

Budget Presentation

April 20, 2021

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STATE OF NEW YORK

03/31/21

2021-22 STATE AID PROJECTIONS

2020-21 AND 2021-22 AIDS PAYABLE
 UNDER SECTION 3609 PLUS OTHER AIDS

DISTRICT CODE: 060301

DISTRICT NAME: FREWSBURG

SEE NOTE BELOW

2020-21 BASE YEAR AIDS:

FOUNDATION AID	7,596,393
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	76,768
BOCES	1,204,475
SPECIAL SERVICES	0
HIGH COST EXCESS COST	230,004
PRIVATE EXCESS COST	168,992
HARDWARE & TECHNOLOGY	16,004
SOFTWARE, LIBRARY, TEXTBOOK	61,144
TRANSPORTATION INCL SUMMER	712,683
BUILDING + BLDG REORG INCENT	1,364,666
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
PANDEMIC ADJUSTMENT	-135,333
TOTAL	11,295,796

2021-22 ESTIMATED AIDS:

FOUNDATION AID	8,206,081
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	76,768
BOCES	1,046,198
SPECIAL SERVICES	0
HIGH COST EXCESS COST	232,368
PRIVATE EXCESS COST	179,807
HARDWARE & TECHNOLOGY	15,969
SOFTWARE, LIBRARY, TEXTBOOK	60,421
TRANSPORTATION INCL SUMMER	826,595
BUILDING + BLDG REORG INCENT	1,462,103
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	12,106,310

\$ CHG TOTAL 21-22 LESS 20-21	810,514
% CHG TOTAL AID	7.18

\$ CHG FDN AID 21-22 LESS 20-21	609,688
% CHG FOUNDATION AID	8.03

CRRSA 90% ESSER + BASE ALLOC	736,962
AMERICAN RESCUE PLAN	2,529,021

NOTE: STATE AID ESTABLISHED BY STATE LEGISLATURE FOR 3 DISTRICTS
 WITH INCOMPLETE DATA.

	2020-21 Approved Budget	2021-22 Governor's Budget	Enacted 2021-22 Legislative Budget	Frustrburg 2021-22 Proposed Budget
Flex Aid/Foundation Aid	7,596,393	7,596,393	8,206,081	8,206,081
General Operating Aid				
Transportation	822,932	826,595	826,595	706,595
Hardware & Technology	16,024	15,948	15,969	15,969
Universal Pre-K		76,768	76,768	-
Pandemic Adjustment	(134,649)	(736,962)	-	-
CARES ACT	134,649	736,962	-	-
Building Aid	1,461,434	1,359,657	1,462,103	1,854,257
High Cost Excess Cost	153,518	232,368	232,368	232,368
Private Excess Cost	137,925	179,708	179,807	179,807
Textbook	44,387	43,804	43,804	43,804
Software	11,879	11,669	11,669	11,669
Library	4,956	4,869	4,948	4,948
BOCES Aid	1,066,293	1,090,473	1,046,198	1,146,198
TOTAL	11,315,741	11,438,252	12,106,310	12,401,696
Total State Aid	11,315,741	11,438,252	12,106,310	12,401,696
Increase over Previous year's Budget				1,085,955

2021-22 Budget Third Draft - April 2021

	Scenario 1 - 1.71%	Scenario 2 - 2.00%	Scenario 3 - 2.63%		Scenario 1 - 1.71%	Scenario 2 - 2.00%	Scenario 3 - 2.63%
Revenues				Expenditures			
State Aid - 4/7/21	12,207,096	12,207,096	12,207,096	Athletics	67,525	67,525	67,525
Appropriation	600,000	600,000	600,000	Jr/Sr High	61,350	61,350	61,350
Capital Outlay	94,600	94,600	94,600	Elementary	28,350	28,350	28,350
Local Revenues	104,800	104,800	104,800	K-12 General	161,400	161,400	161,400
Medicaid	10,000	10,000	10,000	Admin/Misc.	322,875	322,875	322,875
2020 Tax Levy	5,697,303	5,697,303	5,697,303	Buildings & Grounds	818,008	818,008	818,008
Unemployment Reserve	5,000	5,000	5,000	Transportation	199,250	199,250	199,250
Retirement Reserve	30,000	30,000	30,000	Debt Service	1,951,210	1,951,210	1,951,210
Debt Service Reserve	40,000	60,000	80,000	Special Education	447,358	447,358	447,358
	18,788,799	18,808,799	18,828,799	BOCES	2,970,960	2,971,531	3,027,419
Possible Add. Revenue				Salaries	8,059,222	8,059,222	8,059,222
Boces Computer	100,000	100,000	100,000	Benefits	3,898,475	3,934,426	3,934,426
Additional Tax Levy	97,184	113,706	149,594				
Total 2021-22 Revenues	18,985,983	19,022,505	19,078,393	Total 2021-22 Expenditures	18,985,983	19,022,505	19,078,393

2021-22 Budget Proposals Scenarios

	2020-21 Budget	2021-22 Budget Scenario 1 Tax Levy ▲1.71%	2021-22 Budget Scenario 2 Tax Levy ▲2.00%	2021-22 Budget Scenario 3 Tax Levy ▲2.63%
	18,062,844	18,985,983	19,022,505	19,078,393
\$ Inc/(Dec)		923,139	959,661	1,015,549
% Inc/(Dec)		5.11%	5.31%	5.62%
(Cuts)/Additions needed to meet Tax Levy Cap		-	-	-

Every \$55,439 change in the budget will result in a 1% change in the Tax Levy

Frewsburg CSD School
Budget

4/14/2021

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	818,008	48,200	6.26%
Transportation	202,950	231,858	231,858	225,450	218,450	199,250	(19,200)	-8.79%
Debt Service	1,846,204	2,198,952	1,644,002	1,550,348	1,528,937	1,951,210	422,273	27.62%
Special Education	252,957	467,080	456,949	379,630	440,856	447,358	6,502	1.47%
BOCES	1,974,833	2,216,341	2,330,378	2,322,930	2,632,944	2,970,960	338,016	12.84%
Subtotal	5,565,500	6,930,165	6,003,421	5,966,198	6,268,871	7,028,286	759,415	12.11%

SALARIES

Instructional	5,105,317	5,149,393	5,423,676	5,479,550	5,588,102	5,722,199	134,097	2.40%
Non-Instuctional	1,860,584	1,782,644	1,734,146	1,746,668	1,842,397	1,847,560	5,163	0.28%
Athletics	149,935	146,500	146,500	156,500	121,500	126,500	5,000	4.12%
Administrators	431,948	448,419	473,196	480,894	405,446	362,963	(42,483)	-10.48%
Subtotal	7,547,784	7,526,956	7,777,518	7,863,612	7,957,445	8,059,222	101,777	1.28%

BENEFITS

ERS	346,069	303,050	294,805	296,934	303,996	321,610	17,614	5.79%
TRS	767,772	655,426	785,638	734,629	683,806	725,399	41,593	6.08%
FICA	577,405	575,812	594,980	601,946	608,745	616,530	7,785	1.28%
Life Insurance	18,359	18,359	15,115	15,252	15,252	15,252	0	0.00%
Health Insurance	1,776,470	2,079,715	2,099,915	2,126,914	2,054,684	2,054,684	0	0.00%
Unemployment Ins.	5,000	5,000	5,000	5,000	5,000	15,000	10,000	200.00%
Worker's Comp	125,580	123,075	165,045	165,045	165,045	150,000	(15,045)	-9.12%
Subtotal	3,616,655	3,760,437	3,960,498	3,945,720	3,836,528	3,898,475	61,947	1.61%

TOTAL	16,729,939	18,217,558	17,741,437	17,775,530	18,062,844	18,985,983	923,139	5.11%
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