2017-2018 Proposed Budget
## Overall Proposed Budget

<table>
<thead>
<tr>
<th>BUDGET</th>
<th>2016-2017 Budget</th>
<th>2017-2018 Budget</th>
<th>Dollar Change</th>
<th>Percentage Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Budget</td>
<td>$19,286,629</td>
<td>$18,399,325</td>
<td>$(887,304)</td>
<td>(4.60%)</td>
</tr>
</tbody>
</table>
2017-2018 Budget Summary

• Total Expenditure plan of $18,399,325
  ◦ Resulting in a 4.60% Budget to Budget Decrease
  ◦ Projected Tax Levy Increase of 1.35%
    • Note: The district’s allowable amount under NYS Tax Cap Legislation is 3%
<table>
<thead>
<tr>
<th></th>
<th>2016-2017</th>
<th>2017-2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budgeted Revenue</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Aid</td>
<td>$10,955,005</td>
<td>$9,857,925</td>
</tr>
<tr>
<td>Property Tax</td>
<td>$7,325,829</td>
<td>$7,424,728</td>
</tr>
<tr>
<td>Other*</td>
<td>$405,795</td>
<td>$516,672</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>$600,000</td>
<td>$600,000</td>
</tr>
</tbody>
</table>

*Includes Items such as PILOTS, Medicare, Medicaid, Interest & Penalties etc
Sources of Revenue

- **State Aid**: 9,857,925 (2017-2018), 10,955,005 (2016-2017)
- **Other**: 516,672 (2017-2018), 405,795 (2016-2017)
- **Fund Balance**: 600,000 (2017-2018), 600,000 (2016-2017)
- **State Aid**: 600,000 (2017-2018), 600,000 (2016-2017)
SOURCES OF REVENUE

2017-2018

- State Aid: 54%
- Property Tax: 3%
- Other: 3%
- Fund Balance: 40%
Areas of Expenditures

- Program: 74%
- Capital: 15%
- Administration: 11%
## Summary of Expenditures

<table>
<thead>
<tr>
<th>Area of Expenditure</th>
<th>2017-2018 Amount</th>
<th>$ Increase / Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll</td>
<td>$6,950,370</td>
<td>$98,075</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>$4,415,121</td>
<td>$42,658</td>
</tr>
<tr>
<td>BOCES</td>
<td>$3,380,018</td>
<td>$161,424</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$649,114</td>
<td>$(1,218,086)</td>
</tr>
<tr>
<td>Contractual</td>
<td>$2,623,982</td>
<td>$17,720</td>
</tr>
<tr>
<td>Supplies</td>
<td>$249,720</td>
<td>$7,905</td>
</tr>
<tr>
<td>Textbooks</td>
<td>$75,000</td>
<td>$0</td>
</tr>
<tr>
<td>Equipment</td>
<td>$56,000</td>
<td>$3000</td>
</tr>
</tbody>
</table>
Expenditures Per Pupil 2014-2015*

- **General Education**
  - Frankfort Schuyler CSD: $8,443
  - Similar Schools: $11,051
  - All NYS Public Schools: $11,949

- **Special Education**
  - Frankfort Schuyler CSD: $22,889
  - Similar Schools: $31,342
  - All NYS Public Schools: $30,667

- **Overall**
  - Frankfort Schuyler CSD: $17,407
  - Similar Schools: $21,471
  - All NYS Public Schools: $22,556

* Source New York State Report Card
Fund Balance Spending*

- Musical Equipment
- 3D Printers
- Additional Security Camera’s and an upgrade to the existing system
- Additional Technology
- Cheerleader Uniforms
- Improvement to the Baseball field
- Fencing for the Softball Field
- Upgraded Equipment for Operations and Maintenance
- Additional funding to Repair Reserve

*Current Discussions- may change as year end comes near.
Fund Balance & Reserves

**Reserve Balances***

- Unemployment Insurance Reserve: $222,871
- Accrued Benefits: $557,698.40
- Insurance Reserve: $33,000
- Tax Certiorari: $64,433.74
- ERS Retirement: $300,000
- Repair: $969,377.32

*Current Discussions- may change as year end comes near.*
Regent Exam Results: 2015-2016: Common Core Regent Exams

Percent Earning Level 3 and above

- Algebra I: 86%
- Geometry: 70%
- English Language Arts: 91%
- Algebra II: 97%

Percent Passing

- Chemistry: 65%
- Earth Science: 82%
- Global History: 79%
- Living Environment (Biology): 96%
- Physics: 57%
- US History/Government: 89%
Regents Exam Results (2015-2016)

- Frankfort-Schuyler students exceeded the Herkimer County average passing rates in the following:
  - Geometry
  - Algebra II (common core)
  - Geometry (common core)
  - Algebra I (common core)
  - Living Environment
  - ELA (common core)
  - Global 10
  - Earth Science
Continued Cost Reduction Measures

- The district continues to participate in a statewide consortium for the purchase of natural gas.
- The district continues to maintain an agreement with Oneida BOCES for the provision of the cafeteria program. This results in significant savings.
- Payroll & Accounts Payable services continue to be provided through a shared services at Herkimer BOCES.
Through Cooperative Agreements with BOCES, the district is able to provide the following services at a reduced cost:

- Purchase of Supplies
- Speech, Physical Therapy, Occupational Therapy and Physician Services
- Professional Development Programs
- Purchase of Computer Supplies
- Computer Technicians
- Summer School Programs
- Teacher of Visually Impaired
- English Language Learner Teacher
- PT Art and FACS Teacher
Items Still Included

- Elementary Art at Current Level
- Elementary Music at Current Level
- Secondary Art & Music at Current Level
- Project Lead the Way
- School Resource Officers
- AP Courses: English, U.S. History and Government, Calculus & Biology
- Additional Technology purchases to complete all classroom devices
- Full Day Kindergarten
- Half Day Pre Kindergarten
- Athletics at current level
- College Now Courses
- Various Extracurricular activities
PROPOSED ADDITIONS

- Improvements in Instructional Technology
- Additional Instrumental Music Teacher (from PT to FT)
- Secondary Art will add a PT Position
- Elementary Art will move from PT to FT
- Drivers Education
- Department of Social Services Prevention Services Counselor
- Replacement Uniforms
**Proposed Tax Levy Impact**

<table>
<thead>
<tr>
<th>Towns</th>
<th>$75,000 Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frankfort</td>
<td>$29.10</td>
</tr>
<tr>
<td>Schuyler</td>
<td>$23.12</td>
</tr>
</tbody>
</table>

*Based on Prior Year Assessments and equalization rates*
There is NO library resolution on this year’s ballot.

A library tax line item will continue to appear on property tax bills that are sent out in September.

This library tax is NOT affiliated with the Frankfort-Schuyler Central School in any way.

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.
What Happens if the budget is defeated?

- The Board of Education has three options if this proposed budget is defeated:
  - Adopt a Contingency Budget which would result in a reduction of $232,000
  - Present the same budget for a second vote
  - Present an amended budget for a second vote
Under a Contingency Budget, the districts tax levy must remain the same, resulting in a 0% increase over prior year.

Frankfort-Schuyler CSD proposed 2016-2017 Budget of $18,399,325 would need to be reduced by $232,000 under a contingency budget.

Examples of expenditures that would be maintained under a contingency budget:

- Contractual & Legal Obligations such as collective bargaining agreements, social security expenses and debt service payments
- Expenses authorized by the State such as transportation, Kindergarten, Pre Kindergarten, Legal Services and Utilities
- Expenses to ensure the health and safety of students & staff.
Contingency Budget

- Examples of Expenditures that HAVE to be eliminated under a contingency budget:
  - Equipment Purchases
  - New Capital Expenditures, with the exception of emergency situations
  - Free Public use of School Buildings
Contingency Budget

- Examples of Expenditures that could be reduced or eliminated under a contingency budget at the discretion of the Board of Education
  - Extra Curricular Activities
  - Athletics
  - Non Required Programs and services such as Elementary Art and Music Programs, Project Lead the Way, Advanced Placement Classes and Electives.
Proposed 2017-2018 Budget

- **2017-2018 Budget:** $18,399,325
- **Budget to Budget Decrease:** (4.60)%
- **Proposed Tax Levy Increase:** 1.35%
2017-2018 Proposed Budget Questions?