

Dear Wainscott School District Taxpayer:

Your Board of Trustees is proposing a budget for 2021-2022 of \$3,829,017 representing a \$124,686 or 3.37 % increase from last year's budget. The Board is also proposing a 2.08 % increase in our tax levy and a corresponding increase in our tax rate from \$182.78 to \$186.59 per thousand assessed valuation in East Hampton, and from \$10.24 to \$10.45 per thousand assessed valuation in Southampton. The proposed 2.08% or \$62,529 increase in our tax levy will not pierce the District's 2.08 % effective statutory Tax Cap. This year's proposed increased tax levy is 10.63% or \$276,151 less than last year's 12.71% or \$338,680 increase approved by our Taxpayers. You will recall that our last two Budgets were designed as "catch -up years" for the District's tax levy.

Our proposed 2020-2021 Budget reflects the Trustees' decade-long effort to "right size" its budget by reducing total expenditures in eight of the last ten years while reducing our unrestricted fund balance by \$2,700,000.00 by giving it back to our taxpayers through reduced tax levies in seven of the past ten years. Wainscott's school tax rate remains one of the lowest of the East End School Districts by a wide margin.

Unlike larger neighboring Districts, Wainscott must fund our budget almost entirely through our tax levy since we do not receive any meaningful State or Federal aid. If approved, the amount of our tax levy will 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 had been repeatedly challenged by the New York State Comptroller as being in violation of law.

The number of students residing in our District remains near an all-time high. You will recall that our District recently experienced a dramatic and unanticipated 236% increase in the number of students residing in our district, particularly during 2018-2019 and 2019-2020. This 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 for our students attending East Hampton or Sag Harbor Schools for pre-K and grades 4-12. Our aggregate tuition costs represent one-half of our proposed 2021-2022 expenditures. The Board believes that our current student population is close to the maximum that could be generated by our Hamlet's existing housing units. Of course our student population could increase dramatically if the Town takes action to substantially increase the District's existing number of housing units.

Going forward, your Trustees remain committed in the first instance to limiting future tax increases within effective statutory tax caps. However, since we are now operating with a greatly reduced fund balance, continued increases in both the number of tuition students and tuition rates payable by the District could result in future above-the tax cap levy increases.

Like all aspects of our lives, the District has been heavily impacted by the Covid 19 Pandemic. The Board is very proud of and thankful to our entire staff for their dedication, flexibility and professionalism in response to the Pandemic. Their commitment to in person instruction and support for our students and their families has been both impactful and inspiring. As a result, we have successfully conducted our K-3 program through in person learning at the Schoolhouse continuously since September with a shortened school day focused on our academic core and with few interruptions. Our planning for next year includes a full day-adding back 1 and ½ hrs. per day- in person teaching in the new Schoolhouse. This will allow us to return to our time-tested collaborative teaching model in our unique open classroom setting.

In the meantime, the Trustees invite you to participate in the budget vote and the District Election. We will return to in person voting this year. The vote will take place on May 18, 2021 between 2:00 pm and 8:00 pm in the New Schoolhouse.

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 2020-21 School Year | Budget Proposed for the 2021-22 School Year | Contingency Budget for the 2021-22 School Year * |
|---|--|---|--|
| Total Budgeted Amount, Not Including Separate Propositions | \$ 3,704,331 | \$3,829,017 | \$3,829,017 |
| Increase/Decrease for the 2021-22 School Year | | \$124,686 | \$124,686 |
| Percentage Increase/Decrease in Proposed Budget | | 3.37 % | 3.37% |
| Change in the Consumer Price Index | | 1.23% | |
| A. Proposed Levy to Support the Total Budgeted Amount | | \$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) | \$3,003,331 | \$3,065,860 | \$3,065,860 |
| F. Total Permissible Exclusions | \$140,110 | \$138,164 | |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions | \$2,628,007 | \$2,933,410 | |
| H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D) | \$2,863,221 | \$2,927,696 | |
| I. Difference: G – H (Negative Value Requires 60.0% Voter Approval . | \$(235,214) | \$5,714 | |
| Administrative Component | \$303,819 | \$388,301 | \$388,301 |
| Program Component | \$3,151,833 | \$3,315,166 | \$3,315,166 |
| Capital Component | \$248,679 | \$125,550 | \$125,550 |
| | | | |

WAINSCOTT COMMON SCHOOL DISTRICT

2021-22 Budget

| CODES | ACCOUNT NAME | | 2020-21 Budget | 2021-22 Budget |
|----------------|---|----------------|---------------------------|---------------------|
| 1000.00 | GENERAL SUPPORT | ADMIN | | |
| 1040.16 | DISTRICT CLERK | | 50,000.00 | 55,620.00 |
| 1040.45 | MATERIALS & SUPPLIES | | 5,000.00 | 3,000.00 |
| 1240.15 | SUPERINTENDENT SALARY | | 54,742.00 | 56,385.00 |
| 1240.40 | PROFESSIONAL DEVELOPMENT | | 1,000.00 | 1,000.00 |
| 1240.42 | PROFESSIONAL DUES | | 500.00 | 600.00 |
| 1240.45 | MATERIALS & SUPPLIES | | 1,000.00 | 500.00 |
| 1310.16 | NON-INSTRUCTIONAL SALARIES | | 31,889.00 | 32,846.00 |
| 1310.40 | CONTRACTUAL EXPENSES | | 1,600.00 | 1,600.00 |
| 1310.45 | MATERIALS & SUPPLIES | | 750.00 | 750.00 |
| 1345.49 | BOCES PURCHASING | | 1,090.00 | 1,117.00 |
| 1420.40 | LEGAL | | 3,000.00 | 3,000.00 |
| 1480.40 | PUBLIC INFORMATION | | 4,400.00 | 4,400.00 |
| 1480.49 | PUBLIC INFORMATION BOCES | | 5,738.00 | 5,910.00 |
| | TOTAL CENTRAL OFFICE | | 160,709.00 | 166,728.00 |
| 1900.00 | SPECIAL ITEMS | | | |
| 1910.40 | INSURANCE | | 32,000.00 | 31,000.00 |
| 1920.40 | SCHOOL ASSOCIATION DUES | | 700.00 | 700.00 |
| 1981.49 | BOCES ADMINISTRATION | | 45,410.00 | 46,186.00 |
| | TOTAL SPECIAL ITEMS | | 78,110.00 | 77,886.00 |
| 1620.00 | OPERATION & MAINTENANCE | CAPITOL | | |
| 1620.20 | EQUIPMENT | | 6,250.00 | 5,000.00 |
| 1620.30 | UTILITIES | | 29,000.00 | 35,000.00 |
| 1620.45 | MATERIALS & SUPPLIES | | 5,000.00 | 5,000.00 |
| 1621.40 | CONTRACTUAL EXPENSES | | 45,000.00 | 60,000.00 |
| 1680.49 | BOCES CENTRAL DATA PROCESSING | | 37,560.00 | 38,687.00 |
| | TOTAL OPERATIONS & MAINTENANCE | | 122,810.00 | 143,687.00 |
| 2010.00 | INSTRUCTION | PROGRAM | | |
| 2010.49 | BOCES CURRICULUM DEVELOPMENT | | 2,145.00 | 2,210.00 |
| 2070.40 | IN-SERVICE TRAINING | | 1,000.00 | 1,000.00 |
| 2110.12 | TEACHERS SALARIES K-6 | | 272,951.00 | 280,841.00 |
| 2110.13 | TEACHER SALARIES SPECIAL AREAS | | 46,000.00 | 46,000.00 |
| 2110.14 | SUBSTITUTES | | 5,000.00 | 5,000.00 |
| 2110.15 | TEACHER AIDE | | 26,574.00 | 26,574.00 |
| 2110.20 | EQUIPMENT | | 6,100.00 | 5,000.00 |
| 2110.40 | CONTRACTUAL EXPENSES | | 20,000.00 | 18,000.00 |
| 2110.45 | MATERIAL SUPPLIES | | 29,250.00 | 20,000.00 |
| 2110.47 | TUITION | | 1,533,245.00 | 1,583,960.00 |
| 2100.48 | PreK Tuition | | | 93,468.00 |
| 2110.48 | TEXTBOOKS | | 2,500.00 | 1,500.00 |
| 2110.49 | BOCES TEACHING-REGULAR SCHOOL | | 2,200.00 | 2,266.00 |
| | TOTAL INSTRUCTION REGULAR SCHOOL | | 1,946,965.00 | 2,085,819.00 |
| 2250.00 | SPECIAL EDUCATION | | | |
| 2250.13 | SPECIAL EDUCATION DIRECTOR SALARY | | 42,518.00 | 43,794.00 |
| 2250.14 | SPECIAL EDUCATION TEACHERS @ROSS | | 125,000.00 | 130,000.00 |
| 2250.15 | Special Ed Teachers @ Wainscott (New) | | | 60,000.00 |
| 2250.16 | SPECIAL EDUCATION AIDE@ROSS | | 27,000.00 | 27,000.00 |
| 2250.40 | SPECIAL EDUCATION-CONTRACTUAL | | 80,000.00 | 30,000.00 |
| 2250.41 | SPECIAL ED CONTRACTUAL @ROSS | | 120,000.00 | 120,000.00 |
| 2250.45 | MATERIALS & Supplies Special Ed | | 2,000.00 | 1,000.00 |
| 2250.47 | TUITION - SPECIAL EDUCATION/EH | | 317,000.00 | 266,000.00 |
| 2250.49 | BOCES SPECIAL EDUCATION | | 13,995.00 | 14,415.00 |
| 2610.49 | BOCES SCHOOL LIB & AUDIOVISUAL | | 1,105.00 | 1,138.00 |
| 2630.22 | COMPUTER HARDWARE | | 5,000.00 | 5,000.00 |
| 2630.46 | INSTRUCTIONAL MEDIA - SOFTWARE | | 8,000.00 | 6,000.00 |
| 2815.15 | NURSE SALARY | | 6,250.00 | 8,000.00 |
| 2815.40 | HEALTH SERVICES | | 5,000.00 | 3,000.00 |
| 2820.15 | PSYCHOLOGICAL SALARIES@ROSS | | 9,000.00 | 12,000.00 |
| 2820.40 | PSYCHOLOGICAL SALARIES | | 12,000.00 | 6,000.00 |
| 2825.15 | SOCIAL WORKER SALARIES | | 5,000.00 | 5,000.00 |
| | TOTAL SPECIAL EDUCATION | | 778,868.00 | 738,347.00 |
| 5000.00 | TRANSPORTATION & UNDISTRIBUTED | | | |
| 5540.40 | CONTRACT TRANSPORTATION | | 276,000.00 | 271,000.00 |
| 9001.00 | EMPLOYEE BENEFITS | | 215,000.00 | 220,000.00 |
| 9711.60 | DEBT SERVICE - PRINCIPAL | | 115,000.00 | 120,000.00 |
| 9711.70 | DEBT SERVICE - INTEREST | | 10,869.00 | 5,550.00 |
| | TOTAL TRANSPORTATION ETC. | | 616,869.00 | 616,550.00 |
| | TOTAL | | 3,704,331.00 | 3,829,017.00 |
| | | | | |
| | | | Amount of Increase | 124,686.00 |
| | | | | |
| | REVENUE BUDGET | | 2020-2021 | 2021-2022 |
| | SERVICES OTHER DISTRICTS | | 281,000.00 | 289,000.00 |
| | FEDERAL AID | | 90,000.00 | 90,000.00 |
| | OTHER REVENUE | | 30,000.00 | 18,925.00 |
| | FUND BALANCE REDUCTION | | 300,000.00 | 350,000.00 |
| | TOTAL REVENUE BUDGET | | 701,000.00 | 747,925.00 |
| | | | | |
| | AMOUNT TO BE RAISED BY TAXES | | 3,003,331.00 | 3,065,860.00 |