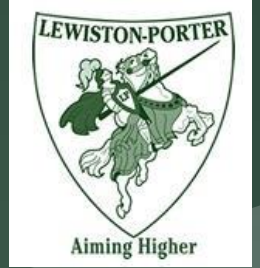


Lewiston Porter CSD 2020-2021 Budget Development



Lewiston Porter CSD 2020-21 Budget Development



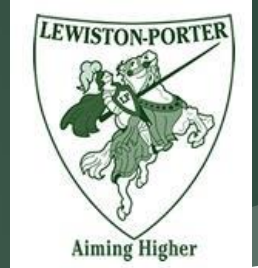
Budget Goals

- Maintaining current programs and staff
 - One on One Computing- Tech director
 - AP, Honors and Enrichment Programs
- Providing safe environment for students and staff
- Delivering a fiscally responsible budget
- Focus on updated strategic plan and student progress

Upcoming Budget Concerns

- Salary and benefit increases
 - Minimum wage increases
 - Contractual increases
- Unfunded mandates
 - Special Education
 - Transportation
 - Facilities requirements
- Tax cap
- Pandemic expenses
- Pandemic adjustment and Fiscal impact to State and Schools

Proposed Budget 2020-2021



Revenue increases

- ▶ Tax levy
- ▶ Fund balance

Revenue decreases

- ▶ State Aid – Foundation and Categorical



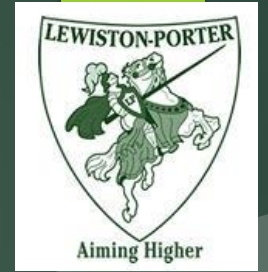
Expenditure increases

- ▶ Health Insurance
- ▶ Special education
- ▶ Wages and costs of employment

Expenditure decreases

- ▶ Employee Attrition
- ▶ Cuts to programming and Staff Development
- ▶ Decrease to supplies

Lewiston Porter CSD 2020-2021 Budget Development Process



Steps:

1. Calculate the tax levy
2. Project local revenues
3. Estimate State aide???
4. Assess programs and costs associated with school educational planning and District goals (Strategic plan)
5. Analyze levy to be used (Revenues must equal planned expenditures)
6. Tax levy divided by assessments equals tax rate (after vote)



Proposed Revenues 2020-2021



2 % tax cap

- ▶ Tax cap \$27,229,941
 - ▶ 2.625%
 - ▶ Potential to increase \$711,365
- ▶ Proposed tax levy \$27,808,971

Planned use of fund balance \$ 2,000,000

State aid

- ▶ 19-20 \$17,654,768
- ▶ 20-21* \$17,291,681
- ▶ Difference \$ - 363,087

This is an early estimate with a partial deduction due to the pandemic adjustment

2020-2021 Revenue Projections



Tax levy (2.625% increase)	\$ 27,808,971
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PILOTS (payments in lieu of taxes)	\$ 12,661
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State aid	\$ 17,291,681
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Other revenue	\$ 1,979,347
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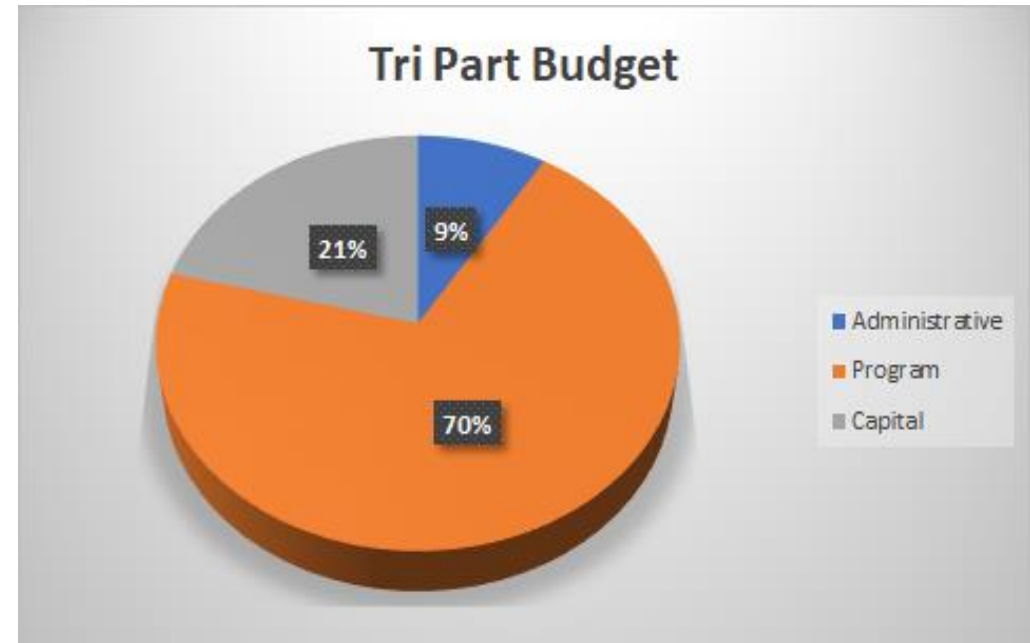
Appropriated fund balance	\$ 2,000,000
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TOTAL	\$ 49,092,660
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Lewiston-Porter CSD Budget Development 2020-2021



- ▶ Administrative \$ 4,303,153
- ▶ Program \$ 34,470,567
- ▶ Capital \$ 10,318,940
- ▶ Total \$ 49,092,660



Lewiston-Porter CSD Budget Development 2020-2021



Anticipated Fund Balance and Reserves*

Adjusted restricted fund balance	\$ 142,720
Assigned appropriated fund balance	\$ 2,000,000
Adjusted unrestricted fund balance	\$ 1,052,331
Capital Reserves	\$ 3,750
Repair reserve	\$ 161,351
Employee benefit accrued liability	\$ 56,584
Retirement contribution reserve	\$ 500,000
Tax Certiorari	\$ 852,369

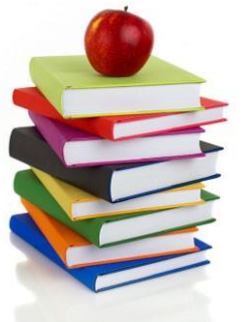
*These numbers may change drastically based on the New York State designated quarterly review of revenues and possible withholding of State aid

Lewiston-Porter CSD Budget Development 2020-2021



► Budget Neutral Items

- Universal Pre-School 100% state funded
- Textbook- expense driven State Aid
- Software, Hardware- expense driven State Aid
- School Library funding- expense driven State Aid
- School lunch program – self sustaining, subsidized by federal funds

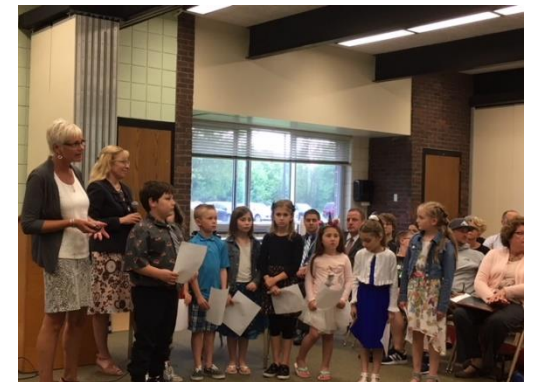


Lewiston-Porter CSD Budget Development 2020-2021



► Continued initiatives to support Strategic Plan

- Access math
- American Reading- IRA
- Big Brothers- Big Sisters
- Community education program
- Leader in Me – character education
- One- on-one computing
- One District- one book
- Restorative Justice
- Solution Tree – Learning communities
- Strategic plan design



Lewiston-Porter CSD Budget Development 2020-2021



- ▶ **During budget development over 1.5 million dollars of expenses were cut from the budget**
- ▶ Some examples of budgetary decreases to support initiatives:
 - ▶ Elimination of 5 teaching positions through attrition, and transfers
 - ▶ Elimination of 5 teacher aide positions through attrition
 - ▶ Elimination of 1 cleaner position through attrition
 - ▶ Decreases across departments and buildings in contractual and supply codes
 - ▶ Decreases in staff development and contractual services across departments and buildings



Lewiston-Porter CSD Budget Development 2020-2021

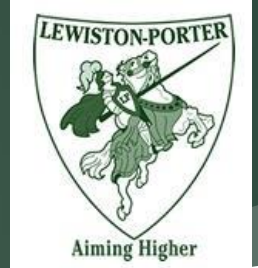


Tax Rate Estimates and comparisons

	Lewiston	Porter
2020-2021	\$ 26.27	\$ 22.79
2019-2020	\$ <u>25.67</u>	\$ <u>22.74</u>
Difference	\$ 0.60	\$ 0.05
Percent change	2.34%	0.22%

reflects a tax levy increase within the 2% tax cap

Lewiston-Porter CSD Budget Development 2020-2021



2020-2021 tax rate estimates: Change in Basic STAR as well as variances in equalization rates impacts increases and decreases

\$150,000 Assessed value

	<u>Lewiston</u>	19-20	20-21		<u>Porter</u>	19-20	20-21
Home value	\$150,000				\$150,000		
19-20 STAR			\$18,600.00				\$21,000.00
19-20 STAR		\$20,100.00				\$21,600.00	
Tax rates		\$25.67	\$26.27			\$22.74	\$22.79
Estimated taxes		\$3,334.53	\$3,451.88		Estimated taxes	\$2,933.46	\$2,939.91
Estimated increase			\$117.35		Estimated increase		\$6.45

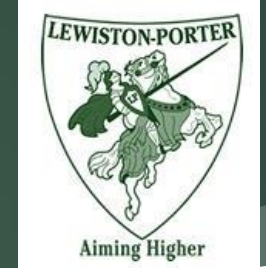
Lewiston-Porter CSD Budget Development 2020-2021



- ▶ Contingency budget
- ▶ \$48,382,703
- ▶ Requires \$709k additional cuts from current budget
- ▶ Would require reduction or elimination of:
 - ▶ all furniture fixtures and equipment, all enrichment, all extracurricular activities, cuts to sports and athletic programs, elimination of capital outlay, 1.0 fte administrator, and community education



Lewiston-Porter CSD Budget Vote 2020-2021



School Budget vote

June 9, 2020- absentee ballot only, due by 5:00pm

Proposition 1- Annual Budget \$49,092,660 (1.25% annual increase)

Proposition 2 – Capital Project 2020-2024 \$17,250,000 (2 phases)

Board of Education Elections- 3 at large members – 2 three year terms commencing July 1, 2020, and 1 one year term commencing June 10, 2020

Anika Fetzner

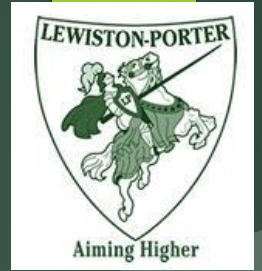
Charlotte L. Huebschmann

Jennifer Klemick

Danielle M. Mullen



Lewiston-Porter CSD Budget Development 2020-2021



Questions and Comments ?

