



FREWSBURG CENTRAL SCHOOL

2021-2022

PROPOSED BUDGET

Budget Hearing

Thursday, May 6th 2021

6:30 P.M.

High School
Library

District Vote

Tuesday May 18th 2021

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 2021-22 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 \$18,985,983, which includes a Tax Levy increase of 1.71%.

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. Two diesel powered buses at a maximum cost of \$266,000. The District will receive 75% - 80% state aid on all bus purchases.

PROPOSITION # 3 – CAPITAL IMPROVEMENTS PROJECT 2021

The Board of Education is submitting Capital Improvements Project 2021 consisting of the reconstruction, rehabilitation and renovation, in part, and the construction of improvements and upgrades to various District buildings and facilities and the sites thereof, in the amount of \$7,000,000, of which \$855,000 will come from the District's Capital Reserve Fund.

PROPOSITION # 4 – CAPITAL RESERVE FUND

The Board of Education is submitting a separate proposition for the establishment of a Capital Reserve. Funds from this reserve will be used to cover the local share of future approved Capital Projects





Dear Frewsburg Community,

On Tuesday, May 18th, school district residents will have the opportunity to vote on the proposed 2021-2022 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 \$18,895,983. With this plan, the tax levy will increase 1.71%, which is \$52,410 *below* the allowable tax cap of 2.63%.

Besides the budget proposition, voter approval is sought to purchase two (2) diesel-powered buses. Continuing to replace our buses on an established replacement cycle provides us with 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.

A third proposition gives residents the opportunity to vote on a Capital Project that will continue to improve the safety of our buildings and enhance our educational programs. As construction continues this summer on classroom improvements at RHJ Elementary, the district's Facilities Committee has established goals for this proposed new project. These goals were derived from information obtained in the 2020 NYS required Building Conditions Survey and from the long-term planning process created to improve our district's facilities for our students and community. By using NYS Building Aid (94.6%) in conjunction with capital reserves, we can provide improvements to our facilities with *no further impact to taxpayers*.

Proposition four authorizes the District to establish a Capital Reserve Fund for the purpose of financing in whole, or in part, the alteration and improvement of buildings, facilities, and sites. A Capital Reserve Fund is a savings account for monies to be used only for capital project costs. Voters must approve this fund's establishment, capacity, and duration. The term of the fund will be ten years with a maximum amount not to exceed five million dollars. These funds can be used to offset the local share of capital construction costs so that such projects do not lead to increased taxes. We believe that through responsible, conservative fiscal management, we will be able to direct funds into this reserve over the course of its ten-year duration.

In addition, voters will have the opportunity to select two (2) candidates to serve on the Board of Education. The two individuals whose seats have expired are Chad Chitester and Larry Lodestro.

The 2021-2022 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 6th at 6:30 p.m. in the MS/HS Library. In addition to the budget information, more detailed information regarding the proposed Capital Improvement Project 2021 will be presented.

As always, thank you for your continued support!

Sincerely,
Shelly O'Boyle
Superintendent





FREWSBURG CSD

\$18,385,983
2022 Budgeted Revenues

\$18,985,983
2022 Budgeted Expenses

\$5,851,780
Fund Balance as of 6/30/20

\$5,899,287
Revenues from Local Sources

\$12,401,696
Revenues from State Sources

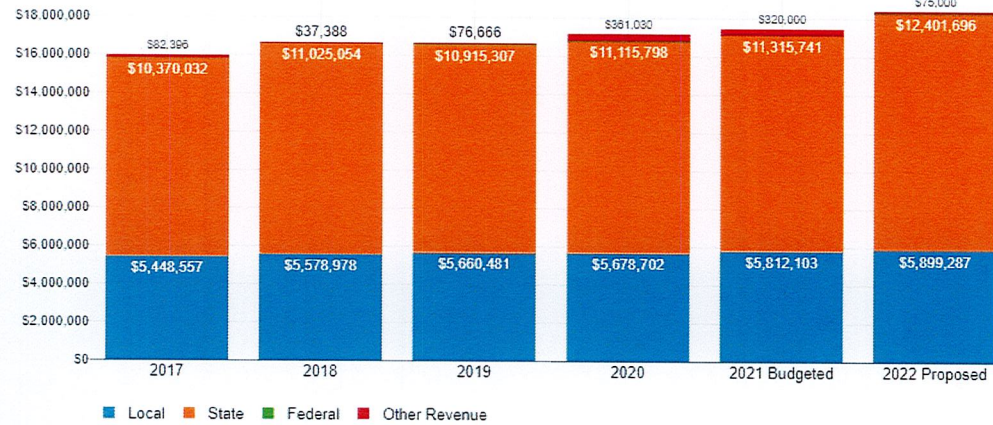
\$8,059,222
Expenses for Salaries

\$3,898,475
Expenses for Benefits

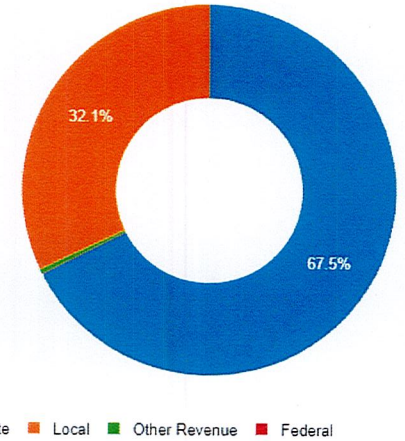
\$1,956,435
Expenses towards Debt Service

FY22 Proposed Budget General Fund Finances at a Glance

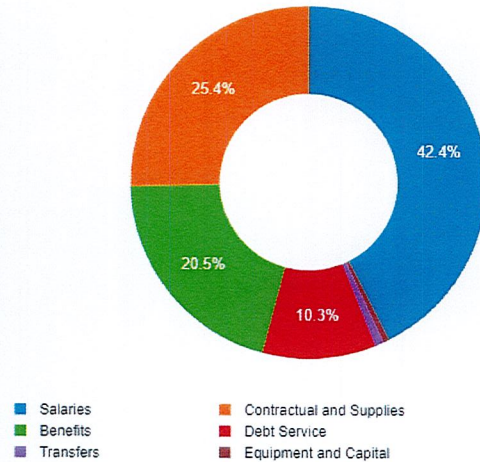
Revenues by Source



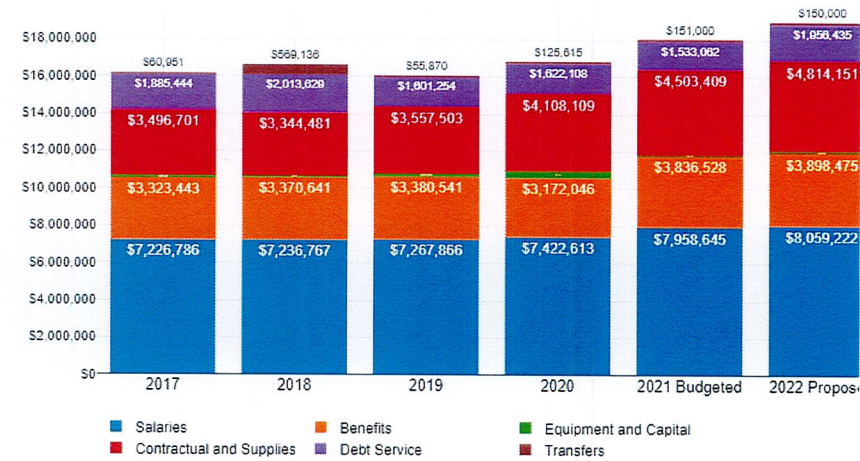
Proposed Budget Revenues by Source



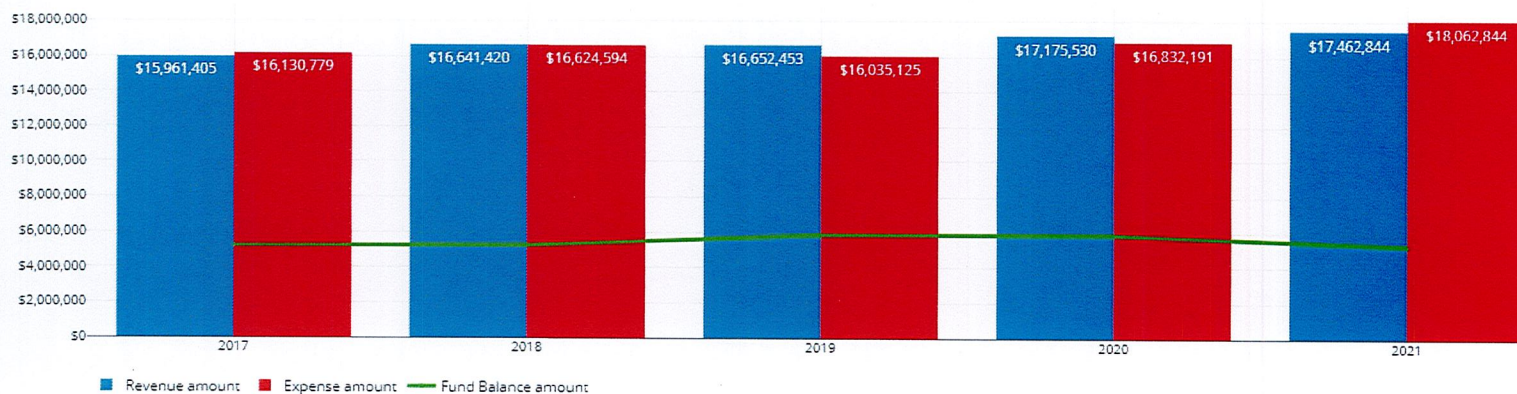
Proposed Budget Expenses by Object



Expenses by Object



Historical Revenues, Expenses and General Fund Balance



2021 - 2022 Budget Summary



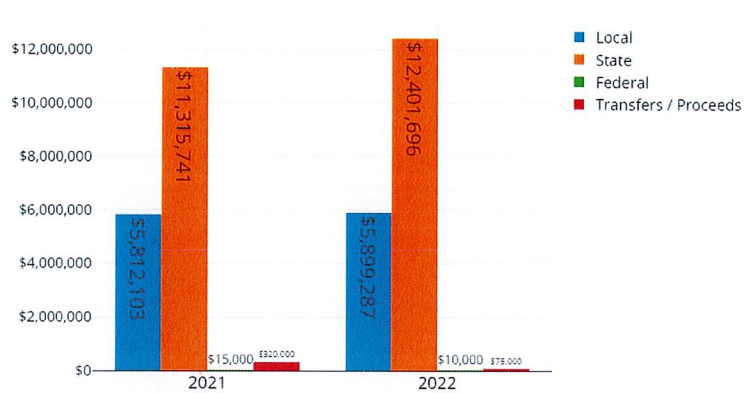
Frewsburg Central School District

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. FY22 Revenue is expected to increase over FY21 revenue by 5.29%

Source of Revenue

Source	Measure	2021	2022
Local	Amount	\$5,812,103	\$5,899,287
State	Amount	\$11,315,741	\$12,401,696
Federal	Amount	\$15,000	\$10,000
Transfers / Proceeds	Amount	\$320,000	\$75,000

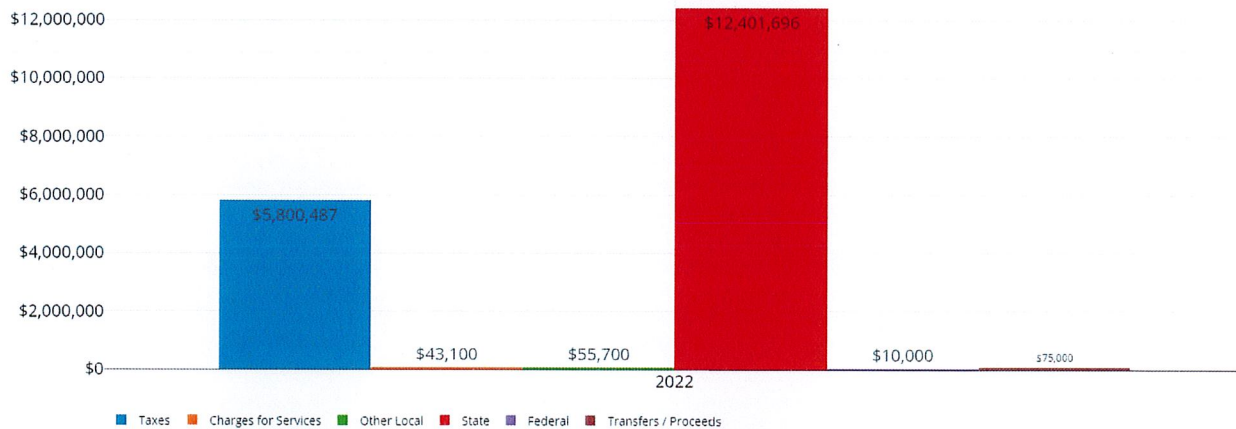
Comparison of Revenue by Source



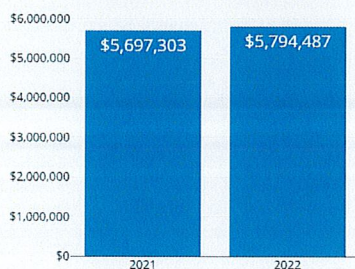
Change in Revenue

Source	2022 Amount Change
Total	\$923,139
Local	\$87,184
State	\$1,085,955
Federal	\$-5,000
Transfers / Proceeds	\$-245,000

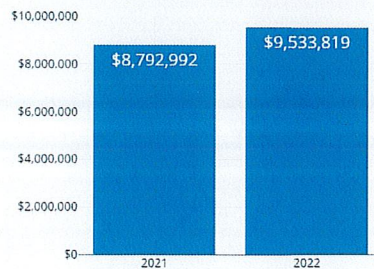
Proposed Budget Revenue by Sub-Source



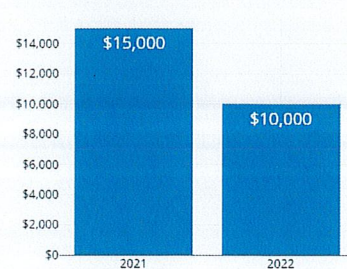
Comparison of Property Taxes



Comparison of Basic Formula Aid



Comparison of Federal Sources



2021 - 2022 Budget Summary

Education is a labor intensive industry. As such, **Salaries and Benefits** comprise the majority of expenses. In FY22 that amount is projected to be 62.98%. 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. In FY22 the district will be in the first-year of a one-year agreement with its teachers, and the fifth-year of a five-year agreement with its support staff.

FY22 expenditures for **Debt Service** shows an increase of 27.62% due to the addition of principal and interest payment for the recently completed Bus Garage addition project. However this increase is offset by a 26.88% increase in Building aid due from the state.

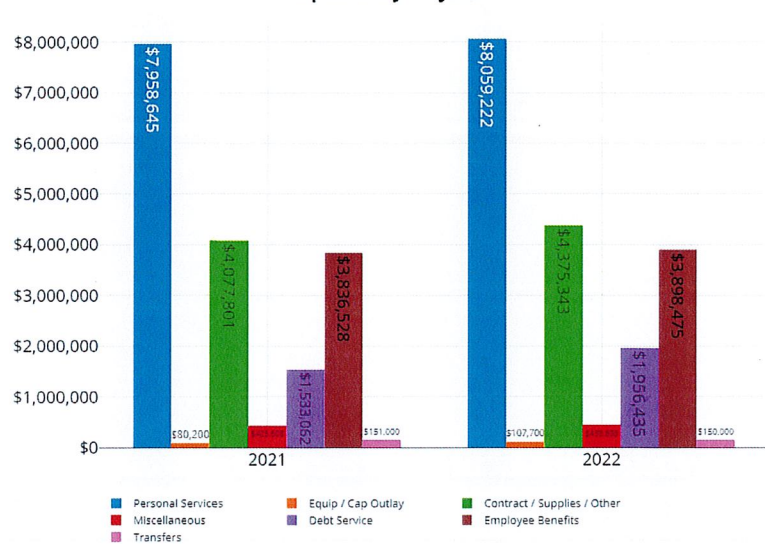
Comparison of Budgeted Expenses by Object

Measure	Object	2021	2022
Amount	Personal Services	\$7,958,645	\$8,059,222
	Equip / Cap Outlay	\$80,200	\$107,700
	Contract / Supplies / Other	\$4,077,801	\$4,375,343
	Miscellaneous	\$425,608	\$438,808
	Debt Service	\$1,533,062	\$1,956,435
	Employee Benefits	\$3,836,528	\$3,898,475
	Transfers	\$151,000	\$150,000

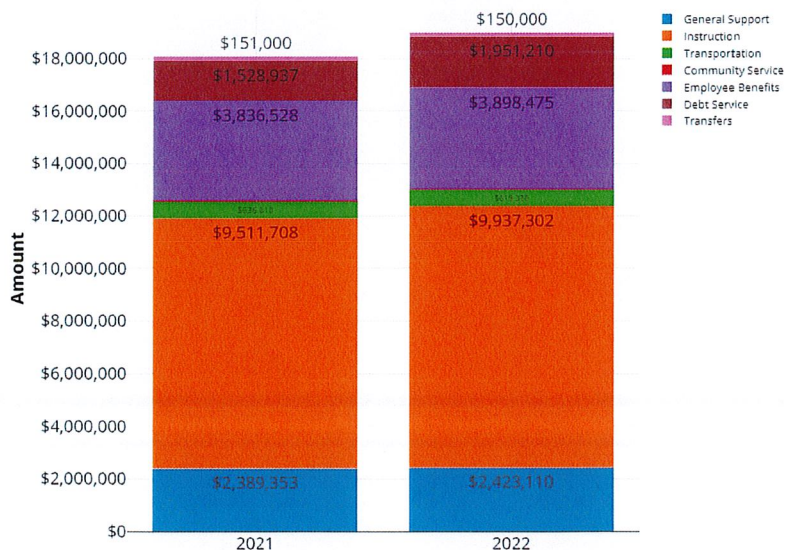
Change in Budgeted Expenses by Object

Object	2022
Personal Services	\$100,577
Equip / Cap Outlay	\$27,500
Contract / Supplies / Other	\$297,542
Miscellaneous	\$13,200
Debt Service	\$423,373
Employee Benefits	\$61,947
Transfers	\$-1,000

Expense by Object



Expense by Function



Comparison of Budgeted Expenses by Function

Function	2021 Amount	2022 Amount
Total	\$18,062,844	\$18,985,983
General Support	\$2,389,353	\$2,423,110
Instruction	\$9,511,708	\$9,937,302
Transportation	\$636,818	\$619,386
Community Service	\$8,500	\$6,500
Employee Benefits	\$3,836,528	\$3,898,475
Debt Service	\$1,528,937	\$1,951,210
Transfers	\$151,000	\$150,000

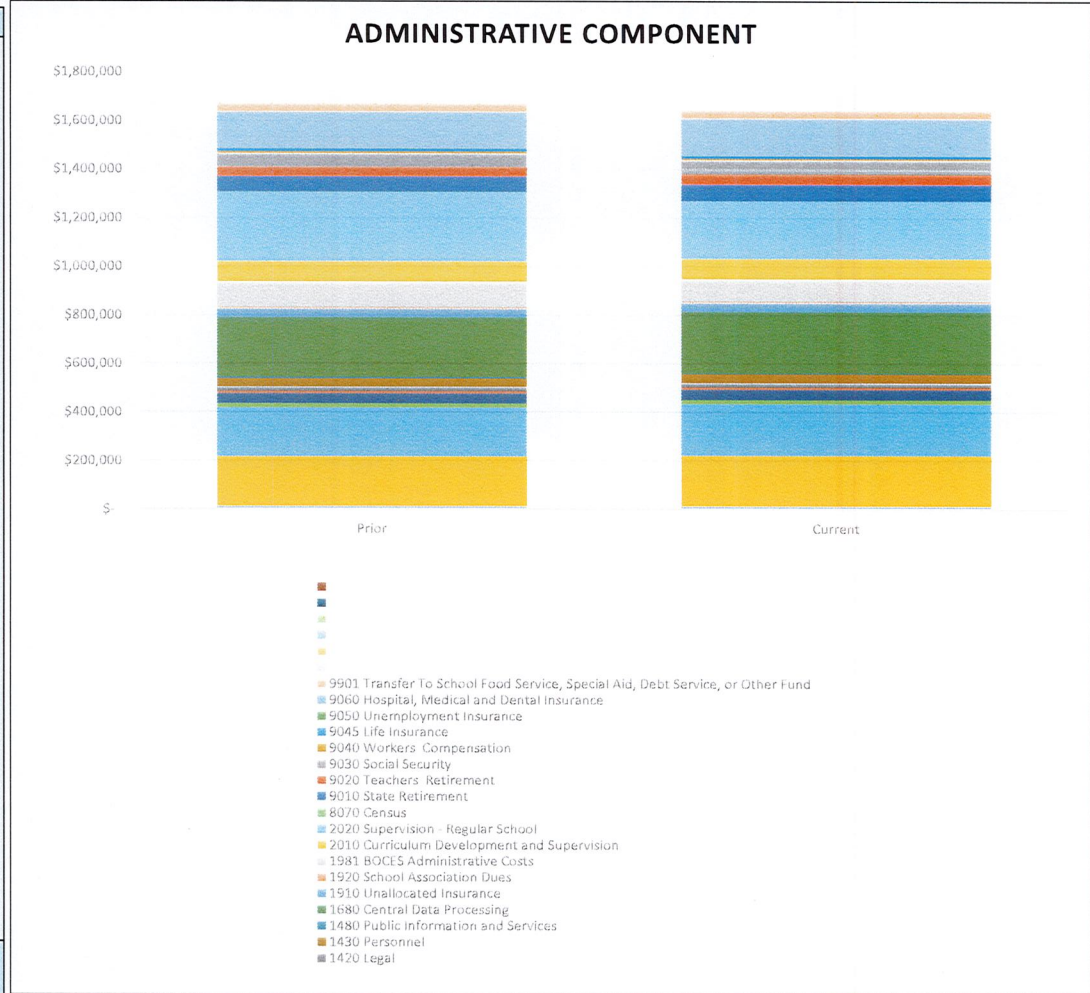
Change in Budgeted Expenses by Function

Function	2022
General Support	\$33,757
Instruction	\$425,594
Transportation	\$-17,432
Community Service	\$-2,000
Employee Benefits	\$61,947
Debt Service	\$422,273
Transfers	\$-1,000

Administrative Component

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

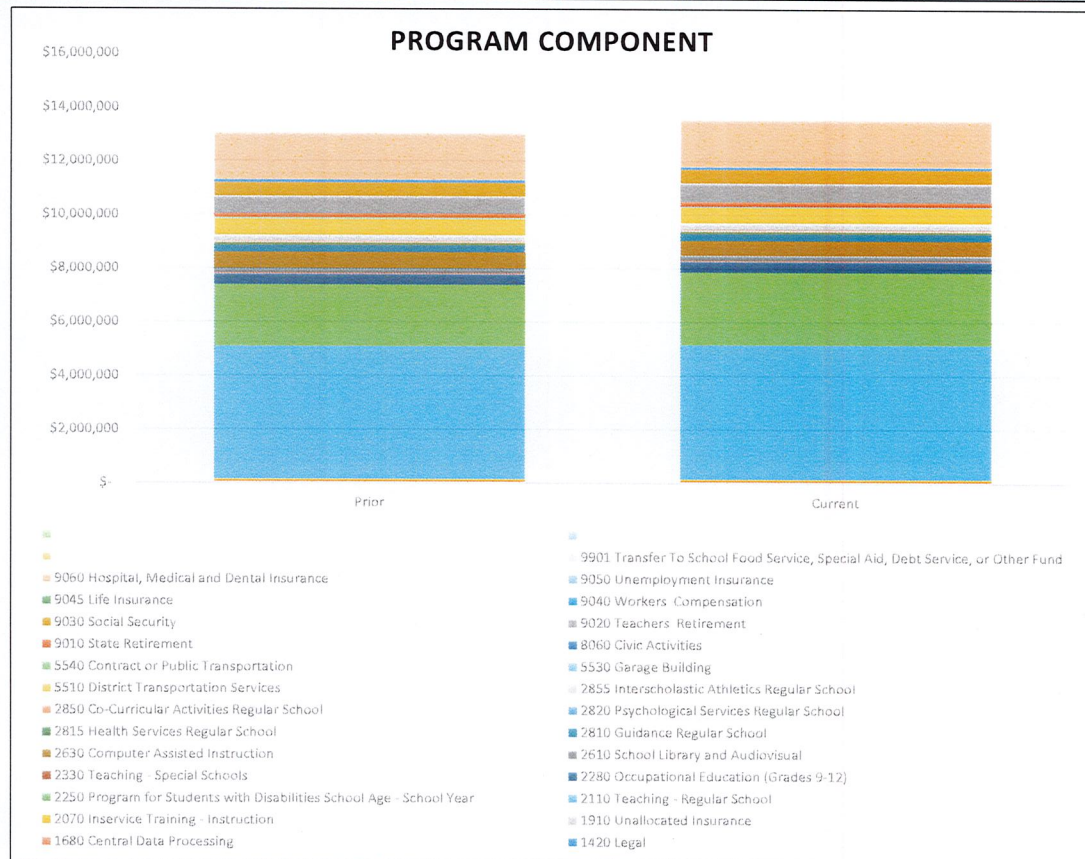
Function	Prior	Current
1010 Board of Education	\$ 8,950	\$ 9,000
1040 District Clerk	\$ -	\$ -
1060 District Meeting	\$ 1,875	\$ 1,875
1240 Chief School Administrator	\$ 204,775	\$ 209,115
1310 Business Administration	\$ 200,847	\$ 211,290
1320 Auditing	\$ 18,000	\$ 18,000
1325 Treasurer	\$ 40,428	\$ 42,659
1330 Tax Collector	\$ 9,976	\$ 10,382
1420 Legal	\$ 16,000	\$ 16,000
1430 Personnel	\$ 35,839	\$ 37,657
1480 Public Information and Services	\$ 4,500	\$ 3,500
1680 Central Data Processing	\$ 249,174	\$ 254,108
1910 Unallocated Insurance	\$ 34,092	\$ 34,239
1920 School Association Dues	\$ 6,000	\$ 6,000
1981 BOCES Administrative Costs	\$ 105,324	\$ 93,419
2010 Curriculum Development and Supervision	\$ 83,715	\$ 84,619
2020 Supervision - Regular School	\$ 284,617	\$ 239,854
8070 Census	\$ 2,000	\$ -
9010 State Retirement	\$ 63,049	\$ 66,702
9020 Teachers Retirement	\$ 39,934	\$ 42,363
9030 Social Security	\$ 56,370	\$ 57,091
9040 Workers Compensation	\$ 6,899	\$ 6,270
9045 Life Insurance	\$ 11,756	\$ 11,756
9050 Unemployment Insurance	\$ 350	\$ 1,050
9060 Hospital, Medical and Dental Insurance	\$ 152,252	\$ 152,252
9901 Transfer To School Food Service, Special Aid, Debt Service, or	\$ 35,700	\$ 35,000
Total:	\$ 1,672,423	\$ 1,644,202
Percent Change:	-1.69%	



Program Component

The Program Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

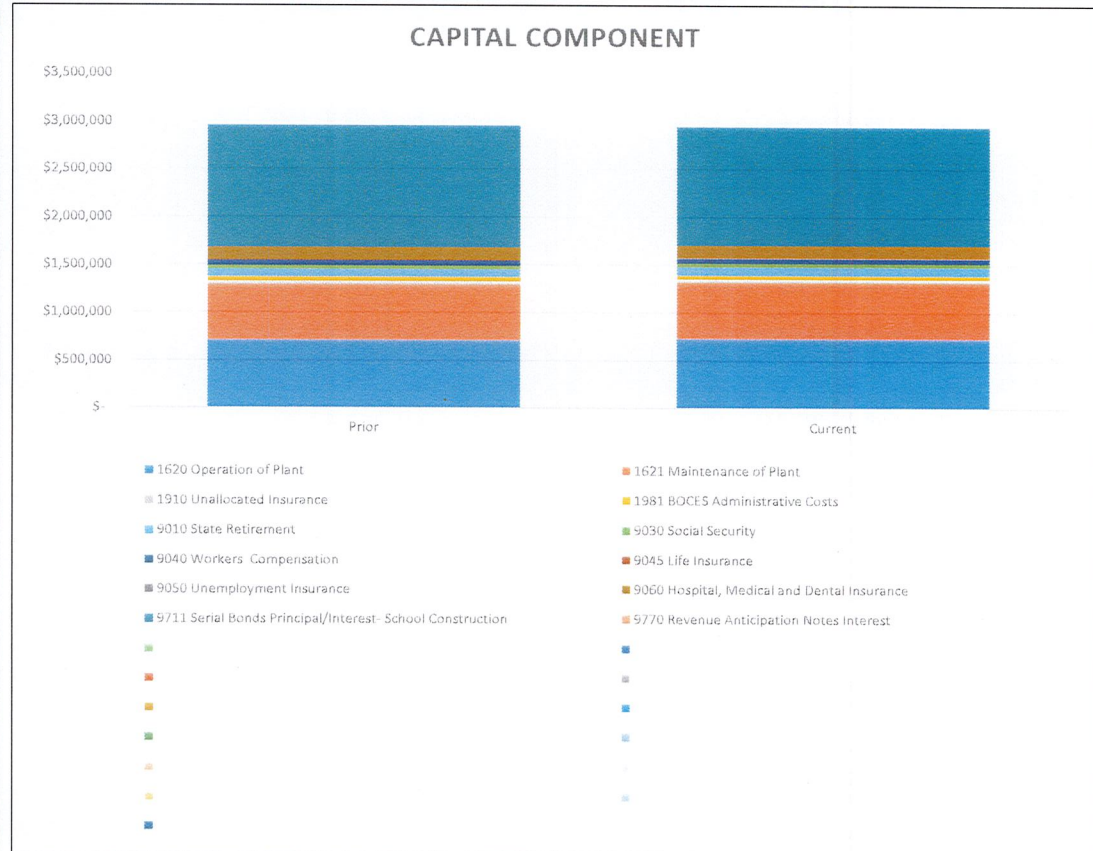
Function	Prior	Current
1420 Legal	\$ 4,000	\$ 4,000
1680 Central Data Processing	\$ 69,219	\$ 70,589
1910 Unallocated Insurance	\$ 12,757	\$ 12,812
2070 Inservice Training - Instruction	\$ 57,253	\$ 47,567
2110 Teaching - Regular School	\$ 4,934,542	\$ 5,005,726
2250 Program for Students with Disabilities School Age - School Year	\$ 2,292,676	\$ 2,715,994
2280 Occupational Education (Grades 9-12)	\$ 409,005	\$ 419,930
2330 Teaching - Special Schools	\$ 34,150	\$ 35,475
2610 School Library and Audiovisual	\$ 175,666	\$ 179,554
2630 Computer Assisted Instruction	\$ 608,220	\$ 548,029
2810 Guidance Regular School	\$ 255,998	\$ 259,798
2815 Health Services Regular School	\$ 91,537	\$ 93,899
2820 Psychological Services Regular School	\$ 22,264	\$ 22,892
2850 Co-Curricular Activities Regular School	\$ 52,750	\$ 59,750
2855 Interscholastic Athletics Regular School	\$ 209,315	\$ 224,215
5510 District Transportation Services	\$ 593,518	\$ 581,786
5530 Garage Building	\$ 30,300	\$ 30,600
5540 Contract or Public Transportation	\$ 13,000	\$ 7,000
8060 Civic Activities	\$ 6,500	\$ 6,500
9010 State Retirement	\$ 158,291	\$ 167,462
9020 Teachers Retirement	\$ 643,872	\$ 683,036
9030 Social Security	\$ 514,450	\$ 521,030
9040 Workers Compensation	\$ 101,800	\$ 92,520
9045 Life Insurance	\$ 1,377	\$ 1,377
9050 Unemployment Insurance	\$ 4,250	\$ 12,750
9060 Hospital, Medical and Dental Insurance	\$ 1,769,288	\$ 1,769,288
9901 Transfer To School Food Service, Special Aid, Debt Service, or	\$ 15,300	\$ 15,000
Total:	\$ 13,081,298	\$ 13,588,580
Percent Change:	3.88%	



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	\$ 710,012	\$ 728,826
1621 Maintenance of Plant	\$ 584,505	\$ 591,495
1910 Unallocated Insurance	\$ 28,326	\$ 28,448
1981 BOCES Administrative Costs	\$ 44,753	\$ 39,695
9010 State Retirement	\$ 82,657	\$ 87,446
9030 Social Security	\$ 37,925	\$ 38,410
9040 Workers Compensation	\$ 56,346	\$ 51,210
9045 Life Insurance	\$ 2,119	\$ 2,119
9050 Unemployment Insurance	\$ 400	\$ 1,200
9060 Hospital, Medical and Dental Insurance	\$ 133,144	\$ 133,144
9711 Serial Bonds Principal/Interest- School Construction	\$ 1,280,006	\$ 1,248,325
9731 Bond Anticipation Notes Principal/Interest- School Constructio	\$ -	\$ 502,666
9732 Bond Anticipation Notes Principal/Interest - Bus Purchases	\$ 248,931	\$ 200,219
9770 Revenue Anticipation Notes Interest	\$ -	\$ -
9950 Transfer To Capital Funds	\$ 100,000	\$ 100,000
Total:	\$ 3,309,123	\$ 3,753,202
Percent Change:	13.42%	



School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 18,062,844	\$18,985,983	\$18,888,799
Increase/Decrease for the 2021-22 School Year		\$ 923,139	\$ 825,955
Percentage Increase/Decrease in Proposed Budget		5.11 %	4.57%
Change in the Consumer Price Index		1.23%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 5,697,303	\$ 5,794,487	
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)	\$ 5,697,303	\$ 5,794,487	\$ 5,697,303
F. Total Permissible Exclusions	\$ 0	\$ 52,410	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 5,697,303	\$ 5,794,487	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 5,697,303	\$ 5,742,077	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 52,410	
Administrative Component	\$ 1,665,350	\$ 1,644,202	\$ 1,636,202
Program Component	\$13,075,305	\$13,588,580	\$13,532,395
Capital Component	\$ 3,322,189	\$ 3,753,201	\$ 3,720,202

* Provide a statement of assumptions made in projecting a contingency budget for the 2021-22 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)

Description	Amount
Two 66 Passenger School Buses	\$ 266,000
Capital Improvements Project 2021	\$ 7,000,000
Capital Reserve Fund	\$ 0
	\$ 7,266,000

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed for the 2021-22 School Year

Estimated Basic STAR Exemption Savings¹

\$ 697.90

The annual budget vote for the fiscal year 2021-22 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 18, 2021 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.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

BUDGET NOTES

The 2021-22 budget represents a 5.11% increase from the 2020-21 Budget. The Board has adopted a budget with a levy increase of 1.71% 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 2021-22 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 2021. 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 municipals 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 two 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 2 candidates and the two 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:

Larry Lodestro - 12815 Brown Run Rd, Frewsburg, NY 14738
Chad Chitester - 142 Ivory Street, Frewsburg NY 14738
Donald Dove - 117 North Pearl Street, 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
John Spacht – Vice President
Randall Wiltsie
Jason Ruhlman
Polly Hanson
Thomas Fenton
Larry Lodestro

Superintendent of Schools

Shelly O'Boyle

Director of Curriculum & Instructional Services

Danielle Patti

Jr./Sr. High School Principal

Tiffany Frederes

Elementary School Principal

Director of Special Education Services

Tami McKotch

School Business Official

Jerome Lee Yaw

