

# Lewiston Porter CSD 2022-23 Budget



# Lewiston Porter CSD 2022-23 Budget Development



## Budget Goals

- *Sustainability of programs and staff,  
Continuing One on One Computing,  
AP, Honors and Enrichment Programs*
- *Providing a physically and emotionally  
safe environment for students and staff*
- *Delivering a fiscally responsible budget*
- *Focusing on our strategic plan and  
student progress*

## Budget Focus

- *Providing the necessary funding to  
keep our children safe and secure*
- *Maintaining and ensuring up to date  
school facilities*
- *Directing Funds to increase student  
learning*
- *Ensuring the Social and Emotional  
wellness of our students*

# Proposed Budget 2022-2023



## Revenue increases

- ▶ Tax levy
- ▶ State Foundation Aid
- ▶ State Building Aid
- ▶ State BOCES Aid

## Revenue decreases

- ▶ Day School Tuition
- ▶ Interest & Earnings
- ▶ ERATE Funding from Tech. Project



## Expenditure increases

- ▶ Health Insurance
- ▶ Natural Gas & Fuel for buses
- ▶ Wages and costs of employment

## Expenditure decreases

- ▶ International Student Expense
- ▶ Cost for Trash Disposal
- ▶ Capital Outlay Expense



# Lewiston Porter CSD 2022-2023 Budget Development Process



## Steps:

1. Review the Strategic Educational Plan to ensure the budget reflects our school district mission
2. Carefully plan with building administrators the expenditures needed to support the instructional programs within their schools
3. Estimate State Aid & Project local revenues
4. Analyze levy to be used (Revenues must equal planned expenditures)
5. Calculate the tax rate by dividing the share of the tax levy into the taxable assessed value of the township (after vote)

# Proposed Revenues 2022-2023



## 2 % tax cap

- ▶ Tax cap \$28,848,450
  - ▶ Potential to increase \$ 4,499
- ▶ Proposed tax levy \$28,843,951

Planned use of fund balance \$ 2,500,000

## State aid

- ▶ 22-23 Executive \$18,983,738
- ▶ 22-23 Legislative \$19,233,210
- ▶ 22- 23 true estimate \$19,335,129 \*
- ▶ \*Increase due to Universal Pre-K & State Building Aid

# *Federal funds through CRSSA and ARP*

▶ <b>America Relief Plan</b>	<b>\$1,183,969</b>
▶ <b>Coronavirus Response and Relief Supplemental Appropriations Act</b>	<b>\$1,219,693</b>

**3 year plan**

**Used to mitigate learning loss and to improve student programs, district wide technology and safety.**

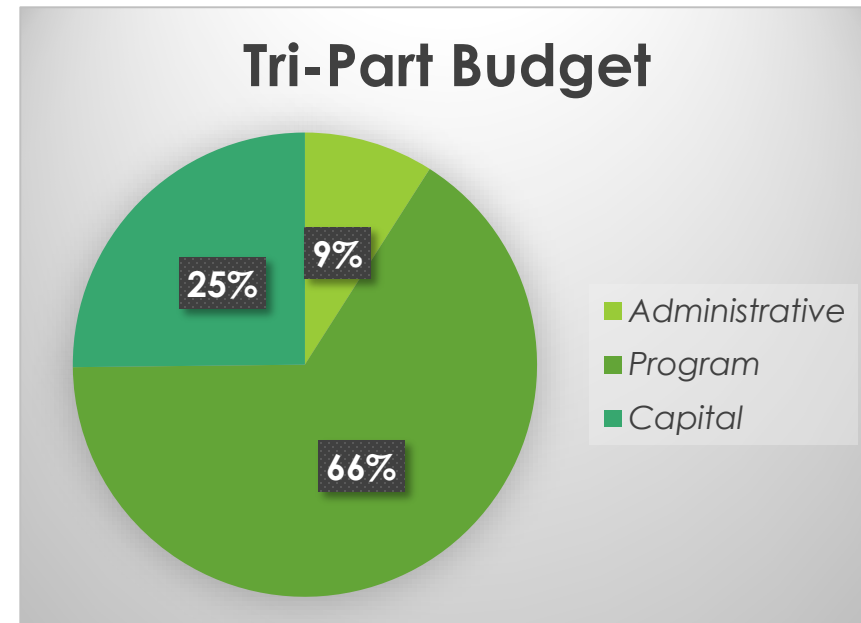
# 2022-2023 Revenue Projections



Tax levy	\$ 28,843,951
PILOTS (payments in lieu of taxes)	\$ 70,330
State aid	\$ 19,335,129
Other revenue	\$ 2,368,188
Appropriated fund balance	\$ 2,500,000
TOTAL	\$ 53,117,598

# Lewiston-Porter CSD Budget Development 2022-2023

<b>Administrative</b>	<b>\$ 4,797,500</b>
<b>Program</b>	<b>\$ 34,948,395</b>
<b>Capital</b>	<b>\$ <u>13,371,703</u></b>
<b>Total</b>	<b>\$ 53,117,598</b>





# Lewiston-Porter CSD Budget Development 2022-2023



## Anticipated Fund Balance and Reserves\*

<i>Adjusted restricted fund balance</i>	\$ 2,651,447
<i>Assigned appropriated fund balance</i>	\$ 2,500,000
<i>Adjusted unrestricted fund balance</i>	\$ 2,446,087
<i>Capital Reserves</i>	\$ 263,711
<i>Repair reserve</i>	\$ 452,234
<i>Employee benefit accrued liability</i>	\$ 60,584
<i>Retirement contribution reserve</i>	\$ 500,000
<i>Tax Certiorari</i>	\$ 1,293,650
<i>Debt Service</i>	\$ 81,268

# Lewiston-Porter CSD

## Budget Development 2022-2023



### ▶ 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 2022-2023



## ► Continued initiatives to support Strategic Plan

Access math

American Reading

Big Brothers- Big Sisters

Community education program

Leader in Me – character education

One-on-one computing

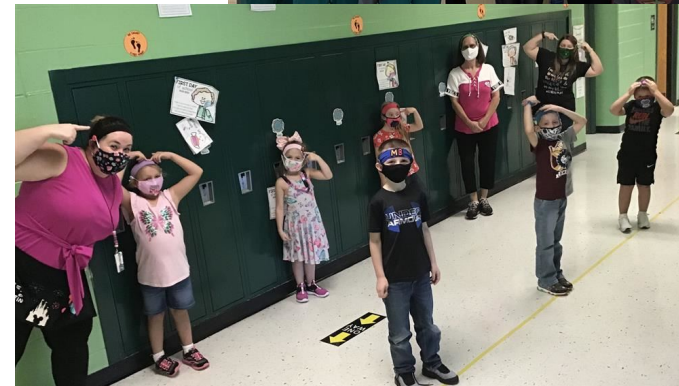
One District - one book

Restorative Justice

Diversity, Equity & Inclusion

Strategic plan design

APEX credit recovery





# *Additional proposed services and programs added to support students*

- ▶ **K-12 Reading specialists**
- ▶ **K-12 Math specialists**
- ▶ **Summer learning camp K-5**
- ▶ **Classroom technology enhancements**
- ▶ **Innovative Learning classroom furniture**
- ▶ **New K-2 & 6-8 Math curriculum**
- ▶ **Personalized Learning Academic Cohort**





# Lewiston-Porter CSD Budget Development 2022-2023



## Tax Rate Estimates and comparisons per thousand

	Lewiston	Porter
2022-2023	\$ 26.97	\$ 23.44
2021-2022	\$ <u>26.58</u>	\$ <u>22.55</u>
Difference	\$ 0.39	\$ 0.89



Changes in STAR and equalization rates may impact tax rates.

# Lewiston-Porter CSD Budget Development 2022-2023



- ▶ Contingency budget
- ▶ \$52,359,286
- ▶ Requires \$758,312 additional cuts from current budget
- ▶ Would require reduction or elimination of:
  - ▶ all furniture and equipment, conferences, field trips , athletics, and intramurals.



# Lewiston-Porter CSD Budget Vote 2022-2023



May 17, 2022

Lewiston-Porter Community Resource Center, 4061 Creek Road, Youngstown NY, 14174

Between 7:00 am and 8:00 pm

*Proposition 1- Annual Budget \$53,117,598 (2.69 % tax levy increase)*

*To vote to fill three (3) at-large Board of Education vacancies. The two candidates who receive the most votes will serve immediately after the election (upon filing the oath of office, if required) until June 30, 2025. The candidate who receives the third-highest number of votes will serve a three-year term from July 1, 2022 until June 30, 2025.*

*Savana Bevacqua*

*Chuck Barber*

*April Saks*

*Anika Fetzner*

*Lewiston-Porter CSD  
Budget Development 2022-2023*



*Questions and Comments ?*

