

2020-2021 Budget Hearing



Frewsburg Central School District

May 28, 2020

Jerome Lee Yaw

Shelly O'Boyle

Housekeeping Items

- 1) On Zoom: Raise your hand if you have a question
- 2) Streamed Version: Email
 - lsmith@frewsburgcsd.org

Proposition 1

2020-21

EXPENDITURE BUDGET

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History Part I

➤ January conducted budget meetings



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

History Part II

- Governor's Proposed Budget – Included Expense Driven Aid in with Foundation Aid
- Waiting for Legislative Budget and Final Budget

History Part III

- COVID19
 - Legislative Budget- Flat Foundation Aid
 - Pandemic Adjustment (\$134,649)
 - Federal Restoration \$134,649
 - Budget Gap of \$326,799
 - Closed by increasing use of reserves, decreasing expenditures in technology, equipment, utilities, and staffing

Here's What We Don't Know...

1. How much our State aid will be cut based on NYS deficit related to COVID19
2. When we will know what this cut is

Here's What We Know...

- Per Executive Order 202.26 We need to conduct a budget vote and school board member election on June 9.
- There will be more cuts to State Aid.
 - ½ of our Pandemic Adjustment amounts: \$67,000????
(We have planned to cover this cut by reducing expenditures such as technology.)
- The budget that we have put before the voters will be a “not to exceed” expenditure amount.

So, How Have We Planned

1. Placed a fiscally sound budget before the voters
2. Planned for additional cuts to foundation aid
3. Planned for additional cuts to applicable expense driven aids
4. Planned for a contingency budget

There are three (3) NYS required components:



**Program
Component**
73%



**Administrative
Component**
9%



**Capital
Component**
18%



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*

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*



<u>PROGRAM BUDGET - INSTRUCTION</u>	<u>2019-20 BUDGET</u>	<u>2020-21 PROPOSAL</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

PROGRAM BUDGET - TRANSPORTATION

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

NYS Fiscal Report Card Data

Expenditure Ratios 2017-2018

	Frewsburg	Similar District Group Average Needs	All NYS Schools
General Education	\$10,626	\$11,910	\$13,370
Special Education	\$23,849	\$32,854	\$32,280
Total Expenditures/Pupil	\$21,531	\$23,507	\$25,845

There are three (3) NYS required components:



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Component**
9%



**Capital
Component**
18%



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**

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FCSD User1 Frewsburg CSD User, 4/8/2019

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*

<u>ADMINISTRATIVE BUDGET</u>	<u>2019-20 BUDGET</u>	<u>2020-21 PROPOSAL</u>
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

There are three (3) NYS required components:



**Program
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**Capital
Component**
18%



Capital Component Overview

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



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FCSD User1 Frewsburg CSD User, 4/8/2019

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



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

<u>CAPITAL BUDGET - DEBT SERVICE</u>		
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

Capital Outlay Project

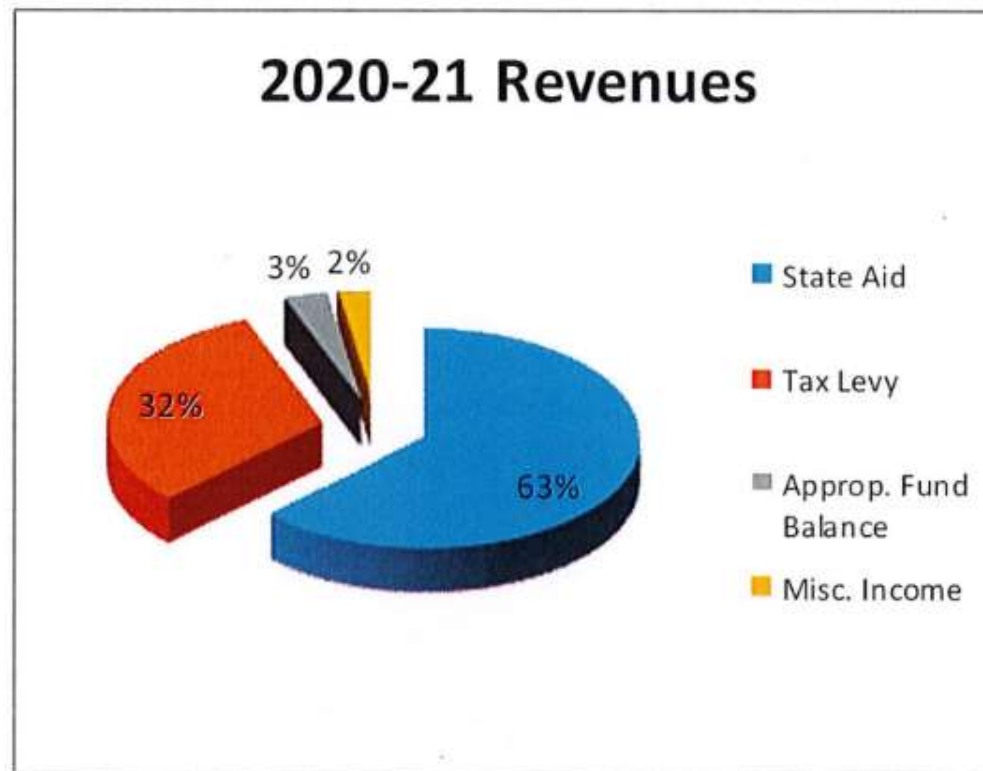
2020-2021 Budget includes \$100,000 for a capital outlay project

- We will get \$92,000 of this money back in State Aid next year
- Floors at the MS/HS will be replaced

2020-2021 PROJECTED REVENUE BUDGET



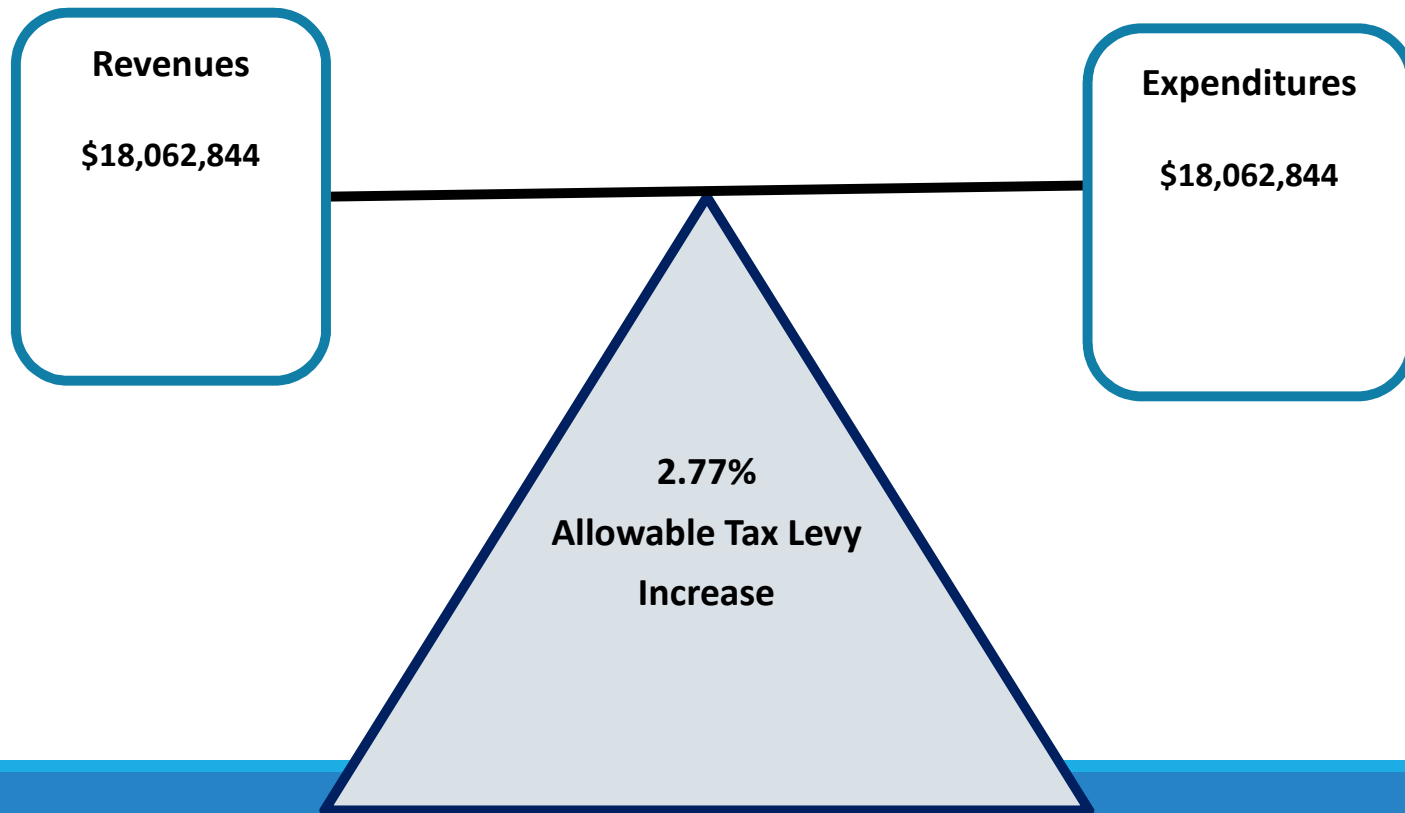
2020-2021 Revenues



Revenue

Type of Aid	2019-2020 Revenue	2020-2021 Revenue
State Aid	\$11,115,798	\$11,315,741
Property Taxes	\$5,543,902	\$5,697,303
Appropriated Fund Balance	\$600,000	\$600,000
Misc. Income	\$389,800	\$449,800
Total Revenue	\$17,775,530	\$18,062,844

In Summary



2020-21 Budget

On May 14, the Board of Education adopted the proposed expenditure budget for the 2020-2021.

2019-2020	2020-2021
\$17,775,530	\$18,062,844

This is an increase of \$287,314 or 1.62% from the 2019-2020 budget.

Propositions

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%.

Contingency Budget

Budget Component	Cut
Administrative	\$13,000
Capital	\$30,000
Program	\$110,401

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

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Candidates for Board of Education

Two (2)- three year term seats open

- Thomas Fenton
- Jason Ruhlman

No other petitions were received.

Voting Process

EXECUTIVE ORDER 202.26

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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

Tuesday, June 9, 2020

BY 5:00 PM

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

#Youbelonghere #Bearpride



Questions