

# Frewsburg Central School District 2018-2019 Budget Workshop #2

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# Reminder

## Budget Development Process



# Budget Development Process

## Budget Workshop #1

### Department Budgets

Athletics K-12 General

MS/HS

Admin/Misc

Elementary

Buildings/Grounds

Transportation

Insurance

Debt Service

State Aid (Based on Gov's Proposal)

## Budget Workshop #2

Salaries

Fringe Benefits

BOCES

Special Education

Revenues

# Salaries

<b>2018-19 Budget</b>	<b>2019-20 Budget</b>	<b>Change from Prior Year</b>
<b>\$7,777,518</b>	<b>7,868,573</b>	<b>\$ 91,055</b>

# Fringe Benefits

<b>2018-19 Budget</b>	<b>2019-20 Budget</b>	<b>Change from Prior Year</b>
<b>\$3,960,498</b>	<b>\$4,021,939</b>	<b>\$ 61,441</b>

# BOCES

<b>2016-17 Budget</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>	<b>2019-20 Proposal</b>
<b>\$1,925,173</b>	<b>\$2,212,291</b>	<b>\$2,330,378</b>	<b>\$2,322,930</b>

# Special Education

<b>2016-17 Budget</b>	<b>2016-17 Actual</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>	<b>2019-20 Budget</b>
<b>\$925,149</b>	<b>\$943,609</b>	<b>\$1,206,761</b>	<b>\$1,160,554</b>	<b>\$1,062,639</b>

# Revenues

<b>2017-18 Budget</b>	<b>2017-18 Actual</b>	<b>2018-19 Budget</b>	<b>2018-19 Estimate</b>	<b>2019-20 Proposal</b>
<b>\$18,217,558</b>	<b>\$17,942,042</b>	<b>\$17,556,250</b>	<b>\$17,204,835</b>	<b>17,635,765</b>



Refer to your hand-  
out...

CATEGORY	18-19	19-20	Difference	Difference
Athletics	61,375	<b>81,381</b>	20,006	34.93%
Jr./ Sr. High School	72,600	<b>72,600</b>	0	0.00%
Elementary	33,700	<b>34,700</b>	1,000	1.59%
K-12 General	200,950	<b>200,950</b>	0	0.00%
Admin/Misc	231,801	<b>333,401</b>	101,600	14.13%
Buildings & Grounds	739,808	<b>776,808</b>	37,000	5.00%
Transportation	231,858	<b>230,450</b>	(1,408)	-0.61%
Debt Service	1,644,002	<b>1,550,348</b>	(93,654)	-4.26%
Special Education	456,949	<b>379,630</b>	(77,319)	-16.55%
BOCES	2,330,378	<b>2,322,930</b>	(7,448)	-0.34%
Subtotal	6,003,421	<b>5,983,198</b>	(20,223)	-0.29%
<b>SALARIES</b>				
Instructional	5,423,676	<b>5,484,511</b>	60,835	1.18%
Non-Instuctional	1,734,146	<b>1,746,668</b>	12,522	0.70%
Athletics	146,500	<b>156,500</b>	10,000	6.83%
Administrators	473,196	<b>480,894</b>	7,698	1.72%
Subtotal	7,777,518	<b>7,868,573</b>	91,055	1.21%
<b>BENEFITS</b>				
ERS	294,805	<b>296,934</b>	2,129	0.70%
TRS	785,638	<b>795,848</b>	10,210	1.56%
FICA	594,980	<b>601,946</b>	6,966	1.21%
Life Insurance	15,115	<b>15,252</b>	137	0.75%
Health Insurance	2,099,915	<b>2,141,914</b>	41,999	2.02%
Unemployment Ins.	5,000	<b>5,000</b>	0	0.00%
Worker's Comp	165,045	<b>165,045</b>	0	0.00%
Subtotal	3,960,498	<b>4,021,939</b>	61,441	1.63%
<b>TOTAL</b>	<b>17,741,437</b>	<b>17,873,710</b>	<b>132,273</b>	<b>0.75%</b>

# Tax Levy Cap

**2.66%**

<b>2018-19 Tax Levy</b>	<b>2019-20 Tax Levy</b>	<b>\$ Increase</b>
\$5,400,172	\$ 5,543,902	\$143,740

## Budget Draft #2 - Overview

### Key points

- 1 Expenses up 0.75% from the 2018-19 budget

2018-19 Budget	17,741,437
2019-20 Budget Draft # 2	<u>17,873,710</u>
Increase	<u>132,273</u>
% Budget Increase	0.75%
% Tax Levy Cap	2.66%

- 2 Every additional \$100,000 of state aid or other revenue would reduce the tax levy by approximately 1.85%.  
\$54,001.72 represents 1% of the Tax Levy.

# Budget Scenarios

**Please refer to your hand-  
out.**

# Addressing the Deficit

- 1. We need an increase in Foundation Aid in the final Legislative Budget.**
- 1. We will reduce budgeted expenditures where possible to meet the gap.**



- **April 11, 2019 Approve the final budget**
  - **We will have the final Legislative Budget**
  - **Final Budget will be based on the allowable 2.66% tax levy increase**



Questions