

DISTRICT BULLETIN

To: District Employees, Volunteers and Others with District Email Accounts

From: A. Paul Scott, Interim Superintendent, Westport CSD

BOARD OF EDUCATION ACTION, APRIL 19, 2018

At last night's special meeting, the Board of Education **adopted** a \$6,562,000 proposed budget plan for voter consideration May 15, 2018.

PROPOSALS AT OR BELOW THE THRESHOLD IN RECENT YEARS

The school board's budget proposals to voters in recent school years have been **at or below** the statewide property tax cap threshold for Westport CSD: Spring 2017: -0.33% property tax levy (decrease); Spring 2016: 2.09% property tax levy (increase); Spring 2015: 0.61% property tax levy (increase); and Spring 2014: 1.51% property tax levy (increase).

The school board's budget proposal for the 2018-19 school year exceeds the statewide property tax cap threshold for Westport CSD. Therefore, adoption of this budget requires voter approval by a supermajority of sixty percent of the qualified voters present and voting at the annual vote and election of May 15, 2018.

ESTIMATED PROPERTY TAX IMPACT

The budget proposal would increase a homeowner's school tax bill for the 2018-19 school year by an estimated \$102.19 for each \$100,000 of assessed property value. A homeowner may have STAR or other exemptions that would be factored into that individual's school tax bill. Districtwide, the proposed budget plan involves a property tax levy increase of 9.98%.

STATEWIDE PERSPECTIVE ON SUPERMAJORITY PASSAGE RATES

Statewide, school boards have experienced supermajority passage rates during years 2016 and 2017 for override budget proposals at **higher percentages** than prior years, according to the New York State School Boards Association. The statewide supermajority passage rate for **year 2016** was **77.8%** and the statewide supermajority passage rate for **year 2017** was **77%**, according to the New York State School Boards Association.

Questions and responses associated with the school board's proposed \$6,562,000 budget plan are **attached** for you. Thank you!

BUDGET QUESTIONS & RESPONSES

To: **Interested Employees & Residents of Westport Central School District**

From: A. Paul Scott, Interim Superintendent of Schools

The school district routinely receives a variety of questions regarding budget matters in the weeks leading up to the annual vote and election. This document is intended to provide factual responses to pertinent questions associated with the school board's proposed budget plan for the next school year and the upcoming May 15, 2018 annual vote.

Have the school board's budget proposals to voters in recent school years been at or below the statewide property tax cap threshold for Westport CSD?

Yes. The school board's proposals during prior recent school years have each been at or below the statewide property tax cap threshold for Westport CSD:

Spring 2017: -0.33% property tax levy (decrease).

Spring 2016: 2.09% property tax levy (increase).

Spring 2015: 0.61% property tax levy (increase).

Spring 2014: 1.51% property tax levy (increase).

How would the school board's May 2018 proposed budget plan affect my property taxes?

A homeowner's school tax bill for the 2018-19 school year would increase by an estimated \$102.19 for each \$100,000 of assessed property value. A homeowner may have STAR or other exemptions. Such factors will be part of calculating each property owner's school tax bill.

Does the school board's May 2018 proposed \$6,562,000 budget plan for the 2018-19 school year exceed the statewide property tax cap threshold for Westport CSD?

Yes. Adoption of the school board's proposed budget plan calls for a tax levy of \$3,856,968 (representing a 9.98% increase on the tax levy) which exceeds the statutory tax levy increase limit of \$3,591,906 (representing a 2.42% tax cap levy increase).

Does a school board budget proposal that exceeds the statewide property tax cap threshold require approval by more than a simple majority of voters?

Yes. Adoption of this budget requires voter approval by a supermajority of sixty percent of the qualified voters present and voting at the annual vote and election of May 15, 2018.

What is the school board's budget proposal intended to support next school year?

The school board's budget proposal **(1)** sustains into next school year the current number of

full-time and part-time teacher positions; and **(2)** funds the purchase of particular up-to-date textbooks, materials, supplies and classroom equipment items identified by faculty members earlier this school year as top priorities for our programs.

The school district faces the unenviable situation of significantly higher costs next school year associated with health insurance (due to a much larger than typical rate increase) plus many other cost increases closer to the normal range of annual cost increases.

Coupled with those cost increases is a forecasted net reduction in combined state aid categories Westport CSD receives next school year, compared with this school year's state aid.

And the school board already is estimating it will be appropriating \$200,000 of fund balance into the 2018-19 budget to help balance estimated expenditures and forecasted revenues.

If the school board limited the property tax levy increase to the 2.42% property tax cap threshold, would instructional program positions be reduced?

Yes. It's forecasted that a proposed budget plan with a 2.42% property tax levy increase would result in almost \$195,000 of cost reductions to be enacted July 1st forward. It's forecasted the vast majority of those cost reductions would involve reduced teacher employment at Westport CSD. Here is why: The support positions at Westport CSD are viewed by the school district as having already been reduced to the number of support positions essential to clean and maintain the schoolhouse; drive and maintain the school bus fleet; prepare breakfasts and lunches for students; and provide essential school office functions at Westport CSD.

The school board is proposing to sustain into next school year the same number of full-time and part-time teaching positions as are in place this school year. Has the school board considered reducing the number of teacher positions?

Yes. The school board has previously reduced teacher positions across more than a decade at Westport CSD. Here are some examples of teacher positions the school board has cut from prior budgets since year 2000: library media specialist; technology coordinator/elementary computer teacher; secondary grades academic intervention services teacher; home and careers teacher; business education teacher and an alternative education teacher.

How would further reductions in teaching positions impact curriculum and instruction next school year?

A budget proposal featuring a property tax levy cap threshold for 2018-19 would almost certainly require eliminating the equivalent of approximately two and one half full-time equivalent teaching positions (2.5 FTE).

And it's very likely that at least some of those 2.5 FTE in cuts to teacher positions would result in reducing secondary grades course electives and reducing the total number of course sections available for Westport CSD students next school year.

It's possible there could be some impacts on elementary grades curriculum and instruction, as byproducts of reduced instructional program positions at Westport CSD.

What occurs if less than 60% of the qualified voters present and voting May 15th vote in favor of the school board’s proposed budget?

The school board may take **one** of the following actions:

(1) Present the same proposed budget plan for voter re-consideration on Tuesday, June 19th which is the statewide school budget revote day; **(2)** Prepare and present a revised budget plan for voter consideration on June 19th; or **(3)** Adopt a contingency budget.

How many times may the school board submit a proposed budget for voter consideration?

Two times. If voters fail to approve a proposed budget plan at the May 2018 vote and the June 2018 revote, the school board must adopt a contingency budget that must not have a tax levy greater than the amount of tax that was levied for the prior school year.

Put simply, such a contingency budget freezes the 2018-19 tax levy at the 2017-18 tax levy amount.

Various budget suggestions were offered winter 2018. Did the school district consider those suggestions?

Yes. All suggestions were considered, as part of budget development. Some suggestions will be implemented. **Example:** Several individuals had suggested during winter 2018 that a singular full-time Superintendent-Principal position would result in lower costs than the current administrative staffing model consisting of a part-time per-diem interim superintendent and a full-time Building Principal. The school board’s proposed expenditures plan reflects that suggestion by budgeting a combined, singular full-time Superintendent-Principal at Westport CSD, July 1st forward.

Why is the annual budgeting process a challenge for the school board?

The school board faces these challenging budget development factors:

- A.** Low student enrollment;
- B.** Meager year-to-year increases in state aid to help sustain programs, operations and facilities; coupled with very modest property tax increases in recent years associated with the statewide property tax cap threshold;
- C.** Expanding expectations for curriculum, instruction, support services, information technology infrastructure, safety and security;
- D.** Annual cost increases for employee health insurance coverage and salaries.

Why does the district office provide residents who come to budget development meetings with extensive print copies of the documents associated with the agenda?

To advance the interests of open access to updated information for residents who choose to attend, offer comment and otherwise engage with the school board’s public session budget development process.