



The ChalkBoard

June 2020

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

2020-2021 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 2020-2021 school budget is \$12,576,013. This increases spending by \$254,517, or 2.06% 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 2020-2021 projected tax levy increase complies with the state tax cap, which is 2.11 % 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.

COVID 19 School Budget Vote Changes

Please be advised that the annual budget and Board of Education member vote will be conducted by absentee ballot only this year. The district has sent out absentee ballots using the official Greene County voter roll, which includes all eligible voters residing within the district. Please be sure to follow all directions provided with your absentee ballot packet. If you have not received a ballot by June 3, 2020 and are a registered district voter, please contact the district office as soon as possible. Please return your ballot using the self-addressed stamped envelope provided so it is received **NO LATER THAN JUNE 9, 2020 by 5 PM.**

COVID 19 Future Fiscal Impacts

Our sincere sympathies go out to everyone impacted by this devastating virus. New York State 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. New York's enacted state budget allows the Governor to adjust state aid payments based on a metric focused on revenue models several times during the budget year. It is expected that the state will adjust state aid payments to schools and municipalities after local budgets are enacted. Depending on how significant those reductions are, WAJ may adjust administrative and professional staffing, modify offerings and utilize reserves to lessen the local impact on taxpayers while still maintaining high quality programming that the community has come to expect from WAJ. The district will communicate changes in aid or other developments on our website.

**Public Vote by
Absentee Ballots Only
Due to District
June 9, 2020 5 PM**

www.wajcs.org

2020-2021 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	2015-16 Budgeted	2016-17 Budgeted	2017-18 Budgeted	2018-2019 Budgeted	2019-2020 Budgeted	2020-2021 Proposed
Board of Education	\$16,700	\$17,225	\$17,225	19,225	19,925	10,900
<i>Contractual, training, meetings, elections, district clerk, supplies</i>						
Central Administration	\$218,893	\$224,776	\$230,440	239,499	246,961	264,875
<i>Salaries apportioned to the Office of the Superintendent, district clerk, equipment, contractual services, materials, supplies, postage</i>						
Finance and Business Administration	\$219,499	\$239,431	\$244,246	260,745	244,714	241,543
<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	\$34,000	39,000	96,000	110,900
<i>Legal Services, contractual services, fees, contract negotiation services, advertisements, recruitment, certification, newsletters, printing, calendars, COVID response expenses</i>						
Central Services	\$708,882	\$705,683	\$779,833	779,833	770,250	769,755
<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	\$186,205	\$205,000	\$199,500	199,000	200,000	210,000
<i>Insurance, tax refunds, BOCES administrative and rental costs</i>						
Instruction Administration & Improvement	\$296,632	\$300,250	\$309,508	330,042	339,789	350,848
<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	\$3,102,810	\$3,144,942	\$3,316,618	3,268,325	3,198,160	3,263,181
<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	\$381,000	\$526,000	626,000	854,500	889,500
<i>Physical and Occupational therapy, training, student program tuition, BOCES services</i>						
Programs for Learning Disabled	\$279,335	\$213,595	\$218,942	240,000	204,297	212,565
<i>Salaries apportioned for special education teachers & support staff, equipment, materials & supplies, professional development and training</i>						
Occupational Education Grades 10-12	\$210,000	\$200,000	\$180,000	165,000	125,000	105,000
<i>Expenses associated with Vocational & Occupational Programming</i>						
Special Schools	\$12,250	\$7,250	\$7,750	7,750	5,750	5,750
<i>Summer school program expenses, contractual expense</i>						
Instructional Media Services	\$267,095	\$346,925	\$355,788	319,346	303,139	316,744
<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	\$462,153	\$478,914	\$535,222	557,565	585,604	625,666
<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	\$615,221	\$645,094	\$627,226	741,940	675,486	736,221
<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	\$1,202,201	\$1,144,415	\$1,149,896	1,150,403	1,144,906	1,148,659
<i>Capital Improvement Project Expenses, Bonds related debt service costs</i>						
Employee Benefits	\$3,436,282	\$3,433,328	\$3,215,817	3,200,977	3,297,015	3,281,406
<i>State employee & teacher retirement, social security, workman's compensation, unemployment & health insurance premium costs</i>						
Interfund Transfers	\$9,600	\$9,600	\$9,600	10,000	10,000	23,500
TOTAL APPROPRIATIONS	\$11,658,758	\$11,731,428	\$11,957,611	\$12,154,650	12,321,496	12,576,013

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. The full impact of continued remote learning and social distancing in the fall is unknown at this time.

2020-2021 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 direct impact on our state aid revenues. NYS may reduce state aid by 20-50%, according to various state agencies. If aid is reduced during the year, the district will utilize reserves and other revenue streams to lessen the impact on tax payers. WAJ is implementing several cost reduction measures in preparation for a probable and significant state aid cut. The chart below is the latest estimate and is subject to change. It does not include the proposed “Pandemic Adjustment” aid reductions because no updated figures were provided by New York State at the time of printing.

Revenue Area	2019-2020	2020-2021 (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*	\$195,224	195,224
Sub-Total Misc. Revenue	\$301,224	301,224
Sub-Total State Aid**	\$1,575,991	\$1,615,665
Total Revenue (Misc. Revenue plus State Aid) ***	\$1,877,215	\$1,916,889
Fund Balance Used to Offset Levy	\$250,000	\$250,000
Total Proposed Budget	\$12,321,496	\$12,576,013
Total Tax Levy	\$10,194,281	\$10,409,124

*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 2020

The following chart outlines the 2020-2021 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 2020-2021 conforms to the state’s “tax cap” requirements.

	Adopted Budget 2019-2020	Proposed Budget 2020-2021	Contingency Budget 2020-2021
Total Budgeted Amount	\$12,321,496	\$12,576,013	\$12,302,153
Increase/decrease for the 2020-2021 school year		\$254,517	-\$273,860
Percentage proposed budget change		2.066 %	-2.22%
Percentage change in the consumer price index		1.81 %	
Proposed School Year Tax Levy, including exclusions	\$10,194,281	\$10,409,124	\$10,135,264
Total Permissible Exclusions to the Tax Levy	\$1,299,193	\$1,301,430	
A. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions Proposed School Year Tax	\$8,918,577	\$9,107,794	
B. Proposed School Year Tax Levy, <u>Not</u> Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$8,895,098	\$9,107,694	
Difference: A-B (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)	\$23,479	\$100	
Is the Proposed Levy Below the “Tax Cap”	Yes	Yes	Yes
Administrative Component	\$2,383,895	\$2,480,329	\$2,306,826
Program Component	\$7,020,937	\$7,210,525	\$7,027,465
Capital Component	\$2,916,664	\$2,885,159	\$2,728,414
Component Totals	\$12,321,496	\$12,576,013	\$12,062,705

*Statement of assumptions made in projecting a contingency budget for the 2020-2021 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 2017-2018. 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 (%)
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>
2017-2018	\$11,957,611	\$226,183	\$9,851,998	2.20% <i>Tax Cap was 3.69%</i>

Building Project Vote POSTPONED

Due to the uncertainty of the COVID-19 situation, WAJ has postponed the capital project vote until 2021. 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, which totaled \$3.9 million dollars. 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 (\$128,408), the Liability and Casualty Reserve (\$255,996), the Unemployment Insurance Reserve (\$185,582), the Bus Purchase Reserve (\$156,149), Retiree Contribution Funds (\$302,039) and the Employee Benefit Accrued Liability Reserve (\$382,205).

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 Drew Shuster), beginning July 1, 2020 and ending June 30, 2025. The candidate for this seat is:

Drew Shuster – Windham, New York

Public Vote by Absentee Ballot
Ballots due to District no later than
June 9, 2020 5 PM



Dated Material: Important for District Residents

To:

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Windham-Ashland-Jewett
Central School District

Non-Profit Organization

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