



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

FY 2025-26 Budget Update

**Jamesville-DeWitt Central School District
Board of Education Meeting
March 3, 2025**

AGENDA

- I. 2025-26 Revenue Update
- II. 2025-26 Non-Instructional Budget
- III. Propositions
- IV. Budget Calendar Key Dates
- V. Questions



2% is one variable of the Property Tax Cap formula

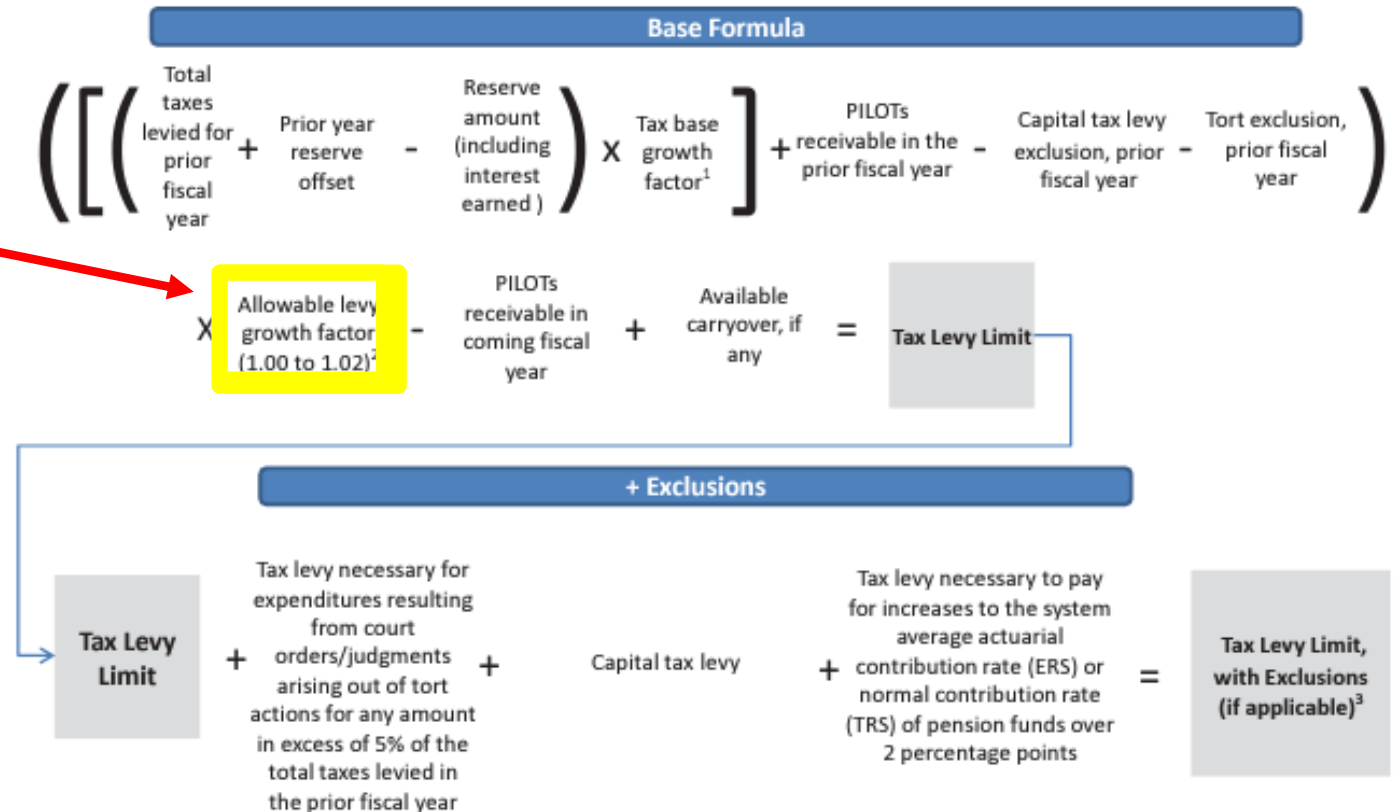
Office of the New York State Comptroller

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
- \$536,500 Transfer-to-Capital Fund to replace HS gym roof membrane

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2025-26 PRELIMINARY REVENUES

STATE AID

No changes from 1/27/2025 BOE Meeting

Description	2024-25 Adopted Budget	2025-26 PRELIMINARY Budget*	Variance (\$)	Variance (%)	Percent of Total State Aid
Foundation Aid	12,187,166	12,946,733	759,567	6.23%	56.24%
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%	11.82%
Building Aid	4,002,353	4,153,323	150,970	3.77%	18.04%
BOCES Aid	2,236,799	2,528,003	291,204	13.02%	10.98%
Textbook Aid	157,683	158,091	408	0.26%	0.69%
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	23,018,539	1,254,678	5.76%	100.00%

**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.*



2025-26 NON-INSTRUCTIONAL BUDGET

PRIMARY FACTORS IMPACTING BUDGET:

- **Forecasted increases in salaries and wages**
- **Health Insurance inflationary pressure**
- **BOCES Services**



NON-INSTRUCTIONAL BUDGET – CENTRAL OFFICE

Description	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	Variance (\$)	Variance (%)
Board of Education & Annual Meeting	33,666	53,225	19,559	58.10%
Central Office	307,857	322,853	14,996	4.87%
Business Office & Personnel	946,044	994,294	48,250	5.10%
Legal Services	95,000	95,000	-	0.00%
Central Printing & Data Processing (BOCES)	1,135,929	1,146,632	10,703	0.94%
Commercial Insurance	171,140	278,400	107,260	62.67%
Tax Assessments & Refunds	36,550	36,550	-	0.00%
BOCES Administrative & Capital Costs	272,578	272,578	-	0.00%
Total Central Office	2,998,764	3,199,532	200,768	6.70%

FACTORS IMPACTING BUDGET:

- **Forecasted increases in salaries and wages**
- **Increase in BOCES service costs & addition of election management software**
- **Inflationary pressure in commercial insurance**



NON-INSTRUCTIONAL BUDGET – OPERATIONS & MAINTENANCE & SECURITY

Description	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	Variance (\$)	Variance (%)
Personnel	2,115,807	2,171,071	55,264	2.61%
Equipment	133,000	133,000	-	0.00%
Supplies & Materials	268,550	268,550	-	0.00%
Utilities	704,927	704,927	-	0.00%
Maintenance Contracts & Contractual	609,600	613,475	3,875	0.64%
Total Operations & Maintenance	3,831,884	3,891,023	59,139	1.54%
Security Projects & Repairs	89,600	94,110	4,510	5.03%
School Resource Officers	422,000	419,000	(3,000)	-0.71%
Total Security	511,600	513,110	1,510	0.30%
Total O&M & Security	4,343,484	4,404,133	60,649	1.40%

FACTORS IMPACTING BUDGET:

- Forecasted increases in salaries and wages
- Increase in BOCES service costs
- Decrease -0.40 FTE Clerical
- Reclassifying Groundskeeper position and Clerical position to Assistant Director of Facilities



NON-INSTRUCTIONAL BUDGET – TRANSPORTATION

Description	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	Variance (\$)	Variance (%)
Personnel	2,455,240	2,585,000	129,760	5.29%
Equipment	18,000	18,000	-	0.00%
Supplies & Materials	148,020	168,020	20,000	13.51%
Utilities & Fuel	418,971	398,971	(20,000)	-4.77%
Contractual	103,030	103,350	320	0.31%
Insurance & Workers' Compensation	171,751	161,751	(10,000)	-5.82%
Total Transportation	3,315,012	3,435,092	120,080	3.62%

FACTORS IMPACTING BUDGET:

- **Forecasted increases in salaries and wages**
- **Decrease -0.60 FTE Clerical**
- **Reclassifying Dispatcher position and Clerical position to Assistant Director of Transportation**



BUS PROPOSITION

NEW BUSES:

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

One (1) – 2025 Microbird bus: \$70,000

Total Estimated Cost = \$742,912

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)



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%**



NON-INSTRUCTIONAL BUDGET – DEBT SERVICE & CAPITAL OUTLAY

Description	FY 2024-25 Adopted	FY 2025-26 Proposed	Variance (\$)	Variance (%)
Principal - 2020 Refunding	785,000	820,000	35,000	4.46%
Principal - 2023 DASNY	1,575,000	1,805,000	230,000	14.60%
Principal - 2020 DASNY	560,000	595,000	35,000	6.25%
Principal - 2023 EPC & Bond Lease	243,186	105,000	(138,186)	-56.82%
Principal - 2016 Turf	160,000	165,000	5,000	3.13%
Principal - 2023 Bus Financing	113,532	130,000	16,468	14.51%
Principal - 2024 Bus Financing	-	115,000	115,000	#DIV/0!
Interest - 2020 Refunding	82,500	50,400	(32,100)	-38.91%
Interest - 2023 DASNY	1,374,750	1,416,750	42,000	3.06%
Interest - 2020 DASNY	376,750	348,750	(28,000)	-7.43%
Interest - 2023 EPC & Bond Lease	159,591	30,000	(129,591)	-81.20%
Interest - 2016 Turf	24,200	21,000	(3,200)	-13.22%
Interest - 2023 Bus Financing	41,269	22,000	(19,269)	-46.69%
Interest - 2024 Bus Financing	-	35,000	35,000	#DIV/0!
Total Debt Service	5,495,778	5,658,900	163,122	2.97%
Transfer-Capital Funds	636,500	636,500	-	0.00%
Total Debt Service & Capital Outlay	6,132,278	6,295,400	163,122	2.66%

FACTORS IMPACTING BUDGET:

- **2024-25 Bus Debt Rolling On**
- **Maintaining Transfer-to-Capital Funds to smooth tax levy and continue facility infrastructure improvements**



PROPOSITIONS

- Annual Budget*
- Proposition #1 – School Bus Replacements (4-65 passenger), SUV/Microbird (1)
- 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*



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?