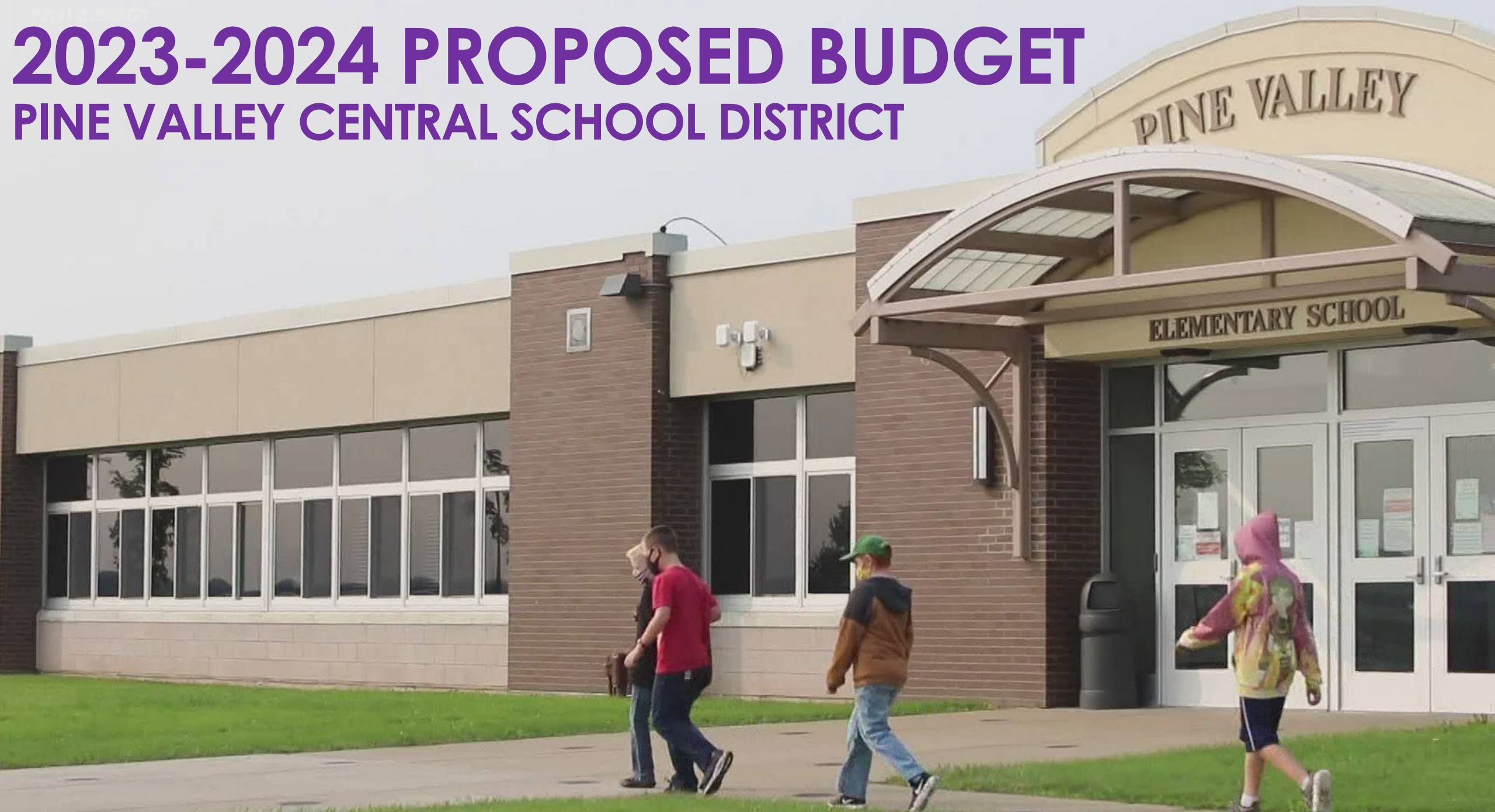


2023-2024 PROPOSED BUDGET

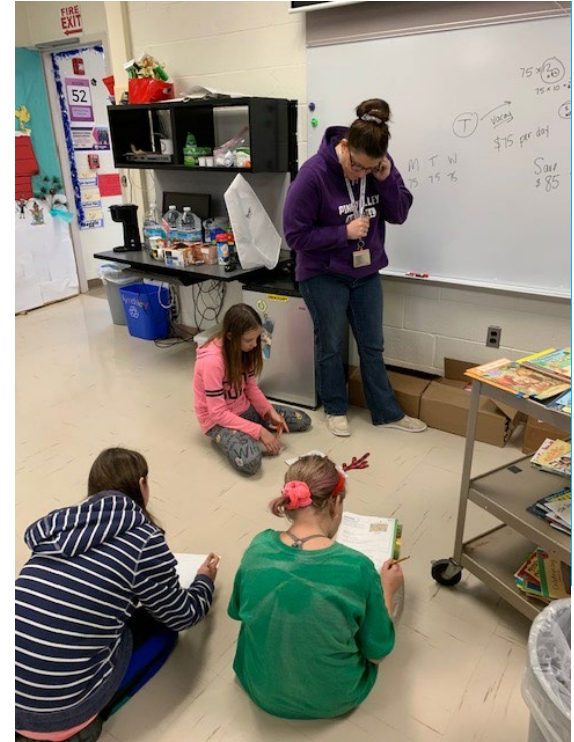
PINE VALLEY CENTRAL SCHOOL DISTRICT



Investing in Kids – Some Highlights from this year



- Toddler Room
- Instructional Coaches
- Cub Club
- Sugar Shack
- Playground
- Incentive Day
- Three Pre-K



2023-2024 Budget Highlights

- School Resource Officer
- Summer Programming
- EV Bus
- Van
- 3PK
- Instructional Coaches



People Behind the Panther
Deputy Brandon Hite



Challenges



Increase in Special Education and Behavioral Needs

Dismal outlook for future State Aid

Staffing

8% CPI

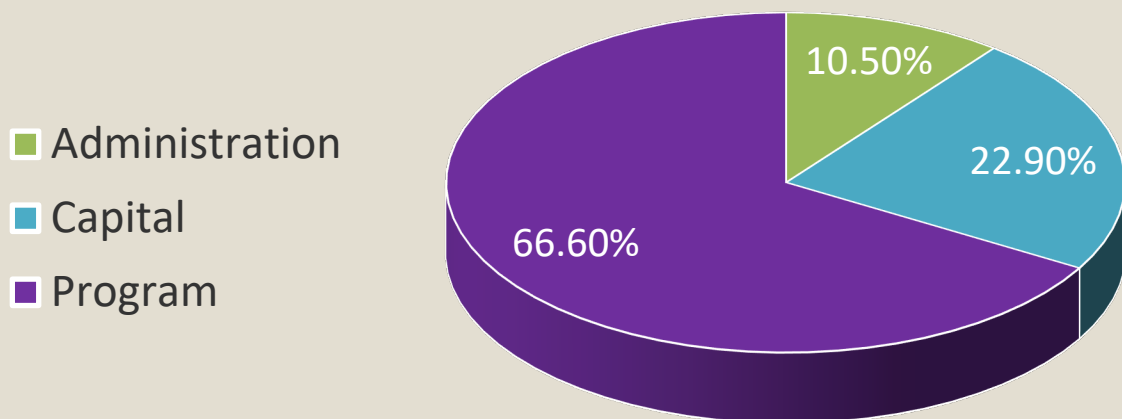
Grants ending

Increased State Mandates

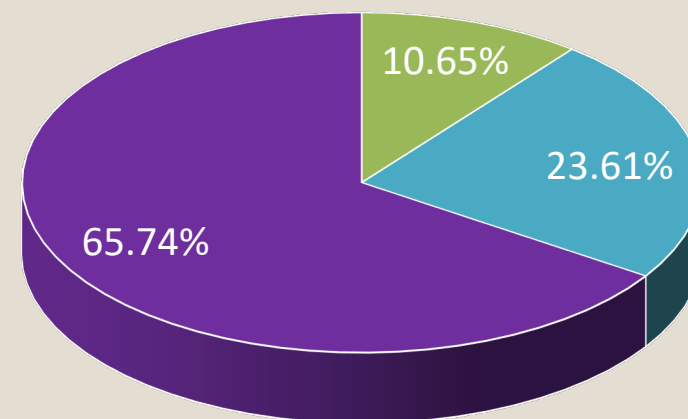
Budget Overview

	22-23 Adopted Budget		23-24 Proposed Budget		Dollar Change	Percentage Change
Administration	\$	1,848,732.00	\$	1,974,433.00	\$125,701.00	6.80%
Capital	\$	4,031,756.00	\$	4,379,921.00	\$348,165.00	8.64%
Program	\$	11,727,206.00	\$	12,193,423.00	\$466,217.00	3.98%
Grand Total	\$	17,607,694.00	\$	18,547,777.00	\$940,083.00	5.34%

22-23 Adopted Budget



23-24 Proposed Budget



Program



	22-23 Adopted Budget	23-24 Proposed Budget	Dollar Change	Percentage Change
Instructional Media	\$ 1,059,009.00	\$ 640,079.00	\$ (418,930.00)	-39.56%
Teaching	\$ 6,413,996.00	\$ 6,874,938.00	\$ 460,942.00	7.19%
Transfer to School Lunch	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
Transfer to Special Aid	\$ 17,000.00	\$ 17,000.00	\$ -	0.00%
Transportation	\$ 924,807.00	\$ 1,103,724.00	\$ 178,917.00	19.35%
Pupil Personnel Services	\$ 608,902.00	\$ 710,731.00	\$ 101,829.00	16.72%
Training	\$ 67,199.00	\$ 70,088.00	\$ 2,889.00	4.30%
Employee Benefits	\$ 2,611,293.00	\$ 2,751,863.00	\$ 140,570.00	5.38%
Program Total	\$ 11,727,206.00	\$ 12,193,423.00	\$ 466,217.00	3.98%

- Reallocated costs to Administrative
- Grants Ending
- Shelter with Wheels
- 7% Increase in Health Insurance Costs

Capital



- EV Bus
- Van
- SRO
- Bond Principle/Interest

	22-23 Adopted Budget	23-24 Proposed Budget	Dollar Change	Percentage Change
Bus Purchases	\$ 372,198.00	\$ 475,000.00	\$ 102,802.00	27.62%
Central Services	\$ 957,472.00	\$ 1,073,633.00	\$ 116,161.00	12.13%
Debt Services	\$ 2,384,523.00	\$ 2,474,050.00	\$ 89,527.00	3.75%
Transfer to Capital	\$ 100,000.00	\$ 100,000.00	\$ -	0.00%
Employee Benefits	\$ 217,563.00	\$ 257,238.00	\$ 39,675.00	18.24%
Capital Total	\$ 4,031,756.00	\$ 4,379,921.00	\$ 348,165.00	8.64%



Administration

- Reallocated Technology Expenses From Program to Administration
- Anticipated Increase in External Auditing Fees
- Mandatory Increase to BOCES Capital



	22-23 Adopted Budget	23-24 Proposed Budget	Dollar Change	Percentage Change
Board of Education	\$ 25,236.00	\$ 25,326.00	\$ -	0.00%
Central Administration	\$ 213,621.00	\$ 218,260.00	\$ 4,639.00	2.17%
Central Services	\$ 100,285.00	\$ 331,500.00	\$ 231,215.00	230.56%
Finance	\$ 249,254.00	\$ 268,674.00	\$ 19,420.00	7.79%
Special Items	\$ 163,178.00	\$ 184,524.00	\$ 21,346.00	13.08%
Staff	\$ 343,160.00	\$ 246,422.00	\$ (96,738.00)	-28.19%
Supervision	\$ 337,553.00	\$ 342,840.00	\$ 5,287.00	1.57%
Curriculum Development	\$ 31,700.00	\$ 32,885.00	\$ 1,185.00	3.74%
Employee Benefits	\$ 384,655.00	\$ 324,002.00	\$ (60,653.00)	-15.77%
Administration Total	\$ 1,848,732.00	\$ 1,974,433.00	\$ 125,701.00	6.80%



Revenues

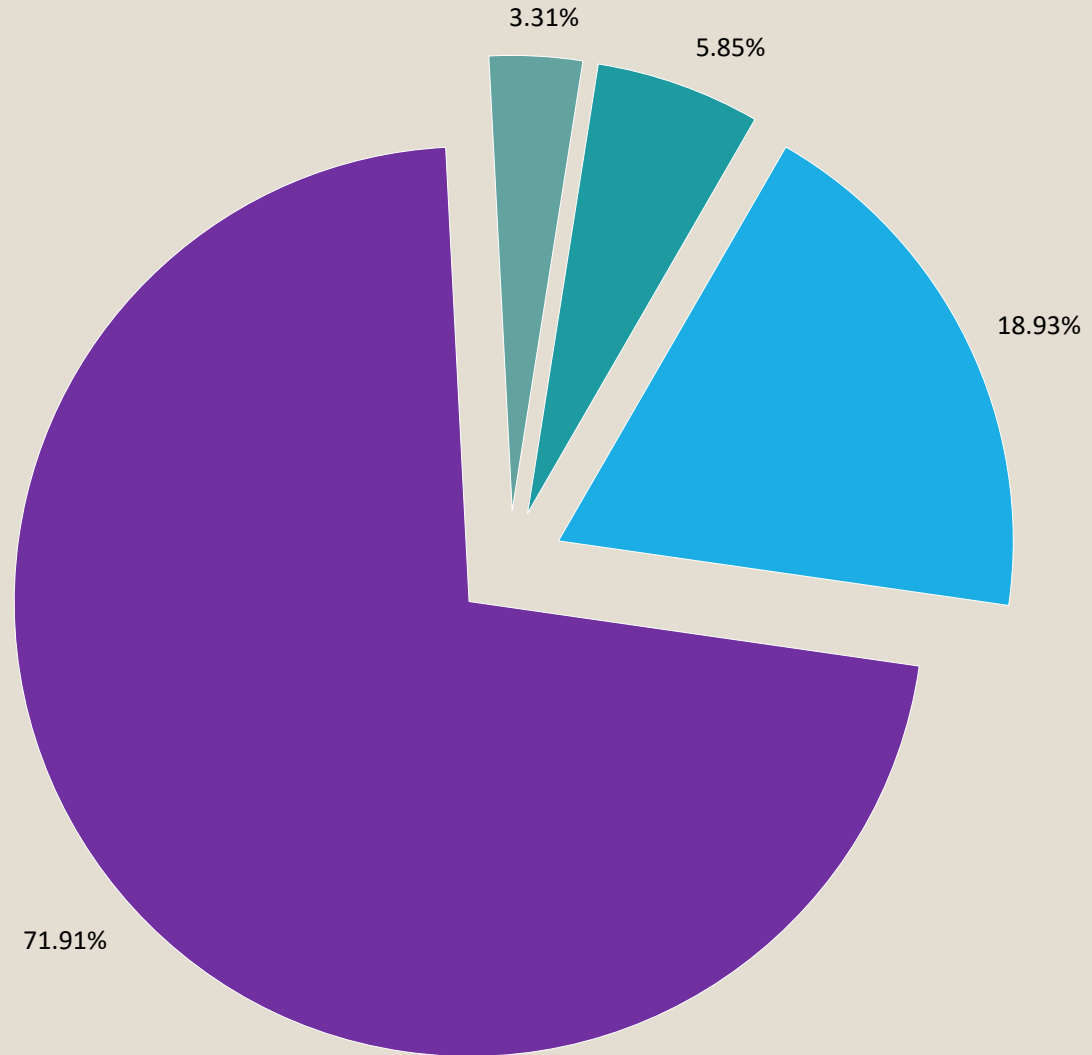
2023-24 Estimated Revenue

■ Tax Levy \$3,511,972

■ State/Federal Aid \$13,337,998

■ Other Revenue \$613,151

■ Fund Balance \$1,084,656



Property Tax Impact

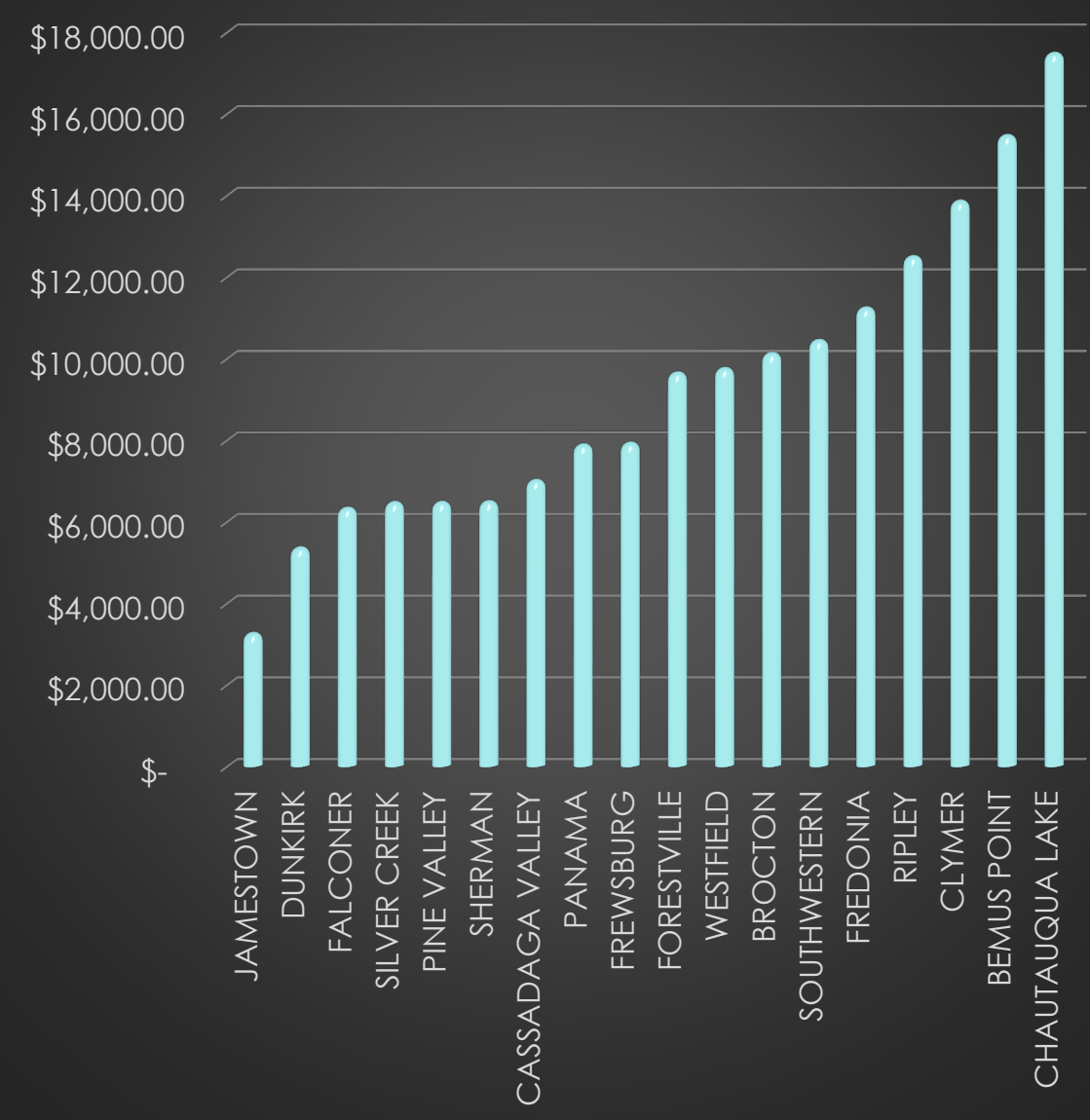
Tax rate per thousand (tax levy ÷ total of all taxable assessments in jurisdiction) x 1,000			
	2022-2023 Levy	2023-2024 Proposed Levy	Change
Levy	\$ 3,410,344	\$ 3,511,972	\$ 101,628
Full Value Tax rate	\$ 13.58	\$ 13.99	\$ 0.40

Full Value	Taxable Value After Basic Star Exemption	2022-2023 Actual	2023-2024 Estimated	Estimated Change in Tax Bill
\$100,000	\$70,000	\$950.91	\$979.25	\$28.34
\$80,000	\$50,000	\$679.22	\$699.46	\$20.24
\$60,000	\$30,000	\$407.53	\$419.68	\$12.14
if assessments change at a uniform rate, then the tax increase will have a uniform impact on individual bills				

14-year Tax Levy History			
School Year	Tax Levy	\$ Change	% Change
2010-11	3,141,825	-	0.00%
2011-12	3,141,825	-	0.00%
2012-13	3,141,825	-	0.00%
2013-14	3,236,080	94,255	3.00%
2014-15	3,292,848	56,768	1.75%
2015-16	3,242,848	(50,000)	-1.52%
2016-17	3,296,932	54,084	1.67%
2017-18	3,343,147	46,215	1.40%
2018-19	3,343,148	1	0.00%
2019-20	3,343,147	(1)	0.00%
2020-21	3,376,578	33,431	1.00%
2021-22	3,410,344	33,766	1.00%
2022-23	3,410,344	-	0.00%
2023-24	3,511,972	101,628	2.98%
	Total increase	370,147	

School	22-23 Tax Levy	2020 Aggregate Income	Levy as a % of income
RIPLEY	\$ 1,863,681.00	\$ 34,600,083.00	5.39%
SHERMAN	\$ 2,854,476.00	\$ 47,517,409.00	6.01%
PINE VALLEY	\$ 3,410,344.00	\$ 65,996,567.00	5.17%
CLYMER	\$ 4,993,229.00	\$ 68,238,187.00	7.32%
BROCTON	\$ 5,006,466.00	\$ 68,290,663.00	7.33%
PANAMA	\$ 3,464,980.00	\$ 68,600,161.00	5.05%
FORESTVILLE	\$ 4,229,844.00	\$ 79,983,870.00	5.29%
WESTFIELD	\$ 6,231,950.00	\$ 99,323,797.00	6.27%
FREWSBURG	\$ 5,952,340.00	\$ 107,921,460.00	5.52%
CASSADAGA VALLEY	\$ 5,632,667.00	\$ 123,847,899.00	4.55%
SILVER CREEK	\$ 6,344,616.00	\$ 131,714,103.00	4.82%
CHAUTAUQUA LAKE	\$ 12,541,220.00	\$ 138,153,456.00	9.08%
FALCONER	\$ 7,133,890.00	\$ 145,678,399.00	4.90%
BEMUS POINT	\$ 9,316,717.00	\$ 153,700,290.00	6.06%
DUNKIRK	\$ 10,368,278.00	\$ 218,240,089.00	4.75%
FREDONIA	\$ 16,382,148.00	\$ 263,325,948.00	6.22%
SOUTHWESTERN	\$ 13,789,846.00	\$ 273,040,353.00	5.05%
JAMESTOWN	\$ 14,641,567.00	\$ 455,909,063.00	3.21%

Chautauqua Co. School Tax Levy per Pupil



Important Dates

- **May 16, 2023 – Annual Budget Vote**

12:00 noon to 9:00 p.m. at the Jr/Sr High School





Questions?