

2018-'19 Budget Presentations

BOCES - Transportation - Debt Service

1st Draft of Complete 2018-19 General Fund Budget

Board of Education

March 6, 2018



Presentation Overview

▶ BOCES

- ◆ Eligible expenses aided at 73.8%
- ◆ Special ed. expenses are not BOCES aidable
 - Aid through STAC process

▶ Transportation

- ◆ Contractual expenses
- ◆ Eligible expenses aided at 90.0%

▶ Debt Service

- ◆ Payments on bonds from capital projects
- ◆ Eligible capital project expenses receive building aid

▶ “Expense” driven revenue aid categories

Budget Presentation Summary

	2017-18 Budget		2018-19 Budget		Change (\$)	Change (%)
BOCES	7,233,107	13.2%	8,055,236		822,129	11.37%
Transportation	3,308,931	6.1%	3,308,931		-	0.00%
Debt Service	5,177,495	9.5%	5,791,035		613,540	11.85%
Total Individual Budgets	15,719,533	28.8%	17,155,202		1,435,669	9.13%
General Fund Budget	54,617,182					



BOCES Budget

	2017-18	2018-19	Change (\$)	Change (%)
BOCES	7,233,107	8,055,236	822,129	11.37%

- ▶ Central Operations – decrease of approx. \$2,488 (-2.61%)
 - ◆ RWADA increased slightly by 3 from 2,439 to 2,442
- ▶ Special Education – increase of approx. \$713,000 (29.77%)
 - ◆ Increase in student needs and services
 - 12:1:1 – increase from 12 students to 18 (\$120,000 inc.)
 - 6:1:1 Intensive Therapeutic – increase from 16 students to 22 (\$323,448 inc.)
 - PT & OT services (\$100,000 inc.)
- ▶ Regular School – increase of \$39,819 (4.26%)
 - ◆ Bi-lingual/ESL services - \$34,000
- ▶ Computer Services – increase of approx. \$43,000 (2.74%)
 - ◆ Technology Equipment (increase of \$5,000 or 1.0%)
 - ◆ Inflationary increase of current services (increase of approx. \$38,000 or 2.4%)
- ▶ Career & Technical Education – increase of approx. \$28,870 (3.7%)
 - ◆ Trade Programs – 2 additional participants (94 total) billed on a 3 year enrollment average
- ▶ Alternative Ed. – increase of approx. \$6,200 (2.5%)
 - ◆ Continue with 13 total slots

BOCES Budget

BOCES Administrative Expense	257,877	3.2%
BOCES Capital Expense	385,519	4.8%
Management Services	12,040	0.1%
Labor Relations/Personnel	26,808	0.3%
Public Information	155,480	1.9%
Plant Operations	23,125	0.3%
Special Education	3,109,838	38.6%
Regular School	679,073	8.4%
Career & Technical Education	816,390	10.1%
Alternative Education	344,493	4.3%
Instructional Computer Services	873,707	10.8%
Computer Services - Central Processing	726,764	9.0%
Curriculum & Staff Development	636,935	7.9%
Athletics	4,761	0.1%
Transportation	2,426	0.0%
	8,055,236	100.0%

Transportation

	2017-18	2018-19	Change (\$)	Change (%)
Transportation	3,308,931	3,308,931	-	0.00%

- ▶ Transportation contract increases based upon CPI
 - ◆ Pupil Transportation CPI Schedule
 - Approx. 1.5%
- ▶ Bus Replacement
 - ◆ No change
- ▶ Fuel expense
 - ◆ No change



Debt Service

	2017-18	2018-19	Change (\$)	Change (%)
Debt Service	5,177,495	5,791,035	613,540	11.85%

- ▶ Principal & interest payments on outstanding debt
- ▶ Stays consistent unless debt is added or rolls off
 - ◆ Debt payments toward new \$10.3 million project will begin in 2018-19
 - Pioneer is scheduled to receive building aid to offset the debt payments
- ▶ Interfund Transfers
 - ◆ Special Education Summer School - \$10,000 inc.
 - ◆ Capital Outlay - \$10,000



Total Expenditure Plan

	2017-18 Budget		2018-19 Budget		Change (\$)	Change (%)
Salaries & Benefits	34,789,694	63.7%	35,581,657	62.5%	791,963	2.28%
Board of Education	29,200	0.1%	29,200	0.1%	-	0.00%
Central Operations	613,314	1.1%	625,981	1.1%	12,667	2.07%
High School	281,459	0.5%	281,459	0.5%	-	0.00%
Middle School	176,472	0.3%	176,472	0.3%	-	0.00%
Arcade Elementary	80,470	0.1%	80,470	0.1%	-	0.00%
Delevan Elementary	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	1.4%	-	0.00%
Technology	216,972	0.4%	216,972	0.4%	-	0.00%
Athletics	225,750	0.4%	226,842	0.4%	1,092	0.48%
Buildings & Grounds	1,585,850	2.9%	1,638,370	2.9%	52,520	3.31%
BOCES	7,233,107	13.2%	8,055,236	14.2%	822,129	11.37%
Transportation	3,308,931	6.1%	3,308,931	5.8%	-	0.00%
General Fund Net of Debt Servi	49,439,687	90.5%	51,120,058	89.8%	1,680,371	3.40%
Debt Service	5,177,495	9.5%	5,791,035	10.2%	613,540	11.85%
General Fund Budget	54,617,182	100.0%	56,911,093	100.0%	2,293,911	4.20%

Where do we stand?

Estimated Budgeted Revenues	\$55,866,951
Estimated Budgeted Expenditures	\$56,911,093
Difference	-\$1,044,142

- ▶ -\$1,044,142 difference from Governor's proposal

Proposed Adjustment

- ▶ Program for Pioneer Elementary Special Education Students “In-House” by operating the following:
 - ◆ 12:1:1 Classroom (9 students)
 - ◆ 8:1:1 Classroom (6 students)
 - ◆ 6:1:1 Classroom (7 students)
- ▶ Estimated \$410,000 in net savings

BOCES ExpensesSavings:	\$1,048,198
Additional Pioneer Staff:	-\$463,971
3 - Special Education Teachers	
1 - School Psychologist	
7 - 1:1 Aides	
Loss of High Cost Aid:	-\$80,000
Loss of BOCES Reimbursement:	-\$25,000
Loss of BOCES Room Rental:	-\$70,000
NET SAVINGS:	\$409,227

Proposed Expenditure Adjustments

	2018-19 Draft Budget #1	Adj.	2018-19 Draft Budget #2
Salaries & Benefits	35,581,657	463,971	36,045,628
Board of Education	29,200	-	29,200
Central Operations	625,981	-	625,981
High School	281,459	-	281,459
Middle School	176,472	-	176,472
Arcade Elementary	80,470	-	80,470
Delevan Elementary	77,643	-	77,643
Curriculum	50,825	-	50,825
Special Education	770,000	-	770,000
Technology	216,972	-	216,972
Athletics	226,842	-	226,842
Buildings & Grounds	1,638,370	-	1,638,370
BOCES	8,055,236	(1,048,198)	7,007,038
Transportation	3,308,931	-	3,308,931
Debt Service	5,791,035	-	5,791,035
General Fund Budget	56,911,093	(584,227)	56,326,866

Proposed Revenue Adjustments

DESCRIPTION	DRAFT 2/6/2018	DRAFT 3/6/2018	CHANGE (\$)
PROPERTY TAX LEVY	\$12,729,707	\$12,729,707	\$0
OTHER PAYMENTS IN LIEU OF	60,000	60,000	0
INTEREST & PENALTIES ON	5,000	5,000	0
Total Property Tax Items:	\$12,794,707	\$12,794,707	\$0
MISCELLANEOUS	877,500	817,500	-60,000
DEBT SERVICE RESERVE	500,000	500,000	0
EMPLOYEE BENEFIT ACCRUED LIABILITY	70,000	70,000	0
ASSIGNED FUND BALANCE	3,300,000	3,300,000	0
Total Other Local Share:	\$4,747,500	\$4,687,500	-\$60,000
STATE AID			
FOUNDATION AID	\$25,097,331	25,097,331	\$0
COMMUNITY SCHOOLS AID	\$210,306	210,306	0
BOCES	3,223,583	3,223,583	0
EXCESS COST (PUBLIC & PRIVATE)	973,926	893,926	-80,000
HARDWARE & TECHNOLOGY	42,914	42,914	0
SOFTWARE, LIBRARY, TEXTBOOK	192,724	192,724	0
TRANSPORTATION	2,862,400	2,862,400	0
Total State Aid Net of Building Aid:	\$32,603,184	\$32,523,184	-\$80,000
BUILDING	5,721,560	5,721,560	0
Total State Aid:	\$38,324,744	\$38,244,744	-\$80,000
TOTAL BUDGETED REVENUE	\$55,866,951	\$55,726,951	-\$140,000

Where do we stand?

Estimated Budgeted Revenues	\$55,726,951
Estimated Budgeted Expenditures	\$56,326,866
Difference	-\$599,915

- ▶ -\$599,915 difference from Governor's proposal
- ▶ Gov.'s proposed aid increase considered the floor by the state legislature
- ▶ Anticipate additional state aid in the final adopted state budget
- ▶ Priority is to maintain existing programs and services
 - ◆ Address other needs if resources are available

Upcoming Budget Presentations

- ▶ **Tuesday, March 20th – Regular Board Meeting**
- ▶ **Tuesday, April 10th – Regular Board Meeting**
 - ◆ **Tentative Review of Final State Budget**
- ▶ **Tuesday, April 17th – Target Date for BOE budget adoption**
- ▶ **Friday, April 20th – Final date for BOE budget adoption**



Questions / Comments

