



JEFFERSON CENTRAL SCHOOL

1332 State Route 10 ♦ Jefferson, New York 12093 ♦ (607) 652-7821

Visit us on the web at www.jeffersoncs.org

Annual Budget Report **April 2022**

Fast Facts:

Annual Public Hearing on Budget
Monday, May 9, 2022
6:00 p.m., Cafeteria

Budget Vote and Board Elections
Tuesday, May 17, 2022
Noon– 8 p.m.
JCS Library Lobby

Ballot Items

- Approve 2022-23 general fund budget of \$7,507,393
- Approve purchase of one (1) 65-passenger bus at a cost not to exceed \$120,000
- Transfer funds to Repair Reserve
- Elect one member to the Board of Education: (One five-year term)

Candidate:

Andy Van Glad

The Board of Education

Jessica Hendrickson, President

Edward Slicer, Vice President

Marc Lawrence

Carol Parker

Jessica Terk

Tarkan Ceng, Ed. D, Superintendent

William Clooney, K-12 Principal

Robyn Bhend, District Treasurer

Dulcie Fowler, District Clerk

Dear Parents and Community Residents,

I am pleased to present to you our district's 2022-23 budget report for your review. This budget reflects our continued commitment to maintaining and enhancing the programs offered to our students. Over the past year we have increased our available resources for students related to technology as well as enhancing their opportunities for critical thinking and STEAM based learning. These efforts directly align with our vision and mission which we use to guide our decisions.

Our mission:

All who enter will be educated to their fullest potential in a safe and healthy environment that allows and encourages each individual to develop the necessary skills to be productive and successful members of society.

These words combined with our resilience, resourcefulness and commitment to the students and families we serve have brought us to where we are now creating a new sense of normalcy. We acknowledged the obstacle in front of us, identified what was beyond our control and what was within it and took action to move forward as best we could. I am honored to have been able to work along so many students, faculty, staff and community members to arrive where we are now.

As we continue preparations for the upcoming year, we share the following budget report for your consideration. This budget was carefully developed to make sure that funds are going where they need to go out of necessity and where we want it to go to support the above mission. We were diligent in its development to account for the two percent tax cap which is imposed on school districts while facing a much higher increase to inflation. Simply, we are limited in ways to keep up with increasing costs. However the budget is within the tax cap and as you read on, will understand how the budget was balanced to maintain and enhance the programs and opportunities our students so well deserve.

We are grateful for the communities support thus far and are hopeful for its continuation as we plan and prepare for the 2022-2023 school year.

With gratitude,

Tarkan T. Ceng, Ed.D.
Superintendent

The Proposed Budget for 2022-23: Expenditures

With the challenges we have worked to overcome this year resulting from the continued health and economic impacts and the forecast of a “fiscal cliff” in a few years, we have developed this year’s budget in preparation to provide quality programs for our students in the coming year as well as being able to continue to do so for many years to come. Please read on to examine the details that make up the adopted budget.

ADMINISTRATION - PART I			
DESCRIPTION	21-22 BUDGET	22-23 BUDGET	EXPLANATION
Board of Education			This budget category includes dues to the NYS School Boards Association, the NYS Rural Schools Program, mandated training expenses for new board members, and conference and travel expenses for Board members and the district clerk. This also includes costs associated with use of Schoharie Counties voting machines.
Board Expenses	\$7,275	\$7,280	
This includes contractual expenses, materials and supplies, BOCES services.			
Total District Clerk	\$2,237	\$2,280	
This includes Salary, contractual materials and supplies.			
Total District Annual Meeting	\$1,800	\$1,800	
This includes contractual, meeting and supplies.			
Board of Education Total	\$11,312	\$11,360	
Central Administration	\$187,176	\$189,450	This budget category includes the salaries for the superintendent and the superintendent’s secretary. Also included are dues for professional organizations and other non-salary benefits.
This includes Superintendent and Secretary salaries, contractual expenses, materials and supplies.			
Central Administration Total	\$187,176	\$189,450	
Finance			This budget category includes our district’s participation in the shared business office with ONC BOCES.
Business Administration	\$136,093	\$216,187	
Auditing Services	\$7,000	\$8,000	
Treasurer	\$11,365	\$11,365	
Includes salary, contractual expenses, materials and supplies			
Tax Collector	\$3,974	\$4,277	
Includes salary, contractual expenses, materials and supplies			
Purchasing	\$2,197	\$2,263	
Fiscal Agent Fees	\$3,750	\$3,750	
Finance Total	\$164,379	\$245,842	

The Proposed Budget for 2022-23: Expenditures

ADMINISTRATION - PART I CONTINUED			
Central Staff and Services	21-22 BUDGET	22-23 BUDGET	This section of our budget includes contracts for some BOCES services.
Legal Services	\$10,000	\$10,000	
Personnel Services (BOCES and EAP)	\$23,134	\$23,577	
Records Management (BOCES)	\$0	\$11,691	
Public Information Services (includes public legal notices)	\$3,000	\$3,000	
Central Staff and Services Total	\$36,134	\$48,268	

Central Printing and Data Processing			This category includes expenses for postage and mailings, postage meter rental, and data processing and printing services (through BOCES).
Central Printing and Mailing	\$9,350	\$9,400	
This includes contractual expenditures, postage and mailings, Printing services.			
Central Data Processing	\$86,700	\$97,731	
This includes data/computing services			
Central Printing and Data Processing Total	\$96,050	\$107,131	

Special Items	\$123,578	\$123,559	These costs are assessed to districts based on weighted student enrollment.
This includes insurance premiums (excluding motor vehicles), and BOCES administrative and capital expenses.			
Special Items Total	\$123,578	\$123,559	

Administration and Improvement	\$162,142	\$161,448	These budgets reflect contractual salary increases for the principal's office along with increased cost for contracts with ONC BOCES for provision of curriculum and staff development programming for our administrative and instructional teams.
This includes administrative salaries and BOCES curriculum and staff development services.			
Administration and Improvement Total	\$162,142	\$161,448	

Employee Benefits (Administrative Budget)	\$113,752	\$116,556	These budgets reflect a decrease in retirement for ERS and TRS as well as a decrease in medical and dental insurance.
This includes ERS, TRS, Social Security, workers compensation, medical & dental insurance.			
Employee Benefits (Administrative Budget) Total	\$113,752	\$116,556	

ADMINISTRATION TOTAL	\$894,523	\$1,003,614
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The Proposed Budget for 2022-23: Expenditures

PROGRAM - PART II			
DESCRIPTION	21-22 BUDGET	22-23 BUDGET	EXPLANATION
Improvement & Training	\$5,000	\$5,000	
This includes contractual expenditures.			
Improvement & Training	\$5,000	\$5,000	
Teaching			
General Education	\$1,656,579	\$1,689,304	Our teacher salary line reflects contractual salary increases for our teachers and teaching assistants.
This includes Teacher salaries K-12, substitute teacher salaries, aides and substitutes salaries, equipment, contractual expenses, instructional materials and supplies, textbooks for K-12 and BOCES services.			
Special Education	\$1,001,231	\$1,047,421	
This includes teacher salaries, teacher aide salaries, equipment, contractual expenditures, materials and supplies, public placement tuitions (non-BOCES), private placement tuitions, and BOCES services.			
Career and Technical Education	\$121,044	\$128,954	
This includes BOCES CTE Tuitions			
Special Schools	\$0	\$0	
This includes driver education			
Teaching Total	\$2,778,854	\$2,865,679	
Library and Media Services	\$127,135	\$196,909	
This includes instructional salary, support staff salaries, equipment, contractual expenditures, materials and supplies, state aided library materials, BOCES services Instructional salaries (computer lab), computer hardware/equipment, state aided computer hardware, contractual expenses (computing), materials and supplies (computers), state aided computer software, and BOCES services (computing). This also includes our Communications Specialist and installment purchase of our copiers.			
Library and Media Total	\$127,135	\$196,909	

The Proposed Budget for 2022-23: Expenditures

PROGRAM - PART II CONTINUED			
Pupil Services	21-22 BUDGET	22-23 BUDGET	
Guidance	\$103,112	\$103,334	
This includes professional salaries, support salaries, equipment, contractual expenses, and materials and supplies.			Our expenses for the health office include our health services contract with Fox Hospital and a sports medicine contract with Bassett Healthcare.
School Psychologist & Social Worker	\$95,412	\$113,975	
Nurse	\$67,829	\$56,439	
This includes professional salary, equipment, contractual expenses, materials and supplies.			
Co-Curricular Activities	\$51,532	\$51,532	
This includes advisor salaries, equipment, contractual expenditures, materials and supplies.			
Athletics	\$94,429	\$92,600	This budget maintains all athletic teams and extracurricular clubs and activities.
This includes coaching salaries, support salaries, equipment, contractual (officials), materials and supplies, and BOCES (league & section dues).			
Pupil Services Total	\$412,314	\$417,880	

Pupil Transportation	\$349,641	\$344,423	Contractual expenditures include fleet insurance, fleet maintenance, and snow removal services.
This includes driver salaries, Transportation, substitute drivers salaries, transportation supervisor salary, special run salaries, contractual expenditures, materials and supplies, parts, gasoline, lube, antifreeze, tires/chains, BOCES services, contract transportation.			
			The contract transportation line-item includes payments we make to other districts and third-party providers for contracted transportation services. We enter into these contracts only when they represent savings to our district's taxpayers or we are otherwise unable to provide the service with district staff.
Pupil Transportation Total	\$349,641	\$357,323	

Shared Services

Our school district continues to partner with school districts, our local BOCES, and other partners to reduce our operating costs and enhance student programming through shared services.

The Proposed Budget for 2022-23: Expenditures

PROGRAM - PART II CONTINUED			
	21-22 BUDGET	22-23 BUDGET	
Employee Benefits	\$1,278,428	\$1,343,216	These budgets reflect a decrease in Teacher Retirement and State Retirement rates.
This includes state retirement, teacher retirement, social security, workers compensation, unemployment benefits, disability, insurance, medical & dental insurance, and flexible benefits.			
Employee Benefits Total	\$1,278,428	\$1,343,216	
Interfund Transfers	\$35,000	\$35,000	
This includes lunch fund and special aid fund.			
Interfund Transfers Total	\$35,000	\$35,000	

PROGRAM TOTAL	\$4,986,372	\$5,220,907
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The Proposed Budget for 2022-23: Expenditures

CAPITAL - PART III			
DESCRIPTION	21-22 BUDGET	22-23 BUDGET	EXPLANATION
Capital Services and Plant Management	\$349,645	\$393,463	
This includes cleaner and custodial salaries, substitute cleaner salaries, central services equipment, water usage/garbage fees, telephone expenditures, fuel and utilities, contractual repairs, service agreements, materials and supplies, BOCES services, maintenance equipment, maintenance contractual expenditures, maintenance materials and supplies, facilities manager.			
Capital Services and Plant Management Total	\$349,645	\$393,463	
Bus Purchases	\$0	\$0	Beginning in 2006-07 we began to issue bonds for bus purchases in response to the state's decision to spread bus aid over a 5-year amortized period.
Bus Purchases Total	\$0	\$0	
Special Items	\$100,250	\$250	
This includes Real Property Tax Refunds and Interfund Transfer to Capital fund.			
Special Items Total	\$100,250	\$250	
Debt Service	\$778,174	\$789,865	Our debt service budget includes principal and interest payments on our bonds for the 2009-10 capital project and on installment bonds we issue to fund new bus purchases.
This includes capital project bonds (principal and interest), bus purchases (principal and interest), bond anticipation notes (principal and interest), capital project bonds (interest), and revenue anticipation note (interest).			
Debt Service Total	\$778,174	\$789,865	
Employee Benefits (Capital Budget)	\$93,361	\$99,294	
This includes state retirement, social security, workers compensation, and disability insurance.			
Employee Benefits Total	\$93,361	\$99,294	
CAPITAL TOTAL	\$1,321,430	\$1,282,872	
Three Part Budget Total	\$7,202,325	\$7,507,393	

The Proposed Budget for 2022-23: Revenues

STATE AID	21-22 BUDGET	22-23 BUDGET
Foundation Aid	\$2,556,429	2,633,121
BOCES Aid	\$275,000	\$304,914
Excess Cost Aid (Public and Private)	\$46,814	92,672
Building Aid	\$525,939	584,706
Transportation Aid	\$241,100	246,191
Hardware and technology Aid	\$2,558	1,940
Software, Library, and Textbook Aid	\$14,016	12,549
STATE AID TOTAL	\$3,661,856	3,876,093

OTHER REVENUES	21-22 BUDGET	22-23 Budget
Interest and Penalties (Tax Receipts)	\$5,000	\$5,000
Interest: General Fund	\$300	\$300
Transfer: Insurance Reserve	\$0	\$0
Transfer: Debt Service Reserve	\$19,676	\$20,100
Transfer: Employee Retirement Reserve	\$90,000	\$90,000
Transfer: Unemployment Reserve	\$0	\$0
Transfer: Employee Benefit Reserve	\$3,300	\$3,300
Appropriated Fund Balance	\$332,746	\$368,051
Revenues from Local Sources	\$64,000	\$64,000
Prior Year's Refund	\$60,000	\$60,000
OTHER REVENUES TOTAL	\$575,022	\$610,751

Revenue Subtotal (before Tax Levy)	\$4,236,878	\$4,486,844
Real Property Tax Levy	\$2,965,447	\$3,020,549
Tax Levy Dollar Increase/Decrease		\$55,102
Tax Levy Increase/Decrease		1.86%

REVENUES TOTAL	\$7,202,325	\$7,507,393
Revenue Increase/Decrease (\$)		\$305,068
Revenue Increase/Decrease (%)		4.24%

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School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 7,202,325	\$7,507,393	\$7,439,772
Increase/Decrease for the 2021-22 School Year		\$305,068	\$237,447
Percentage Increase/Decrease in Proposed Budget		4.24%	3.30%
Change in the Consumer Price Index		4.70%	
A. Proposed Levy to Support the Total Budgeted Amount	\$2,965,447	\$3,020,549	
B. Levy to Support Library Debt, if Applicable	\$-	\$-	
C. Levy for Non-Excludable Propositions, if Applicable **	\$-	\$-	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$-	\$-	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$2,965,447	\$3,020,549	\$2,965,447
F. Total Permissible Exclusions	\$194,022	\$175,244	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,771,425	\$2,845,305	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$2,771,425	\$2,845,305	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$-	\$-	
Administrative Component	\$894,523	\$1,003,614	\$935,993
Program Component	\$4,986,372	\$5,220,907	\$5,220,907
Capital Component	\$1,321,430	\$1,282,872	\$1,282,872
<p>*Under NYS law, a school may submit a budget to voters a maximum of two times. If the budget is defeated, the Board of Education may adopt a contingent budget or put a budget before the voters a second time. If the budget is defeated twice, the Board of Education must adopt a contingent budget. Certain existing contingent budget requirements remain in effect that prohibit spending in specific areas including community use of buildings, certain salary increases and some equipment purchases. More significantly, a district that adopts a contingent budget may not increase its current tax levy by any amount. Using the required formula, the proposed budget is the maximum allowable tax levy limit, and requires a simple majority. The proposed tax levy increase under the proposed budget is \$55,102 (+1.86%).</p> <p>The annual budget vote for the fiscal year 2022/2023 by the qualified voters of the Jefferson Central School District,1332 State Route 10, Schoharie County, New York, will be held on Tuesday, May 17, 2022 at the Jefferson Central School Library Lobby from 12:00 pm to 8:00 pm. Absentee ballots are available and must be received by the District Clerk no later than 5:00 pm on the day of the vote. Please contact the District Clerk at (607) 652-7821 if you have any questions.</p>			
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval.</p>			
Description		Amount	
Transfer to Repair Reserve—Transfer up to (not to exceed) by June 30, 2022		\$100,000	
Acquisition of 65-passenger School Bus—Cost up to (not to exceed)		\$120,000	
		Under the Budget Proposed for the 2022-23 School Year	
Estimated Basic STAR Exemption Savings ¹			
1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.		\$443	

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A Few Words on RESERVES

RESERVES: State law permits school districts to establish reserve funds to finance some operational costs. Reserve funds can be thought of as “self-imposed savings accounts” for particular, stipulated purposes. Reserve funds are established in one of two ways: by the voters of the district or by the Board of Education. Our reserve funds are audited each year and our Board follows the recommendations of our auditor regarding fund balances in order to insure we are prepared for present—and future—financial obligations.

Our district has established five designated reserve funds, each of which is described below. Next year, we anticipate a transfer of up to \$113,400 from our reserves to offset anticipated expenses. Doing so permits us to manage our expenses without additional increases to the real property tax levy. Here is a look at our district's reserve funds and balances:

NAME OF RESERVE FUND	DESCRIPTIVE & NARRATIVE	Actual Reserve Fund Balance (as of 3/31/2022)	Estimated Reserve Fund Balance (as of 6/30/2022)	Intended Use of the Reserve in the 2022-2023 School Year
Accrued Benefit Liability Reserve (EBALR) Fund	Established by the Board of Education, this reserve fund may be used to pay the monetary value of accrued and accumulated (but unused) sick leave, personal leave, holiday leave, vacation time, and other time allowances owed to employees. This fund is typically used to help offset the local costs of retiring employees.	\$233,973	\$233,973	Use if there are accrued sick leave payout at retirement.
Mandatory Debt Service Reserve Fund	Established by the Board of Education, this reserve fund is used for retiring outstanding debt obligations.	\$20,201	\$20,207	Use to offset cost of serial bond payments.
Unemployment Insurance Reserve Fund	Established by the Board of Education, this reserve fund is used to pay for the costs of reimbursement to the state's Unemployment Insurance Fund. This reserve is funded by budgetary appropriation.	\$85,108	\$85,108	No intent to use the reserve in the 2022-2023 school year.
NYS Teachers' Retirement Reserve SubFund	Established by the Board of Education, this reserve fund may be used to finance retirement contributions for members of the Teacher's Retirement System. This fund helps to protect the district from unpredictable rate fluctuations governing employer contributions.	\$40,540	\$78,128	No intent to use the reserve in the 2022-2023 school year.
NYS Employees' Retirement Reserve Fund	Established by the Board of Education, this reserve fund may be used to finance retirement contributions for members of the state's Employees' Retirement System. This fund helps to protect the district from unpredictable rate fluctuations governing employer contributions.	\$367,661	\$367,661	Use to pay for District share of expense for ERS Retirement.
Capital (Bus) Reserve Fund	Established by district voters, this reserve fund may be used to fund approved transportation purchases. The fund may only be spent through voter approval.	\$2,486	\$2,486	No intent to use the reserve in the 2022-2023 school year.
Insurance Reserve	To pay for liability, casualty, and other types of uninsured losses.	\$30,180	\$30,180	No intent to use the reserve in the 2022-2023 school year.
Workers' Compensation Reserve Fund	To pay for Worker's Compensation Benefits.	\$65,018	\$65,018	No intent to use the reserve in the 2022-2023 school year.
2021 Capital Reserve Fund	To pay for the cost of any object or purpose for which bonds may be issued. The fund may only be spent through voter approval.	\$350,110	\$1,000,110	No intent to use the reserve in the 2022-2023 school year.
Repair Reserve Fund	To pay for the cost of repairs to capital improvements or equipment. The fund may only be funded through voter approval.	\$150,047	\$250,047	No intent to use the reserve in the 2022-2023 school year.

For supplemental budget information including the New York State District Report Card and the New York State Fiscal Transparency report, please visit our website: www.jeffersoncs.org.

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MEET YOUR BOARD OF EDUCATION

Mrs. Jessica Hendrickson, President

Jessica is a lifelong resident of Jefferson as well as a JCS Class of 2000 graduate. She lives with her husband Ray, who owns Timber Tree Service, daughter Emma, 7th grade, and son Levi, 6th grade. Jessica coaches the 3rd-6th youth soccer team for Jefferson and is treasurer of the JCS Parent Group. Jessica has been a member of the board since November 2017.

Mr. Edward Slicer, Vice President

Ed is a JCS Class of 1981 graduate. He is a lifelong resident where he owns a beef and crop farm in North Harpersfield. He has a son and daughter that both attended Jefferson Central School.

Mr. Marc Lawrence

Marc Lawrence is a JCS graduate and lifelong resident of Jefferson. He has been a member of the Jefferson Fire Department for 27 years which includes serving as the department's chief for 12 of them. For the past 24 years, Marc has worked for the Town of Jefferson Highway Department where he currently serves as Deputy Superintendent. Mr. Lawrence's daughter attends second grade at JCS.

Mrs. Carol Parker

Carol Parker has lived in Jefferson for over 35 years and was a career music educator at Jefferson Central School, until her retirement in 2016. Her husband Bill is a graduate of JCS as well as her two children Kelly and Eric. Carol is happy to continue to be a part of JCS as a Board of Education member, working to ensure that every student has the skills and knowledge needed for their future success.

Mrs. Jessica Terk

Jessica is a JCS graduate and the parent of two JCS students. She currently serves as President of the JCS Parent Group and has served on the school board for two years.



Jessica Terk, Edward Slicer, Vice President; Jessica Hendrickson, President; Marc Lawrence, Carol Parker

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MISSION STATEMENT

All who enter will be educated to their fullest potential in a safe and healthy environment that allows and encourages each individual to develop the necessary skills to be productive and successful members of society.

ANNUAL BUDGET HEARING—MONDAY, MAY 9TH, 2022 AT 6:00 P.M., JCS CAFETERIA

**BUDGET VOTE, BUS PROPOSITION, REPAIR RESERVE PROPOSITION
&
BOARD OF EDUCATION ELECTION**

**TUESDAY, MAY 17, 2022
NOON—8:00 P.M.**

BOARD OF EDUCATION VACANCY: ONE SEAT OPEN (5 YEAR TERM)

**CANDIDATE:
Andy Van Glad**

Voting Requirements:

Each eligible voter shall be (1) a US citizen; (2) at least 18 years of age; and (3) a resident of the school district for a period of 30 days preceding the election. *Absentee ballots are available; please*

**NO CHANGES TO
EDUCATIONAL PROGRAMMING, ATHLETICS AND EXTRACURRICULAR ACTIVITIES & STAFFING**

Proposed Budget for 2022-2023

	2021-2022	2022-2023	Difference \$	Difference %
State Aid	\$3,661,856	\$3,876,093	\$214,237	5.85%
Local/Other Revenues	\$129,300	\$129,300	—	0.00%
Taxes	\$2,965,447	\$3,020,549	\$ 55,102	1.86%
Reserves and Debt Service	\$112,976	\$113,400	\$ 424	0.38%
Fund Balance	\$332,746	\$368,051	\$ 35,305	10.61%
Total Revenue (Proposed Budget)	\$7,202,325	\$7,507,393	\$305,068	4.24%

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2022-23 Property Tax Report Card

540901 - JEFFERSON CENTRAL SCHOOL DISTRICT

Contact Person: Tarkan T. Ceng, Ed. D, Superintendent

Telephone Number: (607) 652-7821

	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)
Total Budgeted Amount, not Including Separate Propositions	7,202,325	7,507,393
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	2,965,447	3,020,549
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)	2,965,447	3,020,549
F. Permissible Exclusions to the School Tax Levy Limit	194,022	175,244
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	2,771,425	2,845,305
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	2,771,425	2,845,305
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	179	159
Consumer Price Index	1.23%	4.70%

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 2022-23, include any carryover from 2021-22 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	1,324,759	2,112,710
Assigned Appropriated Fund Balance	332,746	368,051
Adjusted Unrestricted Fund Balance	841,894	766,080
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	11.69%	10.20%

Best Wishes to the JCS Class of 2022



**Douglas Casey
Chloe Cicerone
Connor Dorosky
Angel Gatlin
Izaak German
Brandon Key
Samantha Leas
David McDowall
Kurt McMahon**

**Damien Merwin
Andrew Ormsbee
Brandon Ostrander
Lucas Pochily
Andromaeda Schulz
Seneca Shafer
Alexis Tepfer
Ashley Treco
Breanna Wyble**



Our Ballot Propositions for May 17th, 2022 are as follows...



2022-2023 School Budget (General Fund)

To authorize the Board of Education to expend \$7,507,393 for general purposes for the 2022-23 school year and to raise the requisite portion thereof by taxation on the taxable property of the district.



Bus Purchases

To authorize the Board to undertake the acquisition of one (1) 65-passenger school bus, at an estimated maximum cost of \$120,000, less trade-in value, if any, and that such costs, or so much thereof as may be necessary, shall be raised by the levy of a tax to be collected in annual installments; and, in anticipation of such tax, debt obligations of the school district as may be necessary not to exceed such estimated maximum cost shall be issued, or the school district may enter into an installment purchase contract if the Board of Education determines that it is in the best interest of the school district to finance the purchase in that method.



Transfer to Repair Fund

To authorize the Board to fund the Repair Reserve Fund in the amount up to \$100,00 in order to defray the cost of repair of school district facilities, the source of which funds shall be transfer from an unappropriated Fund Balance as of the end of the 2021-2022 school year.



School Board Vacancies (one five-year term)

To elect one member to the Board of Education for one five-year term

Candidate: Andy Van Glad

Jefferson Central School

1332 State Route 10
Jefferson, New York 12093

Non-Profit Organization

US POSTAGE PAID

Jefferson, New York 12093

**POSTAL PATRON
JEFFERSON, NEW YORK 12093**

Budget Hearing: Monday, May 9th, 6:00 p.m., Cafeteria/Auditorium

Budget Vote & BOE Election: Tuesday, May 17th

Noon—8:00 p.m., JCS Library Lobby