

Dear Wainscott School District Taxpayer:

Your Board of Trustees is proposing a budget for 2020-2021 of \$3,704,331, representing an \$379,680 or an 11.42 % increase from last year's budget. The Board is also proposing an 12.71 % increase in our lax levy and a corresponding increase in our tax rate from \$9.15 to \$10.24 per thousand assessed valuation in Southampton and \$163.32 to \$182.78 per thousand assessed valuation in East Hampton. The proposed 12.71% (\$338,680) increase in our tax levy will pierce the District's 3.67 % effective statutory Tax Cap by 9.04%. This year's proposed increased tax levy is 5.79% (\$77,694) less than last year's 18.5% (\$416,374) increase approved by our Taxpayers.

The Board fully recognizes the magnitude of the proposed increase and asks that you consider the following facts and circumstances that support it.

Unlike larger neighboring Districts, Wainscott must fund our budget almost entirely through our tax levy since we do not receive any meaningful state aid. Importantly, the Board believes that the proposed tax levy increase for 2020-2021 will be the last necessary Tax Cap piecing absent any additional dramatic increases in our District's student population. If approved, the amount of our tax levy will for the first time in many years substantially equal our expenditure budget. In addition, the District will no longer be overly reliant upon unrestricted fund balance. Our prior reliance on those funds was not sustainable and has been repeatedly challenged by the New York State Comptroller as being in violation of law. Wainscott's school tax rate will remain the lowest of the East End Schools by a wide margin even after giving effect to last year's and this year's proposed significant tax levy increases.

Last year and this year are "catch up years" for the District's tax levy. The proposed tax levy increase results from the following two trends.

Firstly, the dramatic and unanticipated 236% increase in the number of students residing in our district, particularly during 2018-2019 and 2019-2020, which had two significant impacts on our unique District. It increased our student population in the Schoolhouse to as high as 30 students which represents 125% of our Schoolhouse's capacity. It has also significantly increased our tuition costs (by far the largest line item in our annual budget) for our students tuitioned out to East Hampton or Sag Harbor Schools (pre-K; 4-12). The Board believes that our current student population is close to the maximum that could be generated by our Hamlet's existing housing units. Given that fact, the Board believes budget increases in the foreseeable future should be within the District's effective statutory Tax Caps, unless

the Town takes action to substantially increase the District's number of housing units.

Secondly, the reduction in the District's unrestricted fund balance closer to legally mandated maximums. Over the last eight years the District has "right sized" its budget by reducing total expenditures in eight of the last nine years while expanding and increasing our program and student services in response to the changing needs of our students attending our highly acclaimed K-3 educational program in our Schoolhouse. During that period, we have also reduced our unrestricted fund balance by \$2,650,000 by giving it back to our taxpayers through reduced tax levies in seven of the past eight years. Going forward, our unrestricted fund balance will be substantially lower and much closer to recommended limits.

Like all aspects of our lives, the District has been heavily impacted by the Covid 19 Pandemic. The Board is very proud and thankful to our entire staff for their dedication and professionalism in response to the Pandemic. Their thoughtful pivot to offsite instruction and support for our students and their families has been both impactful and inspiring. Our planning for next year includes the very real possibility that our Schoolhouse will not be fully operational. The District asks for and needs your continued support as it adapts to the new reality that we, our students and our students' families are facing.

**In the meantime, the Trustees invite you to participate in the budget vote and the District Election to be held on June 9, 2020. There will be no in person voting this year. The Governor has ordered that all voting be done through absentee ballots which are being mailed to each District Taxpayer. All completed absentee ballots must be mailed and received by the District on or before 5:00 pm on June 9, 2020 in order to be counted in this year's election. Your support is particularly needed this year since a sixty percent (60%) super majority vote is needed to pass the proposed 2020-2021 budget as it exceeds our effective statutory Tax Cap.**

As always, your Board of Trustees thanks you for your continued support and understanding.

Sincerely yours,  
David E. Eagan, President  
Kelly Anderson  
William A. Babinski, Jr

# Wainscott Common School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 3,324,651	\$3,704,331	\$3,704,331
Increase/Decrease for the 2019-20 School Year		\$379,680	\$379,680
Percentage Increase/Decrease in Proposed Budget		11.42 %	11.42%
Change in the Consumer Price Index		1.81%	
A. Proposed Levy to Support the Total Budgeted Amount	\$2,664,651	\$3,003,331	
B. Levy to Support Library Debt, if Applicable	N/A	N/A	
C. Levy for Non-Excludable Propositions, if Applicable **	N/A	N/A	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	N/A	N/A	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$2,664,651	\$3,003,331	\$3,003,331
F. Total Permissible Exclusions	\$125,956	\$140,110	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$2,193,981	\$2,628,007	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$2,538,695	\$2,863,221	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$(344,714)	\$(235,214)	
Administrative Component	\$307,842	\$303,819	\$303,819
Program Component	\$2,792,403	\$3,151,833	\$3,151,833
Capital Component	\$224,406	\$248,679	\$248,679

**WAINSCOTT COMMON SCHOOL DISTRICT**

<b>CODES</b>	<b>ACCOUNT NAME</b>		<b>2019-20 Budget</b>	<b>2020-21 Budget</b>
<b>1000.00</b>	<b>GENERAL SUPPORT</b>	<b>ADMIN</b>		
1040.16	DISTRICT CLERK		60,302.00	50,000.00
1040.45	MATERIALS & SUPPLIES		5,000.00	5,000.00
1240.15	SUPERINTENDENT SALARY		53,045.00	54,742.00
1240.40	PROFESSIONAL DEVELOPMENT		1,000.00	1,000.00
1240.42	PROFESSIONAL DUES		500.00	500.00
1240.45	MATERIALS & SUPPLIES		1,100.00	1,000.00
1310.16	NON-INSTRUCTIONAL SALARIES		30,900.00	31,889.00
1310.40	CONTRACTUAL EXPENSES		1,500.00	1,600.00
1310.45	MATERIALS & SUPPLIES		750.00	750.00
1345.49	BOCES PURCHASING		1,070.00	1,090.00
1420.40	LEGAL		3,000.00	3,000.00
1480.40	PUBLIC INFORMATION		4,400.00	4,400.00
1480.49	PUBLIC INFORMATION BOCES		5,625.00	5,738.00
9000.00	EMPLOYEE BENEFITS		62,200.00	65,000.00
<b>1900.00</b>	<b>SPECIAL ITEMS</b>			
1910.40	INSURANCE		32,000.00	32,000.00
1920.40	SCHOOL ASSOCIATION DUES		700.00	700.00
1981.49	BOCES ADMINISTRATION		44,750.00	45,410.00
	<b><u>TOTAL ADMINISTRATION</u></b>		<b>307,842.00</b>	<b>303,819.00</b>
		<b>CAPITAL</b>		
<b>1620.00</b>	<b>OPERATION &amp; MAINTENANCE</b>			
1620.20	EQUIPMENT		6,250.00	6,250.00
1620.40	UTILITIES		28,000.00	29,000.00
1620.45	MATERIALS & SUPPLIES		5,000.00	5,000.00
1621.40	CONTRACTUAL EXPENSES		35,000.00	45,000.00
1680.49	BOCES CENTRAL DATA PROCESSING		24,200.00	37,560.00
9711.00	DEBT SERVICE/CAPITAL RESERVE		125,956.00	125,869.00
	<b><u>TOTAL CAPITAL</u></b>		<b>224,406.00</b>	<b>248,679.00</b>

CODES	ACCOUNT NAME		2019-20 Budget	2020-21 Budget
		<b>PROGRAM</b>		
<b>2010.00</b>	<b>INSTRUCTION</b>			
2010.49	BOCES CURRICULUM DEVELOPMENT		500.00	2,145.00
2070.40	IN-SERVICE TRAINING		1,000.00	1,000.00
2110.12	TEACHERS SALARIES K-6		265,098.00	272,951.00
2110.13	TEACHER SALARIES SPECIAL AREAS		61,675.00	46,000.00
2110.14	SUBSTITUTES		2,000.00	5,000.00
2110.15	TEACHER AIDE		25,750.00	26,574.00
2110.20	EQUIPMENT		6,100.00	6,100.00
2110.40	CONTRACTUAL EXPENSES		20,000.00	20,000.00
2110.45	MATERIAL SUPPLIES		29,250.00	29,250.00
2110.47	TUITION		1,582,740.00	1,533,245.00
2110.48	TEXTBOOKS		2,500.00	2,500.00
2110.49	BOCES TEACHING-REGULAR SCHOOL		2,200.00	2,200.00
2250.13	SPECIAL EDUCATION DIRECTOR SALARY		41,200.00	42,518.00
2250.14	SPECIAL EDUCATION TEACHERS @ROSS		70,040.00	125,000.00
2250.16	SPECIAL EDUCATION AIDE@ROSS		25,000.00	27,000.00
2250.40	SPECIAL EDUCATION-CONTRACTUAL		5,000.00	80,000.00
2250.41	SPECIAL ED CONTRACTUAL @ROSS		70,000.00	120,000.00
2250.45	MATERIALS & Supplies Special Ed		750.00	2,000.00
2250.47	TUITION - SPECIAL EDUCATION/EH		128,000.00	317,000.00
2250.49	BOCES SPECIAL EDUCATION		9,600.00	13,995.00
2610.49	BOCES SCHOOL LIB & AUDIOVISUAL		3,700.00	1,105.00
2630.22	COMPUTER HARDWARE		5,000.00	5,000.00
2630.46	INSTRUCTIONAL MEDIA - SOFTWARE		8,000.00	8,000.00
2815.15	NURSE SALARY		4,000.00	6,250.00
2815.40	HEALTH SERVICES		9,000.00	5,000.00
2820.15	PSYCHOLOGICAL SALARIES@ROSS		9,000.00	9,000.00
2820.16	PSYCHOLOGICAL SALARIES		0.00	12,000.00
2825.15	SOCIAL WORKER SALARIES		12,500.00	5,000.00
<b>5000.00</b>	<b>TRANSPORTATION &amp; UNDISTRIBUTED</b>			
5540.40	CONTRACT TRANSPORTATION		265,000.00	276,000.00
9001.00	EMPLOYEE BENEFITS		127,800.00	150,000.00
	<b>TOTAL PROGRAM</b>		<b>2,792,403.00</b>	<b>3,151,833.00</b>
	<b>TOTAL EXPENDITURE BUDGET</b>		<b>3,324,651.00</b>	<b>3,704,331.00</b>
			<b>Amount of Increase</b>	<b>379,680.00</b>
	<b>REVENUE BUDGET</b>		<b>2019-20</b>	<b>2020-21</b>
	SERVICES OTHER DISTRICTS		\$ 140,000.00	\$ 281,000.00
	FEDERAL AID		\$ 90,000.00	\$ 90,000.00
	OTHER REVENUE		\$ 30,000.00	\$ 30,000.00
	FUND BALANCE REDUCTION		\$ 400,000.00	\$ 300,000.00
	<b>TOTAL REVENUE BUDGET</b>		<b>\$ 660,000.00</b>	<b>\$ 701,000.00</b>
	<b>AMOUNT TO BE RAISED BY TAXES</b>		<b>\$ 2,664,651.00</b>	<b>\$ 3,003,331.00</b>