

BUDGET WORKSHOP # 2

MARCH 11th, 2021

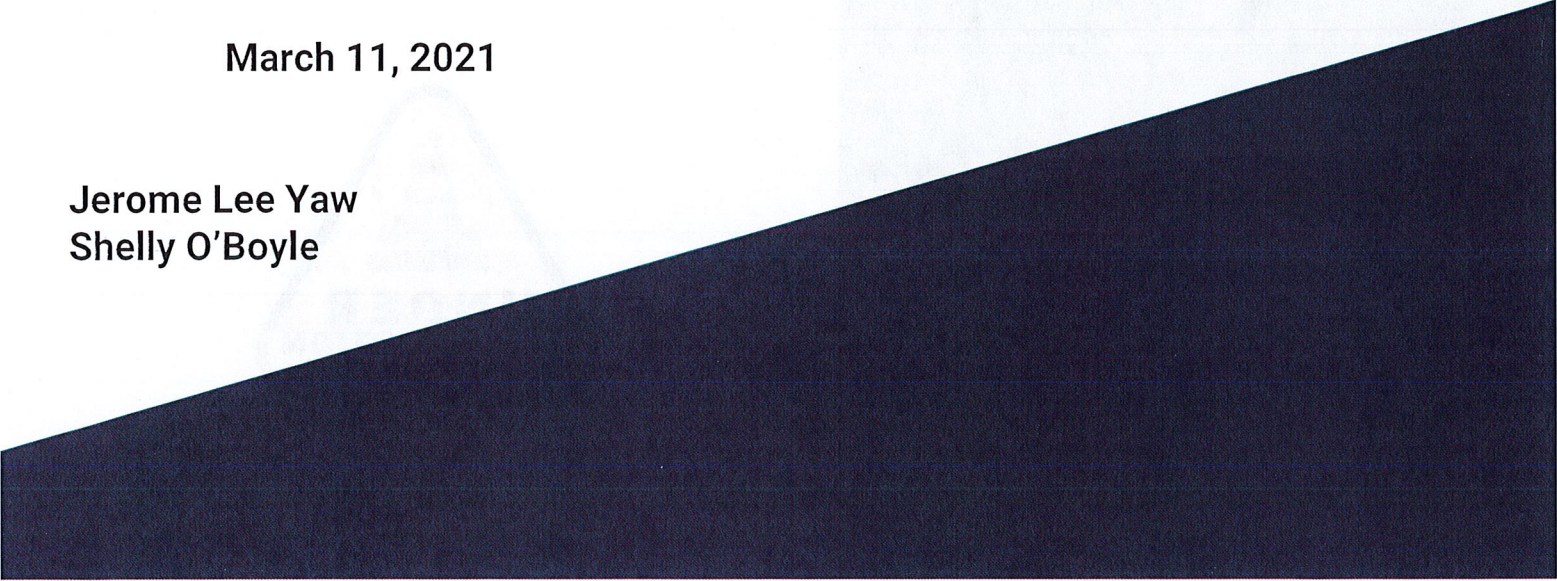
AGENDA

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 2021-2022 Budget Workshop #2

March 11, 2021

Jerome Lee Yaw
Shelly O'Boyle



Reminder

Budget Development Process



Budget Development Process

Budget Workshop #1

Department Budgets

Athletics

K-12 General

MS/HS

Admin/Misc

Elementary

Buildings/Grounds

Transportation

Debt Service

State Aid (Based on Gov's Proposal)

Budget Workshop #2

Salaries

Fringe Benefits

BOCES

Special Education

Revenues

Salaries

2020-21 Budget	2021-2022 Budget	Change from Prior Year
\$7,957,445	\$ 8,059,222	\$101,777

Fringe Benefits

2020-21 Budget	Budget	Change from Prior Year
\$3,836,528	\$3,934,426	\$97,898

BOCES

BOCES		
2020-21 Budget	2021-22 Budget	Change from Prior Year
\$2,632,944	\$2,951,760	\$318,816

Special Education

2020-21 Budget	2021-22 Budget	Change from Prior Year
\$440,856	\$412,358	(\$28,498)

Revenues

	2020-21 Budget	2021-22 Budget	Change from Prior Year
Local Revenue	\$1,139,800	\$1,021,800	(\$118,000)
Tax Levy	\$5,697,303	\$5,846,897	\$149,594
State Aid	\$11,225,741	\$11,831,484	\$212,759
Total	\$18,062,844	\$18,700,181	\$637,337

Refer to your hand-
out...

CATEGORY	20-21	21-22	\$ Difference	% Difference
Athletics	57,325	67,525	10,200	17.79%
Jr./ Sr. High School	72,600	61,350	(11,250)	-15.50%
Elementary	34,700	28,350	(6,350)	-18.30%
K-12 General	184,650	161,400	(23,250)	-12.59%
Admin/Misc	328,601	322,875	(5,726)	-1.74%
Buildings & Grounds	769,808	779,308	9,500	1.23%
Transportation	218,450	197,550	(20,900)	-9.57%
Debt Service	1,528,937	1,951,210	422,273	27.62%
Special Education	440,856	412,358	(28,498)	-6.46%
BOCES	2,632,944	2,951,760	318,816	12.11%
Subtotal	6,268,871	6,933,686	664,815	10.61%

SALARIES

Instructional	5,588,102	5,722,199	134,097	2.40%
Non-Instructional	1,842,397	1,847,560	5,163	0.28%
Athletics	121,500	126,500	5,000	4.12%
Administrators	405,446	362,963	(42,483)	-10.48%
Subtotal	7,957,445	8,059,222	101,777	1.28%

BENEFITS

ERS	303,996	332,561	28,565	9.40%
TRS	683,806	745,399	61,593	9.01%
FICA	608,745	616,530	7,785	1.28%
Life Insurance	15,252	15,252	0	0.00%
Health Insurance	2,054,684	2,054,684	0	0.00%
Unemployment Ins.	5,000	20,000	15,000	300.00%
Worker's Comp	165,045	150,000	(15,045)	-9.12%
Subtotal	3,836,528	3,934,426	97,898	2.55%

TOTAL	18,062,844	18,927,334	864,490	4.79%
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2021-22 Budget Second Draft

Revenues	
State Aid based on the Governor's 1/21/21 Proposal	11,641,484
Appropriation	600,000
Capital Outlay Building Aid	90,000
Local Revenues	104,800
Medicaid	10,000
2020 Tax Levy	5,697,303
Trans. From Unemployment Reserve	5,000
Trans. Retirement Contribution Reserve	110,000
Trans. From Debt Service	192,000
	<u>18,450,587</u>
Possible Additional Revenue	
Boces Computer	100,000
Additional Tax Levy(2.63%)	149,594
Total 2021-22 Revenues	<u>18,700,181</u>

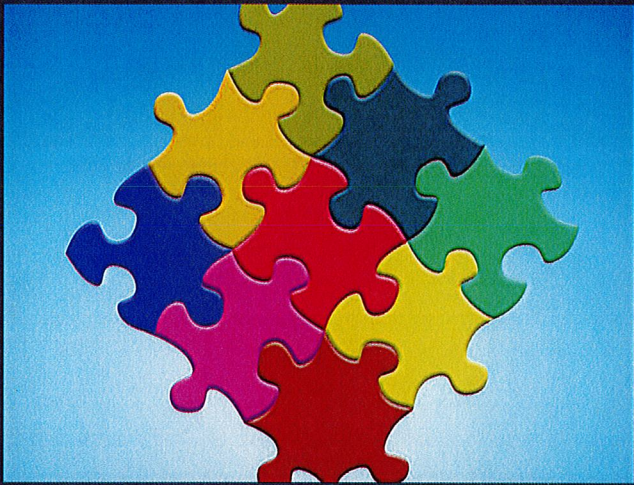
Expenditures	
Athletics	67,525
Jr/Sr High	61,350
Elementary	28,350
K-12 General	161,400
Admin/Misc.	322,875
Buildings & Grounds	779,308
Transportation	197,550
Debt Service	1,951,210
Special Education	412,358
BOCES	2,951,760
Salaries	8,059,222
Benefits	3,934,426
	<u>18,927,334</u>
Total 2021-22 Expenditures	<u>18,927,334</u>

Reviewed in Budget Workshop # 1
Reviewed in Budget Workshop # 2

2020-21 Budget Proposals Scenarios

	2021-22 Budget Scenario 1 Tax Levy 0.00%	2021-22 Budget Scenario 2 Tax Levy ▲ 1.71%	2021-21 Budget Scenario 3 Tax Levy ▲ 2.63%
2020-21 Budget	18,062,844	18,062,844	18,647,771
\$ Increase/(Decrease)	-	584,927	637,337
% Increase/(Decrease)	0.00%	3.24%	3.53%
Cuts needed to meet Tax Levy Cap	(864,490)	(279,563)	(227,153)

Every \$56,973 change in the budget will result in a 1% change in the Tax Levy



- **April 1**
Final Legislative Budget Due
- **April 20**
Board Approval Final Budget
- **April 29**
Budget Available to the Public
- **May 6**
Budget Public Hearing 6:30
- **May 18**
Budget Vote



Questions