



Frankfort-Schuyler
CENTRAL SCHOOL

2018-2019 Proposed Budget



Overall Proposed Budget

BUDGET	2017-2018 Budget	2018-2019 Budget	Dollar Change	Percentage Change
Total Budget	\$18,399,325	\$18,975,788	\$576,463	3.13%





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

Budgeted Revenue	2017-2018	2018-2019
State Aid	\$9,857,925	\$10,256,444
Property Tax	\$7,424,728	\$7,647,470
Other*	\$516,672	\$471,874
Fund Balance	\$600,000	\$600,000



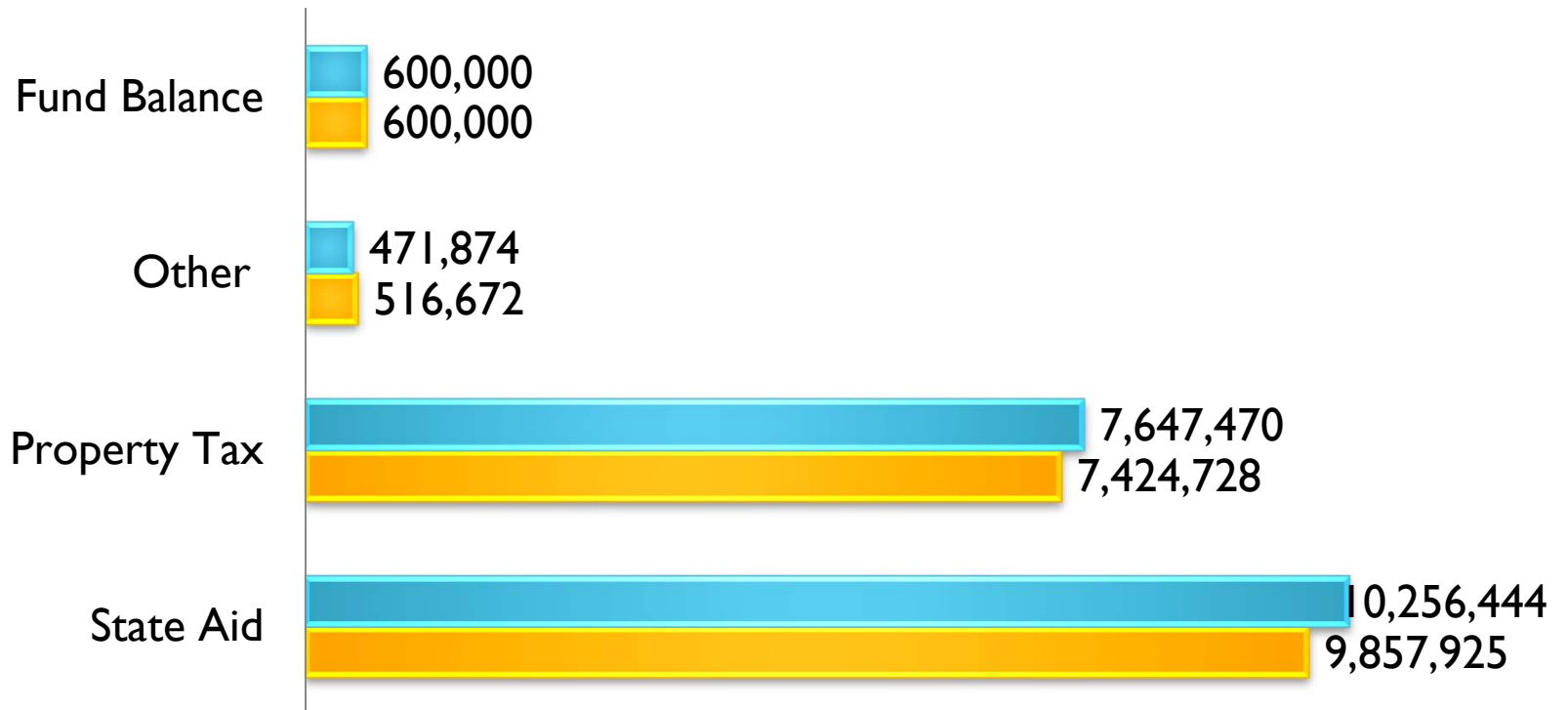
***Includes Items such as PILOTS, Medicare, Medicaid, Interest & Penalties etc**



Sources of Revenue

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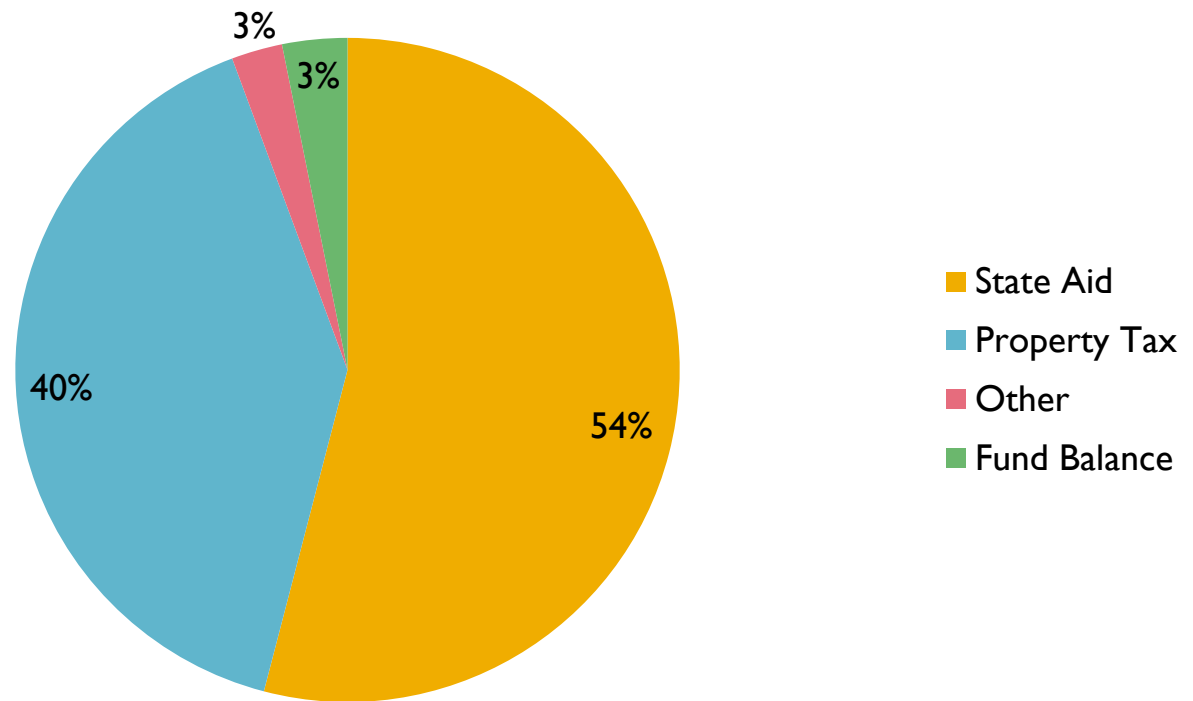
■ 2018-2019 ■ 2017-2018





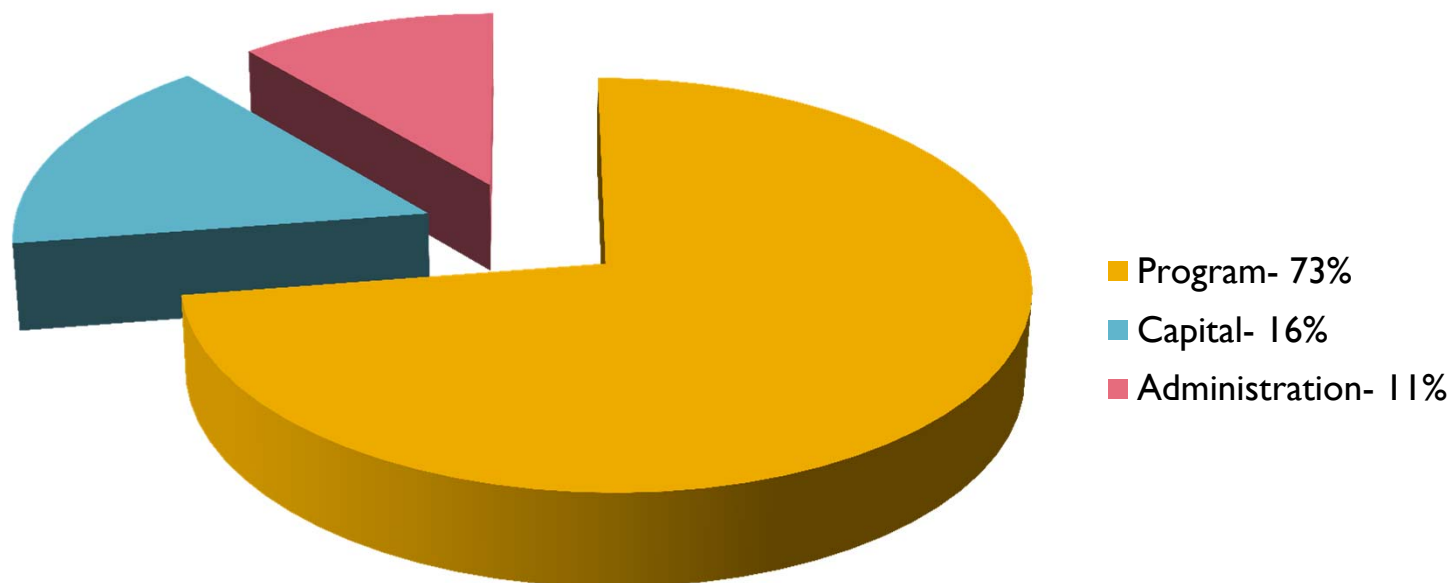
SOURCES OF REVENUE

2018-2019





Areas of Expenditures





Summary of Expenditures

Area of Expenditure	2018-2019 Amount	\$ Increase / Decrease
Payroll	\$ 6,979,548	\$ 29,178
Fringe Benefits	\$ 4,680,933	\$ 265,812
BOCES	\$ 3,441,093	\$ 61,075
Debt Service	\$ 922,250	\$ 273,136
Contractual	\$ 2,624,506	\$ 524
Supplies	\$ 196,458	\$(53,262)
Textbooks	\$75,000	\$0
Equipment	\$56,000	\$0



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*

Towns	\$75,000 Assessed Value
Frankfort	\$65.44
Schuyler	\$52.35

*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.

Contingency Budget



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 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%





Frankfort-Schuyler
CENTRAL SCHOOL

**2018-2019 Proposed Budget
Questions?**