

Lewiston Porter CSD 2021-2022 Budget



Lewiston Porter CSD

2021-22 Budget Development



Budget Goals

- Sustainability of programs and staff
 - One on One Computing- Tech director
 - AP, Honors and Enrichment Programs
- Providing a physically and emotionally safe environment for students and staff
- Remediating learning loss
- Delivering a fiscally responsible budget
- Focus on updated strategic plan and student progress

Budget Focus

- Salary and benefit increases
 - Contractual increases
- Learning loss staffing and programming
- Social and emotional wellness programming
- Pandemic expenses/changes

Proposed Budget 2021-2022



Revenue increases

- ▶ Tax levy
- ▶ Fund balance
- ▶ Federal Aid-American Rescue plan
- ▶ Coronavirus response and relief act

Revenue decreases

- ▶ Categorical State Aid



Expenditure increases

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

Expenditure decreases

- ▶ Employee Attrition
- ▶ Decrease to supplies

Lewiston Porter CSD

2021-2022 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 2021-2022



2 % tax cap

- ▶ Tax cap \$28,465,655
 - ▶ Potential to increase \$658,087
- ▶ Proposed tax levy \$28,085,639

Planned use of fund balance \$ 2,250,000

State aid

- ▶ 20-21 \$17,494,789
- ▶ 21-22 State run \$18,470,190
- ▶ 21-22 over estimate \$ - 620,000
- ▶ 21- 22 true estimate \$17,850,190

Federal funds through CRSSA and ARP

▶ America Relief Plan	\$1,608,278
▶ Coronavirus Response and Relief Supplemental Appropriations act	\$1,886,524

4 year plan

For use to mitigate learning loss and to improve student programs, district wide technology and safety.

2021-2022 Revenue Projections

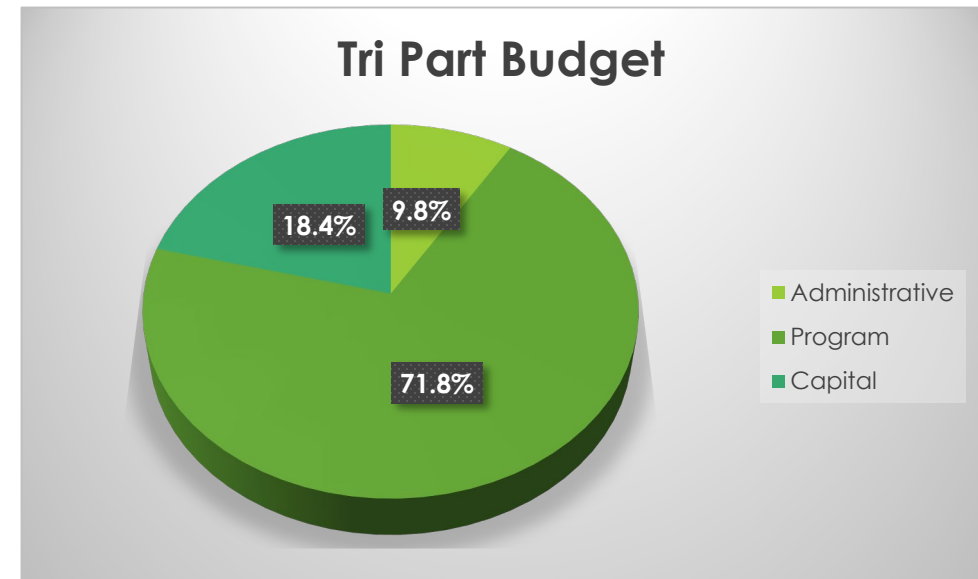


Tax levy (1% increase)	\$ 28,085,639
PILOTS (payments in lieu of taxes)	\$ 66,554
State aid	\$ 18,470,190
Other revenue	\$ 2,323,530
Appropriated fund balance	\$ 2,250,000
TOTAL	\$ 51,195,913

Lewiston-Porter CSD Budget Development 2021-2022



▶ Administrative	\$ 5,029,889
▶ Program	\$ 36,754,719
▶ Capital	<u>\$ 9,411,305</u>
▶ Total	\$ 51,195,913



Lewiston-Porter CSD

Budget Development 2021-2022



Anticipated Fund Balance and Reserves*

Adjusted restricted fund balance	\$ 1,855,473
Assigned appropriated fund balance	\$ 2,250,000
Adjusted unrestricted fund balance	\$ 1,855,009
Capital Reserves	\$ 13,711
Repair reserve	\$ 118,756
Employee benefit accrued liability	\$ 55,584
Retirement contribution reserve	\$ 500,000
Tax Certiorari	\$ 855,985

Lewiston-Porter CSD

Budget Development 2021-2022



► 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 2021-2022



► 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

Strategic plan design

APEX credit recovery



Additional proposed services and programs added to support students

- ▶ K-12 Reading specialists
- ▶ K-12 Math specialists
- ▶ On site summer school grades 8-12
- ▶ Summer learning camp K-8
- ▶ Secondary Social worker
- ▶ Classroom technology enhancements
- ▶ STEM classroom furniture
- ▶ New Science curriculum



Lewiston-Porter CSD Budget Development 2021-2022



Tax Rate Estimates and comparisons per thousand

	Lewiston	Porter
2021-2022	\$ 26.56	\$ 23.05
2020-2021	\$ <u>26.30</u>	\$ <u>22.82</u>
Difference	\$ 0.26	\$ 0.23

Reflects a tax levy increase within the 1% tax cap

Changes in STAR and equalization rates may impact tax rates.



Lewiston-Porter CSD Budget Development 2021-2022



- ▶ Contingency budget
- ▶ \$50,917,837
- ▶ Requires \$278,076 additional cuts from current budget
- ▶ Would require reduction or elimination of:
 - ▶ all furniture fixtures and equipment, capital outlay, conferences, field trips , athletics and intramurals



Lewiston-Porter CSD Budget Vote 2021-2022



May 18, 2021

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

Between 7:00 am and 8:00 pm

Proposition 1- Annual Budget \$51,195,913 (1.0% tax levy increase)

To elect three (3) at large Board of Education vacancies. The two (2) candidates who receive the most votes will serve three (3) year terms commencing July 1, 2021 until June 30, 2024. The candidate with the third highest number of votes will serve immediately after the election upon filing their oath of office until June 30, 2022.

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Questions and Comments ?

