



FREWSBURG CENTRAL SCHOOL

2020-2021

PROPOSED BUDGET

Budget Hearing

Thursday, May 28th 2020

6:30 P.M.

Virtual

District Vote

Tuesday June 9th 2020

Absentee Ballot Only

Vote on Proposed Budget;

Election of Board Members

PROPOSITION # 1 - SCHOOL BUDGET

The Board of Education's 2020-21 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 \$18,062,844, which includes a Tax Levy increase of 2.77%.

Dear Frewsburg Community,

As the COVID-19 pandemic continues, the future has never felt so unpredictable. These are challenging times for all of us. While there is a lot of uncertainty, we know that we need to adapt quickly to our changing reality. Recognizing that our community members may be severely affected by these unprecedented events, we have closely scrutinized every expense in the budget and made reductions wherever possible. We have even reduced our administrative team by one more position. This is in addition to a previous cut making a total of two overall reductions in administrative positions in the last two years. We have also worked hard to preserve the level of programming for students that our community has come to expect, but with the state under fiscal duress, we are worried about our aid which makes up approximately 60% of our revenues.

The state is threatening to make additional cuts to local assistance spending in the estimated range of 15%-30%. We have already had to close a budget deficit of \$326,700 with the post-pandemic announcement that our foundation aid would remain the same as it was last year. We closed this gap by using reserves and reducing expenditures in technology, equipment, utilities, and staffing. Further cuts to our state aid would require a re-examination of expenditures including but not limited to staffing, academic program offerings, transportation, extra-curricular activities (including athletics), and use of facilities by outside groups.

Thankfully, our district has thoughtfully planned ahead and incrementally saved for the future by using reserves and fund balance. Not only do these allowable NYS "savings accounts" boost our district's overall fiscal strength, they also help us at a time like this. Unfortunately though, no amount of planning could prepare us for the devastating financial effects of this pandemic and the drastic cuts being proposed by the state. Just like your home finances, a budget that relies too heavily on savings eventually depletes the account. If you have not contacted Congressman Reed and Senators Gillibrand and Schumer to request support for funding to education, please do so. Your voice is needed. For information on how to do this, please visit the COVID19 section of our website and see our letter titled, 'Call to Action'.

Keeping with unprecedented events, Executive Order 202.26 moved the budget vote and school board election to June 9, 2020 and addresses how the budget vote will be conducted while gatherings are prohibited. This year, at district expense, we are required to send out absentee ballots to all qualified voters. Since the district only has access to registered voters, we are asking that you contact District Clerk Laura Smith at (716) 569-7041 or lsmith@frewsburgcsd.org if you believe you are a qualified voter and did not receive a ballot. To be a qualified voter, you must:

- Be a citizen of the United States;
- Be eighteen years of age or older;
- Be a resident of the school district for at least thirty days prior to the budget vote date (June 9, 2020); and
- not be prohibited from voting under New York State Education Law.

You will have the opportunity to vote on the proposed 2020-21 budget of \$18,062,844 which represents an overall increase in spending of \$287,314 or 1.62% keeping us in compliance with the tax levy cap of 2.77%. In addition, you will have the opportunity to select two (2) candidates to serve on the Board of Education.

Should you have any questions regarding the budget, please contact me at (716) 569-7041 or soboyle@frewsburgcsd.org. More than ever, we are thankful that we have a community that values a sound educational program for its youth. As always, thank you for your continued support!

Sincerely,

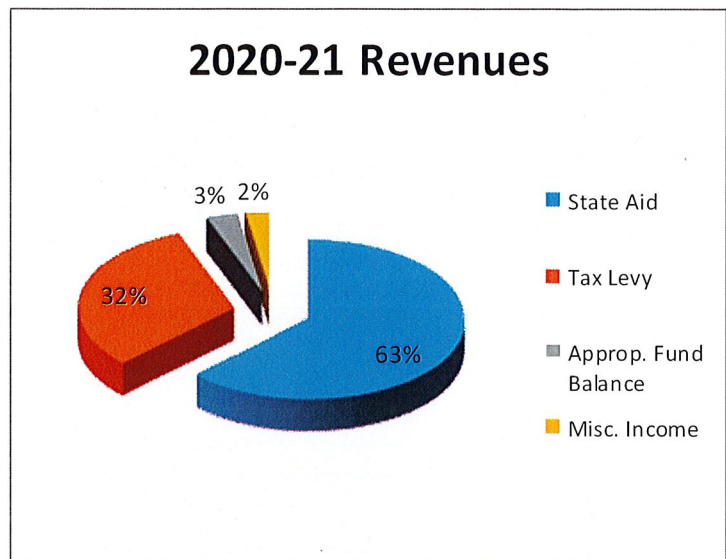
Shelly M. O'Boyle

Superintendent

The budget revenues below are based on the state's legislative budget released on 03/31/2020

Where the Money Comes From 2020-21 Revenues

	2019-20	2020-21
State Aid	\$11,115,798	\$ 11,315,741
Property Taxes	\$ 5,543,902	\$ 5,697,303
Approp. Fund Balance	\$ 600,000	\$ 600,000
Misc. Income	\$ 389,800	\$ 449,800
Total Revenue	\$ 17,775,530	\$ 18,062,844



Tax rates for the five townships making up the Frewsburg Central School District will be finalized after assessment rolls and final NYS Equalization Rates are received in August.

STAR PROGRAM – The NYS Basic STAR program continues to be available to homeowners. An estimated total of \$30,000 will be deducted from the assessed valuation of your primary residence when computing your 2020 school tax. On average, this will reduce your 2020 school tax bill by approximately \$703.45. Senior citizens eligible for the enhanced star exemption must reapply annually before March 1st. New applicants for the Basic STAR exemption must apply prior to March 1st.

	<u>2019-20</u> <u>BUDGET</u>	<u>2020-21</u> <u>PROPOSAL</u>
<u>PROGRAM BUDGET - INSTRUCTION</u>		
This section of the budget includes all the expenses for the K-12 instructional program, special education, distance learning, library and computer education, guidance and health services, student activities and athletics. Also included are BOCES expenses, occupational education for approximately 50 students and other specialized services which cannot be provided economically and efficiently by local school districts		
Instruction - K - 12	4,844,847	4,934,542
Instruction - Spec. Educ., Occupational Educ., Summer School	2,538,628	2,750,831
Library, AV, Computer Educ.	531,064	844,700
Pupil Services - Guidance, Counseling, Health	380,670	369,799
Extra Curricular Activities	54,750	52,750
Interscholastic Athletics	267,537	209,315
	8,617,496	9,161,937
<u>PROGRAM BUDGET - TRANSPORTATION</u>		
These funds assure the continuation of a full, safe transportation program. Current district policy provides for transportation of most elementary students and for high school students living outside the village of Frewsburg. In addition, transportation is provided for educational field trips, interscholastic athletics, special education, vocational education and non-public school students. Some of the costs included are salaries and benefits of the transportation personnel, fuel, tires, insurance, and garage upkeep. Replacement of older buses will be voted upon as a separate proposition.		
District operated transportation including educational field trips, sports, BOCES	579,596	597,518
Bus Garage - utilities, insurance, repairs	30,300	30,300
Contract Transportation - Spec. Educ., private schools	20,000	13,000
	629,896	640,818
<u>PROGRAM BUDGET - UNALLOCATED</u>		
These expenses apply to the instructional and transportation sections of the budget and include insurance and employee benefits.		
School Census (alternate years)	2,000	2,000
Myers Public Library	6,500	6,500
Inservice Training	54,105	57,253
Insurance - Driver Education	1,608	1,688
Insurance - Student Account	12,000	12,000
Fringe Benefits on salaries included above	3,275,806	3,193,109
	3,352,019	3,272,550
TOTAL PROGRAM BUDGET	12,599,411	13,075,305

	<u>2019-20</u> <u>BUDGET</u>	<u>2020-21</u> <u>PROPOSAL</u>
ADMINISTRATIVE BUDGET		
This section of the budget provides expenses incurred by the Board of Education, the offices of the superintendent, business, and the building principals. Also charged here are the costs of legal services and liability insurance, and our district's share of BOCES administrative charges.		
Board of Education	10,825	10,825
Office of Superintendent	193,641	204,775
Business and Finance	247,950	269,251
Curriculum Improvement	101,266	83,715
Principals and office secretaries	348,263	284,617
Liability Insurance	35,548	35,585
BOCES	430,583	395,181
Fringe Benefits on salaries included above	341,481	318,901
Other	66,500	62,500
TOTAL ADMINISTRATIVE BUDGET	1,776,057	1,665,350
CAPITAL BUDGET - OPERATION & MAINTENANCE		
This expenditure is concerned with keeping the facilities open, clean and ready for use by the students and a variety of community groups which use the pool, gymnasium and other facilities on a regular basis. Maintenance of grounds, equipment and buildings is recorded here as well as the cost of gas, electricity, water and telephone services.		
Salaries - Custodial & Maintenance	504,623	524,709
Supplies, Equipment, Contractual	130,300	100,300
Telephone and Water	41,000	41,000
Electricity and Natural Gas	393,508	398,508
Repairs and Maintenance	200,000	230,000
Fire & Casualty Insurance	25,820	25,902
Fringe Benefits on salaries included above	328,433	324,518
Boces Services	126,030	48,314
Interfund Transfer	100,000	100,000
	1,849,714	1,793,252
CAPITAL BUDGET - DEBT SERVICE		
Principal and interest payments for State Aided building projects and bus purchases		
2017 HS Reconstruction	395,619	385,175
2017 Bus Garage Project	324,909	313,281
1999 Construction	0	0
2006 Parking Lot	67,875	65,250
Phase V	336,800	340,600
RHJ Reconstruction	174,900	175,700
Bus Purchase	250,245	248,931
	1,550,348	1,528,937
TOTAL CAPITAL BUDGET	3,400,062	3,322,189
TOTAL GENERAL FUND BUDGET	17,775,530	18,062,844

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$17,775,530	\$18,062,844	\$17,909,443										
Increase/Decrease for the 2020-21 School Year		\$ 287,314	\$ 133,913										
Percentage Increase/(Decrease) in Proposed Budget		1.62 %	0.75%										
Change in the Consumer Price Index		1.81%											
A. Proposed Levy to Support the Total Budgeted Amount	\$ 5,543,902	\$ 5,697,303											
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)	\$ 5,543,902	\$ 5,697,303											
F. Total Permissible Exclusions	\$ 0	\$ 0											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 5,543,902	\$ 5,697,303											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 5,543,902	\$ 5,697,303											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0											
Administrative Component	\$ 1,776,057	\$ 1,665,350	\$ 1,652,350										
Program Component	\$12,599,411	\$13,075,305	\$12,964,904										
Capital Component	\$ 3,400,062	\$ 3,322,189	\$ 3,292,189										
* Provide a statement of assumptions made in projecting a contingency budget for the 2020-21 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 border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Description</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>		Description	Amount								
Description	Amount												

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

	Under the Budget Proposed for the 2020-21 School Year
Estimated Basic STAR Exemption Savings ¹	\$ 703.45

The annual budget vote for the fiscal year 2020-21 by the qualified voters of the Frewsburg Central school district, Chautauqua County, New York, will be held via Absentee Ballots only, to be received by Tuesday, June 9th, 2020 at 5:00pm, prevailing time in the Junior/Senior High school, at which time the ballots will be opened and counted.

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

BUDGET NOTES

The 2020-21 budget represents a 1.62% increase from the 2019-20 Budget. The Board has adopted a budget with a levy increase of 2.77% 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 2020-21 proposed budget includes \$100,000 for a capital outlay project to complete classroom flooring work at the MS/HS. New York State will reimburse approximately 92% 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 2020. 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:

- | | |
|--|--|
| 1. Established a consortium with Falconer, Southwestern, Bemus Point, Panama, Jamestown and Cassadaga to provide special education programs among the seven districts. | 5. Shares student programs with various school districts over the Distance Learning Networks. |
| 2. Participates in the Chautauqua County Self Insured Health Insurance Program to help control costs. | 6. Established a consortium with JCC for high school students to receive college credit for certain advanced-level courses. |
| 3. Participates in the School & Municipal Energy Cooperative, which bids annually for the purchase of natural gas and electric. | 7. Contracts 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. Participates in 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:

Thomas Fenton - 880 Ivory Rd, Frewsburg, NY 14738
Jason Ruhlman - 22 Nash Ave, 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

Assistant Superintendent

Danielle Patti

Jr./Sr. High School Principal

Tiffany Frederes

Interim Elementary School Principal

Tami McKotch

School Business Official

Jerome Lee Yaw

