



JOHNSON CITY CENTRAL SCHOOL DISTRICT

2017-18 Budget Presentation

Mary Kay Roland
Superintendent of Schools

Eric Race
Assistant Superintendent for Administration

April 11, 2017

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 NYS Budget

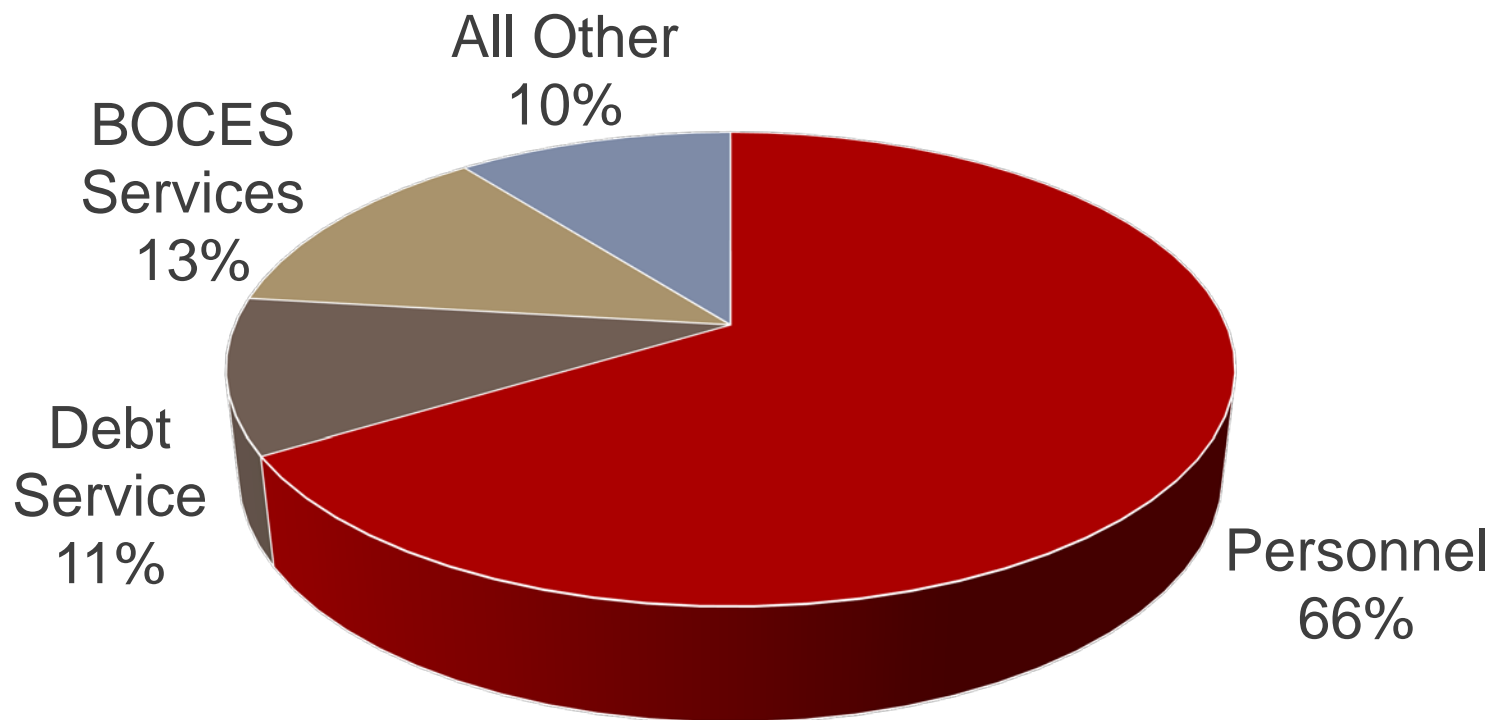
	Final Budgeted State Aid 2016-17	Proposed Budgeted State Aid 2017-18	Increase/ (Decrease)
Foundation Aid	\$16,227,041	\$16,787,165	\$560,124
Building Aid	\$4,415,249	\$4,646,947	\$231,698
Transportation Aid	\$1,961,272	\$1,906,139	(\$55,133)
Excess/Private Cost Aid	\$704,822	\$760,000	\$55,178
BOCES Aid	\$1,907,722	\$1,967,805	\$60,083
Instructional Materials Aid	\$261,604	\$259,758	(\$1,846)
Other Aid	\$47,000	(\$39,000)	(\$86,000)
TOTAL	\$25,524,710	\$26,288,814	\$764,104
Total (excluding Building Aid)	\$21,109,461	\$21,641,867	\$532,406

2017-18 Personnel Budget Expenditures

66% of total budget

	Budgeted 2016-17	Proposed 2017-18
Salaries	\$21,014,749	\$21,248,745
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
Personnel Expenditure Total	\$35,361,239	\$35,823,677
Year-to-Year Increase in Personnel Expenditures	\$718,127	\$462,438
Percent Increase	2.07%	1.31%

Breakdown of the Johnson City CSD Budget



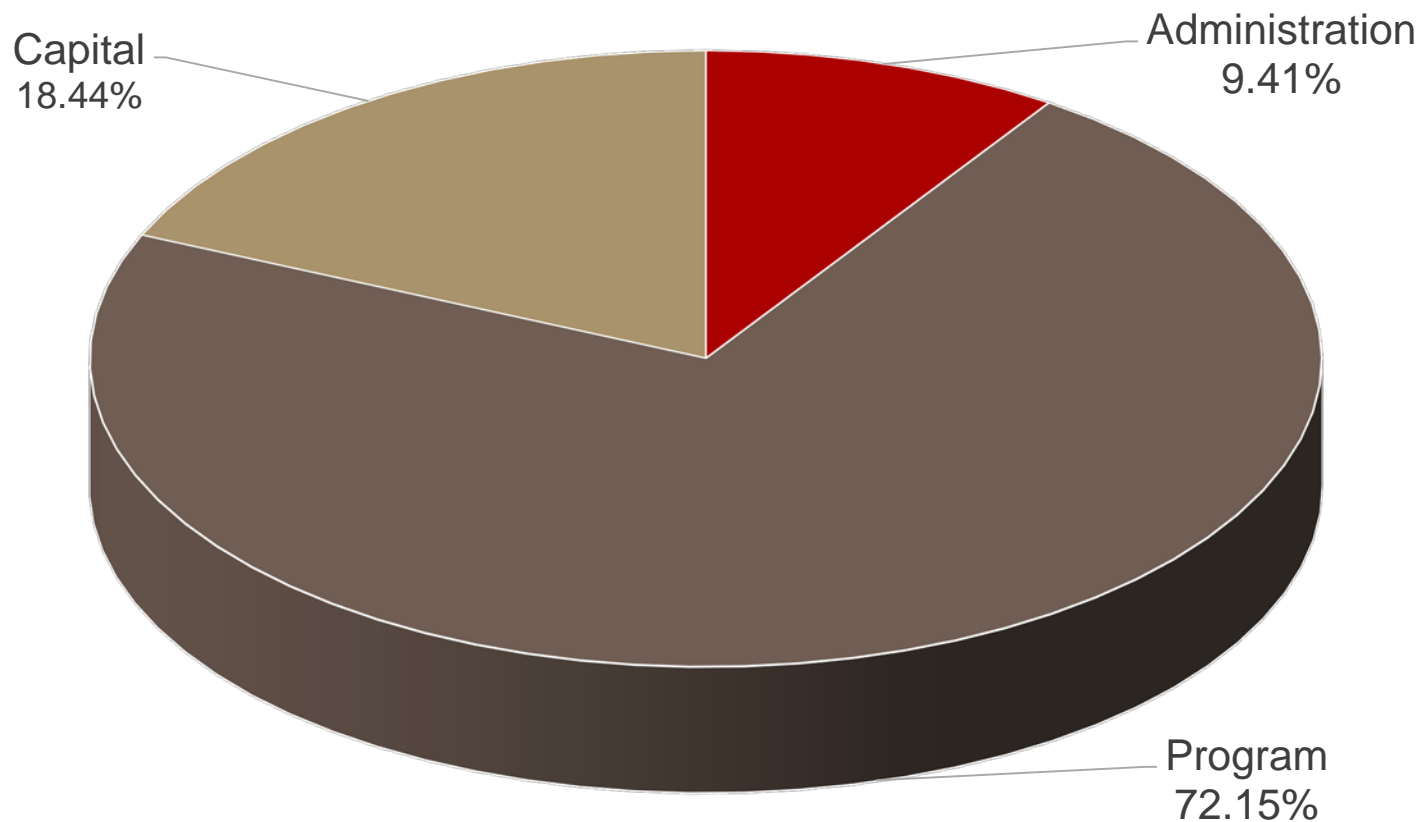
2017-18 Budget Increase – 2.16%

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%
2017-18	\$54,007,539	2.16%

2017-18 Budget Increase Excluding Debt Service = 1.98%

Three Part Budget

Three-Part Budget Comparison



Budget Updates

2/23/17 Budget Draft = \$54,158,598

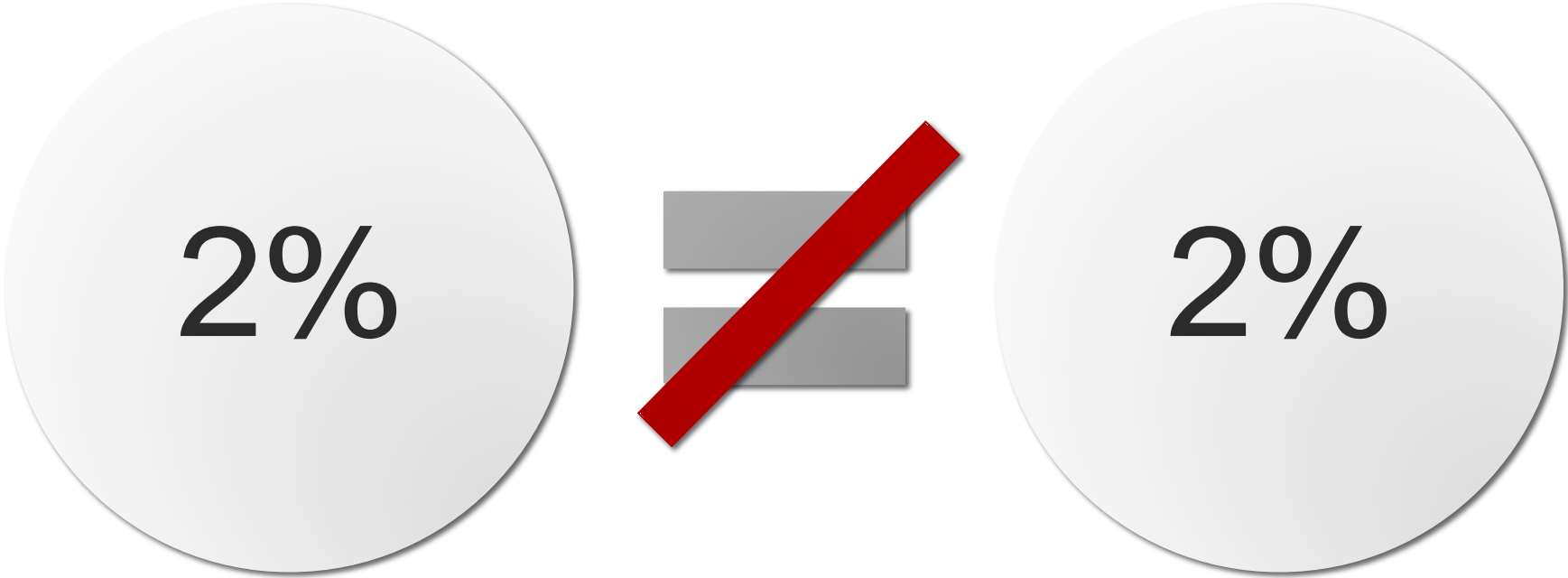
4/11/17 Final Budget = \$54,007,539

Decrease from 2/23/17 of \$151,059

Changes:

- - Decreases to utilities, tuition, fuel, BOCES costs, substitutes and other program budgets.

NYS Tax Levy Limit



2%



2%

NYS Tax Levy Limit

District
levy
increase



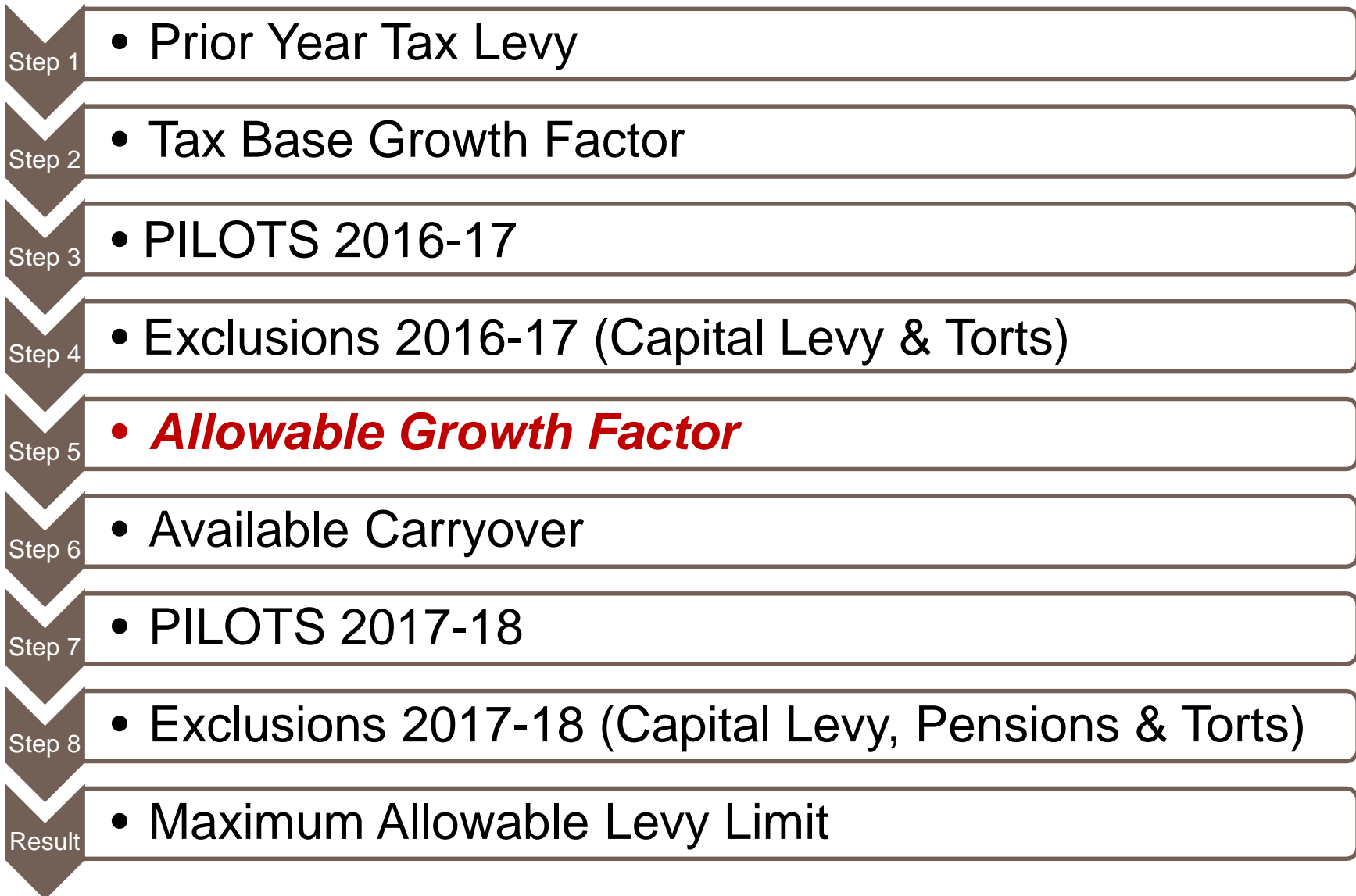
Individual
taxpayer's
bill
increase

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>
		TAX LEVY LIMIT	\$ 24,024,674	\$ 24,528,343
Step 8	+	Exclusion: Capital Levy, next year	<u>\$ 829,490</u>	<u>\$ 917,287</u>
		MAXIMUM ALLOWABLE LEVY LIMIT	\$ 24,854,164	\$ 25,445,630

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 filed 3-1-17	

NYS Tax Levy Limit for 2017-18



2%



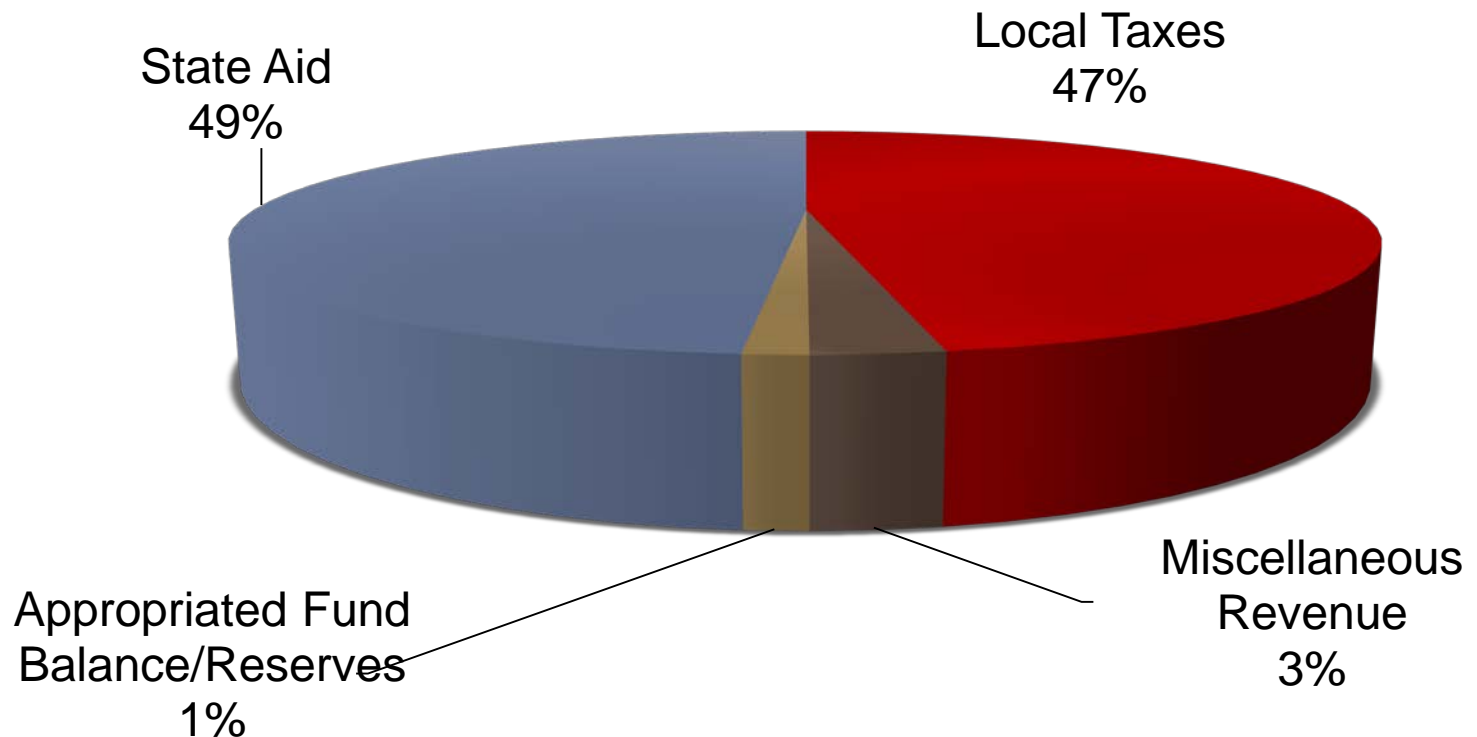
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2.38%

2017-18 Revenue Projection

Based on NYS Budget



2017-18 Revenue Budget = \$54,007,539

2017-18 Tax Levy Increase

YEAR	% Tax Levy
2007-08	2.15%
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%

Summary

2017-18 Proposed Expenditures = \$54,007,539

2017-18 Proposed Revenues = \$54,007,539

2017-18 Proposed Tax Levy Increase = 2.38%

Property Tax Report Card

2017-18 Property Tax Report Card

031502 - Johnson City Central School District			
Contact Person: Ms. Mary Kay Roland	Budgeted 2016-17 (A)	Proposed Budget 2017-18 (B)	Percent Change (C)
Telephone Number: (607) 763-1230			
Total Budgeted Amount, not including Separate Propositions	52,866,020	54,007,539	2.16%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	24,854,164	25,445,630	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	24,854,164	25,445,630	2.38%
F. Permissible Exclusions to the School Tax Levy Limit	829,490	917,287	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	24,024,674	24,528,343	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	24,024,674	24,528,343	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	2,513	2,513	0.00%
Consumer Price Index			1.26%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2017-18, includes any carryover from 2016-17 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

Property Tax Report Card Continued

	Actual 2016-17 (D)	Estimated 2017-18 (E)
Adjusted Restricted Fund Balance	3,889,294	4,414,347
Assigned Appropriated Fund Balance	500,000	750,000
Adjusted Unrestricted Fund Balance	2,060,041	2,022,900
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.90%	3.75%

Contingency

Contingent Budget = \$53,416,073

Under Contingency the following costs will be eliminated:

- Equipment
- \$100,000 Inter-fund Transfer to Capital
- Certain Administrative and Program Costs

Proposition - Buses



3- 66 passenger buses
approximately \$375,000

81% Aidable

Bus #134- 66 passenger, becomes new Book Mobile

Bus #130- 66 passenger, 17 years old, 120,000 miles, DOT recommended

Bus #131- 66 passenger, 14 years old, 154,000 miles, DOT recommended

District Goal – 10-Year Replacement Schedule

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

Board Candidates

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

Budget Dates

April 11,
2017

- Budget Adoption

May 9,
2017

- Budget Hearing

May 16,
2017

- Budget Vote

Questions?