



2026-27 JPS Budget Work Session

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Operations





Agenda

- 2026-27 Projected Revenue
- 2026-27 Estimated Expenditures
- Future Planning





Revenue



Estimated Revenue

Revenue	2025-2026 Projections	2026-2027 Projections	Changes
State Aid	\$ 95,996,758	\$ 96,744,727	\$ 747,969
Property Tax Items	\$ 16,502,027	\$ 16,441,567	\$ (60,460)
Other Revenue	\$ 3,150,894	\$ 7,711,980	\$ 4,561,086
Total Estimated Revenue	\$ 115,649,679	\$ 120,898,274	\$ 5,248,595



Revenue Components

- State Aid
- Real Property Tax Items
- Other Revenue
- Unappropriated Fund Balance & Reserves



Estimated Revenue

- State Aid Revenue Budget Components
 - Foundation Aid
 - Building Aid
 - Transportation Aid
 - BOCES Aid
 - Excess Cost Aid
 - Medicaid (NYS)
 - Instructional Materials Aid (IMA)



Estimated Revenue

- State Aid Revenue Budget
 - Foundation Aid - Increase of \$1.26M
 - Building Aid - Decrease of \$1M
 - Transportation Aid - Remains Stable
 - BOCES Aid - Increase of \$750,000
 - Excess Cost Aid - Remains Stable
 - Instructional Materials Aid (IMA) - Remains Stable



Estimated Revenue

- Real Property Tax Items Revenue Budget Components
 - Property Tax Levy - no increase
 - PILOTS (payment in lieu of taxes) - remains stable
 - STAR Payments - remains stable



Estimated Revenue

- Other Revenue Budget Components
 - Interest
 - Medicaid (federal)
 - Rental of Real Property
 - Unappropriated Fund Balance



Estimated Revenue

- Other Revenue Budget
 - Interest - decrease in yield rates
 - 24-25 \$3.5M
 - 23-24 \$3M
 - Medicaid (federal)

Annual Comparison:

24/25 Revenue	\$ 450,405.63	\$ 225,202.82
23/24 Revenue	\$ 488,976.19	\$ 244,488.10
22/23 Revenue	\$ 205,279.72	\$ 102,639.86

- Unappropriated fund balance
 - \$4,873,780



JPS Revenue

Fiscal Year	JPS Revenue
2021-2022	\$89,654,671
2022-2023	\$95,282,750
2023-2024	\$104,782,559
2024-2025	\$110,096,905
2025-2026 Original Est.	\$115,876,898
2026-27 Projection	\$120,898,274



JPS Revenue

- State Aid - Foundation Aid

Fiscal Year	Foundation Aid Allocation
2021-2022	\$52,994,958
2022-2023	\$57,340,681
2023-2024	\$66,418,955
2024-2025	\$69,379,603
2025-2026	\$75,830,684
2026-27 Governor's Proposal	\$77,011,162



JPS Revenue

- State Aid - Building Aid

Fiscal Year	Building Aid
2024-2025	\$9,629,916
2025-2026 (\$89.5M Project Aid began)	\$11,416,226
2026-27 Estimates	\$13,276,483
2027-28 Estimates (\$123M Project Aid begins)	\$18,367,621



Expenditures



Expenditures

	2025-2026	2026-2027
Capital	\$ 23,467,786	\$ 22,948,110
Administrative	\$ 12,597,492	\$ 13,729,187
Program	\$ 79,811,620	\$ 84,220,977
TOTAL	\$ 115,846,898	\$ 120,898,274

What Makes up our Capital Budget



- Facilities
- Maintenance
- Safety and Security
- Debt Service





Capital Budget

- 2026-27 Capital Budget
 - Decrease related primarily to debt service payments
- \$100,000 Transfer to Capital
 - Capital Outlay
- Safety and Security
 - Radio & Camera Replacement Plan
 - Overall increase for red shirts and JHS needs
- Maintenance Equipment
 - Replacement Plan
- Debt Service
 - \$12,102,983

**2026-27 Proposed Capital
Budget:
\$22,948,110**



What Makes up our Administrative Budget



- Operational Departments
 - HR, Business Office, Purchasing, Public Relations, etc
- Instructional Coaches
- Building and District Leadership
- Professional Development & Training
- Central Technology
 - Financial Software, Substitute Management Systems, Website, etc



Administrative

- 1.0 FTE @ Innovation Center at Rogers - Assistant Principal
- 1.0 FTE @ Innovation Center at Rogers - Secretary Position



**26-27 Proposed Administrative Budget:
\$13,729,187**

What Makes up our Program Budget



- Classroom Teachers & Paraprofessionals
 - Special Education & ENL programs
 - Library Media, Phys Ed, Arts, FACS, etc
- Pupil Personnel Services
 - Counselors, Social Workers, Psychologists, Nurses
- Extracurriculars & Athletics
- District Transportation Program



Program

- 3.0 FTE @ Persell
 - 1.0 FTE 6th Grade
 - 1.0 FTE Social Studies
 - 1.0 FTE Science
- 3.0 FTE @ Washington
 - 1.0 FTE 5th Grade
 - 1.0 FTE Social Studies
 - 1.0 FTE Science
- 2.0 FTE Music (strings) @ Middle Schools



26-27 Proposed Program Budget:
\$84,220,977



Program

- 1.0 FTE Art @ JHS
- 1.0 FTE 8:1:1 @ Lincoln
- 1.0 FTE 12:1:3:1 @ Jefferson
- 1.0 FTE Integrated Co-Teach @ Persell
- 1.0 FTE Occupational Therapist
- 1.0 FTE Physical Therapist
- 1.0 FTE Music/Marching Band Teacher

**26-27 Proposed Program Budget:
\$84,220,977**





Future Planning

- Future Budget Planning
 - NY State & Federal Aid - What does funding look like in 5 years?
 - Stability of revenue - interest rates
 - Health Insurance Rates
 - TRS & ERS Rates
 - Potential Cost of Transitioning to Zero Emission Bus Fleet
- How do we plan?
 - Reserve Funds
 - Replacement Plans - equipment, uniforms, vehicles, etc
 - Additional payments towards Debt Service



Propositions

- 1) Expenditure Budget
- 2) Sale of Harrison St Property
- 3) Library Tax Increase





Questions?



**We See
Every Child
Learning
Every Day**