



FRANKFORT-SCHUYLER

Pride

2026-2027 BUDGET

March 30, 2026 Preliminary Budget for Adoption



2026-2027

Projected Revenues- State Aid

USING GOV Initial Run	Preliminary 2026-2027	Actual 2025-2026	CHANGE	% CHANGE
DESCRIPTION	BUDGET	BUDGET		
GROSS FOUNDATION AID	8,276,030	8,274,425	1,605	0%
NET FOUNDATION AID	8,276,030	8,274,425	1,605	0%
BUILDING (expense driven)	1,771,509	563,404	1,208,105	214.43%
TRANSPORTATION* (expense driven)	1,200,000	1,100,000	100,000	9.09%
TOTAL BUILDING TRANS	2,971,509	1,663,404	1,308,105	78.64%
EXCESS COST - PUBLIC (expense driven)	123,822	137,000	(13,178)	
EXCESS COST - PRIVATE (expense driven)	172,723	108,000	64,723	
TOTAL EXCESS COST	296,545	245,000	51,545	21.04%
TOTAL FAID/TRAN/BUID/ECA	11,544,084	10,182,829	1,361,255	13.37%
Services Aid				
BOCES AID/CAPITAL (expense driven)	3,008,801	2,288,000	720,801	
COMPUTER HDWE/TEXT (charter school)	89,907	71,000	18,907	
SOFTWARE/LIBRARY* (charter school)	26,585	25,000	1,585	
LIBRARY* (charter school)	7,000	7,000	0	
TOTAL SERVICES AID	3,132,293	2,391,000	741,293	31.00%
TOTAL STATE AID	14,676,377	12,573,829	2,102,548	16.72%

4/22/2026



2026-2027

Projected Revenues-Other

DESCRIPTION	Preliminary 2026-2027 BUDGET	Actual 2025-2026 BUDGET	CHANGE	% CHANGE
OTHER REVENUES				
MED REIMB	60,000	60,000	0	
INT. & PENALTIES	15,000	15,000	0	
PILOT	724,920	1,249,924	(525,004)	
INTEREST	55,000	55,000	0	
TUITIONS	270,000	265,000	5,000	
RESERVE USAGE (ERS, Unem, TRS, WFF)	1,017,080	542,000	475,080	
INTERFUND TRANSFERS (TA)	85,000	85,000	0	
MEDICARE PART D REFUNDS	45,000	45,000	0	
OTHER- GRANT, PRIOR YEAR REFUNDS, DEBT INT	166,042	145,609	20,433	
TOTAL OTHER REV	2,438,042	2,462,533	(24,491)	(.99%)
PROPERTY TAX/STAR	9,496,012	9,197,106	298,906	3.25%
TOTAL EST. REVENUES	26,610,431	24,233,468	2,376,963	9.81%
FUND BALANCE	1,350,000	1,100,000	250,000	22.73%
TOTAL BUDGET	27,960,431	25,333,468	2,626,963	10.37%
BUDGET LESS CAPITAL	26,714,774		1,381,306	5.46%

* Allowable Tax Cap is 8.84%

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2026-2027 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*	Annual Musical*
Additional Sports Offerings*	K-12 Arts, Music and STEAM Programs*
Physical Therapist Assistant (FT) *	Creation of an Additional Life Skills Special Education Program *
Library Media Specialist*	.4 ESL Teacher from BOCES*



2026-2027 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>
3.25%	\$7.62	\$6.58	\$91.44	\$78.96

NOTE: These projections are using prior year equalization rates and assessed values (with the addition of a small PILOT that was added back to the rolls in 2026.2027)

* Allowable Tax Cap is 8.84%

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2026-2027 Projected Budget

- Tax Levy Increase of 3.25%*

Frankfort-Schuyler CSD

Budget Analysis

Year	Budget Vote Results				Budget to Budget			Tax Levy to Tax Levy			Levy Limit
	Yes	No	Total	% Yes	Budget Amount	Inc Over PY \$	Inc %	Tax Levy	\$ Inc	% Inc	
2002/2003	344	277	621	55%	13,704,944.00						
2003/2004	323	170	493	66%	13,650,000.00	(54,944.00)	-0.40%				
2004/2005	256	130	386	66%	13,950,000.00	300,000.00	2.20%				
2005/2006	457	169	626	73%	14,451,829.00	501,829.00	3.60%				
2006/2007	326	143	469	70%	15,213,107.00	761,278.00	5.27%				
2007/2008	247	79	326	76%	15,822,636.00	609,529.00	4.01%				
2008/2009	409	147	556	74%	16,590,536.00	767,900.00	4.85%				
2009/2010	319	103	422	76%	16,944,449.00	353,913.00	2.13%				
2010/2011	380	164	544	70%	17,689,785.00	745,336.00	4.40%	6,231,643.00			
2011/2012	431	336	767	56%	17,569,141.00	(120,644.00)	-0.68%	6,740,751.00	509,108.00	8.17%	
2012/2013	367	98	465	79%	17,369,455.00	(199,686.00)	-1.14%	6,862,801.00	122,050.00	1.81%	3.55%
2013/2014	274	72	346	79%	17,657,224.00	287,769.00	1.66%	7,102,999.00	240,198.00	3.50%	4.85%
2014/2015	186	69	255	73%	18,355,071.00	697,847.00	3.95%	7,110,902.00	7,903.00	0.11%	0.01%
2015/2016	174	56	230	76%	18,727,743.00	372,672.00	2.03%	7,217,566.00	106,664.00	1.50%	2.98%
2016/2017	185	54	239	77%	19,286,629.00	558,886.00	2.98%	7,325,829.00	108,263.00	1.50%	2.13%
2017/2018	193	26	219	88%	18,399,325.00	(887,304.00)	-4.60%	7,424,728.00	98,899.00	1.35%	3.01%
2018/2019	168	30	198	85%	18,975,788.00	576,463.00	3.13%	7,647,470.00	222,742.00	3.00%	4.84%
2019/2020	130	29	159	82%	19,558,257.00	582,469.00	3.07%	7,781,514.00	134,044.00	1.75%	1.75%
2020/2021	512	194	706	73%	20,191,687.00	633,430.00	3.24%	7,934,543.00	153,029.00	1.97%	1.97%
2021/2022	180	72	252	71%	20,768,066.00	576,379.00	2.85%	8,083,712.00	149,169.00	1.88%	1.08%
2022/2023	232	60	292	79%	21,478,430.00	710,364.00	3.42%	8,225,177.00	141,465.00	1.75%	-0.12%
2023/2024	174	43	217	80%	23,235,634.00	1,757,204.00	8.18%	8,470,287.00	245,110.00	2.98%	6.33%
2024/2025	183	50	233	79%	24,049,619.00	813,985.00	3.50%	8,892,107.00	421,820.00	4.98%	-2.57%
2025/2026	191	42	233	82%	25,333,468.00	1,283,849.00	5.34%	9,197,106.00	304,999.00	3.43%	-5.72%
2026/2027	WITH CAPITAL				27,960,431.00	2,626,963.00	10.37%	9,496,012.00	298,906.00	3.25%	8.84%
2026/2027	WITHOUT CAPITAL				26,714,774.00	1,381,306.00	5.46%				
Avg	74%				WCAP	(over 24 yrs) 593,978.63	3.06%	(over 16 yrs) 204,023.06	2.68%		2.20%
						(over 10 yrs) 867,380.20	3.85%	(over 10 yrs) 217,018.30	2.63%		1.94%
					WOUT	(over 24 yrs) 542,076.25	2.85%				
					CAP	(over 10 yrs) 742,814.50	3.36%				



2026-2027 BOCES BUDGET

FSCSD						
BOCES	Budget 26.27					
3.24.26	Comparison 25.26 to 26.27					
Account Code	Account Description	25.26 \$	26.27 \$	\$ Increase	% Increase	Notes
A1010.490.00	Board of Education	14,020	16,031	2,011	14.34%	
A1310.490.00	Business Administration	122,886	135,544	12,658	10.30%	Left AP at BOCES
A1345.490.00	Purchasing	2,687	3,000	313	11.66%	
A1430.490.00	Personnel	61,093	63,765	2,671	4.37%	
A1460.490.00	Records Management	4,700	6,500	1,800	38.30%	
A1480.490.00	Public Information & Service	59,214	69,454	10,241	17.29%	Public Relations Usage
A1620.490.00	Operation of Plant	10,955	11,310	355	3.24%	
A1621.490.00	Maintenance of Plant	28,736	32,824	4,088	14.23%	
A1670.490.00	BOCES Printing	75,000	75,000	0	0.00%	
A1981.490.00	Administrative Costs	1,492,000	1,617,000	125,000	8.38%	Inc Administration Cost, Increase in Capital Payment
A2010.490.00	Curriculum & Development	70,866	76,263	5,396	7.61%	
A2020.490.00	Supervision	1,575	1,575	0	0.00%	
A2070.490.00	Inservice Training	4,068	4,251	184	4.51%	
A2110.490.00	Teaching Regular School	365,751	352,677	(13,074)	-3.57%	
A2250.490.00	Special Education	1,997,027	2,281,013	283,986	14.22%	
A2259.490.00	ELL Teacher	0	39,438	39,438	100.00%	Shift from District
A2280.490.00	Occupational Educational	729,000	826,000	97,000	13.31%	
A2330.490.00	Teaching Special Schools	63,473	56,928	(6,545)	-10.31%	Shift to District LMS
A2610.490.00	School Library	76,804	82,374	5,570	7.25%	
A2620.490.00	Distance Learning	18,500	20,000	1,500	8.11%	
A2630.490.00	Computer Assisted Inst.	314,362	372,147	57,784	18.38%	Data Privacy and Security
A2805.490.00	Attendance	6,266	6,491	225	3.59%	
A2810.490.00	Guidance	74,817	96,515	21,698	29.00%	Additional Guidance Software
A2855.490.00	Athletics	6,942	23,890	16,948	244.14%	Hudl Added to Contract BOCES
C2860.490.00	School Lunch	89,846	124,061	34,215	38.08%	Courier now ran via BOCES
	TOTAL	5,690,587	6,394,050	703,463	12.362%	
	Less School Lunch	(89,846)	(124,061)			
	Total General Fund	5,600,741	6,269,989	669,248	11.949%	



2026-2027 TENTATIVE BUDGET

Account Code	Description	25.26 Budget	26.27 Budget	Difference \$	Difference %
A1010:	Board of Education	18,500	20,531	2,031	10.98%
A1040:	District Clerk	20,800	19,300	-1,500	-7.21%
A1060:	District Meeting	3,000	3,500	500	16.67%
A1240:	Chief School Admin	226,500	242,500	16,000	7.06%
A1310:	Business Administration	346,750	363,294	16,544	4.77%
A1320:	Auditing	31,500	31,500	0	0.00%
A1325:	Treasurer	4,700	4,700	0	0.00%
A1330:	Tax Collector	12,000	13,500	1,500	12.50%
A1345:	Purchasing	4,800	5,700	900	18.75%
A1380:	Fiscal Agent Fee	6,500	7,500	1,000	15.38%
A1420:	Legal	55,000	60,000	5,000	9.09%
A1430:	Personnel	65,250	67,800	2,550	3.91%
A1460:	Records Mgmt	4,700	6,500	1,800	38.30%
A1480:	Public Information	63,500	74,000	10,500	16.54%
A1620:	Operation of Plant	1,396,925	1,496,149	99,224	7.10%
A1621:	Maintenance of Plant	460,500	501,000	40,500	8.79%
A1670:	Central Printing & Mailing	122,000	122,000	0	0.00%
A1910:	Unallocated Insurance	131,250	142,560	11,310	8.62%
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	1,522,000	1,617,000	95,000	6.24%

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2026-2027 TENTATIVE BUDGET

Account Code	Description	25.26 Budget	26.27 Budget	Difference \$	Difference %
A2010:	Curriculum Improvement	71,000	77,000	6,000	8.45%
A2020:	Supervision Regular School	615,000	600,700	-14,300	-2.33%
A2060:	Research Planning & Evaluation	3,000	3,000	0	0.00%
A2070:	Inservice Training & Instruction	27,100	27,300	200	0.74%
A2110:	Teaching Regular School	5,243,000	5,272,290	29,290	0.56%
A2250:	Teaching Special Schools	3,741,500	4,119,513	378,013	10.10%
A2259:	Teaching ELL	162,000	132,438	-29,562	-18.25%
A2280:	Occupational Education	729,000	826,000	97,000	13.31%
A2330:	Teaching Special Schools	64,000	57,000	-7,000	-10.94%
A2610:	School Library	173,500	202,000	28,500	16.43%
A2630:	Computer Assisted Instruction	408,000	472,000	64,000	15.69%
A2805:	Attendance	6,300	6,500	200	3.17%
A2810:	Guidance	274,000	315,500	41,500	15.15%
A2815:	Health Services	207,201	215,250	8,049	3.88%
A2816:	Contractual Expenditures	6,000	6,000	0	0.00%

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2026-2027 TENTATIVE BUDGET

Account Code	Description	25.26 Budget	26.27 Budget	Difference \$	Difference %
	A2850: Co Curricular Activities	124,000	141,500	17,500	14.11%
	A2855: Interscholastic Ath	314,100	362,500	48,400	15.41%
	A5510: Transport-District	35,000	35,000	0	0.00%
	A5540: Pupil Transportation	1,837,530	1,940,440	102,910	5.60%
	A9020: Retirement	992,595	945,779	-46,817	-4.72%
	A9030: Social Security	719,292	730,055	10,763	1.50%
	A9040: Workers Comp	73,000	74,000	1,000	1.37%
	A9045: Life Insurance	11,800	14,250	2,450	20.76%
	A9050: Unemployment	38,500	34,000	-4,500	-11.69%
	A9055: Disability	2,500	3,500	1,000	40.00%
	A9060: Health	4,268,625	4,611,475	342,850	8.03%
	A9721: Debt	666,750	671,500	4,750	0.71%
	A9721: Debt	0	1,240,907	1,240,907	100.00%
	A9901: Transfer	14,000	15,000	1,000	7.14%
	TOTAL	25,333,468	27,960,431	2,626,962	10.37%
			Tota Debt Increase	1,245,657	
			Total Inc Less Debt	1,381,306	5.45%

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FRANKFORT-SCHUYLER

Pride

2026-2027 BUDGET

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