooperative, which bids annually for the purchase of natural gas and electric. | 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. |
| 4. A consortium of school districts to provide summer school. | |

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 three 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 3 candidates and the three 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:

Polly Hanson	-	109 Dodge Road, Frewsburg, NY 14738
Carrie Graham	-	2680 Bentley Road, Jamestown, NY 14701
Randall Wiltsie	-	1242 Frew Run 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

Chad Chitester – President

Larry Lodestro – 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

