



JOHNSON CITY CENTRAL SCHOOL DISTRICT

2018-19 Budget Presentation

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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 the Executive Proposal

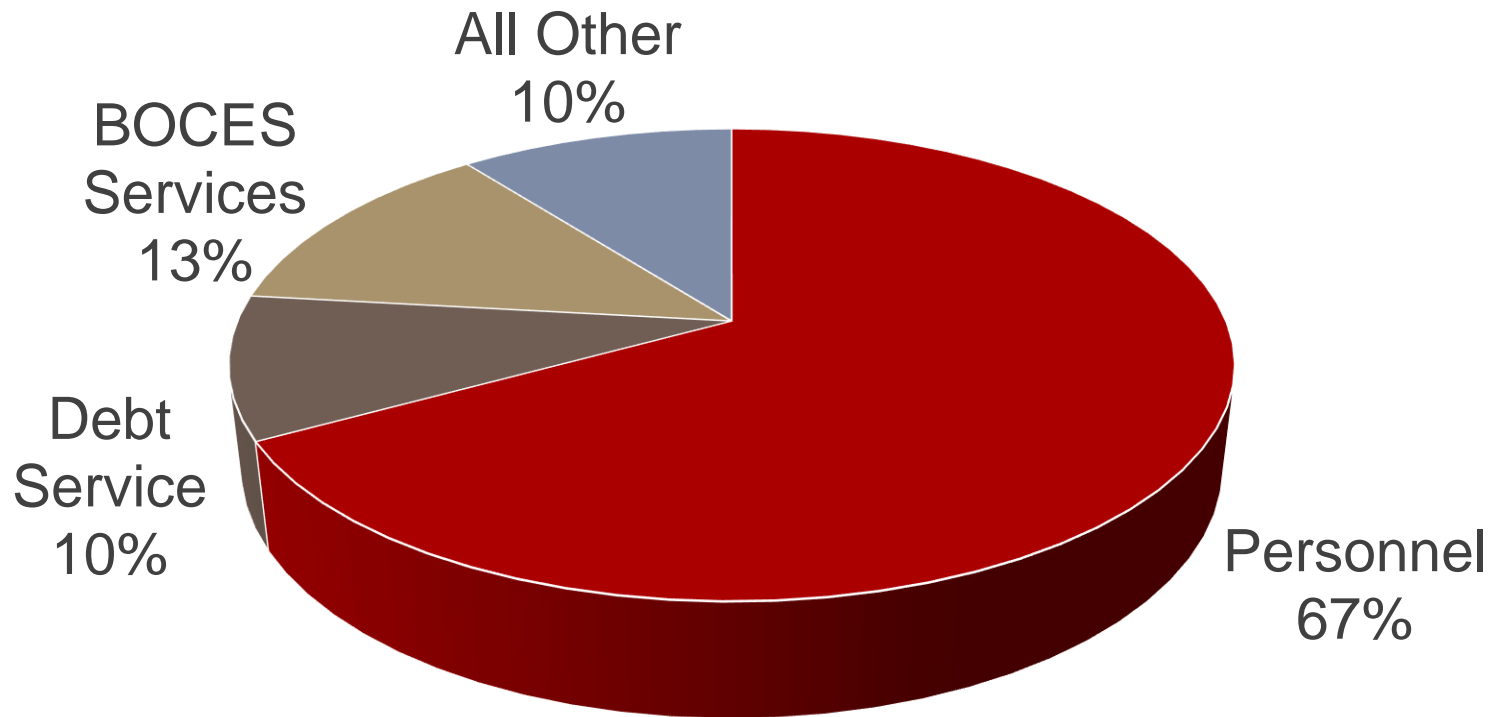
	Final Budgeted State Aid 2017-18	Proposed Budgeted State Aid 2018-19	Increase/ (Decrease)
Foundation Aid	\$16,680,165	\$16,979,945	\$299,780
Building Aid	\$4,646,947	\$3,856,843	(\$790,104)
Transportation Aid	\$1,906,139	\$2,057,963	\$151,824
Excess/Private Cost Aid	\$760,000	\$764,000	\$4,000
BOCES Aid	\$1,967,805	\$2,048,783	\$80,978
Instructional Materials Aid	\$259,758	\$255,917	(\$3,841)
Other Aid	\$68,000	\$62,000	(\$6,000)
TOTAL	\$26,288,814	\$26,025,451	(\$263,363)
Total (excluding Building Aid)	\$21,641,867	\$22,168,608	\$526,741

2018-19 Personnel Budget Expenditures

67% of total budget

	Budgeted 2017-18	Proposed 2018-19
Salaries	\$21,248,745	\$21,550,195
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	\$36,292,237
Year-to-Year Increase in Personnel Expenditures	\$462,438	\$468,560
Percent Increase	1.31%	1.31%

Breakdown of the Johnson City CSD Budget



First Draft 2018-19 Budget Increase – 0.29%

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 First Draft	\$54,165,703	0.29%

First Draft 2018-19 Budget Increase Excluding Debt Service = 1.72%

NYS Tax Levy Limit

2%



2%

NYS Tax Levy Limit

District
levy
increase



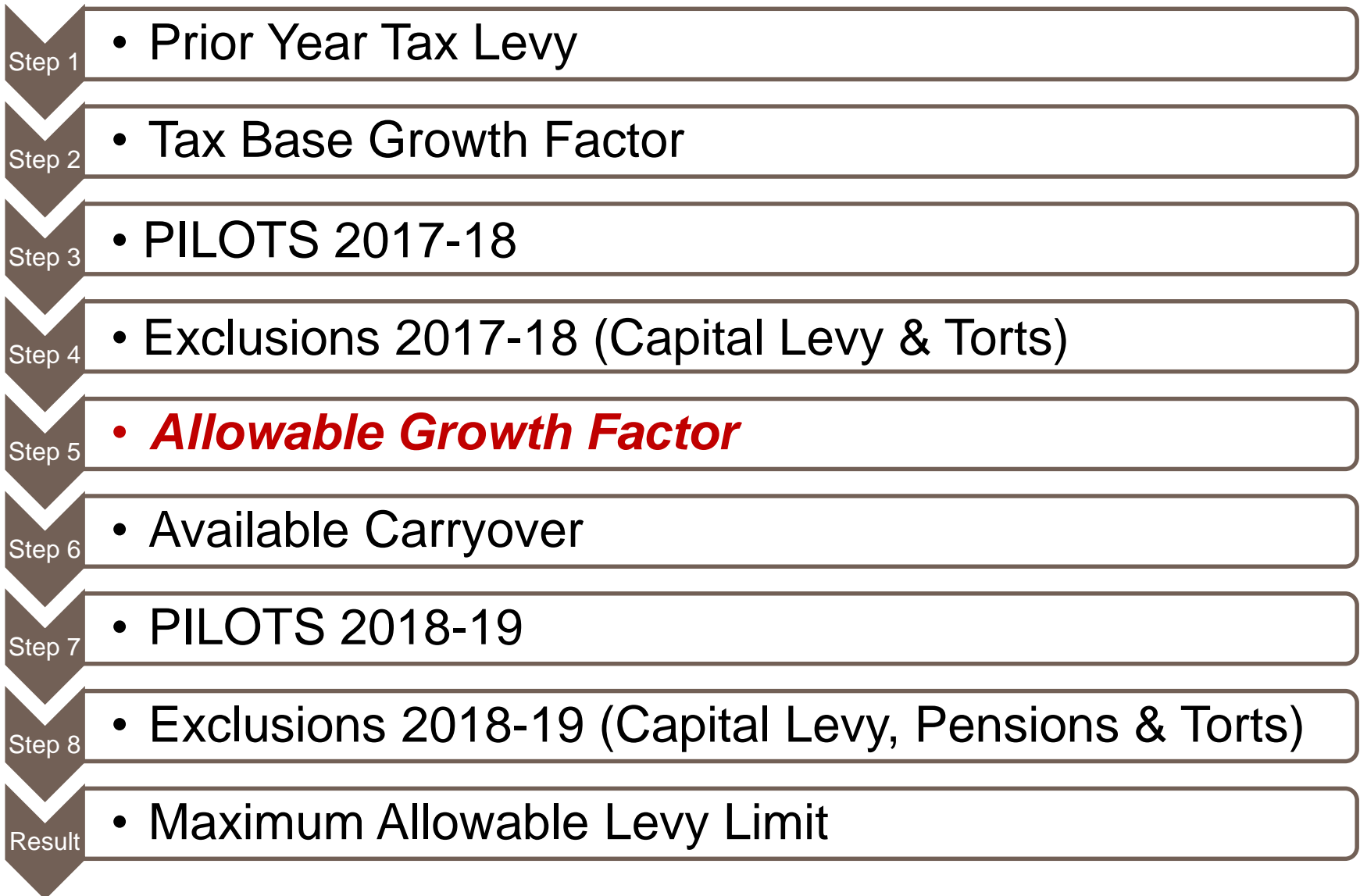
Individual
taxpayer's
bill
increase

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 to be filed 3-1-18	

NYS Tax Levy Limit for 2018-19

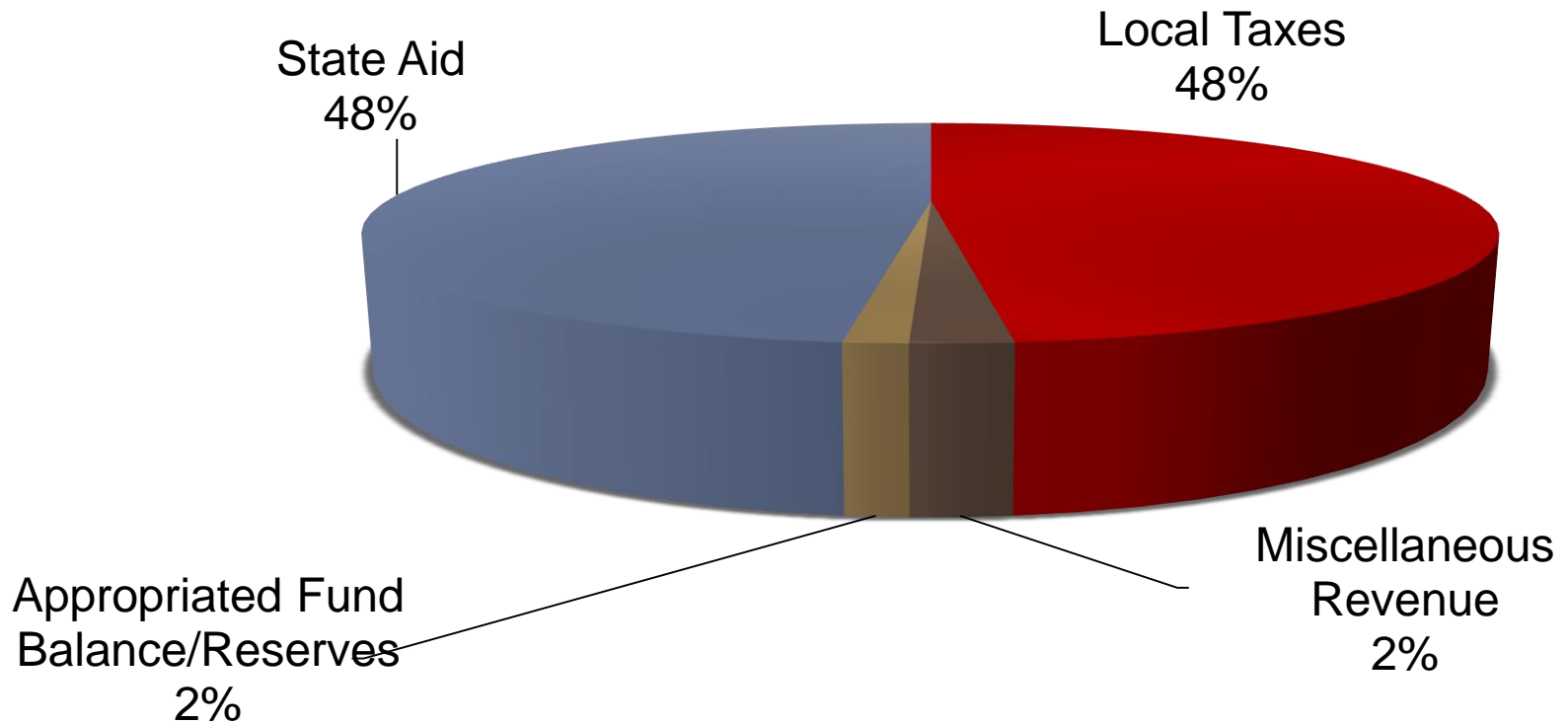
2%



2.51%

First Draft 2018-19 Revenue Projection

Based on the Executive Proposal

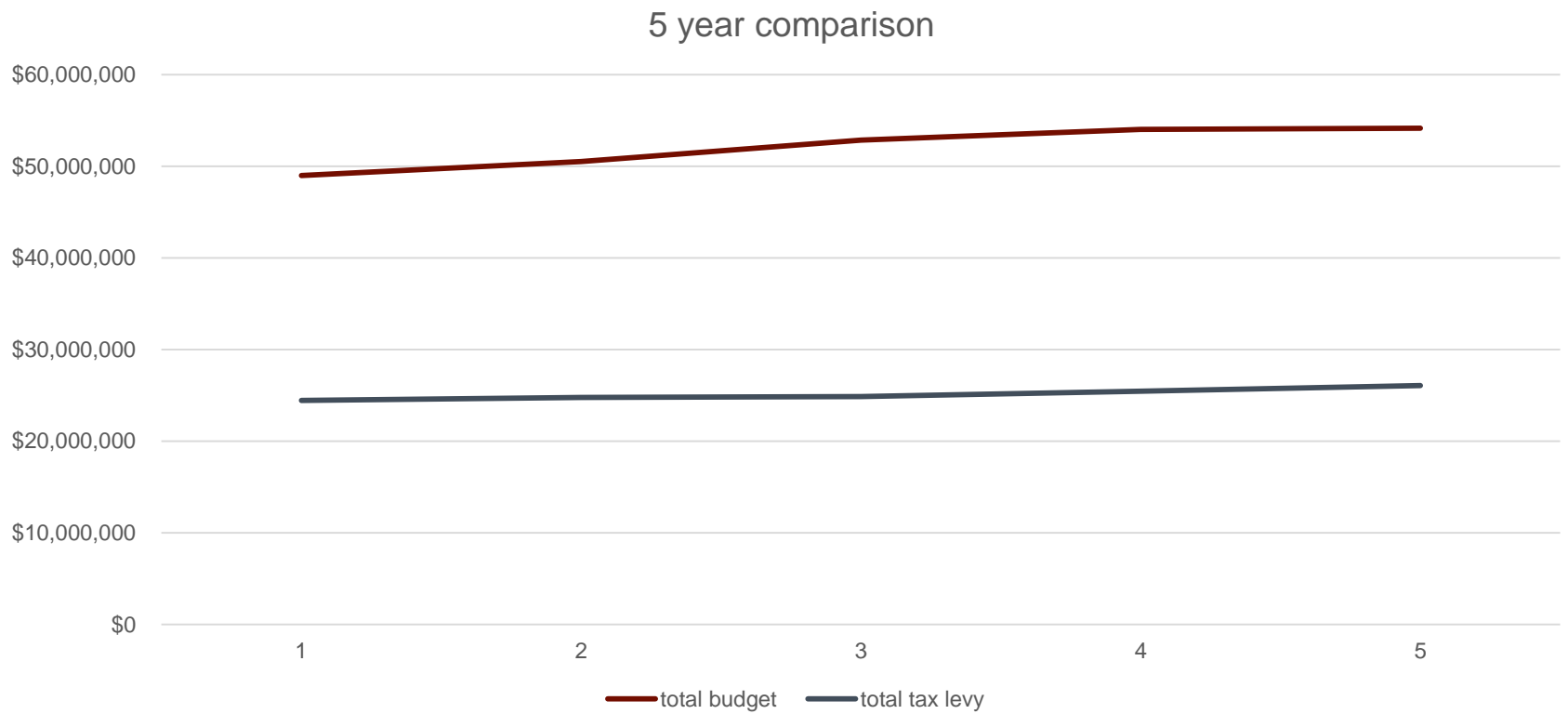


First Draft 2018-19 Revenue Budget = \$54,037,451

First Draft 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%
First Draft 2018-19	2.51%

Total Budget vs Total Tax Levy



2018-19 First Draft

Revenues	\$54,037,451
Expenditures	\$54,165,703
Current Gap	(\$128,252)

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

A deficit with the initial draft of the 18-19 budget.
We are drafting plans and strategies to close without impacting programs or personnel.

Next Steps

- Re-assess revenues once the State Budget is adopted (approximately April 1st)
- Continue to evaluate budget and review for areas of savings
- Complete the BOCES services budget (currently at a placeholder of 1.3%)

Proposition - Buses



- 3- 66 passenger buses
approximately \$380,000
- 1- 7/8 passenger vehicle
approximately \$40,000

**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) off Chrisfield Ave
- Voting Machines
- No Personal Registration
 - Must register with Broome County

Budget Dates

March 27,
2018

- Next Budget Workshop

April 16, 2018

- Budget Adoption

May 8, 2018

- Budget Hearing

May 15, 2018

- Budget Vote

Questions?