

# 2018-19 Proposed Budget

1

## Jamestown Public Schools 2018-19 Budget Presentation Board of Education April 10, 2018



# Agenda

2

NYS Adopted Budget  
JPS Budget Goals  
JPS Proposed Budget  
JPS Budget Propositions  
2018-19 Budget Reporting  
Questions & Comments



# 2018-19 NYS Budget

NYS Adopted Budget Highlights

NYS Budget Changes

Proposals Not Included in NYS Budget

# NYS Adopted Budget Highlight

4

- ❑ Education Budget Funding of \$26.7 Billion
  - ❖ \$1.0B or 3.9% increase over 2017-18 funding
  - ❖ \$17.8B in Foundation Aid funding
  - ❖ \$618 Million or 3.5% Foundation Aid increase
  
- ❑ \$1.2M increase over 2017-18 JPS Budget
  - ❖ \$362K increase over Governor's Proposed Budget
  
- ❑ \$422K Community School Set-Aside (unchanged)
- ❑ \$2.080M Universal Pre-K Funding (unchanged)
- ❑ NYS Farm Fresh Program (30%) increases NYS reimbursement per meal to \$0.25 from \$0.06

# NYS Budget Changes

5

- ❑ 2018-19 NYS School-Based Budget Reporting
  - ❖ Demographic data, per pupil funding, & source of funds
  - ❖ “Uniform decision rules regarding allocation of centralized spending in individual school from all funding sources”
  - ❖ Reporting format determined by NYS Department of Budget
  - ❖ DOB/SED will determine if reporting is “complete, in correct format & compliant”
  - ❖ Allows local municipality CFO to intervene if requirement not met
  - ❖ SED has not yet provided any reporting guidelines
- ❑ Federal Every Student Succeeds Act (ESSA) also requires school-level reporting beginning in 2018-19

# NYS Budget Changes

6

- ❑ Creates Charitable Education Contribution Funds
- ❑ Local Education Fund
  - ❖ Created at the discretion of the Board of Education
  - ❖ Proceeds used for “public educational purposes”
  - ❖ Taxpayers eligible for a property tax credit of up to 95%
- ❑ State Education Fund
  - ❖ Proceeds used for “provision of elementary and secondary education”
  - ❖ Taxpayers eligible for a NYS income tax credit of up to 85%
- ❑ Tax Eligibility of Education Fund
  - ❖ No IRS ruling at this time

# Proposals Not in NYS Budget

7

- ❑ BOCES, Building & Transportation Aid - Aid formulas are unchanged. Governor proposed a 2% annual cap
- ❑ STAR Reimbursement - 2% annual growth in Basic and Enhanced exemptions will continue. Governor proposed a freeze
- ❑ Summer Special Education—80% program reimbursement aid ratio for all districts is unchanged. Governor proposed change to the Public Excess Cost Aid Ratio
  - ❖ Jamestown Ratio = 85%

# JPS Budget Goals

Preserve Student Programing  
Focus on Student Achievement  
Fund Long-term Needs & Liabilities  
Maintain Stable School Tax Levy



# JPS Budget Goals

9

- ❑ Focus on academic achievement – setting the stage for major 2019-20 instructional changes
  - ❖ Revamp student programming
  - ❖ Enhance K-4 summer literacy programming
  - ❖ Open Success Academy
  
- ❑ Fund long-term needs and liabilities
  - ❖ Physical plant
  - ❖ Retirement liabilities
  - ❖ Reduce long-term borrowing
  
- ❑ Maintain stable school tax levy

Revenues

School Tax Levy History

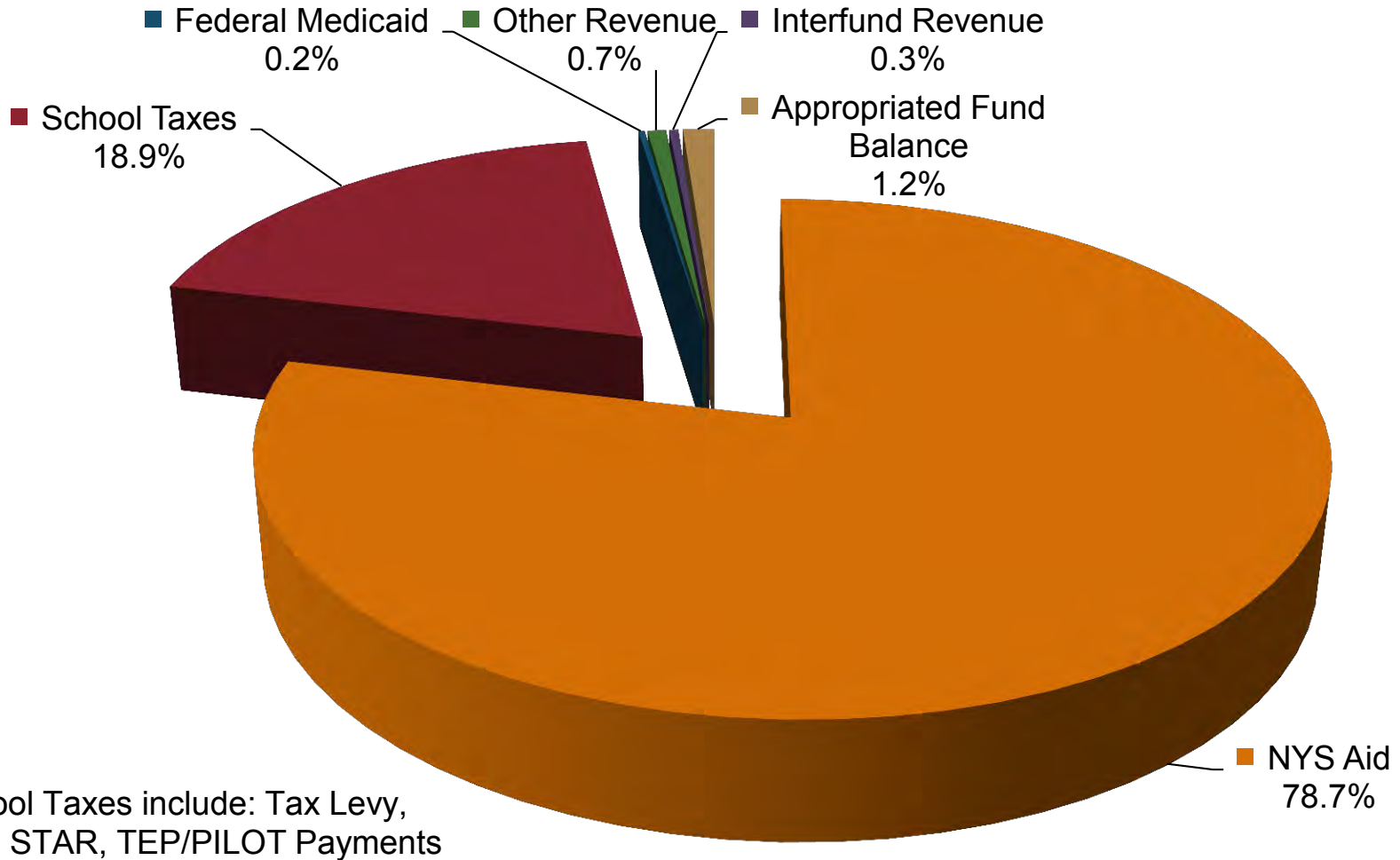
Expenditures

Contingency Budget

Reserves/Fund Balance

# 2018-19 Proposed Revenue Budget \$86,228,702

11



# 2018-19 Proposed Revenue Budget

Description	2016-17 Actual	2017-18 Budget	2018-19 Budget	Budget Change
NYS Aid	61,369,621	66,665,630	67,852,567	1,186,937
School Taxes	16,223,585	16,165,991	16,294,168	128,177
Federal Medicaid	216,988	150,000	200,000	50,000
Other Revenue	739,147	590,500	590,500	0
Interfund Revenue	507,898	876,099	291,467	(584,632)
Appropriated Fund Bal	0	777,110	1,000,000	222,890
<b>Totals</b>	<b>\$ 79,057,239</b>	<b>\$85,225,330</b>	<b>\$ 86,228,702</b>	<b>\$ 1,003,372</b>

# 2018-19 Proposed Revenue Budget

13

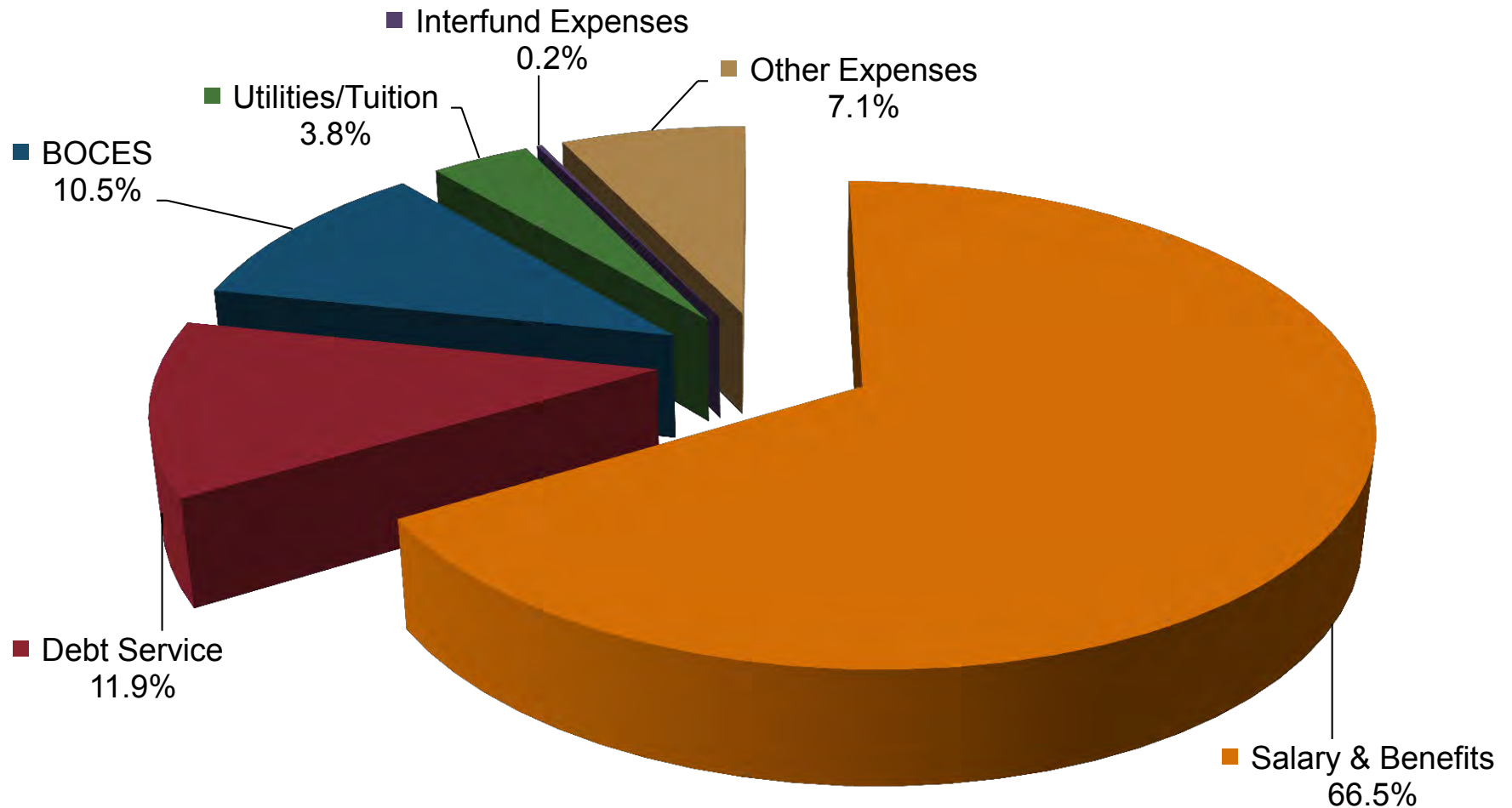
- ❑ NYS Aid in Adopted Budget – adjusted for:
  - ❖ Building Aid for current projects
  - ❖ Deductions for Certain Students
- ❑ School Tax Levy – Unchanged at \$14,641,567
- ❑ TEP/PILOT – Increased 1% based on long-term trends
- ❑ Interfund Revenue – Reduced to \$291K due to lower anticipated premiums from debt sales
- ❑ Federal Medicaid – increased to \$200K based on trends
- ❑ Other Revenue – Unchanged at \$591K base on trends

# School Tax Levy History

Fiscal Year	Tax Levy	Levy Change	Assessed Value	Tax Rate
2006-07	\$13,944,132	\$722,686	\$741,307,988	\$18.81
2007-08	\$13,944,132	\$0	\$746,727,868	\$18.67
2008-09	\$13,944,132	\$0	\$748,122,933	\$18.64
2009-10	\$13,944,132	\$0	\$750,251,868	\$18.59
2010-11	\$14,641,567	\$697,435	\$746,137,833	\$19.62
2011-12	\$14,641,567	\$0	\$742,898,076	\$19.70
2012-13	\$14,641,567	\$0	\$741,818,222	\$19.74
2013-14	\$14,641,567	\$0	\$743,437,417	\$19.69
2014-15	\$14,641,567	\$0	\$741,658,799	\$19.74
2015-16	\$14,860,842	\$219,275	\$742,289,549	\$20.02
2016-17	\$14,641,567	(\$219,275)	\$746,090,945	\$19.62
2017-18	\$14,641,567	\$0	\$748,366,991	\$19.56
2018-19	\$14,641,567	\$0	tbd	tbd

# 2018-19 Proposed Expenditure Budget \$86,228,702

15



# 2018-19 Proposed Expenditure Budget

<b>Description</b>	<b>2016-17 Actual</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>	<b>Budget Change</b>
Salary & Benefits	51,656,929	56,780,629	57,310,493	529,864
Debt Service	10,524,617	10,678,607	10,242,342	(436,265)
BOCES Services	7,051,664	8,528,289	9,094,824	566,535
Other Expenses	4,213,658	5,840,206	6,134,543	294,337
Utilities/Tuition	2,677,910	3,284,099	3,281,500	(2,599)
Interfund Expenses	50,562	113,500	165,000	51,500
<b>Totals</b>	<b>\$76,175,341</b>	<b>\$85,225,330</b>	<b>\$86,228,702</b>	<b>\$1,003,372</b>



# 2018-19 Proposed Expenditure Budget

17

## ❑ Staffing Changes

- ❖ Instructional Needs +5.0 FTEs to address projected classroom needs
- ❖ Student Support +3.1 FTEs to address student reporting needs
- ❖ Staffing Reserve +6.0 FTEs for potential enrollment changes

## ❑ BOCES Services

- ❖ Print Management Initiative +\$224K
- ❖ Software Infrastructure/Management Systems +\$175K

## ❑ Capital Outlay Project

- ❖ JHS Secure Entrance +\$100K

## ❑ Operations

- ❖ Physical Plant Needs +\$1.0 million
- ❖ Bus Purchases (5) +\$587K
- ❖ Capital Project BANS Debt Service +\$124K

# 2018-19 Contingent Budget

18

Description	Proposed Budget	Contingent Budget	Contingent Adjustments
<b>Administrative Budget</b>	8,450,771	8,155,961	(294,810)
<b>Program Budget</b>	58,711,175	58,696,175	(15,000)
<b>Capital Budget</b>	19,066,756	18,380,119	(686,637)
<b>Budget Totals</b>	<b>\$86,228,702</b>	<b>\$85,986,511</b>	<b>\$(996,447)</b>

- Contingent Budget Guidelines
- ❖ School Tax Levy cannot be higher than previous voter approved budget
- ❖ Administrative budget percentage cannot be higher than previous voter approved budget.
- ❖ Bus purchases are a contingent budget expense
- ❖ Capital Outlays are a contingent budget expense
- ❖ Non-instructional equipment is a contingent budget expense

# Reserves/Fund Balance History

19

Fiscal Year	Reserves	Appropriated Fund Balance	Unappropriated Fund Balance
2009-10	\$1,914,578	\$1,300,000	\$5,700,331
2010-11	\$2,006,882	\$1,775,000	\$6,318,603
2011-12	\$2,002,712	\$2,775,000	\$4,934,625
2012-13	\$2,371,212	\$3,275,000	\$2,974,286
2013-14	\$2,381,562	\$2,175,000	\$203,800
2014-15	\$2,391,186	\$1,000,000	\$1,102,713
2015-16	\$2,594,294	\$0	\$4,936,393
2016-17	\$3,547,762	\$500,000	\$6,404,891

# Proposed Reserve/Fund Balance Use

20

- ❑ 2017-18 Budget Reserve/Fund Balance Actions
  - ❖ Capital Reserve - \$2.0M to fund local share cost of capital projects
  - ❖ EMBLR Reserve - \$2.3M for approximately two years of ERS retirement liability
  - ❖ Tax Certiorari Reserve - \$195K for potential Best Western, Hampton Inn Tax Certiorari court cases liability
  - ❖ Unassigned Fund Balance - \$3.4M to maintain 4% balance
  
- ❑ 2018-19 Budget Reserve/Fund Balance Actions
  - ❖ Appropriated Fund Balance - \$1.0M to address immediate physical plant needs

# 2018-19 Budget Propositions

Capital Reserve Proposition

Student BOE Member Proposition

# 2018-19 Budget Propositions

22

## □ Capital Reserve - \$2.0M

- \* Use to pay local share costs of future capital projects
- \* Address long-term physical plant needs
- \* Save approximately \$665K in borrowing fees and interest
- \* Maintain stable long-term school tax levies

## □ Student BOE Member

- \* Ex-Officio member of the School Board

# Budget Reporting Requirements

Budget Summary

Property Tax Report Card

School Academic Report Cards

District Financial Accountability Summary

Administrative Salary Disclosure

Property Tax Exemption Reporting

Budget Statement

# Budget Reporting

24

- ❑ Budget Statement
  - ❖ Proposed budget in three-part format (Administrative, Program, and Capital components)
  - ❖ Prepared in plain language and including similar detail to the ST-3 and SBM-1
  
- ❑ Property Tax Report Card
  - ❖ Three-part budget summary
  - ❖ List of reserves and balances
  - ❖ Planned use in 2018-19
  
- ❑ School Academic Report Cards
  
- ❑ District Financial Accountability Summary



# Budget Reporting

25

- ▣ Administrative Salary Disclosure
  - ❖ Superintendent
  - ❖ Other Administrators in excess of \$135K
  
- ▣ Tax Exemption Reporting
  - ❖ List of property tax exemptions
  
- ▣ Budget Statement
  - ❖ Includes all of the above information
  - ❖ Available at District Website, Office, Community Library, Schools

# End of Presentation

26

Questions or Comments

