

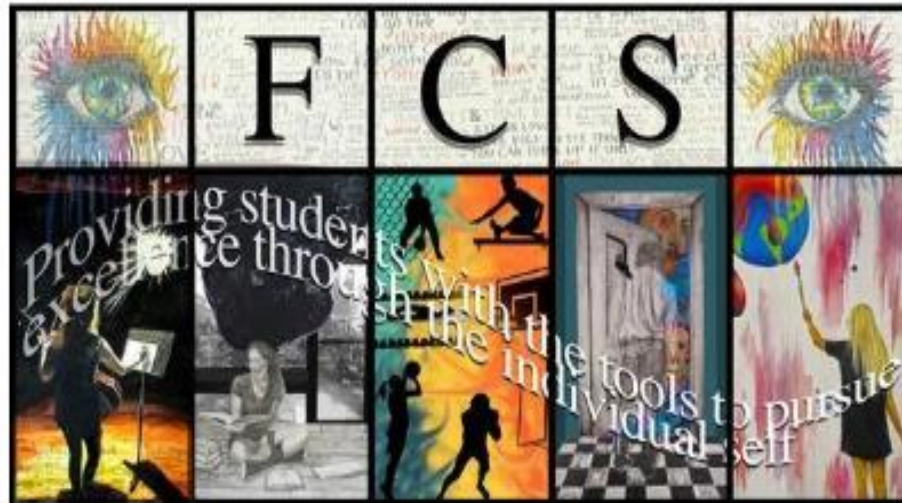
Frewsburg Central School District
2022-2023
Budget Hearing
May 5, 2022

Jerome Lee Yaw
Shelly O'Boyle



Our Mission Statement

The Frewsburg Central School District is committed to providing a learning environment in which each student is guided to pursue excellence in all areas of academics, athletics, and extracurricular activities.



Our Vision

Our vision is to prepare individual students for a successful future as a lifelong learner.

Our Beliefs

We believe Teachers, Administrators, Parents, and the Community share the responsibility for advancing the school's mission and vision and...

- **student learning is the school's primary focus;**
- all decisions will be data driven using diverse assessments and based on student needs;
- that everyone has unique academic, social, and emotional needs and should be provided personalized learning;
- in modeling and teaching perseverance;
- in positive relationships and mutual respect among students and staff;
- students need to be actively involved in their learning;
- students grow in a supportive and challenging learning environment;
- students have the right to attend school in a safe, welcoming, considerate and caring environment;
- in open, honest communication with all stakeholders;
- the commitment to continuous improvement is imperative to foster school success.



Board of Education Goals

Student Achievement

Board of Education Goal: Strive to create a positive learning environment by providing students and staff with the tools, training, and facilities needed to promote continuous student growth

Community Involvement

Board of Education Goal: Improve community support of the district by promoting its positive attributes, maintaining open lines of communication, and encouraging parent and community member involvement

Facilities

Board of Education Goal: Enhance and maintain district facilities to support innovative teaching and learning in a safe environment and promote community participation

Technology

Board of Education Goal: Infuse technology throughout the district to enhance productivity of all students and all employees

Fiscal

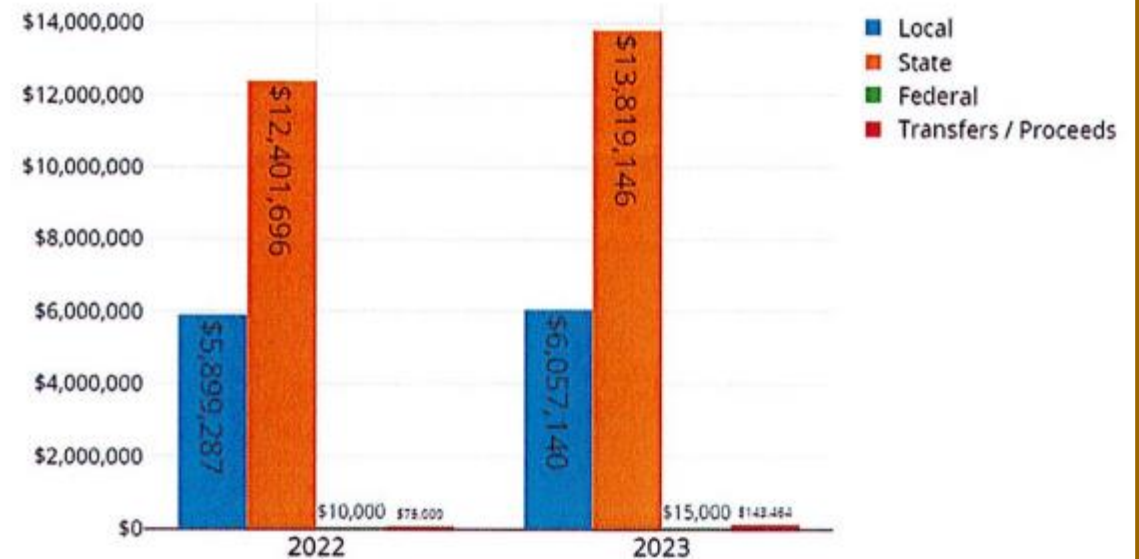
Board of Education Goal: Practice responsible budgeting by maximizing financial resources, and advocating for our district, while balancing student needs with a desire to ease the tax burden

Revenue

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



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%.

There are three (3) NYS required components:



Program
Component
72%



Program Component Up-close

Student Instructional Programs

- *Regular day school, PE, Music, Art, Library, Tech Ed, vocational programs, College Connection Courses, AP Courses, etc.*

Students with Disabilities Programs

- *Specialized programs to meet IEPs*

Pupil Services

- *Attendance, guidance, health services, psychologists*

Extra Curriculars

- *Faculty advisor stipends and fees for student activities outside of the regular classroom*

Athletics

Transportation

- *All costs for busing all of our students*

Employees Benefits

- *District's share of pension obligations, insurance, workers comp, Social Security for all instructional and transportation employees*

Transfers for the School Lunch Program and Special Aid Grant Programs

- *District's share of grant awards and supplements potential shortfalls in revenue for school lunch program*



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 Ye	\$ 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%		

NYS Fiscal Report Card Data

Expenditure Ratios 2020-2021

	Frewsburg	County Average	Statewide Average
Total Expenditures/Pupil	\$17,637	\$18,818	\$23,470

There are three (3) NYS required components:



Administrative
Component
9%



Administrative Component Overview

- **Non-instructional expenses incurred by Board of Education, Offices of Superintendent, Business, and the Building Principals**
- **Fringe benefits on salaries included above**
- **BOCES**

Administrative Component Up-close



Board of Education

- *Annual expenses for election and budget vote, legal notices, BOE meetings, district level dues, conferences, policy*

Central Administration

- *Superintendent's office budget including salaries/benefits, conferences, dues, school attorney*

Business Office

- *Business office salaries/benefits, district-wide substitute budget*

Instructional Administration

- *Other administrator's salaries/benefits*

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%

There are three (3) NYS required components:



Capital Component Overview

- Operation and maintenance of district facilities
- Related Debt Service for Building Improvements



Capital Component Up-close

Salaries/benefits for
custodial/maintenance staff

Materials/supplies needed to clean and
maintain buildings

Vendor Contracts to maintain various
systems (heating, electrical, etc.)

Principal and interest payments on serial
bonds and Bonds for approved building
projects



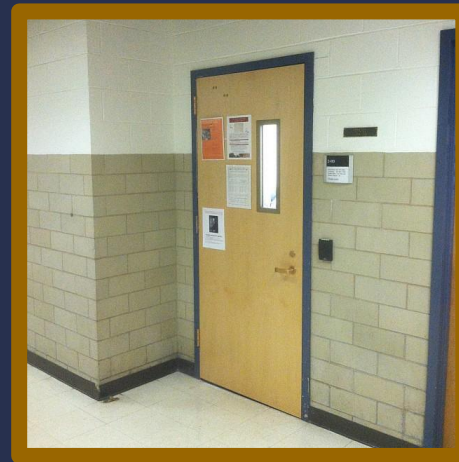
Function	Prior	Current
1620 Operation of Plant	\$ 728,826	\$ 790,184
1621 Maintenance of Plant	\$ 591,495	\$ 689,285
1910 Unallocated Insurance	\$ 28,448	\$ 28,825
1981 BOCES Administrative Costs	\$ 39,695	\$ 47,685
9010 State Retirement	\$ 87,446	\$ 102,944
9030 Social Security	\$ 38,410	\$ 43,650
9040 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%

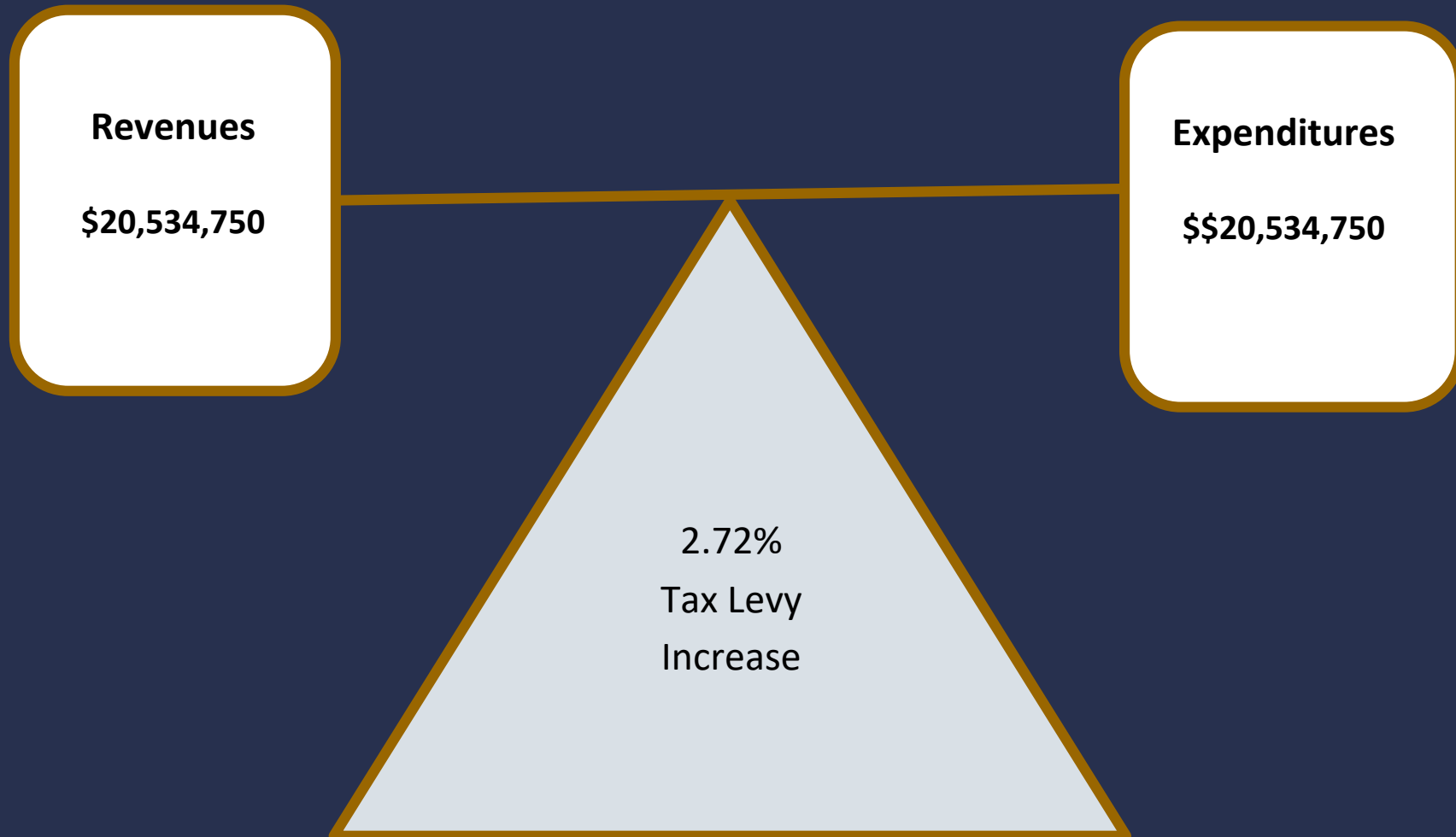
Capital Outlay Project

2022-2023 Budget includes \$100,000 for a Capital Outlay Project

- We will get \$94,600 of this money back in State Aid next year
- Doors at the MS/HS will be replaced



In Summary



2022-23 Budget

On April 27, 2022, the Board of Education adopted the proposed expenditure budget for the 2022-2023 school year.

2021-2022	2022-2023
\$18,985,983	\$20,534,750

This is an increase of \$1,548,767 or 8.16% from the 2021-2022 budget.

Contingency Budget

Budget Component	Action
Administrative	(\$96,000)
Capital	(\$137,000)
Program	\$75,147

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.



ADDITIONAL INFORMATION AND IMPORTANT DATES

- ❑ **INFORMATION IS AVAILABLE @ www.frewsburgcsd.org**
- ❑ **EMAIL QUESTIONS TO soboyle@frewsburgcsd.org**



**MAY 17 FROM 2PM-8PM
HIGH SCHOOL GYMNASIUM LOBBY**

Candidates for Board of Education

Three (3)- three year term seats open

- Polly Hanson
- Carrie Graham
- Randy Wiltsie



May 17, 2022
2:00 p.m. to 8:00 p.m.
HS Gymnasium Lobby

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

*"Welcome to Frewsburg where School and Community value
Belonging, Education, Arts, Respect, and Sportsmanship."
#Youbelonghere #Bearpride*



Questions