



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

FY 2026-27 Budget Hearing

Board of Education Meeting
May 11, 2026

AGENDA

- I. Overview of Budget Process
- II. The Student Experience
- III. NYS Budget Update
- IV. 2026-27 Proposed Revenue Budget
- V. 2026-27 Proposed Expense Budget
- VI. Propositions
- VII. Questions





Overview of Budget Process

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT



Timeline and Roadmap

- August until present
- Three main goals
 - Maintain student programming
 - Adhere to the tax cap
 - Reduce through attrition where possible
- Line by line, expense by expense
- Examples:
 - Report Cards
 - Survey Tool
 - Video Conferencing Tools
 - Professional Learning



The Student Experience



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT



Transportation, Food Service & Facilities





Safety & Security

Academic Experiences & Achievements



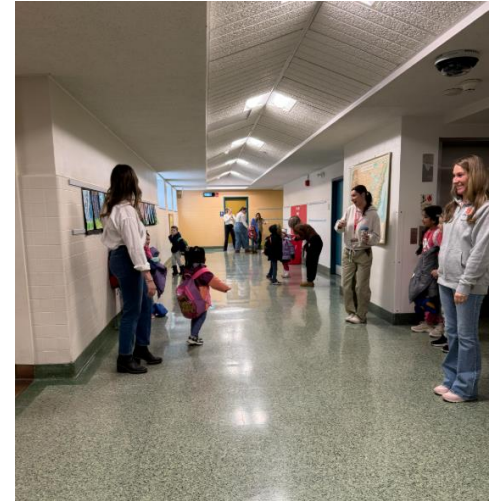


Extracurriculars & Athletics





Health & Wellness





NYS Budget Update

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT



2026-27 Proposed Revenue Budget

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2026-27 Tax Levy

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CENTRAL SCHOOL DISTRICT



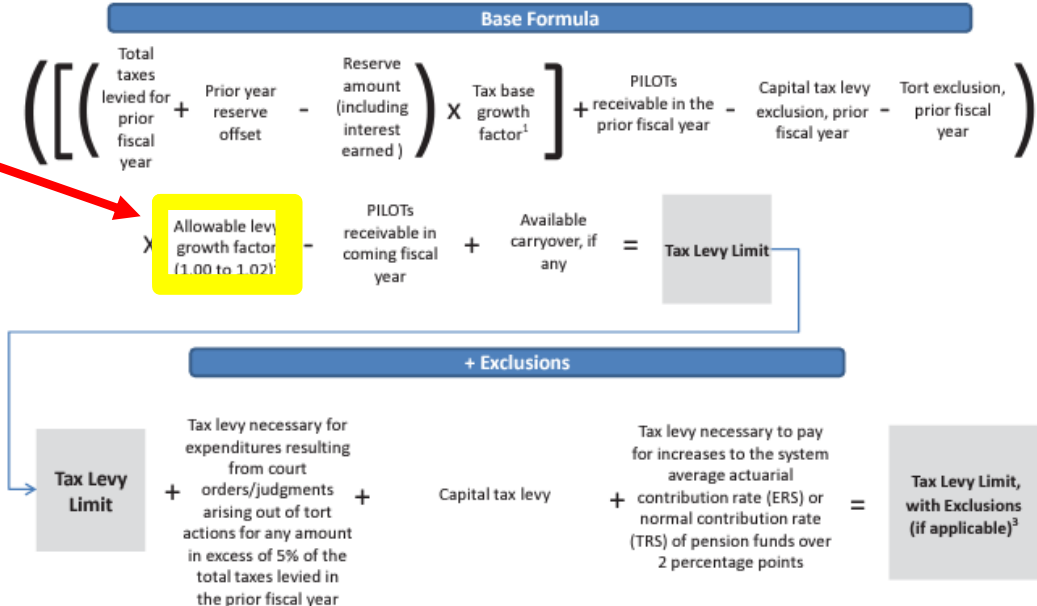
Property Tax Cap

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%



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 – MS Exterior Door Replacements

	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	
Current Year Exclusions:		
Torts/Court Orders in excess of 5% PY Levy	-	+
Capital Tax Levy including BOCES Share	1,925,819	+
ECR greater than 2%	-	+
CY Tax Levy Limit with Exclusions	47,462,997	
PY Tax Levy Limit with Exclusions	46,246,716	
Dollar Change	1,216,281	
Percentage Change	2.63%	





2026-27 State Aid

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

STATE AID*

*Based on the Governor's proposed budget 1/20/2026, no final NYS budget as of 5/11/2026

Aid Category	2025-26 Adopted Budget	2026-27 Proposed Budget	Variance (S)	Variance (%)
Foundation Aid	12,921,594	13,226,429	304,835	2.36%
Excess Cost Aid	372,133	400,626	28,493	7.66%
Transportation Aid	2,721,780	2,862,098	140,318	5.16%
Building Aid	4,153,323	3,900,394	(252,929)	-6.09%
BOCES Aid	2,528,003	2,266,406	(261,597)	-10.35%
Textbook Aid	156,984	154,363	(2,621)	-1.67%
Computer Software Aid	55,905	54,827	(1,078)	-1.93%
Computer Hardware Aid	59,246	56,952	(2,294)	-3.87%
Library A/V Loan Program Aid	23,325	22,875	(450)	-1.93%
TOTAL	22,992,293	22,944,970	(47,323)	-0.21%

FACTORS IMPACTING BUDGET:

- Foundation Aid 1%
- Aid Ratios have decreased on average 1.27% year-over-year and decreased 3.47% from 2023-24
- Building Aid down due to one-time projects rolling off and aid ratio drop
- BOCES Aid down due to service reductions and aid ratio drop
- Enrollment reduction impact on other categories





Miscellaneous Revenues

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

MISCELLANEOUS REVENUES

Revenue Category	2025-26 Adopted Budget	2026-27 Proposed Budget	Variance (S)	Variance (%)
PILOT	25,494	30,571	5,077	19.91%
County Sales Tax	117,000	117,000	-	0.00%
Charges for Services	672,342	703,931	31,589	4.70%
Interest Earnings	614,857	432,364	(182,493)	-29.68%
Rental of Facilities & Surplus	10,000	10,000	-	0.00%
BOCES Refund & Other Revenues	463,926	488,456	24,530	5.29%
Federal Revenues: Medicaid & Medicare	270,010	286,122	16,112	5.97%
Total Revenues	2,173,629	2,068,444	(105,185)	-4.84%

FACTORS IMPACTING BUDGET:

- Interest rate reduction built in





Appropriated Fund Balance & Reserves

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CENTRAL SCHOOL DISTRICT

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	Actual 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	1,168,449	400,000	787,660
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	1,301,896	461,049	861,868
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	10,116,345	1,136,049	9,204,804
Estimated Net Change in Reserves				(911,542)

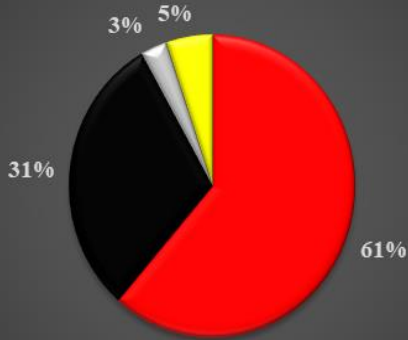
**Includes estimated interest revenue but does not include potential contributions*



REVENUE SUMMARY

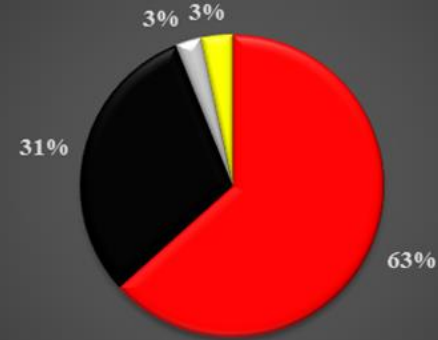
	2025-26 Adopted Budget	2026-27 Proposed Budget	Variance (S)	Variance (%)	Percent of Total Revenue
Tax Levy	46,246,716	47,462,996	1,216,280	2.63%	63.32%
State Aid	22,992,293	22,944,970	(47,323)	-0.21%	30.61%
Miscellaneous Revenues	2,173,629	2,068,444	(105,185)	-4.84%	2.76%
Fund Balance & Reserves	3,915,029	2,486,049	(1,428,980)	-36.50%	3.32%
Total Revenues	75,327,667	74,962,459	(365,208)	-0.48%	100.00%

2025-26 Revenues



■ Tax Levy
 ■ State Aid
 ■ Miscellaneous Revenues
 ■ Fund Balance & Reserves

2026-27 Revenues



■ Tax Levy
 ■ State Aid
 ■ Miscellaneous Revenues
 ■ Fund Balance & Reserves



2026-27 Proposed Expense 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%
- Commercial Insurance increase of 13.0% (*estimated*)
- Workers' Compensation down 16.5% (consortium decision)
- BOCES Services 2.5% to 5.0%
- Utilities increasing 18%
- Debt Service/Transfer-to-Capital decreasing 1.65%
- Inflation 2.7%



ADMINISTRATIVE BUDGET

Administrative Component	2025-26 Adopted Budget	2026-27 Proposed Budget	Variance (\$)	Variance (%)
Board of Education & Annual Meeting	53,225	56,260	3,035	5.70%
Central Administration	322,853	332,074	9,221	2.86%
Business & Financial Operations	860,646	976,829	116,183	13.50%
Central Services: Communications, Personnel & Legal Service	1,216,680	1,141,954	(74,726)	-6.14%
Central Services: BOCES Admin, Capital & Data Processing	699,313	768,413	69,100	9.88%
Curriculum, Instruction & Supervision	2,140,099	1,996,912	(143,187)	-6.69%
Employee Benefits	1,544,672	1,610,063	65,391	4.23%
Total Administrative Component	6,837,488	6,882,505	45,017	0.66%

FACTORS IMPACTING BUDGET:

- Business & Financial Operations: Commercial insurance increasing an estimated 13%
- Central Services: BOCES Admin, Capital & Data Processing: Increasing \$69K due to J-D's share of the OCM BOCES Capital Project
- Reductions mostly related to BOCES service reductions and other cost saving measures
- Employee Benefits impacted by a 10% increase in health insurance premiums
- 1.6 FTE reduction admin and clerical, 0.6 FTE via RIF and 1.0 FTE via reassignment



CAPITAL BUDGET

Capital Component	2025-26 Adopted Budget	2026-27 Proposed Budget	Variance (\$)	Variance (%)
Operations & Maintenance	3,892,755	4,024,255	131,500	3.38%
Security	513,110	530,070	16,960	3.31%
Refund of Real Property Taxes & Other Judgements/Claims	18,550	18,550	-	0.00%
Capital Outlay & Debt Service	6,295,400	6,191,610	(103,790)	-1.65%
Employee Benefits	1,255,711	1,499,722	244,011	19.43%
Total Capital Component	11,975,526	12,264,207	288,681	2.41%

FACTORS IMPACTING BUDGET:

- Operations & Maintenance: Includes a utility increase of 18% offset by 1.0 FTE reduction via RIF
- Capital Outlay & Debt Service: Planned reduction
- Employee Benefits impacted by a 10% increase in health insurance premiums and changes to employee elections



PROGRAM BUDGET

Program Component	2025-26 Adopted Budget	2026-27 Proposed Budget	Variance (\$)	Variance (%)
Instruction: Regular & Special Education	27,722,071	26,885,213	(836,858)	-3.02%
Instructional Media: Library & Technology	2,367,654	2,343,169	(24,485)	-1.03%
Pupil Services	2,963,272	2,826,486	(136,786)	-4.62%
Extracurricular & Athletics	1,620,297	1,667,436	47,139	2.91%
Transportation	3,435,092	3,495,332	60,240	1.75%
Employee Benefits	18,406,267	18,598,111	191,844	1.04%
Total Program Component	56,514,653	55,815,747	(698,906)	-1.24%

FACTORS IMPACTING BUDGET:

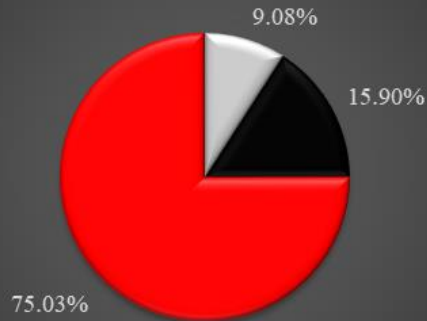
- Overall: Contractual increases being offset by position reductions tied to enrollment decline
 - 16 FTE reduction in teaching positions, 15 through attrition, 1 through RIF (District-wide TOSA)
 - 16 FTE reduction in teaching assistant positions, 5 through attrition, 11 through RIF
- Employee Benefits impacted by a 10% increase in health insurance premiums
- All student programming preserved



EXPENSE SUMMARY

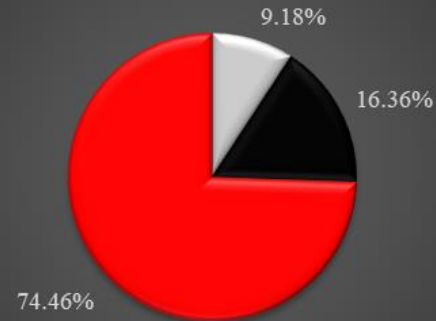
	2025-26 Adopted Budget	Percent of Total	2026-27 Proposed Budget	Percent of Total
Administrative Component	6,837,488	9.08%	6,882,505	9.18%
Capital Component	11,975,526	15.90%	12,264,207	16.36%
Program Component	56,514,653	75.03%	55,815,747	74.46%
Total	75,327,667	100.00%	74,962,459	100.00%

2025-26 Adopted Budget



■ Administrative Component ■ Capital Component ■ Program Component

2026-27 Proposed Budget



■ Administrative Component ■ Capital Component ■ Program Component





Propositions

Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

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)*

**This vehicle has experienced significant body and mechanical issues*

ZERO EMISSION BUS TRANSITION:

- The district continues to monitor the state mandated transition to zero-emission buses and intends to apply for a two-year extension to better analyze the impact on district finances and operations
- Legislation is pending (.9667, Ryan/A.10896, Solages) to extend the timeline by 5 years (2032/2040)



PROPOSITIONS

- Proposition #1 – Annual Budget* - \$74,962,459
- Proposition #2 – Purchase of School Buses - \$837,993
- 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)*



VOTE:
Tuesday, May 19, 2026
HS Main Gym Lobby
8:00 AM - 9:00 PM



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT