



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

FY 2025-26 Budget Overview

**Jamesville-DeWitt Central School District
Board of Education Meeting
January 27, 2025**

AGENDA

- I. Budget Development Process Overview
- II. Update on NYS Budget and Foundation Aid Study
- III. 2025-26 *Preliminary* Revenues
- IV. 2025-26 Key Expense Drivers
- V. Preliminary Propositions
- VI. JD Budget Calendar Key Dates
- VII. Questions



BUDGET DEVELOPMENT PROCESS OVERVIEW



CULTURE OF WELLNESS

Develop and support the social, emotional, mental wellness and behavioral needs of all students, faculty, and staff.



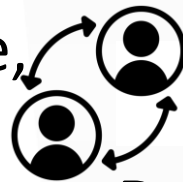
CURRICULUM AND PROGRAMS

Provide all students with responsive, evolving, robust opportunities and experiences in and out of the classroom.



DIVERSITY, EQUITY, AND INCLUSION

Provide a safe, caring, inclusive, equitable, and challenging learning environment that is free from discrimination and harassment, and to building a community that recognizes diversity as one of our greatest strengths.

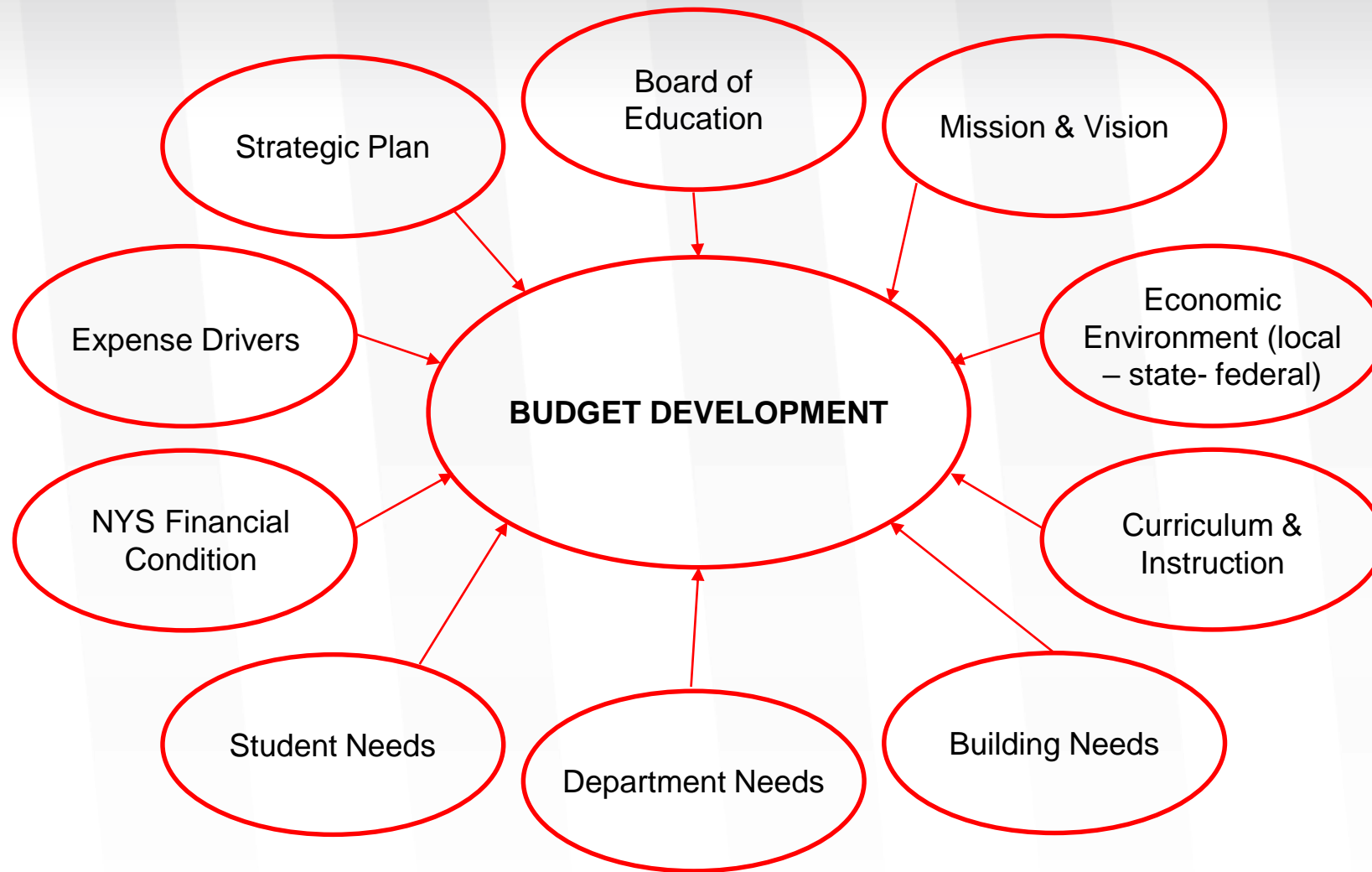


FAMILY AND COMMUNITY ENGAGEMENT

Develop and nurture relationships with families and community organizations.



BUDGET DEVELOPMENT PROCESS OVERVIEW



UPDATE – NYS BUDGET & FOUNDATION AID STUDY

Included in Governor's proposed budget

Background:

- NYS contracted with the Rockefeller Institute of Government to conduct a study of the Foundation Aid formula with the report and related recommendations due December 2024

Report Recommendations:

- **Poverty Measurement:** Change from FRPL to SAIPE averaged over 3 years *2000 census poverty data replaced with SAIPE. FRPL replaced with “economically disadvantaged data” (e.g. SNAP, TANF, SSI, HEAP, SNA, etc.).*
- **ELL Weighting:** Change to a weight based on student need (e.g. +0.65 for intensive services vs +0.40 for less intensive services)
- **Regional Cost Data/Inflation:** Change to a regional or county-based cost of living index to align true cost with localities and update inflation to a 5-year average of CPI for NE region to smooth out macroeconomic impacts



UPDATE – NYS BUDGET & FOUNDATION AID STUDY

- **Wealth/Poverty Metrics:** Change floor to zero (down from 0.65) and ceiling to three (up from 2) to reflect true wealth and true poverty *State sharing ratios expanded slightly*
- **Special Needs Funding:** Create a categorical aid for PPS services based on the need of the student and remove this as a Foundation Aid carve out
- **Save Harmless:** Recommend phasing out save harmless for schools with low need and declining enrollments (definition: Save Harmless guarantees that districts receive no less funding than in previous years, regardless of declining enrollment). Phase-out flat grants and reallocate to high-need schools. *2% minimum to all schools on save harmless*
- **Other Items:**
 - Definition of Success: 3-8 ELA/Math scores of top 50%
 - Elimination of Set-Asides
 - Unassigned FB up from 4% to 10% but tied to Save Harmless/Tax Reductions
 - Growth Aid
 - Electric Buses
 - Sparsity (rural schools)
 - Mental Health Supports
 - *Increased funding for universal access to school meals*



UPDATE – NYS BUDGET & FOUNDATION AID STUDY

Key Takeaways:

1. **DATA:** Data underlying formula needs to be updated for poverty, wealth, regional cost of living, etc.
2. **STUDENT NEEDS:** Service offerings/student needs have evolved: ELL and SWD have risen
Disparity in outcomes between districts
3. **ENROLLMENT DECLINE:** Many of the recommendations are based on enrollment. The state overall has experienced an enrollment decline of 10% in 10 years
4. **PHASING:** Most of the recommendations provide for a phased approach to limit impacts on schools

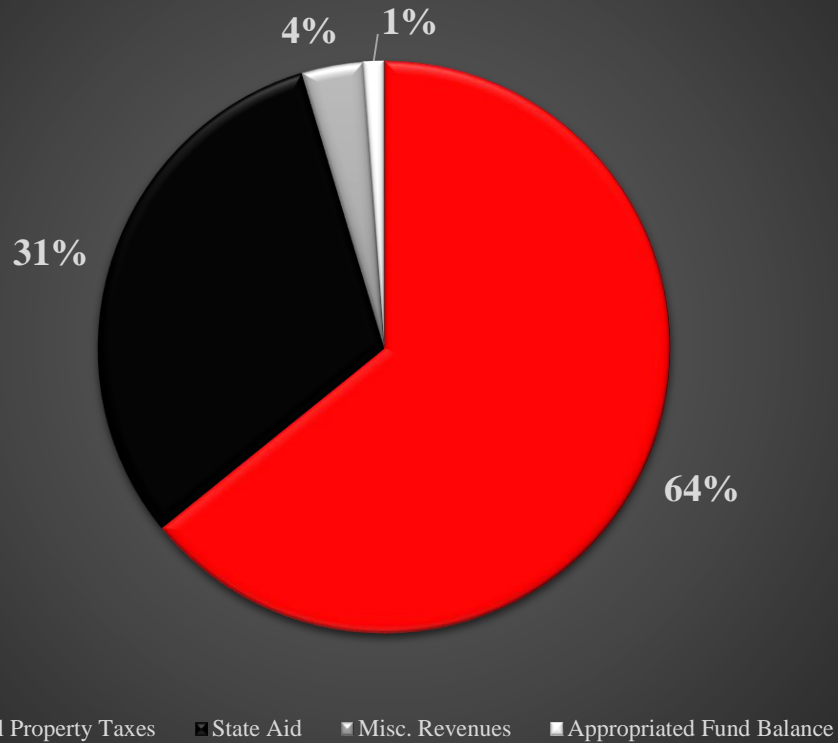
Next Steps:

- These are recommendations at this time
- The Governor/Legislature will determine what, if anything, makes it into the final budget
- State Aid Runs will be first sign of what is to come for JD CSD
- *Indicators that more of these recommendations may be feathered in going forwards*

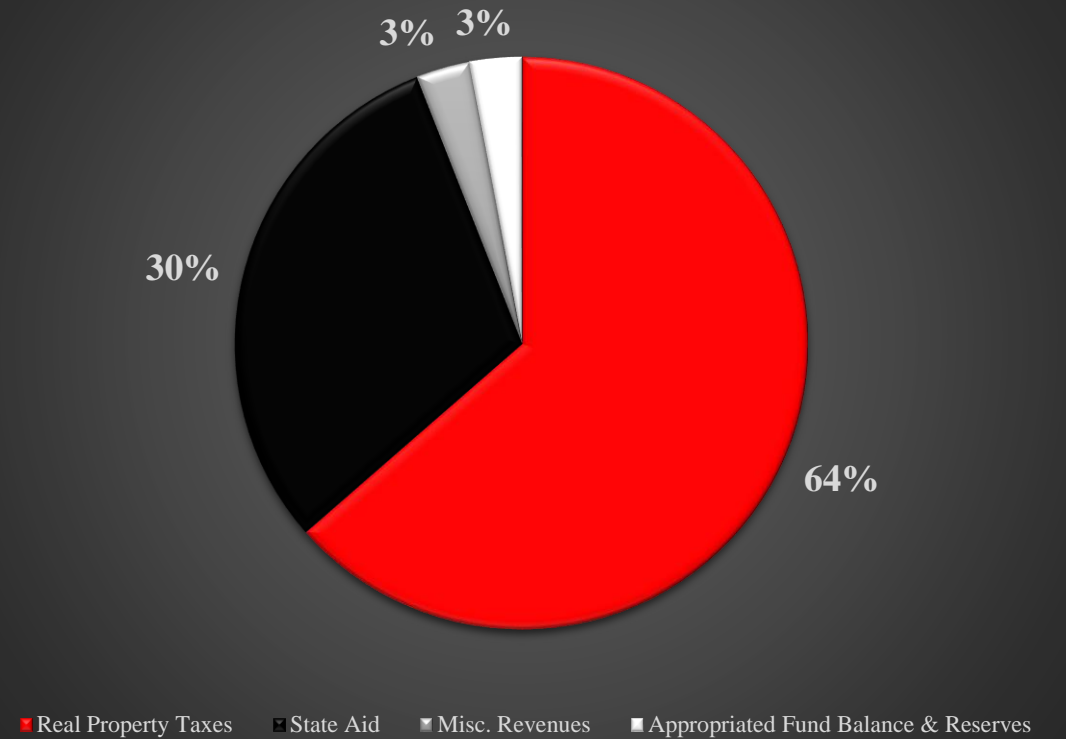


2025-26 PRELIMINARY REVENUES

2023-24 REVENUE BREAKDOWN



2024-25 REVENUE BREAKDOWN



2% is one variable of the Property Tax Cap formula

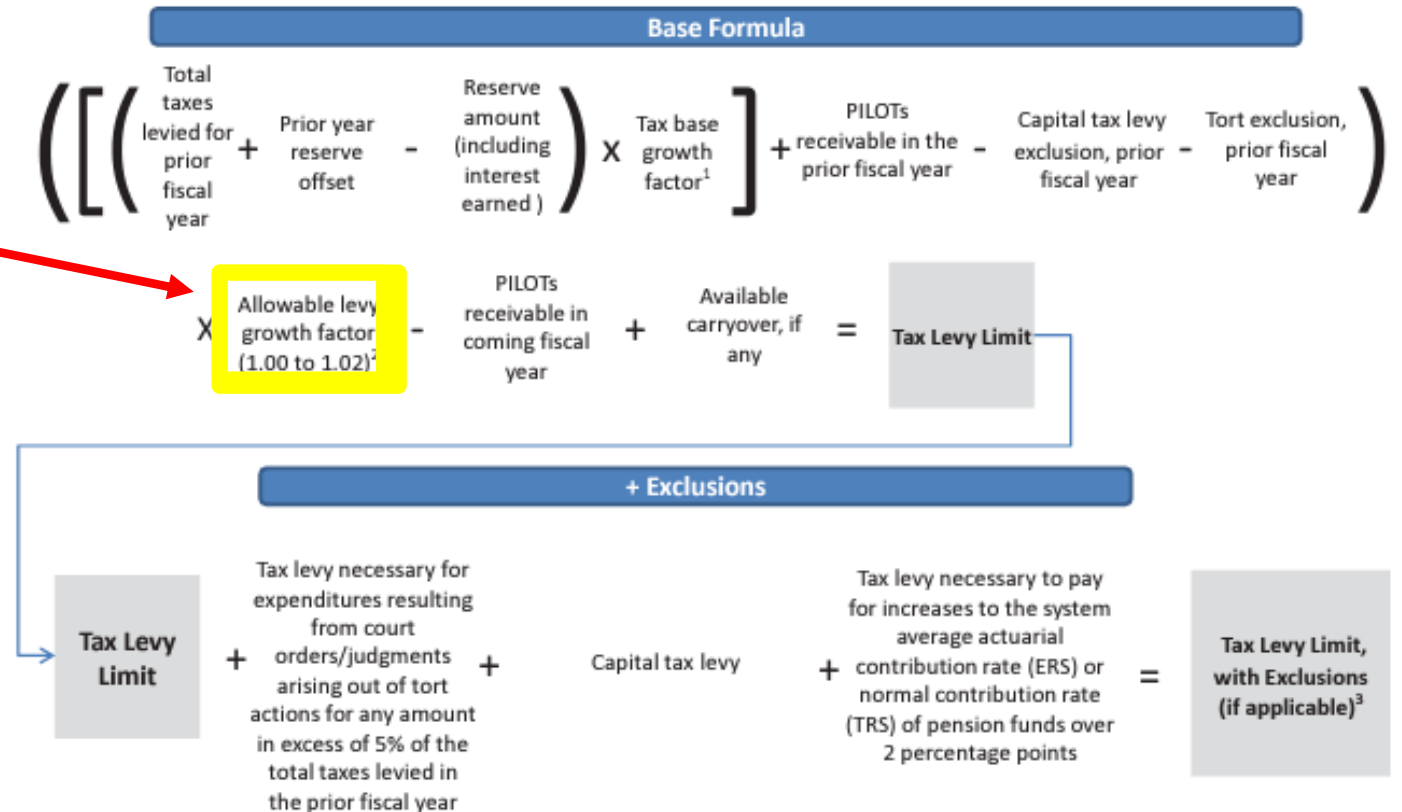
Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts



**PRELIMINARY TAX
LEVY**

	FY 2025-26	
PY Tax Levy	45,358,697	
Reserve Offset	-	+
Reserve Amount Inc. Int Earned	-	-
Levy Adjusted for Reserves	45,358,697	
Tax Base Growth Factor	1.001300	
Levy Increased by TBGF	45,417,664	
Pilots Receivable PY	20,603	+
Capital Exclusion (Inc. BOCES) PY	1,848,532	-
BOCES Cap Exclusion PY	-	-
Tort Exclusion PY	-	-
Levy Adjusted for PY Exclusions	43,589,734	
Allowable Levy Growth Factor	1.0200	
Tax Levy Prior to Adjustments	44,461,529	
Pilots Receivable 25-26	25,494	-
Available Carryover	-	+
Tax Levy Limit Before Exclusions	44,436,035	
Current Year Exclusions:		
Torts/Court Orders in excess of 5% PY Levy	-	+
Capital Tax Levy including BOCES Share	1,810,850	+
ECR greater than 2%	-	+
CY Tax Levy Limit with Exclusions	46,246,885	
PY Tax Levy Limit with Exclusions	45,358,697	
Dollar Change	888,188	
Percentage Change	1.96%	

**2% LEVY GROWTH
FACTOR**

**PRELIMINARY
CAPITAL
EXCLUSION**



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 2025-26 Capital Outlay Project
- \$536,500 Transfer-to-Capital Fund to replace HS gym roof membrane
- Pending Building Aid and BOCES capital expenses

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2025-26 PRELIMINARY REVENUES STATE AID

Description	2024-25 Adopted Budget	2025-26 PRELIMINARY Budget*	Variance (\$)	Variance (%)	Percent of Total State Aid
Foundation Aid	12,187,166	12,946,733	759,567	6.23%	56.24%
Excess Cost Aid	376,085	372,133	(3,952)	-1.05%	1.62%
Transportation Aid	2,664,406	2,721,780	57,374	2.15%	11.82%
Building Aid	4,002,353	4,153,323	150,970	3.77%	18.04%
BOCES Aid	2,236,799	2,528,003	291,204	13.02%	10.98%
Textbook Aid	157,683	158,091	408	0.26%	0.69%
Computer Software Aid	56,010	55,905	(105)	-0.19%	0.24%
Computer Hardware Aid	59,990	59,246	(744)	-1.24%	0.26%
Library Aid	23,369	23,325	(44)	-0.19%	0.10%
TOTAL STATE AID	21,763,861	23,018,539	1,254,678	5.76%	100.00%

**Amounts listed are based on the Governors State Aid Runs for School Districts and are preliminary estimates based on projections. Amounts in the final proposed budget may differ.*



KEY EXPENSE DRIVERS

- Contractual increases +4.0% - 5.0%
- TRS Rate 2025-26 = 10.00% (*estimated*) flat from 10.11%
- ERS Rate 2025-26 = 16.5% up from 15.2%
- Social Security increasing with contractual salary increases
- Health Insurance premiums increasing +6.0% (+\$950K)
- Liability/Property/Auto up +15.0% (*estimated*)
- Workers' Compensation down -11.0% (consortium decision)
- BOCES Services +2.5%-5.0% (*estimated*)
- Debt Service/Transfer-to-Capital +2.88%
- Inflation



PRELIMINARY PROPOSITIONS

- Annual Budget*
- Proposition #1 – School Bus Replacements (4)
- Proposition #2 – Community Library of DeWitt & Jamesville Budget
- Board of Education – (3 Seats)

**Includes \$100,000 Capital Outlay Project, \$536,500 funding for the Transfer-to-Capital Project*



JD BUDGET CALENDAR KEY DATES

January 27, 2025	Preliminary look at Revenues and Expense Drivers
February 10, 2025	Revenue update including Tax Levy finalization & State Aid
February 25, 2025	Finance Committee
March 3, 2025	State Aid Update & Non-Instructional Budget
March 18, 2025	Finance Committee
March 24, 2025	State Aid Update & Instructional Budget, Legal Notice
April 7, 2025	State Aid Update TBD
April 8, 2025	Finance Committee
April 21, 2025	3-Part Budget, JD budget adoption & OCM Admin. budget adoption, Property Tax Report Card (PTRC) adoption
May 12, 2025	Budget Hearing
May 20, 2025	<i>Budget Vote & Annual Election</i> Jamesville-DeWitt High School (Gymnasium Lobby)





QUESTIONS?