

Lewiston Porter CSD 2023-2024 Budget Development

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Budget Development Timeline



BUDGET GOALS

- Focus on Strategic Plan
- Maintain and Expand Programs
 - STEM
 - DEI-B
 - Restorative Practices & Alternative Learning
 - Theatre and the Arts
- Keep students & staff Safe, Warm, and Dry
- Deliver a Fiscally Responsible Budget
- Account for Unfunded Mandates
- Address Inflation-adjusted Costs
- Embed a minimal increase in state-aid within planning and decision-making
- Maintain Flexibility
- Address phase-out of Federal Funding

Show Me the Money...

Revenue

- Tax Levy
- State Aid
- Federal Aid
 - Some remains from ARP
- Fund Balance & Reserves

Expenditures

- Wages & Benefits
- Program Expenses
- Transportation
- Capital Debt
- Facilities Maintenance
- Miscellaneous Expenses

Budget Development Considerations

- Contractual Salary Increases
 - +2.5%+3.0%
- Extension of Transportation Contract
 - May 2023 CPI (+~7%)
- ERS & TRS Changes
 - ERS +3%
 - TRS -.29%
- Insurance
 - Increase in premiums
 - Increase in employee contributions