

PIONEER CENTRAL SCHOOL DISTRICT
5 YEAR GENERAL FUND REVENUES PROJECTIONS (\$

	2017-18 Adopted		2018-19 Adopted		2019-20 Adopted		2020-21 Projected		2021-22 Projected		2022-23 Projected		2023-24 Projected		2024-25 Projected	
PROPERTY TAX LEVY	12,483,023	1.17%	12,729,707	1.98%	12,966,483	1.86%	13,212,846	1.90%	13,463,890	1.90%	13,719,704	1.90%	13,980,379	1.90%	14,246,006	1.90%
OTHER PAYMENTS IN LIEU OF	60,000	0.00%	60,000	0.00%	60,000	0.00%	60,000	0.00%	60,000	0.00%	60,000	0.00%	60,000	0.00%	60,000	0.00%
INTEREST & PENALTIES ON	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%
Total Property Tax Items:	12,548,023	1.17%	12,794,707	1.97%	13,031,483	1.85%	13,277,846	1.89%	13,528,890	1.89%	13,784,704	1.89%	14,045,379	1.89%	14,311,006	1.89%
ADMISSIONS	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500	0.00%
DAY SCHOOL TUITION	195,000	0.00%	195,000	0.00%	195,000	0.00%	195,000	0.00%	195,000	0.00%	195,000	0.00%	195,000	0.00%	195,000	0.00%
INTEREST AND EARNINGS	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%
RENTAL OF REAL PROPERTY	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
RENTAL OF PROPERTY - (BOCES)	150,000	0.00%	115,000	-23.33%	115,000	0.00%	115,000	0.00%	115,000	0.00%	115,000	0.00%	115,000	0.00%	115,000	0.00%
INSTRUMENT RENTAL	3,500	0.00%	3,500	0.00%	3,500	0.00%	3,500	0.00%	3,500	0.00%	3,500	0.00%	3,500	0.00%	3,500	0.00%
REFUNDS - PRIOR YR. BOCES	105,000	0.00%	80,000	-23.81%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%
UNCLASSIFIED	170,000	0.00%	170,000	0.00%	170,000	0.00%	170,000	0.00%	170,000	0.00%	170,000	0.00%	170,000	0.00%	170,000	0.00%
MEDICAID REIMBURSEMENT	165,000	0.00%	165,000	0.00%	165,000	0.00%	165,000	0.00%	165,000	0.00%	165,000	0.00%	165,000	0.00%	165,000	0.00%
RESERVE FOR DEBT	500,000	0.00%	500,000	0.00%	500,000	0.00%	500,000	0.00%	500,000	0.00%	500,000	0.00%	500,000	0.00%	500,000	0.00%
EMPLOYEE BENFIT ACCRUED LIABILITY RESERVE	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
ASSIGNED FUND BALANCE	3,365,000	-0.77%	3,300,000	-1.93%	3,270,000	-0.91%	3,240,000	-0.92%	3,210,000	-0.93%	3,180,000	-0.93%	3,150,000	-0.94%	3,120,000	-0.95%
Total Other Local Share:	4,812,500	-0.54%	4,687,500	-2.60%	4,657,500	-0.64%	4,627,500	-0.64%	4,597,500	-0.65%	4,567,500	-0.65%	4,537,500	-0.66%	4,507,500	-0.66%
STATE AID																
FOUNDATION AID	24,800,830	2.06%	25,453,686	2.63%	26,071,873	2.43%	26,889,209	3.13%	27,703,761	3.03%	28,549,697	3.05%	29,413,734	3.03%	30,303,236	3.02%
COMMUNITY SCHOOLS AID	\$210,309	5.26%	\$210,306	0.00%	\$210,306	0.00%	\$210,306	0.00%	\$210,306	0.00%	\$210,306	0.00%	\$210,306	0.00%	\$210,306	0.00%
BOCES AID	3,129,692	3.50%	3,223,583	3.00%	3,330,510	3.32%	3,427,095	2.90%	3,529,908	3.00%	3,635,805	3.00%	3,744,879	3.00%	3,857,226	3.00%
EXCESS COST AID (PUBLIC & PRIVATE)	925,957	-2.81%	894,317	-3.42%	1,073,290	20.01%	1,078,442	0.48%	1,083,510	0.47%	1,088,386	0.45%	1,093,066	0.43%	1,097,767	0.43%
HARDWARE & TECHNOLOGY AID	42,914	3.34%	42,914	0.00%	43,441	1.23%	43,200	-0.55%	43,000	-0.46%	43,000	0.00%	43,000	0.00%	43,000	0.00%
SOFTWARE, LIBRARY, TEXTBOOK AID	192,724	0.18%	189,565	-1.64%	194,245	2.47%	193,200	-0.54%	193,000	-0.10%	193,000	0.00%	193,000	0.00%	193,000	0.00%
TRANSPORTATION AID	2,867,400	-0.21%	2,862,400	-0.17%	2,862,400	0.00%	2,862,400	0.00%	2,862,400	0.00%	2,862,400	0.00%	2,862,400	0.00%	2,888,162	0.90%
GAP ELIMINATION ADJUSTMENT	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total State Aid Net of Building Aid:	32,169,826	1.86%	32,876,771	2.20%	33,786,065	2.77%	34,703,851	2.72%	35,625,885	2.66%	36,582,594	2.69%	37,560,385	2.67%	38,592,695	2.75%
BUILDING AID	5,086,833	0.00%	5,721,560	12.48%	5,767,600	0.80%	5,776,550	0.16%	5,785,500	0.15%	5,794,450	0.15%	5,803,400	0.15%	5,812,350	0.15%
Total State Aid:	37,256,659	1.60%	38,598,331	3.60%	39,553,665	2.48%	40,480,401	2.34%	41,411,385	2.30%	42,377,044	2.33%	43,363,785	2.33%	44,405,045	2.40%
TOTAL REVENUE	54,617,182	1.31%	56,080,538	2.68%	57,242,648	2.07%	58,385,748	2.00%	59,537,775	1.97%	60,729,248	2.00%	61,946,664	2.00%	63,223,551	2.06%
Budget Change \$	704,766		1,463,356		1,162,110		1,143,100		1,152,028		1,191,473		1,217,416		1,276,887	
Budget Change %	1.31%		2.68%		2.07%		2.00%		1.97%		2.00%		2.00%		2.06%	
Projected Expenses	54,617,182		56,080,538		57,242,648		58,385,748		59,537,776		60,729,248		61,946,664		63,223,551	
Diff.	0		0		0		0		0		0		0		0	

PIONEER CENTRAL SCHOOL DISTRICT
5 YEAR EXPENSE PROJECTIONS

	2017-18 Adopted		2018-19 Adopted		2019-20 Adopted		2020-21 Projected		2021-22 Projected		2022-23 Projected	
Salaries & Benefits												
- Salaries	24,387,465	1.92%	24,992,683	2.48%	25,513,337	2.08%	26,086,030	2.24%	26,658,723	2.20%	27,243,723	2.19%
- Health Insurance	4,586,203	3.08%	4,840,556	5.55%	4,966,670	2.61%	5,103,253	2.75%	5,246,145	2.80%	5,403,529	3.00%
- ERS/TRS	3,463,206	2.06%	3,553,420	2.60%	3,628,996	2.13%	3,710,286	2.24%	3,791,912	2.20%	3,874,955	2.19%
- Other	2,352,820	0.65%	2,412,641	2.54%	2,418,556	0.25%	2,462,090	1.80%	2,506,408	1.80%	2,551,523	1.80%
Board of Education	29,200	0.00%	29,200	0.00%	29,200	0.00%	29,346	0.50%	29,493	0.50%	29,640	0.50%
Central Operations	613,314	0.00%	625,981	2.07%	644,378	2.94%	662,421	2.80%	680,968	2.80%	700,035	2.80%
High School	281,459	0.00%	281,459	0.00%	281,459	0.00%	282,866	0.50%	284,281	0.50%	285,702	0.50%
Middle School	176,472	0.00%	176,472	0.00%	176,472	0.00%	177,354	0.50%	178,241	0.50%	179,132	0.50%
Arcade Elementary	80,470	0.00%	80,470	0.00%	81,420	1.18%	81,827	0.50%	82,236	0.50%	82,647	0.50%
Delevan Elementary	77,643	0.00%	77,643	0.00%	77,643	0.00%	78,031	0.50%	78,421	0.50%	78,813	0.50%
Curriculum	50,825	0.00%	50,825	0.00%	50,825	0.00%	50,825	0.00%	51,079	0.50%	51,335	0.50%
Special Education	770,000	-0.44%	770,000	0.00%	770,000	0.00%	770,000	0.00%	773,850	0.50%	779,654	0.75%
Technology	216,972	0.00%	216,972	0.00%	216,972	0.00%	218,057	0.50%	219,147	0.50%	220,243	0.50%
Athletics	225,750	0.00%	226,842	0.48%	235,737	3.92%	238,094	1.00%	240,475	1.00%	242,880	1.00%
BOCES	7,233,107	-0.10%	7,007,038	-3.13%	7,349,672	4.89%	7,574,153	3.05%	7,805,369	3.05%	8,043,433	3.05%
Transportation	3,308,931	0.00%	3,308,931	0.00%	3,308,931	0.00%	3,308,931	0.00%	3,308,931	0.00%	3,308,931	0.00%
Buildings & Grounds												
- Utilities	688,950	0.29%	712,950	3.48%	737,200	3.40%	757,473	2.75%	766,941	1.25%	776,528	1.25%
- Other	896,900	3.68%	925,420	3.18%	952,580	2.93%	982,110	3.10%	1,012,555	3.10%	1,043,945	3.10%
Total (net of debt service)	49,439,687	1.45%	50,289,503	1.72%	51,440,048	2.29%	52,573,148	2.20%	53,715,176	2.17%	54,896,648	2.20%
Debt Service	5,177,495	0.00%	5,791,035	11.85%	5,802,600	0.20%	5,812,600	0.17%	5,822,600	0.17%	5,832,600	0.17%
Total	54,617,182	1.31%	56,080,538	2.68%	57,242,648	2.07%	58,385,748	2.00%	59,537,776	1.97%	60,729,248	2.00%
Budget Change \$	704,766		1,463,356		1,162,110		1,143,100		1,152,028		1,191,473	
Budget Change %	1.31%		2.68%		2.07%		2.00%		1.97%		2.00%	

	ADOPTED 2018-19	ADOPTED 2019-20	PROJECTED 2020-21	PROJECTED 2021-22	PROJECTED 2022-23
Projected Revenues	\$56,080,538	\$57,242,648	\$58,385,748	\$59,537,775	\$60,729,248
Projected Expenditures	\$56,080,538	\$57,242,648	\$58,385,748	\$59,537,776	\$60,729,248
Difference	\$0	\$0	\$0	\$0	\$0
\$ Change		\$1,162,110	\$1,143,100	\$1,152,028	\$1,191,473
% Change		2.07%	2.00%	1.97%	2.00%

PROJECTED 2023-24	PROJECTED 2024-25
\$61,946,664	\$63,223,551
\$61,946,664	\$63,223,551
\$0	\$0
\$1,217,416	\$1,276,887
2.00%	2.06%