



Frankfort-Schuyler
CENTRAL SCHOOL

2017-2018 Proposed Budget



Overall Proposed Budget

BUDGET	2016-2017 Budget	2017-2018 Budget	Dollar Change	Percentage Change
Total Budget	\$19,286,629	\$18,399,325	\$(887,304)	(4.60%)





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%





REVENUE

Budgeted Revenue	2016-2017	2017-2018
State Aid	\$10,955,005	\$9,857,925
Property Tax	\$7,325,829	\$7,424,728
Other*	\$405,795	\$516,672
Fund Balance	\$600,000	\$600,000



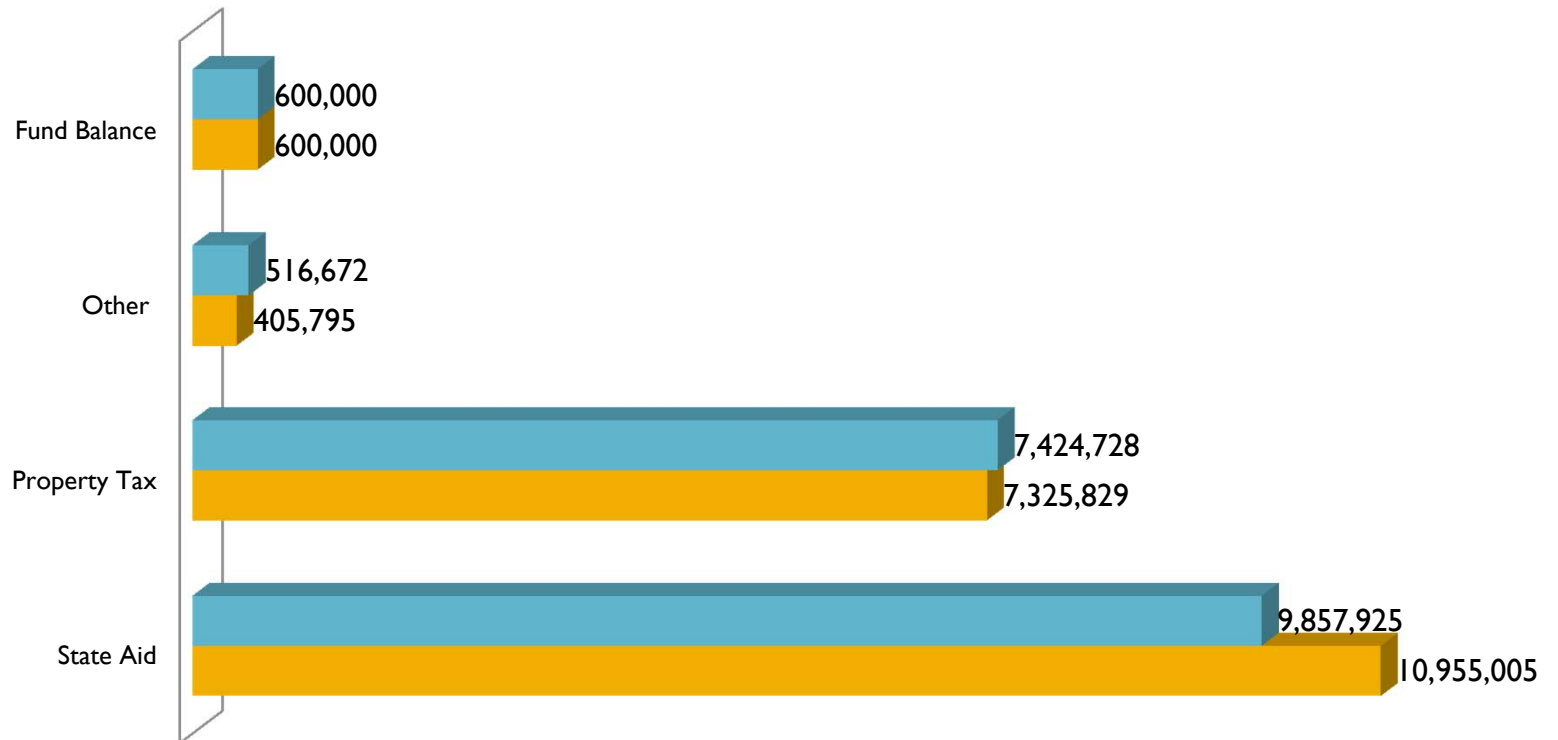
***Includes Items such as PILOTS, Medicare, Medicaid, Interest & Penalties etc**



Sources of Revenue

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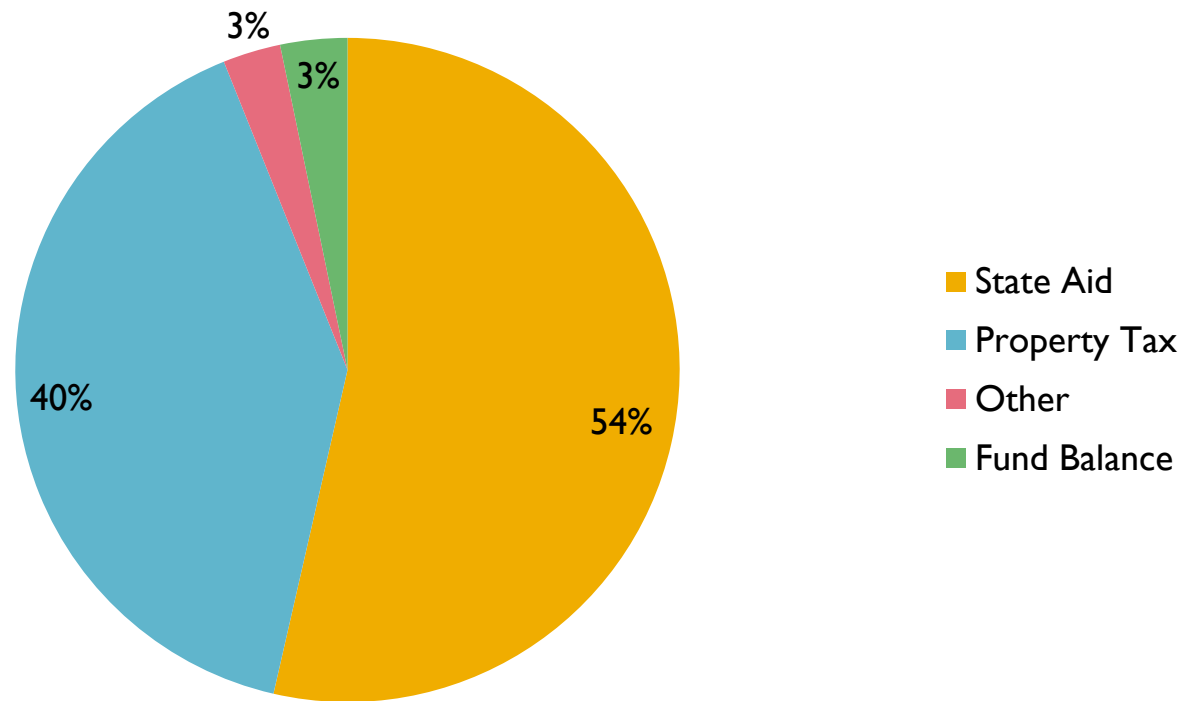
■ 2017-2018 ■ 2016-2017





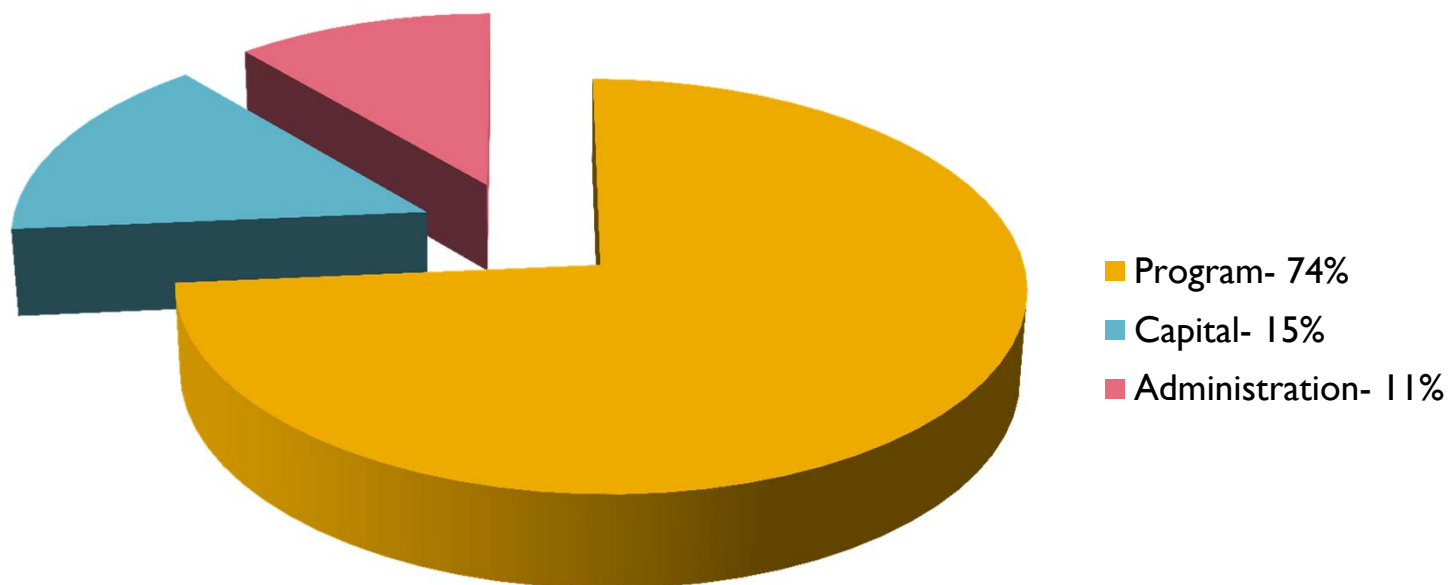
SOURCES OF REVENUE

2017-2018





Areas of Expenditures





Summary of Expenditures

Area of Expenditure	2017-2018 Amount	\$ Increase / Decrease
Payroll	\$6,950,370	\$98,075
Fringe Benefits	\$4,415,121	\$42,658
BOCES	\$3,380,018	\$161,424
Debt Service	\$649,114	\$(1,218,086)
Contractual	\$2,623,982	\$17,720
Supplies	\$249,720	\$7,905
Textbooks	\$75,000	\$0
Equipment	\$56,000	\$3000



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 & Reserves

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



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 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*

Towns	\$75,000 Assessed Value
Frankfort	\$29.10
Schuyler	\$23.12



*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 \$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



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%





Frankfort-Schuyler
CENTRAL SCHOOL

**2017-2018 Proposed Budget
Questions?**