

BUDGET WORKSHOP # 1
FEBRUARY 12th, 2026
AGENDA

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|----|--|-------------|
| 1. | Introduction | Lynda Quick |
| 2. | State Aid - Governor's Proposal | Lynda Quick |
| 3. | Department Budget Presentations
Athletics
Jr/High School
Elementary School
K - 12 General
Administration/Miscellaneous
Buildings & Grounds
Transportation
Debt Service | Lynda Quick |
| 4. | Property Tax Cap Calculation | Lynda Quick |
| 5. | Draft Budget Scenarios | Lynda Quick |

FREWSBURG CENTRAL SCHOOL DISTRICT

2026-27 Executive Budget Proposal vs. 2025-26 Legislative Budget

AID CATEGORIES	2025-26 State Aid	2026-27 EXECUTIVE BUDGET PROPOSAL	\$ DIFFERENCE	% DIFFERENCE
	Aid	PROPOSAL	\$ DIFFERENCE	% DIFFERENCE
Foundation Aid	11,071,309	11,182,022	110,713	1.00%
Full Day K Conversion	-	-		
Universal Pre-Kindergarten	476,324	481,615		
BOCES Aid	1,367,570	1,254,839	(112,731)	-8.24%
Public Excess High Cost Aid	438,718	473,398	34,680	7.90%
Private Excess Cost Aid	-	47,671	47,671	0.00%
Hardware & Technology Aid	14,443	14,098	(345)	-2.39%
Software, Library & Textbook Aid	54,806	54,212	(594)	-1.08%
Transportation	989,768	1,099,906	110,138	11.13%
Building Aid	2,083,590	2,017,299	(66,291)	-3.18%
Subtotal State Aid	16,496,528	16,625,060	128,532	0.77%

INTERSCHOLASTIC ATHLETICS

A2855 INTERSCHOLASTIC ATHLETICS								
ACCOUNT	DESCRIPTION	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET	2025-26 DEC EST.	2026-27 PROPOSAL
A 2855.400-10-0000	Contractual	-	3,360	-	21,860	10,000	12,265	10,000
A 2855.410-10-0000	Game Officials - HS	32,000	32,036	40,000	29,589	40,000	36,191	40,000
A 2855.420-10-0000	Laundry - Dry Cleaning, Recond.	5,000	-	5,000	5,000	5,000	8,344	5,000
A 2855.430-10-0000	Travel - Conference - HS	200	759	200	1,389	800	779	800
A 2855.440-10-0000	Membership Dues - HS	7,100	3,971	7,100	4,291	7,100	5,741	7,100
A 2855.450-10-0000	Medical Supplies - HS	3,000	4,621	3,000	3,626	3,500	3,565	4,500
A 2855.460-10-0000	Athletic Awards - HS	600	597	600	1,180	1,500	650	1,500
A 2855.470-10-0000	Baseball - HS	4,000	1,147	4,000	6,187	4,000	4,000	4,000
A 2855.480-10-0000	Basketball - HS	2,200	1,506	2,200	2,700	4,000	4,904	4,000
A 2855.500-10-0000	Weight Room - HS	1,000	519	1,000	524	2,000	1,500	2,000
A 2855.510-10-0000	Football - HS	6,000	6,518	6,000	11,938	6,000	4,716	6,000
A 2855.520-10-0000	Wrestling - HS	1,800	1,705	3,600	3,790	3,600	4,215	3,800
A 2855.530-10-0000	Track - HS	1,600	515	1,600	1,366	2,500	2,400	2,500
A 2855.540-10-0000	Unified Sports - HS	1,500	1,038	1,500	719	1,500	1,500	1,500
A 2855.550-10-0000	Marching Band - HS	6,000	3,217	6,000	5,619	6,000	5,088	6,000
A 2855.560-10-0000	Cross Country - HS	800	1,310	1,100	1,385	1,400	1,080	1,400
A 2855.570-10-0000	Bowling - HS	3,100	2,510	3,100	3,754	3,300	3,300	4,000
A 2855.580-10-0000	Soccer - HS	4,000	30	4,000	2,132	4,000	3,865	4,000
A 2855.590-10-0000	Softball - HS	4,000	4,110	4,000	3,239	4,000	4,000	4,000
A 2855.600-10-0000	Golf - HS	-	-	-	-	-	-	-
A 2855.610-10-0000	Swimming - HS	3,000	2,580	3,000	2,769	3,000	1,060	3,000
A 2855.620-10-0000	Tennis - HS	600	425	600	30	600	354	600
A 2855.630-10-0000	Sportsmanship - HS	225	-	225	(150)	225	200	225
A 2855.640-10-0000	Uniforms - HS	20,000	22,704	20,000	22,681	25,000	31,955	25,000
A 2855.650-10-0000	Cheerleading	-	-	400	1,166	500	775	1,300
Total		107,725	95,176	118,225	136,782	139,525	142,447	142,225

AED Supplies

Add \$200 for Meets

Lane rentals

Add \$800 for Meets

JR. / SR. HIGH SCHOOL

ACCOUNT	DESCRIPTION	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET	2025-26 DEC. EST.	2026-27 PROPOSAL	
PRINCIPAL'S OFFICE									
A 2020.200-10-0000	Equipment	400	360	400	308	400	-	400	
A 2020.400-00-0000	Contractual & Other	105,000	99,653	112,000	149,048	130,000	117,900	130,000	
A 2020.440-10-0000	Travel and Conference	500	-	500	23	500	235	500	
A 2020.460-10-0000	Supplies & Materials	500	377	500	413	500	470	500	
7-12 INSTRUCTION									
A 2110.200-10-0000	Equipment - MSHS	3,500	20,629	9,500	6,761	9,500	6,506	9,500	
A 2110.421-10-0000	Driver Training Expense	1,000	660	1,000	100	1,000	100	1,000	
A 2110.422-10-0000	Commencement Expense	2,000	2,973	2,000	2,616	2,500	2,500	2,600	
A 2110.432-10-0000	Piano Tuning - MSHS	200	-	-	-	-	-	-	
A 2110.433-10-0000	Contractual & Other	10,000	17,277	20,000	17,128	20,000	10,696	20,000	
A 2110.434-10-0000	Travel and Conferences - MSH	6,000	1,912	6,000	2,808	6,000	3,887	6,000	
A 2110.435-10-0000	Fenton Historical Programs	-	-	-	-	-	-	-	
A 2110.436-10-0000	MS Supplies & Materials	1,500	581	2,500	110	2,500	2,238	2,500	
A 2110.461-10-0000	Supplies/Materials-General	12,000	7,225	8,000	4,435	8,000	5,145	8,000	
A 2110.462-10-0000	Classroom Periodicals	300	-	300	-	300	-	300	
A 2110.463-10-0000	Art	5,500	5,359	6,500	6,513	6,500	6,476	6,500	
A 2110.464-10-0000	Physical Education	2,800	2,632	2,800	2,567	2,800	2,791	2,800	
A 2110.465-10-0000	Vocal Music	2,750	3,858	2,750	2,964	2,750	2,494	2,750	
A 2110.466-10-0000	Instrumental Music	4,000	3,863	4,000	4,901	4,000	3,968	4,000	
A 2110.467-10-0000	Science	7,000	11,040	7,000	7,109	7,000	6,731	7,000	
A 2110.468-10-0000	Computer Supplies	8,500	6,149	8,500	1,880	8,500	8,496	8,500	
A 2110.469-10-0000	Home Economics	2,100	2,476	2,100	2,141	2,100	1,864	2,100	
A 2110.470-10-0000	Industrial Arts	4,500	4,055	4,500	4,620	4,500	10,739	5,000	Price Increases
A 2110.475-10-0000	Annual Supply Order 7 - 12	5,500	4,732	5,500	4,300	5,500	4,697	5,500	
LIBRARY & AUDIO VISUAL									
A 2610.200-10-0000	Audio Visual Equipment	1,100	1,574	1,100	567	1,100	500	1,100	
A 2610.400-10-0000	Book Bindings	200	119	200	78	200	-	200	
A 2610.456-10-0000	AV Library and Supplies	1,200	-	1,200	-	1,200	1,000	1,200	
A 2610.457-10-0000	Library Supplies	500	245	500	594	500	520	500	
A 2610.458-10-0000	Library Periodicals	900	754	7,620	755	7,620	832	7,620	
A 2610.460-10-0000	State Aided Library Books	6,000	6,556	6,000	4,485	6,000	4,638	6,000	
		195,450	205,060	222,970	227,223	241,470	205,424	242,070	

FREWSBURG CENTRAL
ROBERT H. JACKSON

ACCOUNT	DESCRIPTION	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET	2025-26 DEC EST.	2026-27 PROPOSAL
PRINCIPAL'S OFFICE								
A 2020.200-20-0000	Equipment	300	-	200	-	200	5,866	200
A 2020.430-20-0000	Travel/Conference	200	68	200	-	200	200	200
A 2020.450-20-0000	Supplies/Materials	300	311	400	58	400	382	400
K-6 INSTRUCTION								
A 2110.200-20-0000	Equipment	8,000	14,301	8,000	29,877	8,000	10,006	8,000
A 2110.432-20-0000	Piano Tuning - ELEM	200	-	-	-	-	-	-
A 2110.433-20-0000	Service Contracts & Repairs - ELEM	6,000	138	6,000	407	6,000	1,000	6,000
A 2110.434-20-0000	Travel and Conferences - ELEM	3,000	761	3,000	540	3,000	1,365	3,000
A 2110.451-20-0000	Supplies/Materials	7,000	7,192	7,000	5,766	7,000	6,504	7,000
A 2110.452-20-0000	Science - ELEM	5,000	2,032	2,500	136	2,500	2,200	2,500
A 2110.453-20-0000	Art Supplies	1,200	491	1,200	625	1,400	1,391	1,400
A 2110.454-20-0000	Physical Education	1,200	1,180	1,200	1,163	1,200	1,442	1,200
A 2110.455-20-0000	Vocal Music	400	443	400	389	700	665	700
A 2110.456-20-0000	Instrumental Music				15	1,000	974	1,000
A 2110.457-20-0000	Annual Supply Order	6,000	3,575	6,000	4,998	6,000	4,285	6,000
A 2110.458-20-0000	STEAM - ELEM	2,000	1,459	4,500	3,688	4,500	3,763	4,500
LIBRARY AND AV								
A 2610.200-20-0000	AV Equipment	700	-	700	1,256	700	500	700
A 2610.400-20-0000	Book Bindings	200	113	200	225	200	-	200
A 2610.451-20-0000	AV Library & Supplies	400	-	400	-	400	300	400
A 2610.452-20-0000	Library Supplies	300	119	300	145	300	300	300
A 2610.453-20-0000	Library Periodicals	600	147	600	170	600	207	600
A 2610.460-20-0000	Library Books	5,500	4,639	5,500	4,672	5,500	4,565	5,500
TOTAL		48,500	36,969	48,300	54,131	49,800	45,934	49,800

K - 12 GENERAL

ACCOUNT	DESCRIPTION	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET	2025-26 DEC EST.	2026-27 PROPOSAL
CURRICULUM DEVELOPMENT								
A 2010.400-00-0000	Travel - Conference Expenses	250	198	250	75	250	-	250
A 2010.450-00-0000	Material & Supplies	25	-	25	-	25	-	25
IN-SERVICE TRAINING								
A 2070.400-00-0000	Contractual Expenses	5,000	5,661	14,600	1,000	14,600	14,000	14,600
A 2070.450-00-0000	Supplies & Materials		117	500	922	500	400	500
K-12 INSTRUCTION								
A 2110.478-00-0000	Standardized Tests	1,000	-	1,000	(303)	1,000	-	1,000
A 2110.481-20-0000	Textbooks/Workbooks - ELEM	30,000	86,526	80,000	78,526	30,000	28,145	30,000
A 2110.483-10-0000	Textbooks/Workbooks - MSHS	34,000	44,567	34,000	32,330	34,000	33,134	34,000
A 2110.479-00-0000	K-12 Copy Paper & Supplies	24,000	14,686	24,000	8,591	24,000	10,271	24,000
COMPUTER EDUCATION								
A 2630.220-00-0000	Computer Hardware	23,000	22,825	23,000	27,498	23,000	36,813	23,000
A 2630.460-00-0000	Computer Software	16,250	23,167	16,250	15,360	16,250	20,632	16,250
GUIDANCE								
A 2810.200-10-0000	Equipment	-	-	-	-	-	-	-
A 2810.200-20-0000	Equipment	-	-	-	-	-	-	-
A 2810.400-10-0000	Contractual Expenses	200	4,760	8,600	5,610	8,600	5,600	8,600
A 2810.400-20-0000	Contractual Expenses	200	-	200	-	200	-	200
A 2810.430-10-0000	Travel - Conferences	200	-	200	-	200	-	200
A 2810.430-20-0000	Travel - Conferences	200	-	200	-	200	-	200
A 2810.450-10-0000	Supplies & Materials	800	327	800	616	800	723	800
A 2810.450-20-0000	Supplies & Materials	300	-	300	-	300	-	300
HEALTH								
A 2815.200-10-0000	Equipment - MSHS	1,000	4,859	1,000	1,887	1,000	9,974	1,500
A 2815.200-20-0000	Equipment - ELEM	500	3,764	500	-	500	635	500
A 2815.400-10-0000	Contractual Expenses	800	1,181	800	-	800	1,065	1,200
A 2815.400-20-0000	Contractual Expenses	400	99	400	75	400	100	400
A 2815.430-10-0000	Travel, Conference - MSHS	100	-	100	50	100	100	100
A 2815.430-20-0000	Travel, Conference - ELEM	100	62	100	-	100	-	100
A 2815.450-10-0000	Supplies & Materials - MSHS	1,400	1,322	1,400	692	1,400	896	1,400
A 2815.450-20-0000	Supplies & Materials ELEM	1,400	1,396	1,400	1,347	1,400	908	1,400
CO-CURRICULAR ACTIVITIES								
A 2850.410-10-0000	National Honor Society	550	-	550	385	550	385	550
A 2850.430-10-0000	Student Activities & Travel	5,000	1,543	10,000	13,988	8,000	6,908	8,000
A 2850.430-20-0000	Student Activities & Travel	1,000	3,984	2,000	1,901	3,500	2,210	3,500
		147,675	221,045	222,175	190,550	171,675	172,898	172,575

ADMIN. / MISCELLANEOUS

		2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET	2025-26 DEC EST.	2026-27 PROPOSAL
BOARD OF EDUCATION								
A 1010.400-00-0000	Contractual Expense	100	-	100	-	100	-	100
A 1010.420-00-0000	Membership & Dues	7,500	7,843	7,500	10,791	8,500	9,443	10,000
A 1010.430-00-0000	Travel & Conference Exp.	1,700	3,084	1,700	114	1,700	646	1,700
A 1010.450-00-0000	Supplies & Materials	400	190	400	914	400	332	400
DISTRICT MEETING								
A 1040.450-00-0000	Materials & Supplies	-	-	-	-	-	-	-
A 1060.410-00-0000	Election Officials, Other	1,500	805	3,500	-	4,000	200	4,000
A 1060.410-00-0000	Legal Notices	375	805	375	-	500	200	500
SUPERINTENDENT'S OFFICE								
A 1240.200-00-0000	Equipment	-	-	-	-	-	-	-
A 1240.430-00-0000	Travel-Conference	2,800	2,335	2,800	2,699	2,800	2,558	2,800
A 1240.450-00-0000	Supplies & Materials	400	363	400	892	400	375	400
BUSINESS OFFICE								
A 1310.200-00-0000	Equipment	-	-	-	-	-	-	-
A 1310.400-00-0000	Contractual	15,000	11,396	15,000	10,426	15,000	10,407	15,000
A 1310.410-00-0000	Advertising - Districtwide	2,000	1,475	2,500	3,172	2,500	2,483	2,500
A 1310.420-00-0000	Postage - Districtwide	8,500	9,898	8,500	11,368	12,000	10,780	12,500
A 1310.450-00-0000	Supplies & Materials	2,500	2,447	2,500	1,076	2,500	1,389	2,500
AUDITING SERVICES								
A 1320.400-00-0000	Auditing Services	29,000	28,373	30,000	29,000	30,000	30,000	32,000
DISTRICT TREASURER								
A 1325.400-00-0000	Contractual	300	-	300	-	300	-	300
A 1325.450-00-0000	Supplies & Materials	400	-	400	-	400	-	400
TAX COLLECTION								
A 1330.400-00-0000	Tax Rolls & Notices, Mics.	5,000	3,212	5,000	3,212	5,000	438	5,000
A 1330.420-00-0000	Postage	1,600	1,537	1,500	1,632	1,700	2,887	1,800
LEGAL								
A 1420.400-00-0000	School Attorney	27,000	25,264	32,000	51,396	32,000	136,593	50,000
PUBLIC INFORMATION & SERVICES								
A 1480.400-00-0000	SCIT, Pool and Misc.	1,500	-	1,500	-	1,500	-	1,500
A 1480.450-00-0000	Supplies & Materials, Newsletters	2,000	-	2,000	-	2,000	-	2,000
INSURANCE- EXCLUDING TRANSPORTATION								
A 1910.400-00-0000	Fire & Casualty	27,000	29,777	31,000	33,848	35,000	45,224	47,000
A 1910.410-00-0000	General Liability	35,000	31,891	34,000	32,122	34,000	40,749	42,000
A 1910.420-00-0000	Maint. Vehicles & Driver Ed. Cars	4,500	2,131	2,500	3,947	5,000	4,261	5,000
A 1910.430-00-0000	Boiler Insurance	1,700	1,650	1,700	1,800	1,900	2,100	2,200
A 1910.440-00-0000	Employee Bond	1,400	1,545	1,600	1,616	1,700	1,741	180
A 1910.450-00-0000	Student Accident	11,000	8,760	11,000	8,736	11,000	8,635	10,000
SCHOOL ASSOCIATION DUES								
A 1920.400-00-0000	Dues	6,000	2,920	6,000	1,800	6,000	4,050	6,000
COMMUNITY SERVICES								
A 8060.400-00-0000	Myers Public Library	6,500	6,500	6,500	6,500	6,500	6,500	6,500
A 8070.400-00-0000	Census Services	-	-	-	-	-	-	-
A 8070.400-00-0000	Census -Mileage	-	-	-	-	-	-	-
INTERFUND TRANSFERS								
A 9901.930-00-0000	Transfer to Food Service	35,000	-	35,000	14,768	-	-	10,000
A 9901.950-00-0000	Transfer to Federal (Special Ed)	15,000	19,662	15,000	4,534	15,000	15,000	15,000
A 9950.900-00-0000	Interfund Transfer Capital	100,000	2,165,000	100,000	100,000	100,000	100,000	100,000
TOTAL		352,675	2,368,864	362,275	336,363	339,400	436,990	389,280

Dues Increases

Postage increase

Legal Cost Increase

Premium Increases

BUILDINGS AND GROUNDS

		2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET	2025-26 DEC EST.	2026-27 PROPOSAL
A1620	CLEANING & CUSTODIAL							
A 1620.200-00-0000	Equipment	3,000	2,529	3,000	11,725	3,000	2,000	3,000
A 1620.400-00-0000	Contractual & Other Expenses	7,000	6,858	8,000	50,808	8,000	2,693	8,000
A 1620.410-00-0000	Waste Disposal Service	7,500	7,522	8,500	8,261	9,500	8,372	9,500
A 1620.420-00-0000	Snow Removal	17,000	3,010	17,000	10,514	15,000	12,000	15,000
A 1620.430-00-0000	Travel - Conference	-	-	-	-	-	-	-
A 1620.440-00-0000	Laundry - Dry Cleaning	500	-	500	-	500	-	500
A 1620.450-00-0000	Supplies & Materials	40,000	42,385	40,000	33,175	42,000	25,793	42,000
A 1620.470-00-0000	Water Taxes	18,500	16,838	18,500	18,687	18,500	18,500	19,000
A 1620.480-00-0000	Water	12,000	10,152	12,000	12,087	12,000	12,668	14,000
A 1620.500-00-0000	Electric	300,000	133,090	300,000	148,819	280,000	216,410	280,000
A 1620.510-00-0000	Telephone & Cable	15,000	7,179	15,000	14,123	15,000	14,375	15,000
A 1620.530-00-0000	Gas & Fuel Oil	150,000	61,837	150,000	85,147	130,000	129,665	130,000
		570,500	291,399	572,500	393,345	533,500	533,500	536,000
A1621	MAINTENANCE & GROUNDS							
A 1621.200-00-0000	Equipment	70,000	193,917	70,000	92,201	40,000	34,180	40,000
A 1621.400-00-0000	Building & Equipment Repairs	150,000	194,608	150,000	171,113	180,000	183,309	180,000
A 1621.410-00-0000	Contract Painting & Blinds	10,000	650	10,000	-	10,000	-	10,000
A 1621.420-00-0000	Minor Maintenance & Repairs	25,000	9,436	25,000	34,688	25,000	24,170	25,000
A 1621.450-00-0000	Supplies & Materials	120,000	102,467	120,000	124,640	120,000	113,803	120,000
		375,000	501,078	375,000	422,642	375,000	355,462	375,000
TOTAL GENERAL FUND BUDGET		945,500	792,477	947,500	815,987	908,500	888,962	911,000

Rate Increase

TRANSPORTATION

		2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET	2025-26 DEC EST.	2026-27 PROPOSAL
A5510	DISTRICT OPERATED TRANSPORTATION							
A 5510.200-00-0000	Equipment	10,000	22,687	10,000	2,950	5,000	8,734	5,000
A 5510.210-00-0000	Bus Purchase	-	-	-	-	-	-	-
A 5510.400-00-0000	Contractual/Insurance	90,000	84,592	95,000	93,003	100,000	94,838	100,000
A 5510.400-00-0000	Credit for Summer School	(10,000)	84,592	(10,000)	93,003	(10,000)	(10,000)	(10,000)
A 5510.410-00-0000	Advertising for Bids	150	-	-	-	-	-	-
A 5510.450-00-0000	Parts & Supplies	35,000	18,550	35,000	16,059	35,000	25,480	35,000
A 5510.460-00-0000	Gasoline	150,000	86,633	150,000	72,111	135,000	82,747	135,000
A 5510.470-00-0000	Oil/Lubricants	2,500	3,305	2,500	3,704	6,000	7,662	6,000
A 5510.480-00-0000	Tires/Chains	15,000	7,504	15,000	13,128	17,000	16,485	17,000
A5530	GARAGE BUILDING							
A 5530.200-00-0000	Equipment	-	-	-	-	-	-	-
A 5530.400-00-0000	Repairs & Contractual	10,000	4,630	10,000	8,316	10,000	7,192	10,000
A 5530.410-00-0000	Gas	10,000	1,353	8,000	7,401	8,000	7,710	9,000
A 5530.420-00-0000	Electric	20,000	13,412	20,000	19,202	20,000	18,367	22,000
A 5530.430-00-0000	Water	1,000	1,470	2,000	150	2,000	1,494	2,000
A 5530.440-00-0000	Telephone	3,600	3,491	3,800	3,785	3,800	3,858	3,800
A 5530.450-00-0000	Supplies/Materials	3,000	226	3,000	1,016	3,000	1,064	3,000
A 5530.460-00-0000	Fire Insurance	1,400	-	1,400	7,035	7,500	7,184	7,500
A5540	CONTRACT TRANSPORTATION							
A 5540.400-00-0000	Private Schools, Special Education	7,000	-	7,000	-	-	-	7,000
	TOTAL	348,650	332,444	352,700	340,862	342,300	272,815	352,300

Premium Increase

Budget Code	Description	2023-24 BUDGET	2023-24 ACTUAL	2024-25 BUDGET	2024-25 ACTUAL	2025-26 BUDGET	2025-26 DEC EST.	2026-27 PROPOSAL
A 1910.400-00-0000	Fire & Casualty	27,000	33,848	31,000	33,848	31,000	45,224	47,000
A 1910.410-00-0000	Liability	35,000	32,122	34,000	32,122	34,000	40,749	42,000
A 1910.420-00-0000	Driver Education	4,500	3,947	2,500	3,947	2,500	4,261	5,000
A 1910.430-00-0000	Boiler Insurance	1,700	1,800	1,700	1,800	1,700	2,100	2,200
A 1910.440-00-0000	Employee Bond	1,400	1,616	1,600	1,616	1,600	1,741	180
A 1910.450-00-0000	Student Accident	11,000	8,736	11,000	8,736	11,000	8,635	9,000
A 5510.400-00-0000	Fleet Policy	25,000	31,480	25,000	26,237	25,000	27,127	28,000
A 5530.400-00-0000	Bus Garage	1,500	-	6,500	7,035	6,500	7,184	7,500
		107,100	113,549	113,300	115,341	113,300	137,021	140,880
	Budget estimates are based on the following:							
	The District is now insured by UTICA Insurance Company.							
	The District is insured by Pupil Benefits for Student Accident Insurance							

2026-27 BUDGET - DEBT SERVICE

		Principal	Interest	Total	State Aid	Net Budget
1999 Building Program	Year					
\$14,400,000 - 20 years	2003-04 Budget	740,000	419,402	1,159,402	1,132,806	26,596
1.5% - 5.0%	2004-05 Budget	750,000	389,825	1,139,825	1,168,340	(28,515)
Final Payment June 2019	2005-06 Budget	765,000	377,525	1,142,525	1,163,965	(21,440)
Bond % 0.99657	2006-07 Budget	775,000	364,975	1,139,975	1,165,211	(25,236)
SA Ratio 95.0%	2007-08 Budget	795,000	349,200	1,144,200	1,166,032	(21,832)
	2008-09 Budget	810,000	332,175	1,142,175	1,166,033	(23,858)
	2009-10 Budget	820,000	312,225	1,132,225	1,162,893	(30,668)
	2010-11 Budget	850,000	290,869	1,140,869	1,162,891	(22,022)
	2011-12 Budget	870,000	267,475	1,137,475	1,162,891	(25,416)
	2012-13 Budget	900,000	240,425	1,140,425	1,162,891	(22,466)
	2013-14 Budget	930,000	210,825	1,140,825	1,162,891	(22,066)
	2014-15 Budget	965,000	178,538	1,143,538	1,162,891	(19,354)
	2015-16 Budget	1,020,000	96,825	1,116,825	1,162,891	(46,066)
	2016-17 Budget	1,045,000	70,525	1,115,525	1,162,891	(47,366)
	2017-18 Budget	1,075,000	43,525	1,118,525	1,162,891	(44,366)
	2018-19 Budget	330,000	14,025	344,025	346,192	(2,167)
Paid Off	2019-20 Budget	-	-	-	-	-
Phase IV - Parking Lot etc.						
\$935,000 - 15 years	2007-08 Budget	65,000	60,750	125,750	72,295	53,455
Final payment April 2022	2008-09 Budget	65,000	37,738	102,738	72,296	30,442
4.34%	2009-10 Budget	65,000	34,975	99,975	72,295	27,680
Bond % 0.9640	2010-11 Budget	65,000	32,213	97,213	81,680	15,533
SA Ratio 93.20%	2011-12 Budget	65,000	29,450	94,450	81,860	12,590
	2012-13 Budget	65,000	26,688	91,688	80,562	11,126
	2013-14 Budget	65,000	23,844	88,844	80,562	8,282
	2014-15 Budget	60,000	21,000	81,000	80,562	438
	2015-16 Budget	60,000	18,375	78,375	80,562	(2,187)
	2016-17 Budget	60,000	15,750	75,750	80,562	(4,812)
	2017-18 Budget	60,000	13,125	73,125	78,584	(5,459)
	2018-19 Budget	60,000	10,500	70,500	78,585	(8,085)
	2019-20 Budget	60,000	7,875	67,875	78,585	(10,710)
	2020-21 Budget	60,000	5,250	65,250	78,586	(13,336)
Final Payment	2021-22 Budget	60,000	2,625	62,625	72,295	(9,670)
Paid Off	2022-23 Budget	-	-	-	-	-
Phase V -						
\$3,830,589 - 15 years	2008-09 Budget	131,077	191,654	322,731	218,490	104,241
Final Payment June 2024	2009-10 Budget	190,000	145,769	335,769	351,389	(15,620)
Various	2010-11 Budget	200,000	140,038	340,038	373,287	(33,249)
Bond % 0.9900	2011-12 Budget	210,000	132,288	342,288	373,262	(30,975)
SA Ratio 94.10%	2012-13 Budget	220,000	124,150	344,150	338,318	5,832
	2013-14 Budget	225,000	115,625	340,625	338,318	2,307
	2014-15 Budget	235,000	106,906	341,906	338,319	3,587
	2015-16 Budget	245,000	97,800	342,800	338,319	4,481
	2016-17 Budget	250,000	88,000	338,000	338,319	(319)
	2017-18 Budget	260,000	78,000	338,000	338,319	(319)
	2018-19 Budget	270,000	67,600	337,600	338,320	(720)
	2019-20 Budget	280,000	56,800	336,800	338,319	(1,519)
	2020-21 Budget	295,000	45,600	340,600	338,320	2,280
	2021-22 Budget	305,000	33,800	338,800	338,320	480
Final Payment	2022-23 Budget	315,000	21,600	336,600	338,320	(1,720)
Paid Off	2023-24 Budget	225,000	9,000	234,000	338,320	(104,320)
	2024-25 Budget	-	-	-	-	-

2026-27 BUDGET - DEBT SERVICE

		Principal	Interest	Total	State Aid	Net Budget
RHJ Bus Loop & Reconstruction -DASNY						
\$347,668 07/18/2013 2.00%	2014-15 Budget	-	6,934	6,934	6,241	693
\$2,199,010 07/16/2014 2.00%	2015-16 Budget	30,000	47,773	77,773	69,996	7,777
\$1,645,000 - 15 years	2016-17 Budget	90,000	42,600	132,600	119,340	13,260
Final Payment June 2030	2017-18 Budget	116,628	63,914	180,542	165,685	14,857
Bond %	2018-19 Budget	105,000	73,050	178,050	165,686	12,364
SA Ratio 94.10%	2019-20 Budget	105,000	69,900	174,900	165,685	9,215
	2019-20 Budget	110,000	65,700	175,700	165,685	10,015
	2021-22 Budget	115,000	61,300	176,300	237,600	(61,300)
	2022-23 Budget	120,000	55,550	175,550	188,019	(12,469)
	2023-24 Budget	125,000	50,750	175,750	188,019	(12,269)
	2024-25 Budget	130,000	44,500	174,500	188,019	(13,519)
	2025-26 Budget	140,000	38,000	174,500	188,019	(13,519)
	2026-27 Budget	145,000	31,000	176,000	188,019	(12,019)
MS/HS Reconstruction BAN/Bond						
\$4,280,000 06/25/2020 2.00%	2017-18 Budget	106,000	102,620	208,620	199,230	9,390
Final Payment June 2033	2018-19 Budget	295,000	112,275	407,275	390,416	16,859
Part of \$8,525,000 Bond	2019-20 Budget	275,000	120,619	395,619	386,120	9,499
	2020-21 Budget	285,000	100,175	385,175	386,120	(945)
	2021-22 Budget	295,000	79,900	374,900	389,452	(14,552)
	2022-23 Budget	300,000	74,000	374,000	389,452	(15,452)
	2023-24 Budget	295,000	68,000	363,000	389,452	(26,452)
	2024-25 Budget	315,000	62,100	377,100	389,452	(12,352)
	2025-26 Budget	320,000	55,800	375,800	389,452	(13,652)
	2026-27 Budget	330,000	49,400	379,400	389,452	(10,052)
Bus Garage Reconstruction BAN/Bond						
\$4,245,000 06/25/2020 2.00%	2017-18 Budget	-	89,645	89,645	80,681	8,965
Final Payment June 2039	2018-19 Budget	-	100,851	100,851	37,000	63,851
Part of \$8,525,000 Bond	2019-20 Budget	237,250	89,396	326,646	302,545	24,101
	2020-21 Budget	210,000	103,281	313,281	305,156	8,125
	2021-22 Budget	215,000	80,700	295,700	305,156	(9,456)
	2022-23 Budget	220,000	76,400	296,400	305,156	(8,756)
	2023-24 Budget	220,000	72,000	292,000	305,156	(13,156)
	2024-25 Budget	225,000	67,600	292,600	305,156	(12,556)
	2025-26 Budget	230,000	63,100	293,100	305,156	(12,056)
	2026-27 Budget	235,000	58,500	293,500	305,156	(11,656)
Energy Performance Project - BAN/BOND						
\$1,426,283 July 2020 2.75%	2021-22 Budget	81,283	40,659	121,942	102,446	19,496
\$1,125,000 - 15 years 5%	2022-23 Budget	80,000	30,269	110,269	102,446	7,823
Final Payment June 2037	2023-24 Budget	75,000	116,775	191,775	102,446	89,329
Various	2024-25 Budget	65,000	53,500	118,500	102,446	16,054
SA Ratio 94.60%	2025-26 Budget	70,000	50,250	120,250	102,446	17,804
	2026-27 Budget	75,000	46,750	121,750	102,446	19,304
2019 Young & Wright Reconstruction Project - BAN/BOND						
\$5,600,000 July 2020 2.75%	2021-22 Budget	245,307	135,417	380,724	357,376	23,348
\$3,480,000 - 15 years 5%	2022-23 Budget	285,000	99,713	384,713	397,978	23,348
Final Payment June 2037	2023-24 Budget	240,000	132,794	372,794	397,978	(25,184)
Various	2024-25 Budget	215,000	165,500	380,500	397,978	(17,478)
Bond % 0.9500	2025-26 Budget	225,000	154,750	379,750	397,978	(18,228)
SA Ratio 94.60%	2026-27 Budget	230,000	143,500	373,500	397,978	(24,478)

2026-27 BUDGET - DEBT SERVICE

		Principal	Interest	Total	State Aid	Net Budget
2021 Young & Wright Reconstruction Project - BAN/BOND						
BAN \$6,145,000 July 2024 7.00%	2024-25 Budget	360,000	527,801	887,801	846,201	41,600
Final Payment June 2039	2025-26 Budget	300,000	254,520	554,520	552,502	2,018
Various	2026-27 Budget	320,000	233,520	553,520	552,502	1,018
SA Ratio 86.70%						
2023 Young & Wright Reconstruction Project - BAN/BOND						
BAN \$3,000,000 July 2025 @ 4.00%						
	2026-27 Budget	190,000	119,667	309,667	315,009	(5,342)
	Capital Project Bonds	1,525,000	682,337	2,207,337	2,250,562	(43,225)
Bus - B.A.N.						
\$192,775.38 08/16 3.66%		-	-	-	-	-
\$204,492.20 08/17 3.82%		-	-	-	-	-
\$332,450.69 08/18 4.80%		-	-	-	-	-
\$197,713.68 08/19 4.80%		-	-	-	-	-
None for 2020-21		-	-	-	-	-
\$233,257.16 08/21 4.80%		46,651	2,729	49,381	39,504	9,876
\$343,546.00 08/22 4.80%		68,709	8,039	76,748	61,399	15,350
\$308,143.50 08/11/23 6.75%		61,629	10,816	72,445	57,956	14,489
\$327,375.74 08/09/24 6.75%		65,475	15,321	80,796	64,637	16,159
\$345,035.70 08/11/25 5.85%		69,007	20,185	89,192	71,353	17,838
*State aid follows year after payment at approximately 80%						
	2026-27 Budget	311,472	57,090	368,561	294,849	73,712
	2026-27 Total Debt Service	1,836,472	739,426	2,575,898	2,545,411	30,487

2026-27 BUDGET - DEBT SERVICE

		Principal	Interest	Total	State Aid	Net Budget
Revenue Anticipation Notes						
\$600,000 @ 4.0% - 4 months	2003-04 Budget		8,000	8,000	-	8,000
\$2,200,000 @ 1.23% - 4 months	2003-04 Actual		9,095	9,095		9,095
\$1,200,000 @ 2.0% - 4 months	2004-05 Budget		8,000	8,000	-	8,000
\$1,200,000 @ 2.0% - 4 months	2005-06 Budget		-	-	-	-
\$1,200,000 @ 2.0% - 4 months	2006-07 Budget		-	-	-	-
\$1,200,000 @ 2.0% - 4 months	2007-08 Budget		-	-	-	-
\$1,200,000 @ 2.0% - 4 months	2008-09 Budget		-	-	-	-
\$1,200,000 @ 2.0% - 4 months	2009-10 Budget		-	-	-	-
\$1,200,000 @ 2.0% - 4 months	2010-11 Budget		-	-	-	-
\$1,200,000 @ 2.0% - 4 months	2011-12 Budget		-	-	-	-
\$1,200,000 @ 2.0% - 4 months	2012-13 Budget		-	-	-	-
\$1,200,000 @ 2.0% - 4 months	2013-14 Budget					
\$1,200,000 @ 2.0% - 4 months	2014-15 Budget		-	-	-	-

Tax Cap Form

Frewsburg Central School District (060713200100)
Fiscal Year Ending: 06/30/2027

Certifier

Jerome Lee Yaw, School Business Manager
(716) 569-7016
jleeyaw@frewsburgcsd.org

Summary

Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2026	\$6,369,828
✓	Tax Cap Reserve Offset from FYE 2025 Used to Reduce FYE 2026 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2026	---
✓	Tax Base Growth Factor	1.0000
✓	PILOTs Receivable FYE 2026	---
✓	Tort Exclusion Amount Claimed in FYE 2026	\$0
✓	Capital Tax Levy Exclusion FYE2026	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2027	---
✓	Available Carryover from FYE 2026	---
	Tax Levy Limit Before Adjustments/Exclusions	\$6,497,225
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2027	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
	Total Exclusions	\$0
	Your FYE 2027 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$6,497,225
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2027 Levy	---
✓	FYE 2027 Proposed Levy, Net of Reserve	\$6,497,225
	Difference Between Tax Levy Limit and Proposed Levy	\$0
✓	Do you plan to override the Tax Cap for FYE 2027 ?	No

History

Date and Time	Status Changed To	User
01/29/2026 3:49:38 PM	Form was submitted to OSC (Form Status set to: Submitted)	Jerome Lee Yaw
02/07/2025 8:48:00 AM	Form was created (Form Status set to: Unsubmitted)	Jerome Lee Yaw

2026-27 Proposed Budget - Draft # 1

Revenues	
State Aid - Governor Budget - 01/20/2026	16,458,445
Appropriation	600,000
Capital Outlay Building Aid	95,000
Local Revenues	191,078
Medicaid	20,000
2025 Tax Levy	6,369,828
Trans. From Unemployment Reserve	10,000
Trans. Retirement Contribution Reserve	110,000
Trans. From Debt Service	60,000
	<u>23,914,351</u>
Possible Additional Revenue	
Boces and Public Excess	150,000
Additional Tax Levy (2.00%)	127,397
Total 2026-27 Revenues	<u><u>24,191,748</u></u>

Expenditures	
Athletics	141,225
Jr/Sr High	242,070
Elementary	49,800
K-12 General	172,575
Admin/Misc.	389,280
Buildings & Grounds	911,000
Transportation	352,300
Debt Service	2,575,898
Special Education	477,557
BOCES	4,143,555
Salaries	10,513,325
Benefits	5,258,515
Total 2026-27 Expenditures	<u><u>25,227,100</u></u>

Note: Red items reviewed at
2/12/26 BOE meeting

2026-27 Proposed Budget

2025-26 Budget	2026-27 Budget
	Tax Levy Increase
	2.00%
	24,191,748
	598,068
	2.53%
Cuts needed to meet Tax Levy Cap	1,035,352

Every \$63,698 change in the budget will result in a 1% change in the Tax Levy