

WESTPORT CENTRAL SCHOOL DISTRICT

JUNE 2018 RE-VOTE BUDGET NEWSLETTER

REGARDING THE TUESDAY, JUNE 19, 2018 BUDGET RE-VOTE

Dear Westport Central School District Community:

On Tuesday, June 19, 2018, the eligible voters within the school district are invited to come to the polls to vote on the school board's proposed \$6,296,938 re-vote budget plan for 2018-19 that limits the property tax levy increase to 2.42% over this school year, which is at the 2018-19 property tax cap threshold for Westport CSD.

Property Tax Levy

The school board's re-vote budget proposal would increase the school district's total property tax levy for the 2018-19 school year by \$84,810 and would result in an estimated tax rate increase of thirty-five cents [35¢] for each \$1,000 of assessed property value.

Is the school board's re-vote budget proposal at or below the tax cap threshold?

Yes. The school board's proposed \$6,296,938 re-vote budget plan for 2018-19 limits the property tax levy increase to the 2018-19 property tax cap threshold for Westport CSD.

Does the re-vote budget proposal reduce teacher staffing?

Yes. The proposed budget abolishes **three** full-time teacher positions, July 1st forward.

Were reductions to support staff positions considered?

Yes. However, the support staff positions that remain 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.

Has the school board reduced teacher positions previously?

Yes. Here are 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 and a business education teacher.

Did the school board consider other suggested budget reduction suggestions?

Yes. All suggestions the school board received to reduce expenditures were considered. Some suggestions will be implemented. Here's one example: Several individuals had suggested during winter 2018 that a singular full-time Interim 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 Interim Superintendent-Principal at Westport CSD, July 1st forward.

What would happen if the school board does not obtain voter approval for the re-vote budget proposal?

If the school board does not obtain voter approval of a re-vote budget June 19th, the school board would then be required to adopt a **contingent budget** that would **freeze** the 2018-19 property tax levy at the same amount as the 2017-18 school year tax levy amount. The **resulting impacts** of a contingent budget would likely include eliminating a **fourth** full-time teacher position, July 1st forward.

Additional Budget Details

Included with this newsletter are additional budget facts and figures. The school district's Web site features additional budget-related information. Direct your Web browser to the following Web address for Westport CSD: <https://www.westportcsd.org/> and then select the Superintendent's Updates page or the Budget Development page.

Any district resident wishing more detail on paper than what's provided with this newsletter is welcome and encouraged to telephone the district clerk at Westport CSD to request additional detailed budget information be mailed to you. You may contact the district clerk at 518-962-8244.

Voter Consideration Appreciated

The school board appreciates voter consideration of the above-mentioned \$6,296,938 proposed 2018-19 re-vote budget plan.

When and where does the budget re-vote take place at Westport CSD?

The polls will be open from noon until 8 PM on Tuesday, June 19th at the lobby of the auditorium.

Thank you!

Alice LaRock, President of the Board, on behalf of the Board of Education

A. Paul Scott, Interim Superintendent of Schools, on behalf of Westport CSD

Westport CSD Board of Education

Alice LaRock, President

James Carroll, Vice President

Tom Kohler, Member

Suzanne Russell, Member

Jason Welch, Member

Westport Central School

2:58:53 pm

State Category (3-Part Budget) Report

Fiscal Year: 2019

State Function	Description	2018-2019 Proposed Budget	2017-2018 Adopted Budget	Dollar Change	Percent Change
Administration					
1010	Board Of Education	8,822.00	30,557.00	-21,735.00	-71.13
1040	District Clerk	3,543.00	3,443.00	100.00	2.90
1060	District Meeting	435.00	300.00	135.00	45.00
1240	Chief School Administrator	195,467.00	154,641.00	40,826.00	26.40
1310	Business Administration	205,070.00	205,307.00	-237.00	-0.12
1320	Auditing	9,200.00	9,200.00	-	-
1330	Tax Collector	5,041.00	4,550.00	491.00	10.79
1345	Purchasing	2,680.00	2,499.00	181.00	7.24
1380	Fiscal Agent Fee	2,000.00	2,000.00	-	-
1420	Legal	6,200.00	6,000.00	200.00	3.33
1430	Personnel	17,085.00	11,744.00	5,341.00	45.48
1480	Public Information and Services	9,300.00	-	9,300.00	-
1670	Central Printing & Mailing	7,940.00	8,061.00	-121.00	-1.50
1910	Unallocated Insurance	23,095.00	22,372.00	723.00	3.23
1981	BOCES Administrative Costs	75,231.00	66,438.00	8,793.00	13.23
2020	Supervision-Regular School	816.00	81,814.00	-80,998.00	-99.00
2070	Inservice Training-Instruction	-	-	-	-
9000	Employee Benefits	160,307.00	128,303.00	32,004.00	24.94
Total Administration		732,232.00	737,229.00	-4,997.00	-0.68%
Capital					
1620	Operation of Plant	259,754.00	245,858.00	13,896.00	5.65
1621	Maintenance of Plant	149,173.00	106,325.00	42,848.00	40.30
1964	Refund on Real Property Taxes	2,000.00	5,000.00	-3,000.00	-60.00
5510	District Transportation Services	-	25,000.00	-25,000.00	-
9000	Employee Benefits	78,762.00	80,724.00	-1,962.00	-2.43
9721	Statutory Bonds-School Construction	157,363.00	157,138.00	225.00	0.14
9901	Transfer to Other Funds	-	-	-	-
9950	Transfer to Capital Fund	-	-	-	-
Total Capital		647,052.00	620,045.00	27,007.00	4.36%
Program					
2070	Inservice Training-Instruction	-	-	-	-
2110	Teaching-Regular School	1,383,138.00	1,595,526.00	-212,388.00	-13.31
2250	Prg For Sdnts w/Disabil-Med Elgble	891,276.00	860,247.00	31,029.00	3.61
2280	Occupational Education(Grades 9-12)	169,320.00	96,908.00	72,412.00	74.72
2610	School Library & AV	45,829.00	37,930.00	7,899.00	20.83
2630	Computer Assisted Instruction	156,334.00	160,166.00	-3,832.00	-2.39
2810	Guidance-Regular School	126,631.00	93,957.00	32,674.00	34.78
2815	Health Svcs-Regular School	47,530.00	47,945.00	-415.00	-0.87
2820	Psychological Svcs-Reg Schl	54,566.00	56,703.00	-2,137.00	-3.77
2850	Co-Curricular Activ-Reg Schl	31,519.00	31,302.00	217.00	0.69
2855	Interscholastic Athletics-Reg Schl	72,223.00	75,946.00	-3,723.00	-4.90
5510	District Transport Svcs-Med Elgble	218,803.00	192,204.00	26,599.00	13.84
5530	Garage Building	12,648.00	12,278.00	370.00	3.01
9000	Employee Benefits	1,683,337.00	1,411,156.00	272,181.00	19.29
9089	Other (specify)	-	-	-	-
9901	Transfer to School Food Service Fund	12,000.00	9,460.00	2,540.00	26.85
9901	Transfer to Special Aid Fund	12,500.00	6,998.00	5,502.00	78.62
Total Program		4,917,654.00	4,688,726.00	228,928.00	4.88%
Report Totals		6,296,938.00	6,046,000.00	250,938.00	4.15%

Budget Component Summary	2018-2019 Proposed Budget	% of Budget	2017-2018 Adopted Budget	% of Budget
Administration	732,232.00	11.62	737,229.00	12.19
Capital	647,052.00	10.28	620,045.00	10.26
Program	4,917,654.00	78.10	4,688,726.00	77.55
	6,296,938.00	100.00	6,046,000.00	100.00

Westport Central School

Revenue Presentation Report

Fiscal Year: 2019

Fund: A GENERAL FUND

Revenue Account	Description	2018-2019 Proposed Revenue	2017-2018 Original Revenue Estim	Dollar Change	Percent Change
1001.000	Real Property Taxes	3,591,906.00	3,507,096.00	84,810.00	2.42%
1090.000	Int. & Penal. on Real Prop.Tax	13,000.00	13,000.00		0.00%
1311.000	Other Day School Tuition	14,520.00	14,520.00		0.00%
1410.000	Admissions (from Individuals)	2,500.00	2,500.00		0.00%
2389.000	Other Services-Other Dist	78,934.00	44,772.00	34,162.00	76.30%
2401.000	Interest and Earnings	20,000.00	4,000.00	16,000.00	400.00%
2700.000	Reimburs of MedicarPartD	16,500.00	16,500.00		0.00%
2705.000	Gifts and Donations	11,000.00	11,000.00		0.00%
2770.000	Other Unclassified Rev.(S	6,237.00	6,000.00	237.00	3.95%
3101.000	Basic Formula Aid-Gen Aids (Ex	1,406,303.00	1,349,828.00	56,475.00	4.18%
3101.100	ExcessCostAid-PubPrivSup	218,800.00	217,601.00	1,199.00	0.55%
3101.200	Transportation Aid	108,837.00	131,640.00	-22,803.00	-17.32%
3101.300	Building Aid	139,232.00	181,445.00	-42,213.00	-23.26%
3101.400	High Tax Aid	109,232.00	109,232.00		0.00%
3103.000	BOCES Aid (Sect 3609a Ed Law)	224,471.00	221,926.00	2,545.00	1.15%
3260.000	Textbook Aid (Incl Txtbk/Lott)	10,427.00	10,893.00	-466.00	-4.28%
3262.000	Computer Software Aid	3,236.00	3,520.00	-284.00	-8.07%
3262.100	Computer Hardware Aid	810.00	1,098.00	-288.00	-26.23%
3263.000	Library A/V Loan Program Aid	1,350.00	1,469.00	-119.00	-8.10%
3265.000	Small Government Assistan	63,896.00	63,896.00		0.00%
3289.000	Other State Aid		22,000.00	-22,000.00	-100.00%
5997.000	Appropriated Reserve-Bus		25,000.00	-25,000.00	-100.00%
5997.100	Appropriated Reserves-T&M	55,747.00		55,747.00	0.00%
5999.000	Appropriated Fund Balance	200,000.00	87,064.00	112,936.00	129.72%
Total GENERAL FUND		6,296,938.00	6,046,000.00	250,938.00	4.15%

Selection Criteria

Criteria Name: Last Run
Fund: A
Report Title: Revenue Presentation Report
Suppress revenue accounts with zero amount
Column 1 Value: Proposed Revenue
Column 2 Value: Current Year Initial Estimate
Column 3 Value: Dollar
Column 4 Value: Percent
Column 5 Value: None
Column 6 Value: None
Column 7 Value: None
Column 8 Value: None
Column 9 Value: None
From Column Value: Current Year Initial Estimate
To Column Value: Proposed Revenue
Sort by: Fund/Revenue Group/Revenue Code
Printed by Sharlene Petro-Durgan

2018-19 Property Tax Report Card

151601 - WESTPORT CSD

Contact Person: SHARLENE PETRO-DURGAN
Telephone Number: 518-485-6420

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Total Budgeted Amount, not including Separate Propositions	6,046,000	6,286,938
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	3,597,986	3,597,986
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	3,597,986	3,597,986
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	3,597,986	3,597,986
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	3,597,986	3,597,986
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	216	212
Consumer Price Index		2.15%

¹ Includes any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	1,290,607	1,243,280
Assigned Appropriated Fund Balance	87,064	200,000
Adjusted Unrestricted Fund Balance	403,757	262,480
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	6.68%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital	Bus Reserve	To pay the cost of any object or purpose for which bonds may be issued.	74,589	-	None
Capital	Capital Improvement	To pay the cost of any object or purpose for which bonds may be issued.	817,604	820,578	None
Capital	Transportation & Maintenance Equipment Reserve	To pay the cost of any object or purpose for which bonds may be issued.	-	74,660	Voter approved resolution for Equipment included in the budget.
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.	25,327	25,389	None
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	25,345	25,438	None
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Reserve for Tax Certiorari	To establish a reserve fund for tax certiorari settlements	5,548	11,068	Payment of tax certiorari settlements, if applicable.
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability	For the payment of accrued employee benefits due to employees upon termination of service.	284,913	285,949	Payment of unused sick leave associated with retirement of eligible employees.
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees' Retirement System			
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Other Reserve					

* Note: Reserves with blue boxes will be allowed to add rows for multiple entries. Use a different name for each in the Reserve Name column.

POSTAL CUSTOMERS LOCAL

2018-19 Annual Vote on the Proposed Re-Vote Budget Plan
Tuesday, June 19, 2018 from 12 Noon until 8 PM

Voters will be asked to vote by ballot on the following:

Proposed 2018-19 \$6,296,938 Budget Plan

Absentee ballots are available upon request:

Please contact Jana Atwell, District Clerk at 518-962-8244.

Voter Qualifications:

- (1) Citizen of the United States
- (2) Eighteen years of age or older
- (3) Resident of Westport Central School District for thirty days or more
- (4) Qualified to register for a vote at an election as per section 5-106 of election law.