



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

FY 2026-27 Budget Update

Board of Education Meeting
April 6, 2026

AGENDA

- I. NYS Budget Update
- II. Analysis of Fund Balance and Reserves
- III. Budget Calendar Key Dates
- IV. Next Steps
- V. Questions





NYS Budget Update

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

NYS BUDGET UPDATE

- 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 Budget Highlights:***
 - ***Hold Harmless proposed increase to 2% (both), UPK funding accepted and proposals to allow UPK busing to be transportation aid eligible***
 - ***Increased weighting for English Language Learners (ELL) to 0.6 (both) and Foster Placements to 0.12 (Senate) or 0.65 (Assembly)***
 - ***Funding for Prior Year Aid (PYA) queue and changes going forward. Full paydown (Assembly), \$18.6M (Senate)***
 - ***Zero Emission Buses (ZEB) \$100M funding, no delays to the timeline. Changes to allow building aid (Senate)***
 - ***Senate proposed annual Capital Outlay Project (COP) increase to \$250,000***
 - ***School Meals: 30% incentive for NY purchases, allow breakfast and snack***
- NYS fiscal year begins Wednesday, April 1, 2026 which is generally known as the budget deadline





Analysis of Fund Balance & Reserves

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

2026-27 BUDGET SUMMARY

	2025-26	Percent of	2026-27	Percent of	Variance	Variance
	Adopted Budget	Budget	Proposed Budget	Budget	\$	%
Revenues	71,412,638		72,476,410		1,063,772	1.49%
Expenses	75,327,667		74,962,459		(365,208)	-0.48%
Surplus/(Deficit)	(3,915,029)	-5.20%	(2,486,049)	-3.32%	1,428,980	-36.50%



APPROPRIATED FUND BALANCE LOOKBACK

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%
2026-27	1,350,000	(549,000)	-28.91%



PROJECTED RESERVE BALANCES

Reserve	Balance as of 6/30/2025	Estimated Balance as of 6/30/2026*	Appropriate for 2026-27 Budget	Estimated Balance as of 6/30/2027*
Tax Certiorari Reserve Fund	3,089,346	3,199,481	-	3,279,468
Debt Service Reserve Fund	549,848	569,450	-	583,686
Employee Benefits (EBALR) Reserve Fund	978,818	699,394	275,000	435,004
Retirement Contribution (ERS) Reserve Fund	1,528,228	1,582,709	400,000	1,212,277
Capital Projects - Prior Authorization Reserve Fund	54,540	56,485	-	57,897
Capital Projects - 2023 Authorization Reserve Fund	-	-	-	-
Retirement Contribution (TRS) Reserve Fund	1,707,081	1,767,939	461,049	1,339,562
Insurance Reserve Fund	2,102,640	2,177,599	-	2,232,039
Turf Field Replacement (Restricted) Reserve Fund	879,756	911,120	-	933,898
Property Loss Reserve Fund	31,355	32,472	-	33,284
Workers' Compensation Reserve Fund	-	-	-	-
Unemployment Reserve Fund	-	-	-	-
Total Reserves	10,921,611	10,996,648	1,136,049	10,107,114
Estimated Net Change in Reserves				(814,497)

**Includes estimated interest revenue but does not include potential contributions*



2026-27 BUDGET SUMMARY

	2025-26 Adopted Budget	Percent of Budget	2026-27 Proposed Budget	Percent of Budget	Variance \$	Variance %
Revenues	71,412,638		72,476,410		1,063,772	1.49%
Expenses	75,327,667		74,962,459		(365,208)	-0.48%
Surplus/(Deficit)	(3,915,029)	-5.20%	(2,486,049)	-3.32%	1,428,980	-36.50%
Appropriated Fund Balance	1,899,000	2.52%	1,350,000	1.80%	(549,000)	-28.91%
TRs Reserve	816,664	1.08%	461,049	0.62%	(355,615)	-43.54%
ERS Reserve	731,101	0.97%	400,000	0.53%	(331,101)	-45.29%
EBALR Reserve	468,264	0.62%	275,000	0.37%	(193,264)	-41.27%
Total FB & Reserves	3,915,029	5.20%	2,486,049	3.32%	(1,428,980)	-36.50%
Surplus/(Deficit)	-		-		-	#DIV/0!





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 (Fund Balance & Reserves)
- 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~~
- ~~JD BOE Meeting 3/23/2026 Instructional Budget~~
- **Team & Individual Meetings Week of 3/23/2026**
- NYS budget *was* due 4/1/2026
- Finance Committee 4/15/2026
- JD budget adoption 4/20/2026





Questions?

Jamesville-DeWitt
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