2018-2019 Proposed Budget
## Overall Proposed Budget

<table>
<thead>
<tr>
<th>BUDGET</th>
<th>2017-2018 Budget</th>
<th>2018-2019 Budget</th>
<th>Dollar Change</th>
<th>Percentage Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Budget</td>
<td>$18,399,325</td>
<td>$18,975,788</td>
<td>$576,463</td>
<td>3.13%</td>
</tr>
</tbody>
</table>
2018-2019 Budget Summary

• Total Expenditure plan of $18,975,788
  ◦ Resulting in a 3.13% Budget to Budget Increase
  ◦ Projected Tax Levy Increase of 3.00%
    • Note: The district’s allowable amount under NYS Tax Cap Legislation is 4.84%
## REVENUE

<table>
<thead>
<tr>
<th>Budgeted Revenue</th>
<th>2017-2018</th>
<th>2018-2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Aid</td>
<td>$9,857,925</td>
<td>$10,256,444</td>
</tr>
<tr>
<td>Property Tax</td>
<td>$7,424,728</td>
<td>$7,647,470</td>
</tr>
<tr>
<td>Other*</td>
<td>$516,672</td>
<td>$471,874</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

2018-2019

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

Program - 73%
Capital - 16%
Administration - 11%
## Summary of Expenditures

<table>
<thead>
<tr>
<th>Area of Expenditure</th>
<th>2018-2019 Amount</th>
<th>$ Increase / Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll</td>
<td>$ 6,979,548</td>
<td>$ 29,178</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>$ 4,680,933</td>
<td>$ 265,812</td>
</tr>
<tr>
<td>BOCES</td>
<td>$ 3,441,093</td>
<td>$ 61,075</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$ 922,250</td>
<td>$ 273,136</td>
</tr>
<tr>
<td>Contractual</td>
<td>$ 2,624,506</td>
<td>$ 524</td>
</tr>
<tr>
<td>Supplies</td>
<td>$ 196,458</td>
<td>$(53,262)</td>
</tr>
<tr>
<td>Textbooks</td>
<td>$75,000</td>
<td>$0</td>
</tr>
<tr>
<td>Equipment</td>
<td>$56,000</td>
<td>$0</td>
</tr>
</tbody>
</table>
Expenditures Per Pupil 2015-2016*

- **General Education**
  - Frankfort Schuyler CSD: $9,026
  - Similar Schools: $11,230
  - All NYS Public Schools: $12,615

- **Special Education**
  - Frankfort Schuyler CSD: $26,548
  - Similar Schools: $31,577
  - All NYS Public Schools: $31,426

- **Overall**
  - Frankfort Schuyler CSD: $18,981
  - Similar Schools: $21,790
  - All NYS Public Schools: $23,361

* Source New York State Report Card
Regent Exam Results: 2016-2017: Common Core Regent Exams

Percent Earning Level 3 and above

- Algebra I: 95%
- Geometry: 80%
- English Language Arts: 91%
- Algebra II: 100%

Percent Passing

- Chemistry: 77%
- Earth Science: 82%
- Global History: 81%
- Living Environment (Biology): 92%
- Physics: 91%
- US History/Government: 92%
Regents Exam Results (2016-2017)

- Frankfort-Schuyler students exceeded the Herkimer County average passing rates in the following:
  - Algebra II (common core)
  - Geometry (common core)
  - Algebra I (common core)
  - Living Environment
  - ELA (common core)
  - Global 10
  - US History
  - Earth Science
  - Chemistry
  - Physics
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.
- The district continues to provide Indoor Track and Bowling with Herkimer CSD.
Continued Cost Reduction Measures

- 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 Tax Levy Impact

<table>
<thead>
<tr>
<th>Towns</th>
<th>$75,000 Assessed Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frankfort</td>
<td>$65.44</td>
</tr>
<tr>
<td>Schuyler</td>
<td>$52.35</td>
</tr>
</tbody>
</table>

*Based on Prior Year Assessments and equalization rates*
Library Tax

- There is NO library resolution on this years 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 $222,742
  ◦ 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 2017-2018 Budget of $18,975,788 would need to be reduced by $222,742 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.
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 2018-2019 Budget

- 2018-2019 Budget: $18,975,788
- Budget to Budget Increase: 3.13%
- Proposed Tax Levy Increase: 3.0%
  - Five Year Average: 1.5%
2018-2019  Proposed Budget Questions?