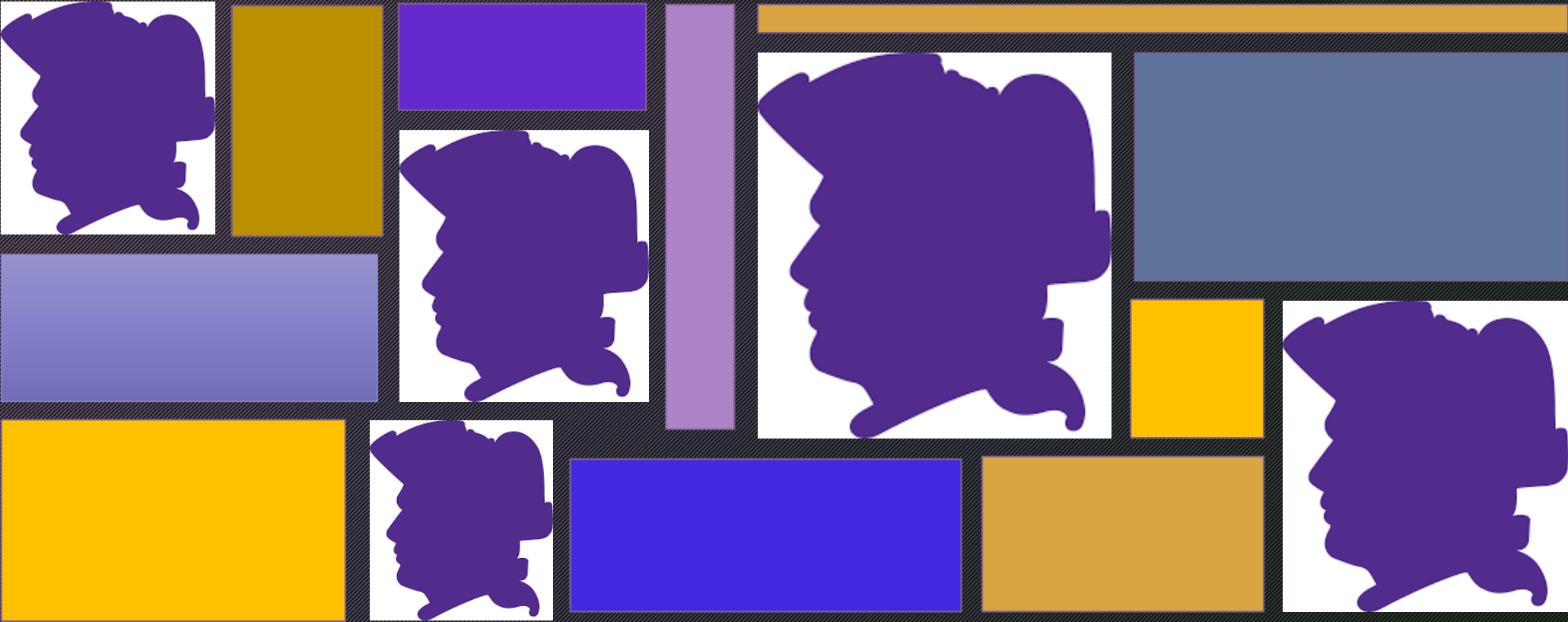


Greater Johnstown School District

2024-2025
PROPOSED
BUDGET





The Budget is not just
a collection of numbers,
but an ***expression of our
values and aspirations.***

- Jacob Lew, Secretary of the Treasury, U.S.A.

**A Comprehensive,
Organized, Cohesive,
Systematic and
Community-Wide Safety
Plan
(Goals #1, 6)**

**Resources to Implement a
Guaranteed and Viable
Curriculum (*Goals #3, 4*)**

**Adequate Staffing
Appropriate for the Needs
of the District at This
Time (*Goal #3*)**

**Staffing, Programs, and
Facilities to Benefit the
Increasing Social,
Emotional, and
Academic Learning Needs
of All Students
(*Goals #1, 2, 3, 4*)**



This 2024-2025 Budget Proposal Values and Prioritizes:



A Comprehensive Array of
Curricular and Extra-
Curricular Offerings for
Students, including
a Strong Academic
Program and Supports,
Arts, Athletics, and Other
Student
Engagement Opportunities
(Goals #1, #2)

A Fiscally Responsible
Approach to Funding Our
Communities Schools in a
Changeable, Even Volatile
Environment
of: Expectations, Societal
Evolution, Governmental
Mechanisms of
Support, Mandates, and
Rising Costs of Everything
(Goal #5)

Staff Professional Learning
Opportunities and
Mandated Trainings
(Goals #2, 3)

OUR MISSION...



“The Greater Johnstown School District will provide the essential educational resources that support a fully engaged culture of continuous improvement and diverse, high-quality academic opportunities that equip students with the knowledge, skills and abilities they need to be contributing citizens in a stronger society.”



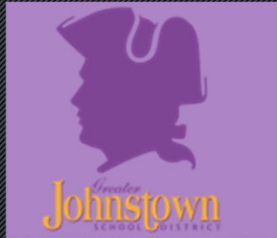
OUR VISION...



“The District will be the regional model school district of educational excellence for all students.”



OUR DISTRICT GOALS...



District Goal 1: STUDENT ACHIEVEMENT

Improve measurable student achievement K-12 within a connected, supportive, and pervasive data-informed culture, using highly effective instructional systems designed and evaluated to create optimal learning in a safe and caring environment.

District Goal 2: SOCIAL-EMOTIONAL LEARNING

Make effective social and emotional learning a priority and actively support the rigorous pursuit of personal wellness within a culture of mutual respect and active appreciation of diversity in a caring and compassionate learning environment for all students and staff.

District Goal 3: HIGHLY PRIZED PERSONNEL

Hire, develop, supervise, and evaluate a community of highly effective and mutually collaborative faculty, administration and staff, prioritizing an overall culture of positive morale that encourages happiness and performance excellence in service to students.

OUR DISTRICT GOALS...



District Goal 4: RESOURCE PROVISION

Develop, procure, maintain and ever-improve resources (*facilities, equipment, technology, materials and supplies*), coupled with decision-making that is intentional to the importance of relevance and sustainability.

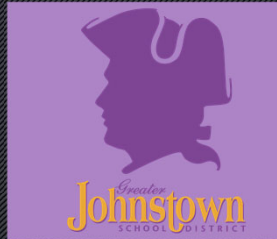
District Goal 5: FISCAL HEALTH of the DISTRICT

Prepare a fiscally sound and responsible budget, inextricably tied to long-range planning, that strives to balance the equitable, ongoing, and changing needs of students with what the District can/must ask its citizens to sustain. The District will make every effort to seek out or create alternative funding sources.

District Goal 6: COMMUNITY RELATIONSHIPS

Prioritize full and equitable community relationships to address adaptive challenges faced by the District, and build external and internal transparency and communication with diverse stakeholders with full consideration for the knowledge, experience, and expectations and values they hold.

Proposed 2024-2025 Expenditures *comparison with adopted 2022-2023 & 2023-2024*



EXPENDITURE	<u>Adopted</u> 2022-2023	<u>Adopted</u> 2023-2024	<u>Proposed</u> 2024-2025	\$ Change	% Change
Administrative	\$ 3,216,330	\$ 3,281,945	\$ 3,370,695	\$ 88,750	2.70%
Capital	\$ 7,883,674	\$ 8,217,531	\$ 8,589,983	\$ 372,452	4.53%
Program	\$ 29,921,067	\$ 30,722,830	\$ 31,528,297	\$ 805,467	2.62%
TOTAL	\$41,021,071	\$42,222,306	\$43,488,975	\$1,266,669	3.00%

Projected 2024-2025 Revenues

NO increase in Foundation Aid, Save Harmless Restored



REVENUE	ADOPTED 2022-2023	ADOPTED 2023-2024	PROJECTED 2024-2025	\$ YTY Change	% YTY Change
State Aid	\$24,661,389	\$25,294,689	\$25,596,714	\$302,025	
Federal Aid	\$140,000	\$140,000	\$120,000	-\$20,000	
Tax Levy	\$11,261,290	\$11,764,841	\$12,265,659	\$500,818	4.26%
Appropriated Fund Balance	\$2,407,638	\$2,291,805	\$3,052,777	\$760,972	
Planned Use of Reserves	\$900,000	\$900,000	\$900,000	\$0	
Interfund Transfer	\$0	\$61,403	\$59,737	-\$1,666	
Other Revenue	\$1,650,754	\$1,769,568	\$1,494,088	-\$275,480	
TOTAL	\$41,021,071	\$42,222,306	\$43,488,975	\$1,266,669	3.00%

Projected 2024-2025 Revenues

State Aid Explained



	Adopted 2023-2024	Projected 2024-2025	\$ Change	% Change
Expense Driven Aids	\$ 7,365,108	\$7,667,653	\$302,545	
Foundation Aid	\$17,240,692	\$17,240,692	\$0	0%
Excess Costs	\$544,841	\$544,841	\$0	
Instructional Resources	\$144,048	\$143,528	-\$520	
Total State Aid	\$25,294,689	\$25,596,714	\$302,025	+1.19%

STATE AID



Expense Driven Aids

- Building Aid
- Transportation Aid
- BOCES Aid
- Textbooks (\$58.20 per pupil)
- Library Materials(\$6.25 per pupil)
- Computer Software (\$14.98 per pupil)
- Computer Hardware (\$24.20 per pupil)

Foundation Aid

- Largest Aid Category, supporting NYS Public School Expenditures
- State Formula Determines District Allocation
- GJSD is Fully Funded- Only Modest Increases Are Expected

Excess Costs

- Public High Cost Excess Aid
- Private Excess Cost Aid

***Projected* 2024-2025 Revenues**

Property Tax Levy Explained



Property Tax Cap: Limits total levy set by local governments and school districts whereby the entity may not adopt a budget that requires a tax levy that exceeds the prior year's levy by more than 2%* or the rate of inflation, whichever is less, unless there is an official override of the tax levy limitation.

Even under a 2% increase, not all taxpayers will see the same impact on their bills. *2% is but one factor in the Tax Cap Formula; it results in a different Maximum Allowable Tax Levy for each school district.*

- Tax Cap Formula: A specific 8-step formula of factors that results in a District's "Maximum Allowable Tax Levy"
- Tax Levy Limit: The highest allowable tax levy (before exclusions) that a school district can propose as part of its annual budget needing the approval of only a simple majority of voters.
- Maximum Allowable Tax Levy: Tax Levy Limit PLUS certain exclusions
- Exclusions: Total net debt from voter-approved capital projects/transportation added to the Tax Levy
- Proposed Tax Levy: The total amount of money to be raised locally by a school district after factoring in all other available revenues.

Projected 2024-2025 Revenues

The Tax Cap Formula - *Specific 8-step formula of factors*



Tax Levy *from the* Prior Year

x

Tax Base Growth Factor

+

P.I.L.O.T - Payment In Lieu Of Taxes Received *in the* Prior Year

-

Capital Exclusions *from the* Prior Year

x

C.P.I. – Consumer Price Index (*2% or Lower*)

-

P.I.L.O.T. - Payment In Lieu Of Taxes Receivable *in the* Coming Year

=

Tax Levy Limit

+

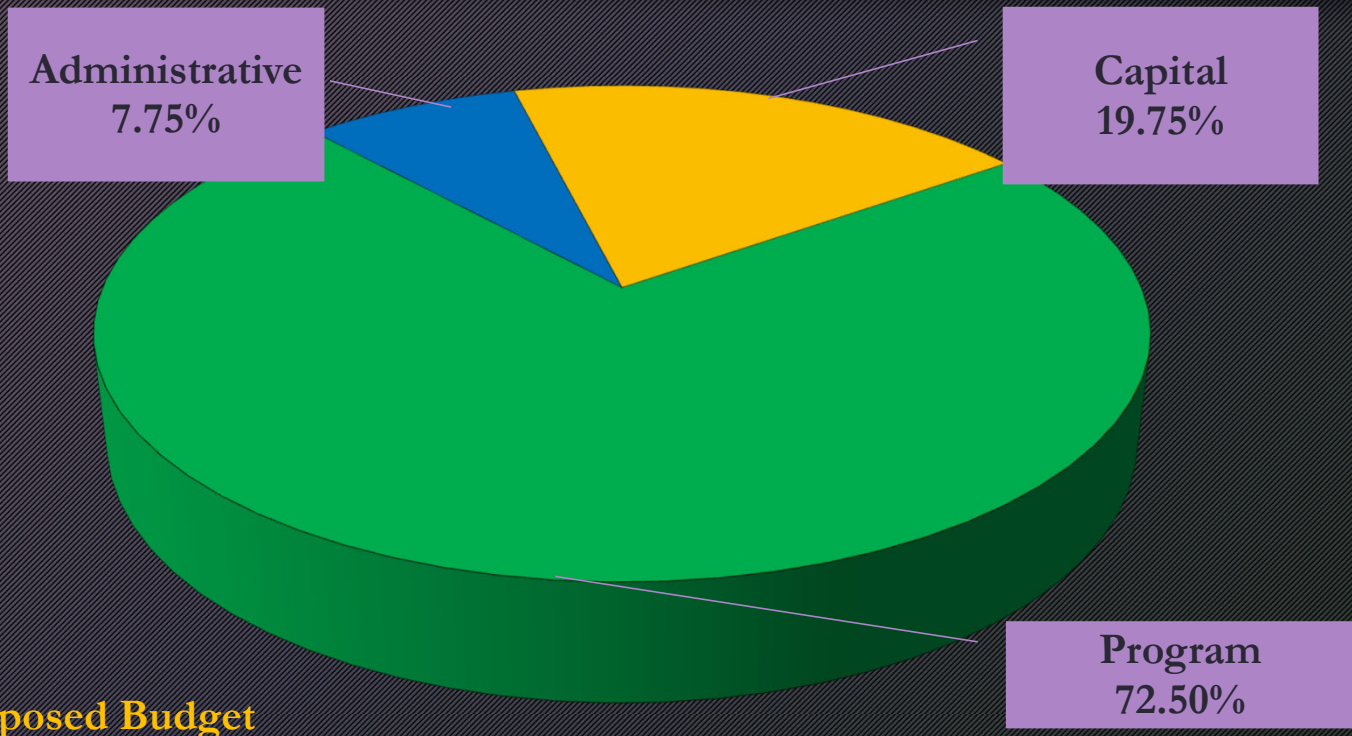
Exclusions - Pension Contributions, Court Order/Judgements, and Capital

=

MAXIMUM ALLOWABLE TAX LEVY

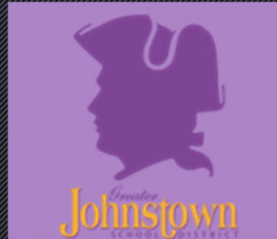


Proposed BUDGET COMPONENTS as a PERCENTAGE of the WHOLE 2024-2025



\$43,488,975 Proposed Budget

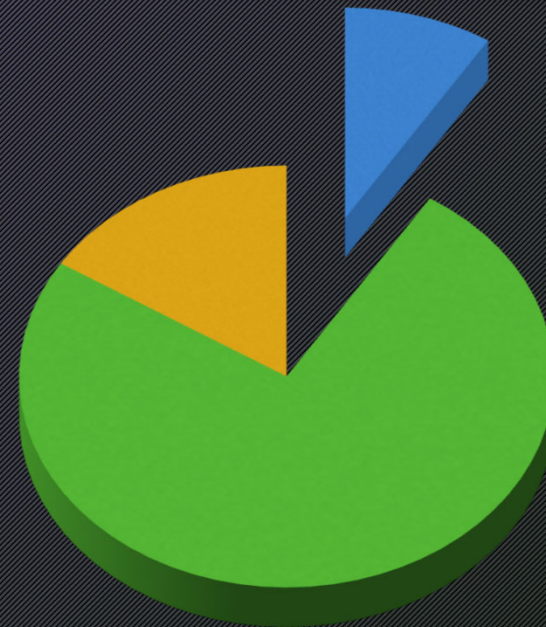
Proposed ADMINISTRATIVE 2024-2025



- \$3,370,695

- 7.75% of the proposed budget

- Board of Education
- Central Administration
- Finance
- Legal & Personnel
- Administrative Supervision & Improvement
- Central Services & Special Items



ADMINISTRATIVE



	Adopted 2023-2024	Proposed 2024-2025	\$ Change	% Change
Board of Education	\$ 72,423	\$91,703	\$19,280	
Central Administration	\$ 238,274	\$244,015	\$5,741	
Finance	\$ 443,423	\$419,934	-\$23,489	
Legal & Personnel	\$ 102,327	\$199,154	\$96,827	
Administrative Supervision & Improvement	925,954	\$961,192	\$35,238	
Central Services, Special Items, Administrative	776,024	\$798,364	\$22,340	
Employee Benefits*	\$ 723,519	\$656,332	-\$67,187	
Total Administrative Component	\$ 3,281,945	\$3,370,695	\$88,750	2.70%

**including retiree insurance benefits, benefits allocated throughout functional areas*

ADMINISTRATIVE



Board of Education

- Professional Memberships
- Advertising
- Required Member Trainings
- NYSSBA Conference
- Postage, travel, supplies
- Board Clerk Salary & Benefits
- Budget Vote & Required Postings, Ballots, Re-vote, Printing

Central Administration

- Superintendent's Salary
- Superintendent's Secretary Salary
- Contractual and Other Benefits
- Postage, Travel, Supplies & Equipment

Finance

- Assistant Superintendent's Salary (*portion*)
- Business Office Salaries
- Financial Planning & Consulting
- State Aid Planning and Other Professional Memberships
- Auditing
- Tax Collection
- Inventory

ADMINISTRATIVE



Legal & Personnel

- Legal Counsel Retainer – General
- Policy Service
- Civil Service Fees
- Advertising
- Staff Recruitment
- Substitute Service

Administrative Supervision & Improvement

- Principals' and Assistant Principals' Salaries and Benefits
- Contractual Expenses, Travel
- Postage, Supplies, and Periodicals
- Clerical Office Staff Salaries, Benefits, and Substitutes

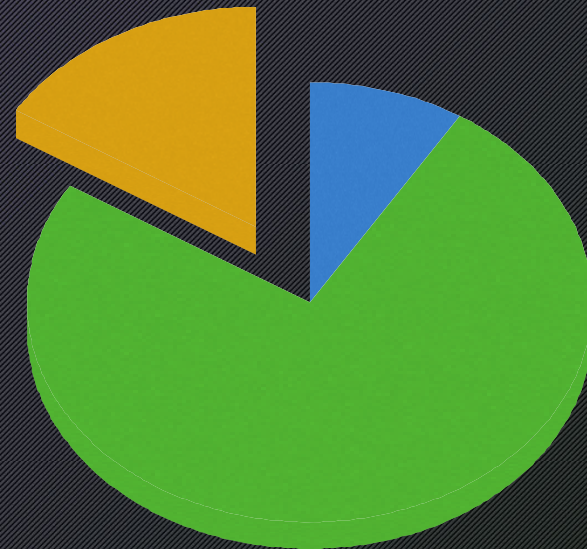
Central Services, Special Items

- BOCES Administrative
- BOCES Services
- Central Printing and Mailing
- BOCES Technology Services
- Records Management
- Student Accident Injury and Property Liability Policies

Proposed CAPITAL 2024-2025



- \$8,589,983
- 19.75% of the proposed budget
- Operation of Plant, Maintenance of Plant, Central Printing, Central Data Processing, Refund on Real Property Taxes, Transfer to Capital-Capital Outlay Project, Debt Service, BOCES Administrative Costs, and Employee Benefits



CAPITAL



	Adopted 2023-2024	Proposed 2024-2025	\$ Change	% Change
Operation of Plant	\$2,122,875	\$2,280,987	\$158,112	7.45%
Maintenance of Plant	551,065	590,179	\$39,114	7.10%
Central Printing Services	\$13,360	\$13,360	\$0	0%
Central Data Processing	\$77,480	\$22,133	-\$55,347	-7.14%
Refund on Real Property Taxes	\$5,000	\$5,000	\$0	0%
Transfer to Capital: Capital Outlay Project	\$100,000	\$100,000	\$0	0%
Debt Service (Principal and Interest Payments)	\$4,199,800	\$4,341,950	\$142,150	3.38%
BOCES Administrative Costs	\$266,896	\$280,241	\$13,345	5.0%
Employee Benefits*	\$881,056	\$956,134	\$75,078	8.5%
Total Capital	\$8,217,531	\$8,589,983	\$372,452	4.53%

**with retiree health insurance benefits allocated*

CAPITAL



Operation of Plant

- Salaries of Employees
- Benefits of Employees
- Overtime and Substitutes
- General Equipment
- Other Contractual (*fuel, electricity, telephone, BOCES safety services, cleaning supplies, hazardous waste removal, etc.*)

Maintenance of Plant

- Salaries of Employees
- Benefits of Employees
- Maintenance Items (pool, fire systems, food service, HVAC systems, field maintenance, etc.)

CAPITAL



Central Printing Services

- Postage (UPS), Mailing (rental of postage machine)

Central Data Processing

- Contractual Internet Utilities
- BOCES Technology Services (*administration, data, programs, systems, other infrastructure, etc.*)

Refund on Real Property Taxes

- Refunds from prior years
- (*very small number – these are attributed to assessment changes in valuations or refunds to citizens*)

CAPITAL



Transfer to Capital: Capital Outlay Project

- See slides 48, 49(following)

Debt Service

- Debt From Completed Capital Projects
- There is existing debt on each building in the GJSD at different amounts for each building. This includes buildings that the District has closed or repurposed.

BOCES Administrative Services

- BOCES Share of Administrative & Capital Costs

*CAPITAL OUTLAY PROJECT



- This is the third year that the District has included the fully aided Capital Outlay Project to cost no more than \$100,000.
- The GJSD receives aid in the following year (2025-2026).

Proposed 2024-2025 COP:

- ✓ *Entire Project at Knox Middle School*
- ✓ *Improvements and repairs to the Foundation,*
- ✓ *Basement Window Well Renovations*
- ✓ *Grout Injection to Prevent Water Infiltration*

Capital Outlay Projects is Planning For the Future...

Good Maintenance Planning Sense - Decreases the Impact to Taxpayers



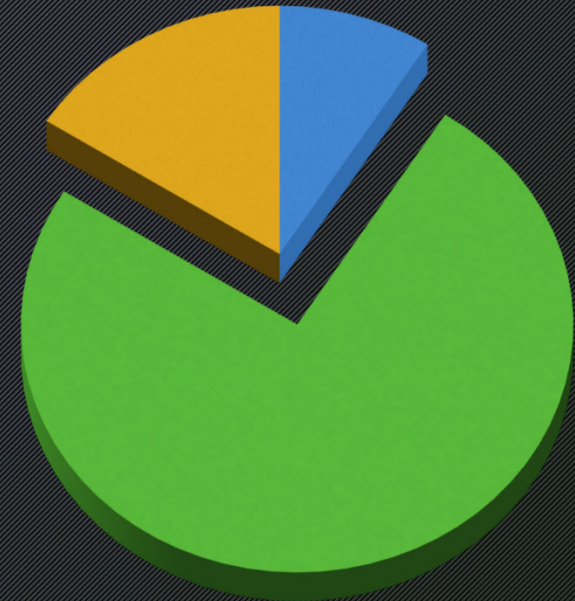
How Building Aid On Capital Outlay Expenses Works...

- \$100,000 is budgeted in “*Transfer to Capital*”, and approved with 2024-2025 budget;
- Expenses are tracked in the Capital Fund, and the project is reported to the State Education Department once completed;
- The District’s Facilities Committee meets to review the scope of work within the budget of \$100K.
- Work needs to be completed within the same fiscal year in order to collect building aid.

Proposed PROGRAM 2024-2025



- \$31,528,297
- 72.50% of the total proposed budget
- **“Teaching Academic Subjects”** (*Core subjects, Essential Subjects*); **District Transportation; Special Education; Teaching Library-Media/Data; Materials & Supplies, Textbooks; BOCES Programs; Instructional Salaries & Benefits**





PROGRAM 2024-2025

	Adopted 2023-2024	Proposed 2024-2025	\$ Change	% Change
Instruction <i>(see next slide)</i>	\$19,752,752	\$21,219,358	\$1,466,606	7.4%
District Transportation	\$2,708,167	\$2,780,400	\$72,233	2.67%
Interfund Transfers	\$120,000	\$70,000	-\$50,000	-41.67%
Employee Benefits*	\$8,141,911	\$7,458,539	-\$683,372	-8.39%
Total Program Component	\$30,722,830	\$31,528,297	\$805,467	2.62%



***Proposed* PROGRAM**

Instructional Spending Explained

	Adopted 2023-2024	Proposed 2024-2025	\$ Change
Regular School	\$10,869,832	\$10,857,128	-\$12,704
Students with Disabilities & Special Schools	\$6,257,297	\$6,932,379	\$675,082
Media and Educational Technology	\$1,129,684	\$1,375,027	\$245,343
Student Services and Activities	\$1,495,939	\$2,054,824	\$558,885
Total for Instruction	\$19,752,752	\$21,219,358	\$1,466,606

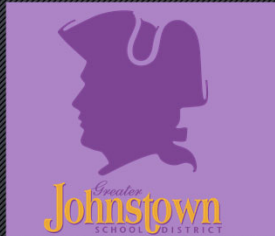


Proposed PROGRAM

67% of the Program Component = Salary & Benefits

	Adopted 2023-2024	Proposed 2024-2025	\$ Change
Salary Items	\$11,950,926	\$13,540,119	\$1,589,193
Non-salary Items <i>(BOCES, Materials/Supplies, Contractual Services, Professional Learning)</i>	\$10,629,993	\$10,529,639	-\$100,354
Employee Benefits	\$8,141,911	\$7,458,539	-\$683,372
Total Program:	\$30,722,830	\$31,528,297	\$805,467

Other Staffing and Program Initiatives at the GJSD to Note That Also Work in Concert with the 2024-2025 Proposed Budget...



SUSTAINING UNIVERSAL PRE-KINDERGARTEN

- Presently, the GJSD offers 3 Full Day Pre-K Classrooms for students.
- The GJSD will continue to use grant funding awarded by the New York State Education Department to maintain UPK classroom offerings.
- Continue to ensure highly certified and qualified professionals teach our students under the direction of carefully administered and coordinated curriculum.
- GJSD may apply and utilize new UPK grant monies to further expand this program in future years.

COMPREHENSIVE INSTRUCTIONAL PLAN

- The Comprehensive Instructional Plan (CIP) is a foundational and critical effort to coordinate all teaching and learning in the District
- Components include the explicit expectations for a Guaranteed and Viable Curriculum for our students incorporating stated learning standards in each course, level and subject Scope and Sequence
- Multi-Tiered-System of Support Plan (MTSS) explicitly addresses the needs of all students at every level – this is a redesigned plan based upon SED guidance.
- The Plan includes direction and information for all pre-referral processes and Special Education programs, processes, and laws
- All handbooks and plans are coordinated together in the CIP in format, language, and expectations for teaching and learning

LONG-RANGE FINANCIAL PLANNING

- Management and Planned Use of Fund Balance, Including Reserves
- Responsible Management of District Debt
- Capital Improvement Planning
- Planned Use and Management of All Grant Funding
- Education and Outreach, Transparency in the Budget Process
- Regular, monthly Audit, Budget and Finance Committee meetings, Providing BOE Oversight of All District fiscal matters

Other Staffing and Program Initiatives at the GJSD to Note That Also Work in Concert with the 2024-2025 Proposed Budget...



MULTI-TIERED SYSTEM of SUPPORTS (MTSS)

- The District's MTSS Plan, leading the region, is now in its fourth year, and is in a state of continuous improvement and development.
- Includes a comprehensive Academic Intervention Services (AIS) model, K-12 and a comprehensive Positive Behavioral Intervention Supports (PBIS) model, K-12
 - K-1 – Professional Behavioral Interventionist, AIS with Classroom Teacher as Primary Interventionist; TA AIS Support;
 - 2-4 AIS with specifically designated AIS Teacher Support; TA AIS Support
 - 5-7 AIS with specifically designated AIS Teacher Support; TA AIS Support

TECHNOLOGY and LIBRARY

- JHS is intentionally developing its curriculum to intensify the opportunities for students to learn Engineering, Computer Science, Computer and Internet Literacy and Ethics
- Eighth grade students' Technology Curriculum requirement will be focused on Computer Science and Literacy, which is a shift from traditional Industrial Arts
- The District will staff its libraries as places of wonder, experimentation, and technology learning. Two full-time LMSs and two full-time TAs to support the Library-Media Curriculum

HEALTH and FAMILY & CONSUMER SCIENCE

- Knox will provide traditional Family & Consumer Science Curriculum
- Health Education will expand in Middle School to intensify coverage of physical health and nutrition, social and emotional health.

Noteworthy GROWTH in the District...



LITERACY “Science of Reading”

- Elementary Staff continue intensive and required literacy training on the “Science of Reading” to systemize and align teaching methods. There have been significant increases in reading and math levels – from before Pandemic
- **Guaranteed and Viable Curriculum** for all students – Second year of fully implemented, researched based curriculum for students, utilizing CKLA reading program, UPK-5; Amplify program, 6-8. Continuing to improve student achievement and our promise to students year by year. [GVC remains the cornerstone of academic improvement work.](#)

SOCIAL EMOTIONAL ACADEMIC LEARNING (SEAL)

- District has continued prioritizing mental health for students – Mental Health remains an important focus toward improved student achievement.
- Continuing our implementation of SEAL Department/Plan, K-12
- The expansion and prioritization of mental health must continue to develop and must continue to serve the needs of our students so that they are able to learn at high levels in an ever-changing society that is dealing still with trauma and lack of direction and guidance and sense of purpose.
- Strategy of change of focus: Mental Health/Sense of Purpose

EVER-IMPROVING GRADUATION RATE

- Graduation rates are steadily increasing...
- Most recent Graduation Rate data (2023) reveals a JHS graduation rate of 94%
- Highest graduation rate in over 25 years
- Risks are identified early
- School supports are engaged for students (*Attendance Teams; Success Mentors, etc.*)
- 95% of in-District special education students graduated in 2023

Noteworthy GROWTH in the District...



LOOK BACK to IMPLEMENTATION of KNOX REOPENING and RECONFIGURATION

- The District continues to reflect, learn about, and assess needs of the reconfiguration made for 2023-2024
 - Contractual requirements
 - Safety requirements
 - Curriculum and Instruction
 - Master Scheduling
 - Strengthening of Programs and Expansion of Programs
 - Facilities Needs

CURRICULAR and EXTRA- CURRICULAR PROGRAMS

- Are continually evaluated for effectiveness and relevance
- Renaming of PHAED and continuation of strategies to engage students in the school experience.
- Arts & Sciences, Athletics are flourishing in both curricular, co-curricular, and extra-curricular realms
- Relevant efforts are exemplified in the Board's Decision to accept the Shared Decision-Making Process and Superintendent's recommendation to move leagues to the Western Athletic Council (WAC)

TRANSPORTATION/ ACCESS TO SCHOOL

- Relevant efforts are exemplified in the Board's Decision to accept the Shared Decision-Making Process and Superintendent's recommendation to move to private carrier to ensure effective and consistent service for our students and families.
- Second year of Transportation Supervisor
- Move to Private Carrier Contracting, beginning 2024-2025 – rebranding is being discussed.

Planned/Impending **RESOLUTIONS** improvements made possible by *careful planning* and **VISION**



ESTABLISH 2024 CAPITAL RESERVE FUND **New Large Capital Project – 2027-2028**

\$10,000,000

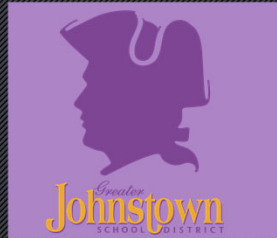
Initial funding through the transfer of funds from the Workers' Compensation and Retirement Contribution (ERS) Reserves

Renovations, Improvements, & Reconstruction District Buildings and Facilities

Supports our long-Range Capital and Financial Planning to Maintain and Improved our Schools in a healthy and safe manner while remaining fiscally astute

Allows the District to Plan **NEW** Large Project (\$40-45 Million) for Voter Authorization in Fall 2026 Utilizing Monies From This Reserve. Work to Commence Summer, 2028 – Fall, 2030.

Planned/Impending RESOLUTIONS improvements made possible by *careful planning* and **VISION**



EXPEND 2023 Capital Reserve Fund
for New Small II Capital Project

Fully funded at
fiscal year end 2023

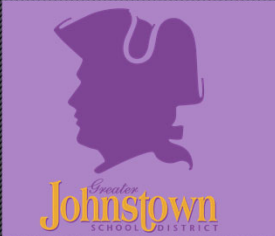
The District Previously Created a capital reserve
fund in an amount not to exceed \$5,000,000

Renovations,
Improvements, &
Reconstruction
District Buildings
and Facilities

Transfer the balance of the 2015 Bus Purchase
Reserve Fund (*\$1,145,413 plus applicable interest*) to
the 2023 Capital Reserve Fund

The District is commencing
with Planning NEW small
project for voter authorization
in May 2024 for a project not to
exceed \$5,000,000 that is fully
funded by this reserve. Work to
commence Summer 2024-Fall
2027

PROPOSED BUDGET SUMMARY



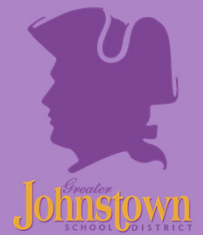
2024-2025 PROPOSED TOTAL BUDGET	\$43,488,975
EST. STATE AID	\$25,596,714
PROPOSED TAX LEVY	\$12,265,659
OTHER BUDGETED REVENUE	\$1,673,825
APPROPRIATED FUND BALANCE/RESERVES	\$3,952,777

If our actions consistently support our stated goals.....



...then we will move closer to
achieving our vision to be the
regional model school of
educational excellence.

Contingency Budget



Impacts Associated with a Contingent Budget



- GJSD cannot levy any more than the 2023-2024 fiscal year (*Zero Percent Cap*);
- Cap on the growth of the administrative component of the budget (*9.66% for 2024-2025*);
- Prohibits district spending on community use of facilities (*without a fee*), new equipment purchases, non-essential maintenance, capital expenditures (*except for emergencies*), student supplies;
- The long-term impact of a contingency budget, especially when costs for healthcare, retirement, salaries and other contractual obligations continue to escalate, diminishes our ability to maintain fund balance and appropriate level of reserves;

Contingency Budget



<i>Revenue</i>	Adopted 2023-2024	Proposed 2024-2025	Contingent 2024-2025	Change From Proposed
State Aid	\$25,294,689	\$25,596,714	\$25,596,714	\$0
Federal Aid	\$140,000	\$120,000	\$120,000	\$0
Tax Levy	\$11,764,841	\$11,764,841	\$11,764,841	-\$500,818
Appropriated Fund Balance	\$2,291,805	\$3,052,777	\$3,052,777	\$0
Planned Use of Reserves	\$900,000	\$900,000	\$900,000	\$0
Interfund Transfers	\$61,403	\$59,737	\$59,737	\$0
Other Revenue	\$1,769,568	\$1,494,088	\$1,494,088	\$0
TOTAL:	\$42,222,306	\$43,488,975	\$42,988,157	-\$500,818

BUDGET VOTE & BOARD ELECTION



DATE... May 21, 2024

TIME... 11 a.m. – 8 p.m.

LOCATION...

Johnstown High School

**Board of Education
Trustee Seats**

**Three (3) Three-Year
Board of Education
seats up for re-election
commencing July 1,
2024**