



# Jordan-Elbridge

Central School District

2024-2025 Proposed Budget

Cultivating the best in personal growth and achievement

# Our Mission

# Our Vision

Cultivating the best in personal growth and achievement

Providing the best in educational opportunities by:

- Sustaining a culture that supports the intellectual and developmental needs of all
- Being committed to excellence in education and exceeding expectations
- Building a safe, dynamic learning environment where all are valued and respected
- Expanding our home-school-community partnerships
- Operating in a fiscally responsible manner



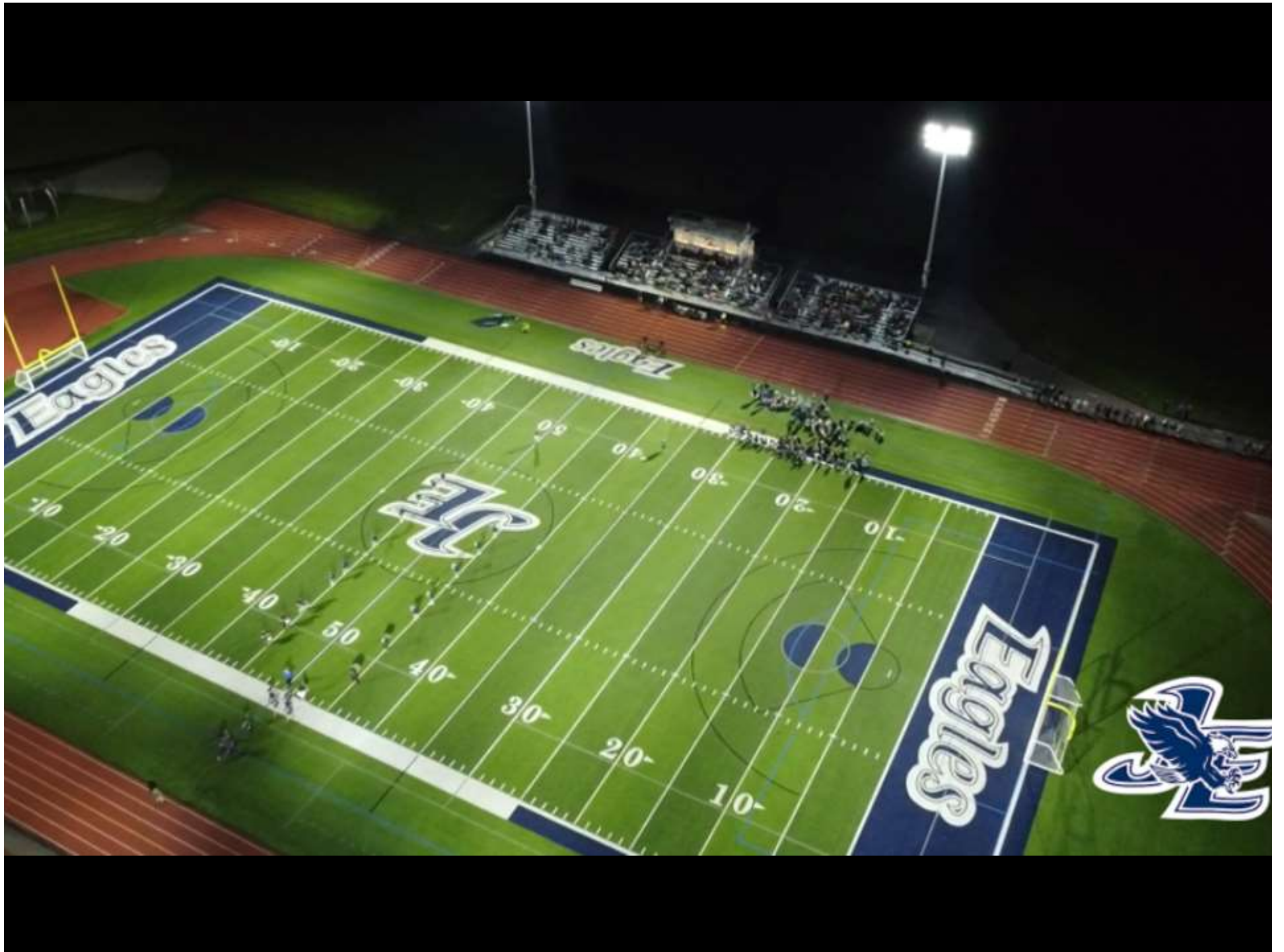
# Our Values



## JE Eagles are...

- Just and caring
- Excellent in all that they do
- Ethical in their behaviors
- Accepting of all
- Global thinkers
- Learners first
- Examiners of *why* and *how*
- Selfless





## Student Life



We are proud of our academic and extracurricular programming.



# Scholastic Art

## Gold Keys

Makenna Jones – Gold Key Portfolio – “How Humans are Connected to Nature.”

Ava White – “Constant Storm.”

Azalia Kehn – “Healing Hand.”

Amy Lin – “Final Feast.”

Azalia Kehn – “Good Girls Don’t Lie.”

Heather Sorts – “Octopus vs. Human.”

Landon Bryant – “Dying for the Spotlight.”

Makenna Jones – “Biophelia.”

Makenna Jones – “The Star.”

## Silver Keys

Annamei Cassick – “At the Fair.”

Annamei Cassick – “Crystalized Moss.”

Azalia Kehn – “Ripping a Hole in my Chest.”

Emma Rose – “Emo Swamp.”

Olivia Bennett – “Evelyn.”

Olivia Bennett – “Fourth Dimension.”

## Honorable Mention

Lily Baker Flagg- “Bumblebee.”

Caitlin Pittsley – “Neon Beat.”

Ella Jewsbury – “Smooth Disco.”

Emma Rose – “Memories written in the Stars.”

Emma Rose – “Welled up with Tears.”

Heather Sorts – “Better to see you with.”

Jackie Peters – “Jellyfish.”

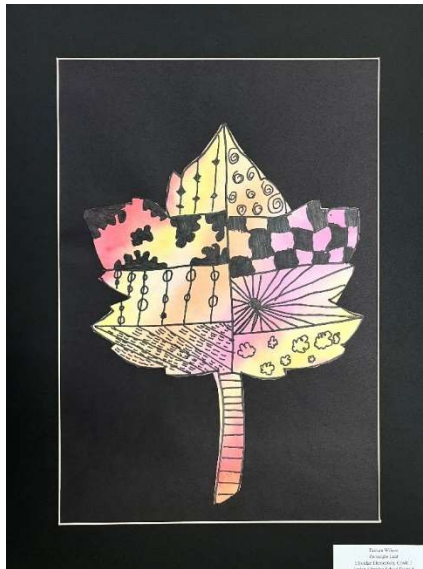
Jackie Peters – “Put on a Pretty Face.”

Kailey Kauffman – “Ralph.”

Lanora Smith – “Sundrop.”



## Three Lakes Sampler



Student artwork displayed at the Schweinfurth Memorial Art Center in Auburn, NY



# Student Achievement



- Wrestling Champions
- Lego League Accolades
- Academic Achievement





# Performing Arts



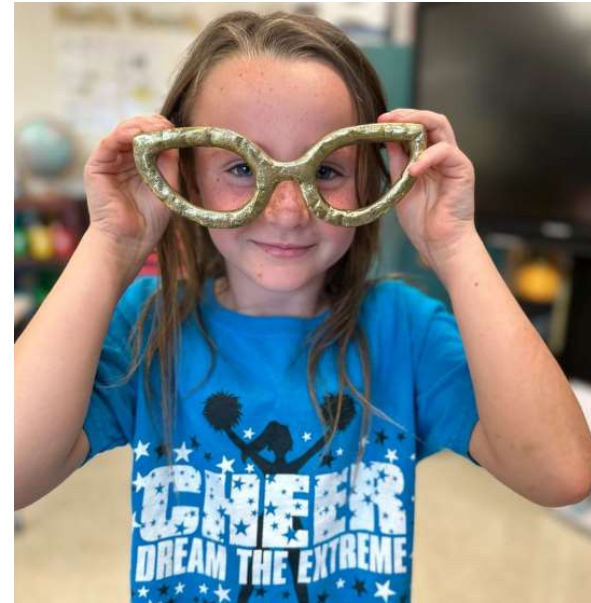
## Athletic Excellence



Small-school benefits with large-school opportunities



## Student Life



Learning also happens outside  
the classroom



## Fund Balance - Revenue

1

### Appropriated 2022-23 fund balance to 2023-24 Budget

#### 2023-24 Approved Budget

\$36,195,000

Tax Levy, State Aid, Other Revenue

\$33,195,000

22-23 Fund Balance Appropriation to FY 23-24

\$3,000,000

2

Current estimates suggest the actual 23-24 budget will not require spending of the appropriated fund balance.



# Important Dates / Next Steps

**February 7th**

Budget goals,  
highlights, timeline



**April/May**

Proposed school  
budget BOE & voter  
decisions



**March 20th**

Preliminary proposal  
of 2024-25 school  
year budget



## Preliminary Goals



**Challenge:** *Gov. Hochul has indicated a 2-year phased-in reduction in state aid (2024-25 and 2025-26)*



## Other Districts Aids

School District	Percent Increase from 22-23 from 23-24	Dollar Increase from 22-23 Dollar Increase from 23-24
Jordan-Elbridge	5.0% -1.2%	\$0.57 million (\$571,000) - \$0.25 million (\$250,580)
Fayetteville-Manlius	29% 6.7%	\$4.11 million \$2.21 million
Port Byron	3.0% -4.5%	\$0.30 million (\$301,000) - \$0.74 million (\$741,685)
Baldwinsville	26% 2.9%	\$8.37 million \$1.77 million
West Genesee	23% 7.9%	\$5.96 million \$3.70 million
Union Springs	5.6% -9.0%	\$0.65 million (\$652,211) - \$1.09 million
Skaneateles	8.2% -10.9%	\$0.58 million (\$575,879) - \$1.0 million



# Gov. Budget Proposal

## 2023-24 AND 2024-25 AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER AIDS

### Current Year

2023-24 BASE YEAR AIDS:	
FOUNDATION AID	11,710,733
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,051,252
BOCES	2,104,800
SPECIAL SERVICES	0
HIGH COST EXCESS COST	290,385
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	20,695
SOFTWARE, LIBRARY, TEXTBOOK	89,509
TRANSPORTATION INCL SUMMER	3,079,437
BUILDING + BLDG REORG INCENT	2,594,969
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	20,941,780

### Next Year

2024-25 ESTIMATED AIDS:	
FOUNDATION AID	11,550,212
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,171,884
BOCES	2,266,971
SPECIAL SERVICES	0
HIGH COST EXCESS COST	163,939
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	20,028
SOFTWARE, LIBRARY, TEXTBOOK	89,335
TRANSPORTATION INCL SUMMER	2,895,185
BUILDING + BLDG REORG INCENT	2,533,646
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	20,691,200
\$ CHG 24-25 MINUS 23-24	-250,580
% CHG TOTAL AID	-1.20
\$ CHG W/O BLDG, REORG BLDG AID	-189,257
% CHG W/O BLDG, REORG BLDG AID	-1.03





# Gov. Budget Proposal



## 2024-25 Executive Budget School Aid Proposal

**District:** JORDAN-ELBRIDGE CSD

**County:** Onondaga

Aid Categories	2023-24	2024-25	Change	% Change
Foundation Aid	11,710,733	11,550,212	(160,521)	-1.4%
Charter School Transition Aid	-	-	-	NA
High Tax Aid	-	-	-	NA
Summer Transportation Aid	1,164	3,568	2,404	206.5%
Transportation Aid w/o Summer	3,078,273	2,891,617	(186,656)	-6.1%
Building Aid	2,594,969	2,533,646	(61,323)	-2.4%
Building Reorganization Aid	-	-	-	NA
Operating Reorganization Incentive Aid	-	-	-	NA
Non-BOCES Computer Administration Aid	-	-	-	NA
Non-BOCES Career Education Aid	-	-	-	NA
Non-BOCES Academic Improvement Aid	-	-	-	NA
BOCES AID	2,104,800	2,266,971	162,171	7.7%
Public Excess Cost High Cost Aid	290,385	163,939	(126,446)	-43.5%
Private Excess Cost Aid	-	-	-	NA
Software Aid	16,508	16,508	-	0.0%
Library Materials Aid	6,887	6,888	1	0.0%
Textbook Aid	66,114	65,939	(175)	-0.3%
Hardware and Technology Aid	20,695	20,028	(667)	-3.2%
Full-Day Kindergarten Conversion Aid	-	-	-	NA
Universal Prekindergarten Aid	1,051,252	1,171,884	120,632	11.5%
Supplemental Public Excess Cost Aid	-	-	-	NA
Academic Enhancement Aid	-	-	-	NA
<b>Total Aid</b>	<b>20,941,780</b>	<b>20,691,200</b>	<b>(250,580)</b>	<b>-1.2%</b>
<b>Total Aid excluding Building Aids</b>	<b>18,346,811</b>	<b>18,157,554</b>	<b>(189,257)</b>	<b>-1.0%</b>



## Save-Harmless Summary



**District: Jordan-Elbridge CSD**

**County: Onondaga**

2023-24 Foundation Aid	11,710,733
<u>Proposed 2024-25 Foundation Aid</u>	<u>11,550,212</u>
Change	(160,521)
% Change	-1.4%
Save-Harmless Amount, if any	490,890
Reduction in Save-Harmless	(160,521)
% Reduction in Save-Harmless	-32.7%
2023-24 Total General Fund Expenditures	35,973,766
TGFE Reduction Needed to Offset Cut	-0.4%
2023-24 Tax Levy	13,220,000
Tax Levy Increase Needed to Offset Cut	1.2%

**SOURCE:** Compiled by NYSCOSS from New York State Education Department School Aid data



# Interest Revenue

1

The district is benefiting from high interest earnings on community reserve funds.

2021-22 Interest Revenue

\$11,550

2022-23 Interest Revenue

\$221,923

2023-24 Interest Revenue (as of 2/29/24)

\$ 462,945

2

Interest earned in 2023-24 will offset the need for a large tax-levy increase in 2024-25.



# Budget Proposal



## 2024-25 Budget Proposal



## Proposed Budget by Function – GENERAL SUPPORT

Function	2023-24 Budget	2024-25 Proposed	% Increase/ (Decrease)	
Board of Education	\$20,100	\$19,730	(1.8%)	
District Clerk	8,100	10,000	23.5%	
District Meeting	3,150	3,150	0%	
Chief School Administrator	277,797	285,645	2.8%	
Business Administration	328,081	368,813	12.4%	Returned payroll processing in-district
Auditing	30,500	31,500	3.3%	
Treasurer	6,500	0	(100%)	Retirement
Tax Collection	14,500	13,750	(5.2%)	
Purchasing	4,450	4,535	1.9%	
Legal Services-Other	72,800	73,800	1.4%	
Legal Services-Financial Advisor	6,500	6,500	0%	
Legal-BOCES Services	24,729	26,230	6.1%	
Personnel	122,480	120,075	(2.0%)	Digitized record keeping
Records Management	3,000	2,500	(16.7%)	
Public Information & Services	83,700	83,340	(0.4%)	
Operation of Plant	1,814,184	1,912,400	5.4%	
Maintenance of Plant	694,239	693,180	(0.2%)	No large equipment purchases
Central Storeroom	0	0	0%	
Central Printing & Mailing	57,946	61,000	5.3%	
Central Data Processing	525,700	552,105	5.0%	
Insurance & BOCES Admin Svcs.	452,638	469,060	3.6%	
<b>TOTAL GENERAL SUPPORT</b>	<b>\$ 4,551,094</b>	<b>\$4,737,313</b>	<b>4.1%</b>	

## Proposed Budget by Function – INSTRUCTIONAL SUPPORT

Function	2023-24 Budget	2024-25 Proposed	% Increase/ (Decrease)	
Curriculum Development	\$138,824	\$142,039	2.3%	
Supervision-Regular School	979,157	1,080,726	10.4%	Administrative support / District MTSS, Academic, and Behavioral support grades 4-8; Administrative contractual increases
Research, Planning & Evaluation	145,975	146,625	0.4%	
In-service Training	100,000	92,250	(7.8%)	
Teaching-Regular School	8,177,207	8,089,978	(1.1%)	
Programs-Students w/Disabilities	3,994,688	4,316,470	8.1%	Retirement
English Language Learners	70,580	32,500	(54%)	
Occupational Education	704,550	793,884	12.7%	Increase in cost per student
Teaching-Special Schools	60,000	60,000	0%	
School Library & AV	300,758	311,263	3.5%	
Computer Assisted Instruction	916,571	833,610	(9.1%)	Added summer work days for student support
Guidance	473,212	555,170	17.3%	
Health Services	174,320	189,408	8.7%	
Psychological Services	166,525	169,256	1.6%	
Social Work Services	116,926	126,700	8.4%	Marching band & athletic supplies
Co-Curricular Activities	239,022	260,624	9.0%	
Interscholastic Activities	670,232	640,155	(4.5%)	Reclassifying expenses to proper budget
<b>TOTAL INSTRUCTION</b>	<b>\$ 17,428,547</b>	<b>\$17,840,658</b>	<b>2.4%</b>	

## Proposed Budget by Function – Transportation, Benefits, Debt Service, Interfund Transfers

Function	2023-24 Budget	2024-25 Proposed	% Increase/ (Decrease)	
District Transportation	\$2,745,097	\$3,234,750	17.8%	Includes purchase of: 2 large, 2 small buses; fuel and maintenance costs; increased McKinney-Vento, athletic, and extracurricular trips
Garage Building	165,051	160,125	(3.0%)	
Transportation from BOCES	21,000	20,600	(1.9%)	
<b>TOTAL PUPIL TRANSPORTATION</b>	<b>2,931,147</b>	<b>3,415,475</b>	<b>16.5%</b>	
Community Service	33,400	33,400	0%	
<b>TOTAL COMMUNITY SERVICE</b>	<b>33,400</b>	<b>33,400</b>	<b>0%</b>	
Employees' Retirement	528,861	560,595	6.0%	
Teachers' Retirement	1,307,347	1,334,000	2.0%	Anticipated increase in Social Security costs
Social Security	1,274,202	1,401,625	10.0%	
Workers' Compensation	188,000	190,000	1.1%	
Unemployment Insurance	35,000	35,000	0%	
Hospital, Medical & Dental	4,239,965	4,446,840	4.9%	Rising health care costs
Employee Tuition	7,500	7,500	0%	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>7,580,874</b>	<b>7,975,559</b>	<b>5.2%</b>	
<b>TOTAL DEBT SERVICE-PRINCIPAL</b>	<b>2,844,725</b>	<b>2,588,132</b>	<b>(9.0%)</b>	Continued planned payment on long- term district debt
<b>TOTAL DEBT SERVICE-INTEREST</b>	<b>305,213</b>	<b>304,463</b>	<b>(0.2%)</b>	
Transfer to Special Aid Funds	420,000	420,000	0%	
Transfer to Capital Fund	100,000	100,000	0%	Ongoing enhancement to MS security through Capital Outlay
<b>TOTAL INTERFUND TRANSFERS</b>	<b>520,000</b>	<b>520,000</b>	<b>0%</b>	
<b>GRAND TOTAL</b>	<b>\$36,195,000</b>	<b>\$37,415,000</b>	<b>3.4%</b>	

## Proposed Budget at a Glance

Function	2023-24 Adopted Budget	2024-25 Proposed Budget	% Increase/ (Decrease)
General Support	\$4,551,094	\$4,737,313	4.1%
Instruction	17,428,547	17,840,658	2.4%
Pupil Transportation	2,931,147	3,415,475	16.5%
Community Service	33,400	33,400	0%
Employee Benefits	7,580,874	7,975,559	5.2%
Debt Service	3,149,938	2,892,595	(8.2%)
Interfund Transfers	520,000	520,000	0%
<b>TOTAL</b>	<b>\$36,195,000</b>	<b>\$37,415,000</b>	<b>3.4%</b>



## Proposed Budget 3-Part Budget Format

Component	2023-24 Adopted Budget	2024-25 Proposed Budget	% Increase/ (Decrease)
Administrative	\$4,043,929	\$4,264,922	5.5%
Program	25,304,201	26,344,620	4.1%
Capital	6,846,870	6,805,458	(0.6%)
<b>TOTAL</b>	<b>\$36,195,000</b>	<b>\$37,415,000</b>	<b>3.4%</b>

# Anticipated Operating Revenues

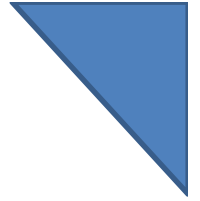
Revenue Source	2023-24 Revised Revenues	2024-25 Estimated Revenue	% Increase/ (Decrease)	
Tax Levy (including STAR)	13,200,000	13,200,000	<b>0.0%</b>	← School property tax increase
Other Tax Items	574,751	596,552	3.8%	
Non-property Taxes	20,000	20,000	0%	
Charges for Services	35,000	35,000	0%	
Use of Property	82,000	82,000	0%	← Rental of classrooms to BOCES
Miscellaneous & Interest	204,000	545,000	167.2%	
State Aid	19,054,249	19,192,648	0.7%	← Uncertain changes in state aid
Federal Medicaid Revenue	25,000	25,000	0%	
Interfund Transfer-Debt Service Fund	0	0	0%	
Interfund Transfer-Capital Fund	0	0	0%	
Transfer-Bus Reserve	0	600,000	N/A	
Transfer-Unemployment Reserve	0	118,800	N/A	
Appropriated Fund Balance	3,000,000	3,000,000	0%	← Maintains Fund Balance below the comptroller's 4% threshold
<b>TOTAL</b>	<b>\$36,195,000</b>	<b>\$37,415,000</b>	<b>3.4%</b>	

# District Reserves

Reserve	Balance 6/30/23	Appropriated Reserves for 2023-24 Budget	Interest & other recommended changes 2023-24	Projected Balance 6/30/24	Proposed Reserves appropriated for 2024-25
Workers Compensation	\$400,524		\$12,016	\$412,540	
Unemployment Insurance	812,883		24,386	837,269	(118,800)
Liability	296,836		8,905	305,741	
Insurance	155,372		4,661	160,033	
Tax Certiorari Reserve	133,594		4,008	137,602	
Employee Benefit Accrued Liability	211,758		6,353	218,111	
ERS Reserve	950,198		28,506	978,704	
TRS Reserve	611,135		18,334	629,469	
Capital Reserves:					
- Bus 2017	298,676		8,960	307,636	(307,636)
- Bus 2022	904,713		27,141	931,854	(292,364)
- Building 2016	5,876		176	6,052	
- Building 2019	2,953,201		88,596	3,041,797	
<b>TOTAL</b>	<b>\$7,734,766</b>	<b>\$0</b>	<b>\$232,042</b>	<b>\$7,966,808</b>	<b>\$718,800</b>



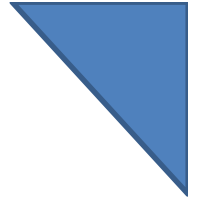
# Budget Highlights



- **This budget supports all JE academic and co-curricular activities.**
- Continues our practice of purchasing buses with cash.
  - Estimated aid on previous bus purchases in 23-24: \$315,000
  - Bus 2017 reserve is expired and Bus 2022 reserve is full; fiscally responsible drawdown of reserves
  - Proposing new Bus 2024 reserve, 5 years, up to \$3,000,000 (separate proposition).
- Proposing a new Capital 2024 reserve, 15 years, up to \$5,000,000 (separate proposition).
- Anticipating beneficial ongoing interest revenue on district reserve funds, saving the community a tax levy increase next year.



# Budget Highlights



- Retirement and enrollment-driven decreases to instructional staffing in 24-25 will reduce district spending by an estimated \$185,000.
- A **0.00% levy change** (no community school tax increase) will continue to support student programming and demonstrates fiscal responsibility to the community.
- The school district has no role in the county practice of property reassessment. The district is sensitive to the potential tax burden on the community, demonstrated by crafting a school district operating budget with no tax increase.



# Tax Rate History of School Levy

School Budget Year	Tax Rate Change	Special Notes
2016-17	0.00%	
2017-18	0.00%	
2018-19	1.90%	Addition of 2 School Resource Officers
2019-20	0.00%	Levy showed 0.20% increase; actual tax impact 0% due to PILOT adjustments
2020-21	0.00%	COVID-era reliance on federal funding
2021-22	0.00%	
2022-23	2.80%	Adjusting to the realized impacts of inflation
2023-24	2.75%	
2024-25	0.00%	Interest earned and strategic use of current reserve funds offsets tax increase

# Important Information



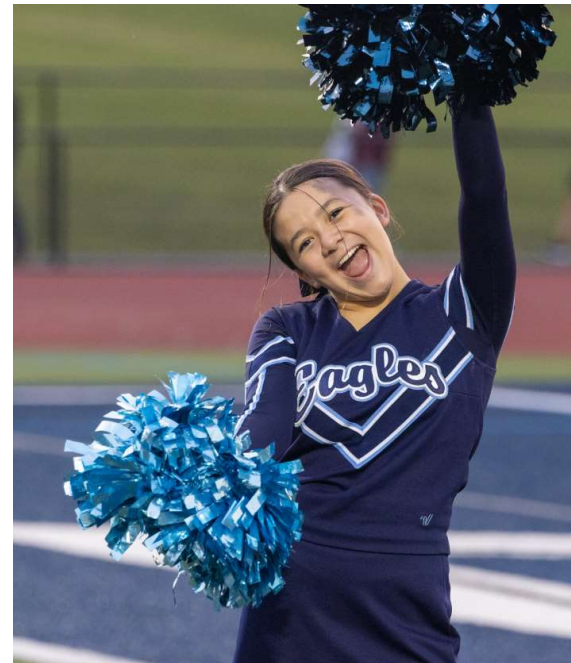
- Budget hearing/meet the candidates (in person) – May 8<sup>th</sup> @ 6:00 p.m.



**Budget Vote/Board Elections – Tuesday, May 21<sup>st</sup>, 2024**  
**High School Events Entry Lobby - 7:00 am – 9:00 pm**

- In-person voting
- A voter can request an absentee or early mail ballot by contacting the district clerk:

*Bernadette Fall, JECSD  
9 North Chappell Street  
Jordan, NY 13080  
(315) 689-8500 x 5002  
bfall@jecsd.org*



**JE**  
EAGLES  
are  
LEARNERS  
FIRST