



FRANKFORT-SCHUYLER
Pride

2023-2024 BUDGET

March 28, 2023 Preliminary Budget



2023-2024 Projected Budget

WITH BOCES PROJECT

- 22/23 Budget: \$21,478,430
- 23/24 Budget: \$23,235,634
 - Increase of 8.18% or \$1,757,204

WITHOUT BOCES PROJECT

- 22/23 Budget: \$21,478,430
- 23/24 Budget: \$22,058,194
 - Increase of 2.7% or \$579,764

- Tax Levy Increase of 2.98%*

Year	Budget to Budget			Tax Levy to Tax Levy			Levy Limit
	Budget Amount	Inc Over PY \$	Inc %	Tax Levy	\$ Inc	% Inc	
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%
	<i>(over 20 yrs)</i>	388,674.30	2.73%	<i>(over 13 yrs)</i>	172,203.38	2.41%	2.70%
	<i>(over 10 yrs)</i>	410,897.50	2.83%				

* Allowable Tax Cap is 6.33%



2023-2024 Projected Expenditures-District Admin, Buildings Grounds, BOCES Admin

Description	22.23 Budget	23.24 Budget	Difference \$	Difference %
A1010: Board of Education	13,712	14,202	490	3.57%
A1040: District Clerk	16,750	17,250	500	2.99%
A1060: District Meeting	2,500	2,500	0	0.00%
A1240: Chief School Admin	198,000	208,000	10,000	5.05%
A1310: Business Administration	292,731	325,493	32,762	11.19%
A1320: Auditing	27,000	27,000	0	0.00%
A1325: Treasurer	950	3,100	2,150	226.32%
A1330: Tax Collector	11,500	10,500	-1,000	-8.70%
A1345: Purchasing	4,017	4,000	-17	-0.42%
A1380: Fiscal Agent Fee	6,000	6,000	0	0.00%
A1420: Legal	55,000	55,000	0	0.00%
A1430: Personnel	56,144	57,744	1,600	2.85%
A1460: Records Mgmt	3,159	3,937	778	24.63%
A1480: Public Information	47,641	50,178	2,537	5.33%
A1620: Operation of Plant	970,544	1,026,363	55,819	5.75%
A1621: Maintenance of Plant	584,931	603,715	18,784	3.21%
A1670: Central Printing & Mailing	85,000	91,500	6,500	7.65%
A1910: Unallocated Insurance	115,000	118,450	3,450	3.00%
A1920: School Association Dues	6,500	5,000	-1,500	-23.08%
A1964: Refund of Real Property Taxes	5,000	3,500	-1,500	-30.00%
A1981: BOCES Administrative Costs	537,000	1,771,440	1,234,440	229.88%



2023-2024

Projected Expenditures-Instructional

Description	22.23 Budget	23.24 Budget	Difference \$	Difference %
A2010: Curriculum Improvement	58,935	63,370	4,435	7.53%
A2020: Supervision Regular School	446,509	475,114	28,605	6.41%
A2060: Research Planning & Evaluation	2,500	2,500	0	0.00%
A2070: Inservice Training & Instruction	14,557	14,724	167	1.15%
A2110: Teaching Regular School	5,195,199	4,767,411	-427,788	-8.23%
A2250: Teaching Special Schools	3,101,862	3,513,719	411,857	13.28%
A2259: Teaching ELL	0	118,500	118,500	100%
A2280: Occupational Education	627,350	602,640	-24,710	-3.94%
A2330: Teaching Special Schools	50,550	57,150	6,600	13.06%
A2610: School Library	129,849	122,355	-7,494	-5.77%
A2630: Computer Assisted Instruction	402,897	409,469	6,572	1.63%
A2805: Attendance	5,408	5,533	125	2.31%
A2810: Guidance	290,958	270,210	-20,748	-7.13%
A2815: Health Services	178,200	150,200	-28,000	-15.71%
A2816: Contractual Expenditures	5,000	5,000	0	0.00%
A2850: Co Curricular Activities	97,000	107,000	10,000	10.31%
A2855: Interscholastic Ath	221,812	243,480	21,668	9.77%



2023-2024

Projected Expenditures- Transportation & Fringe Benefits

Description	22.23 Budget	23.24 Budget	Difference \$	Difference %
A5540: Pupil Transportation	1,363,848	1,444,237	80,389	5.89%
A9020: Retirement	891,375	927,358	35,983	4.04%
A9030: Social Security	672,516	659,040	-13,476	-2.00%
A9040: Workers Comp	61,771	63,345	1,574	2.55%
A9045: Life Insurance	9,877	10,220	343	3.47%
A9050: Unemployment	33,500	33,139	-361	-1.08%
A9055: Disability	2,300	2,369	69	3.00%
A9060: Health	3,613,579	3,802,630	189,052	5.23%
A9721: Debt	931,000	926,050	-4,950	-0.53%
A9901: Transfer	14,000	14,000	0	0.00%



2023-2024 BOCES BUDGET

Account Code	Account Description	22.23 \$	23.24 \$	\$ Increase	% Increase
A1010.490.00	Board of Education	11,712	12,202	490	4.18%
A1310.490.00	Business Administration	127,651	135,613	7,962	6.24%
A1345.490.00	Purchasing	2,517	2,500	(17)	-0.68%
A1430.490.00	Personnel	53,894	55,494	1,601	2.97%
A1460.490.00	Records Management	3,159	3,937	778	24.63%
A1480.490.00	Public Information & Service	45,341	47,178	1,837	4.05%
A1620.490.00	Operation of Plant	16,044	10,653	(5,391)	-33.60%
A1621.490.00	Maintenance of Plant	26,431	23,715	(2,716)	-10.28%
A1670.490.00	BOCES Printing	55,000	55,000	0	0.00%
A1981.490.00	Administrative Costs	537,000	1,771,440	1,234,440	229.88%
A2010.490.00	Curriculum & Development	58,935	63,370	4,435	7.52%
A2020.490.00	Supervision	6,009	20,114	14,105	234.76%
A2070.490.00	Inservice Training	3,557	3,724	167	4.71%
A2110.490.00	Teaching Regular School	401,499	365,111	(36,388)	-9.06%
A2250.490.00	Special Education	1,615,342	2,052,372	437,031	27.06%
A2280.490.00	Occupational Educational	627,350	602,640	(24,710)	-3.94%
A2330.490.00	Teaching Special Schools	50,550	57,150	6,600	13.06%
A2610.490.00	School Library	68,699	73,405	4,705	6.85%
A2620.490.00	Distance Learning	18,500	18,500	0	0.00%
A2630.490.00	Computer Assisted Inst.	317,784	332,469	14,685	4.62%
A2805.490.00	Attendance	5,408	5,533	124	2.30%
A2810.490.00	Guidance	81,958	83,710	1,752	2.14%
A2855.490.00	Athletics	3,162	3,330	168	5.31%
C2860.490.00	School Lunch	58,887	62,124	3,237	5.50%
TOTAL		4,196,389	5,861,284	1,664,895	39.674%
	Less School Lunch	(58,887)	(62,124)		
	Total General Fund	4,137,502	5,799,160		

Total Increase	\$ 1,664,895.12
BOCES Capital Project	\$ (1,177,000.00)
Total Other Increase	\$ 487,895.12
%	11.63%



2023-2024 Projected Revenues- State Aid

FRANKFORT - SCHUYLER CENTRAL SCHOOL DISTRICT				
2023-2024 REVENUE BUDGET				
BUDGET TO BUDGET				
3.24.23 Gov Run 2.98%	Preliminary 2023-2024	Actual 2022-2023	CHANGE	% CHANGE
DESCRIPTION	Budget	Budget		
FOUNDATION AID	8,033,422	7,799,439	233,983	3.0%
TOTAL FOUNDATION AID	8,033,422	7,799,439	233,983	3.0%
BUILDING	768,129	760,275	7,854	1.02%
TRANSPORTATION*	1,000,000	870,000	130,000	13.00%
TOTAL BUILDING TRANS	1,768,129	1,630,275	137,854	7.80%
EXCESS COST - PUBLIC	90,000	215,000	(125,000)	
EXCESS COST - PRIVATE	100,000	100,000	0	
TOTAL EXCESS COST	190,000	315,000	(125,000)	-65.79%
TOTAL FAID/TRAN/BUID/ECA	9,991,551	9,744,714	246,837	2.47%
Services Aid				
BOCES AID	1,650,000	1,350,000	300,000	
BOCES CAPITAL	880,000	0		
COMPUTER HDWE/TEXT	63,689	60,413	3,276	
SOFTWARE/LIBRARY*	16,002	16,310	(308)	
LIBRARY*	5,665	5,665	0	
TOTAL STATE AID	12,606,907	11,177,102	1,429,805	11.34%



2023-2024 Projected Revenues-Other

FRANKFORT - SCHUYLER CENTRAL SCHOOL DISTRICT				
2023-2024 REVENUE BUDGET				
BUDGET TO BUDGET				
3.24.23 Gov Run 2.98%	Preliminary 2023-2024	Actual 2022-2023	CHANGE	% CHANGE
DESCRIPTION	Budget	Budget		
OTHER REVENUES				
MED REIMB	60,000	60,000	0	
INT. & PENALTIES	15,000	15,000	0	
PILOT	436,492	300,000	136,492	
INTEREST	20,000	12,000	8,000	
TUITIONS	175,000	175,000	0	
HERK PLTW	15,000	15,000	0	
RESERVE USAGE (ERS, Unem, TRS)	207,854	150,000	57,854	
DEBT SERVICE (WFF)	42,000	42,000	0	
INTERFUND TRANSFERS (TA)	60,000	60,000	0	
MEDUCARE PART D REFUNDS	45,000	45,000	0	
PRIOR YRS. REFUND-OTHER	7,094	7,094	0	
OTHER REVENUE-GRANT	350,000	520,057	(170,057)	
TOTAL OTHER REV	1,433,440	1,401,151	32,289	2.25%
PROPERTY TAX/STAR	8,470,287	8,225,177	245,110	2.98%
TOTAL EST. REVENUES	22,510,634	20,803,430	1,707,204	7.58%
FUND BALANCE	725,000	675,000	50,000	6.90%
TOTAL BUDGET	23,235,634	21,478,430	1,757,204	8.18%
Est Budget	23,235,634	21,478,430	1,757,204	8.18%



2023-2024 Budget Changes

Maintaining current programs with the following:

<u>Reductions through Attrition</u>	<u>“Shifting” / Additions</u>
.4 Occupational Therapist- Needs Based	Implementation of EBD K-8 (shift from 6-8FACS)
1 Math and 1 ELA AIS	6 th Grade Reading Teacher----- .2 LMS “Share”
Library Media Specialist	.6 Occupational Therapist
Family and Consumer Science- Shift	
1- Special Education Teacher- Student Based	2 Full Day Pre-K (versus 1 am, 1 pm)- Grant Funded





FRANKFORT-SCHUYLER
Pride

2023-2024 BUDGET

Next Budgetary Presentation: Budget Adoption

