



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

FY 2025-26 Budget Hearing

Jamesville-DeWitt Central School District
Board of Education Meeting
May 12, 2025

AGENDA

- I. 2025-26 Proposed Revenue Budget
- II. 2025-26 Proposed Expense Budget
- III. Summary
- IV. Propositions
- V. Budget Calendar Key Dates
- VI. Questions



2025-26 PROPOSED REVENUE BUDGET



TAX LEVY



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

Voter Approval:

- At or below the tax cap = 50% + 1
- Above the tax cap = 60%

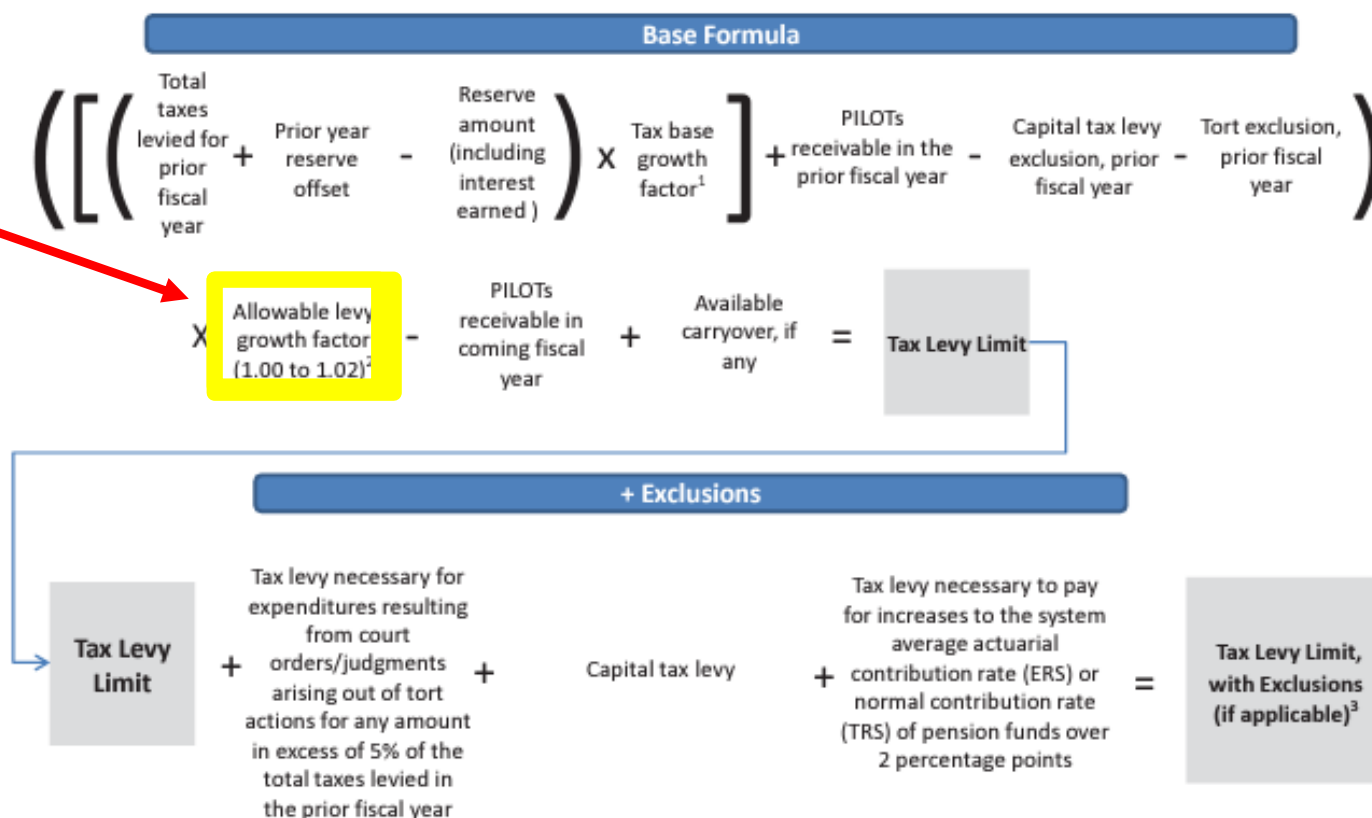
Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts



PROPOSED

TAX LEVY

PROPOSED BUDGET IS

WITHIN THE TAX CAP FOR

2025-26

	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

PROPOSED

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%



TAX RATE *ILLUSTRATION*

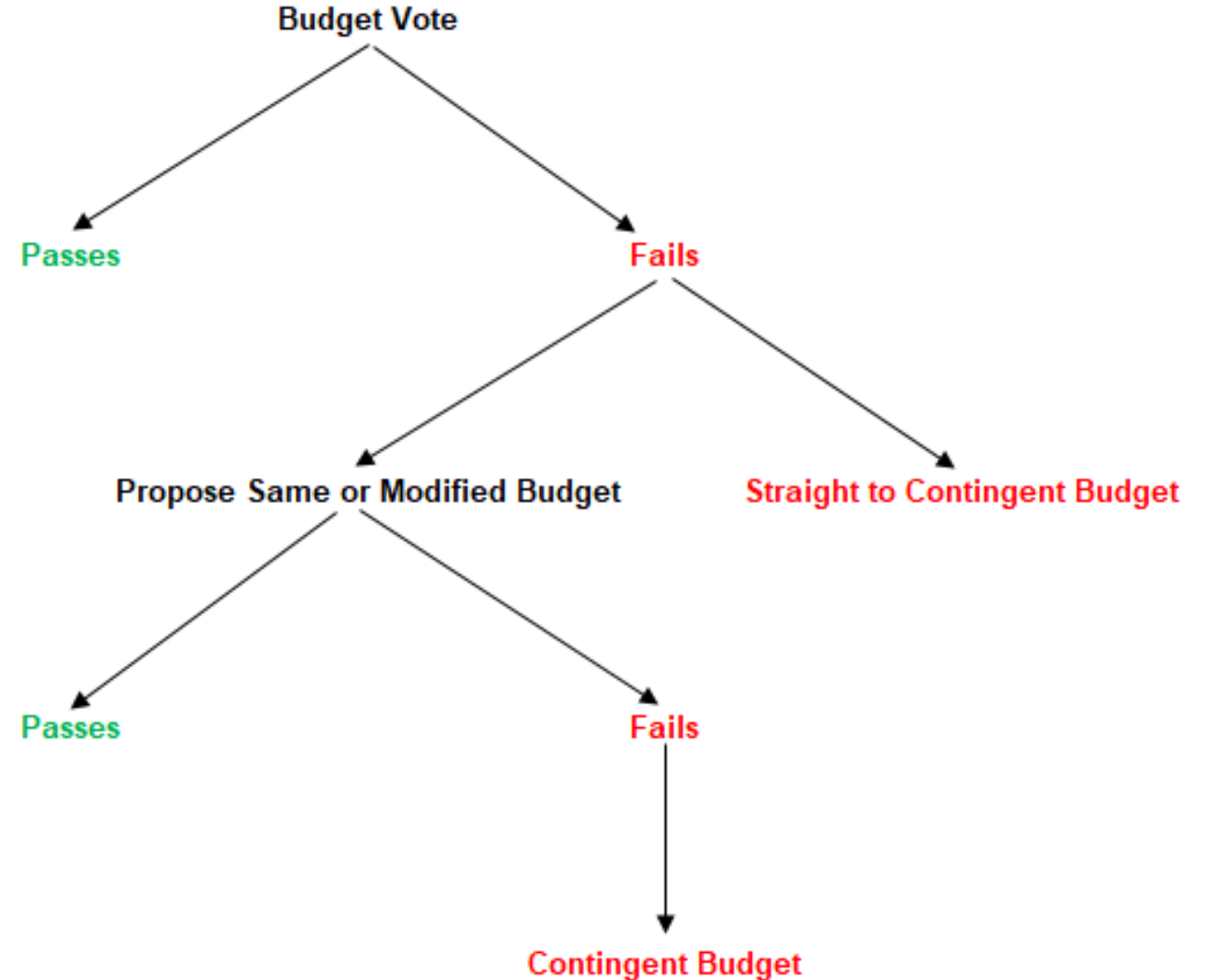
Home Value	2024-25 Tax*	2025-26 <i>ESTIMATED</i> Tax*	Annual <i>ESTIMATED</i> Increase	Monthly <i>ESTIMATED</i> Increase
\$100,000.00	\$1,263.02	\$1,287.75	\$24.73	\$2.06

Figures in table are intended for illustrative purposes only. Assessment values and NYS Equalization rates impact final tax rates which will be finalized in August 2025

*Includes Basic STAR Exemption. Tax Rate used is the Tax on True, actual rates vary by town



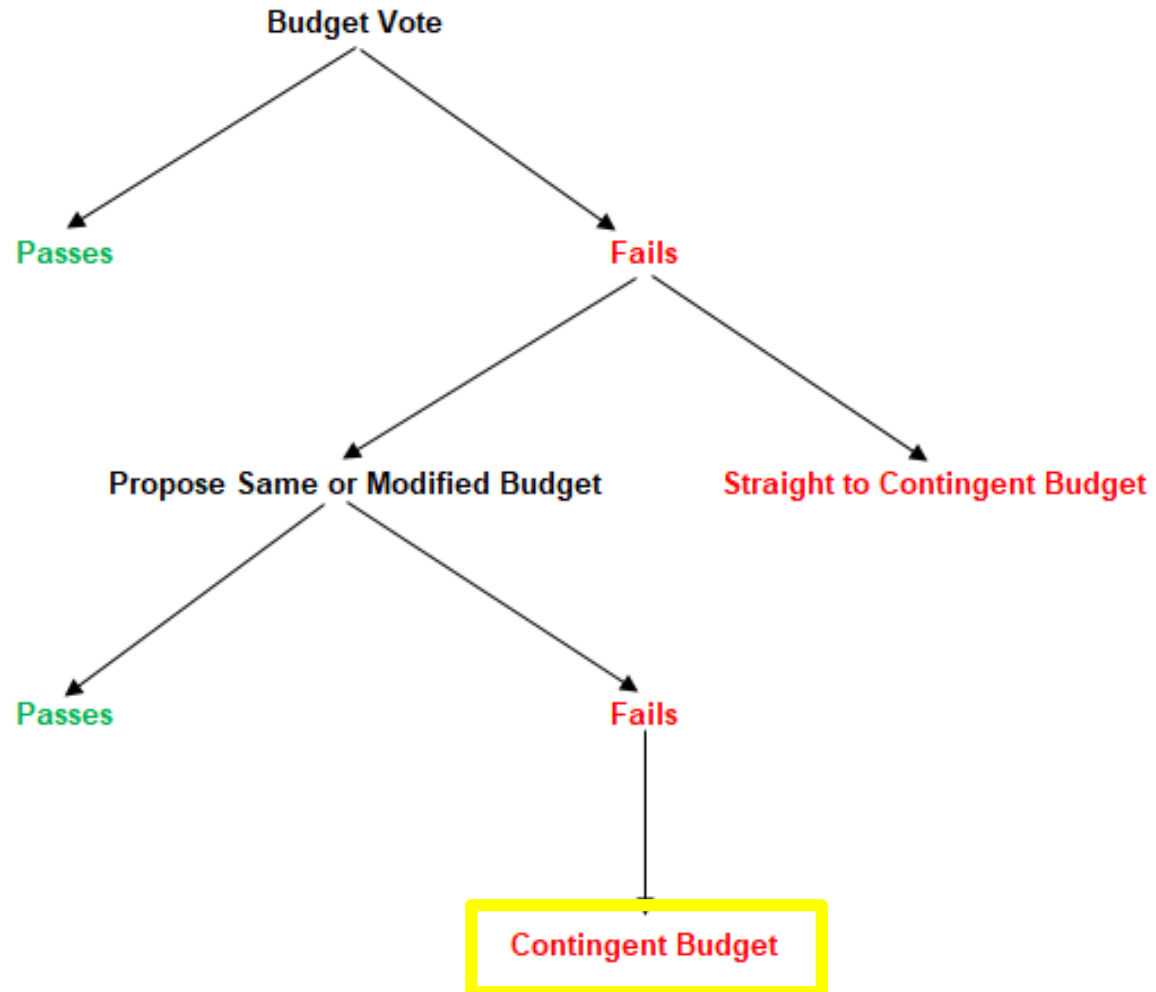
BUDGET VOTES & CONTINGENT BUDGETS



Voter Approval:

- At or below the tax cap = 50% + 1
- Above the tax cap = 60%

BUDGET VOTES & CONTINGENT BUDGETS



Contingent Budget Key Points:

No increase in the tax levy from the prior year

Administrative Budget Cap

BOE Defines “Ordinary Contingent Expenses”

All Non-Contingent expenses removed:

Non-Contingent Examples:

- Capital construction projects (transfer-to-capital)
- Most equipment
- Student supplies
- School bus purchases
- Salary increases for certain staff



PROPOSED BUDGET IS WITHIN THE TAX CAP FOR 2025-26 (requiring 50% +1)

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STATE AID



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 differ. State aid runs were released May 7, 2025, after budget adoption.*

FACTORS IMPACTING BUDGET:

- Foundation Aid FTE -14.0 between Governor's initial budget run and February database
- Changes in state aid between initial estimates and the final state aid run will offset planned usage of fund balance



MISCELLANEOUS REVENUES



MISCELLANEOUS REVENUES

Description	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance (\$)	Variance (%)
PILOT	20,603	25,494	4,891	23.74%
County Sales Tax	115,000	117,000	2,000	1.74%
Charges for Services	626,000	672,342	46,342	7.40%
Interest Earnings	682,819	614,857	(67,962)	-9.95%
Rental of Facilities & Surplus	15,000	10,000	(5,000)	-33.33%
BOCES Refund & Other Revenues	410,000	463,926	53,926	13.15%
Federal Revenues: Medicaid & Medicare	295,000	270,010	(24,990)	-8.47%
Total	2,164,422	2,173,629	9,207	0.43%

FACTORS IMPACTING BUDGET:

- Decrease in interest earnings due to potential rate cuts



APPROPRIATED FUND BALANCE & RESERVES



2025-26 REVENUE BUDGET

	2024-25 Adopted Budget	Percent of Budget	2025-26 Proposed Budget	Percent of Budget	Variance (\$)	Variance (%)
Revenues	69,286,980		71,412,638		2,125,658	3.07%
Expenses	71,356,980		75,327,667		3,970,687	5.56%
Surplus/(Deficit)	(2,070,000)	-2.90%	(3,915,029)	5.20%	(1,845,029)	89.13%



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



2025-26 REVENUE BUDGET –

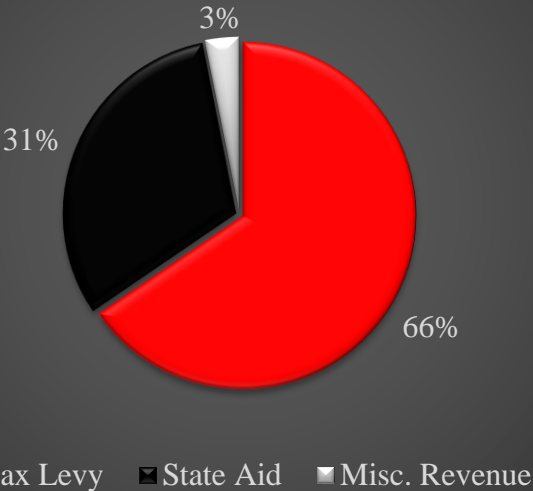
CORE REVENUES

Excluding appropriated fund balance & reserves

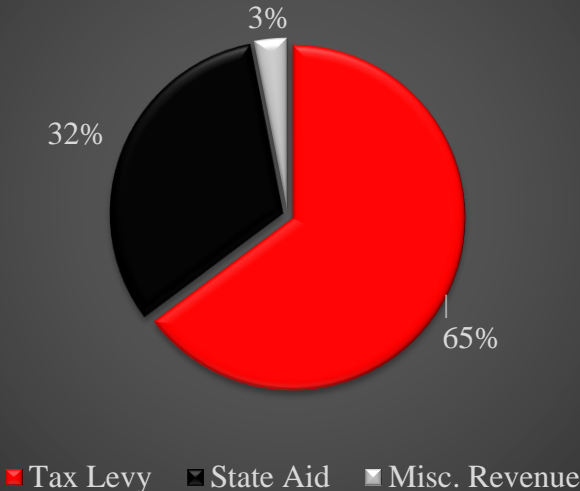
	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance (\$)	Variance (%)	Percent of Total Revenue
Tax Levy	45,358,697	46,246,716	888,019	1.96%	64.76%
State Aid	21,763,861	22,992,293	1,228,432	5.64%	32.20%
Misc. Revenue	2,164,422	2,173,629	9,207	0.43%	3.04%
Total Revenue*	69,286,980	71,412,638	2,125,658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

**Excludes Appropriated Fund Balance & Reserves*

2024-25 Revenues



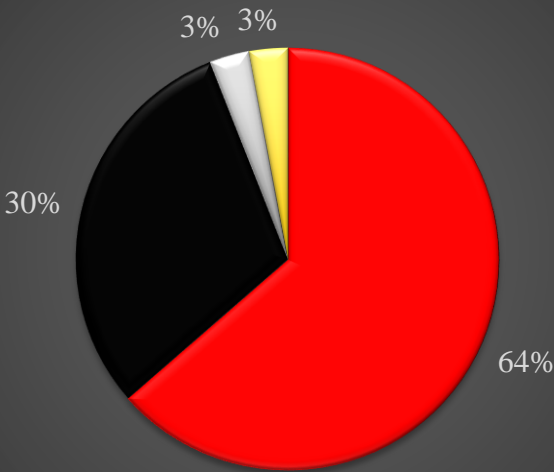
2025-26 Revenues



2025-26 REVENUE BUDGET

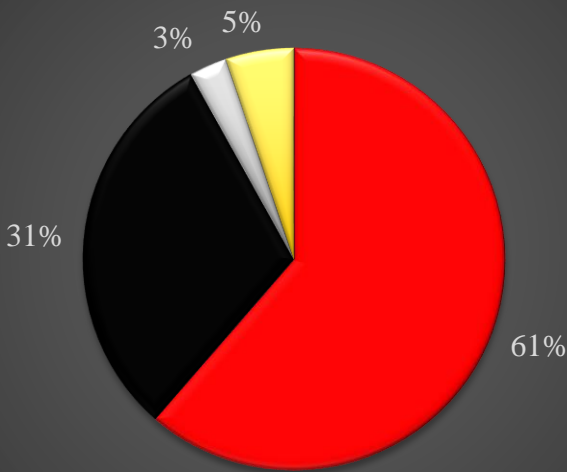
	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance (\$)	Variance (%)	Percent of Total Revenue
Tax Levy	45,358,697	46,246,716	888,019	1.96%	61.39%
State Aid	21,763,861	22,992,293	1,228,432	5.64%	30.52%
Misc. Revenue	2,164,422	2,173,629	9,207	0.43%	2.89%
Fund Balance & Reserves	2,070,000	3,915,029	1,845,029	89.13%	5.20%
Total Revenue	71,356,980	75,327,667	3,970,687	5.56%	100.00%

2024-25 Revenues



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

2025-26 Revenues



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



2025-26 PROPOSED EXPENSE BUDGET



ADMINISTRATIVE BUDGET

Administrative Component	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance (\$)	Variance (%)
Board of Education & Annual Meeting	33,666	53,225	19,559	58.10%
Central Administration	307,857	322,853	14,996	4.87%
Business & Financial Operations	528,373	564,246	35,873	6.79%
Central Services: Communications, Personnel & Legal Services	691,387	699,930	8,543	1.24%
Central Services: BOCES Services, Data Processing & Insurance	1,400,931	1,494,463	93,532	6.68%
Curriculum, Instruction & Supervision	1,796,196	1,831,999	35,803	1.99%
Employee Benefits	1,444,490	1,544,672	100,182	6.94%
Total Administrative Component	6,202,900	6,511,388	308,488	4.97%

FACTORS IMPACTING BUDGET:

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



CAPITAL BUDGET

Capital Component	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance (\$)	Variance (%)
Operations & Maintenance	3,831,884	3,892,755	60,871	1.59%
Security	511,600	513,110	1,510	0.30%
Refund of Real Property Taxes & Other Judgements/Claims	36,550	36,550	-	0.00%
Capital Outlay & Debt Service	6,132,278	6,295,400	163,122	2.66%
Employee Benefits	1,187,006	1,255,711	68,705	5.79%
Total Capital Component	11,699,318	11,993,526	294,208	2.51%

FACTORS IMPACTING BUDGET:

- Forecasted increases in salaries, wages and benefits
- Increase in BOCES service costs
- Decrease -0.40 FTE Clerical
- Reclass Groundskeeper position and Clerical position to Assistant Director of Facilities for operational efficiencies and budgetary savings
- Capital Outlay includes \$100,000 Capital Outlay Project (MS Exterior Door Replacements) and \$536,500 for HS Main Gym Roof replacement



PROGRAM BUDGET

Program Component	2024-25 Adopted Budget	2025-26 Proposed Budget	Variance (\$)	Variance (%)
Instruction: Regular & Special Education	26,604,828	28,030,171	1,425,343	5.36%
Instructional Media: Library & Technology	2,349,613	2,367,654	18,041	0.77%
Pupil Services	2,816,369	2,963,272	146,903	5.22%
Extracurricular & Athletics	1,475,833	1,620,297	144,464	9.79%
Transportation	3,315,012	3,435,092	120,080	3.62%
Employee Benefits	16,893,106	18,406,267	1,513,161	8.96%
Total Program Component	53,454,761	56,822,753	3,367,992	6.30%

FACTORS IMPACTING BUDGET:

- Forecasted increases in salaries, wages and benefits
- +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)
- -0.60 FTE Transportation Clerical
- Reclassifying Dispatcher position and Clerical position to Assistant Director of Transportation for operational efficiencies and budgetary savings
- Restructuring of athletic teams due to participation (teams absorbed into existing teams)
- Increase in BOCES service costs
- Inflationary pressure



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)	



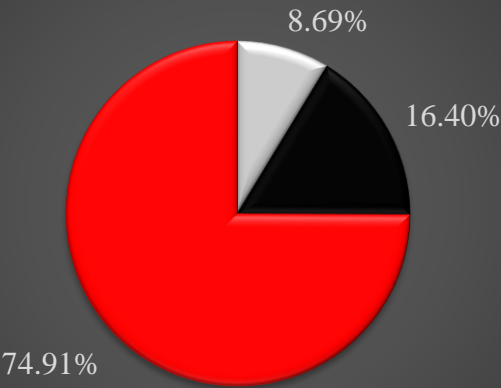
SUMMARY



SUMMARY

	2024-25 Adopted Budget	Percent of Total	2025-26 Proposed Budget	Percent of Total
Administrative Component	6,202,900	8.69%	6,511,388	8.64%
Capital Component	11,699,318	16.40%	11,993,526	15.92%
Program Component	53,454,761	74.91%	56,822,753	75.43%
Total	71,356,980	100.00%	75,327,667	100.00%

2024-25 Adopted Budget

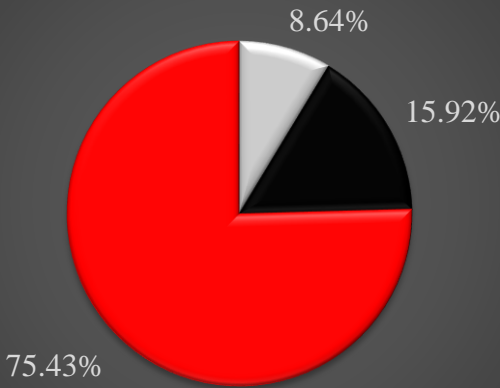


■ Administrative Component

■ Capital Component

■ Program Component

2025-26 Proposed Budget



■ Administrative Component

■ Capital Component

■ Program Component



SUMMARY

WHAT DOES THIS BUDGET ACCOMPLISH?

Maintenance of all J-D instructional and extracurricular programs

Continued investment in student support services

Continued investment in school facilities and security

Continued investment in faculty & staff

Resources to support the 2025-2027 Strategic Plan



Courses encourage students to become problem solvers and change creators!



PROPOSITIONS



PROPOSITIONS

- Proposition #1 – Annual Budget* – \$75,327,667
- Proposition #2 – School Bus Replacements (4-65 passenger), Microbird (1) - \$782,319
- Proposition #3 – 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)



BUDGET CALENDAR KEY DATES



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 (7 PM, HS Large Group Room)
May 20, 2025	<i>Budget Vote & Annual Election</i> Jamesville-DeWitt High School (Gymnasium Lobby) 8:00 am – 9:00 pm





QUESTIONS?