



FREWSBURG CENTRAL SCHOOL

2026-2027

PROPOSED BUDGET

Budget Hearing

Thursday, May 7th 2026
6:30 P.M.
High School
MS/HS Library

District Vote

Tuesday May 19th 2026
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 2026-27 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 \$24,291,748 which includes a Tax Levy increase of 2.00%.

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 \$400,000. The District will receive 90% state aid on all bus purchases.

PROPOSITION # 3 – CAPITAL RESERVE FUND

The Board of Education is submitting a separate proposition for the establishment of a Capital Reserve. Funds from this reserve will be used to cover the local share of future approved Capital Projects



Dear Frewsburg Community,

It has been my honor to be a part of the Frewsburg community as your Interim Superintendent during the last several months. As we approach the end of the school year, I want you to be aware of our upcoming 2026-27 school budget vote on Tuesday, May 19th and the opportunities that exist to learn more about the budget and the process for developing it.

The Frewsburg School Board has adopted a proposed budget for 2026-27 totaling \$24,291,748, which is an increase of 2.96% from this school year's budget. Frewsburg's school budget is supported by two main revenue sources. The first revenue source is State Foundation Aid, which accounts for approximately 70% of our revenue and is projected to increase for next year by only 1% or \$110,000. The other revenue source that supports our budget is the local tax levy, which we are proposing to increase by 2.0% or \$127,397, which is necessary in order for us to maintain our current level of programs and opportunities for students. Between these two revenue sources, we will generate approximately \$237,000 to support increases in next year's budget. This is far short of what we need to support our original spending plan, which necessitated spending cuts totaling nearly \$600,000. With careful planning and strategic reductions, the district is able to maintain all of the opportunities that you value for our students.

In addition to voting on the budget, voters will have the opportunity to select three (3) candidates to serve on the Board of Education. Two of the open board seats have 3-years terms and one seat has a 1-year term. Petitions have been received from two candidates, incumbent Jason Ruhlman and community member John Eric Wright. The two individuals receiving the highest vote counts will fill the two 3-year terms.

Our goal is to provide high-quality instruction and programming at Frewsburg Central School, including robust athletic and extracurricular opportunities for our students. Our budget is an investment in the future of our children and is helping them to be prepared to thrive in our community and beyond.

Please consider joining us for a budget hearing on Thursday, May 7th at 6:30pm in the Middle/High School Library. I also encourage you to reach out with any specific questions as you prepare to vote for the 2026-2027 school budget.

We appreciate your continued support of our students and programming.

Warm Regards,

Lynda Quick



\$23,591,748
2027 Budgeted Revenues

\$24,291,748
2027 Budgeted Expenses

\$5,201,116
Fund Balance as of 6/30/25

\$6,688,303
2027 Revenues - Local Sources

\$16,703,445
2027 Revenues - State Sources

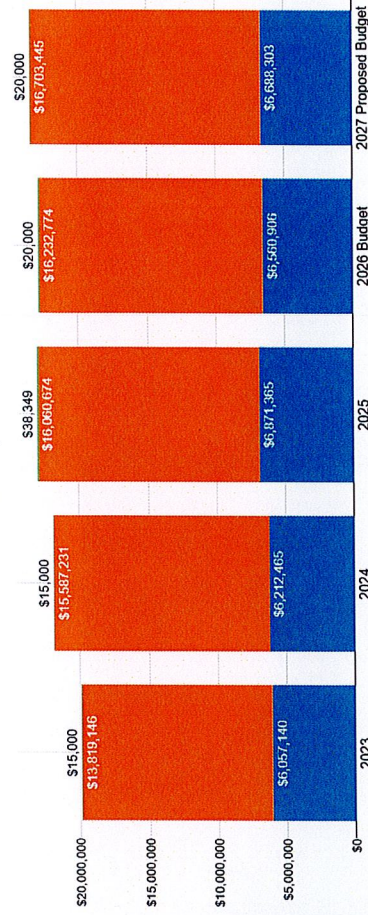
\$10,027,298
2027 Expenses - Salaries

\$5,202,046
2027 Expenses - Benefits

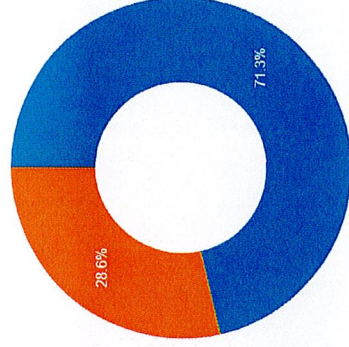
\$2,601,023
2027 Expenses - Debt Service

FY27 Proposed Budget - Finances at a Glance (General Fund)

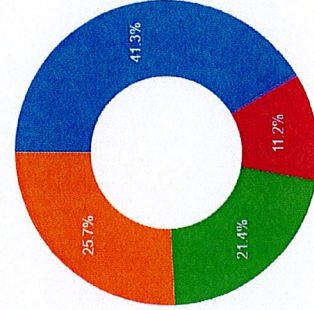
Revenues by Source



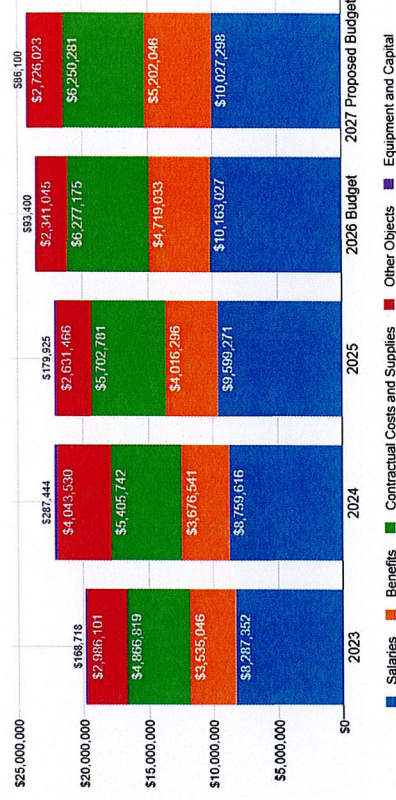
Proposed Budget Revenues by Source



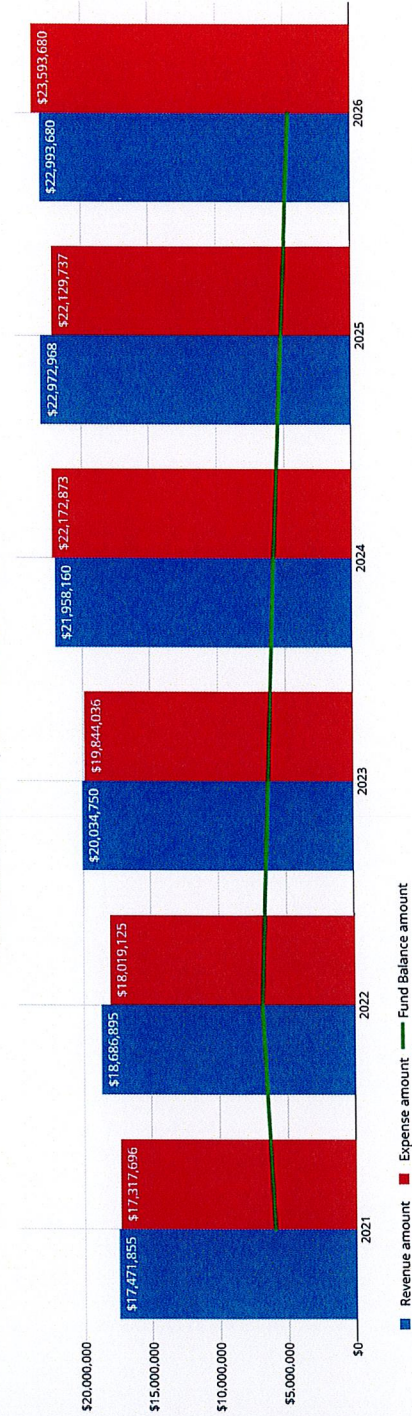
Proposed Budget Expenses by Object



Expenses by Object



Historical Revenues, Expenses and General Fund Balance



FREWSBURG CSD

FY 2027 Budget Summary - Revenue

Local Revenue

\$6,688,303

FY 2027 Budgeted

1.94% Change from Prior Year

State Revenue

\$16,703,445

FY 2027 Budgeted

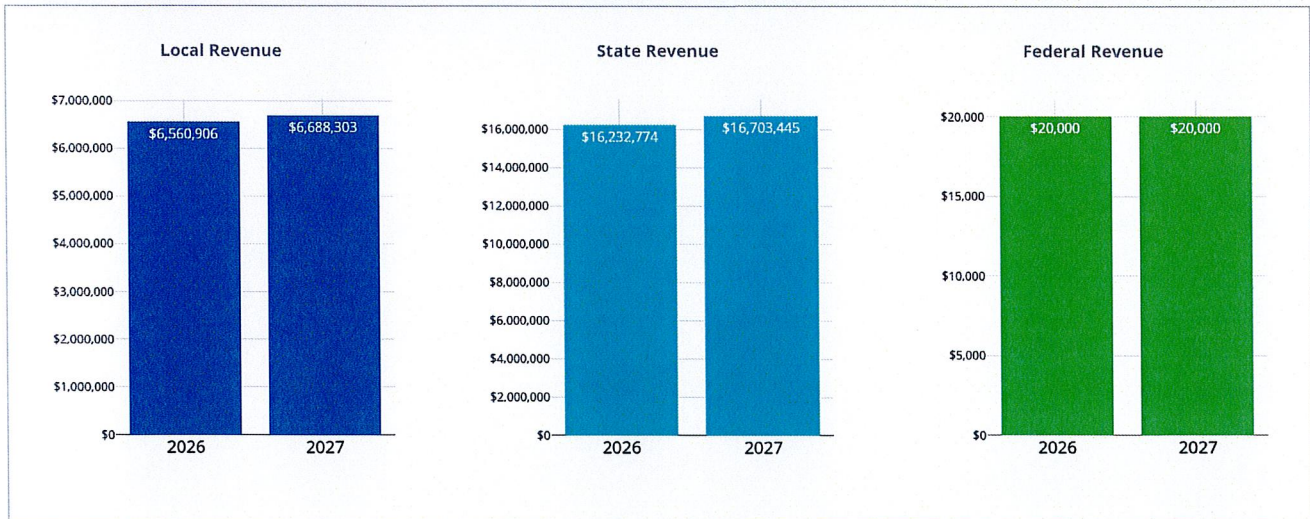
2.90% Change from Prior Year

Federal Revenue

\$20,000

FY 2027 Budgeted

0.00% Change from Prior Year



	FY2025 Actuals	FY2026 Budget	FY2027 Budget	Percent Change	Dollar Change
Local Revenue					
Real Property Taxes	\$5,239,564	\$5,329,621	\$5,476,840	2.76%	\$147,219
Interest and Earnings	\$352,476	\$87,778	\$87,778	0.00%	\$0
All Other Local Revenue	\$1,279,326	\$1,143,507	\$1,123,685	-1.73%	\$-19,822
Total Local Revenue	\$6,871,365	\$6,560,906	\$6,688,303	1.94%	\$127,397
State Revenue					
Basic State Aid	\$12,333,184	\$12,528,150	\$12,903,877	3.00%	\$375,727
All Other State Revenue	\$3,727,490	\$3,704,624	\$3,799,568	2.56%	\$94,944
Total State Revenue	\$16,060,674	\$16,232,774	\$16,703,445	2.90%	\$470,671
Federal Revenue	\$38,349	\$20,000	\$20,000	0.00%	\$0
Other Financing Sources	\$2,580	\$180,000	\$180,000	0.00%	\$0
Total Revenue	\$22,972,968	\$22,993,680	\$23,591,748	2.60%	\$598,068

FY 2027 Revenue Budget Insight:

General Fund Revenue for FY 2027 is budgeted at \$23,591,748, which is a difference of \$598,068 or 2.60% from last fiscal year. **Local** Revenue is budgeted to change by \$127,397 to \$6,688,303. **State** Revenue is budgeted to change by \$470,671 to \$16,703,445 and **Federal** Revenue is budget to change by \$0 to \$20,000.



FREWSBURG CSD

FY 2027 Budget Summary - Expense

Salaries and Benefits

\$15,229,344

FY 2027 Budgeted

2.33% Change from Prior Year

Equipment and Supplies

\$6,336,381

FY 2027 Budgeted

-0.54% Change from Prior Year

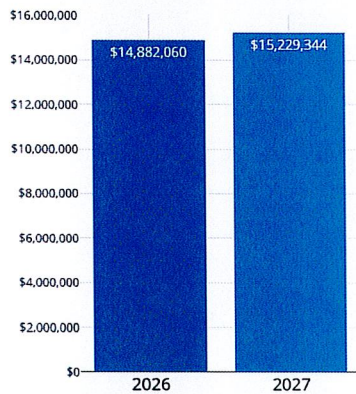
Debt and Transfers

\$2,726,023

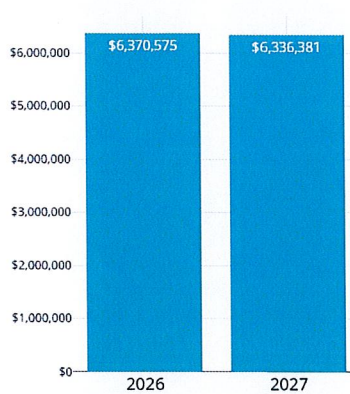
FY 2027 Budgeted

16.44% Change from Prior Year

Salaries and Benefits



Equipment and Supplies



Debt and Transfers



	FY2025 Actuals	FY2026 Budget	FY2027 Budget	Percent Change	Dollar Change
Salaries and Benefits					
Salaries	\$9,599,271	\$10,163,027	\$10,027,298	-1.34%	\$-135,729
Employee Benefits	\$4,016,296	\$4,719,033	\$5,202,046	10.24%	\$483,013
Total Salaries and Benefits	\$13,615,566	\$14,882,060	\$15,229,344	2.33%	\$347,284
Equipment and Supplies					
Equipment and Capital Outlay	\$179,925	\$93,400	\$86,100	-7.82%	\$-7,300
Contractual, Supplies and Other	\$5,420,225	\$5,817,875	\$5,790,081	-0.48%	\$-27,794
Supplies	\$282,555	\$459,300	\$460,200	0.20%	\$900
Total Equipment and Supplies	\$5,882,705	\$6,370,575	\$6,336,381	-0.54%	\$-34,194
Debt and Transfers					
Debt Service Principal	\$1,533,028	\$1,556,789	\$1,861,596	19.58%	\$304,807
Debt Service Interest	\$979,135	\$669,256	\$739,427	10.48%	\$70,171
Interfund Transfers	\$119,302	\$115,000	\$125,000	8.70%	\$10,000
Total Debt and Transfers	\$2,631,466	\$2,341,045	\$2,726,023	16.44%	\$384,978
Total Expenses	\$22,129,737	\$23,593,680	\$24,291,748	2.96%	\$698,068

FY 2027 Expense Budget Insight:

General Fund Expense for FY 2027 is budgeted at \$24,291,748, which is a difference of \$698,068 or 2.96% from last fiscal year. **Salaries and Benefits** are budgeted to change by \$347,284 or 2.33% to \$15,229,344. **Equipment and Supplies** is budgeted to change by \$-34,194 to \$6,336,381 and **Debt and Transfers** are budgeted to change by \$384,978 to \$2,726,023.

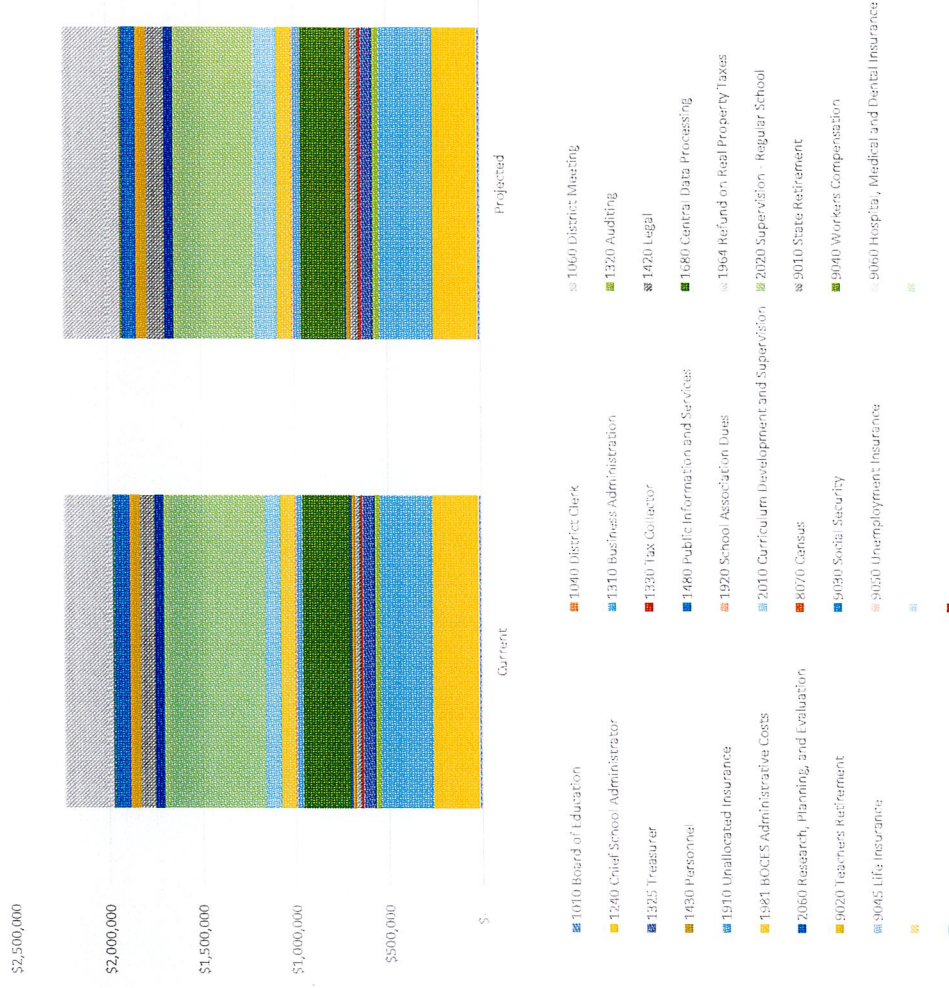


Administrative Component

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	\$ 10,700	\$ 12,200
1040 District Clerk	\$ -	\$ -
1060 District Meeting	\$ 4,500	\$ 4,500
1240 Chief School Administrator	\$ 245,204	\$ 235,297
1310 Business Administration	\$ 282,017	\$ 289,796
1320 Auditing	\$ 30,000	\$ 32,000
1325 Treasurer	\$ 62,613	\$ 64,403
1330 Tax Collector	\$ 11,198	\$ 11,433
1420 Legal	\$ 25,600	\$ 43,600
1430 Personnel	\$ 22,578	\$ 22,888
1480 Public Information and Services	\$ 8,500	\$ 7,500
1680 Central Data Processing	\$ 253,869	\$ 235,851
1910 Unallocated Insurance	\$ 35,440	\$ 42,912
1920 School Association Dues	\$ 6,000	\$ 6,000
1964 Refund on Real Property Taxes	\$ -	\$ -
1981 BOCES Administrative Costs	\$ 78,152	\$ 78,048
2010 Curriculum Development and Supervision	\$ 84,689	\$ 127,882
2020 Supervision - Regular School	\$ 542,697	\$ 431,721
2060 Research, Planning, and Evaluation	\$ 46,788	\$ 46,219
8070 Census	\$ -	\$ -
9010 State Retirement	\$ 81,053	\$ 96,734
9020 Teachers Retirement	\$ 57,918	\$ 58,379
9030 Social Security	\$ 77,747	\$ 76,495
9040 Workers Compensation	\$ 9,000	\$ 9,000
9045 Life Insurance	\$ 2,143	\$ 2,143
9050 Unemployment Insurance	\$ 500	\$ 500
9060 Hospital, Medical and Dental Insurance	\$ 258,604	\$ 299,658
Total:	\$ 2,237,509	\$ 2,235,159
Percent Change:	-0.11%	

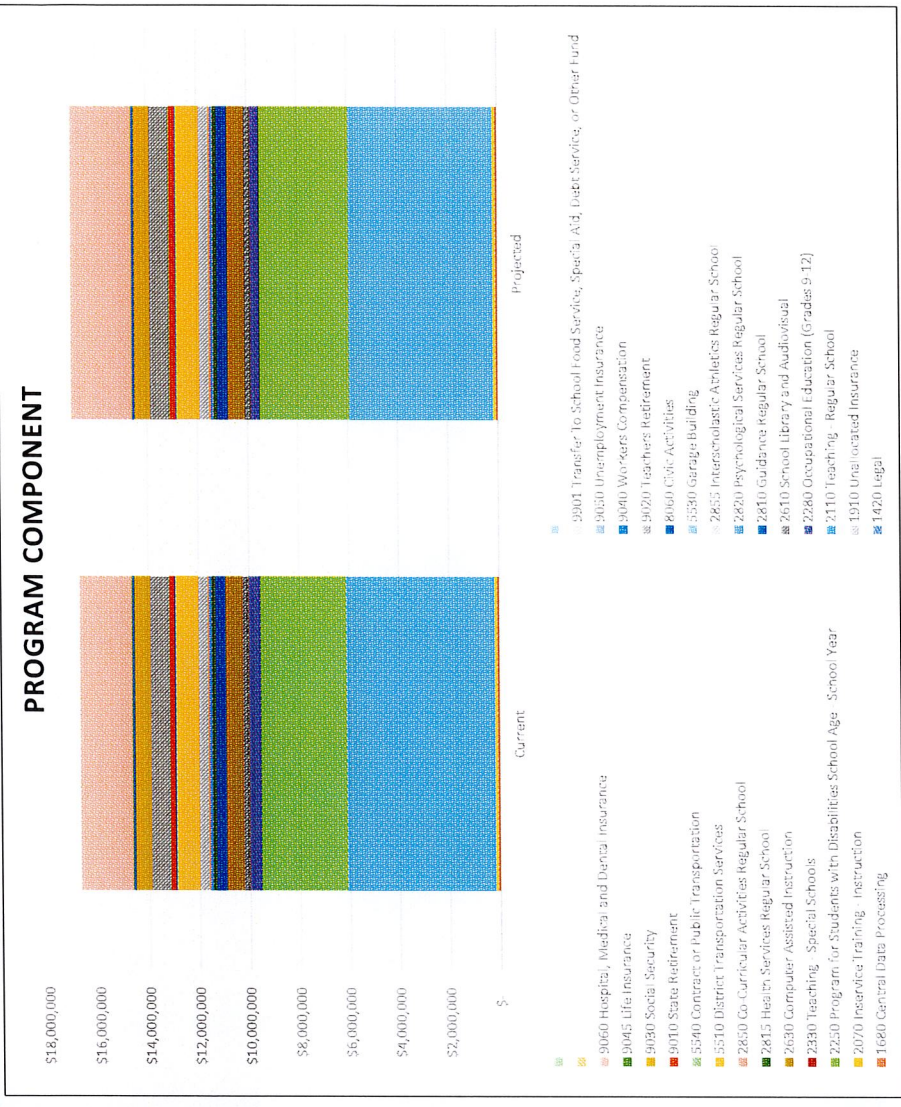
ADMINISTRATIVE COMPONENT



Program Component

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

Function	Current	Projected
1420 Legal	\$ 6,400	\$ 10,900
1680 Central Data Processing	\$ 81,893	\$ 76,081
1910 Unallocated Insurance	\$ 10,632	\$ 12,874
2070 Inservice Training - Instruction	\$ 92,084	\$ 93,703
2110 Teaching - Regular School	\$ 5,924,407	\$ 5,750,853
2250 Program for Students with Disabilities School Age - School Year	\$ 3,411,883	\$ 3,558,717
2280 Occupational Education (Grades 9-12)	\$ 457,795	\$ 344,735
2330 Teaching - Special Schools	\$ 22,000	\$ 18,000
2610 School Library and Audiovisual	\$ 225,494	\$ 231,468
2630 Computer Assisted Instruction	\$ 676,058	\$ 663,259
2810 Guidance Regular School	\$ 411,887	\$ 430,217
2815 Health Services Regular School	\$ 132,114	\$ 136,737
2820 Psychological Services Regular School	\$ 113,914	\$ 117,291
2850 Co-Curricular Activities Regular School	\$ 75,050	\$ 74,050
2855 Interscholastic Athletics Regular School	\$ 367,380	\$ 378,709
5510 District Transportation Services	\$ 868,601	\$ 886,491
5530 Garage Building	\$ 54,300	\$ 55,300
5540 Contract or Public Transportation	\$ -	\$ 5,000
8060 Civic Activities	\$ 6,500	\$ -
9010 State Retirement	\$ 202,633	\$ 241,834
9020 Teachers Retirement	\$ 769,481	\$ 775,606
9030 Social Security	\$ 645,302	\$ 634,912
9040 Workers Compensation	\$ 81,000	\$ 81,000
9045 Life Insurance	\$ 13,574	\$ 13,574
9050 Unemployment Insurance	\$ 4,000	\$ 4,000
9060 Hospital, Medical and Dental Insurance	\$ 2,068,829	\$ 2,397,262
9901 Transfer To School Food Service, Special Aid, Debt Service, or	\$ 15,000	\$ 25,000
Total:	\$ 16,738,211	\$ 17,017,573
Percent Change:	1.67%	

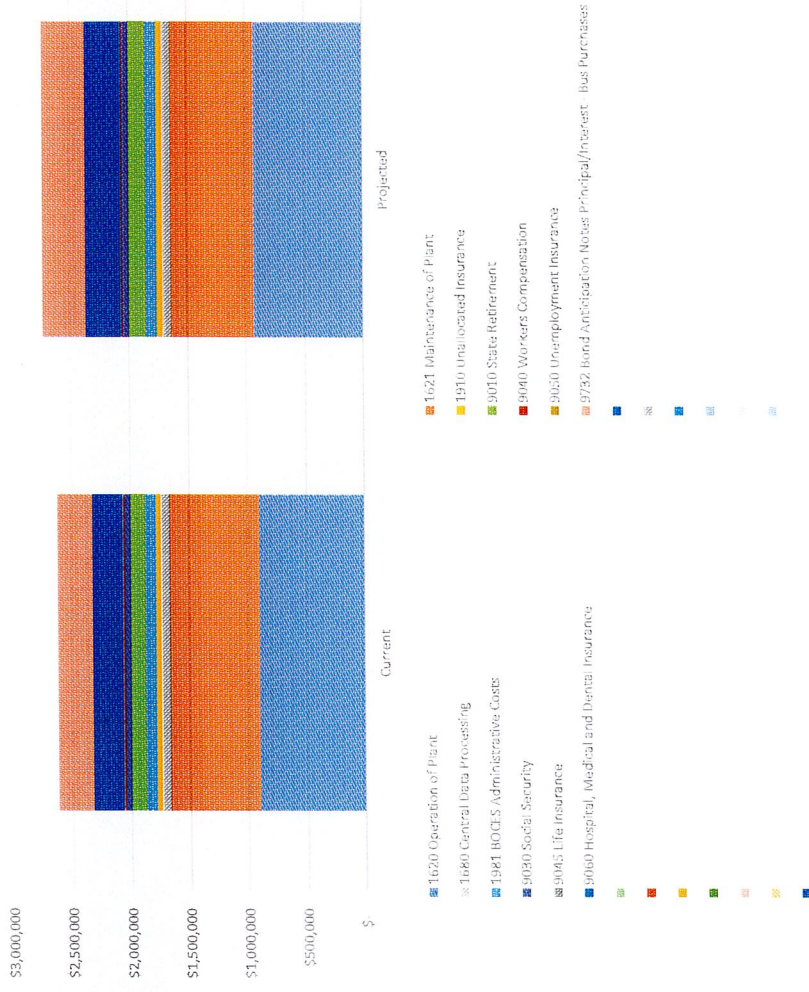


Capital Component

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	\$ 901,389	\$ 931,174
1621 Maintenance of Plant	\$ 760,851	\$ 705,636
1680 Central Data Processing	\$ 73,704	\$ 68,473
1910 Unallocated Insurance	\$ 42,528	\$ 51,494
1981 BOCES Administrative Costs	\$ 95,519	\$ 95,392
9010 State Retirement	\$ 121,580	\$ 145,100
9030 Social Security	\$ 54,423	\$ 53,547
9040 Workers Compensation	\$ 10,000	\$ 10,000
9045 Life Insurance	\$ 2,143	\$ 2,143
9050 Unemployment Insurance	\$ 500	\$ 500
9060 Hospital, Medical and Dental Insurance	\$ 258,604	\$ 299,658
9711 Serial Bonds Principal/Interest- School Construction	\$ 1,901,420	\$ 1,897,670
9731 Bond Anticipation Notes Principal/Interest- School Construction	\$ -	\$ 309,667
9732 Bond Anticipation Notes Principal/Interest - Bus Purchases	\$ 295,300	\$ 368,561
9770 Revenue Anticipation Notes Interest	\$ -	\$ -
9950 Transfer To Capital Funds	\$ 100,000	\$ 100,000
Total:	\$ 4,617,960	\$ 5,039,016
Percent Change:	9.12%	

CAPITAL COMPONENT



2026-27 School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 23,593,680	\$ 24,291,748	\$ 24,164,351
Increase/Decrease for the 2026-27 School Year		\$ 698,068	\$ 570,671
Percentage Increase/Decrease in Proposed Budget		2.96 %	2.42%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 6,369,828	\$ 6,497,225	
B. Levy to Support Library Debt, if Applicable	\$ 100,000	\$ 100,000	
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)	\$ 6,469,828	\$ 6,597,225	\$ 6,369,828
F. Total Permissible Exclusions	\$ 0	\$ 0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 6,369,828	\$ 6,497,225	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 6,369,828	\$ 6,497,225	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0	
Administrative Component	\$ 2,237,509	\$ 2,235,159	\$ 2,226,359
Program Component	\$ 16,738,211	\$ 17,017,573	\$ 16,941,976
Capital Component	\$ 4,617,960	\$ 5,039,016	\$ 4,996,016
* Provide a statement of assumptions made in projecting a contingency budget for the 2026-27 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		\$ 400,000
			\$
			\$
			\$

*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 2026-27 School Year

Estimated Basic STAR Exemption Savings ¹	\$ 496.93
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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 2026-27 budget represents a 2.96% increase from the 2025-26 Budget. The Board has adopted a budget with a levy increase of 2.00% 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 2026-27 proposed budget includes \$100,000 for a capital outlay project for the replacement of flooring at the Middle/High School building. New York State will reimburse approximately 93.7% 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 2026. This project keeps NYS tax dollars here in our community while making needed repairs to our building.

State Aid

The District's Total State Aid consists of two primary components: **Foundation Aid**, which is the State-calculated general operating aid, and **Expense-Based Aids**, which include BOCES Aid, Special Education Aid, Technology & Library Aid, Transportation Aid, and Building Aid.

For the **2026–27 school year**, the District's **Foundation Aid is \$11,182,022**, representing a **1% increase (\$110,713)** over 2025–26. The remaining **\$359,958** increase in Total State Aid is driven primarily by an additional **\$315,000 in Capital Project Building Aid**, with the balance attributable to increases across BOCES, Special Education, and Transportation Aids.

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 participates in:

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

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 and one 1-year term 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 two candidates receiving the highest number of votes will be elected to the vacant 3-year positions, and the candidate with the lowest number of votes will be elected to the vacant 1-year term. Candidates will be listed in this order on the voting ballot. Petitions have been received from:

John Eric Wright - 1069 Frew Run Road Frewsburg, NY 14738
Jason Ruhlman - 22 Nash Avenue 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

Michael LeBaron – President
Polly Hanson – Vice President
Randall Beckstrom
Bradley Swanson
Jason Ruhlman
Carrie Graham
Thomas Fenton
Lily Harvey – Student Board Member

Interim Superintendent of Schools

Lynda Quick

Director of Curriculum & Instructional Services

Tiffany Frederes

Jr./Sr. High School Principal

Jennifer Armella

Elementary School Principal

Sarah Olson

School Business Official

Jerome Lee Yaw

