



FREWSBURG CENTRAL SCHOOL

2025-2026

PROPOSED BUDGET

Budget Hearing

Thursday, May 8th 2025
6:30 P.M.
High School
MS/HS Library

District Vote

Tuesday May 20th 2025
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 2025-26 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 \$23,593,680, which includes a Tax Levy increase of 2.58%.

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 \$380,000. The District will receive 90% state aid on all bus purchases.

MYERS MEMORIAL LIBRARY FUNDING VOTE

Monday May 19th 2025, 2:00 P.M – 8:00 P.M at the Myers Memorial Library
Proposition #1 - Shall the sum of \$100,000.00 be raised by annual levy of a tax upon the taxable real property within the Frewsburg Central School District for the purpose of funding the operating budget of the Myers Memorial Library.



Dear Frewsburg Community,

This has been a wonderful first year and I'm grateful to our school community for welcoming me as their new Superintendent. I'm writing to inform school district residents that they will have the opportunity to vote on the proposed 2025-2026 school budget on Tuesday, May 20th.

The Frewsburg School Board adopted a proposed budget of \$23,593,680. This budget reflects spending cuts from our first draft budget totaling \$1,093,775. While we received a 2% foundation aide increase, we are projected to experience a cut to our state funding totaling \$518,010 from last year. In addition to cutting back on materials and supplies, we will not be replacing 4 positions. One in the elementary school, one in the high school, one support staff, and one in administration. In order to balance our budget, we will be going out with a tax levy of 2.58%, which is the maximum allowable without a supermajority approval.

In addition, voters will have the opportunity to select three (3) candidates to serve on the Board of Education. Incumbent Polly Hanson, Brad Swanson, and Randy Beckstrom are running unopposed.

This budget reflects careful consideration of sustainable spending that ensures students receive high quality instruction at Frewsburg Central School. Our School budget is an investment to ensure that the next generation is prepared to experience prosperous lives in our community.

Please consider joining us for a budget hearing on Thursday, May 8th at 6:30pm in the library. I also encourage you to reach out with any specific questions as you prepare to execute your right to vote for the 2025-2025 school budget.

We appreciate your continued support of our kids and the staff who provide exceptional education in Frewsburg.

Best Regards,

A handwritten signature in black ink that reads "Danielle J. Cook". The signature is written in a cursive, flowing style.

Danielle J. Cook, Ph.D.
Superintendent



\$22,993,680
2026 Budgeted Revenues

\$23,593,680
2026 Budgeted Expenses

\$5,801,116
Fund Balance as of 6/30/24

\$6,560,906
Revenues from Local Sources

\$16,232,774
Revenues from State Sources

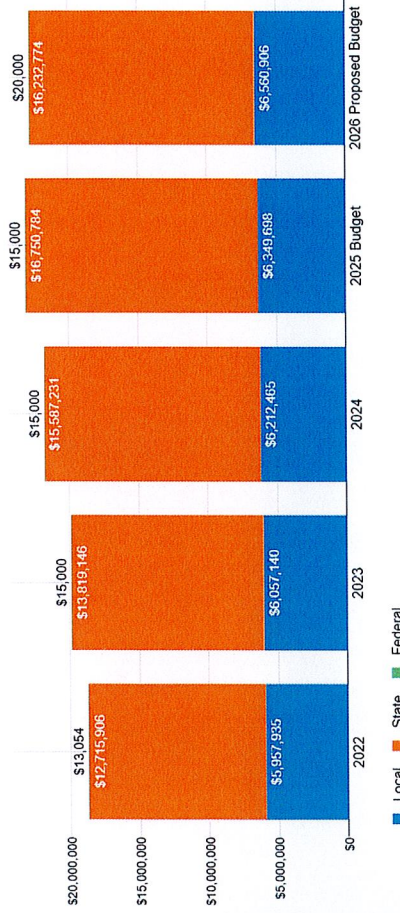
\$10,163,027
Expenses for Salaries

\$4,719,033
Expenses for Benefits

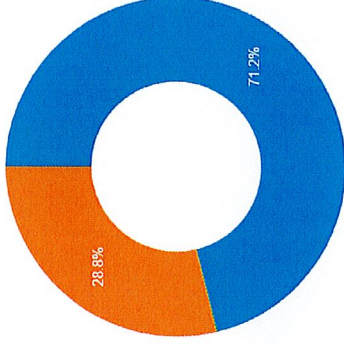
\$2,226,045
Expenses towards Debt Service

FY26 Proposed Budget General Fund Finances at a Glance

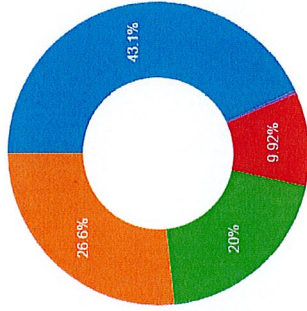
Revenues by Source



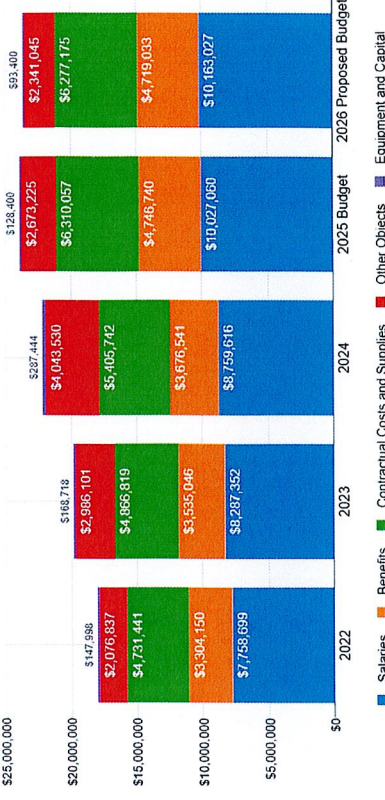
Proposed Budget Revenues by Source



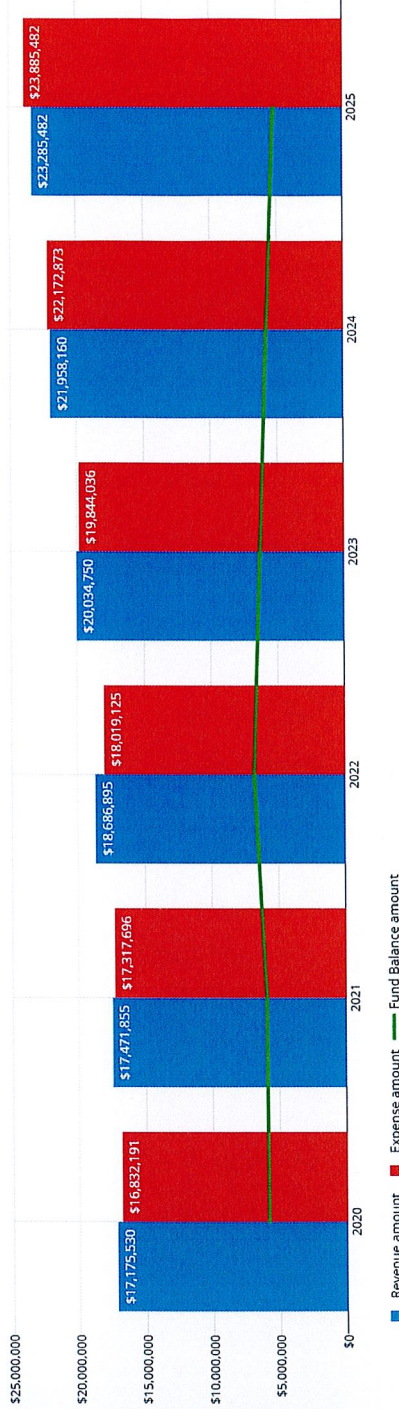
Proposed Budget Expenses by Object



Expenses by Object



Historical Revenues, Expenses and General Fund Balance



FREWSBURG CSD

FY 2026 Budget Summary - Revenue

Local Revenue

\$6,560,906

FY 2026 Budgeted

3.33% Change from Prior Year

State Revenue

\$16,232,774

FY 2026 Budgeted

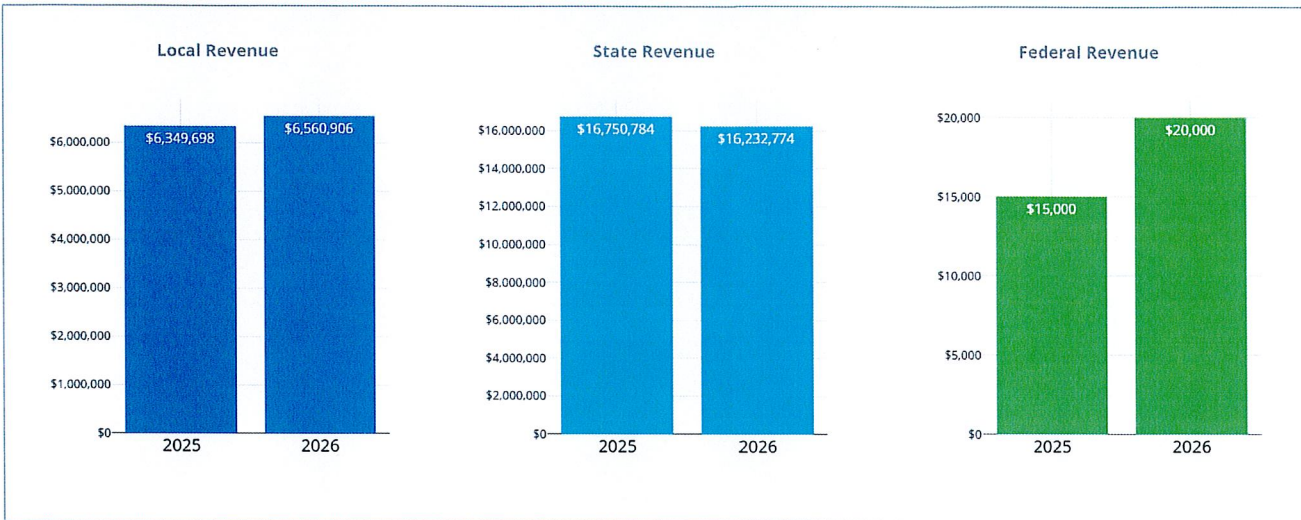
-3.09% Change from Prior Year

Federal Revenue

\$20,000

FY 2026 Budgeted

33.33% Change from Prior Year



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Local Revenue					
Real Property Taxes	\$4,878,912	\$4,967,628	\$5,329,621	7.29%	\$361,993
Interest and Earnings	\$42,278	\$42,278	\$87,778	107.62%	\$45,500
All Other Local Revenue	\$1,291,275	\$1,339,792	\$1,143,507	-14.65%	\$-196,285
Total Local Revenue	\$6,212,465	\$6,349,698	\$6,560,906	3.33%	\$211,208
State Revenue					
Basic State Aid	\$11,744,520	\$12,606,642	\$12,528,150	-0.62%	\$-78,492
All Other State Revenue	\$3,842,711	\$4,144,142	\$3,704,624	-10.61%	\$-439,518
Total State Revenue	\$15,587,231	\$16,750,784	\$16,232,774	-3.09%	\$-518,010
Federal Revenue	\$15,000	\$15,000	\$20,000	33.33%	\$5,000
Other Financing Sources	\$143,464	\$170,000	\$180,000	5.88%	\$10,000
Total Revenue	\$21,958,160	\$23,285,482	\$22,993,680	-1.25%	\$-291,802

FY 2026 Revenue Budget Insight:

General Fund Revenue for FY 2026 is budgeted at \$22,993,680, which is a difference of \$-291,802 or -1.25% from last fiscal year. **Local** Revenue is budgeted to change by \$211,208 to \$6,560,906. **State** Revenue is budgeted to change by \$-518,010 to \$16,232,774 and **Federal** Revenue is budgeted to change by \$5,000 to \$20,000.



FREWSBURG CSD

FY 2026 Budget Summary - Expense

Salaries and Benefits

\$14,882,060

FY 2026 Budgeted

0.73% Change from Prior Year

Equipment and Supplies

\$6,370,575

FY 2026 Budgeted

-1.05% Change from Prior Year

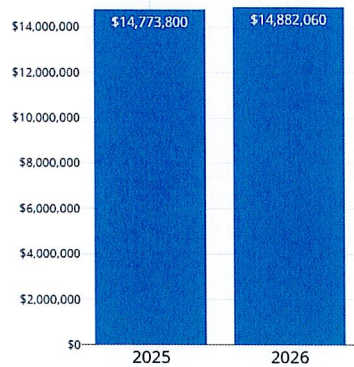
Debt and Transfers

\$2,341,045

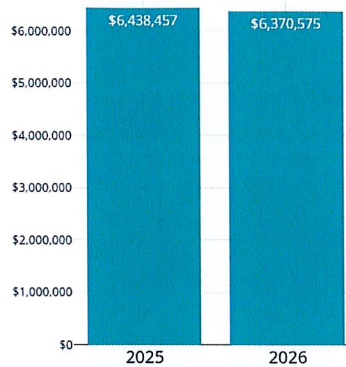
FY 2026 Budgeted

-12.43% Change from Prior Year

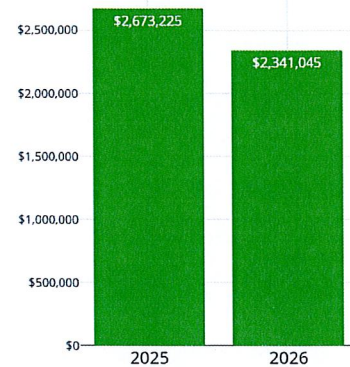
Salaries and Benefits



Equipment and Supplies



Debt and Transfers



	FY2024 Actuals	FY2025 Budget	FY2026 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries	\$8,759,616	\$10,027,060	\$10,163,027	1.36%	\$135,967
Employee Benefits	\$3,676,541	\$4,746,740	\$4,719,033	-0.58%	\$-27,707
Total Salaries and Benefits	\$12,436,157	\$14,773,800	\$14,882,060	0.73%	\$108,260
Equipment and Supplies					
Equipment and Capital Outlay	\$287,444	\$128,400	\$93,400	-27.26%	\$-35,000
Contractual, Supplies and Other	\$5,182,166	\$5,813,157	\$5,817,875	0.08%	\$4,718
Supplies	\$223,577	\$496,900	\$459,300	-7.57%	\$-37,600
Total Equipment and Supplies	\$5,693,186	\$6,438,457	\$6,370,575	-1.05%	\$-67,882
Debt and Transfers					
Debt Service Principal	\$1,337,102	\$1,550,757	\$1,556,789	0.39%	\$6,032
Debt Service Interest	\$521,766	\$972,468	\$669,256	-31.18%	\$-303,212
Interfund Transfers	\$2,184,662	\$150,000	\$115,000	-23.33%	\$-35,000
Total Debt and Transfers	\$4,043,530	\$2,673,225	\$2,341,045	-12.43%	\$-332,180
Total Expenses	\$22,172,873	\$23,885,482	\$23,593,680	-1.22%	\$-291,802

FY 2026 Expense Budget Insight:

General Fund Expense for FY 2026 is budgeted at \$23,593,680, which is a difference of \$-291,802 or -1.22% from last fiscal year.

Salaries and Benefits are budgeted to change by \$108,260 or 0.73% to \$14,882,060. **Equipment and Supplies** is budgeted to change by \$-67,882 to \$6,370,575 and **Debt and Transfers** are budgeted to change by \$-332,180 to \$2,341,045.

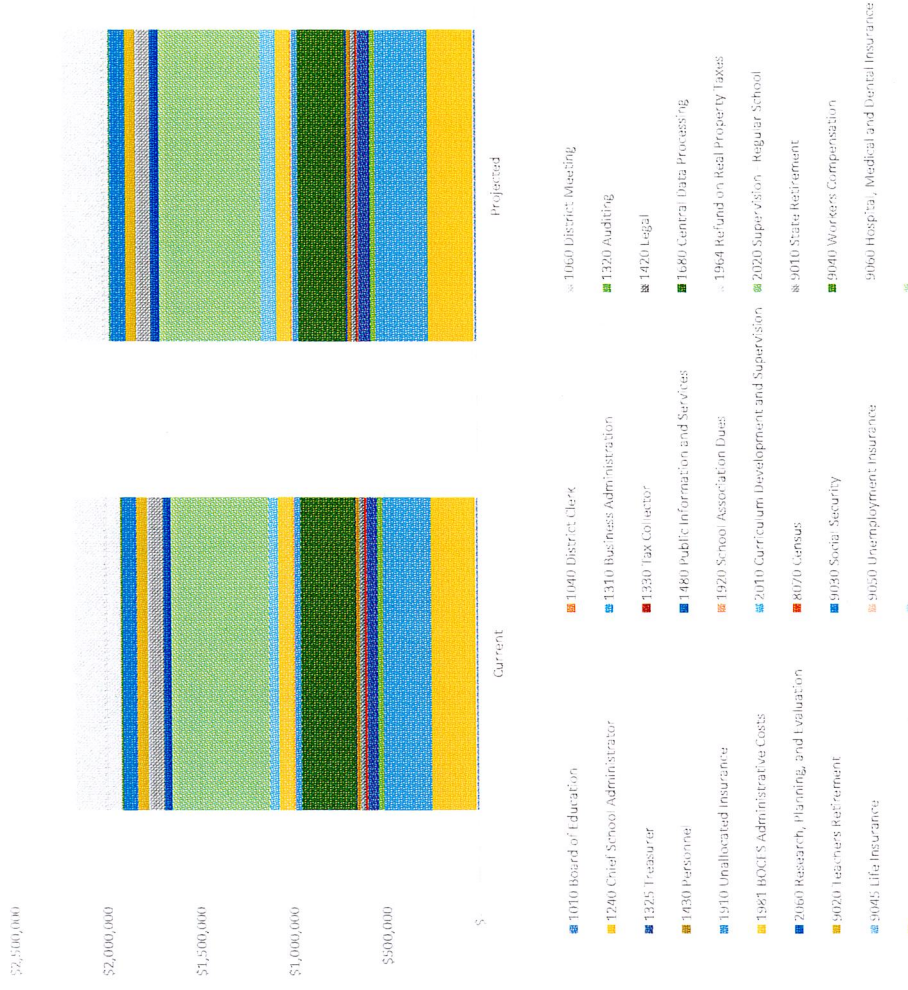


Administrative Component

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

Function	Current	Projected
1010 Board of Education	\$ 9,700	\$ 10,700
1040 District Clerk	\$ -	\$ -
1060 District Meeting	\$ 3,875	\$ 4,500
1240 Chief School Administrator	\$ 237,805	\$ 245,204
1310 Business Administration	\$ 259,316	\$ 282,017
1320 Auditing	\$ 30,000	\$ 30,000
1325 Treasurer	\$ 58,798	\$ 62,613
1330 Tax Collector	\$ 11,284	\$ 11,198
1420 Legal	\$ 25,600	\$ 25,600
1430 Personnel	\$ 21,988	\$ 22,578
1480 Public Information and Services	\$ 3,500	\$ 8,500
1680 Central Data Processing	\$ 292,059	\$ 253,869
1910 Unallocated Insurance	\$ 32,720	\$ 35,440
1920 School Association Dues	\$ 6,000	\$ 6,000
1964 Refund on Real Property Taxes	\$ -	\$ -
1981 BOCES Administrative Costs	\$ 80,474	\$ 78,152
2010 Curriculum Development and Supervision	\$ 51,790	\$ 84,689
2020 Supervision - Regular School	\$ 529,057	\$ 542,697
2060 Research, Planning, and Evaluation	\$ 38,353	\$ 46,788
8070 Census	\$ -	\$ -
9010 State Retirement	\$ 86,263	\$ 81,053
9020 Teachers Retirement	\$ 58,612	\$ 57,918
9030 Social Security	\$ 76,898	\$ 77,747
9040 Workers Compensation	\$ 9,900	\$ 9,000
9045 Life Insurance	\$ 2,160	\$ 2,143
9050 Unemployment Insurance	\$ 1,000	\$ 500
9060 Hospital, Medical and Dental Insurance	\$ 257,113	\$ 258,604
Total:	\$ 2,184,265	\$ 2,237,509
Percent Change:	2.44%	

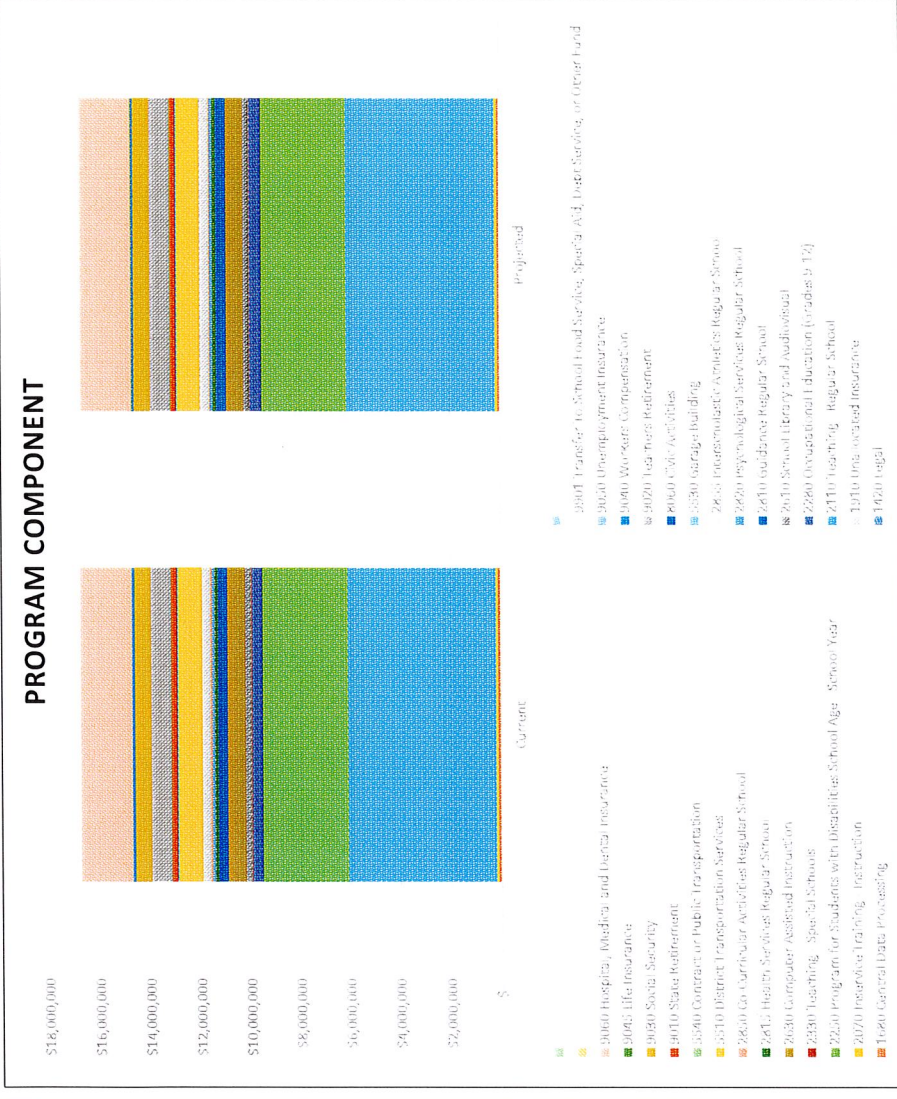
ADMINISTRATIVE COMPONENT



Program Component

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

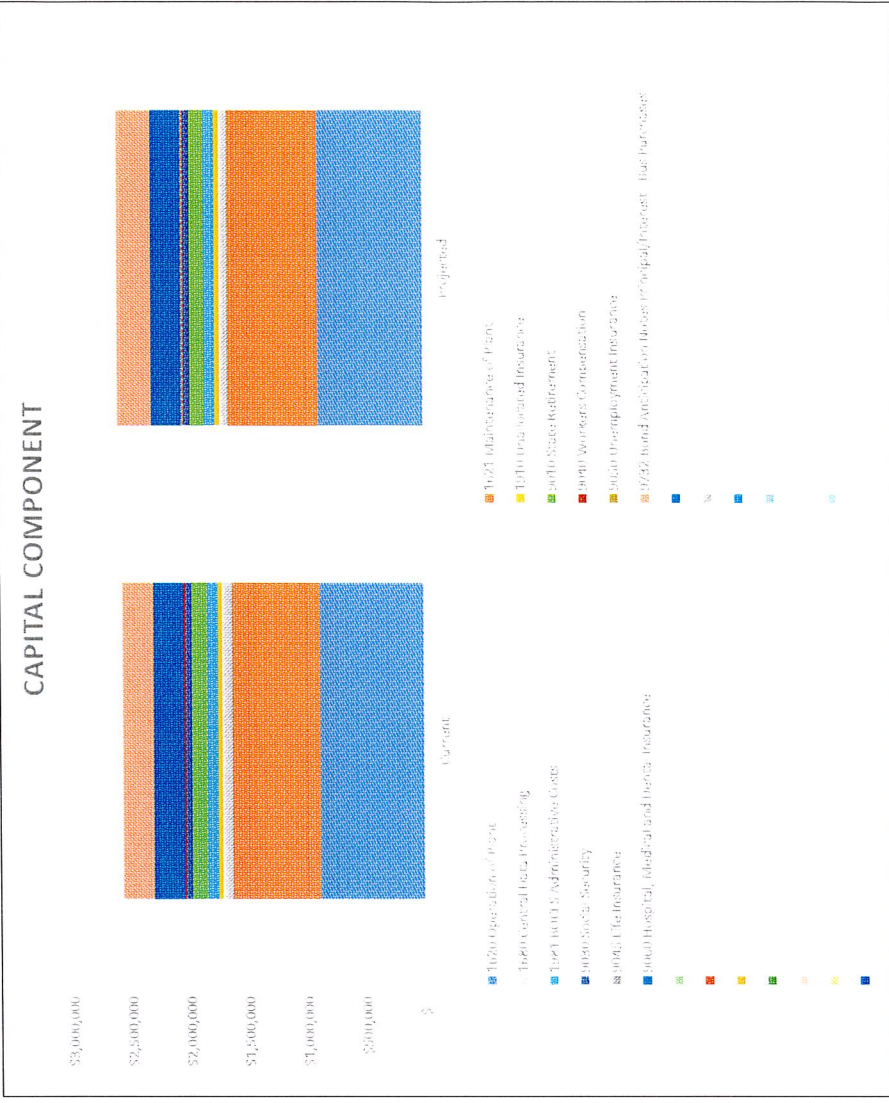
Function	Current	Projected
1420 Legal	\$ 6,400	\$ 6,400
1680 Central Data Processing	\$ 94,213	\$ 81,893
1910 Unallocated Insurance	\$ 9,816	\$ 10,632
2070 Inservice Training - Instruction	\$ 87,478	\$ 92,084
2110 Teaching - Regular School	\$ 5,889,035	\$ 5,924,407
2250 Program for Students with Disabilities School Age - School Year	\$ 3,437,009	\$ 3,411,883
2280 Occupational Education (Grades 9-12)	\$ 425,200	\$ 457,795
2330 Teaching - Special Schools	\$ 20,700	\$ 22,000
2610 School Library and Audiovisual	\$ 217,841	\$ 225,494
2630 Computer Assisted Instruction	\$ 717,193	\$ 676,058
2810 Guidance Regular School	\$ 404,069	\$ 411,887
2815 Health Services Regular School	\$ 126,197	\$ 132,114
2820 Psychological Services Regular School	\$ 110,849	\$ 113,914
2850 Co-Curricular Activities Regular School	\$ 75,550	\$ 75,050
2855 Interscholastic Athletics Regular School	\$ 339,405	\$ 367,380
5510 District Transportation Services	\$ 918,316	\$ 868,601
5530 Garage Building	\$ 48,200	\$ 54,300
5540 Contract or Public Transportation	\$ 7,000	\$ -
8060 Civic Activities	\$ 6,500	\$ 6,500
9010 State Retirement	\$ 215,657	\$ 202,633
9020 Teachers Retirement	\$ 778,700	\$ 769,481
9030 Social Security	\$ 638,256	\$ 645,302
9040 Workers Compensation	\$ 89,100	\$ 81,000
9045 Life Insurance	\$ 13,680	\$ 13,574
9050 Unemployment Insurance	\$ 8,000	\$ 4,000
9060 Hospital, Medical and Dental Insurance	\$ 2,056,906	\$ 2,068,829
9901 Transfer To School Food Service, Special Aid, Debt Service, or \$	\$ 50,000	\$ 15,000
Total:	\$ 16,791,269	\$ 16,738,211
Percent Change:	-0.32%	



Capital Component

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

Function	Current	Projected
1620 Operation of Plant	\$ 890,766	\$ 901,389
1621 Maintenance of Plant	\$ 743,275	\$ 760,851
1680 Central Data Processing	\$ 84,791	\$ 73,704
1910 Unallocated Insurance	\$ 39,264	\$ 42,528
1981 BOCES Administrative Costs	\$ 98,357	\$ 95,519
9010 State Retirement	\$ 129,394	\$ 121,580
9030 Social Security	\$ 53,829	\$ 54,423
9040 Workers Compensation	\$ 11,000	\$ 10,000
9045 Life Insurance	\$ 2,160	\$ 2,143
9050 Unemployment Insurance	\$ 1,000	\$ 500
9060 Hospital, Medical and Dental Insurance	\$ 257,113	\$ 258,604
9711 Serial Bonds Principal/Interest- School Construction	\$ 2,231,001	\$ 1,901,420
9731 Bond Anticipation Notes Principal/Interest- School Construction	\$ -	\$ -
9732 Bond Anticipation Notes Principal/Interest - Bus Purchases	\$ 267,999	\$ 295,300
9770 Revenue Anticipation Notes Interest	\$ -	\$ -
9950 Transfer To Capital Funds	\$ 100,000	\$ 100,000
Total:	\$ 4,909,949	\$ 4,617,960
Percent Change:	-5.95%	



2025-26 School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 23,885,482	\$ 23,593,680	\$ 23,433,387
Increase/(Decrease) for the 2025-26 School Year		\$ (291,802)	\$ (452,095)
Percentage Increase/Decrease in Proposed Budget		(1.22%)	(1.89%)
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 6,209,535	\$ 6,369,828	
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)	\$ 6,209,535	\$ 6,369,828	\$ 6,209,535
F. Total Permissible Exclusions	\$ 0	\$ 0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 6,209,535	\$ 6,369,828	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 6,209,535	\$ 6,369,828	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0	
Administrative Component	\$ 2,243,535	\$ 2,237,509	\$ 2,220,777
Program Component	\$ 16,832,160	\$ 16,738,211	\$ 16,660,150
Capital Component	\$ 4,809,787	\$ 4,617,960	\$ 4,552,460
* Provide a statement of assumptions made in projecting a contingency budget for the 2025-26 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.			
** 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		\$ 380,000
			\$
			\$
			\$

*NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed
for the 2025-26 School Year

Estimated Basic STAR Exemption Savings¹

\$ 532.70

The annual budget vote for the fiscal year 2025-26 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 20, 2025 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. ***Districts should include information according to Executive Orders and as advised by legal counsel.***

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

BUDGET NOTES

The 2025-26 budget represents a (1.22%) decrease from the 2024-25 Budget. The Board has adopted a budget with a levy increase of 2.58% in order to meet the state's Tax Cap guidelines. The goal of the Board of Education is to maintain current educational programs, athletics and extra-curricular activities.

Capital Outlay Project

The 2025-26 proposed budget includes \$100,000 for a capital outlay project for the remodeling of offices at the Robert H Jackson Elementary School building. 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 2025. 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 three 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 3 candidates and the three 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:

Polly Hanson	-	109 Dodge Rd. Frewsburg, NY 14738
Bradley Ronald Swanson	-	950 Kiantone Rd. Jamestown, NY 14701
Randall Beckstrom	-	3 Meadow Ln. 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 (716) 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

Larry Lodestro – President
Carrie Graham – Vice President
Michael LeBaron
Randall Wiltsie
Jason Ruhlman
Polly Harison
Thomas Fenton

Superintendent of Schools

Dr. Danielle Cook

Director of Curriculum & Instructional Services

Tiffany Frederes

Jr./Sr. High School Principal

Sarah Olson

Elementary School Principal

Tami McKotch

School Business Official

Jerome Lee Yaw

