

2019-'20 Budget Hearing Presentation

Adopted Budget Overview

May 7, 2019



Proposed 2019-'20 Draft Budget

	2018-'19	2019-'20	Change (\$)	Change (%)
Budget	\$56,080,538	\$57,242,648	\$1,162,110	2.07%
Tax Levy	\$12,729,707	\$12,966,483	\$236,776	1.86%
Tax Rate	\$13.08	\$12.77 - \$13.32		

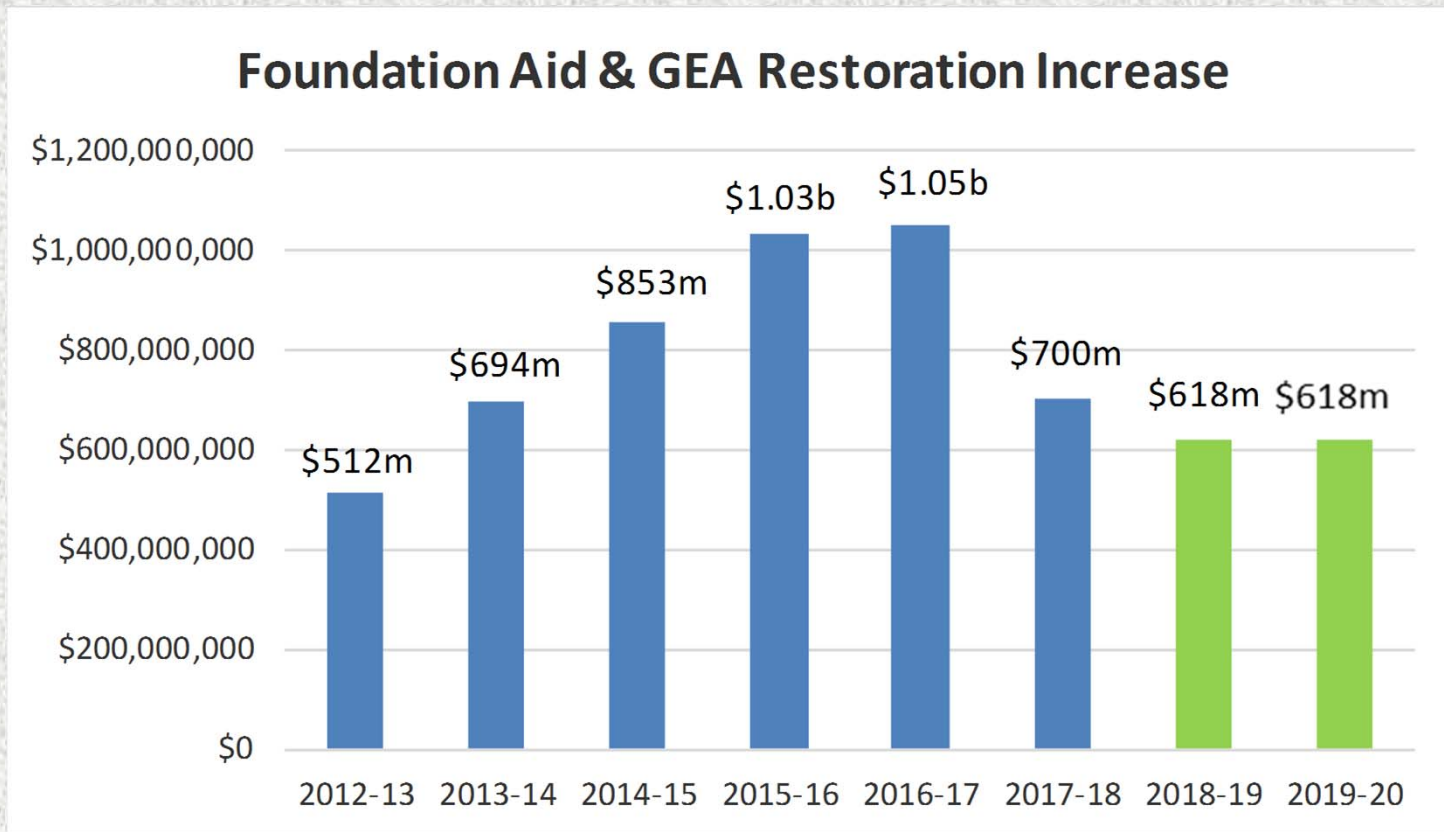
► Highlights

- ◆ Preserves and/or expands all existing services and programming.
- ◆ Plan includes the addition of one Elementary UPK Teacher.
- ◆ Includes increased ESL, Speech, OT, and PT BOCES service.
- ◆ Budget preserves discretionary funding throughout the budget.
- ◆ Plan preserves instructional and support staffing
 - Maintains reasonable class sizes and teacher-student loads
 - Maintains UPK, Finance Academy, Ag Program, Project Lead the Way, Career Tech, foreign language, music, athletics, Center for Positive Solutions, and other elective courses
- ◆ Plan continues to pull back on the use of Assigned Fund Balance

Proposed Revenue Budget

DESCRIPTION	BUDGET	BUDGET	CHANGE	
	2018-19	2019-20	CHANGE (\$)	(%)
PROPERTY TAX LEVY	\$12,729,707	\$12,966,483	\$236,776	1.86%
OTHER PAYMENTS IN LIEU OF	60,000	60,000	0	0.00%
INTEREST & PENALTIES ON	5,000	5,000	0	0.00%
Total Property Tax Items:	\$12,794,707	\$13,031,483	\$236,776	1.85%
MISCELLANEOUS	817,500	817,500	0	0.00%
DEBT SERVICE RESERVE	500,000	500,000	0	0.00%
EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	70,000	70,000	0	0.00%
ASSIGNED FUND BALANCE	3,300,000	3,270,000	-30,000	-0.91%
Total Other Local Share:	\$4,687,500	\$4,657,500	-\$30,000	-0.64%
STATE AID				
FOUNDATION AID	\$25,453,686	\$26,071,873	\$618,187	2.4%
COMMUNITY SCHOOLS AID	\$210,306	\$210,306	\$0	-
BOCES	3,223,583	3,330,510	106,927	3.3%
EXCESS COST (PUBLIC & PRIVATE)	894,317	1,073,290	178,973	20.0%
HARDWARE & TECHNOLOGY	42,914	43,441	527	1.2%
SOFTWARE, LIBRARY, TEXTBOOK	189,565	194,245	4,680	2.5%
TRANSPORTATION	2,862,400	2,862,400	0	0.0%
Total State Aid Net of Building Aid:	\$32,876,771	\$33,786,065	\$909,294	2.8%
BUILDING	5,721,560	5,767,600	46,040	0.8%
Total State Aid:	\$38,598,331	\$39,553,665	\$955,334	2.5%
TOTAL BUDGETED REVENUE	\$56,080,538	\$57,242,648	\$1,162,110	2.1%

Foundation Aid History



Total Expenditure Plan

	2018-19 Budget		2019-20 Budget		Change (\$)	Change (%)
Salaries & Benefits	35,799,300	63.8%	36,527,559	63.8%	728,259	2.03%
Board of Education	29,200	0.1%	29,200	0.1%	-	0.00%
Central Operations	625,981	1.1%	644,378	1.1%	18,397	2.94%
High School	281,459	0.5%	281,459	0.5%	-	0.00%
Middle School	176,472	0.3%	176,472	0.3%	-	0.00%
Elementary at Arcade	80,470	0.1%	81,420	0.1%	950	1.18%
Elementary at Delevan	77,643	0.1%	77,643	0.1%	-	0.00%
Curriculum	50,825	0.1%	50,825	0.1%	-	0.00%
Special Education	770,000	1.4%	770,000	1.3%	-	0.00%
Technology	216,972	0.4%	216,972	0.4%	-	0.00%
Athletics	226,842	0.4%	235,737	0.4%	8,895	3.92%
Buildings & Grounds	1,638,370	2.9%	1,689,780	3.0%	51,410	3.14%
BOCES	7,007,038	12.5%	7,349,672	12.8%	342,634	4.89%
Transportation	3,308,931	5.9%	3,308,931	5.8%	-	0.00%
General Fund Net of Debt Servi	50,289,503	89.7%	51,440,048	89.9%	1,150,545	2.29%
Debt Service	5,791,035	10.3%	5,802,600	10.1%	11,565	0.20%
General Fund Budget	56,080,538	100.0%	57,242,648	100.0%	1,162,110	2.07%

Salaries & Benefits Budget Summary

	2018-19	2019-20	\$ Change	% Change
Salaries	\$24,992,683	\$25,513,337	\$520,653	2.1%
Health Ins.	4,840,556	4,966,670	126,114	2.6%
ERS/TRS	3,553,420	3,628,996	75,576	2.1%
Other	2,412,641	2,418,556	5,915	0.2%
	\$35,799,300	\$36,527,559	\$728,258	2.0%

▶ Salaries

- ◆ 1.0 Guidance Counselor currently contracted through BOCES to Pioneer
- ◆ Approx. 1.3% increase in summer work participation (\$13,000)

▶ Other

- ◆ Workers Comp (\$35,000 shifted to BOCES budget)



Building Budgets

	2018-19 Budget	2019-20 Budget	Change (\$)	Change (%)
High School	281,459	281,459	-	0.00%
Middle School	176,472	176,472	-	0.00%
Elementary at Arcade	80,470	81,420	950	1.18%
Elementary at Delevan	77,643	77,643	-	0.00%
Total Building Budgets	616,044	616,994	950	0.15%

▶ 0.15% increase

▶ 100% State aided expenses

- ◆ Total \$189,452 (30.8%)
- ◆ Textbooks - \$169,740
- ◆ Library books - \$19,712

Materials & Supplies	\$231,249	37.5%
Textbooks	\$169,740	30.8%
Library Books	\$19,712	
Copier Paper	\$43,750	7.1%
Equipment	\$34,992	5.7%
Postage	\$24,500	4.0%
Transportation	\$19,287	3.1%
Mental Health Programing/Services	\$15,000	2.4%

Special Education

	2018-19 Budget	2019-20 Budget	Change (\$)	Change (%)
Special Education	770,000	770,000	-	0.00%

- ▶ Tuition payments (75% of Spec. Ed. budget)
 - ◆ Receive aid in the following year
- ▶ Contracted physical & music therapy (14% of Spec. Ed. budget)
- ▶ Legal contingency (6.5% of Spec. Ed. budget)

Tuition Payments - CSE (Non-BOCES Private & Public)	P	\$575,500	\$575,500
~ Baker Victory (1 @ \$38,500)		37,000	38,500
~ Baker Victory Residential (0 @ \$70,000)		70,000	0
~ Randolph Academy (4 @ \$44,500)		166,000	178,000
~ Buffalo Public School 84 (2 @ \$30,000)		60,000	0
~ Kessler Residential Center (0 @ \$70,000)		0	0
~ Aspire WOW (5 @ \$12,500)		24,000	62,500
~ Autism Services (1 @ \$51,500)		50,000	51,500
~ St. Mary's School for the Deaf (1 @ \$40,000)		33,500	40,000
~ St. Mary's Residential (1 @ \$85,000)		70,000	85,000
~ Contingency		65,000	120,000

Buildings & Grounds

	2018-19 Budget	2019-20 Budget	Change (\$)	Change (%)
Buildings & Grounds	1,638,370	1,689,780	51,410	3.14%

- ▶ Consists primarily of:
 - ◆ Utilities (43.6% of budget)
 - ◆ Cleaning contract (31.4% of budget)
 - ◆ Equipment replacement allocation (2.4%)
 - ◆ Other Contractual expense
 - Inspections
 - Refuse pick up

BOCES Budget

	2018-19	2019-20	Change (\$)	Change (%)
BOCES	7,007,038	7,349,672	342,634	4.89%

- ▶ **Central Operations – increase of approx. \$57,000 (6.84%)**
 - ◆ BOCES added a Labor Relations Specialist - \$7,000
 - ◆ Workers Comp Coordination - \$35,000
 - ◆ BOCES capital project - \$15,000
- ▶ **Career & Technical Education – increase of approx. \$78,000 (9.57%)**
 - ◆ Unit cost per student inc. \$260 or 3% for the addition of nurses at each of the BOCES CTE sites
 - ◆ 6 additional participants (100 total) billed on a 3 year enrollment average
- ▶ **Special Education – increase of approx. \$93,000 (4.53%)**
 - ◆ Increase in related services for students
 - Speech, OT, PT

BOCES Budget (cont.)

	2018-19	2019-20	Change (\$)	Change (%)
BOCES	7,007,038	7,349,672	342,634	4.89%

- ▶ Regular School – increase of \$39,819 (4.26%)
 - ◆ Bi-lingual/ESL services - \$20,000
 - ◆ Community Schools - \$10,000
- ▶ Computer Services – increase of approx. \$102,000 (6.4%)
 - ◆ Technology Equipment - \$25,000
 - ◆ Vex Robotics - \$11,000
 - ◆ School Messenger - \$6,000
 - ◆ Printer maintenance - \$5,000
 - ◆ Inflationary increase of current services (increase of approx. \$47,000 or 2.9%)
- ▶ Alternative Ed. – increase of approx. \$845
 - ◆ Continue with 13 total slots

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Taxpayer Impact

- ▶ Assuming
 - ◆ \$100,000 full value home with Basic STAR
 - ◆ Three (3) scenarios for tax levy and additional assessments
 - ◆ 2018-19 Tax Rate is \$13.08

	Age Under 65			Age 65+		
	\$0m	\$10m	\$20m	\$0m	\$10m	\$20m
Tax Rate:	\$13.32	\$13.04	\$12.77	\$13.32	\$13.04	\$12.77
Change in Tax Rate:	1.86%	-0.28%	-2.34%	1.86%	-0.28%	-2.34%
Change in Tax Bill:	\$17	-\$3	-\$21	\$8	-\$1	-\$10

Pioneer Central School District Annual Budget Vote Information

- ▶ Budget: \$57,242,648
- ▶ Date: Tuesday, May 21, 2019
- ▶ Location: Pioneer High School Academic Hall
- ▶ Time: Between the hours of 6:30am and 9:00pm
- ▶ Board of Education :
 - ◆ Two (2) open seats (4 candidates)

