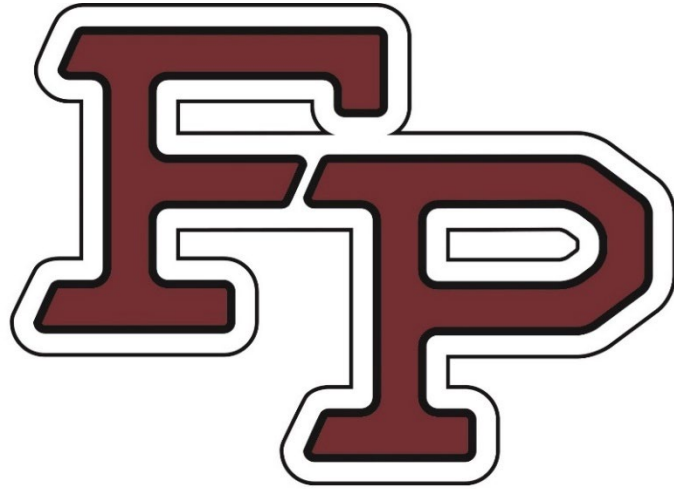


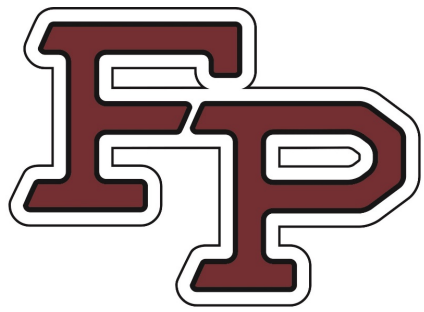
Public Hearing May 8, 2025



**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**

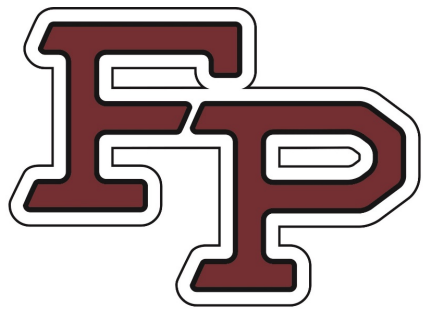


## Board of Education Goals and Objectives

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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.

## 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



25,058	154,568	95,054	124
25,487	56,845	97,511	125
124,000	110,000	99,011	15
105,450	150,000	99,216	
86,502	35,000	101,090	
	83,000	101,684	
	45,000	101,962	
		102,747	
		006	



## FORT PLAIN CENTRAL SCHOOL BUDGET ESTIMATE: 2025-2026 at a Glance . . .

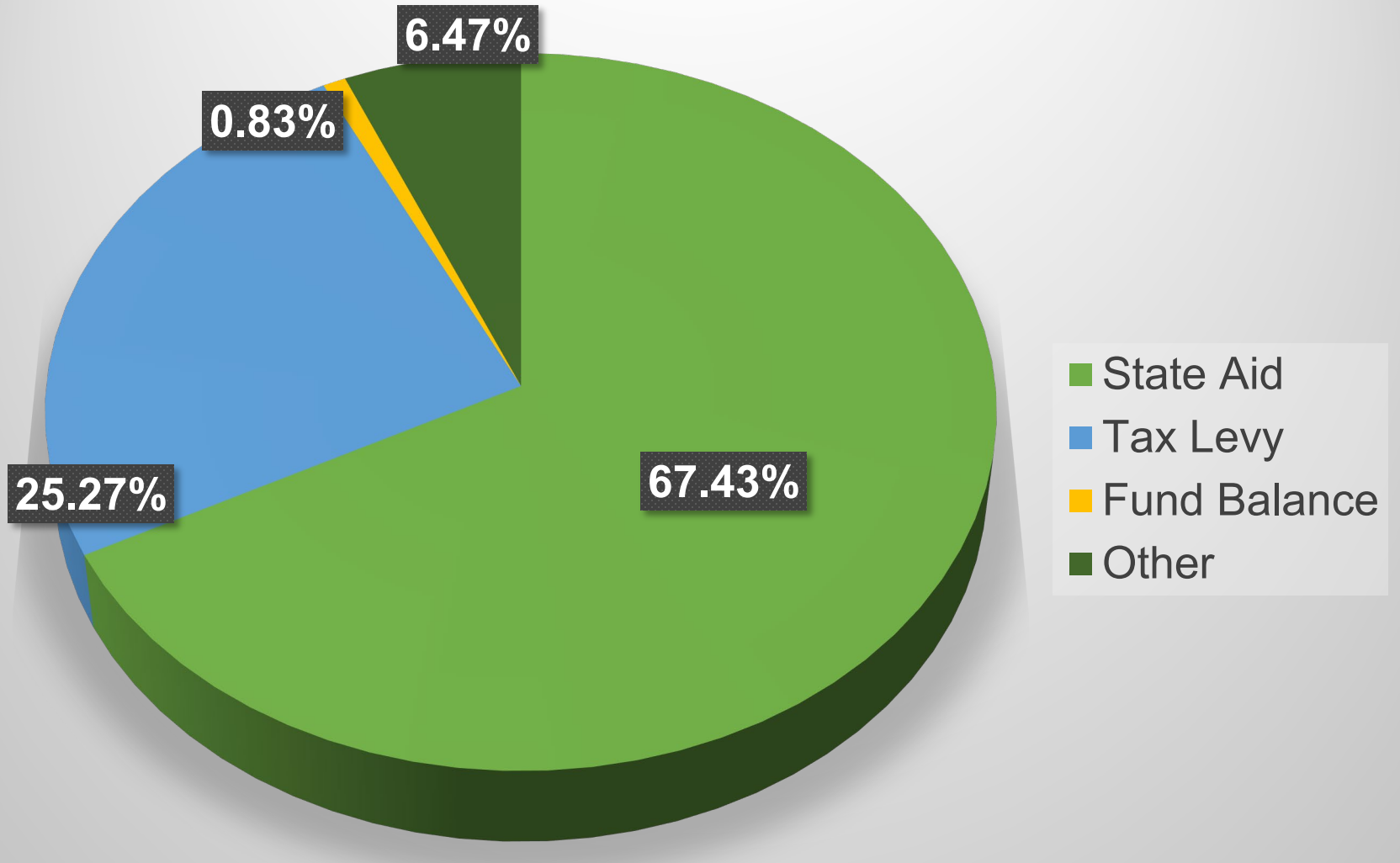
EXPENDITURES				Percent of TOTAL 2025-2026
	2024-2025 Budget	2025-2026 Proposed Budget	Percent Change	
General Support & Community Srvs.	\$2,777,289	\$2,914,253	4.93%	12.14%
Instruction	\$11,800,999	\$12,408,716	5.15%	51.70%
Pupil Transportation	\$1,274,089	\$1,297,083	1.80%	5.40%
Employee Benefits	\$6,110,798	\$6,275,653	2.70%	26.15%
Debt Service & Related Transfers	\$1,880,825	\$1,104,295	-41.29%	4.61%
<b>TOTAL</b>	<b>\$23,844,000</b>	<b>\$24,000,000</b>	<b>0.65%</b>	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%
<b>TOTAL</b>	<b>\$23,844,000</b>	<b>\$24,000,000</b>	<b>0.65%</b>	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

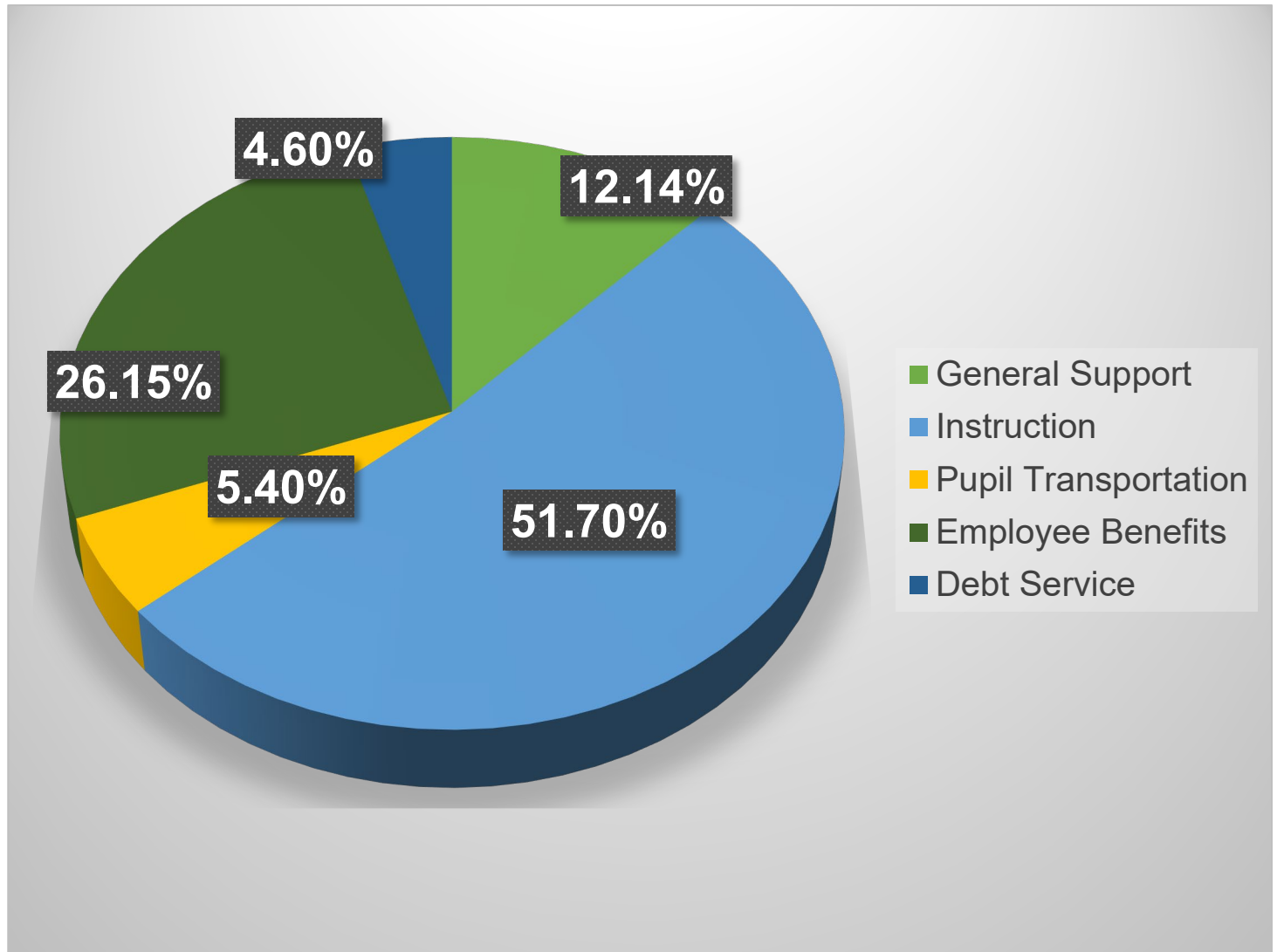
The proposed increase is based on prior year *equalization and assessed* valuation figures. That part of the formula is unknown until August. Illustrated is the history of proposed vs. actual impact for a \$100,000 property. Recent fluctuations in market value versus assessed value have affected the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

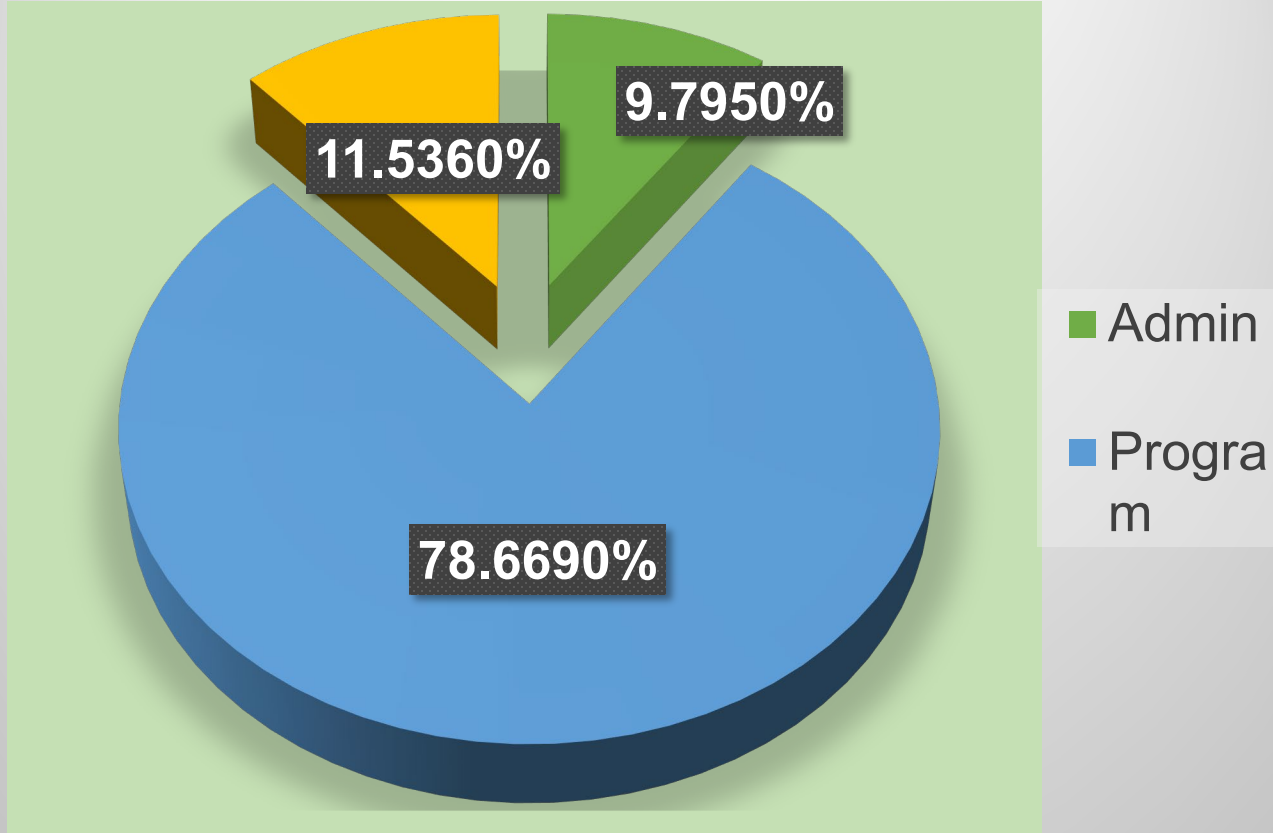
- Legal & Attorney Fees
- Board of Ed. Expense
- Central Office Expense
- Property Insurance
- Public Information
- Administrator Salary & Benefits

## 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?

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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!*

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



**FORT PLAIN**  
CENTRAL SCHOOL DISTRICT