



JOHNSON CITY CENTRAL SCHOOL DISTRICT

2018-19 Budget Presentation

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April 16, 2018

Budget Goals

1

- Given our allocated resources, we strive to prepare a budget that balances our students' educational needs with what our taxpayers can afford, while maintaining the highest quality infrastructure, campus and facilities that promote learning and pride throughout the school community.

2

- To provide educational excellence for a changing tomorrow that embraces a culture of continuous improvement in the face of cost increases and variable revenues.

3

- To submit a budget and tax levy that are fiscally responsible and strategic in the long range.

2018-19 State Aid Analysis

Based on NYS Budget

	Final Budgeted State Aid 2017-18	Proposed Budgeted State Aid 2018-19	Increase/ (Decrease)
Foundation Aid	\$16,680,165	\$17,283,711	\$603,546
Building Aid	\$4,646,947	\$3,856,843	(\$790,104)
Transportation Aid	\$1,906,139	\$2,027,963	\$121,824
Excess/Private Cost Aid	\$760,000	\$775,000	\$15,000
BOCES Aid	\$1,967,805	\$2,048,783	\$80,978
Instructional Materials Aid	\$259,758	\$255,004	(\$4,754)
Other Aid	\$68,000	\$62,000	(\$6,000)
TOTAL	\$26,288,814	\$26,309,304	\$20,490
Total (excluding Building Aid)	\$21,641,867	\$22,452,461	\$810,594

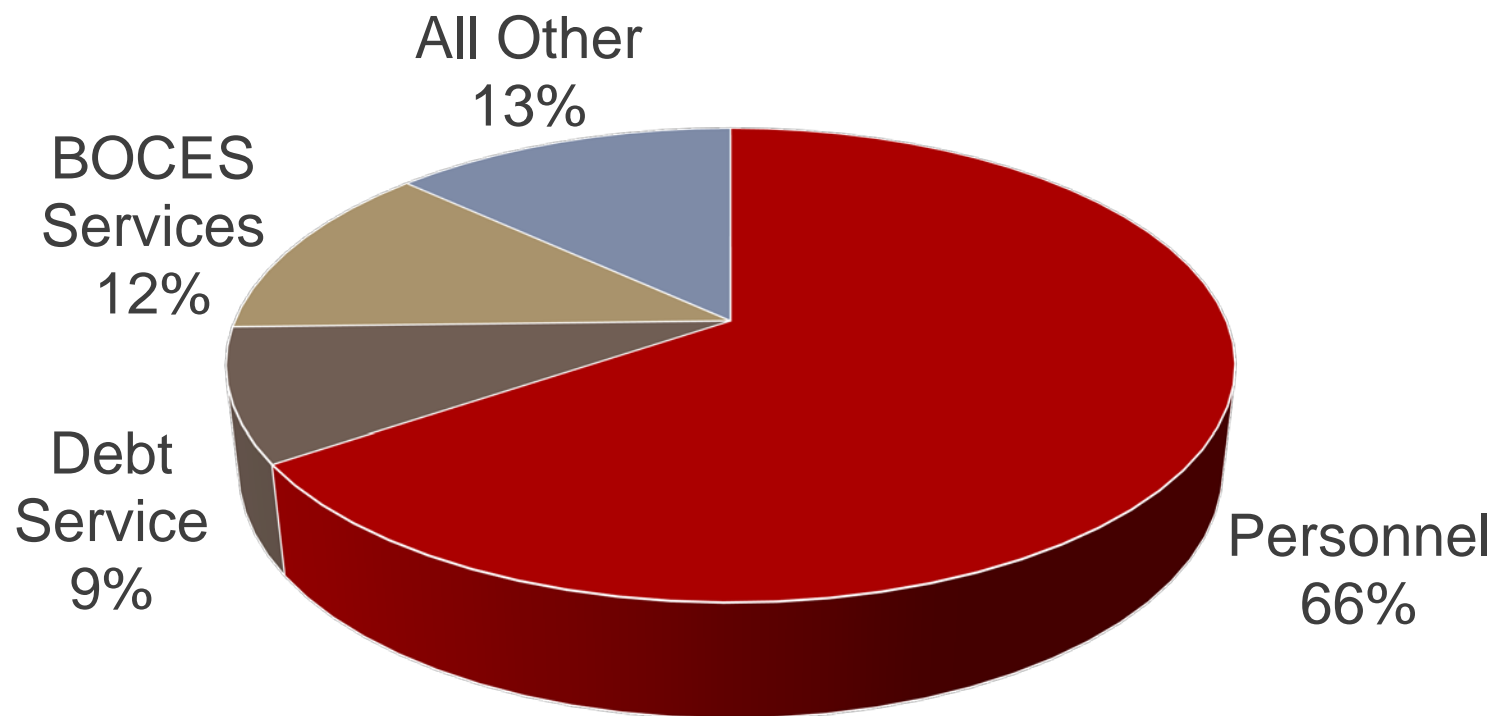
2018-19 Personnel Budget

Expenditures

66% of total budget

	Budgeted 2017-18	Proposed 2018-19
Salaries	\$21,248,745	\$21,600,195
ERS Pension Fund	\$661,400	\$652,400
TRS Pension Fund	\$1,673,701	\$1,836,960
Social Security	\$1,730,249	\$1,743,100
Health Insurance	\$9,796,694	\$9,796,694
Other	\$712,888	\$712,888
Personnel Expenditure Total	\$35,823,677	\$36,342,237
Year-to-Year Increase in Personnel Expenditures	\$462,438	\$518,560
Percent Increase	1.31%	1.45%

Breakdown of the Johnson City CSD Budget



Capital Roof Project

In the 2018-2019 budget is a capital project to repair the Science Wing Roof at the HS estimated to cost \$1,150,000. This is funded with District funds and can be seen on the revenues as Appropriated Fund Balance.

This is a one time expense that increases the 2018-2019 overall budget and will be removed from the 2019-2020 budget.

This authorized project will generate building aid over a 15 year period.

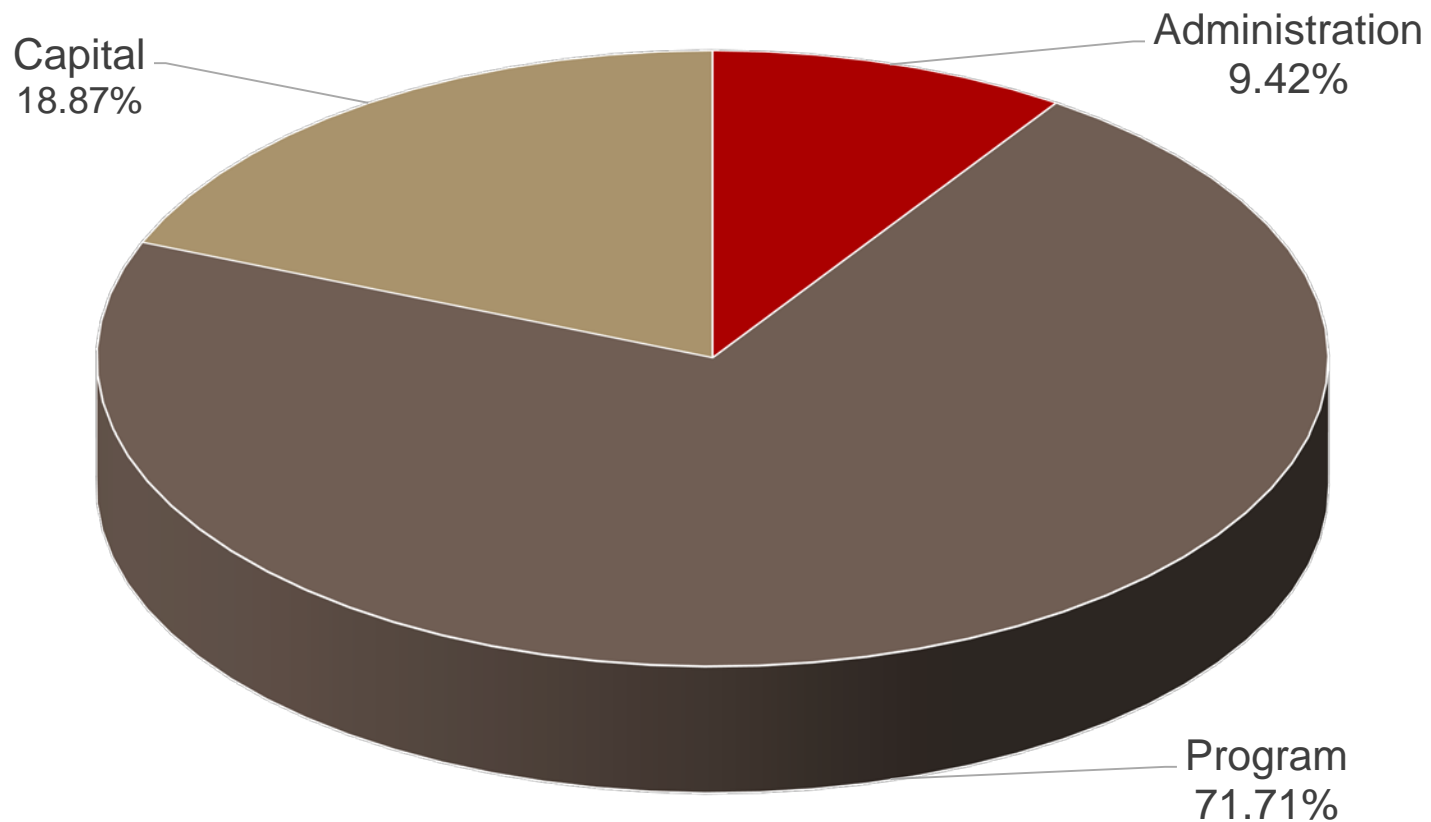
2018-19 Budget Increase – 2.71%

YEAR	Budget	% Budget
2008-09	\$42,957,690	5.85%
2009-10	\$44,347,552	3.24%
2010-11	\$45,670,693	2.98%
2011-12	\$45,889,046	0.48%
2012-13	\$46,224,506	0.73%
2013-14	\$47,884,380	3.60%
2014-15	\$48,997,625	2.32%
2015-16	\$50,516,653	3.10%
2016-17	\$52,866,020	4.65%
2017-18	\$54,007,539	2.16%
2018-19	\$55,471,304	2.71%

2018-19 Budget Increase Excluding Debt Service & the Roof Project = 2.04%

Three Part Budget

Three-Part Budget Comparison



Budget Updates

2/27/18 Budget Draft = \$54,165,703

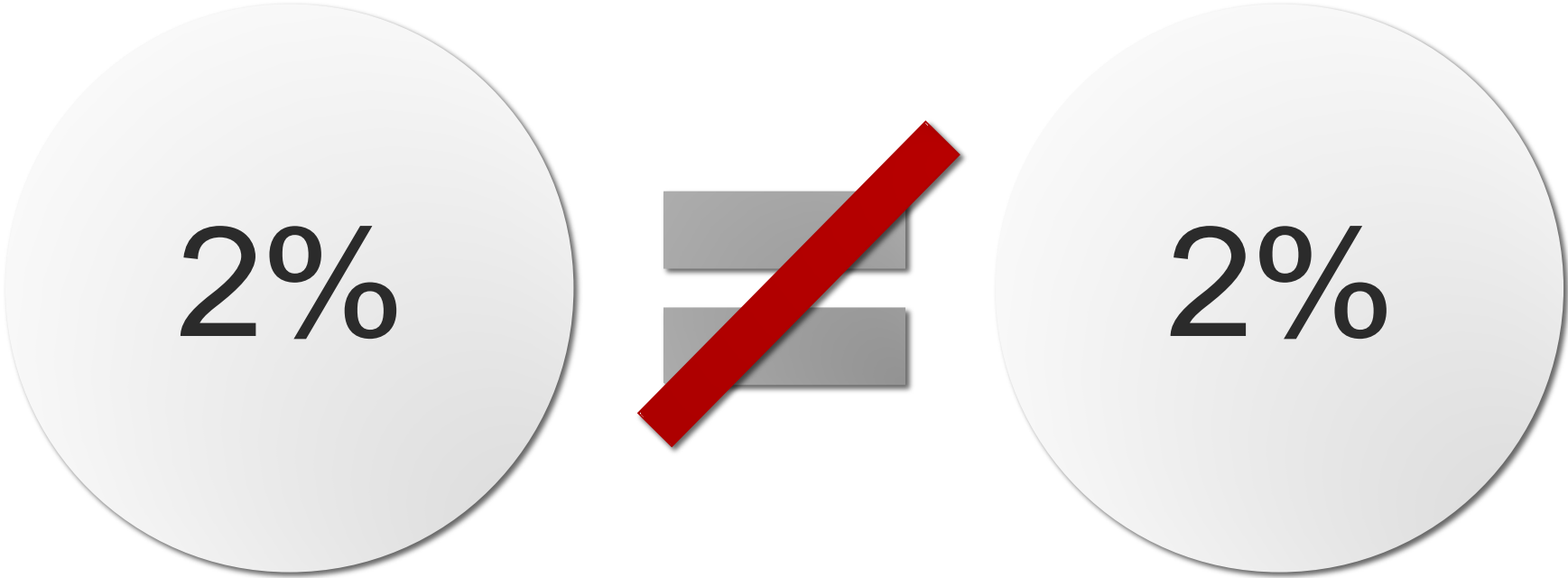
4/09/18 Final Budget = \$55,471,304

Increase from 2/27/18 of \$1,305,601

Changes:

- Increase to inter-fund transfers for roof project
- Increases to salaries, BOCES costs, and contractual expenses

NYS Tax Levy Limit



2%

2%

NYS Tax Levy Limit

District
levy
increase



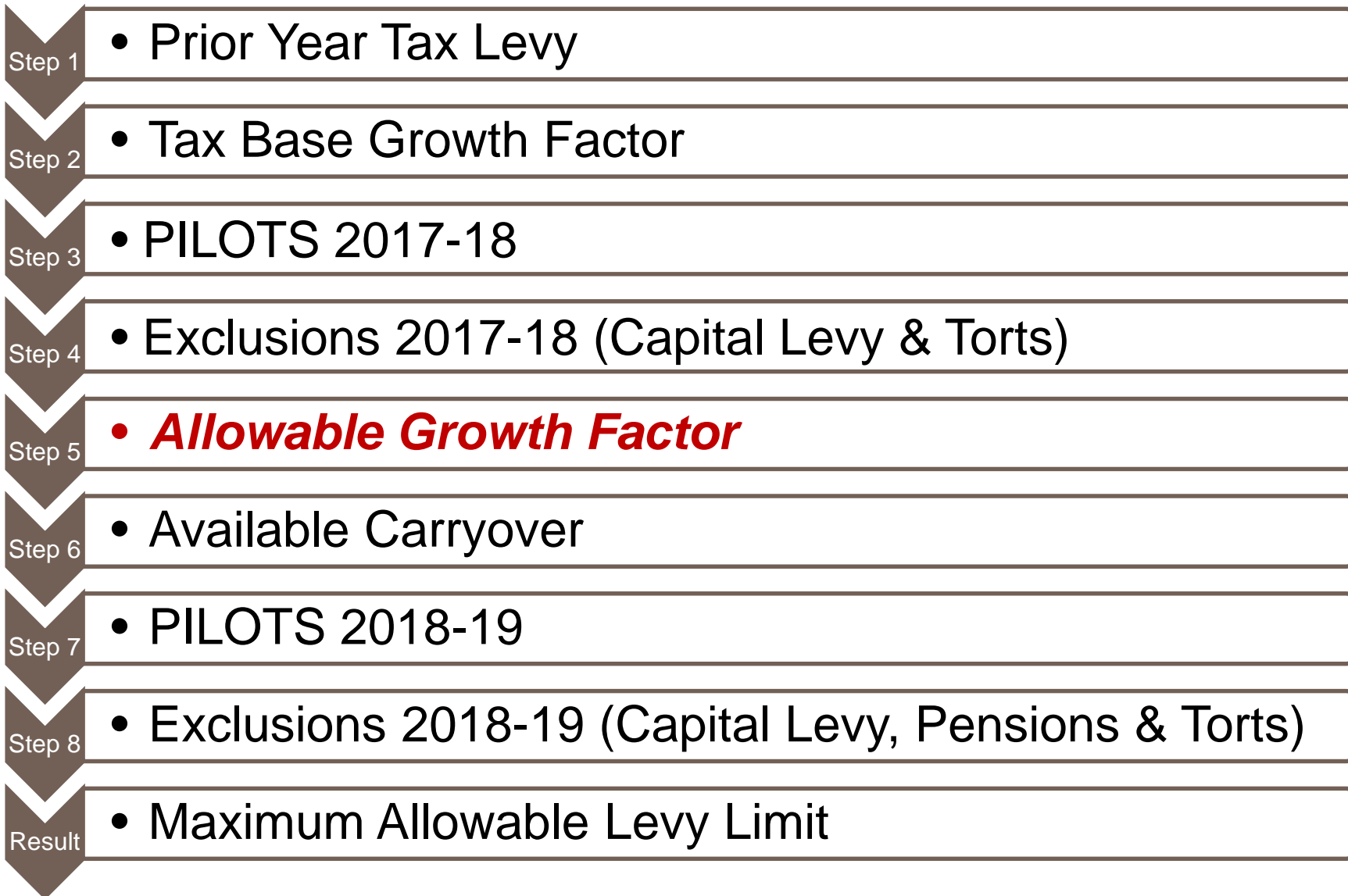
Individual
taxpayer's
bill
increase

The tax bill is determined by the tax rate, which is not limited by the tax cap.

Tax Levy

What does the formula
(calculation)
mean for the Johnson City
Central School District?

NYS Tax Levy Limit




JC TAX LIMIT CALCULATION

STEPS			2017-18	2018-19
Step 1		Prior Tax Levy	\$ 24,854,164	\$ 25,445,630
Step 2	x	Tax Base Growth Factor	<u>1.0063</u>	<u>1.0000</u>
			\$ 25,010,745	\$ 25,445,630
Step 3	+	PILOTS current year	\$ 513,701	\$ 477,770
Step 4	-	Exclusion: Capital Levy, current year	<u>\$ (829,490)</u>	<u>\$ (917,287)</u>
			\$ 24,694,956	\$ 25,006,113
Step 5	x	Allowable Growth Factor	<u>1.26%</u>	<u>2.00%</u>
			\$ 25,006,113	\$ 25,506,235
Step 6	+	Available Carryover	-0-	-0-
Step 7	-	PILOTS next year	<u>\$ (477,770)</u>	<u>\$ (400,265)</u>
		TAX LEVY LIMIT	\$ 24,528,343	\$ 25,105,970
Step 8	+	Exclusion: Capital Levy, next year	<u>\$ 917,287</u>	<u>\$ 978,265</u>
		MAXIMUM ALLOWABLE LEVY LIMIT	\$ 25,445,630	\$ 26,084,235

Maximum allowable tax levy LIMIT

Maximum Tax Levy Increase	
2018-19 Maximum Allowable Tax Levy	\$26,084,235
2017-18 Tax Levy	\$25,445,630
Maximum increase in Tax Levy to remain under Tax Levy Limit	\$ 638,605
Percentage Increase	2.51%
Draft calculation filed 3-1-18	

NYS Tax Levy Limit for 2018-19



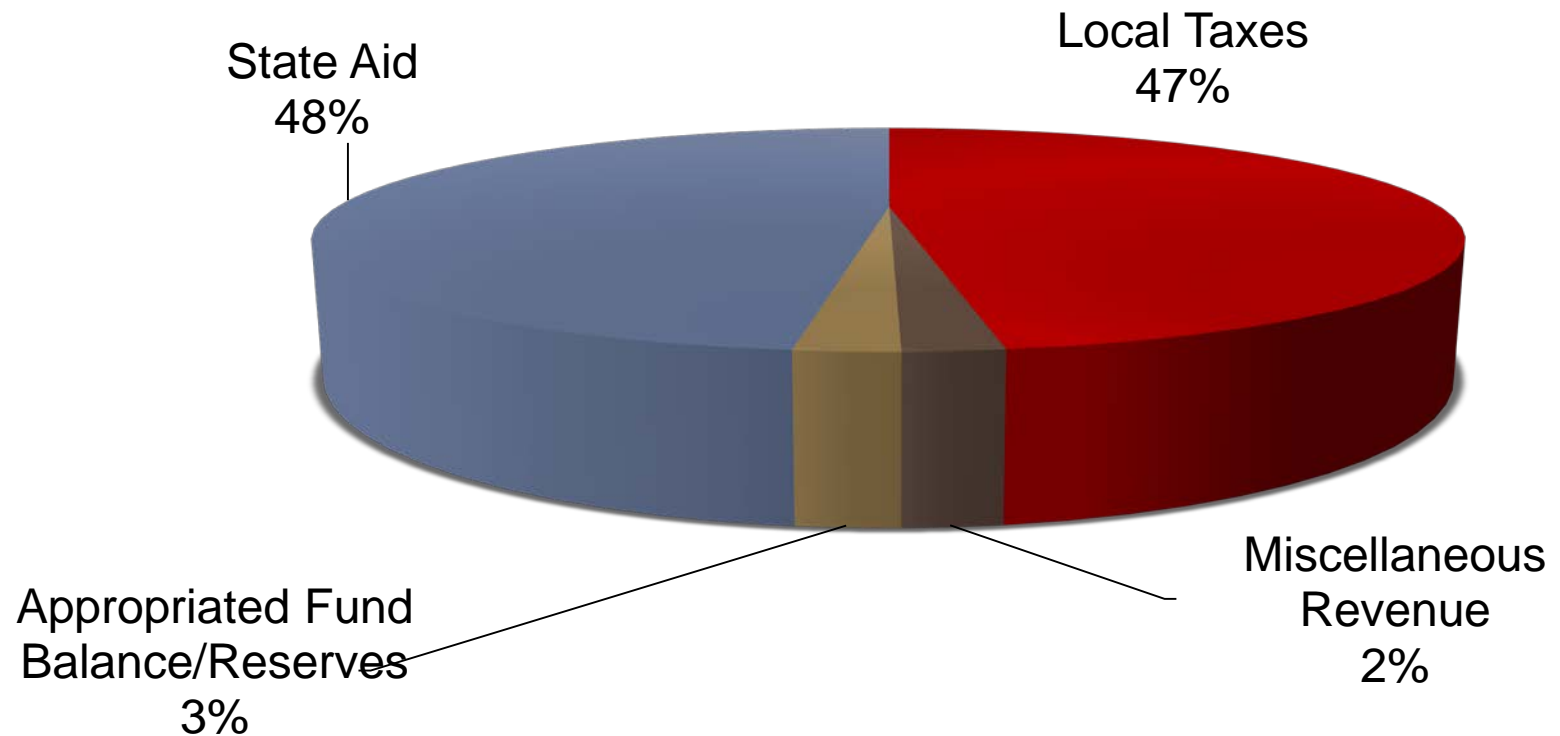
2%



2.51%

2018-19 Revenue Projection

Based on NYS Budget

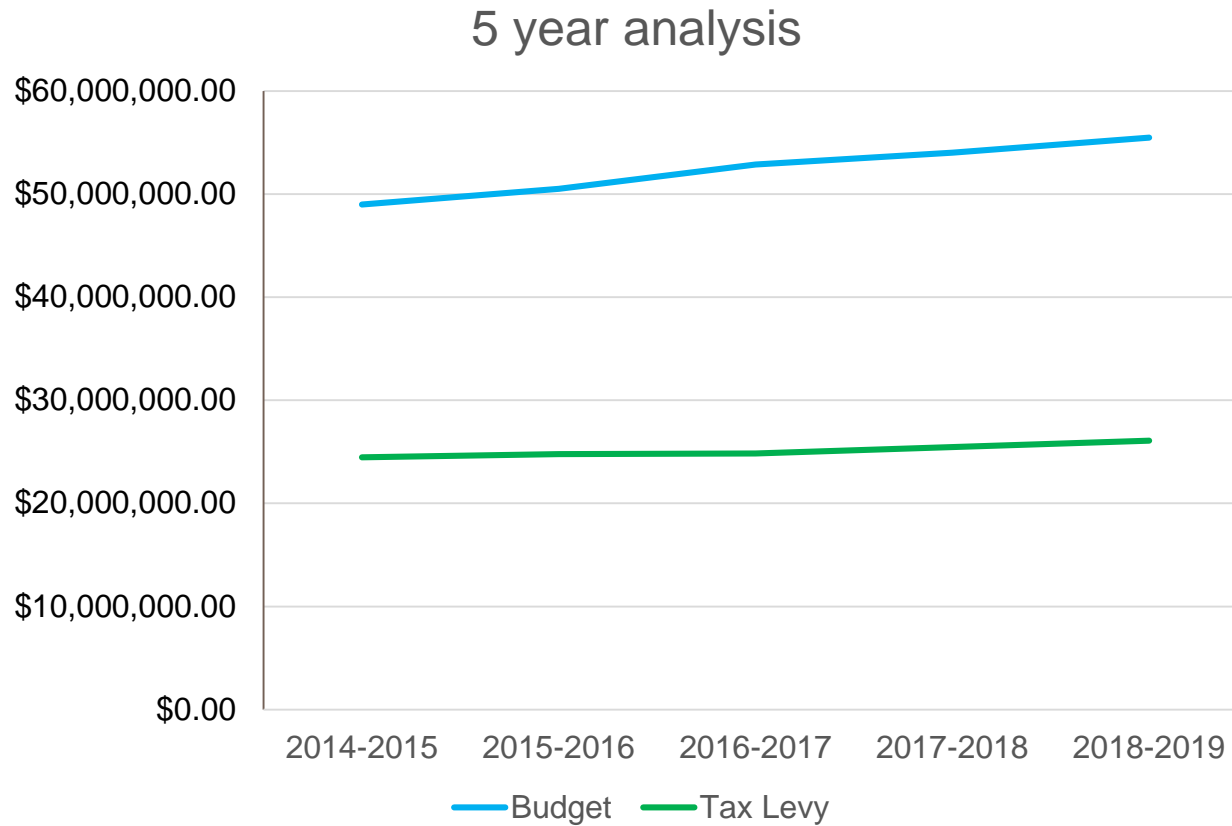


2018-19 Revenue Budget = \$55,471,304

2018-19 Tax Levy Increase

YEAR	% Tax Levy
2008-09	0.98%
2009-10	2.32%
2010-11	3.98%
2011-12	2.89%
2012-13	2.50%
2013-14	2.40%
2014-15	3.05%
2015-16	1.25%
2016-17	0.36%
2017-18	2.38%
2018-19	2.51%

Total Budget vs Total Tax Levy



Summary

2018-19 Proposed Expenditures = \$55,471,304

2018-19 Proposed Revenues = \$55,471,304

2018-19 Proposed Tax Levy Increase = 2.51%

Contingency

Contingent Budget = \$53,682,699

Under Contingency the following costs will be eliminated:

- Equipment
- \$100,000 Inter-fund Transfer to Capital
- \$1,150,000 Inter-fund Transfer to Capital for Roof Project
- Certain Administrative and Program Costs

Proposition - Buses



3 - 66 passenger buses

\$382,500

1 - 7/8 passenger vehicle

\$42,500

**80% Aid
Received on
total purchase**

Bus #134- 66 passenger, 14 years old, 112,000 miles

Bus #135- 66 passenger, 14 years old, 127,000 miles,

Bus #139- 66 passenger, 13 years old, 138,000 miles

District Replacement Plan

Board Candidates

**1 Board Seat will be
on the ballot this year**

Vote Reminders

- 2 Polling locations
 - High School
 - Chrisfield Campus (formerly Blessed Sacrament) 13 Cenacle Plaza off Chrisfield Ave
- Voting Machines
- No Personal Registration
 - Must register with Broome County

Budget Dates

April 16, 2018

- Budget/Property Tax Report Card Adoption

May 8, 2018

- Budget Hearing

May 15, 2018

- Budget Vote

Questions?