



**Jamesville-DeWitt**  
CENTRAL SCHOOL DISTRICT

# FY 2024-25 Budget Update

Jamesville-DeWitt Central School District  
Board of Education Meeting  
March 18, 2024

## AGENDA

- I. 2024-25 Revenue Update
- II. 2024-25 Expenditure Update
- III. 2024-25 Instructional Budget
- IV. Budget Summary as of March 18, 2024
- V. Propositions
- VI. Budget Calendar Key Dates



# BUDGET DEVELOPMENT PROCESS OVERVIEW



## CULTURE OF WELLNESS

Develop and support the social, emotional, mental wellness and behavioral needs of all students, faculty, and staff.



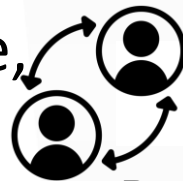
## CURRICULUM AND PROGRAMS

Provide all students with responsive, evolving, robust opportunities and experiences in and out of the classroom.



## DIVERSITY, EQUITY, AND INCLUSION

Provide a safe, caring, inclusive, equitable, and challenging learning environment that is free from discrimination and harassment, and to building a community that recognizes diversity as one of our greatest strengths.



## FAMILY AND COMMUNITY ENGAGEMENT

Develop and nurture relationships with families and community organizations.



# 2024-25 REVENUE UPDATE



# 2024-25 REVENUE UPDATE

***TAX LEVY***

**STATE AID**

**MISC. REVENUES**

**FUND BALANCE**



*2% is one variable of the Property Tax Cap formula*

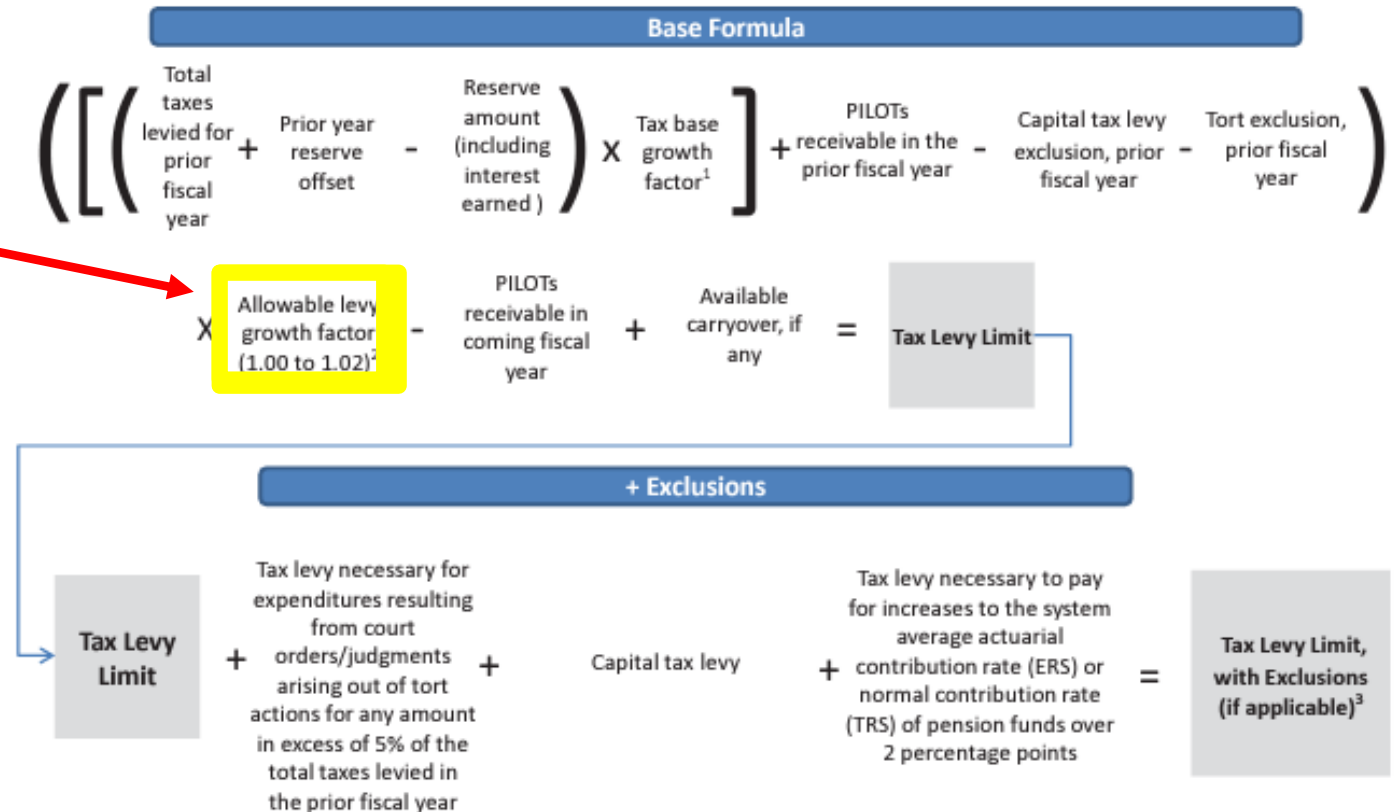
# Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



## Property Tax Cap

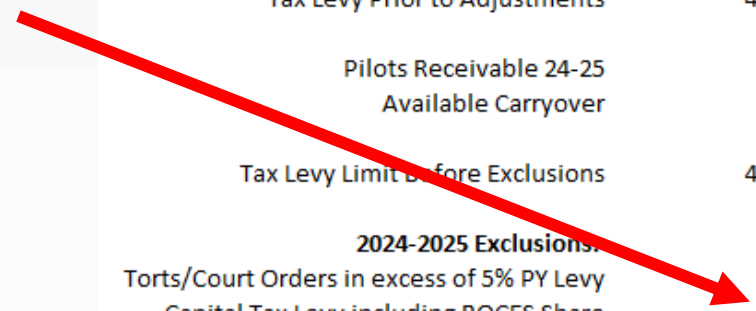
### Formula for Determining Tax Levy Limit: School Districts



# CAPITAL EXCLUSION INCLUDES:

- Capital expenses on debt service for prior capital projects, bus purchases, and JD’s share of OCM BOCES capital expenses less related state aid
- \$100,000 Transfer-to-Capital Fund for the 2024-25 Capital Outlay Project
- \$250,000 Transfer-to-Capital Fund to complete the IP Paging & Access Controls Project
- \$150,000 Transfer-to-Capital Fund to initiate phase-in of E-Rate Project
- \$136,500 Transfer-to-Capital Fund to finance the HS Fitness Room Wheelchair Lift Emergency Project

	FY 2024-25	
PY Tax Levy	44,550,015	
Reserve Offset	-	+
Reserve Amount Inc. Int Earned	-	-
Levy Adjusted for Reserves	44,550,015	
Tax Base Growth Factor	1.005200	
Levy Increased by TBGF	44,781,675	
Pilots Receivable 23-24	16,009	+
Capital Exclusion (Inc. BOCES) 23-24	2,126,332	-
BOCES Cap Exclusion PY	-	-
Tort Exclusion PY	-	-
Levy Adjusted for PY Exclusions	42,671,352	
Allowable Levy Growth Factor	1.0200	
Tax Levy Prior to Adjustments	43,524,779	
Pilots Receivable 24-25	20,603	-
Available Carryover	-	+
Tax Levy Limit Before Exclusions	43,504,176	
<b>2024-2025 Exclusions:</b>		
Torts/Court Orders in excess of 5% PY Levy	-	+
Capital Tax Levy including BOCES Share	1,848,532	+
ECR greater than 2%	5,989	+
<b>FY 24-25 Tax Levy Limit with Exclusions</b>	<b>45,358,697</b>	
FY 23-24 Tax Levy Limit with Exclusions	44,550,015	
Dollar Change	808,682	
Percentage Change	1.82%	



# 2024-25 REVENUE UPDATE

## TAX LEVY

***STATE AID***

MISC. REVENUES

FUND BALANCE





Description	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget*	Variance (\$)	Variance (%)
Foundation Aid	11,924,580	12,187,166	262,586	2.20%
Public Excess Cost Aid	342,649	326,735	(15,914)	-4.64%
Private Excess Cost Aid	62,230	49,350	(12,880)	-20.70%
Transportation Aid	2,646,825	2,664,406	17,581	0.66%
Building Aid	4,500,332	4,002,353	(497,979)	-11.07%
BOCES Aid	1,880,582	2,236,799	356,217	18.94%
Textbook Aid	163,199	157,683	(5,516)	-3.38%
Computer Software Aid	56,415	56,010	(405)	-0.72%
Computer Hardware Aid	63,417	59,990	(3,427)	-5.40%
Library A/V Loan Program Aid	23,537	23,369	(168)	-0.71%
<b>Total State Aid</b>	<b>21,663,766</b>	<b>21,763,861</b>	<b>100,095</b>	<b>0.46%</b>

*\*Amounts listed are based on the Governors State Aid Runs for School Districts and are preliminary estimates based on projections. Amounts in the final proposed budget may differ.*

## FACTORS IMPACTING BUDGET:

- Governor's state aid run changed the CPI calculation in Foundation Aid formula (2.4% vs 4.1%)
- Building Aid Ratio and Transportation Aid Ratio dropping approximately 2%
- Building Aid impacted by an older project dropping off
- Transportation Other Purpose Miles increased



# 2024-25 REVENUE UPDATE

***TAX LEVY***

***STATE AID***

***MISC. REVENUES***

***FUND BALANCE & RESERVES***



## REVENUE BUDGET

	2023-24	2024-25	Variance (\$)	Variance (%)	Percent of Total Revenue
Tax Levy	44,550,015	45,358,697	808,682	1.82%	65.46%
State Aid	21,663,766	21,763,861	100,095	0.46%	31.41%
Misc. Revenue	2,424,045	2,164,422	(259,623)	-10.71%	3.12%
<b>Total Revenue*</b>	<b>68,637,826</b>	<b>69,286,980</b>	<b>649,154</b>	<b>0.95%</b>	<b>100.00%</b>

*\*Excludes Appropriated Fund Balance & Reserves*



# 2024-25 EXPENDITURE UPDATE



## PROJECTED DEFICIT – PRIOR TO REDUCTIONS

	2023-24	2024-25
Tax Levy	44,550,015	45,358,697
State Aid	21,663,766	21,763,861
Misc. Revenue	2,424,045	2,164,422
<b>Total Revenue*</b>	<b>68,637,826</b>	<b>69,286,980</b>
<i>*Excludes Appropriated Fund Balance &amp; Reserves</i>		
<b>Total Expenses</b>	<b>69,434,445</b>	<b>72,406,531</b>
<b>Surplus/(Deficit)</b>	<b>(796,619)</b>	<b>(3,119,550)</b>
<b>Appropriated Fund Balance</b>	<b>796,619</b>	<b>1,200,000</b>
<b>Appropriated Reserve Funds</b>	<b>-</b>	<b>750,000</b>
<b>Total Surplus/(Deficit)</b>	<b>-</b>	<b>(1,169,550)</b>



### Appropriated Fund Balance Lookback:

<b>Fiscal Year</b>	<b>Amount</b>	<b>Variance \$</b>	<b>Variance %</b>
2015-16	1,109,532		
2016-17	1,356,407	246,875	22.25%
2017-18	1,261,742	(94,665)	-6.98%
2018-19	1,280,102	18,360	1.46%
2019-20	1,365,900	85,798	6.70%
2020-21	915,362	(450,538)	-32.98%
2021-22	896,619	(18,743)	-2.05%
2022-23	796,619	(100,000)	-11.15%
2023-24	796,619	-	0.00%
2024-25	1,200,000	403,381	50.64%



<b>Reserve</b>	<b>Balance as of 6/30/2023</b>	<b>Estimated Balance as of 6/30/2024*</b>	<b>Appropriate into 2024-25 Budget</b>	<b>Estimated Balance as of 6/30/2025*</b>
Tax Certiorari	2,809,274	2,949,738	-	3,067,727
Debt Service	500,000	525,000	-	546,000
Employee Benefits (EBALR)	700,000	735,000	250,000	504,400
Retirement contribution (ERS)	949,586	997,065	250,000	776,948
Capital Projects - prior authorization	1,000,000	1,050,000	-	1,092,000
Capital Projects - 2023 authorization	-	-	-	-
TRIS Contributions	1,051,459	1,104,032	250,000	888,193
Liability Reserve	1,912,020	2,007,621	-	2,087,926
Turf Field Replacement (Restricted)	800,000	840,000	-	873,600
Workers' Compensation	-	-	-	-
Unemployment	-	-	-	-
<b>Total Reserves</b>	<b>9,722,339</b>	<b>10,208,456</b>	<b>750,000</b>	<b>9,836,794</b>
<b>Estimated Net Change in Reserves</b>				<b>114,455</b>

*\*Includes estimated interest revenue but does not include potential contributions*



# 2024-25 INSTRUCTIONAL BUDGET





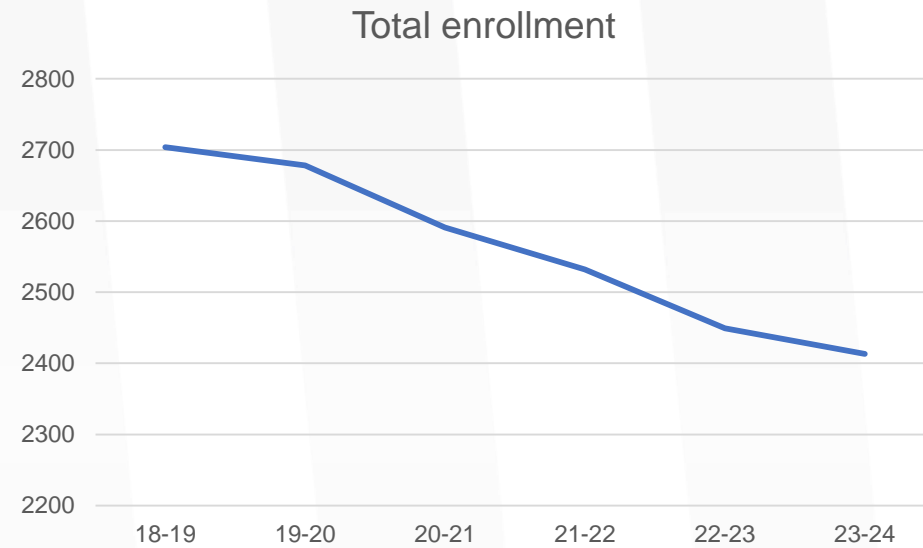
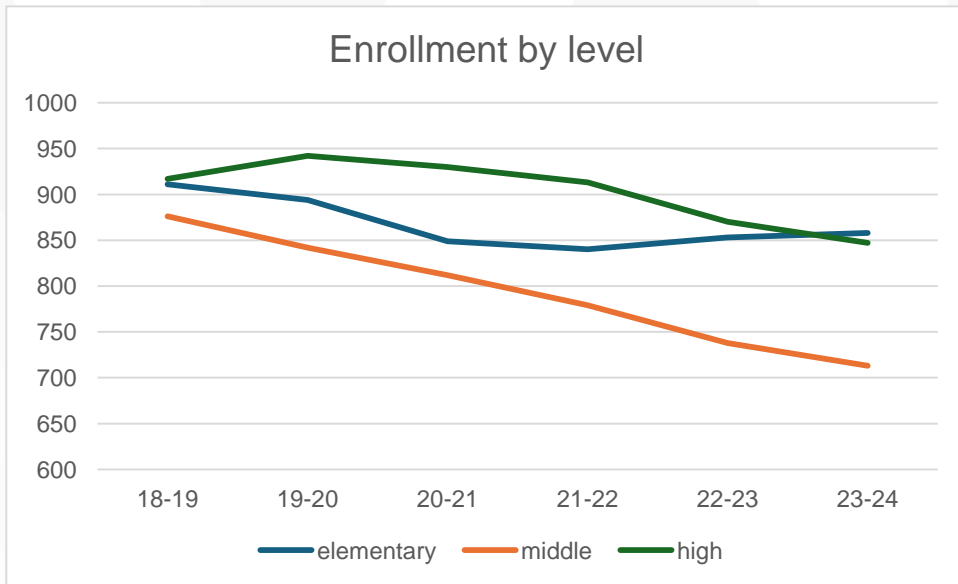
## **2024-25 INSTRUCTIONAL BUDGET**

### **PRIMARY FACTORS IMPACTING BUDGET:**

- **Reductions & Downward Enrollment**
- **Right-sizing budgetary appropriations**
- **Forecasted increases in salaries and wages**
- **Inflationary cost increases**



Historical enrollment						
	18-19	19-20	20-21	21-22	22-23	23-24
elementary	911	894	849	840	853	858
middle	876	842	812	779	738	713
high	917	942	930	913	870	847
total	2704	2678	2591	2532	2461	2418



<b>Right-Sizing:</b>	<b>Amount</b>	<b>3-Part Budget</b>
Transportation Salaries & Substitutes	357,604	Program
Tuition	347,586	Program
Retirement Payouts - Contractual	220,000	Program
Substitutes	227,000	Capital-Program
Occupational Education - BOCES	55,436	Program
District Wide Paper	25,000	Admin
<b>Total Additions/Right-Sizing</b>	<b>1,207,626</b>	



## INSTRUCTIONAL BUDGET

Description	FY 2023-24 Adopted Budget	FY 2024-25 Proposed Budget	Variance (\$)	Variance (%)
Curriculum Development	479,956	219,131	(260,825)	-54.34%
Professional Development	320,617	343,100	22,483	7.01%
School Supervision	1,603,033	1,538,652	(64,381)	-4.02%
Pre-K-12 Education	17,511,389	17,348,547	(162,842)	-0.93%
Special Education & ENL Services	7,301,587	7,769,829	468,242	6.41%
Pupil Services	2,729,348	2,848,290	118,942 <span style="color: green;">▲</span>	4.36%
Instructional Media & IT Support	2,802,915	2,377,910	(425,005) <span style="color: green;">▲</span>	-15.16%
BOCES Services	741,898	896,981 <span style="color: green;">▲</span>	155,083 <span style="color: green;">▲</span>	20.90%
Extracurricular Activities & Athletics	1,371,837	1,475,833 <span style="color: green;">▲</span>	103,996 <span style="color: green;">▲</span>	7.58%
<b>Total Instruction</b>	<b>34,862,580</b>	<b>34,818,273</b>	<b>(44,307)</b>	<b>-0.13%</b>

### FACTORS IMPACTING BUDGET:

- **Forecasted increases in salaries and wages**
- **Increase in BOCES Service costs**
- **Right-sizing budgetary appropriations E.g. Substitutes, Tuition, etc.**



## **2024-25 INSTRUCTIONAL BUDGET**

### **PRIMARY FACTORS IMPACTING BUDGET:**

- **Reductions & Downward Enrollment:**
- **Non-personnel items – e.g. Supplies-Materials-Equipment**
- **7.4 FTE – Teaching Positions (4 RIF/3.4 Attrition)**
- **2.0 FTE – Clerical/Monitor (2 RIF)**
- **1.0 FTE – Teacher Aide (1 RIF)**
- **4.0 FTE – Teaching Assistants (2 RIF/2 Attrition)**

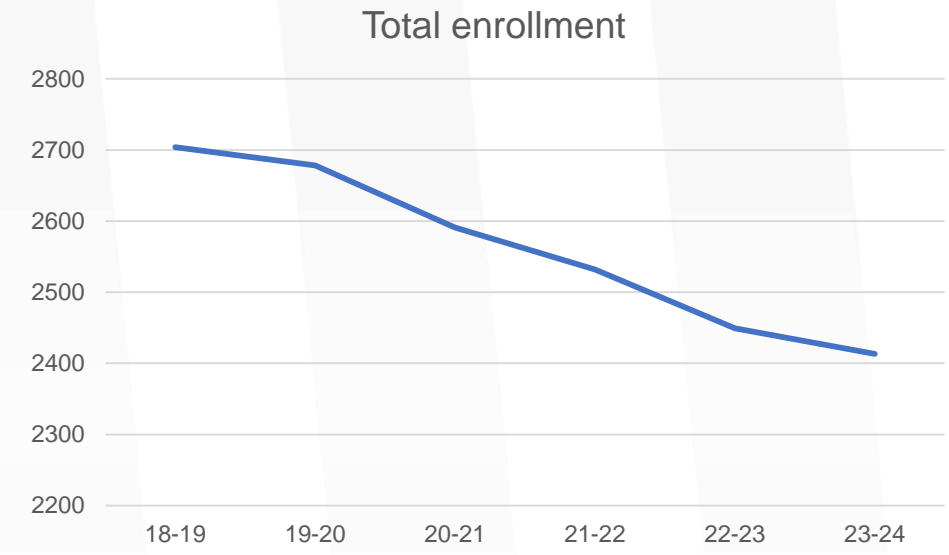
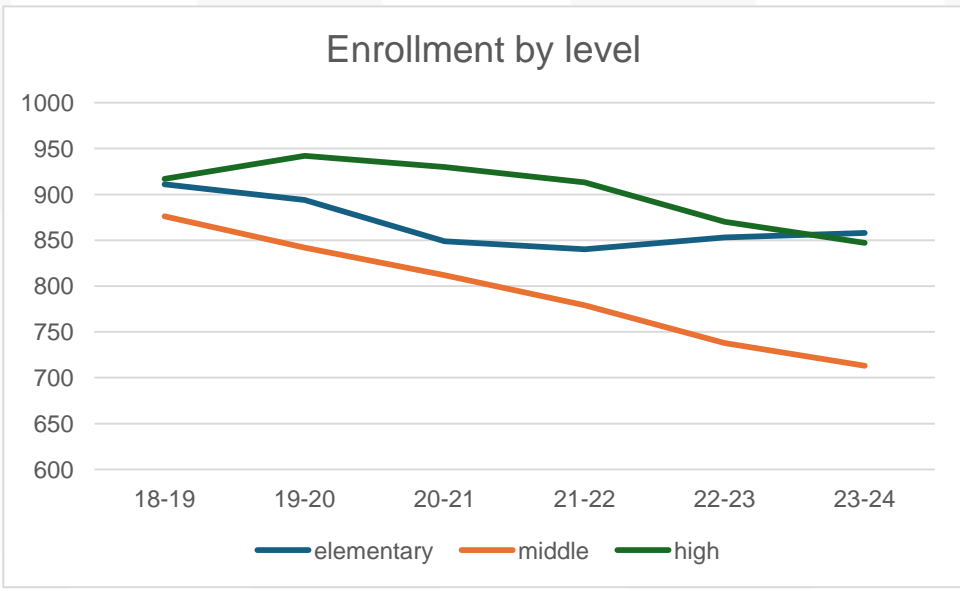


# HIRING LOOKBACK

<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
.6 CSE Chair	UPK	.5 CTD Spec Ed
.6 nurse	UPK TA	CTD Spec Ed
.4 nurse	Elem AIS Teacher	CTD Spec Ed
Elem Special Ed	Elem AIS Teacher	CTD Spec Ed
Cook I	Elem AIS Teacher	CTD Spec Ed
District Technology TA	School Secretary (Trans/B&G)	12:1:1 HS Spec Ed
UPK	CTD TA	15:1:1 HS Spec Ed
UPK	CTD TA	Bus attendant due to student need
UPK	CTD TA	Deputy Treasurer
UPK TA	CTD TA	TA due to student need
UPK TA	Non-pub school psych	Elem ELL Teacher
UPK TA	. 5 CTD Spec Ed	
UPK aide	TA due to student need	
HS School monitor	12:1:1 MS Spec Ed	
Custodian II	Driver	
	Elem ELL Teacher	
	TA due to student need	
	TA due to student need	



Historical enrollment						
	18-19	19-20	20-21	21-22	22-23	23-24
elementary	911	894	849	840	853	858
middle	876	842	812	779	738	713
high	917	942	930	913	870	847
total	2704	2678	2591	2532	2461	2418



# MIDDLE SCHOOL ENROLLMENT

MS Section numbers	2019-20		2020-21		2021-22		2022-23		2023-24		2024-25	
	section #	enrollment	section #	enrollment	section #	enrollment	section #	enrollment	section #	enrollment	section #	enrollment
Grade 5	9	203	8	194	8	172	8	171	8	173	8	176
Grade 6	9	202	9	209	9	199	8	171	8	173	8	170
Grade 7	10	217	10	200	10	200	9	192	9	177	8	175
Grade 8	10	220	10	201	10	201	9	194	9	195	8	177





## INSTRUCTIONAL BUDGET

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Curriculum Development	479,956	219,131	(260,825)	-54.34%
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Instructional Media & IT Support	2,802,915	2,377,910	(425,005) <span style="color: green;">▲</span>	-15.16%
BOCES Services	741,898	896,981 <span style="color: green;">▲</span>	155,083 <span style="color: green;">▲</span>	20.90%
Extracurricular Activities & Athletics	1,371,837	1,475,833 <span style="color: green;">▲</span>	103,996 <span style="color: green;">▲</span>	7.58%
<b>Total Instruction</b>	<b>34,862,580</b>	<b>34,818,273</b>	<b>(44,307)</b>	<b>-0.13%</b>



# **2024-25 BUDGET SUMMARY AS OF MARCH 18, 2024**



## PROJECTED DEFICIT – PRIOR TO REDUCTIONS

	2023-24	2024-25
Tax Levy	44,550,015	45,358,697
State Aid	21,663,766	21,763,861
Misc. Revenue	2,424,045	2,164,422
<b>Total Revenue*</b>	<b>68,637,826</b>	<b>69,286,980</b>
<i>*Excludes Appropriated Fund Balance &amp; Reserves</i>		
<b>Total Expenses</b>	<b>69,434,445</b>	<b>72,406,531</b>
<b>Surplus/(Deficit)</b>	<b>(796,619)</b>	<b>(3,119,550)</b>
<b>Appropriated Fund Balance</b>	<b>796,619</b>	<b>1,200,000</b>
<b>Appropriated Reserve Funds</b>	<b>-</b>	<b>750,000</b>
<b>Total Surplus/(Deficit)</b>	<b>-</b>	<b>(1,169,550)</b>



## PROJECTED DEFICIT – POST REDUCTIONS

	2023-24	2024-25
Tax Levy	44,550,015	45,358,697
State Aid	21,663,766	21,763,861
Misc. Revenue	2,424,045	2,164,422
<b>Total Revenue*</b>	<b>68,637,826</b>	<b>69,286,980</b>
<i>*Excludes Appropriated Fund Balance &amp; Reserves</i>		
<b>Total Expenses</b>	<b>69,434,445</b>	<b>71,352,979</b>
<b>Surplus/(Deficit)</b>	<b>(796,619)</b>	<b>(2,065,998)</b>
<b>Appropriated Fund Balance</b>	<b>796,619</b>	<b>1,200,000</b>
<b>Appropriated Reserve Funds</b>	<b>-</b>	<b>750,000</b>
<b>Total Surplus/(Deficit)</b>	<b>-</b>	<b>(115,998)</b>

*Remaining deficit to be balanced with additional Foundation Aid or Appropriated Fund Balance/Reductions*



# PROPOSITIONS & KEY DATES



## PROPOSITIONS

- Annual Budget\*
- Proposition #1 – School Bus Replacements
- Proposition #2 – Ex-Officio Student Board Member
- Proposition #3 – Community Library of DeWitt & Jamesville Budget - \$1,612,518
- Board of Education – (3 Seats)

*\*Includes \$100,000 Capital Outlay Project, \$250,000 funding for the IP Paging & Access Controls Project, \$150,000 for the E-Rate Project and \$136,500 to finance the HS Fitness Room Wheelchair Emergency Project*



## BUDGET CALENDAR KEY DATES

<del>January 29, 2024</del>	<del>Preliminary look at Revenues and Expense Drivers</del>
<del>February 12, 2024</del>	<del>Revenue update including Tax Levy finalization &amp; Non-Instructional Budget</del>
March 18, 2024	Revenue update including State Aid & Instructional Budget (rescheduled from March 4, 2024)
April 1, 2024	State Aid Update TBD, Legal Notice
April 17, 2024	3-Part Budget, JD CSD budget adoption & OCM Admin. budget adoption
May 13, 2024	Budget Hearing
May 21, 2024	<b><i>Budget Vote &amp; Annual Election</i></b> <b>7:00 AM to 9:00 PM</b> <b>Jamesville-DeWitt High School (Gymnasium Lobby)</b>





QUESTIONS?