



The ChalkBoard

May 2022

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

2022-2023 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 2022-2023 school budget is \$13,260,253. This increases spending by \$529,660 or 4.16 % from last year's budget and maintains quality student programming. The main drivers in the increase include: special education related costs (+\$152,343), debt service plan for the 2022 proposed capital project (+\$100,000), fuel and utilities (+\$92,250), employee and retiree health and related benefits (+\$48,137) and vocational education costs (+27,654).

The 2022-2023 projected tax levy increase is at 2.76%, which is under the state tax cap, which is set at 3.24 % this year. The budget requires 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 2022-2023 Budget proposition and the Board of Education election, one additional voter proposition will be on the ballot on May 17th. The capital project maximum spending proposal proposition shall read:

Shall the Board of Education be authorized to construct, reconstruct and improve various District buildings, facilities and sites, including but not limited to, athletic fields, courts and trails, acquire original furnishings, equipment, machinery or apparatus required for the purpose for which such buildings, facilities and sites are to be used and pay costs incidental thereto, at a maximum aggregate cost of \$5,655,000; (2) expend such sum for such purpose; (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account State Aid; and (4) in anticipation of the collection of such tax, issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$5,655,000, and levy a tax to pay the interest on said obligations when due?

Originally introduced in 2019 and postponed due to the uncertainty of the COVID pandemic situation, the District is proposing a basic capital project proposal to address several maintenance and program needs on campus. The referendum represents a maximum spending authorization.

Additional capital project information has been made available on our website <http://www.wajcs.org>

Public Vote
Tuesday, May 17, 2022
1 PM to 9 PM
School Cafetorium

Please use Main Office Entrance

www.wajcs.org

2022-2023 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	2017-18 Budgeted	2018-2019 Budgeted	2019-2020 Budgeted	2020-2021 Budgeted	2021-2022 Budgeted	2022-2023 Proposed
Board of Education	\$17,225	\$19,225	\$19,925	\$19,000	\$19,950	\$20,422
<i>Contractual, training, meetings, elections, district clerk, supplies</i>						
Central Administration	\$230,440	\$239,499	\$246,961	\$264,875	\$264,601	\$266,579
<i>Salaries apportioned to the Office of the Superintendent, district clerk, equipment, contractual services, materials & supplies, postage</i>						
Finance and Business Administration	\$244,246	\$260,745	\$244,714	\$241,542	\$241,568	\$252,239
<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	\$39,000	\$96,000	\$110,900	\$109,500	\$114,524
<i>Legal Services, contractual services, fees, contract negotiation services, advertisements, recruitment, certification, newsletters, printing, calendars</i>						
Central Services	\$779,833	\$779,833	\$770,250	\$769,755	\$792,067	\$884,317
<i>Salaries of custodial & maintenance personnel, utilities, fuel oil, contractual services, material/supplies, equipment, trash and snow removal, grounds upkeep</i>						
Special Items	\$199,500	\$199,000	\$200,000	\$210,000	\$220,000	\$242,523
<i>Insurance, tax refunds, BOCES administrative and rental costs</i>						
Instruction Administration & Improvement	\$309,508	\$330,042	\$339,789	\$350,848	\$318,313	\$318,470
<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	\$3,316,618	\$3,268,325	\$3,198,160	\$3,263,181	\$3,279,713	\$3,303,399
<i>Teacher, substitutes, & support staff salaries, equipment, instructional materials/supplies, contractual expenses, exams, tuition, alternative education textbooks</i>						
Programs for Handicapped Children	\$526,000	\$626,000	\$854,500	\$889,500	\$889,500	\$1,041,843
<i>Physical and Occupational therapy, training, student program tuition, BOCES services</i>						
Programs for Learning Disabled	\$218,942	\$240,000	\$204,297	\$212,565	\$244,871	\$227,104
<i>Salaries apportioned for special education teachers & support staff, equipment, materials & supplies, professional development and training</i>						
Occupational Education Grades 10-12	\$180,000	\$165,000	\$125,000	\$105,000	\$95,000	\$122,654
<i>Expenses associated with Vocational & Occupational Programming</i>						
Special Schools	\$7,750	\$7,750	\$5,750	\$5,750	\$5,750	\$5,750
<i>Summer school program expenses, contractual expense</i>						
Instructional Media Services	\$355,788	\$319,346	\$303,139	\$316,744	\$268,820	\$269,340
<i>Salaries, equipment, maintenance, materials/supplies, library books & periodicals, BOCES library charges, computer technology, instructional technology, software, hardware & contractual services</i>						
Pupil Personnel Services	\$535,222	\$557,565	\$585,604	\$625,666	\$619,820	\$672,006
<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	\$627,226	\$741,940	\$675,486	\$736,220	\$729,200	\$731,778
<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	\$1,149,896	\$1,150,403	\$1,144,906	\$1,148,658	\$1,146,659	\$1,251,906
<i>Capital Improvement Project Expenses, including first portion of the proposed 2022 Capital Project Debt Service costs</i>						
Employee Benefits	\$3,215,817	\$3,200,977	\$3,297,015	\$3,281,405	\$3,461,761	\$3,509,898
<i>State employee & teacher retirement, social security, workman's compensation, unemployment & health insurance premium costs</i>						
Interfund Transfers	\$9,600	\$10,000	\$10,000	\$23,500	\$23,500	\$25,500
<i></i>						
TOTAL APPROPRIATIONS	\$11,957,611	\$12,154,650	\$12,321,496	\$12,576,012	\$12,730,593	\$13,260,253

The main budget increase drivers are in the areas of special education programming and support (\$152,343), debt service related to capital expense (\$100,000), fuel and utilities (\$92,250) and employee/retiree benefits (\$48,137). The plan maintains existing program for WAJ students and families.

2022-2023 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. 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	2021-2022 Budgeted	2022-2023 Proposed
Interest & Penalties	\$20,000	\$20,000
Payment in Lieu of Taxes	\$5,000	\$37,295
Admission, Tuition, Miscellaneous	\$28,000	\$28,000
Interest Earnings on Investments	\$10,000	\$10,000
BOCES and E-Rate Refund	\$43,000	\$40,000
Other Miscellaneous Revenue*	\$165,400	\$364,124
Sub-Total Misc. Revenue	\$271,400	\$499,719
Sub-Total State Aid**	\$1,641,328	\$1,657,182
Total Revenue (Misc. Revenue plus State Aid) ***	\$1,912,628	\$2,156,901
Fund Balance Used to Offset Levy	\$250,000	\$250,000
Total Proposed Budget	\$12,730,593	\$13,260,253
Total Tax Levy	\$10,567,965	\$10,853,352

*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 2022

The following chart outlines the 2022-2023 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 2022-2023 conforms to the state's "tax cap" requirements.

	Adopted Budget 2021-2022	Proposed Budget 2022-2023	Contingency Budget 2022-2023
Total Budgeted Amount	\$12,730,593	\$13,260,253	\$12,989,835
Increase/decrease for the 2022-2023 school year		\$529,660	-\$270,418
Percentage proposed budget change		4.181 %	-2.12%
Percentage change in the consumer price index		2.0 %	
Proposed School Year Tax Levy, including exclusions	\$10,567,965	\$10,853,352	\$10,135,264
Total Permissible Exclusions to the Tax Levy	\$1,272,069	\$1,307,828	
A. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions Proposed School Year Tax	\$9,301,985	\$9,602,832	
B. Proposed School Year Tax Levy, <u>Not</u> Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$9,295,895	\$9,545,524	
Difference: A-B (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)	\$6,098	\$57,305	
Is the Proposed Levy Below the "Tax Cap"	Yes	Yes	Yes
Administrative Component	\$2,426,004	\$2,471,943	\$2,463,018
Program Component	\$7,360,586	\$7,563,513	\$7,505,550
Capital Component	\$2,944,003	\$3,224,796	\$3,021,268
Component Totals	\$12,730,593	\$13,260,253	\$12,989,835

*Statement of assumptions made in projecting a contingency budget for the 2022-2023 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 2019-2020. 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 (%)
2022-2023	\$13,260,253	\$529,660	\$10,853,352	2.76% <i>Tax Cap is 3.24%</i>
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>

Building Project Impact

Project Impact Estimated at \$12 per \$100,000 Assessed Property Valuation

While differences between town equalization rates, individual home value assessment and property tax exemption status may influence the final individual taxpayer portion, the average cost to a primary residence taxpayer on the proposed maximum \$5,655,000 bond is estimated at \$12 per \$100,000 assessed annually. That estimated impact amount will be less if the bond rates or the final amount borrowed decreases during the state approval process.

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 (\$128,696), the Liability and Casualty Reserve (\$256,571), the Unemployment Insurance Reserve (\$415,224), the Bus Purchase Reserve (\$156,500), Retiree Contribution Funds (\$515,480), NYSTRS Reserve (\$143,200) and the Employee Benefit Accrued Liability Reserve (\$648,354).

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 Susan Simpfenderfer), beginning July 1, 2022 and ending June 30, 2027. The candidates for this seat are:

Loni Koument-Holdridge – Windham, New York

Tara Weiman - Windham, New York

Public Vote on May 17, 2022
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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