



# The ChalkBoard

May 2018

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

## 2018-2019 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 2018-2019 school budget is \$12,154,650. This increases spending by \$197,039, or 1.65 % from last year's budget and maintains quality student programming.

The 2018-2019 projected tax levy increase is 1.86% from last year's levy. This proposed budget complies with the state tax cap, which is 3.31 % this year, and with the tax freeze legislation requirements. 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.

WAJ students continue to perform well, having access to nearly 80 college credit hours while concurrently completing high school graduation requirements. Students continue to be accepted into competitive college programs after graduation. WAJ continues to rank near the top of capital regional schools for college placement and graduation rate annually.

[www.wajcs.org](http://www.wajcs.org)

### Proposed Budget is below the "Tax Cap"

Although often referred to as the "two percent tax cap", New York's tax levy "cap" law does not restrict any proposed tax levy increase to two percent. In fact, pursuant to the law, each public school district must follow an eight step calculation to determine its permissible tax levy limit. That limit then determines what level of voter support is required for budget approval.

It is important to point out that according to the NYSED, WAJ is considered an average need, high wealth district. As a result, WAJ receives much less state aid than other school districts, leaving only the local tax levy as our main revenue source. The tax cap places limitations to this main revenue source for school programming and operations.

The 2018-2019 tax cap for WAJ is 3.31%. WAJ's proposed tax levy of 1.86% is below the state cap, requiring a traditional simple majority passage rate.

**Public Vote**  
**Tuesday, May 15, 2018**  
**1 PM to 9 PM**  
**School Cafetorium**

*Please use Main Office Entrance*

# 2018-2019 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	2014-15 Budgeted	2015-16 Budgeted	2016-17 Budgeted	2017-18 Budgeted	2018-2019 Proposed
<b>Board of Education</b>	\$16,725	\$16,700	\$17,225	\$17,225	19,225
<i>Contractual, training, meetings, elections, district clerk, supplies</i>					
<b>Central Administration</b>	\$219,121	\$218,893	\$224,776	\$230,440	239,499
<i>Salaries apportioned to the Office of the Superintendent, district clerk, equipment, contractual services, materials &amp; supplies, postage</i>					
<b>Finance and Business Administration</b>	\$219,121	\$219,499	\$239,431	\$244,246	260,745
<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>					
<b>Legal &amp; Personnel Services</b>	\$33,000	\$34,000	\$34,000	\$34,000	39,000
<i>Legal Services, contractual services, fees, contract negotiation services, advertisements, recruitment, certification, newsletters, printing, calendars</i>					
<b>Central Services</b>	\$677,716	\$708,882	\$705,683	\$779,833	779,833
<i>Salaries of custodial &amp; maintenance personnel, utilities, fuel oil, contractual services, material/supplies, equipment, trash and snow removal, grounds upkeep</i>					
<b>Special Items</b>	\$210,000	\$186,205	\$205,000	\$199,500	199,000
<i>Insurance, tax refunds, BOCES administrative and rental costs</i>					
<b>Instruction Administration &amp; Improvement</b>	\$288,975	\$296,632	\$300,250	\$309,508	330,042
<i>Salaries apportioned for building administration support, including ASCI and principal, clerical staff, staff development, contractual services, training, fees, materials, supplies and equipment</i>					
<b>Teaching Regular School</b>	\$2,990,305	\$3,102,810	\$3,144,942	\$3,316,618	3,268,325
<i>Teacher, substitutes, &amp; support staff salaries, equipment, instructional materials/supplies, contractual expenses, exams, tuition, alternative education textbooks</i>					
<b>Programs for Handicapped Children</b>	\$381,000	\$381,000	\$381,000	\$526,000	626,000
<i>Physical and Occupational therapy, training, student program tuition, BOCES services</i>					
<b>Programs for Learning Disabled</b>	\$268,933	\$279,335	\$213,595	\$218,942	240,000
<i>Salaries apportioned for special education teachers &amp; support staff, equipment, materials &amp; supplies, professional development and training</i>					
<b>Occupational Education Grades 10-12</b>	\$180,000	\$210,000	\$200,000	\$180,000	165,000
<i>Expenses associated with Vocational &amp; Occupational Programming</i>					
<b>Special Schools</b>	\$17,500	\$12,250	\$7,250	\$7,750	7,750
<i>Summer school program expenses, contractual expense</i>					
<b>Instructional Media Services</b>	\$250,316	\$267,095	\$346,925	\$355,788	319,346
<i>Salaries, equipment, maintenance, materials/supplies, library books &amp; periodicals, BOCES library charges, computer technology, instructional technology, software, hardware &amp; contractual services</i>					
<b>Pupil Personnel Services</b>	\$411,603	\$462,153	\$478,914	\$535,222	557,565
<i>Salaries for counselors, social worker, psychologist, nurse, doctor, therapists, co-curricular &amp; athletic coaches, support staff expenses, equipment, materials/supplies, and related contractual expenses</i>					
<b>District Transportation</b>	\$690,107	\$615,221	\$645,094	\$627,226	741,940
<i>Salaries apportioned for pupil transportation personnel &amp; supervision, fuel, supplies, repairs, maintenance, upkeep of garage facility, contractual expenses; includes a bus purchase</i>					
<b>Debt Service</b>	\$1,203,161	\$1,202,201	\$1,144,415	\$1,149,896	1,150,403
<i>Capital Improvement Project Expenses, Bonds related debt service costs</i>					
<b>Employee Benefits</b>	\$3,498,997	\$3,436,282	\$3,433,328	\$3,215,817	3,200,977
<i>State employee &amp; teacher retirement, social security, workman's compensation, unemployment &amp; health insurance premium costs</i>					
<b>Interfund Transfers</b>	\$9,600	\$9,600	\$9,600	\$9,600	10,000
<b>TOTAL APPROPRIATIONS</b>	\$11,566,180	\$11,658,758	\$11,731,428	\$11,957,611	\$12,154,650

The bulk of the budget increases are in the area of special education programming and transportation requirements for special education programming. WAJ continues to deploy several strategies to deal with rising costs and lower revenue, such as negotiating changes in contracts, sharing services with partners, better utilizing instructional technology, and reducing staffing positions and purchasing when possible.

## 2018-19 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.*

Revenue Area	2017-2018 (Adopted Budget)	2018-2019 (Proposed)
Interest & Penalties	\$20,000	\$20,000
Payment in Lieu of Taxes	\$10,000	\$10,000
Admission, Tuition, Miscellaneous	\$28,000	\$28,000
Interest Earnings on Investments	\$10,000	\$10,000
BOCES and E-Rate Refund	\$43,481	\$43,000
Other Miscellaneous Revenue*	\$158,635	\$215,636
<b>Sub-Total Misc. Revenue</b>	<b>\$270,116</b>	<b>\$326,636</b>
State Aid: Foundation and Other	\$1,034,435	\$1,065,367
State Aid: BOCES	\$178,480	\$124,162
State Aid: High Cost Aid	\$9,843	\$0
State Aid: Private Excess Co	\$3,052	\$4,835
State Aid: Textbooks, Library, Software	\$23,336	\$22,615
State Aid: Transportation	\$44,044	\$42,580
State Aid: High Tax Aid	\$200,976	\$200,976
<b>Sub-total Aid</b>	<b>\$1,494,166</b>	<b>\$1,542,614</b>
State Aid: Building	\$91,331	\$82,079
<b>Total Revenue (Misc. revenue plus state aid)</b>	<b>\$1,855,613</b>	<b>\$1,869,250</b>
Fund Balance Used to Offset Levy	\$250,000	\$250,000
<b>Total Proposed Budget</b>	<b>\$11,957,611</b>	<b>\$12,154,650</b>
<b>Total Tax Levy</b>	<b>\$9,851,998</b>	<b>\$10,035,400</b>

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

## SCHOOL DISTRICT PROPERTY TAX REPORT CARD 2018

The following chart outlines the 2018-2019 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 2018-2019 tax levy increases 1.86%, which conforms to the state's "tax cap". WAJ is compliant with the 2014 "tax freeze" legislation as well.

	Adopted Budget 2017-2018	Proposed Budget 2018-2019	Contingency Budget 2018-2019
Total Budgeted Amount	\$11,957,611	\$12,154,650	\$11,929,485
Increase/decrease for the 2017-18 school year		\$197,039	-\$28,126
Percentage proposed budget change		1.648%	-0.24%
Percentage change in the consumer price index		2.130%	
Proposed School Year Tax Levy, including exclusions	\$9,851,998	\$10,035,400	\$9,823,872
Total Permissible Exclusions to the Tax Levy	\$1,263,711	\$1,338,737	
A. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions Proposed School Year Tax	\$8,671,377	\$8,839,143	
B. Proposed School Year Tax Levy, <u>Not</u> Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$8,588,287	\$8,696,663	
Difference: A-B (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)	\$83,090	\$143,480	
Is the Proposed Levy Below the "Tax Cap"	Yes	Yes	Yes
<b>Administrative Component</b>	<b>\$2,152,296</b>	<b>\$2,217,030</b>	<b>\$2,202,731</b>
<b>Program Component</b>	<b>\$6,878,023</b>	<b>\$7,052,211</b>	<b>\$6,981,613</b>
<b>Capital Component</b>	<b>\$2,927,291</b>	<b>\$2,885,409</b>	<b>\$2,745,141</b>
<b>Component Totals</b>	<b>\$11,957,611</b>	<b>\$12,154,650</b>	<b>\$11,929,485</b>

\*Statement of assumptions made in projecting a contingency budget for the 2018-2019 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 2014-15. 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 (%)
<b>2018-2019</b>	<b>\$12,154,650</b>	<b>\$197,039</b>	<b>\$10,035,400</b>	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>
2016-2017	\$11,731,428	\$72,670	\$9,639,920	0.623% <i>Tax Cap was 0.65%</i>
2015-2016	\$11,658,758	\$92,578	\$9,577,963	0.824% <i>Tax Cap was 1.03%</i>
2014-2015	\$11,566,180	\$209,497	\$9,499,706	1.95%; <i>Tax Cap was 1.98%</i>

## District Reserves and Building Condition Survey

The district continues to maintain several reserves that cover unexpected emergency expenses or significant infrequent expenses. The reserves include the Repair Reserve (\$126,302), the Liability and Casualty Reserve (\$301,766), the Unemployment Insurance Reserve (\$182,539), the Bus Purchase Reserve (\$153,588), and the Employee Benefit Accrued Liability Reserve (\$398,679). The district constantly monitors these reserves to determine if they are adequately funded and what the potential needs may be.

The district also maintains an undesignated fund balance, which is determined on an annual basis and is limited by regulation to 4% or less of the budget. These funds may be used on an annual basis to cover emergency expenditures or other unanticipated expenditures that are not covered by the reserves mentioned above. The district has tried to maintain over time an unrestricted fund balance of between 3% to 4% of the budget.

Based on our most recent building condition survey, repairs to the roof structures not replaced within the 2005 capital project scope are needed. Additionally, upgrading security features, such as cameras, fencing, lighting and entrance ways, along with other identified areas of repair will also be investigated. It is anticipated that a capital project plan shall be completed and shared with the community during the 2018-2019 school year.

## 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 Debra Bunce), beginning July 1, 2018 and ending June 30, 2023. The candidate for this seat is:

**Mrs. Debra Bunce – Ashland, New York**



*Dated Material: Important for District Residents*

To:

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

Non-Profit Organization

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Kingston, NY  
Permit # 49602

**Public Vote on May 15, 2018**  
**1:00 PM to 9:00 PM**  
**School Cafetorium**