

Frewsburg Central School District Budget Facts

History of Frewsburg School Tax Levy vs. CPI

Year	Tax Levy	Consumer Price Index (CPI)
2022-23	2.72%	4.70%
2023-24	2.00%	8.00%
2024-25	2.28%	4.10%
2025-26	2.58%	2.95%
2026-27	2.00%	2.63%
Total Increase	11.58%	22.38%

Cost Increases in the 2026-27 Budget

- Minimum Wage Increase from \$16.00 to \$16.50
- Staff Salary Increases
- Health Insurance Increase of 15%
- BOCES Cost Increases
- Fuel/Utility/Food/Equipment Increases
- Debt Service (State reimburses Frewsburg for these costs so there is no net increase to taxpayers)

Reductions in the 2026-27 Budget

- BOCES expenses
- 8.5 staff (1 administrator, 3 teachers (through attrition) and 4.5 support staff)
- Materials and supplies
- Technology
- \$100,000 additional fund balance applied to budget

Additional Factors Impacting the 2026-27 Budget

- **State Aid:** 69% of Frewsburg's total budget, or \$16,703,445, comes from NYS Foundation Aid, and that is increasing by only 1% or \$110,713 for 2026-27.
- **Local Tax Levy:** 27% of Frewsburg's budget is supported by the local tax levy and we are proposing a 2% increase or \$127,397 for 2026-27.
- **Total new revenue** to support the programs and staff in our 2026-27 budget is \$238,110.

Proposed Budget vs. Contingent Budget

Under a contingent budget:

- The District would need to **reduce** an additional \$127,398 in expenditures beyond those in the current proposed budget.
- The District would not be permitted to purchase non-essential equipment.
- Certain non-instructional staff that are not members of a collective bargaining agreement would not receive salary increases.
- In addition, under a contingent budget the District would have to limit the use of its buildings to outside groups and would have to require groups to pay the full costs for such usage.