



**Jamesville-DeWitt**  
CENTRAL SCHOOL DISTRICT

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# **FY 2026-27 Budget Update**

Board of Education Meeting  
February 9, 2026

# AGENDA

- I. NYS Budget Timeline & Update
  - I. Governor's Budget Proposal
- II. JD Budget Timeline & Key Dates
- III. 2026-27 Projected Revenues
  - I. Tax Levy
  - II. State Aid
  - III. Aid Ratios
- IV. 2026-27 Projected Expenses
- V. Next Steps
- VI. Questions





# NYS Budget Timeline & Update

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# NYS BUDGET UPDATE & TIMELINE

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



# GOVERNOR'S EXECUTIVE BUDGET: HIGHLIGHTS

- 1% Foundation Aid = Hold Harmless
- UPK Funding Increase to \$10,000/pupil, up from \$5,400
- Back to Basics Math Mandate
- Teen Mental Health First Aid
- No Changes to the Formula for SPED, ELL, etc.

\*Messaging was better than mid-year but still outyear budget gaps





# JD Budget Timeline & Key Dates

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# JD BUDGET TIMELINE

- 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
- BOE Presentation - January 12, 2026
- All Staff - January 29, 2026



# JD BUDGET TIMELINE

- March 1, 2026 Tax Levy Limit Due
- March 4, 2026 Finance Committee TBD
- March 9, 2026 State Aid Update & Non-Instructional Budget
- March 17, 2026 Finance Committee
- March 23, 2026 State Aid Update & Instructional Budget, Legal Notice
- April 6, 2026 State Aid Update TBD
- April 14, 2026 Finance Committee TBD
- April 20, 2026 3-Part Budget, JD budget adoption & OCM Admin. budget adoption, PTRC adoption
- May 11, 2026 Budget Hearing
- May 19, 2026 ***Budget Vote & Annual Election*** - Jamesville-DeWitt High School (Gymnasium Lobby)





# 2026-27 Projected Revenues

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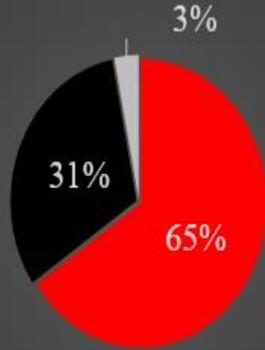
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# Where does our revenue come from?

*Excluding appropriated fund balance & reserves*

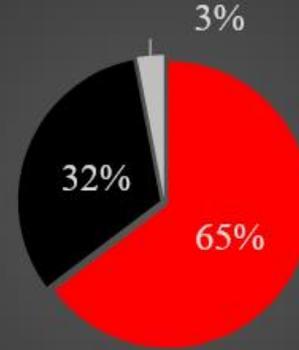


## 2024-25 Revenues



■ Tax Levy ■ State Aid ■ Misc. Revenue

## 2025-26 Revenues



■ Tax Levy ■ State Aid ■ Misc. Revenue



# 2026-27 Tax Levy

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# Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



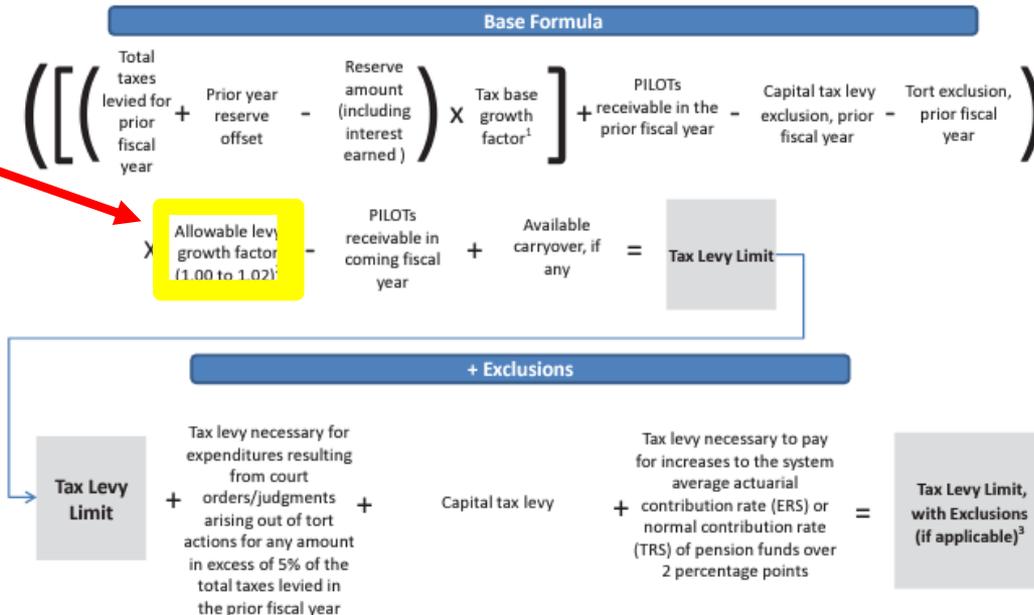
## Property Tax Cap

### Formula for Determining Tax Levy Limit: School Districts

*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%





# 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.

# ***PRELIMINARY*** **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 2026-27 Capital Outlay Project

|  | FY 2026-27        |   |
|--|-------------------|---|
| PY Tax Levy                                | 46,246,716        |   |
| Reserve Offset                             | -                 | + |
| Reserve Amount Inc. Int Earned             | -                 | - |
| Levy Adjusted for Reserves                 | 46,246,716        |   |
| Tax Base Growth Factor                     | 1.004600          |   |
| Levy Increased by TBGF                     | 46,459,451        |   |
| Pilots Receivable PY                       | 25,494            | + |
| Capital Exclusion (Inc. BOCES) PY          | 1,810,681         | - |
| BOCES Cap Exclusion PY                     | -                 | - |
| Tort Exclusion PY                          | -                 | - |
| Levy Adjusted for PY Exclusions            | 44,674,264        |   |
| Allowable Levy Growth Factor               | 1.0200            |   |
| Tax Levy Prior to Adjustments              | 45,567,749        |   |
| Pilots Receivable CY                       | 30,571            | - |
| Available Carryover                        | -                 | + |
| Tax Levy Limit Before Exclusions           | 45,537,178        |   |
| <b>Current Year Exclusions:</b>            |                   |   |
| Torts/Court Orders in excess of 5% PY Levy | -                 | + |
| Capital Tax Levy including BOCES Share     | 1,925,819         | + |
| ECR greater than 2%                        | -                 | + |
| <b>CY Tax Levy Limit with Exclusions</b>   | <b>47,462,997</b> |   |
| PY Tax Levy Limit with Exclusions          | 46,246,716        |   |
| Dollar Change                              | 1,216,281         |   |
| Percentage Change                          | 2.63%             |   |



# FREQUENTLY ASKED QUESTION:

*How are we able to do capital project work while dealing with budgetary challenges?*

General Fund



Capital Fund



Food Service Fund



Special Aid Fund



- Do not want to get behind facility upgrades
- Do not want the tax levy to be a roller coaster
- Tax levy formula allows for debt capital expenditures, not personnel



# 2026-27 State Aid

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# State Aid\*

*\*Based on the Governor's proposed budget 1/20/2026*

| Description                  | 2025-26              | 2026-27              | Variance           | Variance      |
|------------------------------|----------------------|----------------------|--------------------|---------------|
|                              | Adopted Budget       | Proposed Budget      | \$                 | %             |
| Foundation Aid               | 12,921,594.00        | 13,226,429.00        | 304,835.00         | 2.36%         |
| Excess Cost Aid              | 372,133.00           | 400,626.00           | 28,493.00          | 7.66%         |
| Transportation Aid           | 2,721,780.00         | 2,862,098.00         | 140,318.00         | 5.16%         |
| Building Aid                 | 4,153,323.00         | 3,900,394.00         | (252,929.00)       | -6.09%        |
| BOCES Aid                    | 2,528,003.00         | 2,266,406.00         | (261,597.00)       | -10.35%       |
| Textbook Aid                 | 156,984.00           | 154,363.00           | (2,621.00)         | -1.67%        |
| Computer Software Aid        | 55,905.00            | 54,827.00            | (1,078.00)         | -1.93%        |
| Computer Hardware Aid        | 59,246.00            | 56,952.00            | (2,294.00)         | -3.87%        |
| Library A/V Loan Program Aid | 23,325.00            | 22,875.00            | (450.00)           | -1.93%        |
| <b>TOTAL</b>                 | <b>22,992,293.00</b> | <b>22,944,970.00</b> | <b>(47,323.00)</b> | <b>-0.21%</b> |





# Aid Ratios

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# AID RATIOS

|                             | 2023-24 | 2024-25 | 2025-26 | 2026-27 | Variance |
|-----------------------------|---------|---------|---------|---------|----------|
| Building Aid Ratio          | 77.70%  | 76.30%  | 75.60%  | 74.30%  | -3.40%   |
| BOCES Aid Ratio             | 68.20%  | 67.90%  | 65.60%  | 64.30%  | -3.90%   |
| Transportation Aid Ratio    | 71.90%  | 70.60%  | 70.00%  | 68.80%  | -3.10%   |
| Combined Wealth Ratio (CWR) | 1.019   | 1.002   | 1.014   | 1.046   | 2.70%    |

## Illustration:

|                 | Year 1    | Year 2    | Year 3    | Year 4    |
|-----------------|-----------|-----------|-----------|-----------|
| Debt Service    | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| Aid Ratio       | 77.70%    | 76.30%    | 75.60%    | 74.30%    |
| Aid Amount      | 3,885,000 | 3,815,000 | 3,780,000 | 3,715,000 |
| Variance        |           | (70,000)  | (35,000)  | (65,000)  |
| Cumulative Loss |           |           | (105,000) | (170,000) |





# 2026-27 Projected Expenses

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# KEY EXPENSE DRIVERS

- Contractual increases 3.0% to 5.0%
- TRS Rate 2026-27 = 8.24% (*estimated*) down from 9.59%
- ERS Rate 2026-27 = 17.6% up from 16.5%
- Social Security increasing with contractual salary increases
- Health Insurance premiums increasing 10.5% (*estimated*)
- Commercial Insurance increase of 13.0% (*estimated*)
- Workers' Compensation down 16.5% (consortium decision)
- BOCES Services 2.5% to 5.0% (*estimated*)
- Utilities increasing 18%
- Debt Service/Transfer-to-Capital decreasing 1.65%
- Inflation 2.7%



# PROJECTED NEW EXPENSES



|                   | 2025-26<br>Adopted Budget | 2026-27<br>Rollover Budget | Variance<br>\$ | Variance<br>% |
|-------------------|---------------------------|----------------------------|----------------|---------------|
| Total Revenue     | 71,412,638.00             | 72,474,410.00              | 1,061,772.00   | 1.49%         |
| Total Expense     | 75,327,667.00             | 77,995,412.87              | 2,667,745.87   | 3.54%         |
| Surplus/(Deficit) | (3,915,029.00)            | (5,521,002.87)             | (1,605,973.87) | 41.02%        |



# Next Steps

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# HOW DO WE FILL THE GAP?

- Bend the system \*\*
- Acknowledge the changes and additions that are no longer sustainable
- Reminder, this is statewide, we are not alone
- Reduction in BOCES services
- Open positions not filled
- Retirements not filled
- Resignations not filled
- Shifting of positions
- Reductions in staffing
- Continue pinpointing and implementing operational efficiencies



# NEXT STEPS

- Continue filling in expense and revenue puzzle pieces
- Key internal deadlines for retirements
- Finalize decisions
- NYS budget due 4/1/2026
- JD budget adoption 4/20/2026





# Questions?

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