



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

FY 2025-26 Budget Update

Jamesville-DeWitt Central School District
Board of Education Meeting
March 24, 2025

AGENDA

- I. 2025-26 Revenue Update
- II. 2025-26 Instructional Budget
- III. Budget Status & Reserves as of March 24, 2025
- IV. Propositions
- V. Budget Calendar Key Dates
- VI. Questions



2% is one variable of the Property Tax Cap formula

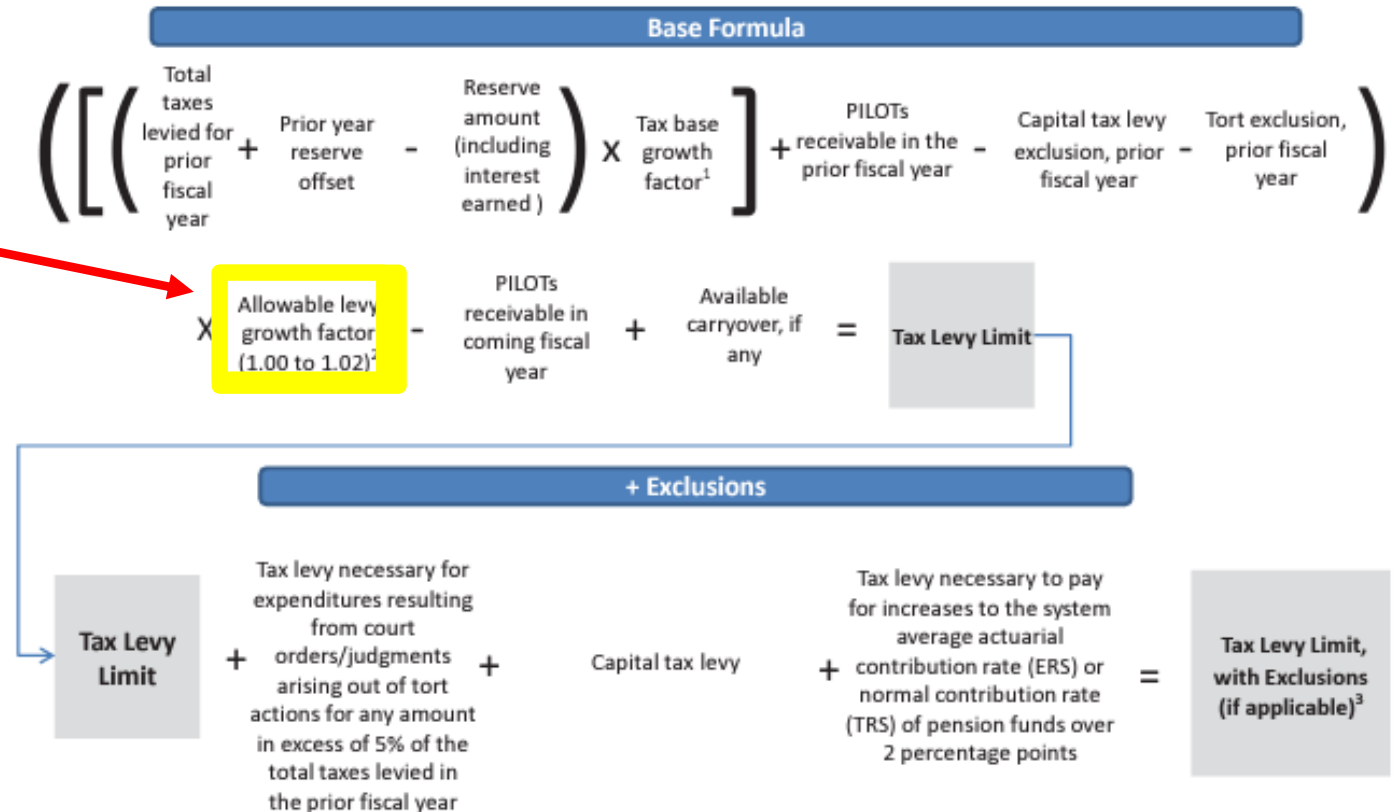
Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts



PROJECTED TAX LEVY

	FY 2025-26	
PY Tax Levy	45,358,697	
Reserve Offset	-	+
Reserve Amount Inc. Int Earned	-	-
Levy Adjusted for Reserves	45,358,697	
Tax Base Growth Factor	1.001300	
Levy Increased by TBGF	45,417,664	
Pilots Receivable PY	20,603	+
Capital Exclusion (Inc. BOCES) PY	1,848,532	-
BOCES Cap Exclusion PY	-	-
Tort Exclusion PY	-	-
Levy Adjusted for PY Exclusions	43,589,734	
Allowable Levy Growth Factor	1.0200	
Tax Levy Prior to Adjustments	44,461,529	
Pilots Receivable CY	25,494	-
Available Carryover	-	+
Tax Levy Limit Before Exclusions	44,436,035	
Current Year Exclusions:		
Torts/Court Orders in excess of 5% PY Levy	-	+
Capital Tax Levy including BOCES Share	1,810,681	+
ECR greater than 2%	-	+
CY Tax Levy Limit with Exclusions	46,246,716	
PY Tax Levy Limit with Exclusions	45,358,697	
Dollar Change	888,018	
Percentage Change	1.96%	

2% LEVY GROWTH FACTOR

PROJECTED CAPITAL EXCLUSION



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 2025-26 Capital Outlay Project covering exterior door replacements at the MS
- \$536,500 Transfer-to-Capital Fund to replace HS gym roof membrane

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TAX LEVY & TAX RATE LOOKBACK

Fiscal Year	Tax Levy	Variance (%)	Tax Rate on True	Variance (%)
2016-2017	\$37,856,528	0.00%	\$23.03	-1.45%
2017-2018	\$38,607,433	1.98%	\$23.24	0.91%
2018-2019	\$39,400,433	2.05%	\$23.32	0.34%
2019-2020	\$40,841,885	3.66%	\$23.65	1.42%
2020-2021	\$42,226,394	3.39%	\$24.04	1.65%
2021-2022	\$42,178,539	-0.11%	\$23.53	-2.12%
2022-2023	\$43,271,142	2.59%	\$21.51	-8.58%
2023-2024	\$44,550,015	2.96%	\$19.89	-7.52%
2024-2025	\$45,358,697	1.82%	\$18.04	-9.30%
2025-2026	\$46,246,716	1.96%		
	5-Year Average	1.84%		-5.17%
	10-Year Average	2.03%		-2.74%



2025-26 PRELIMINARY REVENUES

STATE AID

Description	2024-25 Adopted Budget	2025-26 PRELIMINARY Budget*	Variance (\$)	Variance (%)	Percent of Total State Aid
Foundation Aid	12,187,166	12,921,594	734,428	6.03%	56.20%
Excess Cost Aid	376,085	372,133	(3,952)	-1.05%	1.62%
Transportation Aid	2,664,406	2,721,780	57,374	2.15%	11.84%
Building Aid	4,002,353	4,153,323	150,970	3.77%	18.06%
BOCES Aid	2,236,799	2,528,003	291,204	13.02%	11.00%
Textbook Aid	157,683	156,984	(699)	-0.44%	0.68%
Computer Software Aid	56,010	55,905	(105)	-0.19%	0.24%
Computer Hardware Aid	59,990	59,246	(744)	-1.24%	0.26%
Library Aid	23,369	23,325	(44)	-0.19%	0.10%
TOTAL STATE AID	21,763,861	22,992,293	1,228,432	5.64%	100.00%

**Amounts listed are based on the SED February Database. Amounts in the final proposed budget may differ.*

FACTORS IMPACTING BUDGET:

- **Foundation Aid FTE -14.0** between Governor’s initial budget run and February database
- **One House Budget: ELL Weighting, CTE, COP, PYA, UPK, ZEB**

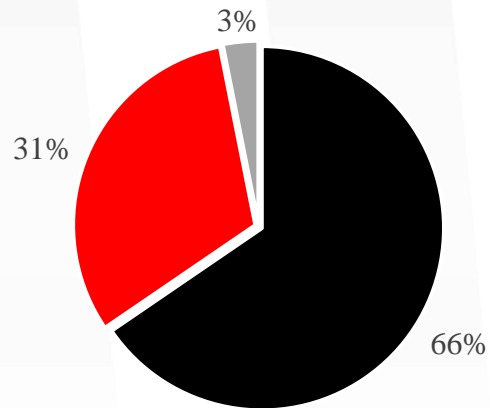


2025-26 REVENUE BUDGET

	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance (\$)	Variance (%)	Percent of Total Revenue
Tax Levy	45,358,697	46,246,716	888,019	1.96%	64.76%
State Aid	21,763,861	22,992,293	1,228,432	5.64%	32.20%
Misc. Revenue	2,164,422	2,173,629	9,207	0.43%	3.04%
Total Revenue*	69,286,980	71,412,638	2,125,658	3.07%	100.00%

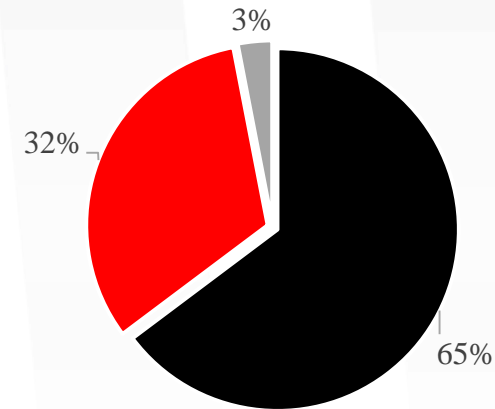
*Excludes Appropriated Fund Balance & Reserves

2024-25 Revenues



■ Tax Levy ■ State Aid ■ Misc. Revenue

2025-26 Revenues



■ Tax Levy ■ State Aid ■ Misc. Revenue



2025-26 INSTRUCTIONAL BUDGET

PRIMARY FACTORS IMPACTING BUDGET:

- **Forecasted increases in salaries and wages**
- **BOCES Services**
- **Enrollment**



INSTRUCTIONAL BUDGET

	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance (\$)	Variance (%)
Curriculum & Instruction	559,731	523,121	(36,610)	-6.54%
School Supervision	1,579,565	1,616,978	37,413	2.37%
PreK-12 Education	18,557,708	19,306,158	748,450	4.03%
Special Education & ENL Services	7,704,020	8,415,913	711,893	9.24%
Library & Instructional Technology	2,349,613	2,367,654	18,041	0.77%
Pupil Services	2,816,369	2,963,272	146,903	5.22%
Extracurricular Activities & Athletics	1,475,833	1,620,297	144,464	9.79%
Total	35,042,839	36,813,393	1,770,554	5.05%

FACTORS IMPACTING BUDGET:

- **Forecasted increases in salaries and wages**
- **+1.0 FTE Secondary ENL based on enrollment**
- **+0.5 FTE Secondary Band based on enrollment**
- **-4.0 FTE (attrition) based on enrollment (3.0 FTE teaching positions, 1.0 FTE TA position)**
- **Restructuring of athletic teams due to participation (3 teams absorbed into existing teams)**
- **Increase in BOCES service costs**
- **Inflation**



ENROLLMENT PROJECTION

	2019-20		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26	2026-27	2027-28	2028-29		
	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	171						
Grade 6	9	202	9	209	9	199	8	171	8	173	8	177						
Grade 7	10	217	10	200	10	200	9	192	9	177	8	168						
Grade 8	10	220	10	201	10	201	9	194	9	195	8	169						
Grade 9												201	169	168	177	171		
Grade 10												196	199	169	168	177		
Grade 11												210	201	199	169	168		
Grade 12												207	210	201	199	169		
													HS Enrollment	814	779	737	713	685
														Enrollment Decrease Year-over-Year	(35)	(42)	(24)	(28)
															Cumulative Enrollment Decrease	(77)	(101)	(129)



FRINGE BENEFITS (ALL STAFF)

Description	FY 2024-25 Adopted	FY 2025-26 Proposed	Variance (\$)	Variance (%)
Employee Retirement System (ERS)	878,949	956,270	77,321	8.80%
Teachers' Retirement System (TRS)	2,714,306	2,863,593	149,287	5.50%
Social Security	2,547,205	2,687,302	140,097	5.50%
Workers' Compensation	242,406	216,726	(25,680)	-10.59%
Unemployment Insurance	92,040	92,040	-	0.00%
Health Insurance	12,492,197	13,819,719	1,327,522	10.63%
Dental & Vision Insurance	495,000	505,000	10,000	2.02%
Life-Disability-CP	62,500	66,000	3,500	5.60%
Total Fringe Benefits	19,524,603	21,206,650	1,682,047	8.62%

FACTORS IMPACTING BUDGET:

- Forecasted increases in salaries and wages
- ERS Contribution Rate Increasing from 15.2% to 16.5%
- TRS Contribution Rate Decreasing from 10.11% to 9.59% (estimated)
- Health Insurance Premiums Increasing +6%



BUDGET STATUS 3/24/2025

	2025-26	Percent of Budget	2024-25	Percent of Budget	Variance (\$)	Variance (%)
Revenues	71,412,638		69,286,980		2,125,658	3.07%
Expenses	75,327,667		71,356,980		3,970,687	5.56%
Surplus/(Deficit)	(3,915,029)	5.20%	(2,070,000)	2.90%	(1,845,029)	89.13%
Appropriated Fund Balance	1,899,000	2.52%	1,320,000	1.85%	579,000	43.86%
TRS Reserve	816,664	1.08%	250,000	0.35%	566,664	226.67%
ERS Reserve	731,101	0.97%	250,000	0.35%	481,101	192.44%
EBLAR Reserve	468,264	0.62%	250,000	0.35%	218,264	87.31%
Total FB & Reserves	3,915,029	5.20%	2,070,000	2.90%	1,845,029	89.13%
Surplus/(Deficit)	-		-		-	0.00%



APPROPRIATED FUND BALANCE LOOKBACK

Fiscal Year	Amount	Variance \$	Variance %
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	1,320,000	523,381	65.70%
2025-26	1,899,000	579,000	43.86%



PROJECTED RESERVE BALANCES

Reserve	Balance as of 6/30/2024	Estimated Balance as of 6/30/2025*	Appropriate into 2025-26 Budget	Estimated Balance as of 6/30/2026*
Tax Certiorari Reserve Fund	2,955,873	3,074,108	-	3,197,072
Debt Service Reserve Fund	526,092	547,136	-	569,021
Employee Benefits (EBALR) Reserve Fund	936,529	973,990	468,264	525,955
Retirement Contribution (ERS) Reserve Fund	1,462,202	1,520,690	731,101	821,173
Capital Projects - Prior Authorization Reserve Fund	1,052,184	54,271	-	56,442
Capital Projects - 2023 Authorization Reserve Fund	500,000	-	-	-
Retirement Contribution (TRS) Reserve Fund	1,633,328	1,698,661	816,664	917,277
Insurance Reserve Fund	2,011,797	2,092,269	-	2,175,959
Turf Field Replacement (Restricted) Reserve Fund	841,747	875,417	-	910,434
Property Loss Reserve Fund	30,000	31,200	-	32,448
Workers' Compensation Reserve Fund	-	-	-	-
Unemployment Reserve Fund	-	-	-	-
Total Reserves	11,949,753	10,867,743	2,016,029	9,205,782
Estimated Net Change in Reserves				(2,743,970)

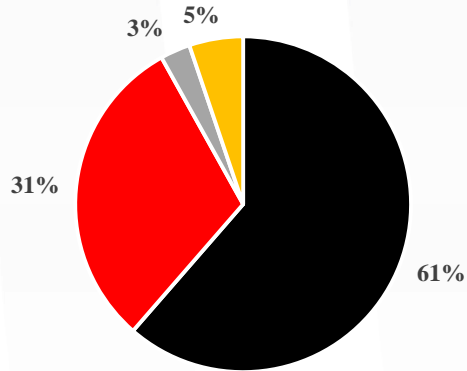
**Includes estimated interest revenue but does not include potential contributions*



BUDGET STATUS 3/24/2025

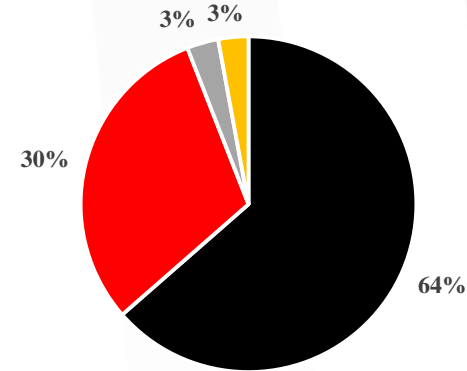
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2025-26 Revenues



■ Tax Levy ■ State Aid ■ Misc. Revenue ■ Fund Balance & Reserves

2024-25 Revenues



■ Tax Levy ■ State Aid ■ Misc. Revenue ■ Fund Balance & Reserves



PROPOSITIONS

- Annual Budget* – \$75,327,667
- Proposition #1 – School Bus Replacements (4-65 passenger), Microbird (1) - \$782,319
- Proposition #2 – Community Library of DeWitt & Jamesville Budget - \$1,653,321
- Board of Education – (3 Seats)

**Includes \$100,000 Capital Outlay Project, \$536,500 funding for the Transfer-to-Capital Project*



BUS PROPOSITION

NEW BUSES:

Four (4) – 2026 Bluebird 65 passenger gasoline buses: \$168,228 each

One (1) – 2025 Microbird bus: \$109,407

Total Estimated Cost = \$782,319

OLD BUSES:

Four (4) – 65 passenger buses with between 115,000-130,000 miles (2013, 2013, 2013, 2015)

One (1) – 8 passenger Van with 170,000 miles (2015)



JD BUDGET CALENDAR KEY DATES

January 27, 2025	Preliminary look at Revenues and Expense Drivers
February 10, 2025	Revenue update including Tax Levy finalization & State Aid
February 25, 2025	Finance Committee
March 3, 2025	State Aid Update & Non-Instructional Budget
March 18, 2025	Finance Committee
March 24, 2025	State Aid Update & Instructional Budget, Legal Notice
April 7, 2025	State Aid Update TBD
April 8, 2025	Finance Committee
April 21, 2025	3-Part Budget, JD budget adoption & OCM Admin. budget adoption, Property Tax Report Card (PTRC) adoption
May 12, 2025	Budget Hearing
May 20, 2025	<i>Budget Vote & Annual Election</i> Jamesville-DeWitt High School (Gymnasium Lobby)





QUESTIONS?