



The ChalkBoard

May 2019

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

2019-2020 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 2019-2020 school budget is \$12,321,496. This increases spending by \$166,846, or 1.37 % from last year's budget.

The 2019-2020 projected tax levy increase is 1.58 % from last year's levy. This proposed budget complies with the state tax cap, which is calculated at 1.58% this year, and is compliant with the tax freeze legislation requirements. WAJ's proposed tax levy is at the state cap, requiring a traditional simple majority passage rate.

The proposed budget utilizes \$250,000 of fund balance to help reduce the overall tax levy. This amount has been used in the past and it is anticipated to be continued at the same level over time to guard against state aid fluctuations.

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 region schools for college placement and student performance annually.

While the District's fiscal condition remains stable and strong, a number of factors require the district to continue to evolve to meet the increased needs of our students and keep the tax levy manageable.

WAJ is considered an average need, high wealth district. As a result, WAJ receives less state aid than other school districts, leaving the local tax levy as our main revenue source. The tax cap, which has been made permanent in law this year, places limitations to this revenue source for school programming and operations.

With future state aid projections showing a potential decrease on the horizon due largely to a lower school census, changes in the state aid formula, and increases to our district's wealth ratio, it will be our continued challenge to pay for the ongoing programming provided to our students and to maintain the facilities on campus. To that end, 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 and/or merging staffing positions, programs and purchasing when possible.

www.wajcs.org

Public Vote
Tuesday, May 21, 2019
1 PM to 9 PM
School Cafetorium

Please use Main Office Entrance

2019-2020 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 Proposed
Board of Education	\$16,700	\$17,225	\$17,225	\$19,225	\$19,925
<i>Contractual, training, meetings, elections, district clerk, supplies</i>					
Central Administration	\$218,893	\$224,776	\$230,440	\$239,499	\$246,961
<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
<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
<i>Legal Services, contractual services, fees, contract negotiation services, advertisements, recruitment, certification, newsletters, printing, calendars</i>					
Central Services	\$708,882	\$705,683	\$779,833	\$779,833	\$770,250
<i>Salaries of custodial & maintenance personnel, utilities, fuel oil, contractual services, material/supplies, equipment, trash and snow removal, grounds upkeep</i>					
Special Items	\$186,205	\$205,000	\$199,500	\$199,000	\$200,000
<i>Insurance, tax refunds, BOCES administrative and rental costs</i>					
Instruction Administration & Improvement	\$296,632	\$300,250	\$309,508	\$330,042	\$339,789
<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
<i>Teacher, substitutes, & support staff salaries, equipment, instructional materials/supplies, contractual expenses, exams, tuition, alternative education textbooks</i>					
Programs for Handicapped Children	\$381,000	\$381,000	\$526,000	\$626,000	\$854,500
<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
<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
<i>Expenses associated with Vocational & Occupational Programming</i>					
Special Schools	\$12,250	\$7,250	\$7,750	\$7,750	\$5,750
<i>Summer school program expenses, contractual expense</i>					
Instructional Media Services	\$267,095	\$346,925	\$355,788	\$319,346	\$303,139
<i>Salaries, equipment, maintenance, materials/supplies, library books & periodicals, BOCES library charges, computer technology, instructional technology, software, hardware & contractual services</i>					
Pupil Personnel Services	\$462,153	\$478,914	\$535,222	\$557,565	\$585,604
<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	\$615,221	\$645,094	\$627,226	\$741,940	\$675,486
<i>Salaries apportioned for pupil transportation personnel & supervision, fuel, supplies, repairs, maintenance, upkeep of garage facility, contractual expenses; includes two bus van purchases</i>					
Debt Service	\$1,202,201	\$1,144,415	\$1,149,896	\$1,150,403	\$1,144,906
<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
<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
TOTAL APPROPRIATIONS	\$11,658,758	\$11,731,428	\$11,957,611	\$12,154,650	\$12,321,496

The largest budget increases are in the area of special education programming, student support services, and employee and retiree benefits. This budget continues to support current staffing and programming outlined in our course selection guides.

2019-2020 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	2018-2019	2019-2020 (Proposed)
Interest & Penalties	\$20,000	\$20,000
Payment in Lieu of Taxes	\$10,000	\$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*	\$215,636	\$195,224
Sub-Total Misc. Revenue	\$326,636	\$301,224
State Aid: Foundation and Other	\$1,065,367	\$1,068,033
State Aid: BOCES	\$124,162	\$122,773
State Aid: High Cost Aid	\$0	\$15,647
State Aid: Private Excess Co	\$4,835	\$11,460
State Aid: Textbooks, Library, Software	\$22,615	\$22,578
State Aid: Transportation	\$42,580	\$49,514
State Aid: High Tax Aid	\$200,976	\$200,976
State Aid: Building	\$82,079	\$85,010
Sub-total Aid	\$1,542,614	\$1,575,991
Total Revenue (Misc. Revenue plus State Aid)	\$1,869,250	\$1,877,215
Fund Balance Used to Offset Levy	\$250,000	\$250,000
Total Proposed Budget	\$12,154,650	\$12,321,496
Total Tax Levy	\$10,035,400	\$10,194,281

*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 2019

The following chart outlines the 2019-2020 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 2019-2020 tax levy increases 1.58 %, which conforms to the state's "tax cap". WAJ is also compliant with the 2014 "tax freeze" legislation as well.

	Adopted Budget 2018-2019	Proposed Budget 2019-2020	Contingency Budget 2019-2020
Total Budgeted Amount	\$12,154,650	\$12,321,496	\$12,062,705
Increase/decrease for the 2019-20 school year		\$ 166,846	-\$258,791
Percentage proposed budget change		1.373 %	-2.13%
Percentage change in the consumer price index		2.000 %	
Proposed School Year Tax Levy, including exclusions	\$10,035,400	\$10,194,281	\$9,935,490
Total Permissible Exclusions to the Tax Levy	\$1,338,737	\$1,275,704	
A. School Tax Levy Limit, <u>Not</u> Including Levy for Permissible Exclusions Proposed School Year Tax	\$8,839,143	\$8,918,577	
B. Proposed School Year Tax Levy, <u>Not</u> Including Levy for Permissible Exclusions or Levy to Support Library Debt	\$8,696,663	\$8,918,577	
Difference: A-B (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions)	\$142,480	\$0	
Is the Proposed Levy Below the "Tax Cap"	Yes	Yes	Yes
Administrative Component	\$2,290,780	\$2,383,895	\$2,306,826
Program Component	\$6,978,461	\$7,020,937	\$7,027,465
Capital Component	\$2,885,409	\$2,916,664	\$2,728,414
Component Totals	\$12,154,650	\$12,321,496	\$12,062,705

*Statement of assumptions made in projecting a contingency budget for the 2019-2020 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 2016-2017. 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 (%)
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>
2016-2017	\$11,731,428	\$72,670	\$9,639,920	0.623% <i>Tax Cap was 0.65%</i>

District Reserves and Building Project Development

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. WAJ will likely add the Teacher Retirement System Reserve to help manage future state mandated costs, which was authorized within this year's state budget.

The district maintains an unrestricted 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 an unrestricted fund balance of between 3% to 4% of the budget.

Based on our most recent building condition survey and ongoing discussions, repairs to the roof structures not replaced within the 2005 capital project scope will need to be completed within the next few years. Other potential capital project items could include upgrading security features, cameras, fencing, lighting and entrance ways, along with other identified areas of repair. It is anticipated that a capital project plan shall be completed and shared with the community during the 2019-2020 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 William Haltermann), beginning July 1, 2019 and ending June 30, 2024. The candidate for this seat is:

Melissa Maldonado – Windham, New York

Public Vote on May 21, 2019
1:00 PM to 9:00 PM
School Cafetorium



Dated Material: Important for District Residents

To:

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Windham-Ashland-Jewett
Central School District

Non-Profit Organization

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