

**Jamestown Public Schools
2018-19 Budget Reports**

1. 2018-19 Proposed Budget Summary
2. 2018-19 Property Tax Report Card
3. Administrative Compensation Report
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JAMESTOWN CITY SCHOOL DISTRICT
2018 - 2019 PROPOSED SCHOOL BUDGET
April 17, 2018

Three-Part Budget Summary
 2018-19 ADMIN PROGRAM CAPITAL

2017-18 Adopted Budget
 2018-19 Proposed Budget
 18-19 vs 17-18 Budget \$ Change

EXPENDITURES:

BOARD OF EDUCATION

The members of the Board of Education are the elected representatives of the public who serve, without pay, as trustees of the school district. Included in this section are expenses incurred by the Board in the performance of their duties, for example, office supplies, necessary travel and memberships in school board associations.

\$ 40,000 \$ 40,000 \$0 \$40,000

DISTRICT MEETING

This portion of the budget provides the funds for the District Clerk, the annual school budget and district election of members of the Board of Education. It includes legal notices and other printing expenses for the election process.

\$ 30,381 \$ 31,546 \$1,165 \$31,546

CENTRAL ADMINISTRATION

The Board of Education employs the Superintendent of Schools to serve as the chief executive officer of the school district, responsible to the Board for overall operations of the District. Compensation for the Superintendent and clerical staff, as well as office supplies, printing, postage, memberships and travel are included here.

\$ 261,881 \$ 272,296 \$10,415 \$272,296

BUSINESS ADMINISTRATION

The function of the business administration office is to coordinate for the Superintendent all of the support services and financial matters of the school district. Charged to this area are expenses of the Asst Supt for Administration and staff along with supplies, printing and travel.

\$ 293,247 \$ 292,611 (\$636) \$292,611

AUDIT AND TREASURER

The auditing services for the District include the annual independent audit as required by the State of New York and Federal government. Included in this code are the expenses and fees of the independent auditor. The District Treasurer is annually appointed by the Board of Education and has the legal responsibility for the disbursement and receipt of all funds by the District. The compensation of the office of the Treasurer is included here.

\$ 106,365 \$ 111,365 \$5,000 \$111,365

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April 17, 2018**

**Three-Part Budget Summary
2018-19 2018-19 2018-19
ADMIN PROGRAM CAPITAL**

	2017-18 Adopted Budget	2018-19 Proposed Budget	18-19 vs 17-18 Budget \$ Change	2018-19 ADMIN	2018-19 PROGRAM	2018-19 CAPITAL
TAX COLLECTION AND PURCHASING	\$ 121,515	\$ 123,048	\$ 1,533	\$123,048		
	Tax collection for the school district is contracted out to the City of Jamestown. This account includes this contract cost. The purchasing department coordinates all purchasing activity of the District by soliciting bids and issuing purchase orders.					
HUMAN RESOURCES PUBLIC RELATIONS, LEGAL, RECORDS MGMT	\$ 541,015	\$ 557,501	\$ 16,486	\$557,501	\$0	
	The legal section refers to legal counsel services provided to the District. The human resource department recruits staff, compiles personnel information and responds to labor or contractual disputes. Expenses include civil service costs, negotiations and arbitrations, supplies, travel, records management supplies, and BOCES labor relations services. Public relations assists in disseminating information to the public via television, radio, newspaper and postal service.					
OPERATIONS	\$ 4,863,654	\$ 4,485,851	(\$377,803)			\$4,485,851
	This section provides for the operation of the school buildings. Included are the costs for cleaning, heat, light and power, telephone, equipment and supplies.					
MAINTENANCE AND WAREHOUSE	\$ 1,073,993	\$ 1,072,927	(\$1,066)	\$0		\$1,072,927
	This area provides for maintenance efforts as required to keep the buildings and grounds in good repair. Included are the costs of maintenance personnel, equipment, supplies and contracts for necessary repairs. The warehouse section provides for a centralized receiving, storage and inventory area.					
SPECIAL ACCOUNT ITEMS	\$ 2,815,685	\$ 3,191,739	\$376,054	\$1,788,963		\$1,402,776
	This section provides for expenses such as insurance for liability and student accidents along with expenses for central data processing and BOCES administration.					
INSTRUCTIONAL ADMINISTRATION AND CURRICULUM DEVELOPMENT	\$ 3,479,158	\$ 3,410,744	(\$68,414)	\$3,410,744		
	The expenses of the directors, principals and coordinators along with their clerical staff are provided for under this section. Also included are supplies, test scoring, postage and travel expenses. This area also includes curriculum development.					

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2018-19 **2018-19** **2018-19**
ADMIN **PROGRAM** **CAPITAL**

	2017-18 Adopted Budget	2018-19 Proposed Budget	18-19 vs 17-18 Budget \$ Change	2018-19 ADMIN	2018-19 PROGRAM	2018-19 CAPITAL
INSTRUCTIONAL STAFF DEVELOPMENT AND RESEARCH	\$ 291,770	\$ 350,295	\$58,525		\$350,295	
This area is for the continued professional growth of the instructional staff using workshops and curriculum development opportunities. Many changes in mandates and trends necessitate growth opportunities.						
TEACHING	\$ 24,225,760	\$ 25,068,635	\$842,875		\$25,068,635	
Teaching comprises the major portion of the budget. This area includes salaries for the teachers, paraprofessionals, substitutes, equipment, supplies, textbooks, travel, and BOCES instructional costs such as elementary science and arts in education.						
SPECIAL EDUCATION	\$ 10,089,541	\$ 10,075,064	(\$14,477)		\$10,075,064	
This area provides for the staff, supplies, travel and textbooks for district provided special education programs. Tuition and BOCES costs are also included for students attending other programs.						
OCCUPATIONAL AND SPECIAL SCHOOLS	\$ 1,311,840	\$ 1,307,447	(\$4,393)		\$1,307,447	
Occupational education programs offered by BOCES are included in this section. The special schools section provides instructional support for adult education and employment preparation education.						
LIBRARY AND AUDIO VISUAL	\$ 875,314	\$ 893,654	\$18,340		\$893,654	
Expenditures consist of the salaries of the librarians and staff as well as library books, library and AV supplies and AV equipment.						
COMPUTER INSTRUCTION	\$ 1,590,685	\$ 1,533,550	(\$57,135)		\$1,533,550	
This area includes expenses for instructional computer hardware, software, supplies and technical assistance.						
ATTENDANCE AND COUNSELING	\$ 1,270,335	\$ 1,388,236	\$117,901		\$1,388,236	
The function of this unit is to monitor attendance and to help students select educational programs that best fit their needs and abilities, not only while they are in the middle and high school, but also in assisting students and their parents in the selection of post high school educational or occupational opportunities. The counseling program also works with students and parents in overcoming any problems they may incur academically, socially or emotionally. Expenditures include staff salaries, supplies and travel.						

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	2017-18 Adopted Budget	2018-19 Proposed Budget	18-19 vs 17-18 Budget \$ Change	2018-19 ADMIN	2018-19 PROGRAM	2018-19 CAPITAL
HEALTH SERVICES						
This area includes the salaries of school nurses and registered nurses, supplies, travel and a consulting physician.	\$ 686,742	\$ 729,445	\$42,703		\$729,445	
PSYCHOLOGIST AND PUPIL PERSONNEL SERVICES						
This section provides funds to screen new pupils and identify those in need of special services due to handicapping conditions or low levels in achievement in reading or mathematics. Shown in this area are expenses for psychologists, pupil services staff, supplies and travel.	\$ 348,226	\$ 457,872	\$109,646		\$457,872	
CO-CURRICULAR						
This area includes costs for non athletic student functions and activities such as student council, senior play, musicals, yearbook and advisors.	\$ 131,310	\$ 154,822	\$23,512		\$154,822	
INTERSCHOLASTIC ATHLETICS						
This area includes costs for interscholastic athletics such as coaches salaries, athletic equipment, official fees, association dues, travel and supplies.	\$ 551,528	\$ 602,105	\$50,577		\$602,105	
TRANSPORTATION						
Jamestown provides transportation for handicapped students as well as district children that live outside the city limits. This area provides for these costs which include transportation related salaries, bus replacement, vehicle parts, maintenance and insurance. Field and athletic trips are also included.	\$ 1,428,576	\$ 1,971,681	\$543,005		\$1,385,044	\$586,637
EMPLOYEE BENEFITS						
Expenses for employees' retirement, social security, health, life, unemployment and disability insurance are included in this section.	\$ 17,727,492	\$ 17,698,926	(\$28,566)	\$1,822,697	\$14,700,006	\$1,176,223
DEBT SERVICE						
All principal and interest payments on debt for building projects and buses are included in this area.	\$ 10,719,607	\$ 10,242,342	(\$477,265)			\$10,242,342
INTERFUND TRANSFERS						
This area provides for the local share of summer handicapped costs and Capital Outlay Projects.	\$ 72,500	\$ 165,000	\$92,500		\$ 65,000	\$100,000
TOTAL PROPOSED BUDGET	\$84,948,220	\$86,228,702	\$1,280,482	\$8,450,771	\$58,711,175	\$19,066,756

JAMESTOWN CITY SCHOOL DISTRICT
2018 - 2019 PROPOSED SCHOOL BUDGET
 April 17, 2018

Three-Part Budget Summary

	2018-19	2018-19	2018-19
	ADMIN	PROGRAM	CAPITAL

REVENUES:

	2017-18 Adopted Budget	2018-19 Proposed Budget	18-19 vs 17-18 Budget \$ Change
REAL PROPERTY TAX ITEMS			
Includes payments in lieu of taxes, tax equivalent payments, interest and penalties on taxes.	1,524,424	1,652,601	\$128,177
CHARGES FOR SERVICES			
Amounts represent tuition charges, adult education receipts, and admissions to events.	176,000	196,000	\$20,000
USE OF MONEY			
Interest earnings	19,500	42,500	\$23,000
MISCELLANEOUS			
Includes refunds of prior year expenditures, BOCES refunds and unclassified revenues	395,000	352,000	(\$43,000)
STATE AID SOURCES			
Includes all revenue received from the State such as foundation aid, excess cost aid, lottery aid, building project aid, BOCES aid, textbook aid, library materials aid, software aid, and employment preparation aid. Includes Federal Stimulus Funds (ARRA).	66,665,630	67,852,567	\$1,186,937
FEDERAL AID SOURCES			
Medicaid reimbursement.	150,000	200,000	\$50,000
INTERFUND TRANSFERS			
Represents amount transferred from Special Aid Fund grants and to general fund for indirect operating costs and from Debt Service Fund for Bond/BANS Premiums.	876,099	291,467	(\$584,632)
TOTAL REVENUES WITHOUT TAXES AND FUND BALANCE	<u>\$69,806,653</u>	<u>\$70,587,135</u>	<u>\$780,482</u>
REAL PROPERTY TAXES			
School Property Tax Levy	10,495,534	10,641,567	\$146,033
SCHOOL TAX RELIEF			
Less: STAR Program	4,146,033	4,000,000	(\$146,033)
NET SCHOOL TAXES	<u>\$14,641,567</u>	<u>\$14,641,567</u>	<u>\$0</u>
APPROPRIATED RESERVES			
APPROPRIATED ENCUMBRANCES	\$0	\$0	\$0
APPROPRIATED FUND BALANCE	\$500,000	\$1,000,000	\$500,000
TOTAL PROPOSED BUDGET	<u>\$84,948,220</u>	<u>\$86,228,702</u>	<u>\$1,280,482</u>

2018-19 Property Tax Report Card

061700 - Jamestown City School District

Contact Person: Vernon Connors

Telephone Number: 716-483-4497

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Total Budgeted Amount, not Including Separate Propositions	84,948,220	86,228,702
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	14,641,567	14,641,567
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)	14,641,567	14,641,567
F. Permissible Exclusions to the School Tax Levy Limit	559,578	309,731
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	14,514,240	14,417,383
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	14,081,989	14,331,836
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	432,251	85,547
Public School Enrollment	4,572	4,560
Consumer Price Index		2.13%

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 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	3,547,762	7,680,832
Assigned Appropriated Fund Balance	500,000	1,000,000
Adjusted Unrestricted Fund Balance	6,404,889	3,370,888
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.54%	3.91%

2018-19 Property Tax Report Card

061700 - Jamestown City School District Vermont Connors Telephone Number: 716-483-4497	
Schedule of Reserve Funds	

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$0	\$2,000,000	To pay for the local cost share of future capital projects
Repair		To pay the cost of repairs to capital improvements or equipment.	\$0	\$0	N/A
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	\$1,246,635	\$1,246,553	To pay for large Workers' Compensation settlements
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$0	\$0	N/A
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	\$0	\$0	N/A
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	\$0	\$0	N/A
Insurance		To pay liability, casualty, and other types of uninsured losses.	\$0	\$0	N/A
Property Loss		To establish and maintain a program of reserves to cover property loss.	\$0	\$0	N/A
Liability		To establish and maintain a program of reserves to cover liability claims incurred.	\$0	\$0	N/A
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	\$0	\$195,000	To pay for Tax Certiorari court awards
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.	\$0	\$0	N/A
Employee Benefit Accrued Liability	EMBLR Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$2,306,586	\$1,636,615	To pay earned employee benefits upon retirement
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$0	\$2,602,664	To pay for future retirement system costs
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	\$0	\$0	N/A
Other Reserve			\$0	\$0	N/A

Salary: Administrative Compensation Information

061700 - JAMESTOWN CITY SD

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 Official - as of 04/26/2018 05:45 PM

Form Due May 7, 2018

2018-2019 Salary Threshold = \$135,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2018-2019.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2018-2019 School Year

Sections 1608 and 1716 of the Education Law
 (Please read the instructions and definitions before completing this form.)

	Title	Salary	Employee Benefits	Other Remuneration
1.	Superintendent of Schools	190,625	39,144	1,500

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents
 (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

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Equalized Total Assessed Value 1,138,895,004

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10110	O/S SPEC DIST - SEWER OR WATER	RPTL 410-a	2	52,232	0.00
12100	NYS - GENERALLY	RPTL 404(1)	11	7,761,816	0.68
13100	CO - GENERALLY	RPTL 406(1)	9	2,598,800	0.23
13350	CITY - GENERALLY	RPTL 406(1)	292	123,463,900	10.84
13450	CITY O/S LIMITS - AVIATION	RPTL 406(7)	152	373,400	0.03
13500	TOWN - GENERALLY	RPTL 406(1)	3	178,668	0.02
13510	TOWN - CEMETERY LAND	RPTL 446	1	9,200	0.00
13800	SCHOOL DISTRICT	RPTL 408	28	31,679,774	2.78
13970	REGIONAL OTB CORPORATION	RACING L 513	1	300,000	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	14	25,527,100	2.24
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	2	1,173,000	0.10
18060	URBAN REN: OWNER-MUN U R AGENC	GEN MUNY 555 & 560	36	6,346,400	0.56
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	8	6,194,000	0.54
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	15	1,219,500	0.11
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	144	30,784,320	2.70
25120	NONPROF CORP - EDUC(CONST PRC	RPTL 420-a	31	66,836,900	6.04
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	74	22,927,700	2.01
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	34	10,134,400	0.89
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	20	3,927,700	0.34
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	57	9,685,300	0.85
25600	NONPROFIT HEALTH MAINTENANCE C	RPTL 486-a	7	15,766,300	1.38
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	18	397,800	0.03
26100	VETERANS ORGANIZATION	RPTL 452	2	180,300	0.02
26250	HISTORICAL SOCIETY	RPTL 444	4	1,095,000	0.10
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	605,896	0.05
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	5	997,500	0.09
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	5	3,677,800	0.32
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	2	270,000	0.02
41300	PARAPLEGIC VETS	RPTL 458(3)	1	107,000	0.01
41400	CLERGY	RPTL 460	13	19,500	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	13,745	0.00
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	9	63,980	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	299	7,255,031	0.64

Equalized Total Assessed Value 1,138,895,004

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41834	ENHANCED STAR	RPTL 425	1,779	89,888,470	7.89
41854	BASIC STAR 1999-2000	RPTL 425	3,847	112,057,485	9.84
44314	RESIDENTIAL INVESTMENT IN CERT	RPTL 485-h,i, & j	13	540,765	0.05
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	48	3,126,676	0.27
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	3	2,035,000	0.18
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	3	120,000	0.01
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	29	1,136,113	0.10
Total Exemptions Exclusive of System Exemptions:				591,402,358	\$1.93
Total System Exemptions:				1,130,113	0.10
Totals:				592,532,471	52.03

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____