



Jamesville-DeWitt
CENTRAL SCHOOL DISTRICT

FY 2025-26 Budget Update

Jamesville-DeWitt Central School District
Board of Education Meeting
February 10, 2025

AGENDA

- I. 2025-26 Tax Levy
- II. 2025-26 Key Expense Drivers Update
- III. Preliminary Propositions
- IV. JD Budget Calendar Key Dates
- V. Questions



2% is one variable of the Property Tax Cap formula

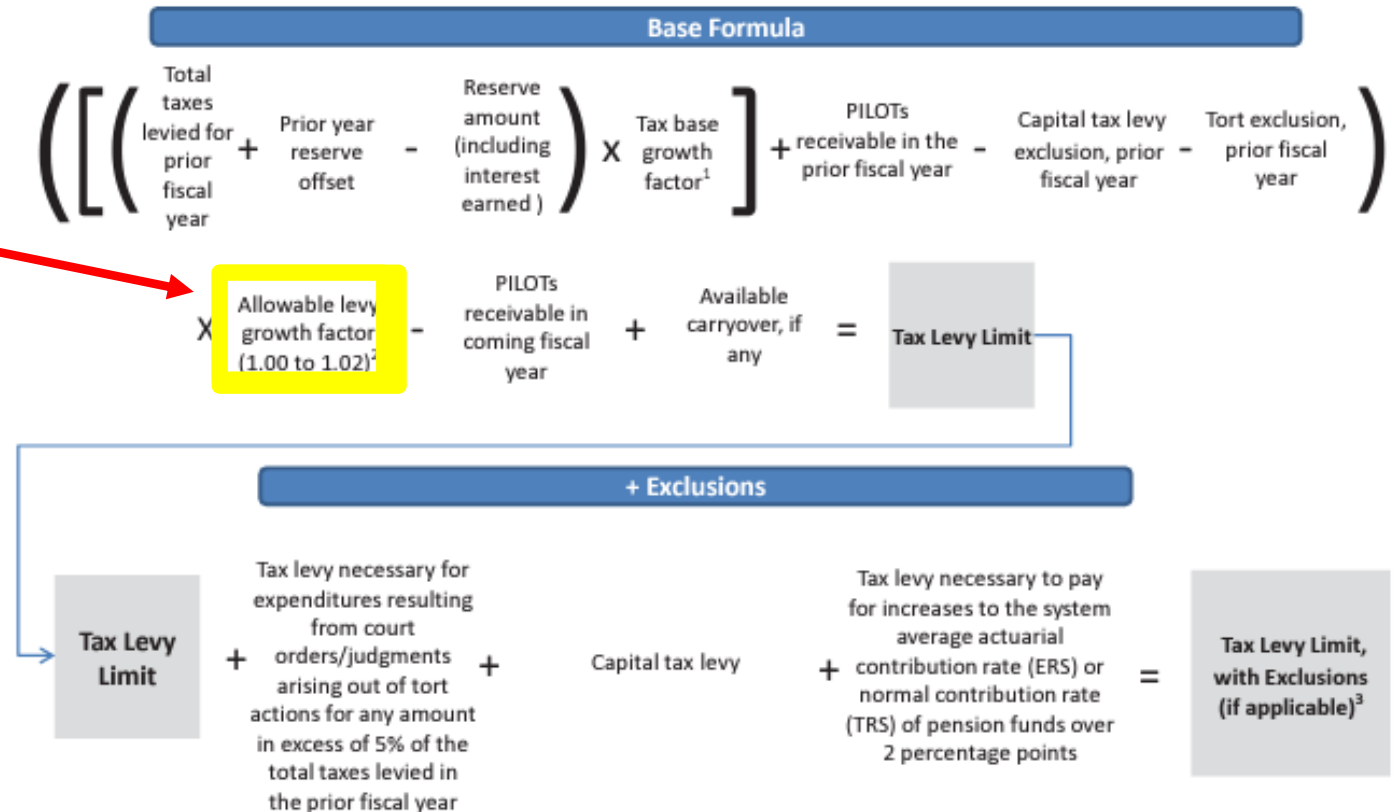
Office of the New York State Comptroller

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**



PROJECTED TAX LEVY

	FY 2025-26	
PY Tax Levy	45,358,697	
Reserve Offset	-	+
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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	+
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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 CY	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	1,810,681	+
ECR greater than 2%	-	+
CY Tax Levy Limit with Exclusions	46,246,716	
PY Tax Levy Limit with Exclusions	45,358,697	
Dollar Change	888,018	
Percentage Change	1.96%	

2% LEVY GROWTH FACTOR

PROJECTED CAPITAL EXCLUSION

CY Tax Levy Limit with Exclusions 46,246,716
PY Tax Levy Limit with Exclusions 45,358,697
Dollar Change 888,018
Percentage Change 1.96%



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

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2025-26 PRELIMINARY REVENUES

STATE AID

No changes from 1/27/2025 BOE Meeting

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 = **9.59%** (*estimated*) down 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 (4-65 passenger), **SUV/Microbird (1)**
- 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?