

# 2018-'19 Budget Hearing Presentation

## Adopted Budget Overview

May 1, 2018



# Proposed 2018-'19 Draft Budget

	2017-'18	2018-'19	Change (\$)	Change (%)
<b>Budget</b>	\$54,617,182	<b>\$56,080,538</b>	\$1,463,356	2.68%
<b>Tax Levy</b>	\$12,483,023	<b>\$12,729,707</b>	\$246,684	1.98%
<b>Tax Rate</b>	\$13.20	<b>\$12.91 - \$13.46</b>		

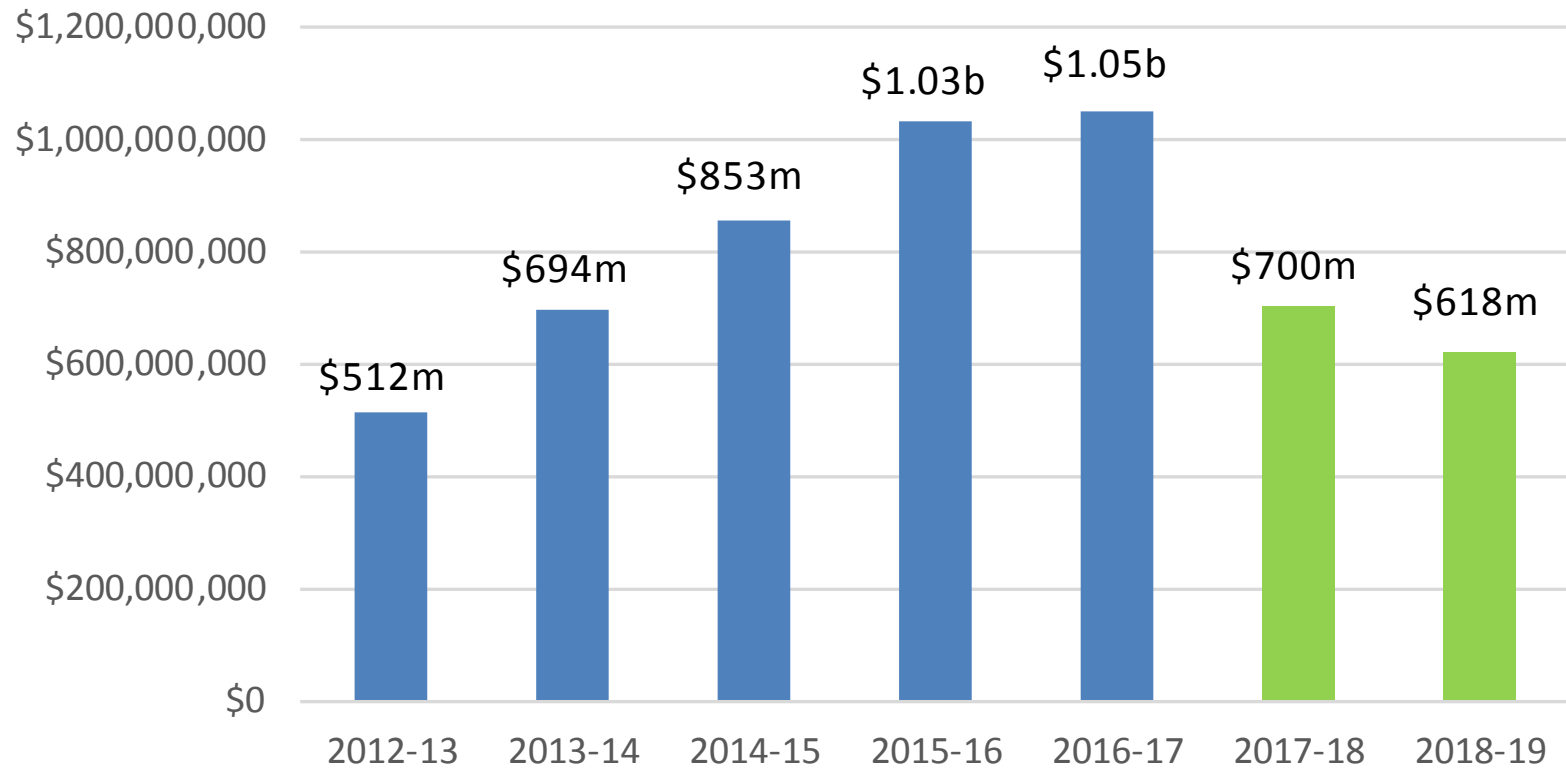
## ► Highlights

- ◆ Incorporates cost savings measures while largely preserves and/or expands all existing services and programming.
- ◆ Plan includes the addition of 1.0 FTE Reading Specialist
- ◆ Budget preserves discretionary portion of the budget
- ◆ Plan preserves instructional and support staffing
  - Maintains reasonable class sizes and teacher-student loads
  - UPK, Finance Academy, Ag Program, Project Lead the Way, Career Tech, family support services, foreign language
  - Preserves 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	
	2017-18	2018-19	CHANGE (\$)	(%)
<b>PROPERTY TAX LEVY</b>	\$12,483,023	\$12,729,707	\$246,684	1.98%
OTHER PAYMENTS IN LIEU OF	60,000	60,000	0	0.00%
INTEREST & PENALTIES ON	5,000	5,000	0	0.00%
<b>Total Property Tax Items:</b>	<b>\$12,548,023</b>	<b>\$12,794,707</b>	<b>\$246,684</b>	<b>1.97%</b>
MISCELLANEOUS	877,500	817,500	-60,000	-6.84%
DEBT SERVICE RESERVE	500,000	500,000	0	0.00%
EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	70,000	70,000	0	0.00%
<b>ASSIGNED FUND BALANCE</b>	<b>3,365,000</b>	<b>3,300,000</b>	<b>-65,000</b>	<b>-1.93%</b>
<b>Total Other Local Share:</b>	<b>\$4,812,500</b>	<b>\$4,687,500</b>	<b>-\$125,000</b>	<b>-2.60%</b>
<b>STATE AID</b>				
FOUNDATION AID	\$24,800,830	\$25,453,686	\$652,856	2.6%
COMMUNITY SCHOOLS AID	\$210,309	\$210,306	-\$3	0.0%
BOCES	3,129,692	3,223,583	93,891	3.0%
EXCESS COST (PUBLIC & PRIVATE)	925,957	894,317	-31,640	-3.4%
HARDWARE & TECHNOLOGY	42,914	42,914	0	0.0%
SOFTWARE, LIBRARY, TEXTBOOK	192,724	189,565	-3,159	-1.6%
TRANSPORTATION	2,867,400	2,862,400	-5,000	-0.2%
<b>Total State Aid Net of Building Aid:</b>	<b>\$32,169,826</b>	<b>\$32,876,771</b>	<b>\$706,945</b>	<b>2.2%</b>
BUILDING	5,086,833	5,721,560	634,727	12.5%
<b>Total State Aid:</b>	<b>\$37,256,659</b>	<b>\$38,598,331</b>	<b>\$1,341,672</b>	<b>3.6%</b>
<b>TOTAL BUDGETED REVENUE</b>	<b>\$54,617,182</b>	<b>\$56,080,538</b>	<b>\$1,463,356</b>	<b>2.7%</b>

## Foundation Aid & GEA Restoration Increase



# Total Expenditure Plan

	2017-18 Budget		2018-19 Budget		Change (\$)	Change (%)
Salaries & Benefits	34,789,694	63.7%	35,799,300	63.8%	1,009,606	2.90%
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%
Elementary at Arcade	80,470	0.1%	80,470	0.1%	-	0.00%
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	1.4%	-	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%	7,007,038	12.5%	(226,069)	-3.13%
Transportation	3,308,931	6.1%	3,308,931	5.9%	-	0.00%
<b>General Fund Net of Debt Service</b>	<b>49,439,687</b>	<b>90.5%</b>	<b>50,289,503</b>	<b>89.7%</b>	<b>849,816</b>	<b>1.72%</b>
Debt Service	5,177,495	9.5%	5,791,035	10.3%	613,540	11.85%
<b>General Fund Budget</b>	<b>54,617,182</b>	<b>100.0%</b>	<b>56,080,538</b>	<b>100.0%</b>	<b>1,463,356</b>	<b>2.68%</b>

# Salaries & Benefits Budget Summary

	2017-18	2018-19	\$ Change	% Change
Salaries	\$24,387,465	\$24,992,683	\$605,218	2.5%
Health Ins.	4,586,203	4,840,556	254,353	5.5%
ERS/TRS	3,463,206	3,553,420	90,214	2.6%
Other	2,352,820	2,412,641	59,821	2.5%
	<b>\$34,789,694</b>	<b>\$35,799,300</b>	<b>\$1,009,606</b>	<b>2.9%</b>



# Building Budgets

	2017-18 Budget	2018-19 Budget	Change (\$)	Change (%)
High School	281,459	281,459	-	0.00%
Middle School	176,472	176,472	-	0.00%
Arcade Elementary	80,470	80,470	-	0.00%
Delevan Elementary	77,643	77,643	-	0.00%
<b>Total Building Budgets</b>	<b>616,044</b>	<b>616,044</b>	<b>-</b>	<b>0.00%</b>

▶ 0% increase

▶ 100% State aided expenses

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

Materials & Supplies	\$230,299	37.4%
Textbooks	\$169,740	30.8%
Library Books	\$19,712	
Copier Paper	\$43,750	7.1%
Equipment	\$34,992	5.7%
Postage	\$24,000	3.9%
Transportation	\$19,287	3.1%
Mental Health Programing/Services	\$15,000	2.4%

# Special Education

	2017-18 Budget	2018-19 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, occupational, & 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 @ \$37,000)		35,000	37,000
~ Baker Victory Residential (1 @ \$70,000)		0	70,000
~ Randolph Academy (4 @ \$41,500)		166,000	166,000
~ Buffalo Public School 84 (2 @ \$30,000)		60,000	60,000
~ Kessler Residential Center (0 @ \$70,000)		67,500	0
~ Aspire WOW (2 @ \$12,000)		0	24,000
~ Autism Services (1 @ \$50,000)		96,000	50,000
~ St. Mary's School for the Deaf (1 @ \$33,500)		56,000	33,500
~ St. Mary's Residential (1 @ \$70,000)		0	70,000
~ Contingency		95,000	65,000



# Buildings & Grounds

	2017-18 Budget	2018-19 Budget	Change (\$)	Change (%)
Buildings & Grounds	1,585,850	1,638,370	52,520	3.31%

► Consists of:

- ◆ Utilities (43.5% of budget)
- ◆ Contractual expense
  - Cleaning contracts (31.3% of budget)
  - Inspections
  - Refuse pick up
- ◆ Equipment & supplies
  - Moved AED equipment & supplies from Athletics budget to B&G
    - \$2,900

# BOCES Budget

	2017-18	2018-19	Change (\$)	Change (%)
BOCES	7,233,107	7,007,038	(226,069)	-3.13%

- ▶ Central Operations – decrease of approx. \$2,488 (-2.61%)
  - ◆ RWADA increased slightly by 3 from 2,439 to 2,442
- ▶ Special Education – decrease of approx. \$335,000 (-13.97%)
  - ◆ Due to Pioneer to operating the following classrooms in 2018-19:
    - 12:1:1
    - 8:1:1
    - 6:1:1 Intensive Therapeutic
- ▶ 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

# Total Expenditure Plan

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# Taxpayer Impact

- ▶ Assuming
  - ◆ \$100,000 full value home with Basic STAR
  - ◆ Three (3) scenarios for tax levy and additional assessments
  - ◆ 2017-18 Tax Rate is \$13.20

	Age Under 65			Age 65+		
	\$0m	\$10m	\$20m	\$0m	\$10m	\$20m
<b>Tax Rate:</b>	\$13.46	\$13.18	\$12.91	\$13.46	\$13.18	\$12.91
<b>Change in Tax Rate:</b>	1.98%	-0.15%	-2.20%	1.98%	-0.15%	-2.20%
<b>Change in Tax Bill:</b>	\$18	-\$1	-\$20	\$9	-\$1	-\$10

# Pioneer Central School District Annual Budget Vote Information

- ▶ Budget: \$56,080,538
- ▶ Date: Tuesday, May 15, 2018
- ▶ Location: Pioneer High School Academic Hall
- ▶ Time: Between the hours of 6:30am and 9:00pm
- ▶ Board of Education :
  - ◆ Two (2) open seats (3 candidates)

