



FRANKFORT-SCHUYLER

*Pride*

# 2025-2026 BUDGET

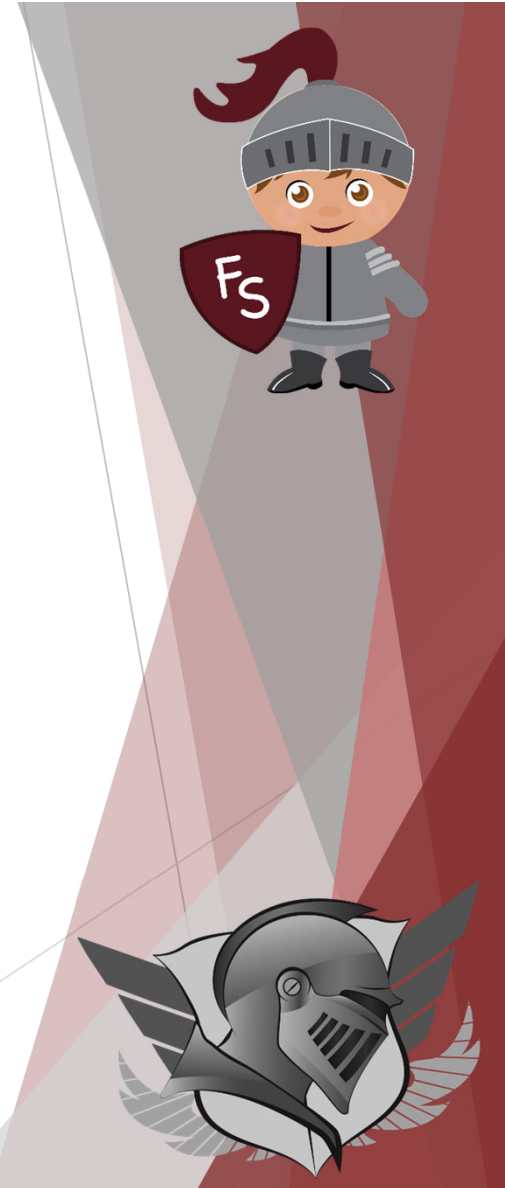
April 8, 2025 Draft Preliminary Budget



# 2025-2026 Projected Revenues- State Aid

USING 3%- per one house budgets	Preliminary 2025-2026	Actual 2024-2025	CHANGE	% CHANGE
DESCRIPTION	BUDGET	BUDGET		
GROSS FOUNDATION AID	8,274,425	8,033,422	241,003	3.0%
<b>NET FOUNDATION AID</b>	<b>8,274,425</b>	<b>8,033,422</b>	<b>241,003</b>	<b>3.0%</b>
BUILDING (expense driven)	563,404	636,938	(73,534)	-13.05%
TRANSPORTATION* (expense driven)	1,100,000	1,000,000	100,000	9.09%
<b>TOTAL BUILDING TRANS</b>	<b>1,663,404</b>	<b>1,636,938</b>	<b>26,466</b>	<b>1.59%</b>
EXCESS COST - PUBLIC (expense driven)	137,000	120,000	17,000	
EXCESS COST - PRIVATE (expense driven)	108,000	100,000	8,000	
TOTAL EXCESS COST	245,000	220,000	25,000	10.20%
<b>TOTAL FAID/TRAN/BUID/ECA</b>	<b>10,182,829</b>	<b>9,890,360</b>	<b>292,469</b>	<b>2.87%</b>
Services Aid				
BOCES AID (expense driven)	1,738,000	1,783,000	(45,000)	
BOCES CAPITAL (expense driven)	550,000	645,000	(95,000)	
COMPUTER HDWE/TEXT (charter school)	71,000	62,032	8,869	
SOFTWARE/LIBRARY* (charter school)	25,000	15,353	9,647	
LIBRARY* (charter school)	7,000	5,665	1,335	
<b>TOTAL SERVICES AID</b>	<b>2,391,000,</b>	<b>2,511,050</b>	<b>(120,050)</b>	<b>-4.78%</b>
<b>TOTAL STATE AID</b>	<b>12,573,829</b>	<b>12,401,410</b>	<b>172,419</b>	<b>1.37%</b>

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# 2025-2026 Projected Revenues-Other

DESCRIPTION	Preliminary 2025-2026 BUDGET	Actual 2024-2025 BUDGET	CHANGE	% CHANGE
OTHER REVENUES				
MED REIMB	60,000	60,000	0	
INT. & PENALTIES	15,000	15,000	0	
PILOT	1,249,924	640,705	609,219	
INTEREST	55,000	50,000	5,000	
TUITIONS	250,000	175,000	75,000	
HERK PLTW	15,000	15,000	0	
RESERVE USAGE (ERS, Unem, TRS)	500,000	500,000	0	
DEBT SERVICE (WFF)	42,000	42,000	0	
INTERFUND TRANSFERS (TA)	85,000	60,000	25,000	
MEDICARE PART D REFUNDS	45,000	45,000	0	
OTHER- GRANT, PRIOR YEAR REFUNDS ETC	145,609	53,397	92,212	
<b>TOTAL OTHER REV</b>	<b>2,462,533</b>	<b>1,656,102</b>	<b>806,431</b>	<b>32.75%</b>
<b>PROPERTY TAX/STAR</b>	<b>9,197,106</b>	<b>8,976,810</b>	<b>304,999</b>	<b>3.43%</b>
<b>TOTAL EST. REVENUES</b>	<b>24,233,468</b>	<b>22,949,619</b>	<b>1,283,849</b>	<b>5.34%</b>
<b>FUND BALANCE</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0</b>	<b>0%</b>
<b>TOTAL BUDGET</b>	<b>25,333,468</b>	<b>24,029,619</b>	<b>1,283,849</b>	<b>5.34%</b>
Est Budget	25,333,468	24,029,619	1,283,849	5.34%

\* Allowable Tax Cap is -5.72%

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# 2025-2026 Budget Changes

## PROGRAM ADDITIONS\* / MAINTAINING\*

Pre Kindergarten Program- 2 Teachers and 2 Teaching Assistants*	Summer School Enrichment- In conjunction with iCan (Elem)*
Special Education 8:1:2- Elementary- 1 Teacher and 1 Teaching Asst*	After School Enrichment- In Conjunction with iCan (Elem) *
Occupational Therapist (FT)*	Student Engagement Specialist (Secondary) with MVSS*
Behavioral Specialist- In Conjunction with iCan*	Additional Electives- Secondary (TBD Topics) *
Social Workers and School Psychologists FT in each building*	Grants and Data Coordinator (hired 8.2024)*
Additional Sports Offerings*	K-12 Arts, Music and STEAM Programs*
Physical Therapist Assistant (FT)*	Annual Musical*
Sixth Grade Teacher*	.2 ESL Teacher from BOCES*

## REDUCTIONS

CBO Services- Accounts Payable- Back to District from BOCES	Homebound Instruction- Back to District from BOCES
Superintendent of Buildings & Grounds to Senior Maint. Mechanic	Technology Related Services- At District rather than RIC



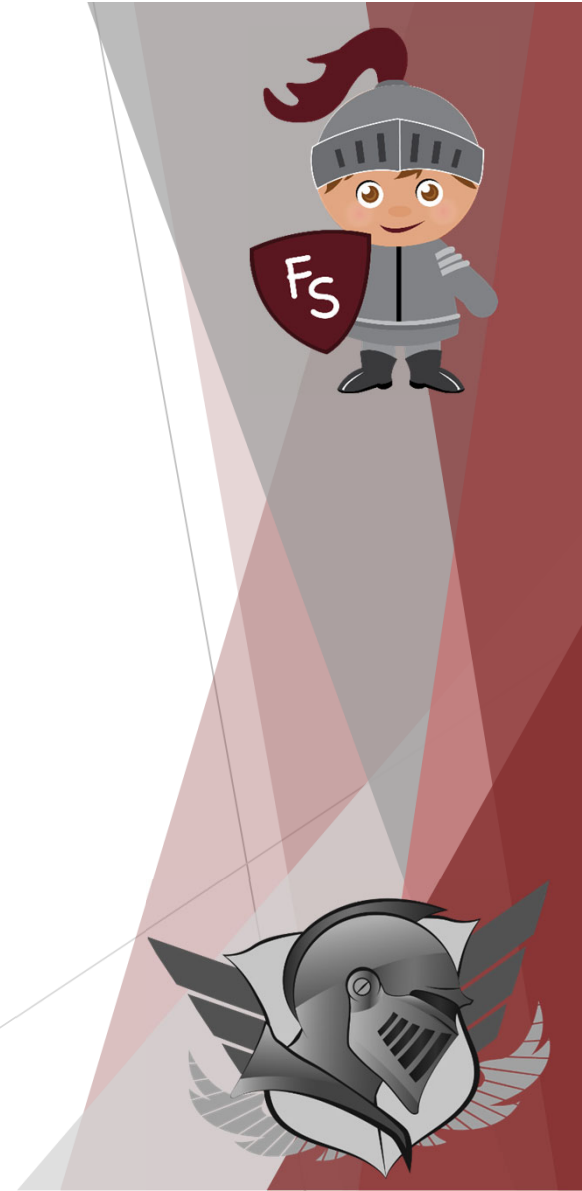
## 2025-2026 Projected Budget Tax Levy Increase on Avg \$100,000 Assessed Home

PROJECTED TAX LEVY				
<u>Increase in Tax</u>	<u>Monthly Increase Frankfort</u>	<u>Monthly Increase Schuyler</u>	<u>Annual Increase Frankfort</u>	<u>Annual Increase Schuyler</u>
3.43%	\$9.76	\$7.76	\$116.06	\$93.18

**NOTE:** These projections are using prior year equalization rates and assessed values

\* Allowable Tax Cap is -5.72%

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## 2025-2026 Projected Budget

- Tax Levy Increase of 3.43%\*

Year	Budget to Budget			Tax Levy to Tax Levy			Levy Limit
	Budget Amount	Inc Over PY \$	Inc %	Tax Levy	\$ Inc	% Inc	
2012/2013	17,369,455.00	(199,686.00)	-1.14%	6,862,801.00	122,050.00	1.81%	3.55%
2013/2014	17,657,224.00	287,769.00	1.66%	7,102,999.00	240,198.00	3.50%	4.85%
2014/2015	18,355,071.00	697,847.00	3.95%	7,110,902.00	7,903.00	0.11%	0.01%
2015/2016	18,727,743.00	372,672.00	2.03%	7,217,566.00	106,664.00	1.50%	2.98%
2016/2017	19,286,629.00	558,886.00	2.98%	7,325,829.00	108,263.00	1.50%	2.13%
2017/2018	18,399,325.00	(887,304.00)	-4.60%	7,424,728.00	98,899.00	1.35%	3.01%
2018/2019	18,975,788.00	576,463.00	3.13%	7,647,470.00	222,742.00	3.00%	4.84%
2019/2020	19,558,257.00	582,469.00	3.07%	7,781,514.00	134,044.00	1.75%	1.75%
2020/2021	20,191,687.00	633,430.00	3.24%	7,934,543.00	153,029.00	1.97%	1.97%
2021/2022	20,768,066.00	576,379.00	2.85%	8,083,712.00	149,169.00	1.88%	1.08%
2022/2023	21,478,430.00	710,364.00	3.42%	8,225,177.00	141,465.00	1.75%	-0.12%
2023/2024	23,235,634.00	1,757,204.00	8.18%	8,470,287.00	245,110.00	2.98%	6.33%
2024/2025	24,049,619.00	813,985.00	3.50%	8,892,107.00	421,820.00	4.98%	-2.57%
2025/2026	25,333,468.00	1,283,849.00	5.34%	9,197,106.00	304,999.00	3.43%	-5.72%
	(over 23 yrs)	<b>470,212.50</b>	<b>2.74%</b>	(over 15 yrs)	<b>190,033.14</b>	<b>2.65%</b>	<b>1.72%</b>
	(over 10 yrs)	<b>569,454.80</b>	<b>3.11%</b>	(over 10 yrs)	<b>178,120.50</b>	<b>2.46%</b>	<b>1.27%</b>

\* Allowable Tax Cap is -5.72%

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## 2025-2026 BOCES BUDGET

<u>Account Code</u>	<u>Account Description</u>	<u>24.25 \$</u>	<u>25.26 \$</u>	<u>\$ Increase</u>	<u>% Increase</u>	<u>Notes</u>
A1010.490.00	Board of Education	12,701	14,020	1,319	10.38%	
A1310.490.00	Business Administration	138,413	122,886	(15,527)	-11.22%	Bring back of AP
A1345.490.00	Purchasing	2,542	2,687	145	5.71%	
A1430.490.00	Personnel	58,546	61,093	2,547	4.35%	
A1460.490.00	Records Management	4,290	4,700	410	9.56%	
A1480.490.00	Public Information & Service	50,750	59,214	8,464	16.68%	
A1620.490.00	Operation of Plant	10,722	10,955	233	2.17%	
A1621.490.00	Maintenance of Plant	26,173	28,736	2,563	9.79%	
A1670.490.00	BOCES Printing	75,000	75,000	0	0.00%	
A1981.490.00	Administrative Costs	1,521,000	1,492,000	(29,000)	-1.91%	Reduction in Capital Project Pmt
A2010.490.00	Curriculum & Development	67,375	70,866	3,491	5.18%	
A2020.490.00	Supervision	1,500	1,575	75	5.00%	
A2070.490.00	Inservice Training	3,900	4,068	168	4.30%	
A2110.490.00	Teaching Regular School	299,409	365,751	66,341	22.16%	
A2250.490.00	Special Education	1,794,707	1,997,027	202,320	11.27%	
A2280.490.00	Occupational Educational	660,645	729,000	68,355	10.35%	
A2330.490.00	Teaching Special Schools	60,008	63,473	3,465	5.77%	
A2610.490.00	School Library	71,420	76,804	5,384	7.54%	
A2620.490.00	Distance Learning	18,500	18,500	0	0.00%	
A2630.490.00	Computer Assisted Inst.	338,483	314,362	(24,121)	-7.13%	Reduction in Tech Services
A2805.490.00	Attendance	5,704	6,266	562	9.86%	
A2810.490.00	Guidance	79,695	74,817	(4,879)	-6.12%	Bring Back of Services
A2855.490.00	Athletics	6,647	6,942	295	4.44%	
C2860.490.00	School Lunch	73,586	89,846	16,260	22.10%	Increase in # of meals served
	<b>TOTAL</b>	<b>5,381,716</b>	<b>5,690,587</b>	<b>308,871</b>	<b>5.739%</b>	
	Less School Lunch	(73,586)	(89,846)			
	<b>Total General Fund</b>	<b>5,308,130</b>	<b>5,600,741</b>			

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## 2025-2026 TENTATIVE BUDGET

TENTATIVE BUDGET						
Description	24.25 Budget	25.26 Budget	Difference	\$Difference	%	Notes
A1010: Board of Education	16,500	18,500	2,000		12.12%	
A1040: District Clerk	20,000	20,800	800		4.00%	
A1060: District Meeting	3,000	3,000	0		0.00%	
A1240: Chief School Admin	217,000	226,500	9,500		4.38%	
A1310: Business Administration	350,638	346,750	-3,888		-1.11%	
A1320: Auditing	29,000	31,500	2,500		8.62%	
A1325: Treasurer	4,100	4,700	600		14.63%	
A1330: Tax Collector	11,500	12,000	500		4.35%	
A1345: Purchasing	4,700	4,800	100		2.13%	
A1380: Fiscal Agent Fee	6,500	6,500	0		0.00%	
A1420: Legal	55,000	55,000	0		0.00%	
A1430: Personnel	62,000	65,250	3,250		5.24%	
A1460: Records Mgmt	4,300	4,700	400		9.30%	
A1480: Public Information	54,500	63,500	9,000		16.51%	
A1620: Operation of Plant	1,128,425	1,396,925	268,500		23.79%	Acct Code Shifts (A1620-A1621)
A1621: Maintenance of Plant	662,500	460,500	-202,000		-30.49%	Acct Code Shifts (A1620-A1621)
A1670: Central Printing & Mailing	117,000	122,000	5,000		4.27%	
A1910: Unallocated Insurance	124,950	131,250	6,300		5.04%	
A1920: School Association Dues	5,000	5,000	0		0.00%	
A1964: Refund of Real Property Taxes	4,000	4,000	0		0.00%	
A1981: BOCES Administrative Costs	1,521,000	1,522,000	1,000		0.07%	Net of Smaller BOCES Capital Project Pmt and Increased BOCES Administrative Fee

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## 2025-2026 TENTATIVE BUDGET

TENTATIVE BUDGET					
Description	24.25 Budget	25.26 Budget	Difference \$	Difference %	Notes
A2010: Curriculum Improvement	68,000	71,000	3,000	4.41%	
A2020: Supervision Regular School	494,350	615,000	120,650	24.41%	Addl Admin, Bring Back of Homeschool Costs, Shift of Admin Sal from Fed
A2060: Research Planning & Evaluation	3,000	3,000	0	0.00%	
A2070: Inservice Training & Instruction	22,000	27,100	5,100	23.18%	
A2110: Teaching Regular School	4,836,900	5,243,000	406,100	8.40%	
A2250: Teaching Special Schools	3,452,270	3,741,500	289,230	8.38%	Special Ed
A2259: Teaching ELL	174,500	162,000	-12,500	-7.16%	Staff Change
A2280: Occupational Education	661,000	729,000	68,000	10.29%	
A2330: Teaching Special Schools	61,000	64,000	3,000	4.92%	
A2610: School Library	170,000	173,500	3,500	2.06%	
A2630: Computer Assisted Instruction	426,500	408,000	-18,500	-4.34%	Reduction of Tech BOCES Services
A2805: Attendance	5,800	6,300	500	8.62%	
A2810: Guidance	277,000	274,000	-3,000	-1.08%	
A2815: Health Services	149,500	207,201	57,701	38.60%	Additional 1:1 Nurse-
A2816: Contractual Expenditures	5,500	6,000	500	9.09%	

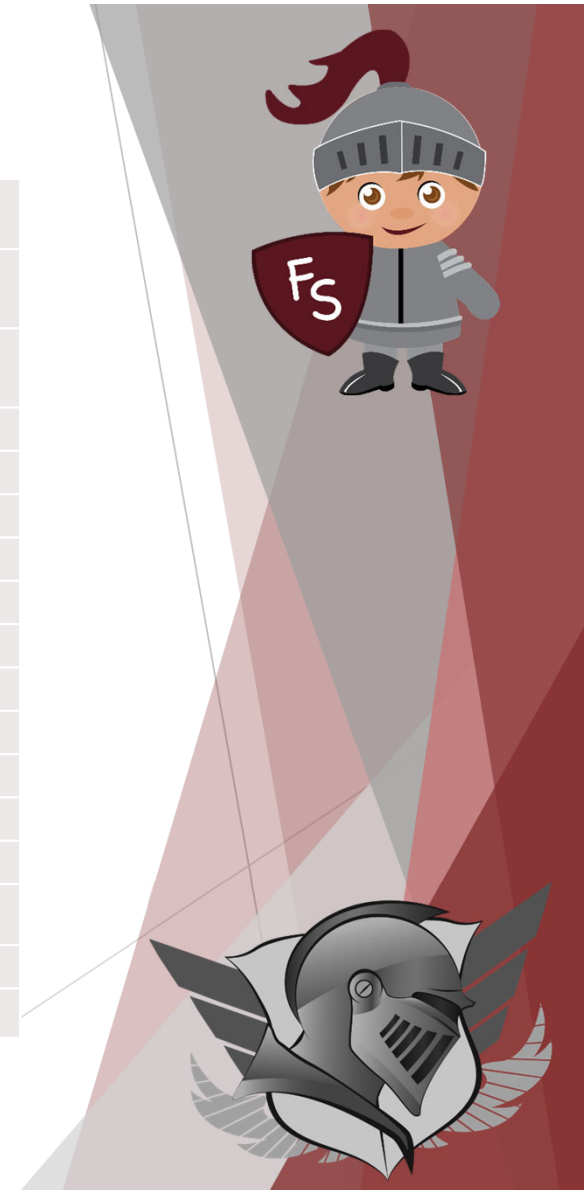
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## 2025-2026 TENTATIVE BUDGET

TENTATIVE BUDGET					
Description	24.25 Budget	25.26 Budget	Difference \$	Difference %	Notes
A2850: Co Curricular Activities	159,460	124,000	-35,460	-22.24%	
A2855: Interscholastic Ath	278,000	314,100	36,100	12.99%	
A5510: Transport-District	22,000	35,000	13,000	59.09%	Move Salary Code
A5540: Pupil Transportation	1,705,500	1,837,530	132,030	7.74%	8% Est Inc
A9020: Retirement	997,274	992,595	-4,679	-0.47%	Reduction of TRS Rate
A9030: Social Security	684,024	719,292	35,268	5.16%	
A9040: Workers Comp	66,460	73,000	6,540	9.84%	
A9045: Life Insurance	10,885	11,800	915	8.41%	
A9050: Unemployment	33,323	38,500	5,177	15.54%	
A9055: Disability	2,440	2,500	60	2.46%	
A9060: Health	4,057,120	4,268,625	211,505	5.21%	
A9721: Debt	810,200	666,750	-143,450	-17.71%	Reduction of Debt Pmt
A9901: Transfer	14,000	14,000	0	0.00%	
<b>TOTAL</b>	<b>24,049,619</b>	<b>25,333,468</b>	<b>1,283,850</b>	<b>5.34%</b>	

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