



The ChalkBoard

May 2026

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

2026-2027 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 2026-2027 school budget is \$15,942,247. This increases spending by \$675,771 or 4.43 % from last year's budget, which includes the previously approved capital project cost and maintains existing quality student programming for the upcoming academic year. The main drivers in the budget increase include: employee/retiree benefits (\$451,269) regular maintenance and utilities (\$61,379), district transportation (\$104,216) and increased special education and student support services (\$90,500).

The 2026-2027 projected tax levy increase is at 4.04%, which is at the state tax cap (set by the state formula at 4.04 % this year). Budget voter approval requires a traditional simple majority passage rate. There are no additional voter propositions.

The proposed budget utilizes \$250,000 of fund balance to help reduce the overall tax levy. Additionally, WAJ anticipates strategic use of existing reserves (see below) to reduce the local tax levy impact, buffer against state aid fluctuations and to keep the budget under the state mandated tax cap annually.

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 (\$129,212), the Liability and Casualty Reserve (\$450,318), the Unemployment Insurance Reserve (\$334,264), Retiree Contribution Funds (\$252,507), NYSTRS Reserve (\$212,029) and the Employee Benefit Accrued Liability Reserve (\$465,435).

**Public Vote
Tuesday, May 19, 2026
1 PM to 9 PM
School Cafetorium**

2026-2027 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 | 2021-2022 Budgeted | 2022-2023 Budgeted | 2023-2024 Budgeted | 2024-2025 Budgeted | 2025-2026 Budgeted | 2026-2027 Proposed |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Board of Education | 19,950 | 20,422 | 20,050 | 20,300 | 22,450 | 23,900 |
| <i>Contractual, training, meetings, elections, district clerk, supplies</i> | | | | | | |
| Central Administration | 264,601 | 266,579 | 269,105 | 272,482 | 285,877 | 300,164 |
| <i>Salaries apportioned to the Office of the Superintendent, district clerk, equipment, contractual services, materials & supplies, postage</i> | | | | | | |
| Finance and Business Administration | 241,568 | 252,239 | 263,891 | 274,544 | 283,719 | 283,123 |
| <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 | 109,500 | 114,524 | 112,500 | 121,000 | 44,000 | 44,000 |
| <i>Legal Services, contractual services, fees, contract negotiation services, advertisements, recruitment, certification, newsletters, printing, calendars</i> | | | | | | |
| Central Services | 792,067 | 884,317 | 933,617 | 913,019 | 991,806 | 1,053,185 |
| <i>Salaries of custodial & maintenance personnel, utilities, fuel oil, contractual services, material/supplies, equipment, trash and snow removal, grounds upkeep</i> | | | | | | |
| Special Items | 220,000 | 242,523 | 229,023 | 230,000 | 234,023 | 257,000 |
| <i>Insurance, tax refunds, BOCES administrative and rental costs</i> | | | | | | |
| Instruction Administration & Improvement | 318,313 | 318,470 | 330,985 | 389,357 | 395,096 | 414,062 |
| <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 | 3,279,713 | 3,303,399 | 3,408,584 | 3,777,218 | 3,543,314 | 3,401,079 |
| <i>Teacher, substitutes, & support staff salaries, equipment, instructional materials/supplies, contractual expenses, exams, tuition, alternative education textbooks</i> | | | | | | |
| Programs for Handicapped Children | 889,500 | 1,041,843 | 1,044,500 | 1,034,500 | 1,134,500 | 1,225,000 |
| <i>Physical and Occupational therapy, training, student program tuition BOCES services</i> | | | | | | |
| Programs for Learning Disabled | 244,871 | 227,104 | 240,712 | 267,585 | 241,703 | 201,750 |
| <i>Salaries apportioned for special education teachers & support staff, equipment, materials & supplies, professional development and training</i> | | | | | | |
| Occupational Education Grades 10-12 | 95,000 | 122,654 | 120,154 | 162,000 | 172,000 | 223,360 |
| <i>Expenses associated with Vocational & Occupational Programming</i> | | | | | | |
| Special Schools | 5,750 | 5,750 | 5,750 | 28,250 | 20,750 | 15,250 |
| <i>Summer, afterschool program expenses, contractual expense</i> | | | | | | |
| Instructional Media Services | 268,820 | 269,340 | 281,621 | 285,826 | 298,460 | 314,209 |
| <i>Salaries, equipment, maintenance, materials/supplies, library books & periodicals, BOCES library charges, computer technology, instructional technology, software, hardware & contractual services</i> | | | | | | |
| Pupil Personnel Services | 619,820 | 672,006 | 674,233 | 770,390 | 817,403 | 850,311 |
| <i>Salaries for counselors, social worker, psychologist, nurse, doctor, therapists, co-curricular & athletic coaches, support staff expenses, equipment, materials/supplies, and related contractual expenses</i> | | | | | | |
| District Transportation | 729,200 | 731,778 | 840,655 | 855,088 | 942,444 | 1,046,660 |
| <i>Salaries apportioned for pupil transportation personnel & supervision, fuel, supplies, repairs, maintenance, upkeep of garage facility, contractual expenses; includes a bus purchase</i> | | | | | | |
| Debt Service | 1,146,659 | 1,251,906 | 1,362,534 | 1,499,007 | 1,600,613 | 1,599,612 |
| <i>Capital Improvement Project Expenses, including first portion of the proposed 2022 Capital Project Debt Service costs</i> | | | | | | |
| Employee Benefits | 3,461,761 | 3,509,899 | 3,726,390 | 3,975,814 | 4,208,318 | 4,659,582 |
| <i>State employee & teacher retirement, social security, workman's compensation, unemployment & health insurance premium costs</i> | | | | | | |
| Interfund Transfers | 23,500 | 25,500 | 23,500 | 23,500 | 30,000 | 30,000 |
| | | | | | | |
| TOTAL APPROPRIATIONS | 12,730,593 | 13,260,253 | 13,887,804 | 14,899,880 | 15,266,476 | 15,942,247 |

2026-2027 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. This year the NYS Budget has not been completed by the April 1st deadline, which means exact state aid information is not available. While the Governor and Legislature have discussed maintaining foundation and other aid levels to public schools, the final numbers may be less than estimated and could impact how much state aid we receive next year. To help maintain local tax levy 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 | 2025-2026 | 2026-2027 Proposed |
|--|--------------|-----------------------|
| Miscellaneous Revenue* | \$1,338,152 | \$1,507,908 |
| Sub-Total State Aid** | \$1,750,418 | \$1,774,173 |
| Total Revenue (Misc. Revenue plus State Aid) *** | \$3,088,570 | \$3,282,081 |
| Fund Balance Used to Offset Levy | \$250,000 | \$250,000 |
| Total Proposed Budget | \$15,266,476 | \$15,942,247 |
| Total Tax Levy | \$11,927,906 | \$12,410,166 |

*Includes use of 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 2026

The following chart outlines the 2026-2027 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 2026-2027 conforms to the state's "tax cap" requirements.

| | Adopted Budget 2025-2026 | Proposed Budget 2026-2027 | Contingency Budget 2026-2027 |
|--|-----------------------------|------------------------------|---------------------------------|
| Total Budgeted Amount | \$15,266,476 | \$15,942,247 | \$15,638,260 |
| Increase/decrease for the 2026-2027 school year | | \$675,771 | -\$303,987 |
| Percentage proposed budget change | | 4.427% | -1.99% |
| Percentage change in the consumer price index | | 4.700% | |
| Proposed School Year Tax Levy, including exclusions | \$11,927,906 | \$12,410,166 | \$11,927,906 |
| Total Permissible Exclusions to the Tax Levy | \$1,784,062 | \$1,775,727 | |
| A. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions Proposed School Year Tax | \$10,313,959 | \$10,634,442 | |
| B. Proposed School Year Tax Levy, <u>Not</u> Including Levy for Permissible Exclusions or Levy to Support Library Debt | \$10,143,845 | \$10,634,439 | |
| Difference: A-B (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions) | \$170,115 | \$3 | |
| Is the Proposed Levy Below the "Tax Cap" | Yes | Yes | Yes |
| Administrative Component | \$2,850,339 | \$3,061,797 | \$3,044,526 |
| Program Component | \$8,584,408 | \$8,825,228 | \$8,780,228 |
| Capital Component | \$3,831,730 | \$4,055,222 | \$3,813,506 |
| Component Totals | \$15,266,476 | \$15,942,247 | \$15,638,260 |

*Statement of assumptions made in projecting a contingency budget for the 2026-2027 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 2023. 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 (%) |
|------------------|---------------------|-----------------------------|---------------------|---|
| 2026-2027 | \$15,942,247 | \$675,771 | \$12,410,166 | 4.04% <i>Tax Cap is 4.04%</i> |
| 2025-2026 | \$15,266,476 | \$366,596 | \$11,927,906 | 2.63% <i>Tax Cap was 4.09%</i> |
| 2024-2025 | \$14,899,880 | \$1,012,076 | \$11,622,245 | 4.37% <i>Tax Cap was 4.37%</i> |
| 2023-2024 | \$13,887,804 | \$627,551 | \$11,135,539 | 2.6% <i>Tax Cap was 6.64%</i> |

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 Jean Jaeger), beginning July 1, 2026 and ending June 30, 2031. The candidate's for this seat are:

Todd Galloway – Jewett, NY
Jean Jaeger – Windham, NY

Public Vote
Tuesday, May 19, 2026
1 PM to 9 PM
School Cafetorium

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To:

Friend of
Windham-Ashland-Jewett
Central School District

Non-Profit Organization
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