



The ChalkBoard

May 2021

WINDHAM-ASHLAND-JEWETT CENTRAL SCHOOL DISTRICT NEWSLETTER VOTER AND BUDGET INFORMATION FOR WAJ PARENTS AND RESIDENTS

2021-2022 Proposed Budget

Proposed Budget Maintains Student Programs

Windham-Ashland-Jewett CSD continues to develop annual budgets that meet the instructional needs of our students and that are fiscally prudent.

The proposed 2021-2022 school budget is \$12,730,593. This increases spending by \$154,581 or 1.23% from last year's budget and maintains quality student programming. The spending plan takes certain mandated COVID-19 mitigation protocols into account. However, the full extent of the measures needed to reopen in September are still unknown. WAJ's budget plan is a maximum spending plan. To the fullest extent possible, the district will balance any significant cost increases due to the pandemic by deploying cost saving measures and staying within this budget proposal.

The 2021-2022 projected tax levy increase complies with the state tax cap, which is 1.58 % this year, requiring a traditional simple majority passage rate.

The proposed budget utilizes \$250,000 of fund balance to help reduce the overall tax levy. WAJ anticipates the continued use of this revenue stream over time to help guard against state aid fluctuations and to keep the budget under the state mandated tax cap.

Additional Voter Proposition

In addition to the 2021-2022 Budget proposition and the Board of Education election, one additional voter proposition will be on the ballot on May 18th. The proposition shall read:

"Shall the Board of Education of the Windham-Ashland-Jewett CSD be authorized to establish a reserve fund in accordance with Education Law Section 3651, to be known as the 2021 Bus Purchase Reserve Fund, for the purchase of school vehicles and equipment, in an ultimate amount not to exceed \$300,000 and a probable term of 5 years; and to fund the 2021 Bus Purchase Reserve Fund with the remaining balance of the existing 2015 Bus Purchase Reserve Fund?"

This resolution allows the district to fully comply with Education Law in updating the Bus Purchase Reserve Fund, a capital fund, by reestablishing the fund for a probable lifespan of five years, as outlined by law. This proposed action would not increase the tax levy, simply closing the retiring fund and transferring the balance into the new fund.

COVID 19

Our sincere sympathies go out to everyone impacted by this devastating virus. New York State and our community has been hit especially hard, both by the public health crisis caused by the virus and the economic damage the stay-at-home closures have caused. However, much like recovery from the virus itself, the resilience and resolve of our community points to brighter days ahead. We are all very proud of the combined efforts of WAJ faculty and staff, parents and, of course, our wonderful WAJ students. Since the beginning, they have weathered the storm through learning new skills, providing hybrid and in person models of instruction, following difficult health and safety rules, and enduring modifications on activities and traditions with hope toward a return to a more normal experience. As we look to finish this difficult year, it is with pride that we reflect on the performance of our students. They remain competitive in college acceptances and post-graduation planning despite the challenges. We collectively look forward to Prom and Graduation and more good times together. While it is difficult to predict what the future will bring, WAJ will continue to focus on providing quality programming in a way that the community can sustain.

Public Vote
Tuesday, May 18, 2021
1 PM to 9 PM
School Cafetorium

Please use Main Office Entrance

www.wajcs.org

2021-2022 Proposed School Budget: APPROPRIATIONS

District appropriations are broken out into major component areas, with descriptions of general services covered under each component, with multiple years of data for comparison.

Budget Service Area	2016-17 Budgeted	2017-18 Budgeted	2018-2019 Budgeted	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Proposed
Board of Education	\$17,225	\$17,225	\$19,225	\$19,925	\$10,900	\$19,950
<i>Contractual, training, meetings, elections, district clerk, supplies</i>						
Central Administration	\$224,776	\$230,440	\$239,499	246,961	\$264,875	\$264,601
<i>Salaries apportioned to the Office of the Superintendent, district clerk, equipment, contractual services, materials, supplies, postage</i>						
Finance and Business Administration	\$239,431	\$244,246	\$260,745	\$244,714	\$241,543	\$241,568
<i>Salaries apportioned to the Business Office, equipment, contractual services, materials/supplies, tax collector expenses, external audit, newly required internal audit function, fiscal agent expense, BOCES contractual expense</i>						
Legal & Personnel Services	\$34,000	\$34,000	\$39,000	\$96,000	\$110,900	\$109,500
<i>Legal Services, contractual services, fees, contract negotiation services, advertisements, recruitment, certification, newsletters, printing, calendars, COVID response expenses</i>						
Central Services	\$705,683	\$779,833	\$779,833	\$770,250	\$769,755	\$792,067
<i>Salaries of custodial & maintenance personnel, utilities, fuel oil, contractual services, material/supplies, equipment, trash and snow removal, grounds upkeep, COVID response expenses</i>						
Special Items	\$205,000	\$199,500	\$199,000	\$200,000	\$210,000	\$220,000
<i>Insurance, tax refunds, BOCES administrative and rental costs</i>						
Instruction Administration & Improvement	\$300,250	\$309,508	\$330,042	\$339,789	\$350,848	\$318,313
<i>Salaries apportioned for building administration support, including ASCI and principal, clerical staff, staff development, contractual services, training, fees, materials, supplies and equipment</i>						
Teaching Regular School	\$3,144,942	\$3,316,618	\$3,268,325	\$3,198,160	\$3,263,181	\$3,279,713
<i>Teacher, substitutes, & support staff salaries, equipment, instructional materials/supplies, contractual expenses, exams, tuition, alternative education textbooks, COVID response related items</i>						
Programs for Handicapped Children	\$381,000	\$526,000	\$626,000	\$854,500	\$889,500	\$889,500
<i>Physical and Occupational therapy, training, student program tuition, BOCES services</i>						
Programs for Learning Disabled	\$213,595	\$218,942	\$240,000	\$204,297	\$212,565	\$244,871
<i>Salaries apportioned for special education teachers & support staff, equipment, materials & supplies, professional development and training</i>						
Occupational Education Grades 10-12	\$200,000	\$180,000	\$165,000	\$125,000	\$105,000	\$95,000
<i>Expenses associated with Vocational & Occupational Programming</i>						
Special Schools	\$7,250	\$7,750	\$7,750	\$5,750	\$5,750	\$5,750
<i>Summer school program expenses, contractual expense</i>						
Instructional Media Services	\$346,925	\$355,788	\$319,346	\$303,139	\$316,744	\$268,820
<i>Salaries, equipment, maintenance, materials/supplies, library books & periodicals, BOCES library charges, computer technology, instructional technology, software, hardware & contractual service, COVID remote learning and response items</i>						
Pupil Personnel Services	\$478,914	\$535,222	\$557,565	\$585,604	\$625,666	\$619,820
<i>Salaries for counselors, social worker, psychologist, nurse, doctor, therapists, co-curricular & athletic coaches, support staff expenses, equipment, materials/supplies, and related contractual expenses, COVID</i>						
District Transportation	\$645,094	\$627,226	\$741,940	\$675,486	\$736,221	\$729,200
<i>Salaries apportioned for pupil transportation personnel & supervision, fuel, supplies, repairs, maintenance, upkeep of garage facility, contractual expenses; includes a bus purchase, COVID related items</i>						
Debt Service	\$1,144,415	\$1,149,896	\$1,150,403	\$1,144,906	\$1,148,659	\$1,146,659
<i>Capital Improvement Project Expenses, Bonds related debt service costs</i>						
Employee Benefits	\$3,433,328	\$3,215,817	\$3,200,977	\$3,297,015	\$3,281,406	\$3,461,761
<i>State employee & teacher retirement, social security, workman's compensation, unemployment & health insurance premium costs</i>						
Interfund Transfers	\$9,600	\$9,600	\$10,000	\$10,000	\$23,500	\$23,500
TOTAL APPROPRIATIONS	\$11,731,428	\$11,957,611	\$12,154,650	\$12,321,496	\$12,576,013	\$12,730,593

This budget continues to support current staffing and programming outlined in our course selection guides. Increased spending related to our state mandated COVID-19 response, including certain remote learning requirements, cleaning, and postage are included in this budget. Additional programming within special education and in career and technical education has been included.

2021-2022 Proposed School Budget: REVENUES

These projected revenues are subject to change, as NYS often modifies future aid payments based on changes during current and future legislative cycles. COVID-19 will have a continued direct impact on our state aid revenues. While an infusion of federal aid dollars has been earmarked for NYS, the availability of these dollars will not be indefinite and WAJ expects that NYS may reduce aid in outlay years, depending on these one-time funding streams. To help maintain sustainability, WAJ continues to implement several cost reduction measures to try and keep some level of local control on spending. The chart below is the latest estimate and is subject to change.

Revenue Area	2020-2021 Budgeted	2021-2022 Proposed
Interest & Penalties	\$20,000	\$20,000
Payment in Lieu of Taxes	\$5,000	\$5,000
Admission, Tuition, Miscellaneous	\$28,000	\$28,000
Interest Earnings on Investments	\$10,000	\$10,000
BOCES and E-Rate Refund	\$43,000	\$43,000
Other Miscellaneous Revenue*	\$281,829	\$165,400
Sub-Total Misc. Revenue	\$387,829	\$271,400
Sub-Total State Aid**	\$1,528,950	\$1,641,328
Total Revenue (Misc. Revenue plus State Aid) ***	\$1,916,779	\$1,912,628
Fund Balance Used to Offset Levy	\$250,000	\$250,000
Total Proposed Budget	\$12,576,012	\$12,730,593
Total Tax Levy	\$10,409,233	\$10,567,965

*Includes use of capital reserve dollars applied to the general fund to lower the tax levy, using a multi-year reserve fund utilization plan.

**Includes BOCES, High Cost, Private Excess Cost, Textbook, Library, Transportation, High Tax and Building State Aid.

***Does NOT include State Aide Reductions, known as Pandemic Adjustment, which has not been finalized but will reduce aid payments.

SCHOOL DISTRICT PROPERTY TAX REPORT CARD 2021

The following chart outlines the 2021-2022 proposed budget property tax report card information submitted to the New York State Education Department and describes differences between this year's adopted budget, the proposed budget and the contingency budget, if necessary. The proposed 2021-2022 conforms to the state's "tax cap" requirements.

	Adopted Budget 2020-2021	Proposed Budget 2021-2022	Contingency Budget 2021-2022
Total Budgeted Amount	\$12,576,013	\$12,730,593	\$12,316,844
Increase/decrease for the 2021-2022 school year		\$154,580	-\$414,749
Percentage proposed budget change		1.229 %	-3.30%
Percentage change in the consumer price index		1.230 %	
Proposed School Year Tax Levy, including exclusions	\$10,409,124	\$10,567,965	\$10,135,264
Total Permissible Exclusions to the Tax Levy	\$1,301,430	\$1,272,069	
A. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions Proposed School Year Tax	\$9,107,794	\$9,301,985	
B. Proposed School Year Tax Levy, <u>Not</u> Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$9,107,694	\$9,295,895	
Difference: A-B (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)	\$100	\$6,098	
Is the Proposed Levy Below the "Tax Cap"	Yes	Yes	Yes
Administrative Component	\$2,480,329	\$2,426,004	\$2,389,643
Program Component	\$7,210,525	\$7,360,586	\$7,175,260
Capital Component	\$2,885,159	\$2,944,003	\$2,750,941
Component Totals	\$12,576,013	\$12,730,593	\$12,315,844

*Statement of assumptions made in projecting a contingency budget for the 2021-2022 school year: Should the proposed budget be defeated pursuant to Section 2023 of the Education Law, a contingency budget may be adopted by the Board of Education without another vote. The contingency budget model above reflects the removal of all statutory expenses from the original budget as required by statute. The proposed budget tax levy falls below the permissible tax levy threshold.

HISTORICAL PERSPECTIVE: BUDGET & TAX LEVY

The table below outlines historical budget information since 2018-2019. The proposed budget maintains existing programming and addresses mandated and discretionary budgetary increases.

School Year	Total Budget (\$)	Increase from Previous Year	Tax Levy (\$)	Tax Levy Increase (%)
2021-2022	\$12,730,593	\$154,581	\$10,567,965	1.58% <i>Tax Cap is 1.58%</i>
2020-2021	12,576,013	\$254,516	\$10,409,124	2.06% <i>Tax Cap is 2.11%</i>
2019-2020	\$12,321,496	\$166,846	\$10,194,281	1.58% <i>Tax Cap is 1.58%</i>
2018-2019	\$12,154,650	\$197,039	\$10,035,400	1.86% <i>Tax Cap is 3.31%</i>

Building Project Vote POSTPONED

Due to the continued uncertainty of the COVID-19 situation, WAJ has postponed the ongoing capital project vote until 2022. The capital project was developed over the past year and focused primarily on roof and building envelope repairs, and upgrading security features, such as cameras, fencing, lighting and entrance ways. While these repairs are needed, the district continues to balance need with keeping the tax levy impact minimal during this time of uncertainty caused by the COVID pandemic.

District Reserves

The district continues to maintain several reserves, designed to cover unexpected emergency expenses. WAJ will likely utilize reserves to help manage the anticipated cuts to state aid this upcoming year. WAJ reserves include: the Repair Reserve (\$128,578), the Liability and Casualty Reserve (\$256,335), the Unemployment Insurance Reserve (\$235,876), the Bus Purchase Reserve (\$156,356), Retiree Contribution Funds (\$336,039), NYSTRS Reserve (\$143,069) and the Employee Benefit Accrued Liability Reserve (\$467,792).

Board of Education Member Election

Voters will be selecting one Board of Education member to a term this election. This is a five-year seat term (currently held by Teri Martin), beginning July 1, 2021 and ending June 30, 2026. The candidates for this seat are:

Dr. Teri Martin – Windham, New York

Jean Jaeger- Windham, New York

Public Vote on May 18, 2021
1:00 PM to 9:00 PM
School Cafetorium



Dated Material: Important for District Residents

To:

**Friend of
 Windham-Ashland-Jewett
 Central School District**

Non-Profit Organization

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