



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

FY 2026-27 Budget Update

Board of Education Meeting
March 9, 2026

AGENDA

- I. NYS Budget Update
- II. JD Budget Update
- III. 2026-27 Non-Instructional Budget
- IV. Propositions
- V. Budget Calendar Key Dates
- VI. Next Steps
- VII. Questions





NYS Budget Update

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

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
- ***One house budgets in process i.e. negotiations***
- NYS fiscal year begins Wednesday, April 1, 2026 which is generally known as the budget deadline





JD Budget Update

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

2026-27 Non-Instructional Budget



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

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*), offset by service reductions
- Utilities increasing 18%
- Debt Service/Transfer-to-Capital decreasing 1.65%
- Inflation 2.7%



CENTRAL OFFICE

Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Variance (\$)	Variance (%)
Board of Education & Annual Meeting	53,225	56,260	3,035	5.70%
Central Office	322,853	332,074	9,221	2.86%
Legal Services	95,000	101,500	6,500	6.84%
Business Office & Personnel	988,294	1,045,726	57,432	5.81%
Centralized Services & Data Processing (BOCES)	1,396,945	1,369,063	(27,882)	-2.00%
Commercial Insurance	278,400	333,662	55,262	19.85%
Tax Assessments & Refunds	36,550	36,550	-	0.00%
Total Central Office	3,171,267	3,274,835	103,568	3.27%

FACTORS IMPACTING BUDGET:

- Commercial insurance increases
- Contractual increases
- BOCES increases offset by service reductions



FACILITIES & SECURITY

Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Variance (\$)	Variance (%)
Personnel & Contractual	2,190,278	2,197,658	7,380	0.34%
Equipment	133,000	153,000	20,000	15.04%
Supplies & Materials	255,075	235,075	(20,000)	-7.84%
Utilities	704,927	828,902	123,975	17.59%
Maintenance Contracts & Contractual	609,475	609,475	-	0.00%
Total Facilities	3,892,755	4,024,110	131,355	3.37%
Security Projects & Repairs	89,110	89,110	-	0.00%
School Resource Officers	424,000	440,960	16,960	4.00%
Total Security	513,110	530,070	16,960	3.31%
Total Facilities & Security	4,405,865	4,554,180	148,315	3.37%

FACTORS IMPACTING BUDGET:

- Utilities
- Contractual increases
- Decrease 1.0 FTE Custodial



TRANSPORTATION

Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Variance (\$)	Variance (%)
Personnel & Contractual	2,594,000	2,706,981	112,981	4.36%
Equipment	18,000	18,000	-	0.00%
Supplies & Materials	166,520	166,520	-	0.00%
Utilities & Fuel	398,971	398,971	-	0.00%
Service Contracts & Contractual	95,850	98,050	2,200	2.30%
Insurance & Workers' Compensation	161,751	106,710	(55,041)	-34.03%
Total Transportation	3,435,092	3,495,232	60,140	1.75%

FACTORS IMPACTING BUDGET:

- Contractual increases
- Reduction in Worker's Comp Insurance



BUS PROPOSITION

NEW BUSES:

Four (4) – 2027 Bluebird 65 passenger gasoline buses: \$175,668 each

One (1) – 2027 Microbird WC bus: \$135,321

Total Estimated Cost = \$837,993

OLD BUSES:

Four (4) – 65 passenger buses with between 113,000-140,000 miles (2013, 2014, 2014, 2015)

One (1) – 18 passenger Microbird WC with 80,000 miles (2016)



DEBT SERVICE & TRANSFER-TO-CAPITAL FUND

Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Variance (\$)	Variance (%)
Principal - Bonds	3,490,000	3,632,577	142,577	4.09%
Interest - Bonds	1,866,900	1,707,399	(159,501)	-8.54%
Principal - Bus Bonds	245,000	402,320	157,320	64.21%
Interest - Bus Bonds	57,000	73,314	16,314	28.62%
Principal - BAN Construction	-	130,000	130,000	0.00%
Interest - BAN Construction	-	146,000	146,000	0.00%
Transfer-to-Capital	636,500	100,000	(536,500)	-84.29%
Total Debt Service & Transfer-to-Capital	6,295,400	6,191,610	(103,790)	-1.65%

FACTORS IMPACTING BUDGET:

- Continuing with bus replacement schedule
- BAN principal and interest on 2024 Capital Project – Phase 1
- Reduced Transfer-to-Capital to level impact to tax levy





2026-27 Propositions

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

PROPOSITIONS

- Proposition #1 – Annual Budget*
- Proposition #2 – Purchase of School Buses - \$838,143
- Proposition #3 – Annual Appropriation for Community Library - \$1,688,580
- Board of Education – 3 seats

**Includes authorization of the annual \$100,000 Capital Outlay Project (MS Exterior Door Replacements)*





Budget Calendar Key Dates

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

BUDGET CALENDAR KEY DATES

- ~~March 1, 2026~~ — Tax Levy Limit Due
- ~~March 4, 2026~~ — Finance Committee
- 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 15, 2026 Finance Committee
- 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)





Next Steps

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

NEXT STEPS

- Continue filling in expense and revenue puzzle pieces
- ~~Key internal deadlines for retirements~~
- Administrative Team 3/10/2026
- Full Staff Message 3/13/2026
- Team & Individual Meetings Week of 3/23/2026
- JD BOE Meeting 3/23/2026 Instructional Budget
- NYS budget due 4/1/2026
- JD budget adoption 4/20/2026





Questions?

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT