



# JOHNSON CITY CENTRAL SCHOOL DISTRICT

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2017-18 Budget Presentation

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# Budget Goals

1

- 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.

# 2017-18 State Aid Analysis

## Based on the Executive Proposal

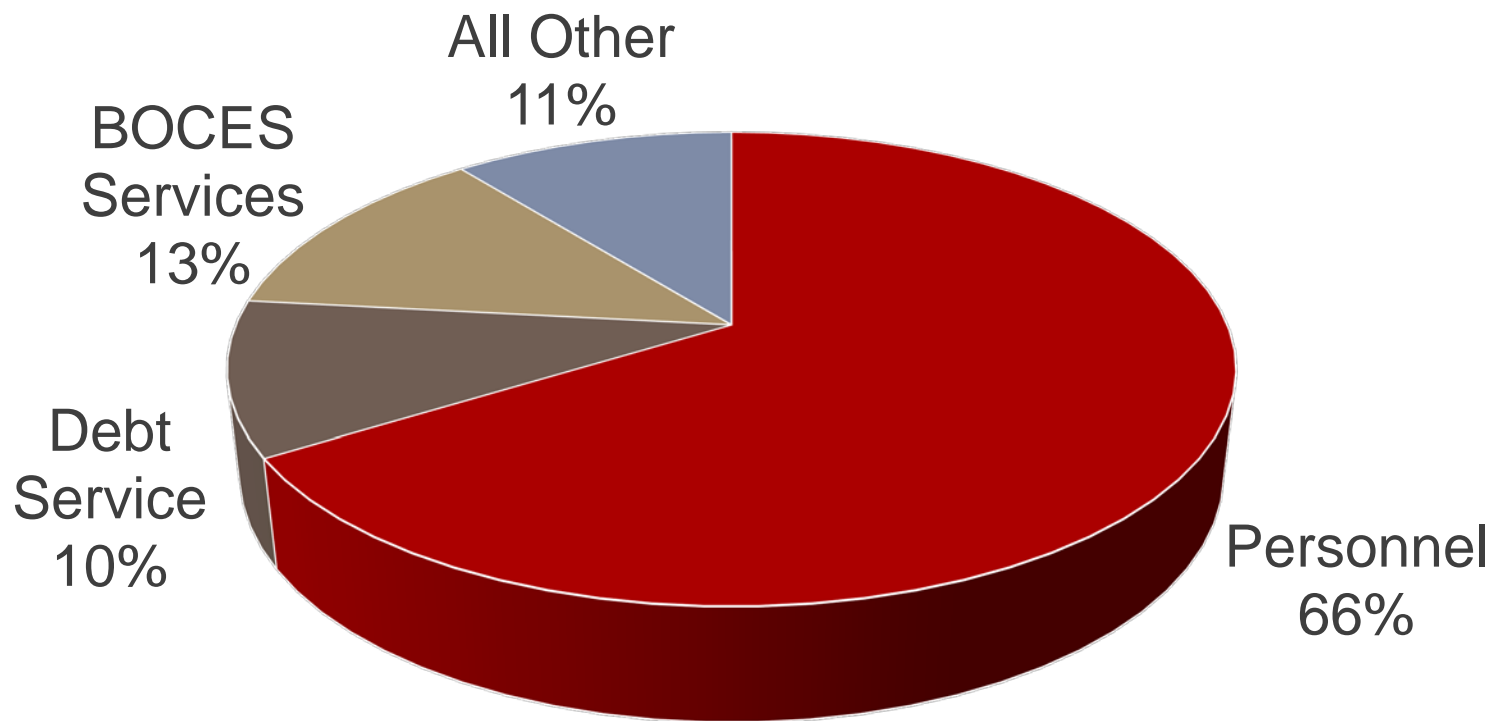
	<b>Final Budgeted State Aid 2016-17</b>	<b>Proposed Budgeted State Aid 2017-18</b>	<b>Increase/ (Decrease)</b>
<b>Foundation Aid</b>	\$16,227,041	\$16,629,502	\$402,461
<b>Building Aid</b>	\$4,415,249	\$4,646,947	\$231,698
<b>Transportation Aid</b>	\$1,961,272	\$1,912,139	(\$49,133)
<b>Excess/Private Cost Aid</b>	\$704,822	\$822,000	\$117,178
<b>BOCES Aid</b>	\$1,907,722	\$1,967,805	\$60,083
<b>Instructional Materials Aid</b>	\$261,604	\$259,758	(\$1,846)
<b>Other Aid</b>	\$47,000	(\$107,000)	(\$154,000)
<b>TOTAL</b>	<b>\$25,524,710</b>	<b>\$26,131,151</b>	<b>\$606,441</b>
<b>Total (excluding Building Aid)</b>	<b>\$21,109,461</b>	<b>\$21,484,204</b>	<b>\$374,743</b>

# 2017-18 Personnel Budget Expenditures

66% of total budget

	Budgeted 2016-17	Proposed 2017-18
Salaries	\$21,014,749	\$21,268,745
ERS Pension Fund	\$666,849	\$661,400
TRS Pension Fund	\$1,883,685	\$1,673,701
Social Security	\$1,653,042	\$1,730,249
Health Insurance	\$9,438,190	\$9,796,694
Other	\$704,725	\$712,888
<b>Personnel Expenditure Total</b>	<b>\$35,361,239</b>	<b>\$35,843,677</b>
<b>Year-to-Year Increase in Personnel Expenditures</b>	<b>\$718,127</b>	<b>\$482,438</b>
<b>Percent Increase</b>	<b>2.07%</b>	<b>1.40%</b>

# Breakdown of the Johnson City CSD Budget



## First Draft 2017-18 Budget Increase – 2.45%

YEAR	Budget	% Budget
2007-08	\$40,583,917	5.68%
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%
<b>2017-18 First Draft</b>	<b>\$54,158,598</b>	<b>2.45%</b>

**First Draft 2017-18 Budget Increase Excluding Debt Service = 2.30%**

# NYS Tax Levy Limit

2%



2%

# NYS Tax Levy Limit

District  
levy  
increase



Individual  
taxpayer's  
bill  
increase

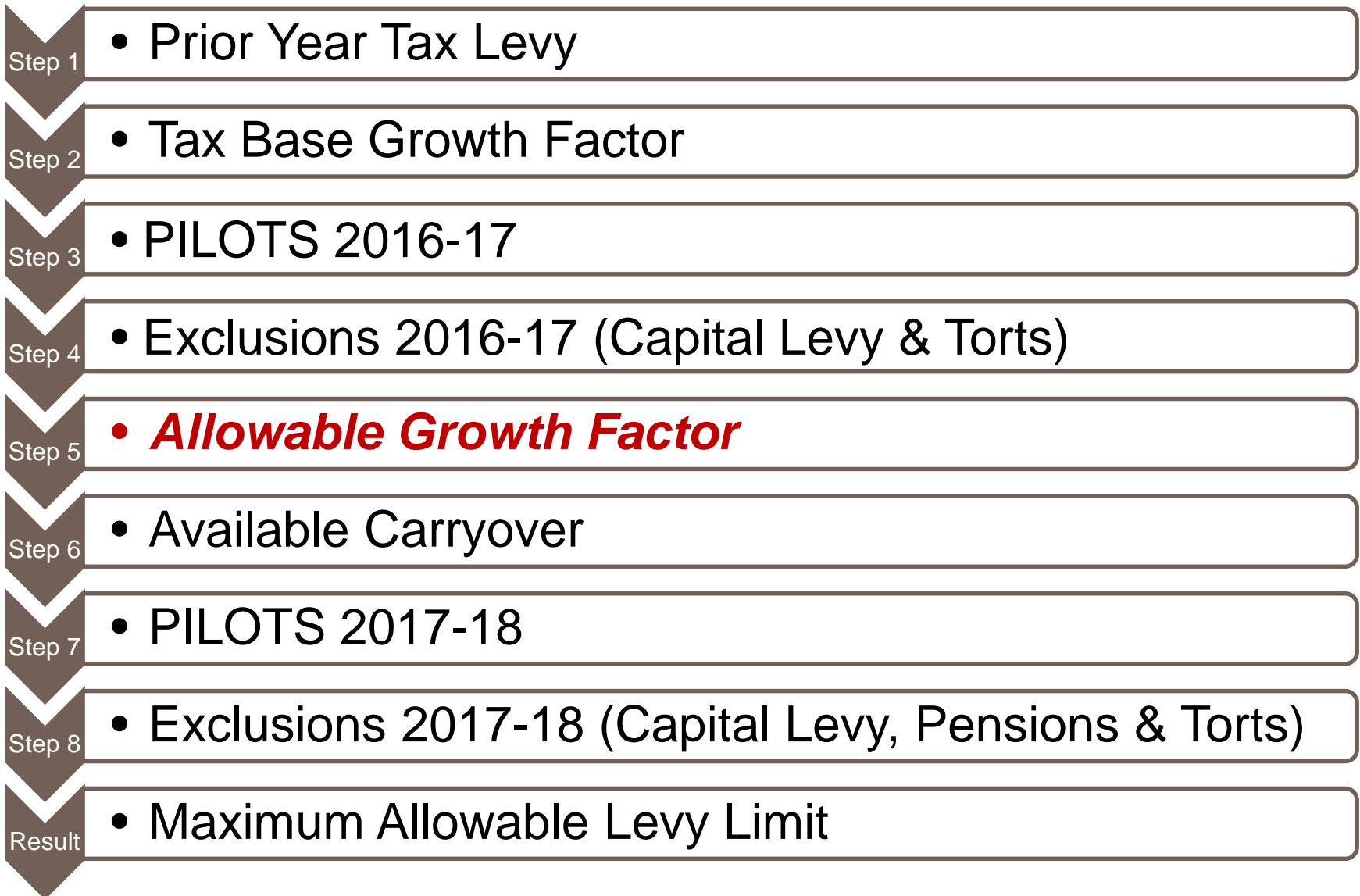
The tax bill is determined by the tax rate, which is not limited by the tax cap.



# Tax Levy

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

# NYS Tax Levy Limit




# JC TAX LIMIT CALCULATION

STEPS			2016-17	2017-18
Step 1		Prior Tax Levy	\$ 24,764,238	\$ 24,854,164
Step 2	x	Tax Base Growth Factor	<u>1.0007</u>	<u>1.0063</u>
			\$ 24,781,573	\$ 25,010,745
Step 3	+	PILOTS current year	\$ 555,514	\$ 513,701
Step 4	-	Exclusion: Capital Levy, current year	<u>\$ (828,123)</u>	<u>\$ (829,490)</u>
			\$ 24,508,964	\$ 24,694,956
Step 5	x	Allowable Growth Factor	<u>0.12%</u>	<u>1.26%</u>
			\$ 24,538,375	\$ 25,006,113
Step 6	+	Available Carryover	-0-	-0-
Step 7	-	PILOTS next year	<u>\$ (513,701)</u>	<u>\$ (477,770)</u>
		<b>TAX LEVY LIMIT</b>	<b>\$ 24,024,674</b>	<b>\$ 24,528,343</b>
Step 8	+	Exclusion: Capital Levy, next year	<u>\$ 829,490</u>	<u>\$ 917,287</u>
		<b>MAXIMUM ALLOWABLE LEVY LIMIT</b>	<b>\$ 24,854,164</b>	<b>\$ 25,445,630</b>

# Maximum allowable tax levy LIMIT

Maximum Tax Levy Increase	
2017-18 Maximum Allowable Tax Levy	\$25,445,630
2016-17 Tax Levy	\$24,854,164
Maximum increase in Tax Levy to remain under Tax Levy Limit	\$ 591,466
Percentage Increase	2.38%
Draft calculation to be filed 3-1-17	

# NYS Tax Levy Limit for 2017-18



2%



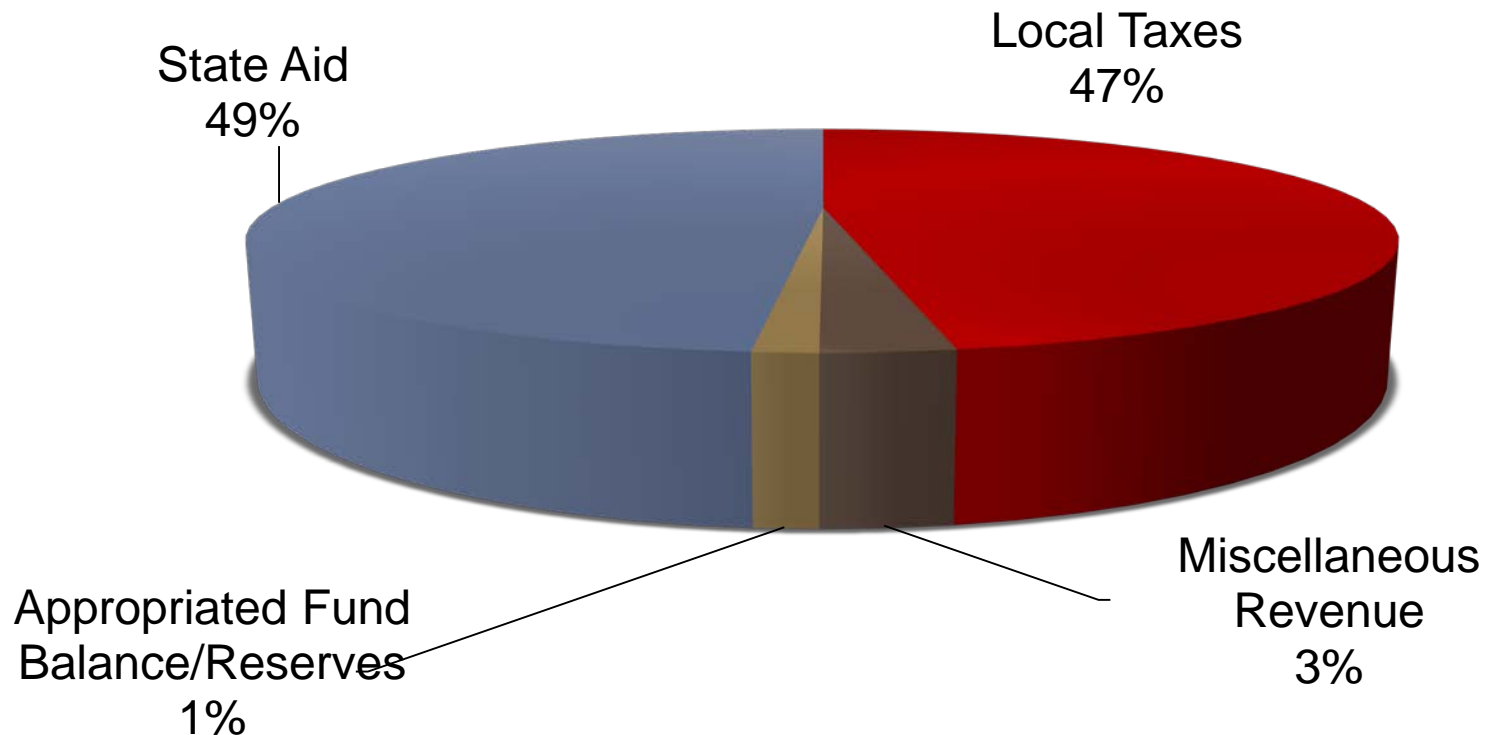
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2.38%

# First Draft 2017-18 Revenue Projection

Based on the Executive Proposal



First Draft 2017-18 Revenue Budget = \$53,849,876

# First Draft 2017-18 Tax Levy Increase

<b>YEAR</b>	<b>% Tax Levy</b>
<b>2007-08</b>	<b>2.15%</b>
<b>2008-09</b>	<b>0.98%</b>
<b>2009-10</b>	<b>2.32%</b>
<b>2010-11</b>	<b>3.98%</b>
<b>2011-12</b>	<b>2.89%</b>
<b>2012-13</b>	<b>2.50%</b>
<b>2013-14</b>	<b>2.40%</b>
<b>2014-15</b>	<b>3.05%</b>
<b>2015-16</b>	<b>1.25%</b>
<b>2016-17</b>	<b>0.36%</b>
<b>First Draft 2017-18</b>	<b>2.38%</b>

## 2017-18 First Draft

<b>Revenues</b>	<b>\$53,849,876</b>
<b>Expenditures</b>	<b>\$54,158,598</b>
<b>Current Gap</b>	<b>(\$308,722)</b>

### First Draft Budget.....it's early

Assuming the Tax Levy would be proposed at the Maximum Allowable Levy Limit of 2.38%, we currently have a gap.

If needed, we are drafting plans and strategies to close this gap without impacting programs or personnel.



# Next Steps

- Re-assess revenues once the State Budget is adopted (approximately April 1<sup>st</sup>)
- Continue to evaluate budget and review for areas of savings
- Complete the BOCES services budget (currently at a placeholder of 5.5%)

# Board Candidates

**2 Board Seats will be  
on the ballot this year**

# Changes for 2017-18 Budget Vote

- Polling locations
  - High School
  - Chrisfield Campus (formerly Blessed Sacrament) Chrisfield Ave.
- Voting Machines
- No Personal Registration
  - Must register with Broome County

# Budget Dates

March 28,  
2017

- Next Budget Workshop

April 11, 2017

- Budget Adoption

May 9, 2017

- Budget Hearing

May 16, 2017

- Budget Vote

# Questions?