

# Johnson City Central School District

2024-25 Budget Presentation

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April 9, 2024

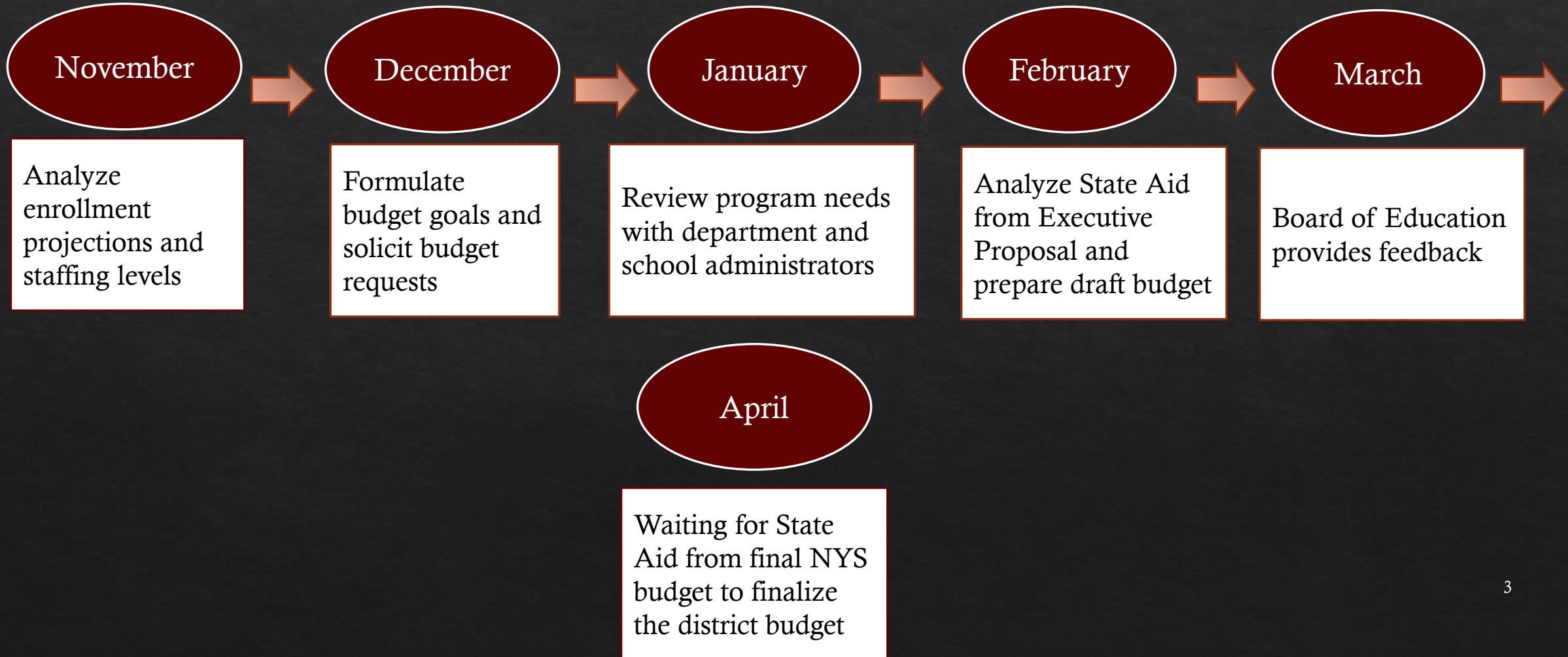


# Budget Goals

We strive to practice responsible fiscal planning and budgeting by presenting a spending plan that:

- 1 • Is responsible to our taxpayers
- 2 • Optimizes resources for student learning, instruction, and staff development while ensuring the well-being of our students-both physically and emotionally
- 3 • Maintains a balanced budget in an ever-changing educational environment
- 4 • Continues to balance current fiscal decisions with long term planning
- 5 • Provides clear communication to our board, staff, and community

# Budget Development So Far



# 2024-25 State Aid Analysis

Based on the Executive Proposal (updated for latest information)

	Final Budgeted State Aid 2023-24	Proposed Budgeted State Aid 2024-25	Increase/ (Decrease)
Foundation Aid	\$27,249,134	\$28,393,000	\$1,143,866
Student Aid/local share	(\$95,000)	(\$115,000)	(\$20,000)
BOCES Aid	\$2,400,000	\$2,957,000	\$557,000
Instructional Materials Aid	\$231,521	\$233,669	\$2,148
Building Aid	\$6,173,973	\$6,346,039	\$172,066
Transportation Aid	\$2,750,000	\$3,200,000	\$450,000
Excess/Private Cost Aid	\$765,000	\$1,071,000	\$306,000
Other Aid	\$35,000	\$60,000	\$25,000
TOTAL	\$39,509,628	\$42,145,708	\$2,636,080
Total (excluding Building Aid)	\$33,335,655	\$35,799,669	\$2,464,014

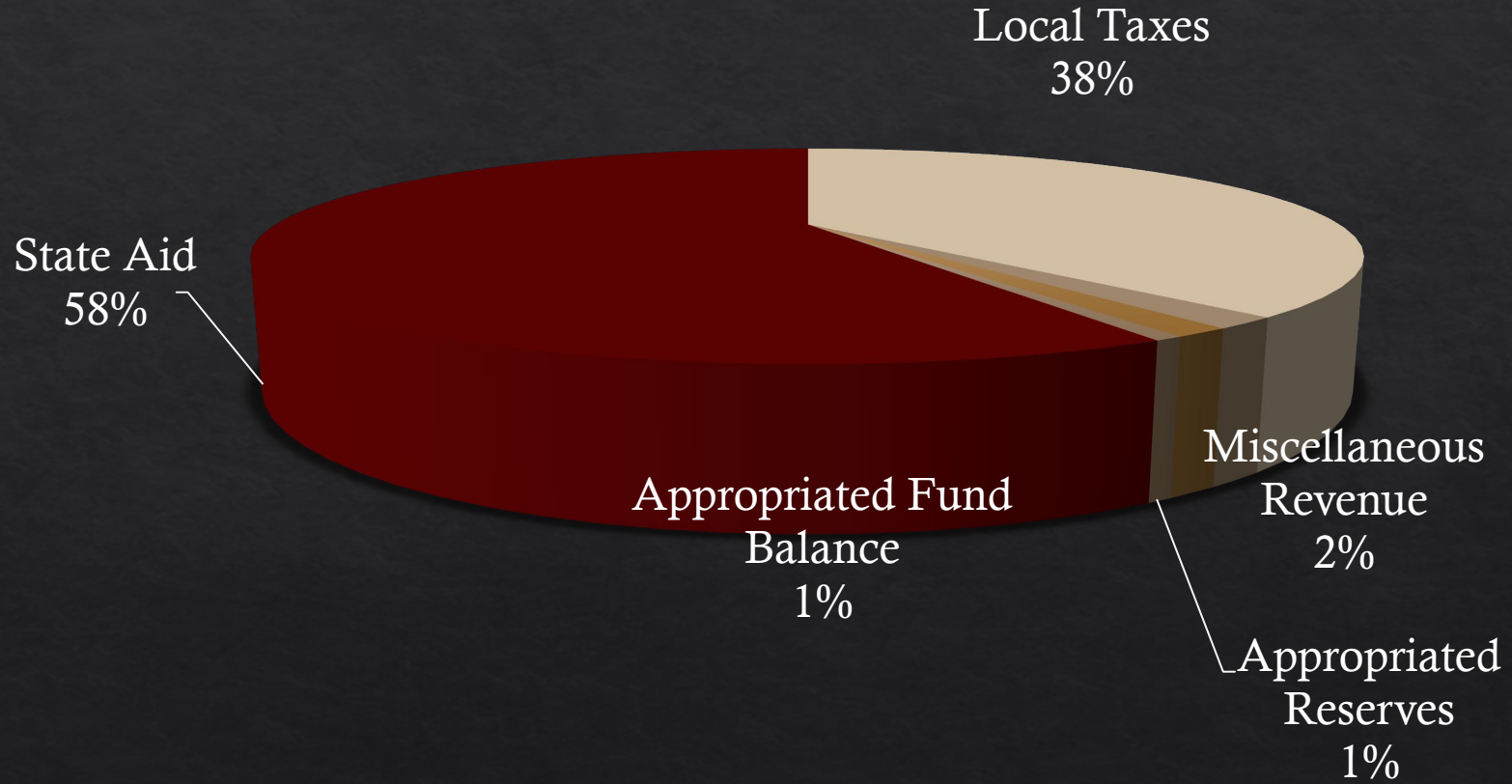
# Draft Budget 2024-25 Revenue Projection

Based on the Executive Proposal (updated for latest information)

	<b>2023-2024 ORIGINAL BUDGET</b>	<b>2024-2025 DRAFT BUDGET</b>
TAX LEVY	\$27,045,514	\$27,734,307
OTHER REVENUE	\$1,267,510	\$1,202,240
STATE AID	\$39,509,628	\$42,145,708
APPROPRIATED RESERVES	-	\$478,544
APPROPRIATED FUND BALANCE	\$750,000	\$1,000,000
<b>TOTAL</b>	<b>\$68,572,652</b>	<b>\$72,560,799</b>

# Draft Budget 2024-25 Revenue Projection

Based on the Executive Proposal (updated for latest information)



Third Draft Budget 2024-25 Revenue Budget = \$72,560,799

# Maximum Allowable Tax Levy LIMIT

Maximum Tax Levy Increase	
2024-25 Maximum Allowable Tax Levy	\$27,734,307
2023-24 Tax Levy	\$27,045,514
Maximum increase in Tax Levy to remain under Tax Levy Limit	\$ 688,793
Percentage Increase	2.55%

# 2024-25 Draft Personnel Budget Expenditures

**65% of total budget**

	Budgeted 2023-24	Proposed 2024-25
Salaries	\$26,190,026	\$27,344,963
ERS Pension Fund	\$668,460	\$871,850
TRS Pension Fund	\$1,957,630	\$2,165,410
Social Security	\$2,086,474	\$2,176,800
Health Insurance	\$13,164,808	\$13,428,105
Other	\$890,590	\$906,633
Personnel Expenditure Total	\$44,957,988	\$46,893,761
Year-to-Year Increase in Personnel Expenditures	\$4,007,027	\$1,935,773
Percent Increase	9.78%	4.31%



# 2024-25 Draft Budget Considerations

## Emerging Needs

- School Counselor- Elementary School
- Additional SRO- K8 Building
- Creative alternatives to improve math and literacy interventions k8
- Expansion of non- instructional opportunities/benefits
- Diverse student population-ENL, Transiency
- Increased social emotional deficits and lagging skills in our students

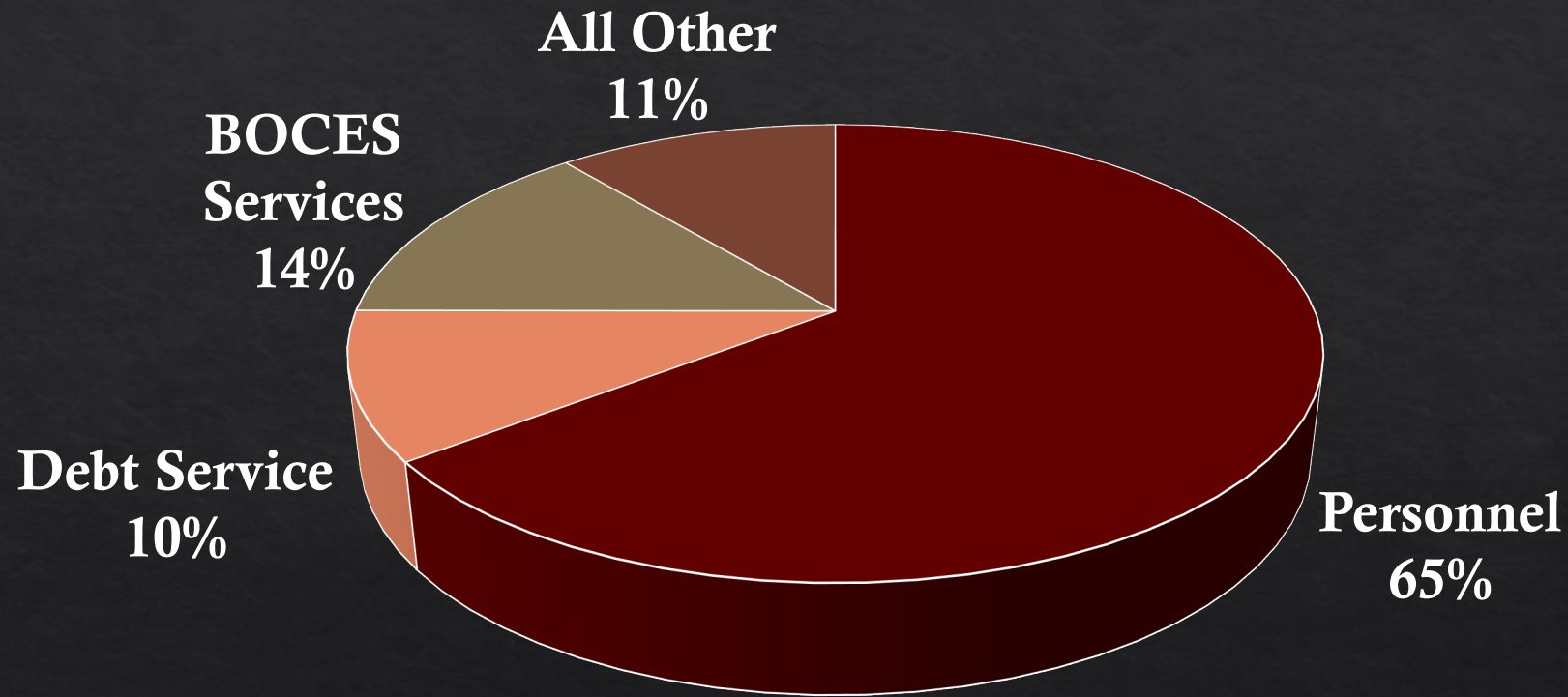
## Student Supports and Outcomes

- Special Education Costs
- Transportation Costs
- Everyday subs

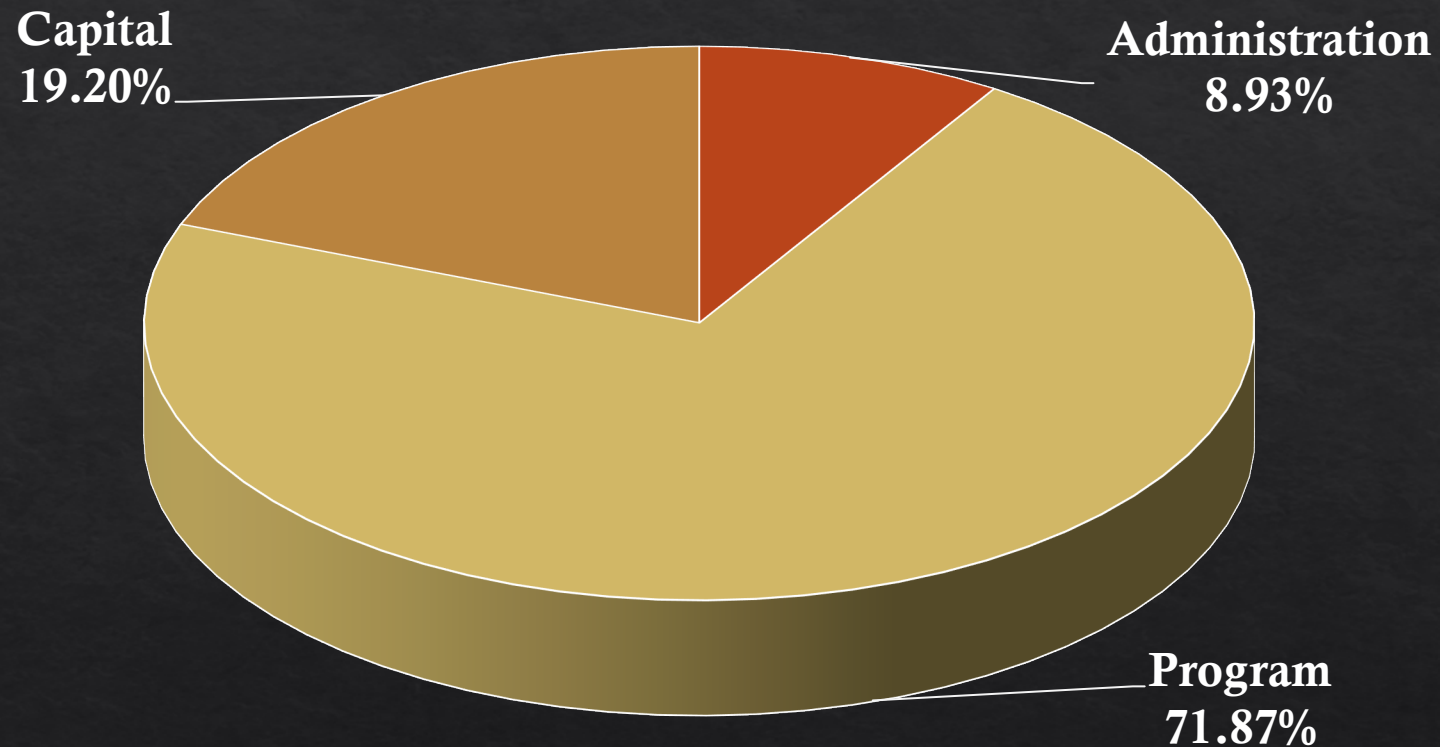
## Increased Operational Costs

- Contractual salary and benefit increases
- Increasing health insurance costs
- Inflationary increases in contractual, material, and operational costs

# Breakdown of the Johnson City CSD 2024-25 Draft Budget



# Preliminary Draft 2024-25 Three Part Budget



# 2024-25 Draft Budget

<b>Revenues</b>	<b>\$72,560,799</b>
<b>Expenditures</b>	<b>\$72,560,799</b>
<b>Gap</b>	<b>\$0</b>

# Preliminary Draft 2024-25 Contingency

**Contingent Budget = \$71,872,006**

**Under Contingency the following costs will be eliminated:**

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

# Next Steps

- ◆ Re-assess revenues once the State Budget is adopted

# Bus Propositions 2024-2025



# Proposition 1- Bus Purchases



1- 57 passenger wheelchair accessible bus  
2- 66 passenger electric buses (grant dependent)  
Maximum total cost of \$544,041  
Net cost to district \$80,106

**85% aid  
received on  
total purchase**

*\*Scrap information-The list of buses are outside the 10 year warranty period*

Bus # 155 - 66 passenger, 15 years old, 90,450 miles

Bus # 156 - 66 passenger, 14 years old, 155,126 miles

Bus # 158 - 66 passenger, 14 years old, 143,882 miles

**District Goal – 10-Year Replacement Schedule**



## Board Candidates

2 board seats will be  
on the ballot this year

# Vote Reminders

- ◇ **All Johnson City CSD voting residents will cast their vote at the High School location at 666 Reynolds Road**
  - ◇ Tuesday, May 21, 2024
  - ◇ Voting from noon to 8:00 p.m.
  
- ◇ **No personal registration**
  - ◇ Must be a registered voter with Broome County

# Budget Dates

April 22, 2024

- Budget Adoption

May 14, 2024

- Budget Hearing

May 21, 2024

- Budget Vote

Questions?