

FRANKFORT-SCHUYLER CSD 2026-2027 PROPOSED BUDGET



BUDGET HEARING: MAY 5, 2026

2026-2027 Budget Summary

Total Expenditure Plan:

- \$27,960,431
- Tax Levy Increase of 3.25% (allowable levy limit 8.84%)
- Budget to Budget Excluding Capital:
 - 5.46%
- Budget to Budget Inc Capital (offset by aid)
 - 10.37%

Key Increases:

- Debt \$1,245,657 (*offset by aid*)
- Special Education: \$378,013
- Health Insurance: \$342,850

Budget to Budget Excluding
Debt, Health, Special Ed:
\$660,442 or 2.61%



Overall Proposed Budget

2025-2026	2026-2027	\$ Change Inc Capital	% Change Inc Capital	\$ Change Exc Capital	% Change Exc Capital
\$25,333,468	\$27,960,431	\$2,626,963	10.37%	\$1,381,306	5.46%

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%
2026/2027	27,960,431.00	2,626,963.00	10.37%	9,496,012.00	298,906.00	3.25%	8.84%
2026/2027	26,714,774.00	1,381,306.00	5.46%				
WCAP	Avg (over 24 yrs)	593,978.63	3.06%	Avg (over 16 yrs)	204,023.06	2.68%	2.20%
	Avg (over 10 yrs)	867,380.20	3.85%	(over 10 yrs)	217,018.30	2.63%	1.94%
WOUT CAP	Avg (over 24 yrs)	542,076.25	2.85%				
	Avg (over 10 yrs)	742,814.50	3.36%				

Budget to Budget Excluding Debt,
Health, Special Ed: \$660,442 or
2.61%



Knights

Budgeted Revenue

Category	2025-2026	2026-2027	Increase (Decrease)	Notes
Foundation Aid	\$8,274,425	\$8,276,030	\$1,605	There is not a NYS passed budget. Last year we were told the min inc. would be 3%, once the late budget was passed- we only received 2%, leaving us -1% to start this budget.
Expense Driven Aid	\$4,299,404	\$6,400,347	\$2,100,943	\$1,208,105 Building Aid Increase to offset Debt Payments Transportation, BOCES, etc.
PILOTS	\$1,249,924	\$724,920	\$(525,004)	Loss of Approximately \$500,000 due to a lawsuit of assessment reduction from Tractor Supply
Miscellaneous	\$585,609	\$611,042	\$25,433	
Reserves/Fund Balance	\$1,727,000	\$2,452,080	\$725,080	
Tax Levy & STAR	\$9,194,106	\$9,496,012	\$298,906	Tax Cap is 8.84, this is 3.25- 5.59 BELOW our Allowable Levy Limit

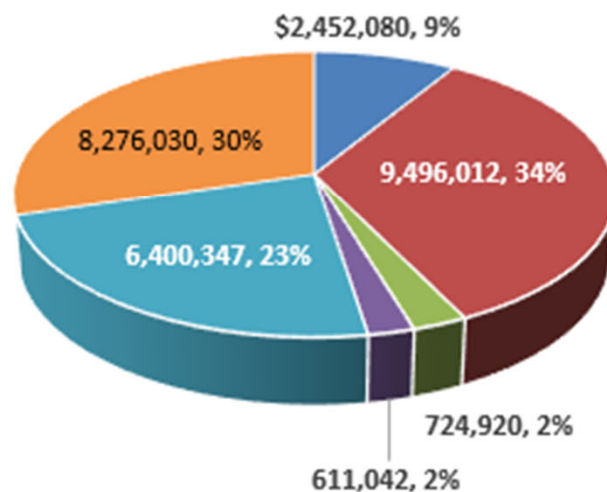


Knights

Budgeted Revenue

2026-2027 Budget

- Fund Balance/Reserves
- Real Property Taxes & STAR
- Payment in Lieu of Taxes
- Miscellaneous
- Expense Driven Aids
- Foundation Aid



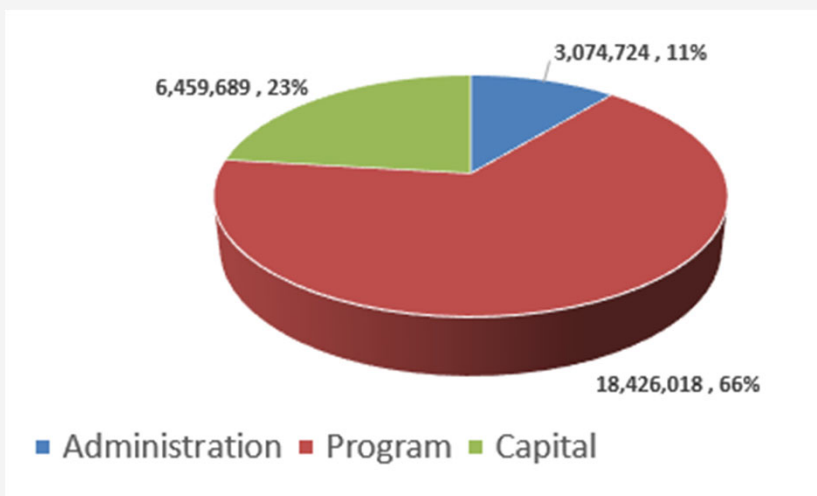
Knights

Areas of Expenditure

Area	2026-2027	% of Budget 26-27
Program	\$18,426,018	66%
Capital	\$6,459,689	23%
Administration	\$3,074,724	11%



Knights



Areas of Expenditure

Area	What is Included
Program	Teacher Salaries & Benefits Materials & Supplies, Postage, Printing, Curriculum, Charter School Tuition, Text, Software, Technology, Spec Ed Tuitions, Library, Guidance, Health Services, Athletics and Co-Curricular, Transportation
Capital	Buildings & Grounds Salaries & Benefits Heating Gas, Electricity, Waste Disposal, Phone, Materials & Supplies, Water, Sewer, Equipment, Building Repairs, BOCES Capital Expenses, Debt Payments
Administration	District Administration Salaries & Benefits BOCES Administrative Expenses Secretarial Salaries & Benefits Business Office Operations, Workers Comp, EAP, Public Relations, School Communications, Data Collections, Scoring, Single Audit (Federal), External Audit, Internal Audit, Board Policies, Legal Fees, Records Management, Postage, Printing, Any Non Classroom Related Supplies, Website Expenses, Data Privacy and Security Expenses, Insurance



Budgeted Expenditures

Category	2026-2027	Increase (Decrease)
Payroll	\$8,626,628	\$167,977
Fringe Benefits*	\$6,413,059	\$306,747
BOCES	\$6,235,088	\$573,088
Debt Service**	\$1,912,407	\$1,245,657
Contractual***	\$4,265,499	\$277,494
Supplies, Textbooks, Equipment	\$492,800	\$55,020
Transfers	\$15,000	\$1,000

* Health, Dental, Vision, Retirement, etc.

** Capital Project- Offset by \$1.2 million in Aid

*** Insurance, Utilities, Transportation, SRO,
Spec Ed Tuitions, etc



Knights

Revenue & Expenditure Highlights

Category	Increase (Decrease)	Notes
Foundation Aid	\$1,605	There is not a NYS passed budget. Last year we were told the min inc would be 3%; once the late budget was passed- we only received 2%, leaving us -1% to start this budget.
PILOTS	\$(525,004)	Loss of Approximately <u>\$500,000</u> due to a lawsuit of assessment reduction from Tractor Supply
	4 Largest Cost Drivers	
Health Insurance	\$342,850	This was 2 percent lower than our estimated increase (8 vs 10) due to the usage of reserves at the consortium
Special Education	\$378,013	
BOCES	\$385,262	BOCES Excluding Special Ed
Transportation	\$102,910	Bussing (was able to reduce percentage using suburban for small trips, sports etc)



Knights



Expenditures Per Pupil

Avg Cost Per Pupil	Frankfort-Schuyler	County Avg	Statewide Average
Per NYSED.GOV (2024-2025)	\$24,742	\$30,277	\$31,791

Frankfort-Schuyler would need to add \$4.7 million to meet the average expenditure per pupil of Herkimer County.

Frankfort-Schuyler would need to add \$5.9 million to meet the average expenditure per pupil of New York State.



Knights



Estimated Per 2026-27 Budgets

Avg BUDGETED Per Pupil	Frankfort-Schuyler	Herkimer BOCES Component Avg
Per Est. 26-27 Budgets	\$29,776	\$33,983

Tax Levy Increases	Frankfort-Schuyler	Herkimer BOCES Component Avg
Per Est. 26-27 Budgets	3.25%	3.40%



Knights

Investments in Students & Continuity of Programs

- Addition of a Library Media Specialist (all grades K-12)
- Development of Additional Special Education In-house Programing
- Continuation of After School & Summer Enrichment Programs (Elementary)
- Continuation of Pre-Kindergarten (2 classrooms)
- Maintenance & Addition of key staff, No cuts to staffing-
 - Occupational Therapist
 - Physical Therapist
 - Behavioral Specialist
 - Student Engagement Specialist (Secondary)
 - ESL Teacher (retirement replacement through BOCES)
 - Elementary AIS Teacher (retirement replacement)
 - Full Time Social Workers & School Psychologist
 - Additional Special Education Teachers (2) (retirement replacement & new program)



Knights

Investments in Students & Continuity of Programs

- Continuation & Addition of Elective Offerings (Secondary)
 - Note: These are the additional offerings over the past three years. These will be based on student interest and enrollment.
 - Young Adult Lit
 - Novel Adaptations
 - Creative Writing
 - Grow with Google
 - Culinary Chemistry
 - Adulting
 - Ethics
 - History in Film
 - History of Sports
 - Drivers Education
 - AP Biology
 - AP English
 - Cooking on a Budget
 - Digital Art & Design (new in 26.27)
 - DDP- Non PLTW Path (new in 26.27)



Knights

Investments in Students & Continuity of Programs

- Ongoing Support for the Annual Musical
- Continues Support for all K-12 Arts, Music & STEAM Programming
- Continuation of Athletics- Approx 33 teams with over 420 students participating
 - Including Cross Contracting with area districts for combination teams
- Continuation of After School Clubs- Approx 20 clubs with over 500 students participating
 - Some Examples: Friends of Frankfort-Schuyler, K Kids, Builders Club, Art Club, Ski Club, Nature Club, Student Council, Mock Trial, NJHS, NHS and more



Knights

Efficiency Efforts to Reduce Costs

- Participation with Local Community Agencies to assist with After School & Summer Enrichment
- Participation with Area Districts for Additional Sports, Curricular Opportunities & Shared Transportation
- Participation with BOCES for shared services- including but not limited to:
 - Cooperative Bidding, Computer Technicians, Cafeteria Program, CBO, Natural Gas Consortiums, Itinerants, Nursing & Medical Services
- Participation with Local Community Agencies to assist with Social Emotional Needs
- Participation with SUNY POLY for Social Emotional Staff & Neurodiversity Specialist (free to the district)



Grants & Donations of Goods & Services

Donor /Grant (4.5 yr)	Cost	Item
Liberty Partnership Project	\$110,970.00	Student Support Mentor- 3 days per week
Community Foundation	\$40,000	Offset portion of the School Engagement Coordinator
WADAS Foundation	\$40,187.78	Sports Equipment & Clinics for youth
SUNY POLY	\$14,000	Clinical Psychologist Support
Miscellaneous	\$103,753.04	Food, Equipment, Supplies, etc
TOTAL	\$308,910.82	Avg Per Year: \$68,646.85



Federal Grants	25-26 Amount
IDEA Section 611	\$383,465
IDEA Section 619	\$6,877
Title One	\$220,597
Title 2A	\$27,660
Title 4	\$17,152
Title 3	\$3,883
TSI (Targeted School Improvement)	\$50,000
Total	\$709,634



Tax On True Comparisons*

District	Amt (High to Low)	County
Little Falls	23.71	Herkimer
Herkimer	21.45	Herkimer
New Hartford	21.36	Oneida
Oneida	20.68	Oneida
Clinton	20.40	Oneida
Rome	19.88	Oneida
Remsen	19.06	Oneida
New York Mills	18.69	Oneida
Whitesboro	18.62	Oneida
Frankfort	18.09	Herkimer
Holland Patent	17.96	Oneida
Sauquoit Valley	16.95	Oneida
Mount Markham	15.15	Herkimer

District	Amt (High to Low)	County
ODY	15.08	Herkimer
CVA	14.88	Herkimer
WCV	14.19	Herkimer
Dolgeville	12.31	Herkimer
Poland	11.51	Herkimer
Town of Webb	2.84	Herkimer

To do a true comparison of tax rates across districts, you need to look at the tax on trues. This is because it has to normalize for differences in municipal assessment levels

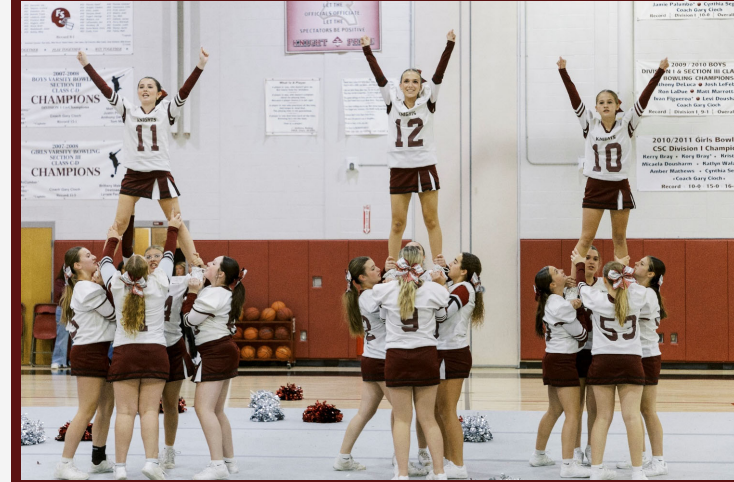
* Frankfort is 10th out of 19

* Source: NYS Comptrollers Office Based on 2024-25 data from the NYS Comptroller via Datawrapper



Projected Tax Levy Impact on Average \$100,000 assessed value home*

Tax Levy Increase	Monthly Inc Frankfort	Monthly Inc Schuyler	Annual Inc Frankfort	Annual Inc Schuyler
3.25%	\$7.62	\$6.58	\$91.44	\$78.96



Knights

* These projections are based on prior year equalization rates & assessed values (with the addition of a small PILOT that was added back to the roles for 26-27). Actual Assessments and Equalization rates are not available until August

Frankfort Free Library Tax

- Frankfort-Free Library Resolution on this years Ballot is a 4% increase over prior year, or a total of \$140,603.72
- 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
- This tax is NOT affiliated with the Frankfort-Schuyler Central School District but will continue to appear on property tax bills that are sent out in September



Knights

What happens if a Budget is Defeated?

- Three Options
 - Put the same budget up for vote
 - Adjust the budget and re vote
 - Adopt a Contingency Budget (reduction of \$298,906)

Contingency Budget Regulations

- The Tax Levy must remain the same
- Examples of Required Expenses:
 - Contractual & Legal Obligations
 - Expenses ensuring the Health & Safety of Students & Staff
 - Expenses required & authorized by NYSED
- Examples of Expenses that must be cut
 - Equipment Purchases
 - New Capital Expenditures
 - Free Public Use of the Building & Grounds
- Examples of Expenses that MAY be cut:
 - Athletic & Extracurricular Activities
 - Non Required Programs
 - Elem Art & Music, Project Lead the Way, Engineering by Design, AP, College Now and other electives



2026-2027 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 and can be obtained by contacting our district clerk:
 - Connie Giordano @ 315-894-5083 or by email:
 - cgordano@frankfort-schuyler.org

Knights



Vote: Tuesday
May 19th from
Noon-8pm “old
gym”

2026-2027 Student Vote

VOTE FOR YOUR NEW LUNCH ITEM

Place one vote  next to the box of the new lunch item you would like.

Menu Item		Place a ✓ or an X next to ONE
Buffalo Chicken Tater Tot Casserole		
Chicken Pot Pie		
Chicken Vegetable Stir Fry		

2026-2027 Proposed Budget Summary

- 2026-2027 Proposed Budget: \$27,960,431
- Tax Levy Inc: 3.25%
 - Our Allowable Levy Limit is 8.84%



Knights





Thank You



Any Questions?

Call: 315-895-7781

Email: ksheppard@frankfort-schuyler.org

ipalmer@frankfort-schuyler.org

cgiordano@frankfort-schuyler.org

To set up a meeting



Frankfort-Schuyler Maroon Knights