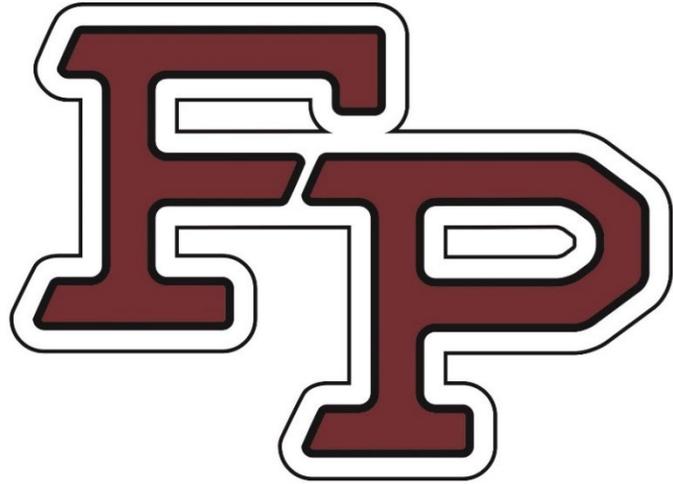


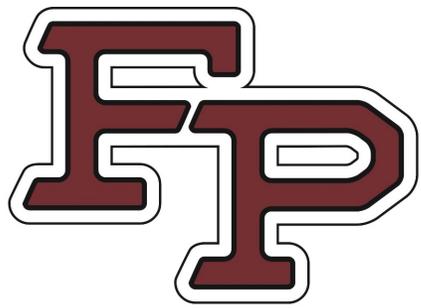
Public Hearing May 8, 2025



**FORT PLAIN
HILLTOPPERS**

The Fort Plain Central School District will provide each student with the opportunity to develop intellectually, socially, emotionally and physically in a safe, orderly and positive environment.

Our goal is to prepare every student for success beyond graduation



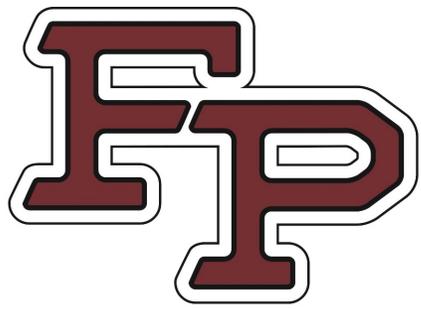
**FORT PLAIN
HILLTOPPERS**



Board of Education Goals and Objectives

The Fort Plain Central School District Board of Education has identified **five enduring goals**:

- Improve safety in our schools.
- Improve student learning outcomes.
- Build and maintain trusting relationships with students and their families.
- Support social and emotional wellness for all school community members.
- Ensure responsible and strategic use of fiscal and human resources to best support the needs of our students.



**FORT PLAIN
HILLTOPPERS**



Budget Development Process

We consider...

Assumptions

Information or data used for forecasting and planning.

Expectations

Intended objectives to be realized by the proposed budget.

Step 1: **Review** How accurate was the prior year's budget?

Step 2: **Planning** The superintendent and stakeholders determine resources, staffing and accommodations needed to support the school mission.

Step 3 **Forecasting** The superintendent and BOE must prepare for the 'What ifs'. Our duty is to prepare a budget that will provide support for the school mission.

Step 4: **Implementation and Evaluation** Ongoing evaluation of finance helps us to identify ways in which all resources could be used more efficiently or effectively.

PUBLIC HEARING FOR THE BUDGET

- Public Notice
- Candidates for the Board of Education:
 - Kaitlyn Webb
 - _____
- Clarification of Voter Qualifications:
 - Must be at least 18 years of age
 - Must be a US Citizen
 - Must be a resident of the district for at least 30 days prior to the vote
- Polls will be open:
 - May 20, 2025 in the Harry Hoag Library between the hours of 12:00 and 8:00 P.M.

Proposed Budget

\$24,000,0000

- **Revenue** is generated from State Aid, Tax Levy, Fund Balance and various other sources.
 - State Aid provides 67.43% of revenues
 - Proposed Tax Levy Increase of \$60,328 or 1.00%
 - Use of Fund Balance will be \$200,000 or .83% of revenues
- **Expenditures** include all budgetary appropriations associated with our district.
 - Appropriation increase of \$156,000 or .65% of prior year budget
 - Responsibility to Taxpayers:
Proposal increases a \$100,000 property with Basic Star by \$10.87





FORT PLAIN CENTRAL SCHOOL BUDGET ESTIMATE: 2025-2026

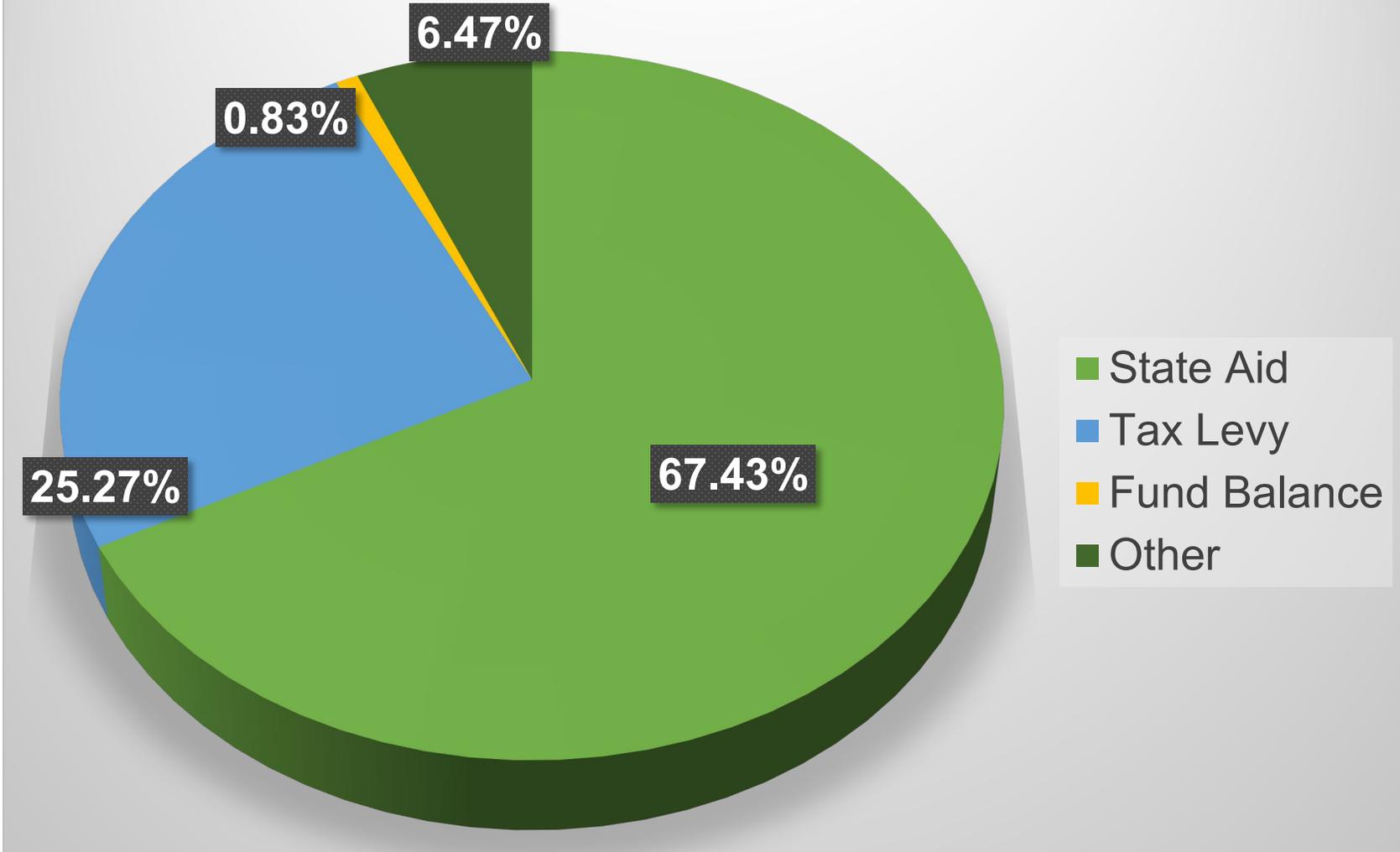
at a Glance . . .

EXPENDITURES				Percent of
	2024-2025 Budget	2025-2026 Proposed Budget	Percent Change	TOTAL
				2025-2026
General Support & Community Srvs.	\$2,777,289	\$2,914,253	4.93%	12.14%
Instruction	\$11,800,999	\$12,408,716	5.15%	51.70%
Pupil Transportation	\$1,274,089	\$1,297,083	1.80%	5.40%
Employee Benefits	\$6,110,798	\$6,275,653	2.70%	26.15%
Debt Service & Related Transfers	\$1,880,825	\$1,104,295	-41.29%	4.61%
TOTAL	\$23,844,000	\$24,000,000	0.65%	100.00%
REVENUES				
	2024-2025 Budget	2025-2026 Proposed Budget	Change	
State Aid	\$16,562,981	\$16,182,808	-2.30%	67.43%
Property Tax Levy (Including STAR)	\$6,004,077	\$6,064,405	1.00%	25.27%
Fund Balance	\$200,000	\$200,000	0.00%	0.83%
Other	\$1,076,942	\$1,552,787	44.18%	6.47%
TOTAL	\$23,844,000	\$24,000,000	0.65%	100.00%

Overall Revenue Summary

Revenues	2024-25 Budget	2025-26 Proposed	Percent of Revenues
State Aid	\$16,562,981	\$16,182,808	67.43%
Property Tax Levy (including STAR)	\$6,004,077	\$6,064,405	25.27%
Appropriated Fund Balance	\$200,000	\$200,000	.83%
Other-Use of Reserves	\$1,076,942	\$1,552,787	6.47%
TOTAL	\$23,844,000	\$24,000,000	

Revenue Chart



State Aid	\$	16,182,808
Tax Levy	\$	6,064,405
Fund Balance	\$	200,000
Other	\$	1,552,787

Proposed Tax Levy \$6,064,405

3 Counties
5 Townships
2,918 Properties

Tax Levy: Increase by 1.00% or \$0.1553 per 1,000 True Value.

History of Tax Levy Increases

<u>Fiscal Year</u>	<u>Actual</u>	<u>Allowable</u>
2018-19	0%	4.1325%
2019-20	1.49%	4.2046%
2020-21	1.81%	3.3993%
2021-22	0%	2.3418%
2022-23	1.44%	2.5106%
2023-24	1.20%	5.0112%
2024-25	1.43%	3.4349%
2025-26	1.00%	5.1499%

Taxpayer Levy Impact

The proposed increase is based on prior year equalization and assessed valuation figures. That part of the formula is unknown until August. Illustrated is the history of proposed vs. actual impact for a \$100,000 property. Recent fluctuations in market value versus assessed value have affected the formula to a greater degree.

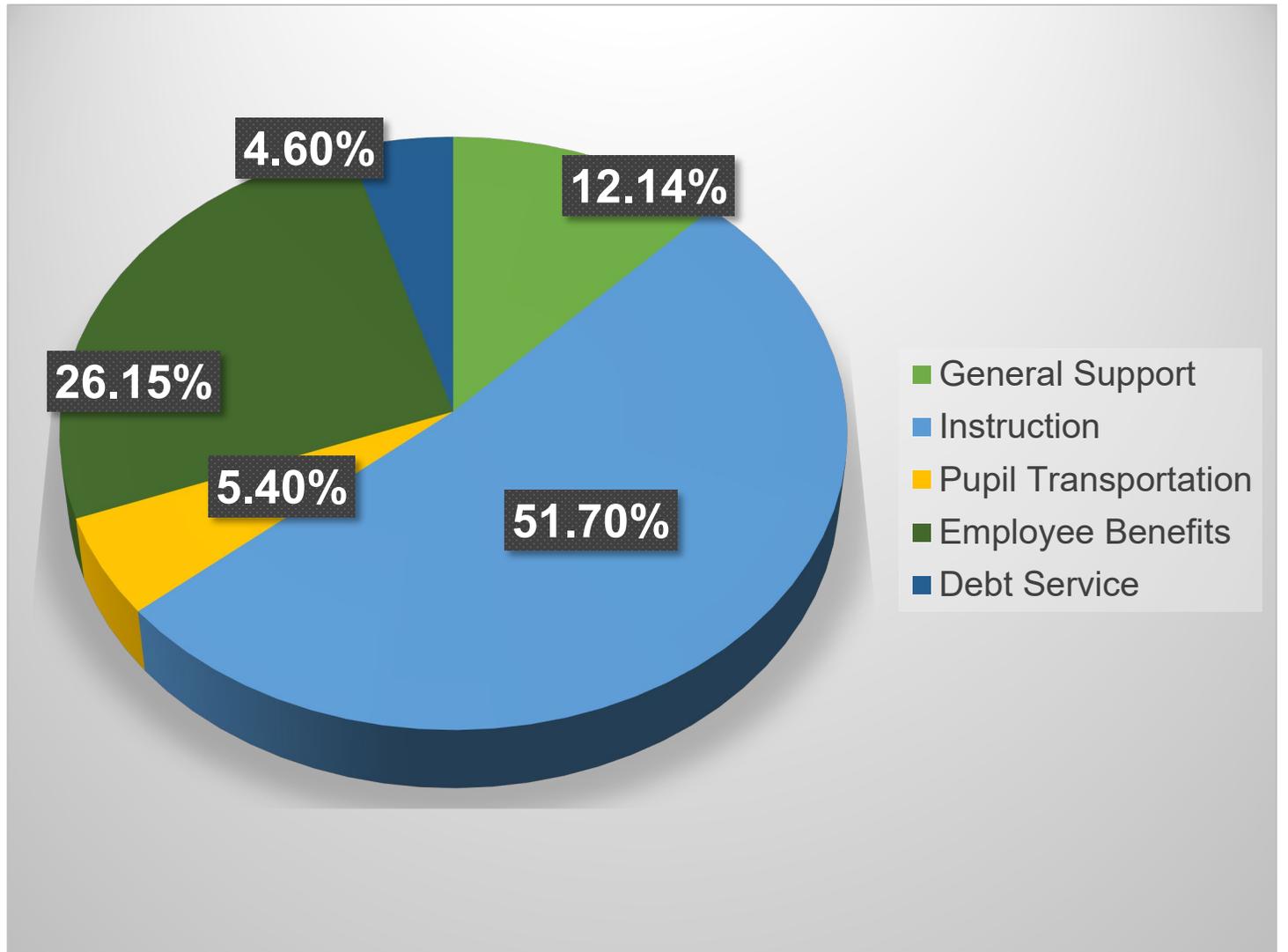
Budget Year/ Levy Increase		Proposed with Basic Star	Actual with Basic Star	Proposed with Enhanced Star	Actual with Enhanced Star
2018-19	0%	Zero increase	-\$356.42	Zero Increase	-\$169.04
2019-20	1.49%	\$20.85	\$16.71	\$9.89	\$7.47
2020-21	1.81%	\$25.59	\$10.70	\$11.44	\$4.79
2021-22	0%	Zero increase	-\$40.31	Zero increase	-\$18.02
2022-23	1.44%	\$19.93	-\$118.61	\$8.91	-\$42.53
2023-24	1.20%	\$15.19	-\$150.45	\$5.45	-\$53.95
2024-25	1.43%	\$16.00	-\$32.81	\$5.74	-\$11.76
2025-26	1.00%	\$10.87	Unknown	\$3.90	Unknown

Overall Expense Summary

<i>Appropriations</i>	<i>2024-25 Budget</i>	<i>2025-26 Proposed</i>	<i>Percent Change</i>
General Support	\$2,675,347.77	\$2,811,574.50	5.09%
Instructional Budget	\$11,800,998.78	\$12,408,715.71	5.15%
Pupil Transportation	\$1,274,088.78	\$1,297,083.20	1.80%
Community Services	\$101,941.57	\$102,678.75	.72%
Employee Benefits	\$6,110,798.10	\$6,275,652.66	2.70%
Debt Service	\$1,880,825.00	\$1,104,295.18	-41.29%
TOTAL	\$23,844,000	\$24,000,000	

Expense Chart

General Support	2,914,253
Instruction	12,408,716
Pupil Transportation	1,297,083
Employee Benefits	6,275,653
Debt Service	1,104,295





Required Three-Part Budget Chart

Administrative:

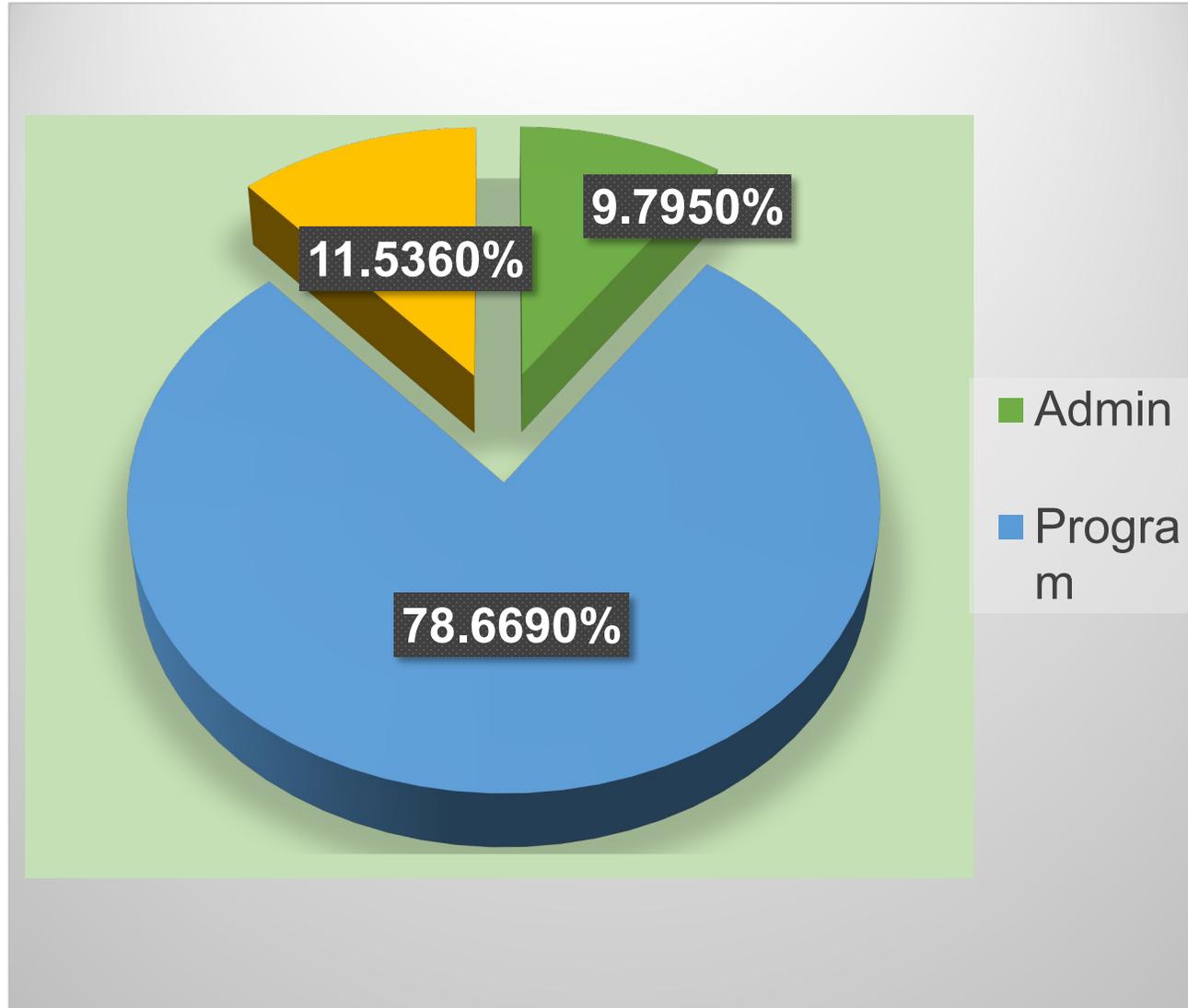
- Legal & Attorney Fees
- Board of Ed. Expense
- Central Office Expense
- Property Insurance
- Public Information
- Administrator Salary & Benefits

Admin % of Total Budget

24-25	9.545%
25-26	9.795%

Admin % Excluding Capital

24-25	11.1876%
25-26	11.072%



Program:

- Instructional Programming
- Instructional Supplies
- Salary & Benefits of Faculty
- Student Transportation
- Athletics and Extracurriculars
- Community Programs

Capital:

- Operation & Maintenance
- Buildings and Infrastructure
- Central Services
- Required Debt Service

REQUIRED THREE PART BUDGET MODEL

CODE	FUNCTION or ACCOUNT	PROPOSED TOTAL	ADMINISTRATION	PROGRAM	CAPITAL
A 1099.0	Total-Board of Education	\$22,670.00	\$22,670.00		
A 1299.0	Total-Central Administration	\$221,622.00	\$221,622.00		
A 1399.0	Total-Finance	\$181,943.80	\$181,943.80		
A 1420.4	Attorney Fees	\$29,500.00	\$29,500.00		
A 1420.49	BOCES - Legal	\$35,214.84	\$35,214.84		
A 1430.4	Personnel In-service	\$5,000.00	\$5,000.00		
A 1430.49	BOCES Personnel - Sub Service	\$16,842.00	\$16,842.00		
A 1460.16	RMO - Non-Instr. Salaries*	\$27,960.00	\$27,960.00		
A 1480.49	Public Information Services	\$100,116.00	\$100,116.00		
A 1620.0	Total-Operation	\$818,285.61	\$64,430.00		\$753,855.61
A 1621.0	Total Maintenance	\$449,815.80			\$449,815.80
A 1699.0	Other Central Services	\$613,047.45	\$547,174.65		\$65,872.80
A 1964.4	Refund of Real Property Tax	\$1,500.00			\$1,500.00
A 1998.0	Other Special Items	\$288,057.00	\$180,521.00		\$107,536.00
A 2010.0	Total Curriculum Dev & Support	\$88,502.00	\$75,059.00	\$13,443.00	
A 2020.0	Total Building Administration	\$588,673.35	\$581,873.35	\$6,800.00	
A 2999.0	Instruction (Net of Supervision)	\$11,731,540.36		\$11,731,540.36	
A 5510.21	GF Purchase of Buses	\$0.00			\$0.00
A 5510.0	Other District Transportation	\$1,218,628.20	\$115,613.00	\$1,103,015.20	
A 5530.0	Total-Garage Building	\$78,455.00		\$78,455.00	
A 5540.4	Contract Transportation	\$0.00		\$0.00	
A 8998.0	Total-Community Services	\$102,678.75		\$102,678.75	
A 9098.0	Total-Employee Benefits	\$6,275,652.66	\$145,260.28	\$5,844,638.68	\$285,753.71
A 9898.0	Total-Debt Service	\$0.00			\$0.00
A 9901.96	Transfer to Debt Service Fund	\$1,104,295.18			\$1,104,295.18
A 9950.9	Transfer to Capital Fund	\$0.00			\$0.00
A 9951.0	Other Interfund Transfers	\$0.00		\$0.00	
A 9999.0	TOTAL GENERAL FUND	\$24,000,000.00	\$2,350,799.92	\$18,880,570.99	\$2,768,629.10
		\$24,000,000.00			
			9.795%	78.67%	11.54%

What happens next?

If the budget passes, then we begin actions that support implementation of the budget.

If the budget does not pass, the Board can opt for a re-vote or adopt a contingency budget.



Any questions?

TOPPER PRIDE!



*Our goal is to
prepare every
student for success
beyond graduation!*



FORT PLAIN
CENTRAL SCHOOL DISTRICT