

Lewiston Porter CSD 2020-2021 Budget Development



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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* \$17,525,504
 - Pandemic adj. - 300,000
 - 20-21 adjust \$17, 225,504
- ▶ Difference \$ - **429,264**

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



Proposed State Aid 2020-2021

State Aid proposal 1/2020

Governors Run

Foundation Aid	\$ 11,764,994
Categorical Aid	\$ <u>5,948,027</u>
Total Aid	\$ 17,713,021

State Aid Proposal 3/20

Legislative Run –historically higher

Foundation Aid	\$11,512,308
Categorical Aid	\$ 6,013,196
Pandemic adjust	\$ <u>- 300,000</u>
Total Aid	\$ 17,225,504

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	\$ 17,225,504
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Other revenue	\$ 2,045,524
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Appropriated fund balance	\$ 2,000,000
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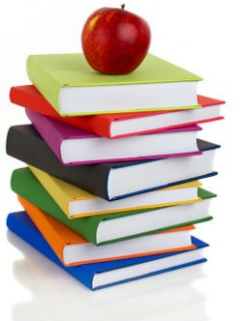
TOTAL	\$ 49,092,660
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Budget Development 2020-2021



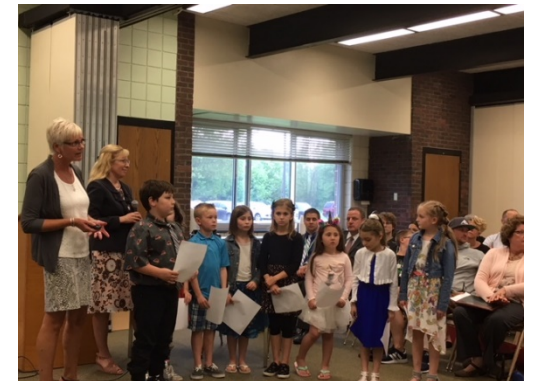
- ▶ **Budget Neutral Items**
 - ▶ **Universal Pre-School 100% state funded**
 - ▶ **Textbook- expense driven State Aid**
 - ▶ **Software, Hardware- expense driven State Aid**
 - ▶ **School Library funding- expense driven State Aid**
 - ▶ **School lunch program – self sustaining, subsidized by federal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



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► Continued initiatives to support Strategic Plan

- Access math
- American Reading- IRLA
- 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





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Budget Development 2020-2021

- ▶ 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





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Questions and Comments ?