



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

FY 2025-26 Budget Update

Board of Education Meeting
January 12, 2026

AGENDA

- I. NYS Budget Timeline & Update
- II. JD Budget Timeline & Update
 - I. *Budget Roadshow Presentation*
 - II. *Current Status*
 - III. *Next Steps*
- III. Questions





NYS Budget Timeline & Update

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

NYS BUDGET UPDATE & TIMELINE

- Governor will present the State of the State Address on Tuesday, January 13, 2026
- Governor's deadline to propose state budget is *Tuesday, January 20, 2026* for 2026-27
- NYS fiscal year begins Wednesday, April 1, 2026 which is generally known as the budget deadline

This is our first look at State Aid *proposals* for our 2026-27 budget





JD Budget Timeline & Update

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

JD Budget Timeline & Update

- Finance Committee Meetings: Monthly Since August
- Admin. Meetings: Bi-weekly since July
- Budget Roadshow Presentations:
 - October 6, 2025 – JES
 - October 7, 2025 – MDES
 - October 8, 2025 – TES
 - October 20, 2025 – J-D HS
 - October 28, 2025 – J-D MS
 - November 4, 2025 – DO
 - January 29, 2026 – All Staff





Budget Roadshow Presentation

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

AGENDA



I. Introduction

II. Federal Budget

III. State Budget

IV. Local Budget

How does this impact Jamesville-DeWitt CSD?

I. Next Steps

II. Questions



The Why & The How



Federal Budget



Federal Budget

- Changes
- Uncertainty
- Proposed cuts to Medicaid
- Proposed cuts to education



State Budget

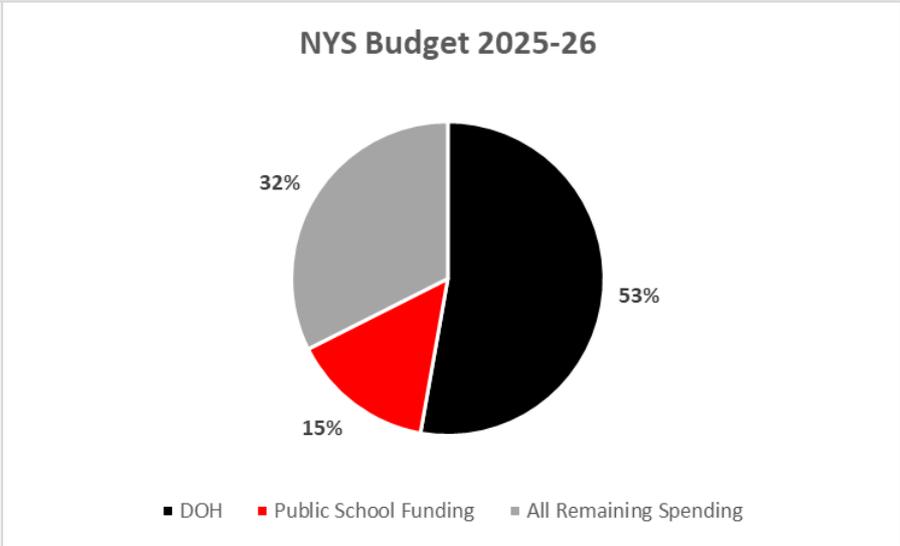
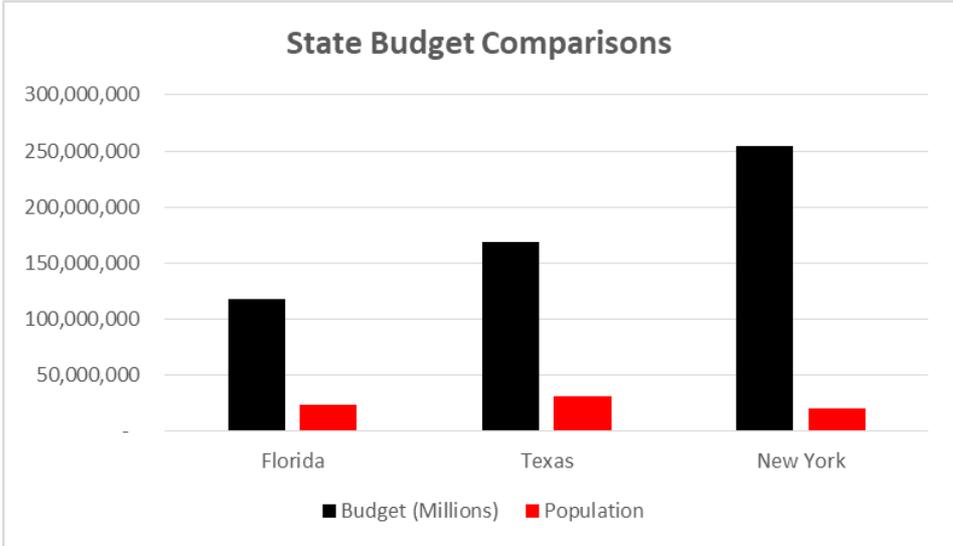


State Budget

- January -Governor's proposed budget
- February-March - One house budgets (Senate and Assembly)
- Negotiation between the Office of the Governor and the Senate/Assembly
- NYS Budget due April 1st every year



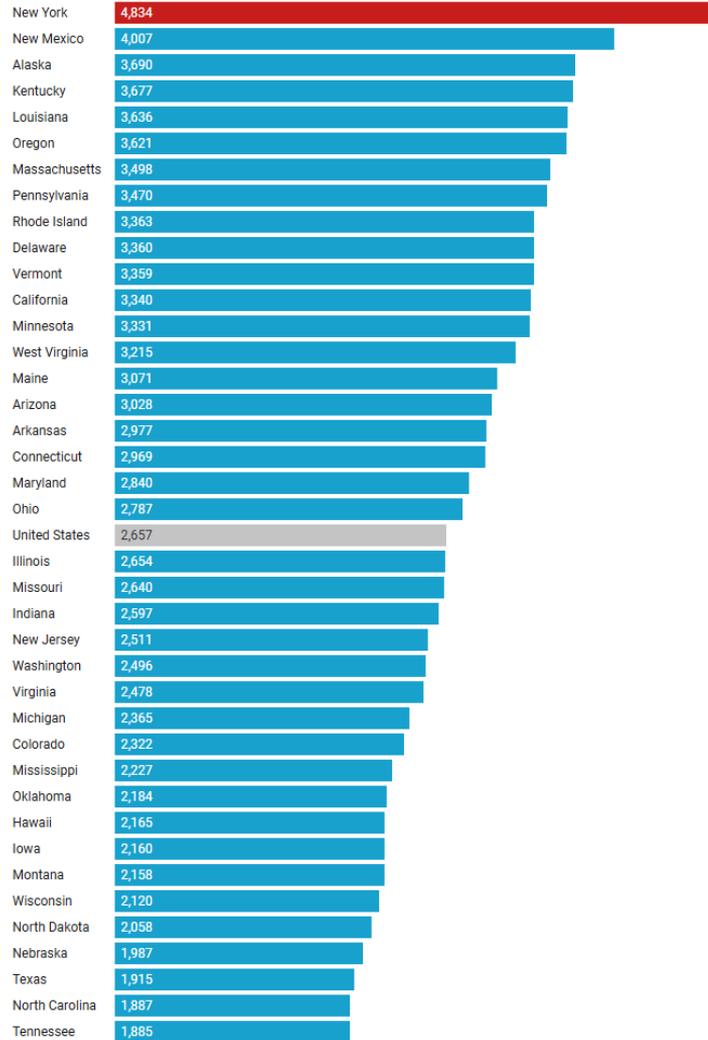
State Budget





State Budget

Figure 9: Per capita Medicaid spending, FFY 2023 (\$)

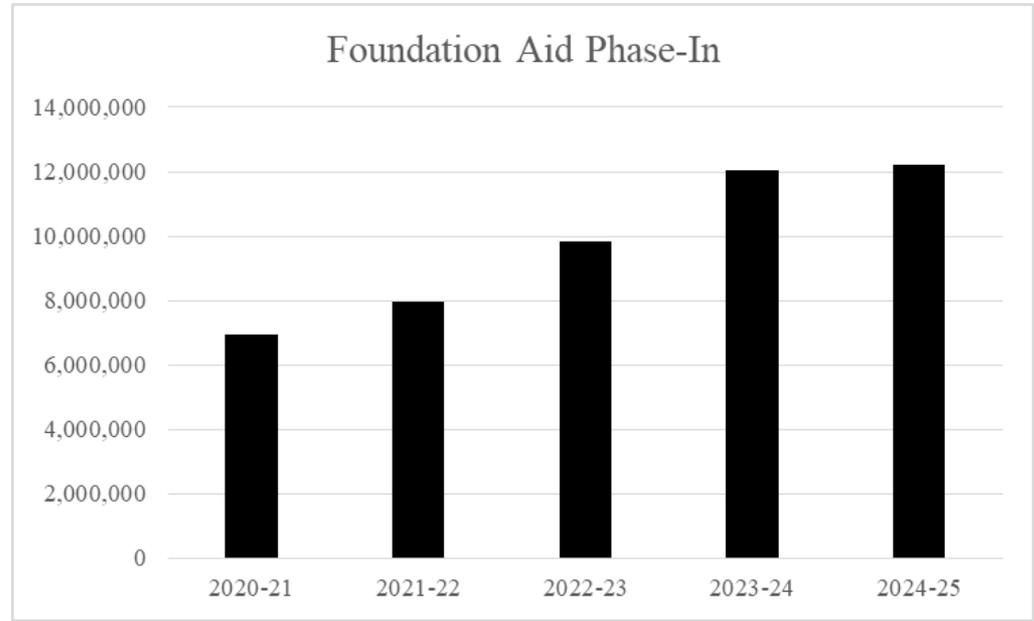




State Budget - Lookback

- Highest per pupil expense in nation
- COVID Grants
- Foundation Aid Phase-In
- Foundation Aid Study released December 2024
- Declining enrollment statewide = Expect more districts to become hold harmless

ARPA 611	186,969.00
ARPA 619	20,556.00
ARPA UPK	590,807.00
ARPA Homeless	9,236.00
ARPA ESSER III	2,803,686.00
CRRSA ESSER II	2,516,502.00
CRRSA GEER II	233,728.00
Total COVID-19 Grant Funding	6,361,484.00





Local Budget

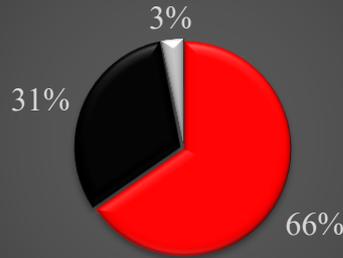
2025-26 REVENUE BUDGET –

CORE REVENUES

Excluding appropriated fund balance & reserves

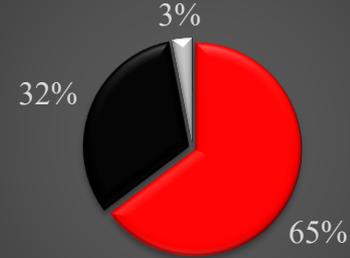


2024-25 Revenues



■ Tax Levy ■ State Aid ■ Misc. Revenue

2025-26 Revenues

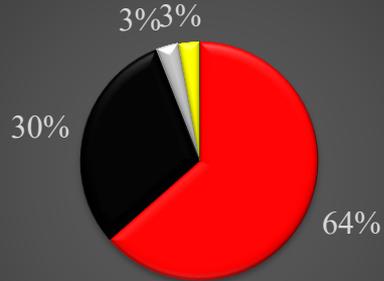


■ Tax Levy ■ State Aid ■ Misc. Revenue

2025-26 REVENUE BUDGET

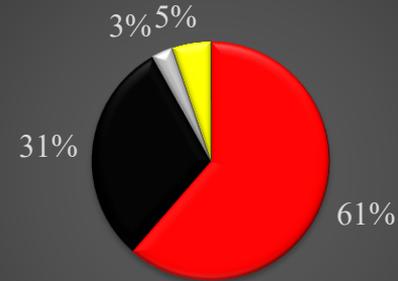


2024-25 Revenues



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

2025-26 Revenues



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

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%

2025-26 Vote Results

Tax Cap Polling Data



Office of the New York State Comptroller
Thomas P. DiNapoli • State Comptroller

Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts

Base Formula

$$\left(\left[\left(\begin{array}{l} \text{Total taxes levied for} \\ \text{prior fiscal year} \end{array} + \begin{array}{l} \text{Prior year reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve amount} \\ \text{(including interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right] + \begin{array}{l} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{l} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array} \right) \times \begin{array}{l} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)} \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

+ Exclusions

Tax Levy Limit	+	Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year	+	Capital tax levy	+	Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points	=	Tax Levy Limit, with Exclusions (if applicable)³
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Exit Poll Results

Exceeding the tax cap:

The district asked voters how they would vote if the district proposed exceeding the tax cap to avoid reductions to programs, faculty and staff.

35% said they would support it.

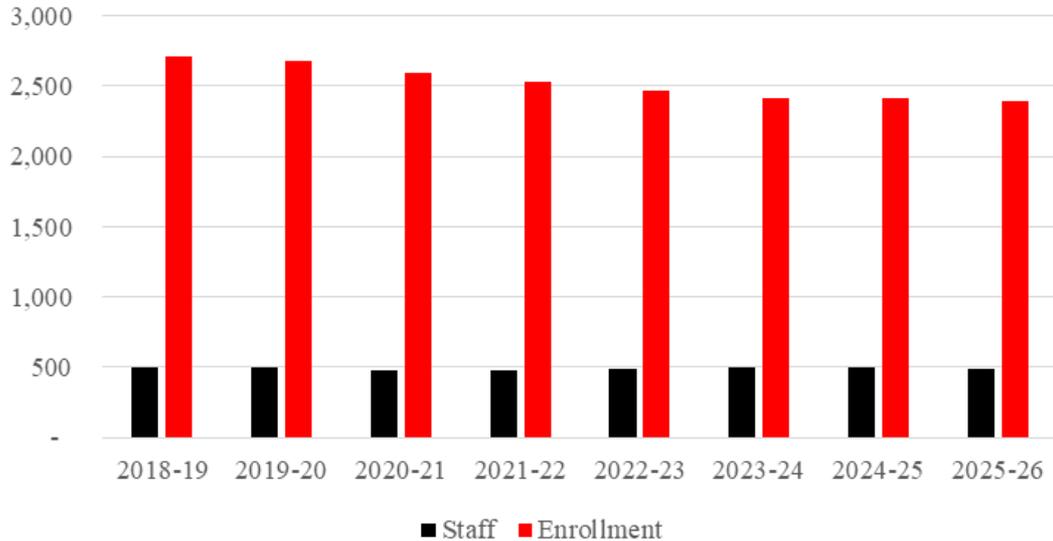
32% said they would not support it.

34% said they were undecided and needed more information.



How does this impact Jamesville-DeWitt CSD?

Enrollment - Staffing



Year	Staff	Enrollment	Variance	Variance (%)
2018-19	503	2,704		
2019-20	496	2,678	(26)	-0.96%
2020-21	479	2,591	(87)	-3.25%
2021-22	477	2,532	(59)	-2.28%
2022-23	489	2,461	(71)	-2.80%
2023-24	500	2,418	(43)	-1.75%
2024-25	503	2,411	(7)	-0.29%
2025-26	489	2,388	(23)	-0.95%
Cumulative Enrollment Decline			(316)	-11.69%



Goals/Framework

Limited Impact on Program



Adherence to Tax Cap Limit



Attrition, Not Layoffs



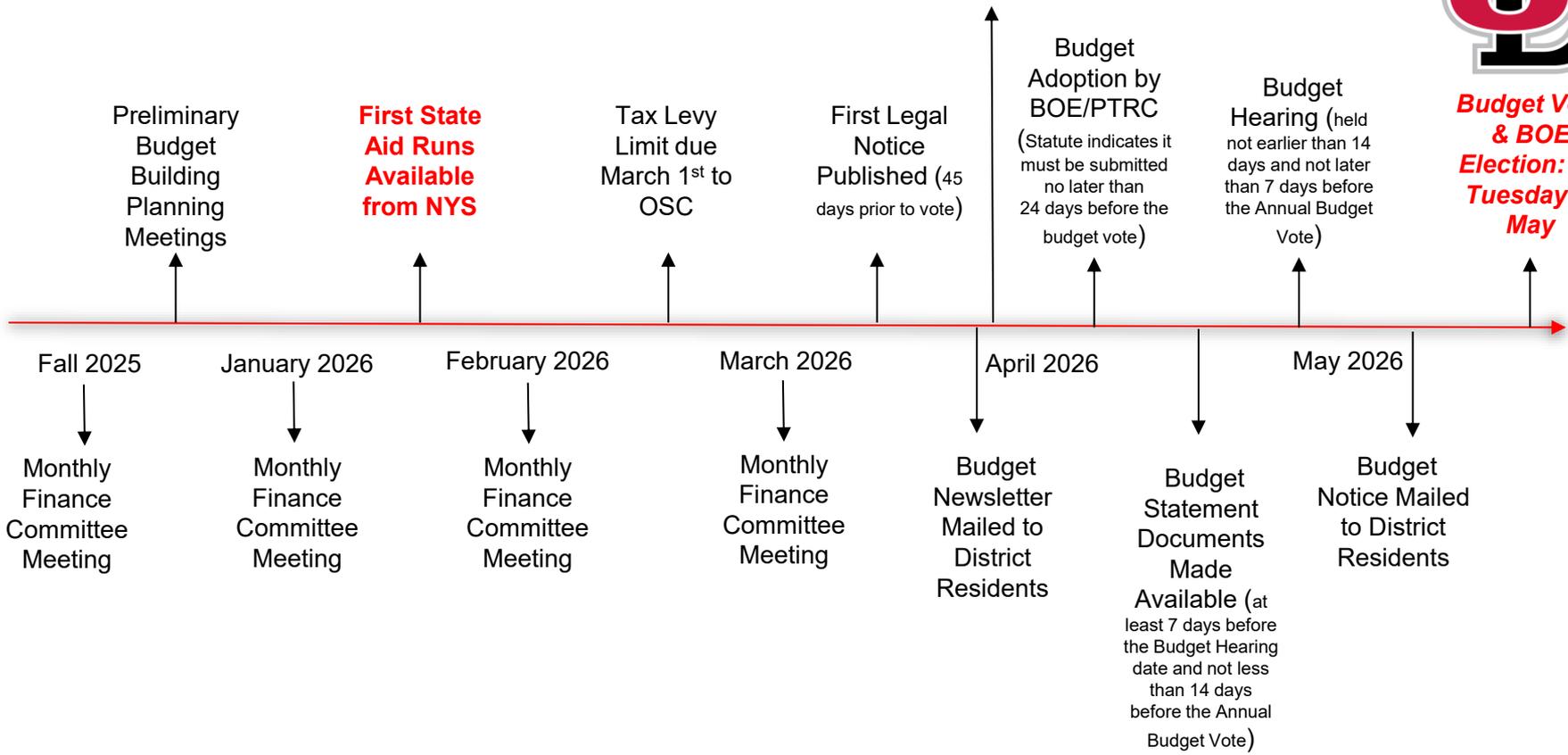


Next Steps



**Budget Vote
& BOE
Election: 3rd
Tuesday in
May**

**NYS Budget
Deadline
April 1st**





Current Status

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

TENTATIVE NEW REVENUE



Foundation Aid	14,200.00	*
Tax Levy	<u>1,229,076.00</u>	**
New Revenue	1,243,276.00	

**Current estimates based on November Database*

***Estimated Tax Levy, subject to change based on changes in state aid*

SCENARIOS



2025-26 Budget = \$75,327,667 New Revenue = \$1,243,276

3% = \$2,259,830 → 3% = (\$1,015,554)

4% = \$3,013,107 → 4% = (\$1,769,831)

5% = \$3,766,383 → 5% = (\$2,523,107)

Health Insurance +8% → \$1.1M

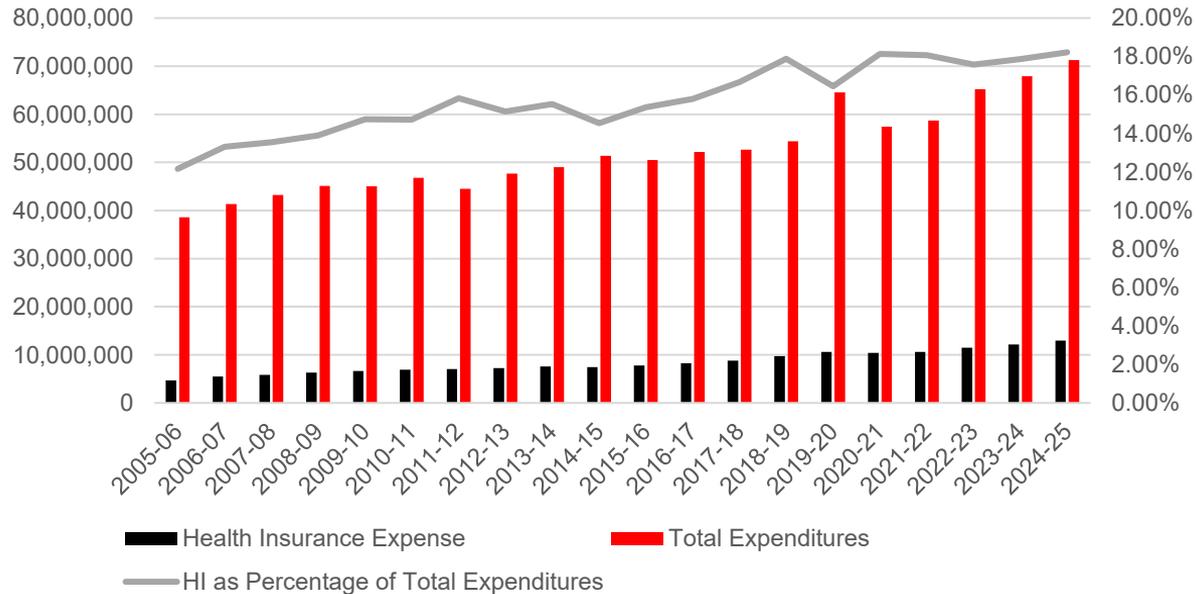
Property/Auto Insurance +9.5% → \$26K

HEALTH INSURANCE



	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Health Insurance Expense	4,693,863	5,497,303	5,850,967	6,272,177	6,635,958	6,891,581	7,049,217	7,219,196	7,612,110	7,465,205	7,749,086	8,241,263	8,783,231	9,728,843	10,626,303	10,412,066	10,601,381	11,472,629	12,137,453	12,983,566
Total Expenditures	38,594,758	41,319,718	43,200,964	45,130,492	45,007,118	46,811,794	44,527,847	47,674,342	48,995,155	51,367,505	50,456,541	52,145,024	52,671,923	54,376,955	64,569,556	57,412,452	58,662,752	65,225,645	67,910,414	71,257,724
HI as Percentage of Total Expenditures	12.16%	13.30%	13.54%	13.90%	14.74%	14.72%	15.83%	15.14%	15.54%	14.53%	15.36%	15.80%	16.68%	17.89%	16.46%	18.14%	18.07%	17.59%	17.87%	18.22%

Health Insurance vs. Total Expenditures





Next Steps

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

NEXT STEPS

- Continue filling in expense and revenue puzzle pieces
- State Aid Runs TBD 1/20/2026
- Key Internal Deadlines for Retirements
- NYS Budget Due 4/1/2026
- Finalize decisions
- Communicate
 - ✓ Preserve Program
 - ✓ Tax Cap
 - ✓ Attrition





Questions?

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT