

# Fort Plain Central School District

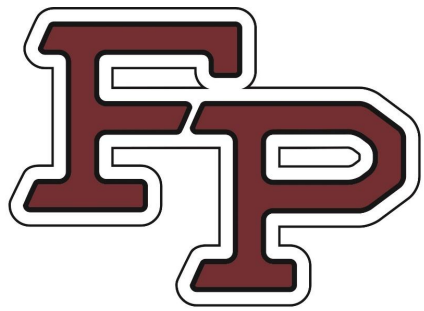
**FORT PLAIN  
HILLTOPPERS**



Public Hearing

May 8, 2024





**FORT PLAIN  
HILLTOPPERS**

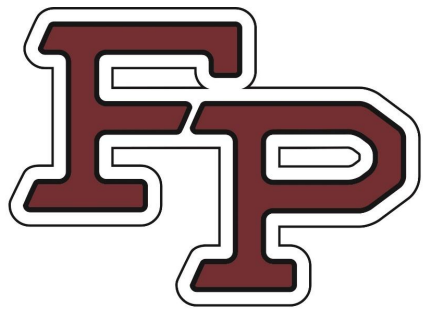


## Board of Education Goals and Objectives

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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.




**Plain Language Budget Document (also called “Three-Part Budget”):** By law, districts must divide their budgets into three categories—administrative component, capital component and program component—and must show how much each component has increased compared to the total budget.

**Administrative Budget Component:** Includes expenses for office and administrative costs; salaries and benefits for certified school administrators who spend 50 percent or more of their time performing supervisory duties; data processing; public information; legal fees; property insurance; and school board expenses.

**Capital Budget Component:** This covers all school bus purchases, debt service on buildings, and leasing costs; tax certiorari and court-ordered costs; and all facility costs, including salaries and benefits of the custodial staff; service contracts, maintenance supplies and equipment; and utilities.

**Program Budget Component:** This portion includes salaries and benefits of teachers and supervisors who spend the majority of their time teaching; such instructional costs as supplies, equipment and textbooks; co-curricular activities and interscholastic athletics; staff development; and transportation operating costs.

# Public Hearing for the Budget

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- Public Notice
  - Candidates for the Board of Education:
    - Neal VanSlyke
    - Sara McDuffee
    - Janel Hearn
    - Joshua Parkinson
    - Jamie Bunker
  - 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 21, 2024 in the Harry Hoag Library between the hours of 11:00 A.M. and 8:00 P.M.



# Proposed Budget

## \$23,844,0000

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- **Revenue** is generated from State Aid, Tax Levy, Fund Balance and various other sources.
  - There is a decrease in State Aid from the 23-24 adopted budget, - 1.75 %
  - Proposed Tax Levy Increase of \$84,934 or 1.43% (Allowable increase is 3.43%)
- **Expenditures** include all budgetary appropriations associated with our district.
  - Appropriation increase of \$524,000 or 2.25% of prior year budget
  - Responsibility to Taxpayers:  
Proposal increases a \$100,000 property with Basic Star by \$16.00





# FORT PLAIN CENTRAL SCHOOL BUDGET ESTIMATE: 2024-2025

## at a Glance . . .

### EXPENDITURES

	2023-2024 Budget	2024-2025 Proposed Budget	Percent Change
General Support & Community Srvs.	\$2,709,649	\$2,777,289	2.50%
Instruction	\$11,456,707	\$11,800,999	3.01%
Pupil Transportation	\$1,269,010	\$1,274,089	0.40%
Employee Benefits	\$5,999,609	\$6,110,798	1.85%
Debt Service & Related Transfers	\$1,885,025	\$1,880,825	-0.22%
<b>TOTAL</b>	<b>\$23,320,000</b>	<b>\$23,844,000</b>	<b>2.25%</b>

### REVENUES

	2023-2024 Budget	2024-2025 Proposed Budget	Change
State Aid	\$16,858,362	\$16,562,981	-1.75%
Property Tax Levy (Including STAR)	\$5,919,143	\$6,004,077	1.43%
Fund Balance	\$195,000	\$200,000	2.56%
Other	\$347,495	\$1,076,942	209.92%
<b>TOTAL</b>	<b>\$23,320,000</b>	<b>\$23,844,000</b>	<b>2.25%</b>

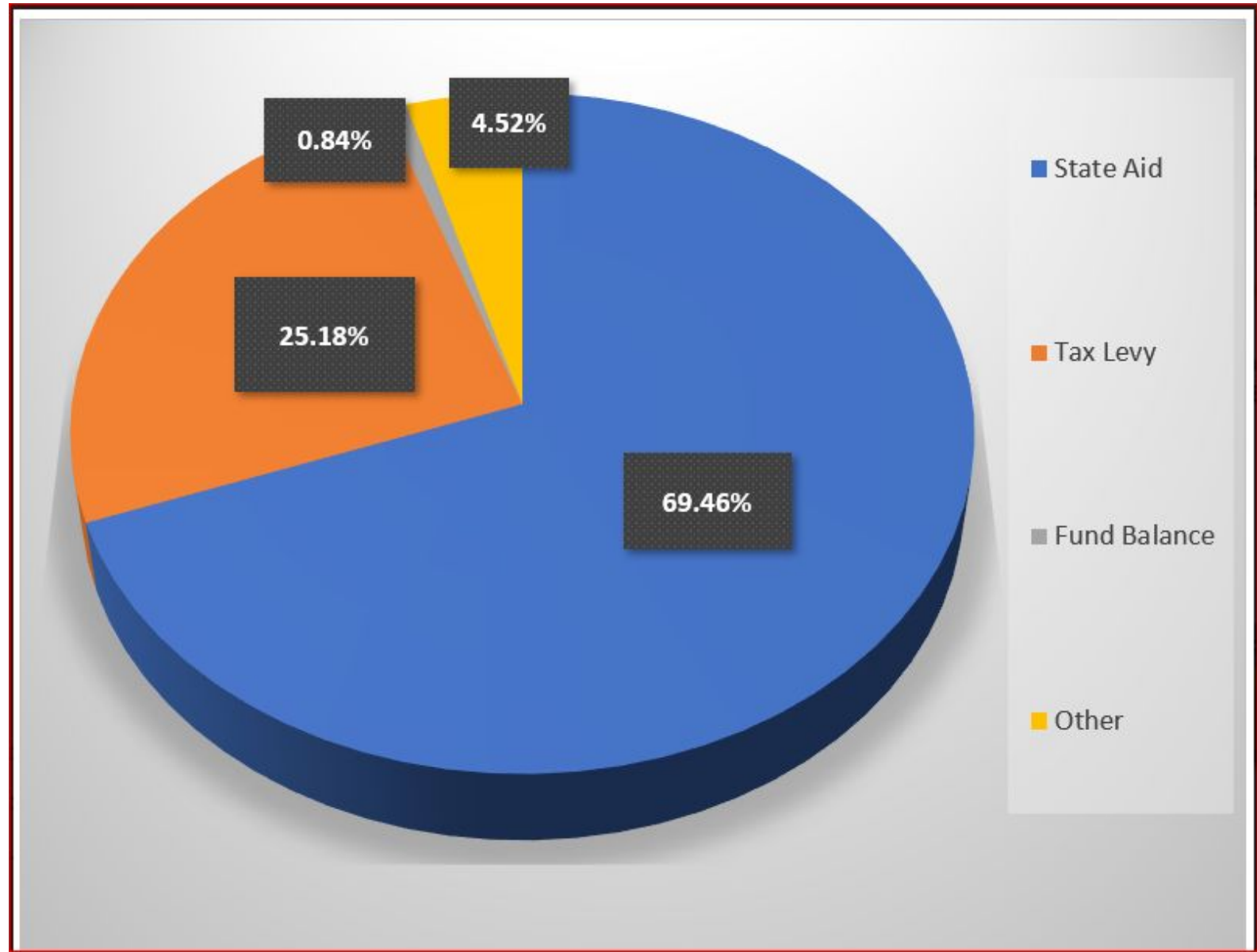
## Overall Revenue Summary

<b>Revenues</b>	<b>2023-24 Budget</b>	<b>2024-25 Proposed Budget</b>	<b>Percent Change</b>	<b>Percent of Revenues</b>
<b>State Aid</b>	<b>\$16,858,362</b>	<b>\$16,562,981</b>	<b>-1.75%</b>	<b>69.46%</b>
<b>Property Tax Levy (including STAR)</b>	<b>\$5,919,143</b>	<b>\$6,004,077</b>	<b>1.43%</b>	<b>25.18%</b>
<b>Appropriated Fund Balance</b>	<b>\$195,000</b>	<b>\$200,000</b>	<b>2.56%</b>	<b>.84%</b>
<b>Other-Use of Reserves</b>	<b>\$347,495</b>	<b>\$1,076,942</b>	<b>209.92%</b>	<b>4.52%</b>
<b>TOTAL</b>	<b>\$23,320,000</b>	<b>\$23,844,000</b>		



# Revenue Chart

State Aid	\$16,562,981	69.46%
Tax Levy	\$6,004,077	25.18%
Fund Balance	\$200,000	0.84%
Other	\$1,076,942	4.52%



# Proposed Tax Levy

## \$6,004,077

Three Counties  
Five Townships  
2,918 Properties

Proposed increase of 1.43% or \$0.2286 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%





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	Unknown	\$5.74	Unknown

## Taxpayer Levy Impact

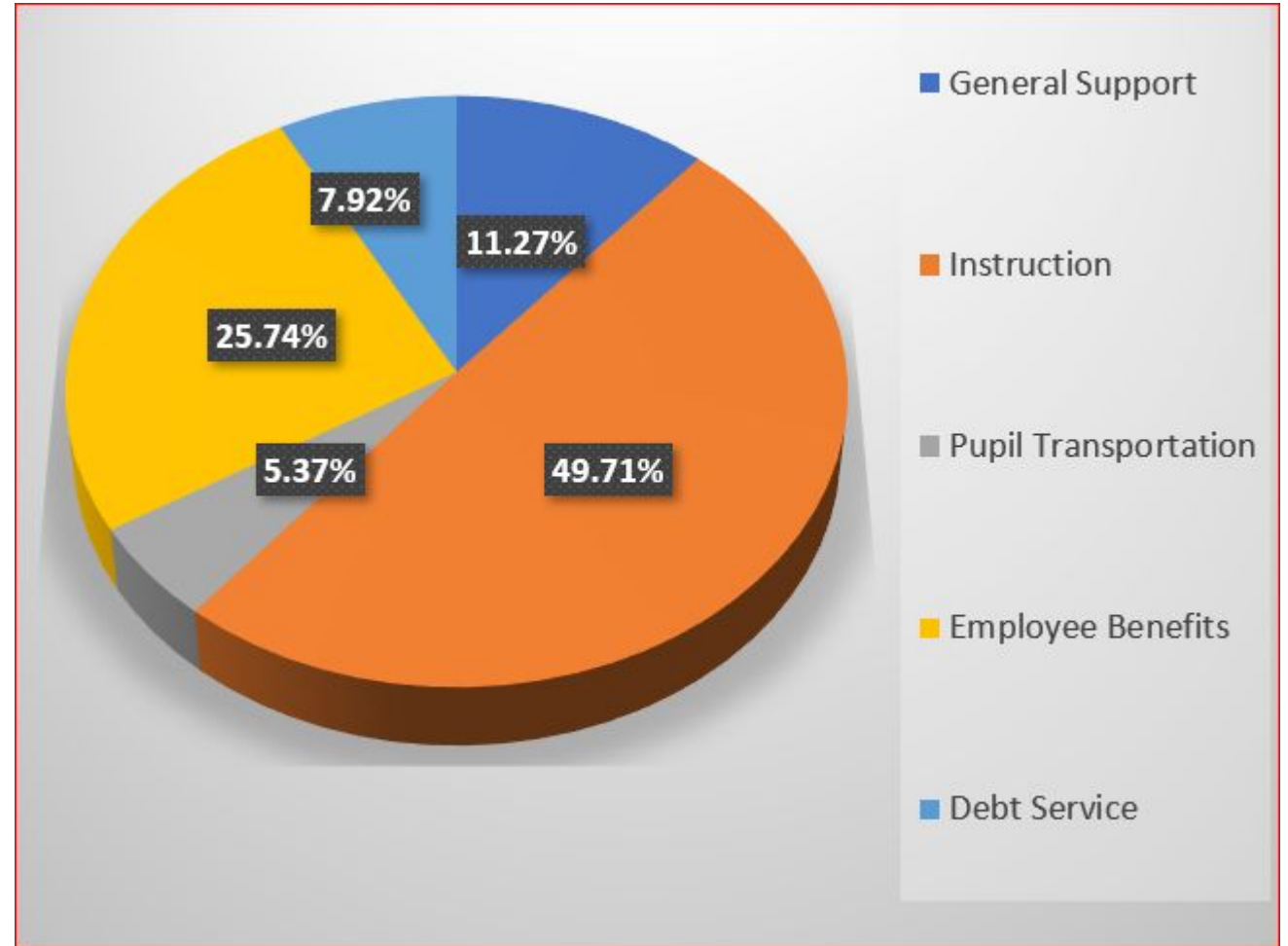
The proposed increase is based on prior year *equalization and assessed* valuation figures. That part of the formula is unknown until August. Illustrated is the history of proposed vs. actual impact for a \$100,000 property. Recent fluctuations in market value versus assessed value have affected the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

# Overall Expense Summary

<b>Appropriations</b>	<b>2023-24 Budget</b>	<b>2024-25 Proposed</b>	<b>Percent Change</b>
<b>General Support</b>	<b>\$2,607,714.20</b>	<b>\$2,675,347.77</b>	<b>2.59%</b>
<b>Instructional Budget</b>	<b>\$11,456,706.60</b>	<b>\$11,800,998.78</b>	<b>3.01%</b>
<b>Pupil Transportation</b>	<b>\$1,269,010.24</b>	<b>\$1,274,088.78</b>	<b>.40%</b>
<b>Community Services</b>	<b>\$101,935.21</b>	<b>\$101,941.57</b>	<b>.01%</b>
<b>Employee Benefits</b>	<b>\$5,999,608.76</b>	<b>\$6,110,798.10</b>	<b>1.85%</b>
<b>Debt Service</b>	<b>\$1,885,025.00</b>	<b>\$1,880,825.00</b>	<b>-.22%</b>
<b>TOTAL</b>	<b>\$23,320,000</b>	<b>\$23,844,000</b>	

## Expense Chart

General Support	\$2,675,348	11.65%
Instruction	\$11,800,999	49.49%
Pupil Transportation	\$1,274,089	5.34%
Employee Benefits	\$6,110,798	25.63%
Debt Service	\$1,880,825	7.89%







# Required Three-Part Budget Chart

## Administrative:

(less than prior year)

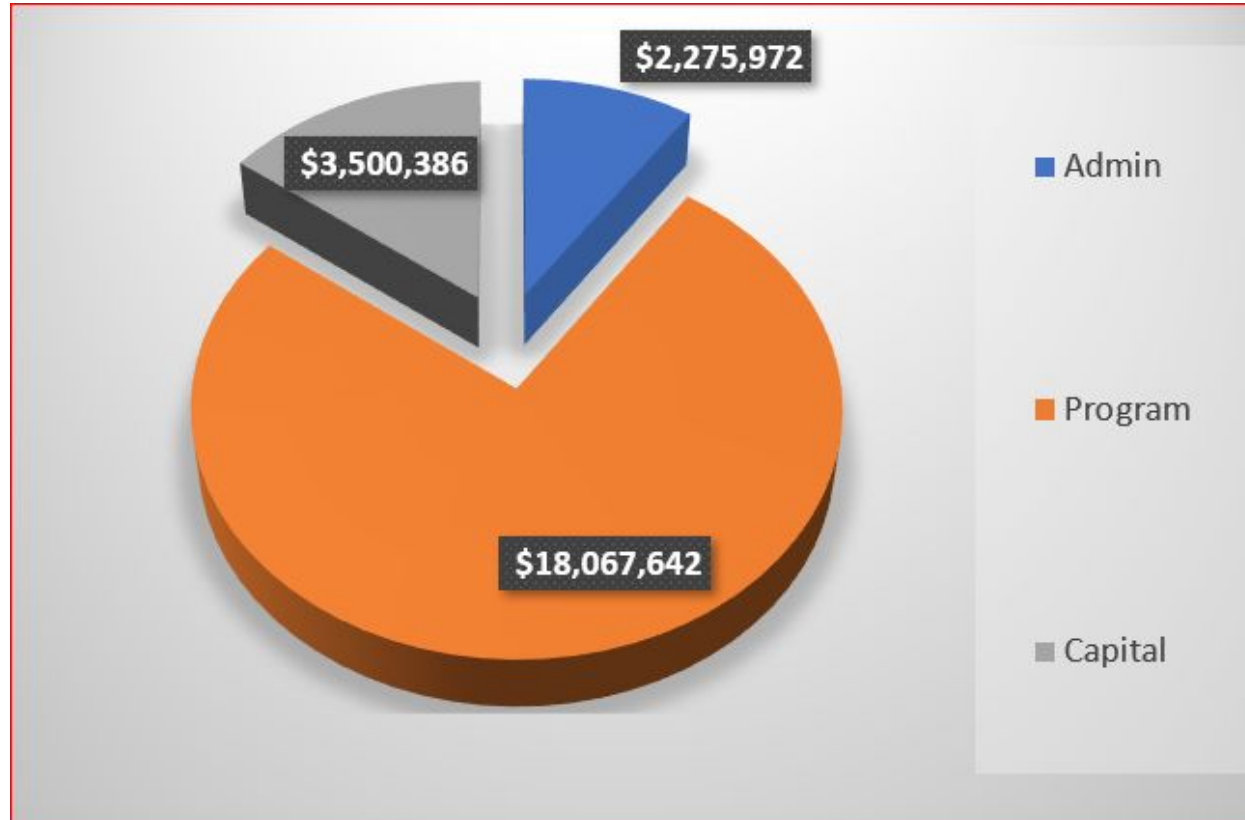
- Legal & Attorney Fees
- Board of Ed. Expense
- Central Office Expense
- Property Insurance
- Public Information
- Administrator Salary & Benefits

## Admin % of Total Budget

23-24	9.546%
24-25	9.545%

## Admin % excluding Capital

23-24	11.2364977%
24-25	11.1876484%



## Program:

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

## Capital:

- Operations & Maintenance
- Building 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	\$22,305.00	\$22,305.00		
A 1299.0	Total-Central Administration	\$212,820.00	\$212,820.00		
A 1399.0	Total-Finance	\$175,125.00	\$175,125.00		
A 1420.4	Attorney Fees	\$33,550.00	\$33,550.00		
A 1420.49	BOCES - Legal	\$34,230.00	\$34,230.00		
A 1430.4	Personnel In-service	\$0.00	\$0.00		
A 1430.49	BOCES Personnel - Sub Service	\$16,856.00	\$16,856.00		
A 1460.16	RMO - Non-Instr. Salaries*	\$26,460.00	\$26,460.00		
A 1480.49	Public Information Services	\$96,580.31	\$96,580.31		
A 1620.0	Total-Operation	\$807,654.71	\$61,880.00		\$745,774.71
A 1621.0	Total Maintenance	\$443,409.40			\$443,409.40
A 1699.0	Other Central Services	\$537,179.35	\$495,784.36		\$41,394.99
A 1964.4	Refund of Real Property Tax	\$1,500.00			\$1,500.00
A 1998.0	Other Special Items	\$267,678.00	\$160,160.00		\$107,518.00
A 2010.0	Total Curriculum Dev & Support	\$25,405.00	\$12,905.00	\$12,500.00	
A 2020.0	Total Building Administration	\$556,861.99	\$547,261.99	\$9,600.00	
A 2999.0	Instruction (Net of Supervision)	\$11,218,731.79		\$11,218,731.79	
A 5510.21	GF Purchase of Buses	\$0.00			\$0.00
A 5510.0	Other District Transportation	\$1,195,633.78	\$173,817.00	\$1,021,816.78	
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	\$101,941.57		\$101,941.57	
A 9098.0	Total-Employee Benefits	\$6,110,798.10	\$206,237.52	\$5,624,596.84	\$279,963.74
A 9898.0	Total-Debt Service	\$0.00			\$0.00
A 9901.96	Transfer to Debt Service Fund	\$1,880,825.00			\$1,880,825.00
A 9950.9	Transfer to Capital Fund	\$0.00			\$0.00
A 9951.0	Other Interfund Transfers	\$0.00		\$0.00	
A 9999.0	<b>TOTAL GENERAL FUND</b>	<b>\$23,844,000.00</b>	<b>\$2,275,972.18</b>	<b>\$18,067,641.98</b>	<b>\$3,500,385.84</b>

The ballot will ask voters to say YES or NO to:

1

Adopt 2024-2025 School  
District Budget of  
\$23,844,000

2

Authorize Bus Proposition  
in the amount not to  
exceed \$450,000. This has  
no tax impact.

3

Library Proposition:  
Authorize an additional  
\$15,000 for a total of  
\$100,000, which is  
separate and apart from  
the school district budget.

4

Vote for THREE candidates  
for the Board of Education

## What happens next?

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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