



The ChalkBoard

May 2025

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

2025-2026 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 2025-2026 school budget is \$15,266,476. This increases spending by \$366,596 or 2.46 % 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 (\$232,504) regular maintenance and utilities (\$78,787), debt service related to capital expense (\$101,606), district transportation (\$87,356) and increased special education and student support services (\$147,013).

The 2025-2026 projected tax levy increase is at 2.63%, which is under the state tax cap (set by the state formula at 4.09 % 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 (\$129,083), the Liability and Casualty Reserve (\$449,868), the Unemployment Insurance Reserve (\$416,572), Retiree Contribution Funds (\$502,126), NYSTRS Reserve (\$211,817) and the Employee Benefit Accrued Liability Reserve (\$619,498).

Public Vote
Tuesday, May 20, 2025
1 PM to 9 PM
School Cafetorium

2025-2026 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	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Budgeted	2023-2024 Budgeted	2024-2025 Budgeted	2025-2026 Proposed
Board of Education	19,900	19,950	20,422	20,050	20,300	22,450
<i>Contractual, training, meetings, elections, district clerk, supplies</i>						
Central Administration	264,875	264,601	266,579	269,105	272,482	285,877
<i>Salaries apportioned to the Office of the Superintendent, district clerk, equipment, contractual services, materials & supplies, postage</i>						
Finance and Business Administration	241,543	241,568	252,239	263,891	274,544	283,719
<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	110,900	109,500	114,524	112,500	121,000	44,000
<i>Legal Services, contractual services, fees, contract negotiation services, advertisements, recruitment, certification, newsletters, printing, calendars</i>						
Central Services	769,755	792,067	884,317	933,617	913,019	991,806
<i>Salaries of custodial & maintenance personnel, utilities, fuel oil, contractual services, material/supplies, equipment, trash and snow removal, grounds upkeep</i>						
Special Items	210,000	220,000	242,523	229,023	230,000	234,023
<i>Insurance, tax refunds, BOCES administrative and rental costs</i>						
Instruction Administration & Improvement	350,848	318,313	318,470	330,985	389,357	395,096
<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	3,263,181	3,279,713	3,303,399	3,408,584	3,777,218	3,543,314
<i>Teacher, substitutes, & support staff salaries, equipment, instructional materials/supplies, contractual expenses, exams, tuition, alternative education textbooks</i>						
Programs for Handicapped Children	889,500	889,500	1,041,843	1,044,500	1,034,500	1,134,500
<i>Physical and Occupational therapy, training, student program tuition BOCES services</i>						
Programs for Learning Disabled	212,565	244,871	227,104	240,712	267,585	241,703
<i>Salaries apportioned for special education teachers & support staff, equipment, materials & supplies, professional development and training</i>						
Occupational Education Grades 10-12	105,000	95,000	122,654	120,154	162,000	172,000
<i>Expenses associated with Vocational & Occupational Programming</i>						
Special Schools	5,750	5,750	5,750	5,750	28,250	20,750
<i>Summer, afterschool program expenses, contractual expense</i>						
Instructional Media Services	316,744	268,820	269,340	281,621	285,826	298,460
<i>Salaries, equipment, maintenance, materials/supplies, library books & periodicals, BOCES library charges, computer technology, instructional technology, software, hardware & contractual services</i>						
Pupil Personnel Services	625,666	619,820	672,006	674,233	770,390	817,403
<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	736,221	729,200	731,778	840,655	855,088	942,444
<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	1,148,659	1,146,659	1,251,906	1,362,534	1,499,007	1,600,613
<i>Capital Improvement Project Expenses, including first portion of the proposed 2022 Capital Project Debt Service costs</i>						
Employee Benefits	3,281,406	3,461,761	3,509,899	3,726,390	3,975,814	4,208,318
<i>State employee & teacher retirement, social security, workman's compensation, unemployment & health insurance premium costs</i>						
Interfund Transfers	23,500	23,500	25,500	23,500	23,500	30,000
TOTAL APPROPRIATIONS	12,576,013	12,730,593	13,260,253	13,887,804	14,899,880	15,266,476

2025-2026 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	2024-2025	2025-2026 Proposed
Miscellaneous Revenue*	\$1,555,985	\$1,338,152
Sub-Total State Aid**	\$1,721,652	\$1,750,418
Total Revenue (Misc. Revenue plus State Aid) ***	\$3,277,637	\$3,088,570
Fund Balance Used to Offset Levy	\$250,000	\$250,000
Total Proposed Budget	\$14,899,880	\$15,266,476
Total Tax Levy	\$11,622,245	\$11,927,906

*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 2025

The following chart outlines the 2025-2026 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 2025-2026 conforms to the state's "tax cap" requirements.

	Adopted Budget 2024-2025	Proposed Budget 2025-2026	Contingency Budget 2025-2026
Total Budgeted Amount	\$14,899,880	\$15,266,476	\$14,967,576
Increase/decrease for the 2025-2026 school year		\$366,596	-\$298,900
Percentage proposed budget change		2.460 %	-2.01%
Percentage change in the consumer price index		2.950%	
Proposed School Year Tax Levy, including exclusions	\$11,622,245	\$11,927,906	\$11,622,245
Total Permissible Exclusions to the Tax Levy	\$1,651,057	\$1,784,062	
A. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions Proposed School Year Tax	\$9,971,191	\$10,313,959	
B. Proposed School Year Tax Levy, <u>Not</u> Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$9,971,188	\$10,143,845	
Difference: A-B (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)	\$3	\$170,115	
Is the Proposed Levy Below the "Tax Cap"	Yes	Yes	Yes
Administrative Component	\$2,731,329	\$2,850,339	\$2,838,099
Program Component	\$8,562,943	\$8,584,408	\$8,505,196
Capital Component	\$3,605,607	\$3,831,730	\$3,624,281
Component Totals	\$14,899,880	\$15,266,476	\$14,967,576

*Statement of assumptions made in projecting a contingency budget for the 2025-2026 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 2022. 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 (%)
2025-2026	\$15,266,476	\$366,596	\$11,927,906	2.63% <i>Tax Cap is 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>
2022-2023	\$13,260,253	\$529,660	\$10,853,352	2.76% <i>Tax Cap was 3.24%</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 Drew Shuster), beginning July 1, 2025 and ending June 30, 2030. The candidate's for this seat are:

Cuyler Brimberry - Ashland, New York

Alan Trinkle - Windham, New York

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To:

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

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