

WESTPORT CENTRAL SCHOOL DISTRICT

Board of Education Public Budget Hearing

Place: Auditorium

Tuesday, June 5, 2018

Time: 6:00 PM

OFFICIAL MINUTES

1. **CALL TO ORDER** At: 6:00 PM By: President LaRock
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
√ Alice LaRock √ Jim Carroll √ Sue Russell √ Tom Kohler - entered 6:05 Jason Welch-excused
4. **INTRODUCTION OF ATTENDEES**
Also Present: A. Paul Scott, Interim Superintendent Visitors: Kim Dedam
Jana Atwell, District Clerk Julie Bisselle
Sharlene Petro-Durgan, District Treasurer Cathy Brankman
Josh Meyer, Principal Sheera Brankman
Ellen Cole
Tom Broderick
Ryan Hathaway
Jason Fiegl
5. **PUBLIC HEARING ON THE SCHOOL BOARD'S PROPOSED 2018-19 BUDGET PLAN**
 - a. Received a presentation by Interim Superintendent of Schools A. Paul Scott on the proposed \$6,296,938 expenditures plan for the 2018-19 fiscal year. The proposed spending plan includes a reduction in teacher staffing by three full-time positions and provides for the reduction of various instructional materials, supplies and equipment, and textbooks.
 - b. Gathered feedback from district residents attending the public hearing who wish to speak, focused on the proposed budget plan.
 - c. Gathered feedback from non-resident others attending the public hearing who wish to speak, focused on the proposed budget plan.
6. **PUBLIC COMMENT**
 - a. Tonight's agenda offers two public comment sections. One at this point on the agenda, and one at the end of public session business. At the start of the meeting, the Board President will ask for a show of hands to determine how many members of the public wish to offer comment. The Board will make use of the tally to determine the allowed duration of any individual's public comment. When called upon by the Board President to speak aloud, please identify yourself and provide your school district of residence. The intent is to better ensure there will be a measure of equity and access to public comment tonight, while keeping the duration of public comment reasonable. Opinions, ideas and concerns that are offered by the public will be considered and taken under advisement. Thank you!

Elizabethtown resident Ryan Hathaway commented that it would be very good for the populous to really understand what the (WCS) district may look like over the next few years.

7. BOARD COMMENT

Board members Sue Russell, Tom Kohler and Jim Carroll provided comments reiterating the Board's original decision to exceed the tax cap in order to maintain and sustain the school at it's current status during the 2017-18 school year. However, on May 15th during the Annual Election and Budget Vote, the community responded and now the Board is faced with extremely difficult decisions in order to continue to move forward.

8. NEW BUSINESS: PERSONNEL

- a. Approve the agreement with Josh Meyer as Principal during the 2018-19 and 2019-20 school years.

Motion: Sue Russell Second: Jim Carroll Yes: 4 No: 0 Abstain: 0 Accept
Roll Call Vote: LaRock – yes, Carroll – yes, Russell – yes, Kohler – yes, Welch – absent

- b. Approve the agreement with Josh Meyer as Interim Superintendent during the 2018-19 school year.

Motion: Sue Russell Second: Tom Kohler Yes: 4 No: 0 Abstain: 0 Accept
Roll Call Vote: Carroll – yes, Russell – yes, Kohler – yes, LaRock – yes, Welch – absent

- c. Approve the agreement with A. Paul Scott for up to sixteen days of per-diem service, focused on assisting the school district and the combined Principal-Interim Superintendent with a productive and successful transition from a two-administrator model to a one-administrator model.

Motion: Jim Carroll Second: Sue Russell Yes: 4 No: 0 Abstain: 0 Accept
Roll Call Vote: Russell – yes, Kohler - yes, LaRock – yes, Carroll – yes, Welch – absent

9. PUBLIC COMMENT

- a. At the start of this second public comment opportunity, the Board President will ask for a show of hands to determine how many members of the public wish to offer comment. The Board will make use of that tally to determine the allowed duration of any individual's public comment. When called upon by the Board President to speak aloud, please identify yourself and provide your school district of residence. The intent is to better ensure there will be a measure of equity and access to public comment tonight, while keeping the duration of public comment reasonable. Opinions, ideas and concerns that are offered by the public will be considered and taken under advisement. Thank you!

Ryan Hathaway questioned education insolvency and budget forecasts, what will this mean for the future? Interim Superintendent A. Paul Scott responded that as budgets continue to become increasingly challenging it is hopeful that prior to insolvency there will be fiscal intervention.

10. EXECUTIVE SESSION

- a. The medical, financial, credit or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation.

Principal Meyer was invited to attend executive session.

In: 6:52 PM Motion: Jim Carroll Second: Tom Kohler Yes: 4 No: 0 Abstain: 0
Accept

Out: 7:58 PM Motion: Jim Carroll Second: Tom Kohler Yes: 4 No: 0 Abstain: 0
Accept

No action taken.

11. ADJOURN

Time: 7:59 PM Motion: Tom Kohler Second: Jim Carroll

Next Meeting:

- Regular Meeting Thursday, June 14, 2018 at 5:45 PM
- Budget Re-Vote Tuesday, June 19, 2018 Noon – 8 PM
- Joint School Board Meeting with Merger Consultants presenting the final report on the merger study Wednesday, June 27, 2018 at 6:00 PM in the Elizabethtown-Lewis Central School Auditorium

Minutes are not official until approved by the Board of Education.

Date approved by the BOE: June 14, 2018

Jana Atwell, District Clerk

	2018-19 Proposed	2017-18 Adopted
Board of Education 1010		
School board travel, workshops and conference registration fees at association meetings, along with school law handbooks and other publications published by NYSSBA and NYS Bar Association. Last year's budget included one-time start-up costs for the merger study process.	\$8,822	\$30,557
District Clerk 1040		
Attends regular and special meetings to record school board actions and prepares meeting minutes. Prepares legal notices, advertisements and oversees voting associated with annual and special meetings.	\$3,543	\$3,443
District Meetings 1060		
Hourly pay for individuals providing service at annual and special votes, supplies and materials and any other appropriate expenditures associated with the voting process.	\$435	\$300
Total Board of Education	\$12,800	\$34,300
Central Administration		
Chief School Administrator 1240		
Salaries associated with combined Superintendent-Principal position and the Secretary to the Superintendent of Schools, along with chief school officer materials, supplies, publications, travel and registration fees for the Superintendent's engagement with local and regional workshops and conferences sponsored by the state school boards association, state council of school superintendents and the BOCES. This budget code increases, while the K-12 Principal budget code decreases - see regular school instructional supervision budget code #2020 for more detail.	\$195,467	\$154,641
Total Central Administration	\$195,467	\$154,641
Finance		
Business Administration 1310		
Salaries for the school business manager and business office staff, along with materials, supplies and contractual associated with our BOCES-aided shared business office service.	\$205,070	\$205,307
Auditing 1320		
Costs associated with services of an external, independent auditor to examine and assess school district financial practices. Includes monies to establish the recently state-mandated function of 'internal auditor' for each public school district, as part of enhanced fiscal accountability.	\$9,200	\$9,200
Tax Collection 1330		
Stipend and appropriate supplies and materials associated with the individual who accepts, records and provides receipts for payment of school property tax bills.	\$5,041	\$4,550
Purchasing 1345	\$2,680	\$2,499
Fiscal Agent Fee 1380	\$2,000	\$2,000
Total Finance	\$223,991	\$223,556

	2018-19	2017-18
Staff		
Legal Services 1420		
Contractual costs for the full range of normal legal research and counsel and representation at arbitration, negotiations and legal proceedings.	\$6,200	\$6,000
Personnel 1430		
BOCES-provided services associated with the labor relations service and various regulatory aspects of school employee collective negotiations, personnel-related recordkeeping and notifications.	\$17,085	\$11,744
Public Information & Services 1480		
Assistance via our local BOCES with design and publication and printing of district documents such as merger study special edition district newsletters for mailing to district residents. Such special edition newsletters are slated to continue into next school year at least through winter 2019.	\$9,300	\$0
Total Staff	\$32,585	\$17,744
Central Services		
Operation of Plant 1620		
Salaries contractual, supplies, equipment and utilities costs associated with heating, lighting, cleaning, mowing, plowing, and other custodial aspects of campus buildings and grounds.	\$259,754	\$245,858
Maintenance of Plant 1621		
Salaries and contractual supplies and materials cost associated with day-to-day repair, updating and monitoring of heating, cooling, plumbing, electrical, safety and ventilation systems. Includes the replacement plow truck and replacement mower that were authorized May 15, 2018 by voters to be funded from existing reserve fund monies.	\$149,173	\$106,325
Central Printing and Mailing 1670		
Printing, mailing and vendor payments associated with student report cards, progress reports and other school-related publications such as the district's code of conduct.	\$7,940	\$8,061
Total Central Services	\$416,867	\$360,244
Special Items		
Unallocated Insurance 1910		
Insurance coverage such as liability and motor vehicle, school district association dues, water district tax bills, BOCES capital project and administrative charges, along with monies available for immediate response to crises or unplanned events.	\$23,095	\$22,372
Refund of Real Property Taxes 1964		
Capacity to address changes in commercial/residential assessments.	\$2,000	\$5,000
BOCES Administrative Budget Costs 1981		
	\$75,231	\$66,438
Total Special Items	\$100,326	\$93,810
Total General Support	\$982,036	\$884,295

	2018-19	2017-18
Instructional Administration & Improvement		
Supervision - Regular School K-12 2020		
This budget code previously funded a Building Principal salary and contractual costs such as clerical support associated with program staff supervision. As of July 1, 2018 a singular, combined Superintendent-Principal will supervise staff. That's why this budget code drops so much.	\$816	\$81,814
Total Administration & Improvement	\$816	\$81,814
Teaching		
Regular School 2110		
K-12 instructional staff salaries. Also includes top priority instructional equipment, supplies, materials, salaries for teacher aides and school monitors, along with contractual expenses, such as leases on copiers. The proposed 2018-19 budget reduces teacher staffing by three full-time teacher positions, effective July 1, 2018.	\$1,383,138	\$1,595,526
Program for Students with Disabilities 2250		
Includes salaries, equipment, supplies, materials, and out-of-district tuitions for students identified via the Committee on Special Education as eligible and in need of special education services. Increase directly related to the increase in forecasted services required by students.	\$891,276	\$860,247
Career & Technical Education (formerly known as high school occupational education) 2280		
Tuition payments for occupational education course subscriptions (also known as "tuition seats") at Champlain Valley Education Services, this region's BOCES. This part of the budget reflects the school board's commitment to providing career & technical education opportunities to Westport Central School District resident students identified as meeting district eligibility requirements such as demonstrating solid habits of attendance, conduct and achievement. Such habits are prerequisites at Westport for reserving such a tuition seats at one of the CVES career & technical centers. Several additional tuition seats are needed this school year to reflect an increased number of Westport CSD students identified by Westport CSD as eligible, motivated, prepared and suitable for the school district and school community to invest such monies in their high school studies.	\$169,320	\$96,908
Total Teaching	\$2,443,734	\$2,552,681
Instructional Media		
School Library & Audiovisual 2610		
Salaries for teaching assistant assigned to library media center, along with additional monies that could be used to purchase additional priority library books, materials and contractual services.	\$45,829	\$37,930
Computer-Assisted Instruction 2630		
State-aided computer hardware and software to provide instructional support throughout the K-12 campus. Includes instructional salaries, BOCES/NERIC services, supplies and materials and contract expenses associated with this function on campus.	\$156,334	\$160,166
Total Instructional Media	\$202,163	\$198,096

	2018-19	2017-18
Pupil Services		
Guidance - Regular School 2810		
Salaries of guidance counselors and the clerical staff time associated with guidance office. Starting July 1st, this budget code also reflects BOCES service costs associated with guidance function.	\$126,631	\$93,957
Health Services - Regular School 2815		
Salaries of school nurse and the supplies, materials and contractual expenses such as school physician services associated with this district function.	\$47,530	\$47,945
Psychological Services - Regular School 2820		
Salaries for school psychologist services beyond what is required for the special education program. Also included are key supplies and materials.	\$54,566	\$56,703
Co-Curricular Services 2850		
Stipends and associated expenses for high school class advisors and the advisors of the various clubs associated with our secondary grades extra-curricular activities.	\$31,519	\$31,302
Interscholastic Athletics 2855		
Stipends for coaches and assistance coaches of the district's athletic teams and shared athletics teams. Also budgeted are top priority athletic equipment, materials, supplies and contractual expenses such as fees for referees and other officials associated with athletics.	\$72,223	\$75,946
Total Pupil Services	\$332,469	\$305,853
Total Instruction	\$2,979,182	\$3,138,444
Pupil Transportation		
District Transportation Services 5510		
Salaries of the transportation services-related employment of district employees who are assigned to provide dependable and safe transportation for the students we serve. Includes materials, supplies and training costs associated with this key function.	\$218,803	\$217,204
Garage Building 5530		
Supplies, materials, heat, utilities and other essential purchases associated with maintaining a work area for members of the district's transportation services team.	\$12,648	\$12,278
Total Pupil Transportation	\$231,451	\$229,482

	2018-19	2017-18
Undistributed		
Employee Benefits		
Payroll-related payments such as employee health & prescription insurance, retirement systems, social security, workers' compensation and unemployment insurance.		
State Retirement 9010	\$78,145	\$86,681
Teachers Retirement 9020	\$211,521	\$201,660
Social Security 9030	\$207,234	\$203,471
Worker's Compensation 9040	\$15,563	\$16,077
Life Insurance 9045	\$707	\$0
Unemployment Insurance 9050	\$11,180	\$11,180
Hospital, Medical and Prescription Insurance	\$1,398,056	\$1,101,114
The significant increase in the health insurance budget reflects the 10% January 2018 increase in health insurance rates this BOCES region's school districts experienced, along with the 13.5% increase hike in health insurance rates we'll experience starting July 1, 2018.		
Total Employee Benefits	\$1,922,406	\$1,620,183
Debt Service 9721		
Capital construction bonds, bond anticipation notes for motor vehicle purchases, revenue anticipation notes and other aspects of administering and managing the district's debt services.		
	\$157,363	\$157,138
Interfund Transfers 9901		
Such as transfer of monies to the school lunch fund or transfer of monies to special aid categories, such as special education summer school programming for particular students.		
	\$24,500	\$16,458
Total Undistributed	\$2,104,269	\$1,793,779
Grand Total	\$6,296,938	\$6,046,000

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.westportcs.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

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	154,841.00	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
1360	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	8,081.00	-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					
1820	Operation of Plant	259,754.00	245,858.00	13,896.00	5.65
1821	Maintenance of Plant	149,173.00	108,325.00	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	880,247.00	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	180,166.00	-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	54,568.00	56,703.00	-2,137.00	-3.77
2850	Co-Curricular Activ-Reg Schi	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	131,840.00	-22,903.00	-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	221,928.00	2,545.00	1.15%
3280.000	Textbook Aid (Incl Txtbk/Lott)	10,427.00	10,893.00	-466.00	-4.28%
3282.000	Computer Software Aid	3,236.00	3,520.00	-284.00	-8.07%
3282.100	Computer Hardware Aid	810.00	1,098.00	-288.00	-26.23%
3283.000	Library A/V Loan Program Aid	1,350.00	1,469.00	-119.00	-8.10%
3285.000	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

19191 - WESTPORT USD
 Contact Person: SHARLENE PETRO-DURGAN
 Telephone Number: 518-RS-6420

	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Total Budgeted Amount, not including Separate Proposals	6,046,000	6,296,638
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	3,507,056	3,591,936
B. Tax Levy to Support Library Dist., if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Revenue Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C + D)	3,507,056	3,591,936
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit - Exclusion Levy for Permissible Exclusions ³	3,507,056	3,591,936
H. Total Proposed School Year Tax Levy Excluding Levy to Support Library Dist. and/or Permissible Exclusions (E - B - F + D)	3,507,056	3,591,936
I. Difference: (G - H); (negative value requires 60.0% voter approval) ³	0	0
Public School Enrollment	216	
Consumer Price Index		2.13%

¹ Include any prior year reserves for excess tax levy, including interest.
² The levy associated with educational or transportation services propositions are not eligible for inclusion 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 dist., including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	1,290,907	1,248,290
Assigned Appropriated Fund Balance	67,054	200,000
Adjusted Unrestricted Fund Balance	463,795	282,480
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	6.89%	4.63%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	2017-18 Actual Balance	2018-19 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.	74,989	-	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.	-	74,860	Voter approved resolution for Equipment included in the budget.
Repair	Repair	To pay the cost of repairs to capital improvements or equipment.	-	-	-
Workers' Compensation	Workers' Compensation	To pay for Workers' Compensation and benefits.	-	-	-
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	25,227	25,395	None
Reserve for Tax Production	Reserve for Tax Production	For the gradual run of the proceeds of the sale of school district real property.	-	-	-
Mandatory Reserve for Debt Service	Mandatory Reserve for Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS), after the sale of capital assets or improvements.	-	-	-
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	25,345	25,336	None
Property Loss	Property Loss	To establish and maintain a program of reserves to cover property losses.	-	-	-
Liability	Liability	To establish and maintain a program of reserves to cover liability claims incurred.	-	-	-
Tax Contingent	Reserve for Tax Contingent	To establish a reserve fund for tax contingent settlements.	9,548	11,026	Payment of tax contingent settlements, if applicable.
Reserve for Insurance Recoveries	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.	-	-	-
Retirement Contribution	Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System.	284,913	285,945	Payment of unused sick leave associated with retirement of eligible employees.
Reserve for Uncollected Taxes	Reserve for Uncollected Taxes	For unpaid taxes due from city school districts not reimbursed by their city/county until the following fiscal year.	-	-	-
Other Reserve	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.

Westport Central School District
25 Sisco Street
Westport, New York 12993

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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.