



FRANKFORT-SCHUYLER

Pride



Frankfort-Schuyler CSD

2025-26 BUDGET VOTE

May 20, 2025

12PM-8PM

Students can vote, too!
We will have a special
poll for them to decide
on a new dessert item
for next year's menu



LOCATION:
MS/HS
"OLD GYM"

2025-2026 Budget Summary

- Total Expenditure Plan:
 - \$25,333,468
 - Increase of \$1,283,850 or 5.34%
 - Tax Levy Increase of 3.43%*



* Allowable Amount Under NYS Tax Cap Legislation is **-5.72%** this will require a 60% + 1 Vote majority



Overall Proposed Budget

Budget	2024-2025	2025-2026	\$ Change	% Change
	\$24,049,619	\$25,333,468	\$1,283,850	5.34%

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)	470,212.50	2.74%	(over 15 yrs)	190,033.14	2.65%	1.72%
	(over 10 yrs)	569,454.80	3.11%	(over 10 yrs)	178,120.50	2.46%	1.27%



Budgeted Revenue

Budgeted Revenue	2024-2025	2025-2026	Inc
State Aid*	\$12,401,410	\$12,573,829	\$172,419
Tax Levy	\$8,892,107	\$9,197,106	\$304,999
Transfers/Reserve Usage	\$602,000	\$627,000	\$25,000
Misc**	\$413,397	\$585,609	\$172,212
PILOTS	\$640,705	\$1,249,924	\$609,219
Fund Balance	\$1,100,000	\$1,100,000	\$0

*Included BOCES AID for the BOCES Capital Project

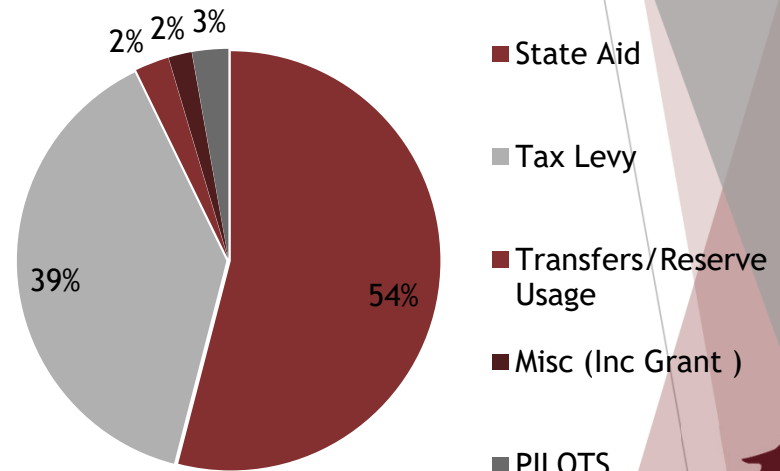
**Medicare, Medicaid, Interest & Penalties, Grants, Tuitions



Projected Revenue

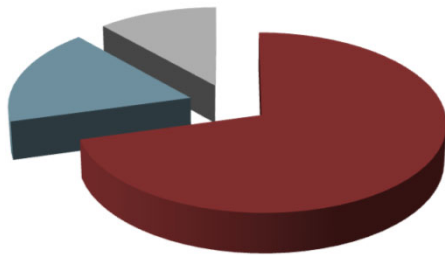


2025-2026



Areas of Expenditures

Three Part Expenditure 2025-2026			24-25	23-24
Program	\$17,909,676	71%	69%	68%
Capital	\$4,480,970	18%	20%	21%
Administration	\$2,942,822	11%	11%	11%



- Program- 71%
- Capital- 18%
- Administration- 11%



Summary of Expenditures

Area of Expenditure	2025-2026	Inc/(Dec)
Payroll	\$8,458,651	\$537,881
Fringe Benefits*	\$6,106,312	\$254,786
BOCES	\$5,662,000	\$304,680
Debt Service	\$666,750	\$(143,450)
Contractual	\$3,988,005	\$273,830
Supplies	\$325,750	\$46,123
Textbooks	\$72,000	\$10,000
Equipment	\$40,000	\$0
Transfers	\$14,000	\$0

* Health, Dental & Vision Insurance, Retirement, Workers Compensation, etc.



Expenditures Per Pupil (2022-2023)*

*Per data.nysed.gov

Average Cost Per Pupil	FSCSD	County Average	Statewide Average
22.23 Financial Transparency Report	\$23,227	\$21,179	\$26,857



2025-2026 Budget Changes

Maintaining current programs with the following:

<u>Additions/ "Shifting"</u>	<u>Reductions</u>
Pre Kindergarten Program- 2 FT Teachers and 2 FT Teaching Assistants	CBO Services- AP Back to District
Occupational Therapist- FT	Homebound Instruction- Back to District
Behavioral Specialist- in conjunction with iCan	Super of B&G to Senior Maint. Mechanic
Physical Therapist Assistant- FT	Technology Related Services- At district rather than RIC
Sixth Grade Teacher	
Additional Secondary Electives	
Grants and Data Coordinator (hired 8.24)	
.2 ESL from BOCES	
Elem Guidance Counselor to Elem Social Worker	
8-1-2 Elementary Special Education Classroom	
Additional Sports Offerings	



Continuation of Programs

- Full Time School Social Worker and School Psychologist in both buildings
- Continuation of Elementary After School Enrichment Program in conjunction with iCan
- Continuation of Summer Enrichment Program in conjunction with iCan
- Student Engagement Specialist in conjunction with Mohawk Valley Safe Schools (secondary)



Continuation of Programs

- Athletics-
 - 33 Teams/Activities serving nearly 430 students
- Secondary & Elementary Offerings
 - 22 After School Activities/Clubs, serving over 500 students
 - Friends of Frankfort-Schuyler, Student Council, Mock Trial, K Kids, E-Sports, Art Club & many more!
- Honor Society
 - NJHS: 43 Students
 - NHS: 28 Students
- Music
 - Annual Musical involving 58 students
 - Vocal Groups with over 252 students involved
 - Instrumental Groups with over 200 students involved



Efficiency Efforts to Reduce Costs

- ▶ BOCES Purchases:
 - ▶ Supplies, Itinerants, Cooperative Bidding, Participation in Consortiums (Health Insurance & Natural Gas), Participation in the CBO, Cafeteria Program, Computer Technicians
- ▶ Participation with Area Districts for Additional Sports and Curricular Opportunities
- ▶ Participation with local community agencies to assist with after school and summer enrichment



Proposed Tax Levy Impact

Proposed Tax Levy Impact per \$100,000 Assessed Home Value*		
	Annually	Monthly
Town & Village of Frankfort	\$116.06	\$9.76
Town of Schuyler	\$93.18	\$7.76

▶ NYS Tax Levy Allowable Limit is **-5.72%**

▶ Proposed tax levy is 3.43%

* Per Estimated Equalization and Assessments



Library Tax

- ▶ Library Resolution on this years ballot increases the library levy to \$135,195.88
- ▶ Library Tax is **NOT** affiliated with the Frankfort-Schuyler Central School District
- ▶ A library tax line item will continue to appear on property tax bills that are sent out in September.
- ▶ The school district is required, by law, to collect this tax on behalf of the library and forward appropriate amounts to the Frankfort-Free Library



What Happens if the Budget is Defeated ?

- ▶ If the public votes the budget down- the BOE has three options
 - ▶ Put the same budget out for vote
 - ▶ Adjust the budget and put out for vote
 - ▶ Adopt a Contingency Budget (resulting in a reduction of \$304,999)
 - ▶ Under a Contingency Budget the tax levy must remain the same.



- ▶ Examples of Required Expenses
 - ▶ Expenses Authorized by NYSED
 - ▶ Contractual & Legal Obligations
 - ▶ Expenses to ensure the health and safety of students & staff
- ▶ Under Contingency Budget the following **must** be cut:
 - ▶ Equipment Purchases
 - ▶ New Capital Expenditures
 - ▶ Free Public Use of Building
- ▶ Under Contingency Budget the following **may** be cut
 - ▶ Athletics & Extracurricular Activities
 - ▶ Non Required Programs such as Elementary Art and Music, Project Lead the Way, EBD, AP and College now classes and other electives



2025-2026 Voting Regulations



- ▶ Eligible Voters are those that are
 - ▶ 18 years of age or older
 - ▶ Resident of the district for 30 days prior to the vote
 - ▶ United States Citizen

- ▶ Absentee Ballots are available can be obtained by contacting the district clerk:

- ▶ Connie Giordano
 - ▶ 315-894-5083
 - ▶ cgiordano@Frankfort-schuyler.org

Vote Tuesday, May 20th: 12pm-8pm “old gym”



Student VOTE: Parents Bring your Students

Kids Choice: One New Dessert Menu Item!

 **2025**  **Student Vote**

Please Choose One New Dessert Option

 Peach Cobbler <input type="checkbox"/>	 Strawberry Shortcake <input type="checkbox"/>	 Watermelon Granita <input type="checkbox"/>
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2025-2026 Proposed Budget:

Vote Tuesday, May 20th: 12pm-8pm “old gym”

2025-2026 Budget Information:

- 24/25 Budget: \$24,049,619
- 25/26 Budget: \$25,333,468
 - Increase of 5.34% or \$1,283,850
- Tax Levy Increase of 3.43%*
 - Requires a 60% Majority + 1 Vote
 - Levy Limit is **-5.72%**





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Additional Information can be found on the district webpage in the top right hand corner, 2025-2026 Budget



Capital Project Update

- Currently estimating being over budget by \$5,710,00
 - Due to unforeseen cost increases and tariffs.
 - Two Options
 - A- Voter approval to increase the budget by \$5,710,000 and use Capital Reserve Funding of \$2,000,000 to cover any additional tax increase (\$3,710,000 will be covered in aid)
 - B- Push the roofing and windows into a new project in a few years
 - By going with option A, we are able to save time and money on approval processes and architects fees as these items are already designed and reviewed by SED under the current project
 - Next Steps: Capital Project review during the following board meetings:
 - May 6th, June 10th (official hearing)
 - Voter Approval will be needed- Vote to happen on June 17th

