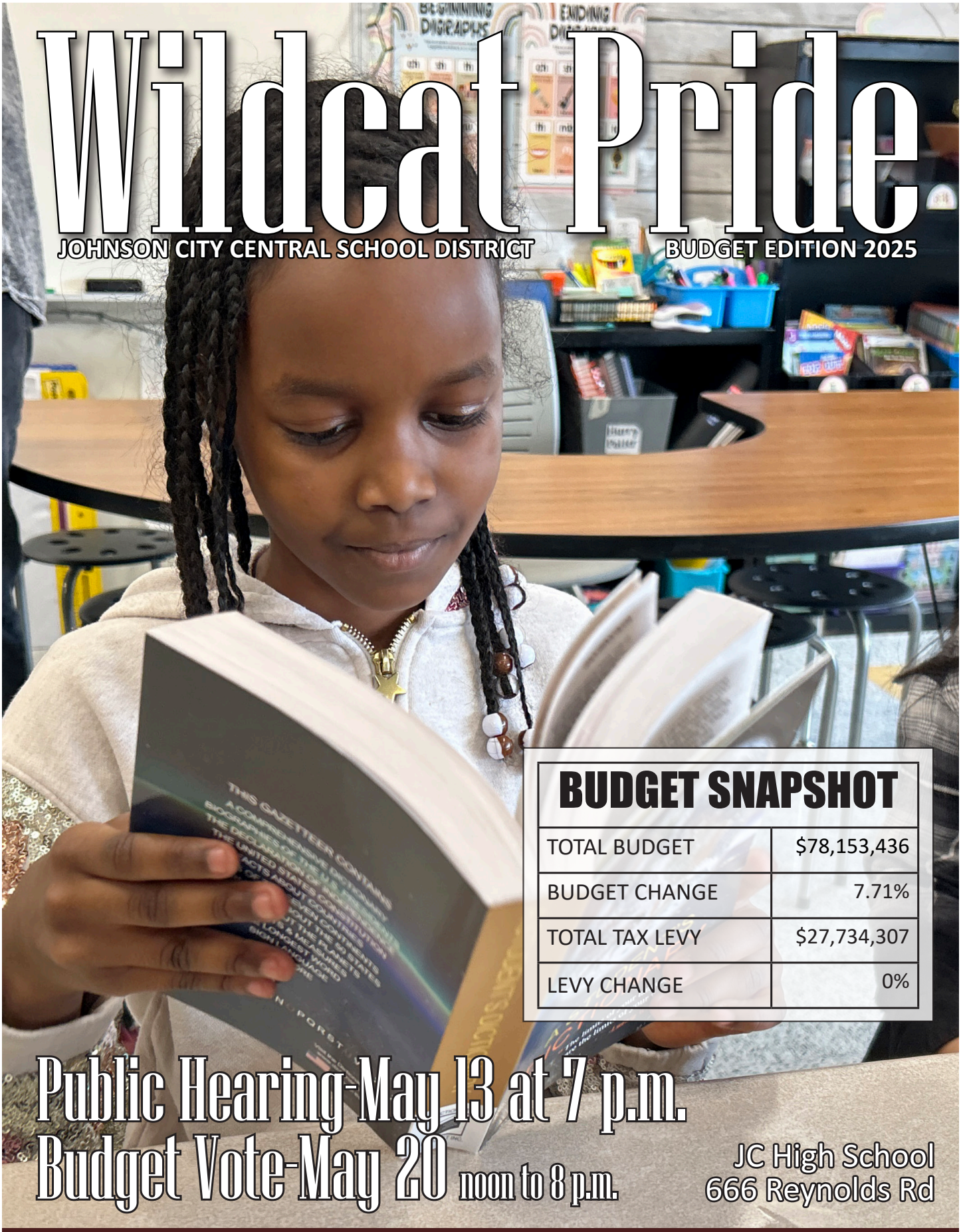
Wildcat Pride

JOHNSON CITY CENTRAL SCHOOL DISTRICT

BUDGET EDITION 2025



BUDGET SNAPSHOT

TOTAL BUDGET	$78,153,436
BUDGET CHANGE	7.71%
TOTAL TAX LEVY	$27,734,307
LEVY CHANGE	0%

Public Hearing-May 13 at 7 p.m.

Budget Vote-May 20 noon to 8 p.m.

JC High School
666 Reynolds Rd

Creating Educational Opportunities for All Students in Preparation for Success in an Ever-Changing Community

BUDGET EDITION

Johnson City Central School District
666 Reynolds Road
Johnson City, NY 13790

Board of Education

Nicholas Matyas (President)
Jeannette Farr (Vice President)
Richard "Rocky" Martinez (District Clerk)
Stephen Barrows
Shannon Edmondson
Milton Harding
Amber Stallman

Superintendent's Message

Aligning resources to meet the needs of every Wildcat.

Guided by our mission to create educational opportunities for all students, the Johnson City Central School District's proposed 2025-2026 budget strategically aligns resources to enhance student learning from pre-kindergarten through 12th grade. This financial plan is designed to prepare our graduates to thrive in a complex and connected world. Furthermore, this budget reflects our commitment to both short-term priorities and long-range goals, specifically supporting safe and welcoming learning environments and the ongoing development of our JC Community Schools to benefit our students, district, and community.

Our commitment to long-range financial planning and fiscal responsibility remains strong. Among the cost-saving measures in the budget are our energy performance contracts, shared services, and operational efficiencies in building maintenance, information technology and transportation. Revenue-based measures include investment interest and purchasing with BOCES for goods and services.

The final 2025-2026 state budget raised state education aid above 2024-2025 levels for Johnson City. This is mainly based on growing enrollment and other demographic factors. Johnson City's spending plan reflects careful stewardship and investment of enhanced state resources and expense-driven aids.

Johnson City Central School District is proposing a 0% tax levy increase, which is under our tax cap limit by 2.09% or $578,667. Since 2021, Johnson City Central School District's tax levy increases have come in $1,897,596 under the allowable limit.

Please remember final assessments and equalization rates are not available until August, when tax rates are finalized.

A public hearing to learn more about Johnson City's school budget will take place at 7 p.m. on May 13 in the boardroom at the high school. The budget vote will occur the following week from noon to 8 p.m. on May 20 in the high school's main lobby.

We sincerely thank you, the Johnson City Central School District community, for your continued engagement and support for the education of our youth.

Eric Race

Superintendent of Schools

BOARD CANDIDATES

Two seats on the Johnson City Board of Education will expire on June 30, 2025. The seats are five-year terms commencing July 1, 2025, and ending June 30, 2030, to fill expiring board positions.

Milton Harding

Dear Johnson City Community Member,

My name is Milton Harding and I am currently serving as an interim member of the Johnson City School Board.

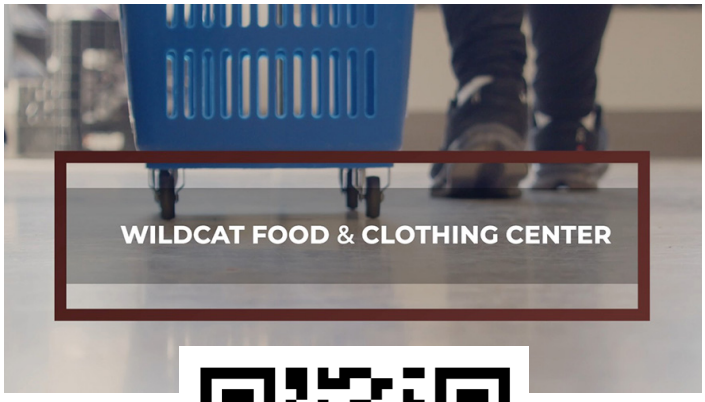
With a strong commitment to community service and improving student outcomes, I believe I can make a meaningful contribution to our community through this position.

As a graduate of Johnson City, I have a deep sense of pride and admiration for my school and community. After college, my wife (who is also a Johnson City graduate) and I chose to stay in the district to build our family and invest in the community. My experiences as a licensed medical professional caring for patients in the Johnson City area, mentoring youth athletes as a coach in various sports, serving on multiple youth sports boards, and running a nonprofit organization, the Johnson City Youth Football League, have provided me with valuable insights into the challenges and opportunities facing our district today. These experiences inspire my continued desire to be a school board member.

I would be honored to continue serving on the school board and help shape the future of education in our community.

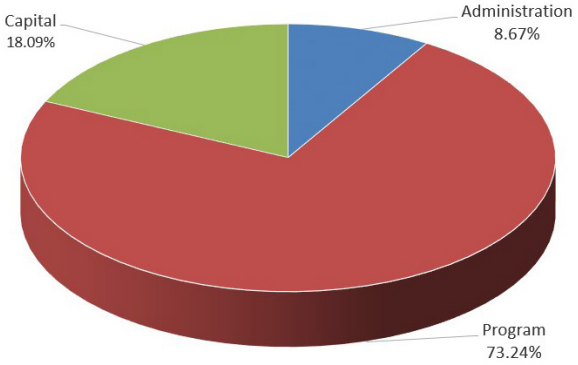
HIGHLIGHTING OUR COMMUNITY CONNECTIONS

Scan the QR codes below to check out our latest videos highlighting this school year's A2A event, as well as our Wildcat Food & Clothing Center.



PROPOSED BUDGET FOR THE 2025-26 SCHOOL YEAR

Shall the Board of Education be authorized to appropriate the sum of $78,153,436 to meet the estimated expenditures for the 2025-26 school year?



PROPOSITIONS

PROPOSITION NO. 1 - Capital Reserve*

Shall the Board of Education be authorized to establish a Facilities Capital Reserve Fund pursuant to Section 3651 of the Education Law with the ultimate amount of $10,000,000 plus earnings with a term of ten (10) years?

PROPOSITION NO. 2 - Bus Purchase

Shall the Board of Education be authorized to purchase three (3) 66-passenger gasoline buses and incidentals thereto at a maximum aggregate cost of $492,723 and to levy and collect the required tax for payment of the principal and interest on bonds as they shall become due and payable?

**A capital reserve allows the district to plan for future needs and improvements. This proactive approach ensures that the school can address major projects without financial surprises. The district is not seeking immediate funding for the capital reserve. Instead, we are setting up the framework now so that we can responsibly manage future financial needs without sudden tax increases or borrowing. Supporting the creation of a capital reserve is a vote for responsible financial management and a commitment to the long-term success of the school district.*

THREE-PART BUDGET

	2024-2025	2025-2026	CHANGE
Administrative	$6,477,289	$6,778,107	$300,818
Program	$52,152,043	$57,236,904	$5,084,861
Capital	$13,931,467	$14,138,425	$206,958
TOTAL:	$72,560,799	$78,153,436	$5,592,637

ADMINISTRATIVE BUDGET

FUNCTION OR ACCOUNT	DESCRIPTION	2024-2025	2025-2026	CHANGE
Board of Education	School Board Association Memberships and Conferences, Election Supplies and Services	$19,000	$20,825	$1,825
Chief School Administrator	Superintendent's and Clerical Salaries, Supplies and Contracted Service Costs	$255,823	$273,682	$17,859
Finance	Business Office Salaries and Services, Auditing Services, Tax Collector's Supplies	$1,021,334	$1,074,676	$53,342
Staff	Legal Costs, Personnel Office, Supplies and Services, Public Information Supplies and Services	$370,591	$404,238	$33,647
Central Services	Cost for Copy Paper, Postage for District, BOCES Costs for Financial, Report Card Services, Salaries, Supplies and Services for Computer Services Department	$135,048	$162,483	$27,435
Special Items	Insurance Costs, Tax Refunds, BOCES Administrative Costs	$653,777	$754,998	$101,221
Administration-Instruction	Curriculum Development Salaries, Supplies, Staff Development Services, Principals, Assistant Principals and Support Staff Salaries, Supplies, Testing and Service Costs	$2,236,551	$2,291,209	$54,658
Employee Benefits	Retirement, Social Security, Health, Dental	$1,785,165	$1,795,996	$10,831
TOTAL ADMINISTRATIVE		$6,477,289	$6,778,107	$300,818

PROGRAM BUDGET

FUNCTION OR ACCOUNT	DESCRIPTION	2024-2025	2025-2026	CHANGE
Library and Audio/Visual	Library and A-V Salaries, Library Books, Supplies and Services	$283,814	$294,404	$10,590
Teaching	Curriculum Development, Teacher Salaries, Textbooks, Supplies, Contracted Services, Support Staff and Substitutes	$29,175,190	$31,774,707	$2,599,517
Guidance	Middle School and High School Guidance Program Salaries, Supplies and Services	$634,369	$720,214	$85,845
Health Services	Salaries for Registered Nurses and Physician Services to Students, Supplies and Services	$425,286	$381,868	($43,418)
Psychological Services	Salaries, Supplies and Services for Students	$266,580	$309,745	$43,165
Social Worker Services	Salaries, Supplies and Services for Students	$409,652	$518,758	$109,106
Cocurricular Activities	Salaries, Supplies and Services to Support Student Clubs and Activities	$293,250	$360,448	$67,198
Interscholastic Athletics	Salaries, Supplies and Services to Support Girls and Boys Athletic Teams	$1,191,467	$1,365,361	$173,894
Transportation	Bus Driver and Support Staff Salaries, Supplies and Services for Transporting Students	$3,109,069	$3,516,695	$407,626
Employee Benefits	Retirement, Social Security, Health and Dental Insurance	$16,303,266	$17,934,604	$1,631,338
Other Transfers	Summer Special Education Expenses, Transfer to the Cafeteria	$60,100	$60,100	$0
TOTAL PROGRAM		$52,152,043	$57,236,904	$5,084,861

CAPITAL BUDGET

FUNCTION OR ACCOUNT	2024-2025	2025-2026	CHANGE
Operation and Plant Maintenance	$4,809,386	$5,051,836	$242,450
Refund of Taxes	$0	$0	$0
Employee Benefits	$1,460,367	$1,508,244	$47,877
Debt Service	$7,561,714	$7,478,345	($83,369)
Capital Outlay Project	$100,000	$100,000	$0
TOTAL CAPITAL	$13,931,467	$14,138,425	$206,958

ESTIMATED REVENUES

Our district receives money from several sources. These sources are:

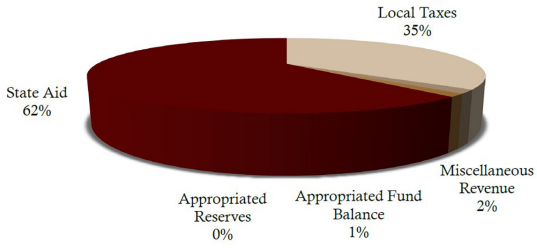
Other Income: This category includes any income received by the district other than state aid, fund balance or the tax levy. Examples of these items are interest from investments, charges for services and Medicaid reimbursements.

State Aid: This year (2025-2026) we expect to receive a total of $48,153,322 in aid.

Appropriated Fund Balance/Reserves: We will apply $1,000,000 to support the budget.

Tax Levy: This is the amount we need from our local taxpayers to support our budget. For our 2025-2026 budget, we are projecting a $0 increase in taxes that represents 0% increase from last year.

Budget 2025-26 Revenue Projection
Based on the Executive Proposal



Budget 2025-26 Revenue Budget = $78,153,436

ESTIMATED REVENUES

	ESTIMATED REVENUE	ESTIMATED REVENUE	DIFFERENCE
CATEGORY	2024-2025	2025-2026	CHANGE
Other Income	$1,202,240	$1,265,807	$63,567
State Aid	$42,227,708	$48,153,322	$5,925,614
Fund Balance	$1,000,000	$1,000,000	$0
Tax Levy	$27,734,307	$27,734,307	$0
TOTAL:	$72,560,799	$78,153,436	$5,592,637

This is a description of the major components of our estimated revenues, compared to last year.

WE ARE HIRING

Teacher Aides
School Bus Drivers
School Bus Monitors
Food Service Helpers
Substitute Cleaners
Substitute Registered Nurses

If you are interested in applying, please contact our Business Office at 607-930-1006

Visit jcschools.com/departments_groups/personnel
for our latest non-instructional and instructional job listings.

HOW DOES THE TAX LEVY WORK?

What is a "tax levy limit?" Isn't it called a "cap?"

For school districts, the "tax levy limit" is the highest allowable tax levy (before exemptions) that a school district can propose as part of its annual budget, which will require approval of a simple majority (more than 50% of voters.) New York state enacted a law that suggests school districts must keep their tax levy at or below 2% in order to be within the law. That is not true. The law does not hold school districts to a 2% "cap" of their tax levy. Each school district's tax levy limit is determined by a complicated eight-step calculation. The legislation does not place a limit on any taxes a school district would levy to pay for expenditures related to specific "exempt" items, including some court orders, some pension costs and local capital expenditures.

Therefore, some schools will have a tax levy limit at or below 2%, but some will have a tax levy limit above 2%. Essentially, the "tax levy limit" sets a threshold requiring districts to obtain a higher level of community support for a proposed tax levy above a certain amount. Any proposed tax levy amount above a district's allowable limit will require budget approval by a super majority (60% or more) of voters.

How is the "tax levy limit" determined for school districts?

The law dictates an eight-step formula that each school district must use to calculate its individual "tax levy limit." In particular, the calculation adjusts a district's tax levy to reflect growth in the local tax base (if any) and the rate of inflation, or 2%, whichever is lower. Tax levy limits are calculated by each district and will vary by district.

Does the law take into account that some expenses are currently outside a district's control?

Yes. Taxes that school districts levy to pay for certain expenses are exempt from the tax levy limit calculation. In other words, after a school district calculates its tax levy limit, it then applies these exemptions to that amount. This allows the district to propose a tax levy greater than the amount set by the limit without triggering the need for approval by 60% of voters. These exemptions include: voter-approved local capital expenditures; increases in the state-mandated employer contribution rates for teacher and employee pensions that exceed two percentage points; court orders/judgments resulting from tort actions of any amount that exceeds 5% of a district's current levy. Tax certioraris, however, are not exempt. These exemptions seem to indicate an acknowledgement among lawmakers that schools have no ability to simply limit cost increases in these areas to the rate of inflation. As a result, a district's final tax levy (after the levies for these exemptions are added in) could be greater than its published tax levy limit and yet still be considered, under the law, within that limit.

What is the difference between the tax levy and tax rate and how do they impact my tax bill?

To understand the answer to this question, it is important to know the difference between the terms tax levy and tax rate. Tax levy is part of the amount needed to fund a school district's operations. Tax levy is only one factor in the calculation of an individual's property tax bill. Tax rate is determined by the tax levy, the assessed value of a property and the equalization rate set by the town. In May, residents vote to adopt a budget with an estimated tax levy. In August, the board of education adopts a resolution to officially set the tax levy. It is also important to know that the new law applies to the tax levy, not to tax rates or individual tax bills. In addition, the law does not impose a universal 2% cap on taxes—or any other specific amount. The law does require a greater number of voters to approve a budget that exceeds a school district's individual tax levy limit, as calculated by a complex formula. There are several factors that dictate how an individual's school tax bill is calculated after a school district sets the final tax levy—none of which are within the district's control. Tax bills continue to be calculated by using a property's assessed value (as determined by the local town assessor), and the tax rate—or the amount paid in taxes per $1,000 of assessed value. Tax rates are not solely determined by the tax levy approved by voters; they are often adjusted by the state using equalization rates, which are designed to equally distribute the tax burden across municipalities within a district. Tax bills can also be affected by STAR or other exemptions for which individual taxpayers may qualify.

Johnson City Central School District
666 Reynolds Road
Johnson City, NY 13790
www.jcschools.com

Non- Profit Org.
U.S. POSTAGE
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Binghamton, NY

CURRENT RESIDENT OR

POSTAL PATRON
ECRWSS

ABSENTEE BALLOT

In accordance with State Education Law, section 2018-a, the Johnson City Board of Education, at a regular meeting on Oct. 12, 1999, enacted procedures for district residents to vote by absentee ballot. Absentee ballot applications can be obtained from our website, www.jcschools.com, or the office of the district clerk, 666 Reynolds Road, Johnson City, N.Y., 13790. To receive an application by mail, requests must be received by the district clerk or designee no later than seven (7) days prior to the vote. All absentee ballots must be returned to the district clerk or designee no later than 5 p.m. the day of the vote.

WHO CAN VOTE

Eligibility: You may vote in a school district election if you:

- Are a U.S. citizen.
- Are at least 18 years of age.
- Have been a resident of the school district for 30 days preceding the election and are registered to vote.
- Have not been adjudged mentally incompetent or convicted of a felony in any state or in federal district court.

Registration: The Board of Education has abolished personal registration at Johnson City Schools. All voters MUST be registered with Broome County Board of Elections in order to vote at the May 20, 2025 budget vote and Board of Education Election. Registration forms are available online at www.gobroomecounty.com/files/elections/pdfs/voteform.pdf. Forms may be mailed to: Broome County Board of Elections, PO Box 1766, Binghamton, NY 13902 or dropped off in person at 60 Hawley Street, Binghamton, NY.

If you have any questions, please call 607-778-2172 or email bcboe@co.broome.ny.us.

PUBLIC HEARING: MAY 13 AT 7 P.M. - JC HIGH SCHOOL / BUDGET VOTE: MAY 20 NOON TO 8 P.M.