

2026-27 Property Tax Report Card

420501-06-000 - Jordan-Elbridge CSD

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	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not Including Separate Propositions	39,458,847	40,852,900
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	13,312,200	13,538,510
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	13,312,200	13,538,510
F. Permissible Exclusions to the School Tax Levy Limit	48,899	157,282
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	13,402,271	13,690,442
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	13,263,301	13,381,228
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	138,970	309,214
Public School Enrollment	1,146	1,088
Consumer Price Index		2.63%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2026-27, include any carryover from 2025-26 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	5,354,590	4,034,132
Assigned Appropriated Fund Balance	3,000,000	2,750,000
Adjusted Unrestricted Fund Balance	1,253,153	1,363,964
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.18%	3.34%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	6/30/2025 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year
Capital	2024 Capital	To pay the cost of any object or purpose for which bonds may be issued.	88,342	90,992	Fund construction, reconstruction, & improvements (voter approved 5/21/24)
Capital	2017 Bus	To pay the cost of any object or purpose for which bonds may be issued.	23,827	0	Fund purchase of new buses (voter approved on 5/16/17)
Capital	2022 Bus	To pay the cost of any object or purpose for which bonds may be issued.	711,665	124,107	Fund purchase of new buses (voter approved on 5/17/22)
Capital	2024 Bus	To pay the cost of any object or purpose for which bonds may be issued.	685,104	705,657	Fund purchase of new buses (voter approved on 5/21/24)
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Workers Comp	To pay for Workers Compensation and benefits.	459,492	370,277	Fund workers compensation expenses and related medical costs
Unemployment Insurance	Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	783,318	706,818	Pay unemployment expenses due to potential layoffs
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance	Insurance	To pay liability, casualty, and other types of uninsured losses.	172,428	177,601	To pay liability and casualty losses due to unexpected events
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability	Liability Reserve	To establish and maintain a program of reserves to cover liability claims incurred.	329,421	339,304	To pay for liability claims
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	133,259	42,610	To pay judgements & claims in tax cert matters
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	EBALR Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	235,004	242,054	To pay accrued benefits due employees upon retirement/other
Retirement Contribution	ERS Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	1,054,507	686,142	Fund employer retirement contributions to ERS
Other Reserve	TRS Reserve	TRS Contribution Reserve	678,223	548,570	Fund employer retirement contributions to TRS