



# Jordan-Elbridge

Central School District

2026-2027 Proposed Budget

Cultivating the best in personal growth and achievement



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Central School District

2026-2027 Preliminary 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



See our students living JE values at:  
<https://www.facebook.com/reel/1887377571843041>

## 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

### Honorable Mention

Alyssa Cufman  
Caitlyn Ryan received 2  
honorable mentions  
Ellie Brim  
Natalee Emig  
Riley Howell



### Silver Keys

Alyssa Cufman  
Lanora Smith  
Ellie Brim  
Ceanna Compo

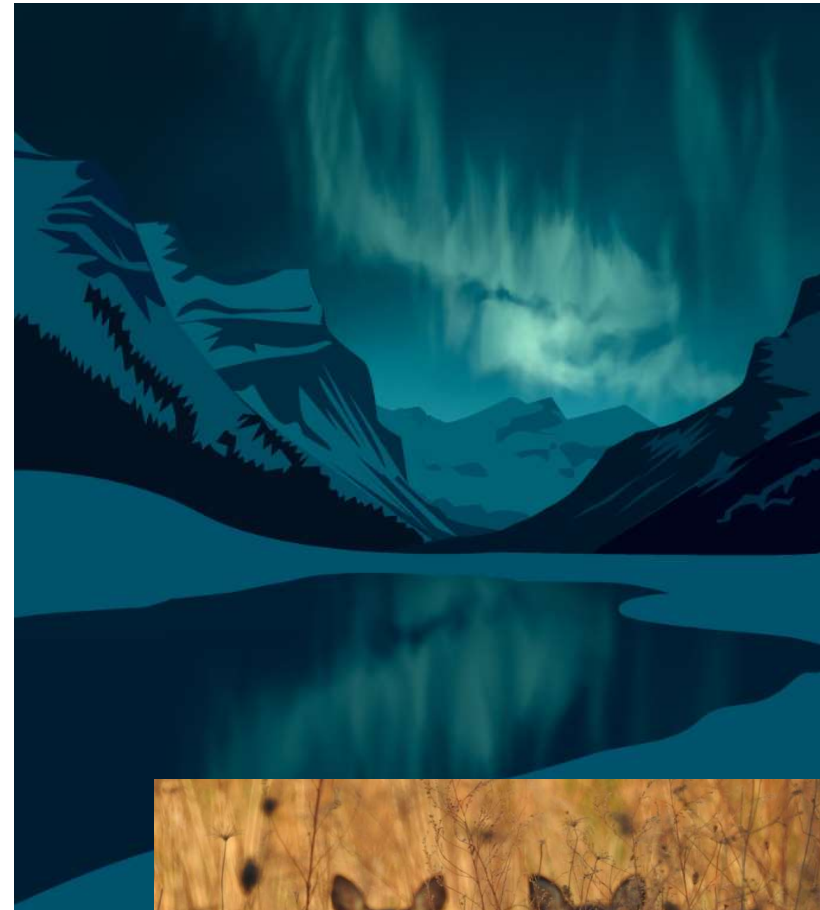
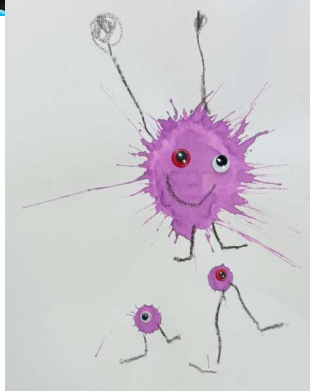


### Gold Keys, the highest award

Alyssa Cufman  
Emily Curry  
Sarah Love  
Lilyana Stevenson  
Ellie Brim  
Ceanna Compo



## Three Lakes Sampler



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



# Field Band Champs



New York State Field Band Conference Small School 3 Champions, JE's 15th state title and first since 2018 — all in our program's 50th anniversary year.



## Performing Arts

# HADESTOWN TEEN EDITION

Book, Music & Lyrics by Anais Mitchell

March 13, 2026 - 7pm  
March 14, 2026 - 7pm  
March 15, 2026 - 2pm

Jordan Elbridge High School Auditorium

JEMS *The Little Mermaid*



# Annie JR.

©Tribune Content Agency, LLC



Dramatic productions are held at all three district schools.



## Performing Arts



JE fosters creativity, teamwork, and real-world skills through immersive, hands-on learning.

JEDIS/JEMS band has seen a participation boost of +80 students!



# Athletic Excellence



Combined Wrestling



Alumni Volleyball

Small-school benefits with large-school opportunities.



Varsity Cheer



Youth Football



# Student Life



Learning also happens outside the classroom.



## Academics



Universal Pre-Kindergarten



International Baccalaureate



OCC Advantage

JE offers Pre-K, IB, and college courses, ensuring a comprehensive, holistic learning journey.



# Achievements



Combined Wrestling

## Jordan-Elbridge CSD CREDIT RATING UPGRADE



### WHAT IS A CREDIT UPGRADE?

A credit rating for a school district works much like a personal credit score:

- **Higher rating** = stronger finances
- **Stronger finances** = lower borrowing costs & greater stability for the future



Nolan Brunelle – V. Basketball



Zoie Karcz - Volleyball



# Academics



*Marshall Dodd & Cameron Fraher*

Parent-  
Teacher-  
Student  
Partners



*Mr. Larham*



*Mrs. Goetz & Mrs. Bennett*



*The Villatoro-Castaneda Family*



## Power of Play



Purposeful play supports cognitive growth, social-emotional development, creativity, and problem-solving skills that strengthen learning across all subjects.

Investing in play is an investment in student engagement, well-being, and long-term academic success.

Watch The Power of Play at: <https://www.facebook.com/reel/1460457698377113>



## Fund Balance - Revenue

1

### Appropriated 2024-25 fund balance to 2025-26 Budget

#### 2025-26 Approved Budget

\$39,458,847

Tax Levy, State Aid, Other Revenue

\$36,458,847

24-25 Fund Balance Appropriation to FY 25-26

\$3,000,000

2

Current estimates suggest the actual 25-26 budget will not require spending of the appropriated fund balance. A reduction in the planned use of appropriated fund balance from \$3M to \$2.75M is planned in the 26-27 budget.



## Important Dates / Next Steps



**February 11<sup>th</sup>**

Highlights &  
preliminary 2026-27  
school year budget



**March 18<sup>th</sup>**

Proposed 2026-27  
budget approved by  
the BOE



**May 19<sup>th</sup>**

Annual Public  
Budget Vote & School  
Board Election



# Budgetary Goals



**Challenge:** *Gov. Hochul continues to aid rural schools like JE at a minimum 1% increase, which is less than the current level of inflation.*



# Gov. Budget Proposal

## 2026-27 STATE AID PROJECTIONS

2025-26 AND 2026-27 AIDS PAYABLE  
UNDER SECTION 3609 PLUS OTHER AIDS

### Current Year

2025-26 BASE YEAR AIDS:	
FOUNDATION AID	11,944,947
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	927,071
BOCES	1,960,146
SPECIAL SERVICES	0
HIGH COST EXCESS COST	340,164
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	10,057
SOFTWARE, LIBRARY, TEXTBOOK	70,069
TRANSPORTATION INCL SUMMER	3,029,931
BUILDING + BLDG REORG INCENT	2,481,162
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	20,763,547

### Next Year

2026-27 ESTIMATED AIDS:	
FOUNDATION AID	12,064,396
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,028,990
BOCES	2,637,170
SPECIAL SERVICES	0
HIGH COST EXCESS COST	197,098
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	19,043
SOFTWARE, LIBRARY, TEXTBOOK	84,953
TRANSPORTATION INCL SUMMER	3,312,350
BUILDING + BLDG REORG INCENT	1,679,749
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	21,023,749

\$ CHG 26-27 MINUS 25-26	260,202
% CHG TOTAL AID	1.25
\$ CHG FOUNDATION AID	119,449
% CHG FOUNDATION AID	1.00
25-26 AID PER 4YO PREK PUPIL	7,096.00
26-27 AID PER 4YO PREK PUPIL	10,000.00



# Gov. Budget Proposal

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### Next Year

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# 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

\$ 657,944

2024-25 Interest Revenue

\$ 668,311

2025-26 Interest Revenue (est. as of 1/30/26)

\$ 261,200

2

Interest earned in 2025-26 will help keep the 26-27 tax levy increase at a minimum.





**2026-27  
Budget Proposal**



## Proposed Budget by Function – GENERAL SUPPORT

Function	2025-26 Budget	2026-27 Proposed	% Increase/ (Decrease)
Board of Education	\$19,730	\$20,500	3.9%
District Clerk	10,000	10,000	0%
District Meeting	3,150	3,150	0%
Chief School Administrator	289,754	292,121	0.8%
Business Administration	382,189	351,185	(8.1%)
Auditing	34,650	35,850	3.5%
Tax Collection	12,250	17,250	40.8%
Purchasing	4,665	5,200	11.5%
Legal Services-Other	83,800	85,000	1.4%
Legal Services-Financial Advisor	6,500	7,500	15.4%
Legal-BOCES Services	27,017	28,000	3.6%
Personnel	120,930	117,065	(3.2%)
Records Management	2,500	2,500	0%
Public Information & Services	85,790	86,675	1.0%
Operation of Plant	1,972,750	1,939,750	(1.7%)
Maintenance of Plant	718,250	773,000	7.6%
Central Printing & Mailing	77,400	79,310	2.5%
Central Data Processing	576,602	581,250	0.8%
Insurance & BOCES Admin Srvc.	478,700	483,500	1.0%
<b>TOTAL GENERAL SUPPORT</b>	<b>\$4,906,627</b>	<b>\$4,918,806</b>	<b>0.2%</b>

Decrease due to retirements

Hired new tax collector & reinstated stipend

## Proposed Budget by Function – INSTRUCTIONAL SUPPORT

Function	2025-26 Budget	2026-27 Proposed	% Increase/ (Decrease)	
Curriculum Development	\$146,675	\$152,230	3.8%	
Supervision-Regular School	1,040,795	987,163	(5.2%)	Decrease due to retirements
Research, Planning & Evaluation	151,000	153,000	1.3%	
In-service Training	93,000	93,250	0.3%	
Teaching-Regular School	8,494,385	8,149,910	(4.1%)	Increased student services
Programs-Students w/Disabilities	4,851,130	4,930,150	1.6%	
English Language Learners	33,638	65,000	93.2%	
Occupational Education	975,000	975,000	0%	
Teaching-Special Schools	61,800	62,000	0.3%	
School Library & AV	324,029	272,672	(15.8%)	
Computer Assisted Instruction	879,814	893,833	(4.5%)	
Guidance	619,712	691,478	11.6%	Ensuring SEL support for student needs
Health Services	201,750	204,837	1.5%	
Psychological Services	150,125	154,940	3.2%	
Social Work Services	96,376	96,649	0.3%	
Co-Curricular Activities	293,710	282,435	(3.8%)	Re-classifying expenses; preserving all student activities & athletics
Interscholastic Activities	676,495	716,240	5.9%	
<b>TOTAL INSTRUCTION</b>	<b>\$19,089,434</b>	<b>\$18,880,787</b>	<b>(1.1%)</b>	

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

Function	2025-26 Budget	2026-27 Proposed	% Increase/ (Decrease)
District Transportation	\$3,308,932	\$3,537,650	6.9%
Garage Building	328,175	176,475	(46.2%)
Transportation from BOCES	21,116	22,000	4.2%
<b>TOTAL PUPIL TRANSPORTATION</b>	<b>3,658,223</b>	<b>3,736,125</b>	<b>2.1%</b>
Community Service	36,000	36,000	0%
<b>TOTAL COMMUNITY SERVICE</b>	<b>36,000</b>	<b>36,000</b>	<b>0%</b>
Employees' Retirement	569,000	577,500	1.5%
Teachers' Retirement	1,344,500	1,344,500	0%
Social Security	1,415,800	1,415,800	0%
Workers' Compensation	190,000	190,000	0%
Unemployment Insurance	35,000	10,000	(71.4%)
Health (Medical)	4,703,450	6,234,919	32.6%
Vision, Dental, 403b, Flex	171,000	171,000	0%
Employee Tuition	10,000	10,000	0%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>8,438,750</b>	<b>9,953,719</b>	<b>18.0%</b>
<b>DEBT SERVICE-Construction Principal &amp; Interest</b>	<b>2,561,813</b>	<b>2,561,813</b>	<b>0%</b>
<b>DEBT SERVICE-BOCES Principal &amp; Interest</b>	<b>308,000</b>	<b>305,650</b>	<b>(0.8%)</b>
Transfer to Special Aid Funds	360,000	360,000	0%
Transfer to Capital Fund	100,000	100,000	0%
<b>TOTAL INTERFUND TRANSFERS</b>	<b>460,000</b>	<b>460,000</b>	<b>0%</b>
<b>GRAND TOTAL</b>	<b>\$39,458,847</b>	<b>\$40,852,900</b>	<b>3.53%</b>

Includes purchase of:  
1 half bus, 1 mid-size  
wheelchair bus, 1 large  
bus

Planned replacement of  
mechanical lift in 25-26

Rising health care costs

Continued planned  
payment on long-  
term district debt

## Proposed Budget at a Glance

Function	2025-26 Adopted Budget	2026-27 Proposed Budget	% Increase/ (Decrease)
General Support	\$4,906,627	\$4,918,806	0.2%
Instruction	19,089,434	18,880,787	(1.1%)
Pupil Transportation	3,658,223	3,736,125	2.1%
Community Service	36,000	36,000	0%
Employee Benefits	8,438,750	9,953,719	18.0%
Debt Service	2,869,813	2,867,463	(0.1%)
Interfund Transfers	460,000	460,000	0%
<b>TOTAL</b>	<b>\$39,458,847</b>	<b>\$40,852,900</b>	<b>3.53%</b>

## Proposed Budget 3-Part Budget Format

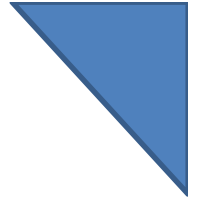
Component	2025-26 Adopted Budget	2026-27 Proposed Budget	% Increase/ (Decrease)
Administrative	\$4,358,170	\$4,459,906	2.3%
Program	28,182,876	29,310,327	4.0%
Capital	6,917,801	7,082,667	2.4%
<b>TOTAL</b>	<b>\$39,458,847</b>	<b>\$40,852,900</b>	<b>3.53%</b>

## Anticipated Operating Revenues

Revenue Source	2025-26 Revised Revenues	2026-27 Estimated Revenue	% Increase/ (Decrease)	
Tax Levy (including STAR)	13,312,200	13,538,510	<b>1.70%</b>	Property tax increase for school taxes
Other Tax Items	597,749	530,500	(11.3%)	
Non-property Taxes	20,000	35,000	75%	
Charges for Services	35,000	64,500	84.3%	
Use of Property	82,000	82,000	0%	
Miscellaneous & Interest	864,715	1,133,954	31.1%	Rental of classrooms to BOCES
State Aid	20,062,536	20,098,536	0.2%	Minimum Foundation Aid increase of 1%
Federal Medicaid Revenue	25,000	30,000	20%	
Interfund Transfer-EBALR	0	235,000	N/A	
Interfund Transfer-Tax Certiori	94,647	30,000	(68.3%)	
Interfund Transfer-TRS	150,000	300,000	100%	
Interfund Transfer-ERS	400,000	423,000	5.8%	
Interfund Transfer-Workers Comp	100,000	200,000	100%	
Interfund Transfer-Bus Reserve	615,000	650,000	5.7%	
Interfund Transfer-Unemployment	100,000	600,000	500%	
Interfund Transfer-Liability	0	151,900	N/A	
Appropriated Fund Balance	3,000,000	2,750,000	(8.3%)	Maintains Fund Balance below the comptroller's 4% threshold
<b>TOTAL</b>	<b>\$39,458,847</b>	<b>\$40,852,900</b>	<b>3.53%</b>	

# District Reserves

Reserve	Balance 6/30/25	Appropriated Reserves for 2025-26 Budget	Interest & other recommended changes 2025-26	Projected Balance 6/30/26	Proposed Reserves appropriated for 2026-27
Workers Compensation	\$459,492	(\$100,000)	\$10,785	\$370,277	(\$200,000)
Unemployment Insurance	783,318	(100,000)	23,500	706,818	(600,000)
Liability Insurance	329,421		9,883	339,304	(151,900)
Tax Certiorari Reserve	172,428		5,173	177,601	
	133,259	(94,647)	3,998	42,610	(30,000)
Employee Benefit Accrued Liability	235,004	0	7,050	242,054	(235,000)
ERS Reserve	1,054,507	(400,000)	31,635	686,142	(423,000)
TRS Reserve	678,223	(150,000)	20,347	548,570	(300,000)
Capital Reserves:					
- Bus 2017	23,827	(23,827)	0	0	
- Bus 2022	711,665	(591,173)	3,615	124,107	(124,107)
- Bus 2024	685,104		20,553	705,657	(525,893)
- Building 2016	0		0	0	
- Building 2019	0		0	0	
- Building 2024	88,342		2,650	90,992	
<b>TOTAL</b>	<b>\$5,354,590</b>	<b>(\$1,459,647)</b>	<b>\$139,189</b>	<b>\$4,034,132</b>	<b>(\$2,589,900)</b>

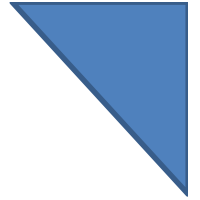


# Budget Highlights

- **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 25-26: \$325,000
  - No expense on debt (interest) by paying with cash
- Strategic planned use of reserve funds will minimize the tax increase
  - EBALR: \$235,000
  - TRS: \$300,000
  - ERS: \$423,000
  - Tax Cert: \$30,000
  - Workers Comp: \$200,000
  - Bus Reserve: \$650,000
  - Unemployment: \$600,000
  - Liability: \$151,900



# Budget Highlights



- Seven retirements and enrollment-driven decreases to instructional staffing in 26-27 will reduce district spending by **an estimated \$595,000**.
  - In 25-26, six retirements reduced instructional spending by an estimated \$464,000;
  - **Over two years, a total of \$1,059,000 will be saved.**
- A **1.70% levy increase**, along with planned reserve use, will continue to support student programming and demonstrates fiscal responsibility to the community.



# 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%	
2025-26	0.85%	
2026-27	1.70%	Increase needed to offset min. state aid increases



# Tax Rate History of School Levy

School Budget Year	Tax Rate Change	Total Tax Levy (and change from prior year)
2016-17	0.00%	\$12,239,336 (\$0)
2017-18	0.00%	\$12,239,336 (\$0)
2018-19	1.90%	\$12,471,747 (\$232,411)
2019-20	0.00%	\$12,497,287 (\$25,540)
2020-21	0.00%	\$12,497,287 (\$0)
2021-22	0.00%	\$12,497,287 (\$0)
2022-23	2.80%	\$12,847,000 (\$349,713)
2023-24	2.75%	\$13,200,000 (\$353,000)
2024-25	0.00%	\$13,200,000 (\$0)
2025-26	0.85%	\$13,312,200 (\$112,200)
2026-27	1.70%	\$13,538,510 (\$226,310)

# Important Information



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



**Budget Vote/Board Elections – Tuesday, May 19<sup>th</sup>, 2026**  
**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*

