

2025-26 Property Tax Report Card

420411 - JAMESVILLE-DEWITT
CENTRAL SCHOOL DISTRICT

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	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)
Total Budgeted Amount, not Including Separate Propositions	71,356,980	75,327,667
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	45,358,697	46,246,716
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)	45,358,697	46,246,716
F. Permissible Exclusions to the School Tax Levy Limit	1,854,521	1,810,681
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	43,504,176	44,436,035
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	43,504,176	44,436,035
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	2,420	2,319
Consumer Price Index		2.95%

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 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	11,949,752	10,867,742
Assigned Appropriated Fund Balance	1,320,000	1,899,000
Adjusted Unrestricted Fund Balance	2,854,279	2,412,472
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	3.20%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year
Capital	CAPITAL RESERVE	To pay the cost of any object or purpose for which bonds may be issued.	1,052,184.00	54,271.00	No planned intended use
Capital	CAPITAL RESERVE 2023	To pay the cost of any object or purpose for which bonds may be issued.	500,000.00	-	
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	526,092.00	547,136.00	No planned intended use
Insurance	INSURANCE RESERVE	To pay liability, casualty, and other types of uninsured losses.	2,011,797.00	2,092,269.00	To fund unforeseen uninsured losses
Property Loss	PROPERTY LOSS RESERVE	To establish and maintain a program of reserves to cover property loss.	30,000.00	31,200.00	To fund unforeseen losses to property
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	TAX CERTIORARI RESERVE	To establish a reserve fund for tax certiorari settlements	2,955,873.00	3,074,108.00	To fund potential court ordered reductions in assessments
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY (EBALR) RESERVE	For the payment of accrued 'employee benefits' due to employees upon termination of service.	936,529.00	973,990.00	To fund accrued benefits for employees upon separation from the district
Retirement Contribution	ERS RESERVE	To fund employer retirement contributions to the State and Local Employees' Retirement System	1,462,318.00	1,520,690.00	To fund district contributions to the ERS system
Other Reserve	RESTRICTED RESERVE	Turf Field Replacement	841,747.00	875,417.00	No planned intended use
Other Reserve	NYS TEACHERS' RETIREMENT	To fund employer contributions to NYS Teachers' Retirement System	1,633,328.00	1,698,661.00	To fund district contributions to the TRS system