

Palmyra-Macedon Central School District  
151 Hyde Parkway  
Palmyra, New York

# Proposed 2018-2019 Budget



**Public Budget Hearing**  
**Tuesday May 1<sup>st</sup>, 2018; 7:00pm**  
Palmyra-Macedon High School  
151 Hyde Parkway  
Palmyra, New York 14522

**Annual School Board Election and Budget Vote**  
**Tuesday May 15<sup>th</sup>, 2018; 7:00am – 8:30pm**  
Palmyra-Macedon High School  
151 Hyde Parkway  
Palmyra, New York 14522

*New York State Education Law Section 1608. Estimated expenses for ensuing year. 1. It shall be the duty of the trustees of each common school district to present at the annual budget hearing a detailed statement in writing of the amount of money which will be required for the ensuing year for school purposes, specifying the several purposes and the amount for each... 2. Such statement shall be completed at least seven days before the budget hearing at which it is to be presented and copies thereof shall be prepared and made available, upon request and at the school district offices, at any public library or free association library within the district and on the school district's internet website, if one exists, to residents within the district during the period of fourteen days immediately preceding the annual meeting and election or special district meeting at which the budget vote will occur and at such meeting or hearing.*

# School District Budget Notice

This Budget Notice is required to be provided to all residents pursuant to section 2022 of New York State Education Law and is presented in a format that is prescribed by the Commissioner of Education. Note that the levy required to fund the proposed budget would not exceed the School Tax Levy Limit (also known as the "tax cap").

Overall Budget Proposal	Actual Budget Adopted for the 2017-2018 School Year	Budget Proposed for the 2018-2019 School Year	Projected Contingency Budget for the 2018-2019 School Year*
Total Budgeted Amount	\$38,652,360	\$39,691,500	\$38,995,000
Increase for the 2018-2019 School Year		\$1,039,140	\$342,640
Percentage increase in each proposed budget		2.69%	0.89%
Change in the Consumer Price Index		2.13%	
A. Proposed Levy to Support the Total Budgeted Amount	\$18,338,500	\$18,930,000	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$18,338,500	\$18,930,000	\$18,338,500
F. Total Permissible Exclusions	\$0	\$0	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$18,338,862	\$18,932,083	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$18,338,500	\$18,930,000	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval)	\$362	\$2,083	
Administrative component	\$4,182,034	\$4,469,729	\$4,253,229
Program component	\$29,515,759	\$30,020,101	\$30,020,101
Capital component	\$4,954,567	\$5,201,670	\$4,721,670
* Should the proposed budget proposition be defeated, the Board of Education has the option of offering the same or a revised budget to voters for a revote in June or immediately adopting a contingent budget. If a contingent budget is adopted, budgeted expenses for community use of buildings and grounds and the purchase of school buses would be eliminated from the proposed budget as required by law.			

	Budget Proposed for the 2018-2019 School Year
Estimated Basic STAR Exemption Savings <sup>1</sup>	\$807

The annual budget vote for the fiscal year 2018-2019 by the qualified voters of the Palmyra-Macedon Central School District, Wayne County, New York, will be held at Palmyra-Macedon High School, 151 Hyde Parkway, Palmyra, New York on Tuesday, May 15, 2018 between the hours of 7:00am and 8:30pm.

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Proposed 2018-2019 General Fund Budget



**Palmyra-Macedon Central School District**  
**Proposed 2018-2019 General Fund Expenditure Budget**

Three-Component Format

as required by §170.8 of the Regulations of the Commissioner of Education

	Actual Budget 2017-2018	Proposed Budget 2018-2019
<b>ADMINISTRATIVE</b>		
Board of Education	\$29,425	\$29,875
Central Administration and Finance	\$741,192	\$905,698
Legal, Personnel, Public Information	\$341,100	\$430,806
Central Services and Special Items	\$986,570	\$921,970
Curriculum, Supervision, Research, Planning	\$1,358,347	\$1,374,300
Benefits	\$725,400	\$807,080
<b>TOTAL ADMINISTRATIVE</b>	<b>\$4,182,034</b>	<b>\$4,469,729</b>
<b>EDUCATIONAL PROGRAM</b>		
Staff Development & Teaching - Regular School	\$13,356,570	\$13,769,540
Programs for Students with Disabilities	\$4,672,656	\$4,929,015
Pupil Personnel, Guidance & Health Services	\$988,340	\$1,030,189
Athletics	\$536,323	\$561,058
Transportation	\$1,843,980	\$1,884,879
Community Services	\$42,710	\$45,110
Benefits	\$8,075,180	\$7,800,310
<b>TOTAL INSTRUCTION</b>	<b>\$29,515,759</b>	<b>\$30,020,101</b>
<b>CAPITAL</b>		
Operation and Maintenance of Plant	\$2,355,722	\$2,389,050
Employee Benefits	\$760,700	\$738,520
Debt Service and Bus Purchases	\$1,738,145	\$1,774,100
Capital Outlay Project	\$100,000	\$100,000
Planned Transfer to Capital Reserve	\$0	\$200,000
<b>TOTAL CAPITAL</b>	<b>\$4,954,567</b>	<b>\$5,201,670</b>
<b>TOTAL BUDGET</b>	<b>\$38,652,360</b>	<b>\$39,691,500</b>
	\$ Change	\$1,039,140
	% Change	2.69%

**Proposed 2018-2019 General Fund Budget**

**Proposed 2018-2019 General Fund Expenditure Budget**

**Board of Education**

	2017-2018 Budget	2018-2019 Proposed
Clerical	\$1,675	\$1,725
Meeting Attendance	\$6,600	\$7,000
Legals, Postage, Internal Audit, Contractual	\$14,650	\$14,650
Materials and Supplies	\$5,000	\$5,000
Annual Meeting and Election	\$1,500	\$1,500
<b>Board of Education Total</b>	<b>\$29,425</b>	<b>\$29,875</b>

**Central Administration and Finance**

	2017-2018 Budget	2018-2019 Proposed
Salaries	\$615,254	\$632,618
Materials, Supplies, and Equipment	\$3,610	\$3,610
Contractual	\$12,700	\$12,700
Tax Collection	\$24,000	\$25,000
Auditing	\$20,000	\$21,600
Fiscal Agent	\$2,000	\$3,500
BOCES Services	\$63,628	\$206,670
<b>Central Administration &amp; Finance Total</b>	<b>\$741,192</b>	<b>\$905,698</b>

**Legal, Personnel, Public Information**

	2017-2018 Budget	2018-2019 Proposed
Legal & Labor Relations Services	\$114,100	\$175,700
Salaries	\$148,945	\$153,351
Contractual	\$1,000	\$1,000
Materials and Supplies	\$570	\$570
Advertising, EAP, Public Information, Records	\$76,485	\$100,185
<b>Legal, Personnel, Public Info. Total</b>	<b>\$341,100</b>	<b>\$430,806</b>

**Proposed 2018-2019 General Fund Budget**

**Proposed 2018-2019 General Fund Expenditure Budget**

**Central Services and Special Items**

	<b>2017-2018 Budget</b>	<b>2018-2019 Proposed</b>
BOCES Printing	\$19,110	\$19,400
BOCES Central Data Processing	\$441,465	\$379,460
BOCES Rental and Administration Charges	\$287,265	\$284,110
BOCES Capital Expenses	\$95,000	\$95,000
Insurance	\$133,900	\$134,000
Contractual	\$9,830	\$10,000
<b>Central Services &amp; Special Items Total</b>	<b>\$986,570</b>	<b>\$921,970</b>

**Curriculum Development, Supervision, Research & Planning**

	<b>2017-2018 Budget</b>	<b>2018-2019 Proposed</b>
Salaries	\$1,158,187	\$1,170,700
Contractual	\$178,500	\$182,000
Materials and Supplies	\$11,400	\$11,400
BOCES	\$10,260	\$10,200
<b>Curriculum Development &amp; Supv. Total</b>	<b>\$1,358,347</b>	<b>\$1,374,300</b>

**Benefits**

	<b>2017-2018 Budget</b>	<b>2018-2019 Proposed</b>
Teachers' Retirement System	\$128,600	\$159,500
Employees' Retirement System	\$82,000	\$81,480
Health Insurance, Life Insurance, 403(b)	\$362,200	\$398,900
Social Security	\$152,600	\$167,200
<b>Research, Plan., Eval. &amp; Benefits Total</b>	<b>\$725,400</b>	<b>\$807,080</b>

**Proposed 2018-2019 General Fund Expenditure Budget**

**Staff Development & Teaching - Regular School Programs**

	2017-2018 Budget	2018-2019 Proposed
Instructional Salaries	\$9,806,084	\$9,815,274
Non-Instructional Salaries	\$634,430	\$675,390
Tuition, Training, Enrichment, Service Contracts	\$419,433	\$486,933
Materials / Supplies / Equipment - Intermediate	\$77,250	\$81,450
Materials / Supplies / Equipment - Primary	\$78,872	\$79,372
Materials / Supplies / Equipment - MS	\$87,727	\$91,227
Materials / Supplies / Equipment - HS	\$111,820	\$112,320
Materials / Supplies / Equipment - District	\$188,690	\$209,690
Computer Equipment	\$47,803	\$47,803
Software	\$35,410	\$35,410
Library / AV / Computer Services	\$121,221	\$121,221
Textbooks	\$133,500	\$133,500
BOCES - Staff Dev./ Occ. Ed./ ACE/ Alt. Ed.	\$523,110	\$751,145
BOCES - Library / AV Services	\$64,895	\$62,960
BOCES - Computer Services	\$934,300	\$973,820
Summer School and Driver Education	\$92,025	\$92,025
<b>Teaching - Regular School</b>	<b>\$13,356,570</b>	<b>\$13,769,540</b>

**Programs for Students with Disabilities**

	2017-2018 Budget	2018-2019 Proposed
Instructional Salaries	\$2,107,889	\$2,272,825
Non-Instructional Salaries	\$180,047	\$263,810
Materials, Supplies & Equipment	\$33,680	\$22,680
Tuition & Summer School	\$456,735	\$436,450
BOCES Services	\$1,894,305	\$1,933,250
<b>Programs for Students w/Disabilities Total</b>	<b>\$4,672,656</b>	<b>\$4,929,015</b>

Proposed 2018-2019 General Fund Budget

Proposed 2018-2019 General Fund Expenditure Budget

**Pupil Personnel, Guidance & Health Services**

	2017-2018 Budget	2018-2019 Proposed
Instructional Salaries	\$582,284	\$609,699
Non-Instructional Salaries	\$329,636	\$341,970
Contractual Expenses	\$62,400	\$64,500
Materials and Supplies	\$14,020	\$14,020
<b>Pupil, Guidance, Health Services Total</b>	<b>\$988,340</b>	<b>\$1,030,189</b>

<b>Athletics</b>	2017-2018 Budget	2018-2019 Proposed
Salaries - Office and Coaching	\$349,153	\$361,888
Salaries - Advisors, Timers, Chaperones	\$32,700	\$32,700
Equipment	\$19,300	\$19,300
Materials and Supplies	\$39,930	\$39,930
Uniforms	\$12,790	\$12,790
Officials & Contracted Services	\$82,450	\$94,450
<b>Athletics Total</b>	<b>\$536,323</b>	<b>\$561,058</b>

Proposed 2018-2019 General Fund Budget

**Proposed 2018-2019 General Fund Expenditure Budget**

**Transportation Services**

	2017-2018 Budget	2018-2019 Proposed
Salaries	\$1,438,100	\$1,485,499
Equipment	\$5,370	\$5,370
Parts	\$67,000	\$71,500
Fuel	\$164,000	\$138,000
Materials and Supplies	\$13,660	\$13,660
Insurance	\$53,900	\$53,900
Contracted Services	\$59,700	\$80,700
BOCES Services	\$14,750	\$14,750
Utilities	\$27,500	\$21,500
<b>Transportation Total</b>	<b>\$1,843,980</b>	<b>\$1,884,879</b>

**Community Services**

	2017-2018 Budget	2018-2019 Proposed
Lifeguards and Swim Instructors	\$39,900	\$42,300
Contracted Services	\$700	\$700
Equipment	\$1,920	\$1,920
Supplies	\$190	\$190
<b>Community Services Total</b>	<b>\$42,710</b>	<b>\$45,110</b>

**Benefits**

	2017-2018 Budget	2018-2019 Proposed
Teachers' Retirement System	\$1,262,800	\$1,430,530
Employees' Retirement System	\$379,300	\$414,190
Workers Compensation	\$126,700	\$90,810
Health Insurance	\$5,117,080	\$4,621,840
Social Security	\$1,189,300	\$1,242,940
<b>Benefits Total</b>	<b>\$8,075,180</b>	<b>\$7,800,310</b>



**Proposed 2018-2019 General Fund Budget**

**Proposed 2018-2019 General Fund Expenditure Budget**

**Operation and Maintenance of Plant**

	<b>2017-2018 Budget</b>	<b>2018-2019 Proposed</b>
Custodial Salaries	\$971,546	\$956,220
Maintenance Salaries	\$346,146	\$338,750
Custodial Equipment	\$47,570	\$47,570
Maintenance Equipment	\$19,000	\$64,000
Contractual - Operations	\$98,000	\$98,000
Contractual - Refuse	\$13,800	\$13,800
Contractual - Snow Removal	\$38,000	\$38,000
Contractual - Maintenance	\$61,000	\$61,000
Playground Repair / Maintenance	\$3,000	\$3,000
Utilities	\$536,400	\$547,450
Custodial Supplies	\$113,860	\$113,860
Maintenance Supplies	\$107,400	\$107,400
<b>Operation &amp; Maintenance of Plant Total</b>	<b>\$2,355,722</b>	<b>\$2,389,050</b>

**Benefits**

	<b>2017-2018 Budget</b>	<b>2018-2019 Proposed</b>
Employees' Retirement System	\$158,200	\$183,330
Workers Compensation	\$132,600	\$110,990
Health Insurance	\$369,100	\$337,800
Social Security	\$100,800	\$106,400
<b>Benefits Total</b>	<b>\$760,700</b>	<b>\$738,520</b>

**Debt Service, Bus Purchases, Interfund Transfers**

	<b>2017-2018 Budget</b>	<b>2018-2019 Proposed</b>
Refund of Real Property Taxes	\$3,600	\$3,600
Bus Purchases	\$436,250	\$480,000
Principal - Debt Service	\$1,060,000	\$1,080,000
Interest - Debt Service	\$238,295	\$210,500
Capital Outlay Facility Project - High School	\$100,000	\$100,000
Planned Transfer to Capital Reserve Fund	\$0	\$200,000
<b>Debt Service , Bus Purchases, Transfers Total</b>	<b>\$1,838,145</b>	<b>\$2,074,100</b>

**Palmyra-Macedon Central School District  
Proposed 2018-2019 General Fund Revenue Budget**

Revenue Source	2017-2018 Actual Budget	2018-2019 Proposed Budget
New York State School Aid	\$17,936,260	\$18,756,500
Property Tax Levy, Including STAR	\$18,338,500	\$18,930,000
Payments In Lieu of Taxes	\$450,600	\$300,500
Wayne County Sales Tax	\$695,000	\$680,000
Transfer from Debt Service Reserve Fund	\$150,000	\$100,000
Assigned Appropriated Fund Balance	\$200,000	\$150,000
Other Revenues*	\$882,000	\$774,500
<b>TOTAL REVENUE</b>	<b>\$38,652,360</b>	<b>\$39,691,500</b>

*\*Other revenues include interest on investments, federal Medicaid reimbursement, non-resident tuition charges, fees for services, etc.*