



Lewiston-Porter Central School District

Our Purpose, Your Pathway, Our Promise.

Michael F. Lewis, Ph.D.

Assistant Superintendent for Administrative Services

NA-4

Memorandum

Date: April 17, 2023

To: Paul J. Casseri, Superintendent of School

From: Michael F. Lewis, Ph.D., Assistant Superintendent for Administrative Services

Subject: Approval of 2023-2024 Property Tax Report Card

This memo serves as a request for approval of the 2023-2024 Property Tax Report Card. I have attached the Property Tax Report Card and the School District Budget Notice for your reference.

Property Tax Report Card
400301 - LEWISTON-PORTER CSD

2022-2023 - Page 1
Official - as of 04/13/2023 10:50 AM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:

<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 Budget Notice to: emscmgt@snyed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."

Form Due - April 24, 2023

Form Preparer Name:

MICHAEL F. LEWIS

Preparer's Telephone Number:

716-286-7240

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	53,117,598	54,593,312	2.78 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	28,843,951	29,608,316	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	28,843,951	29,608,316	2.65 %
F. Permissible Exclusions to the School Tax Levy Limit	1,268,890	1,377,099	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	27,196,765	29,751,517	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	27,575,061	28,231,217	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	-378,296	1,520,300	
Public School Enrollment	1,854	1,823	-1.67 %
Consumer Price Index			8.0 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	365,000	3,846,558
Assigned Appropriated Fund Balance	2,500,000	2,850,000
Adjusted Unrestricted Fund Balance	1,948,714	2,183,732
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.67 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,500,000	1,500,000	district share of future capital project
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	511,316	511,316	emergency repairs
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	BONDED DEBT	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	81,098	81,098	to pay on existing debt obligations
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			

Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	<input type="text" value="1,293,560"/>	<input type="text" value="1,293,560"/>	to account for current CWM Tax dispute
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EMPLOYEE ACCRUED BENEFITS	For accrued 'employee benefits' due to employees upon termination of service.	<input type="text" value="60,584"/>	<input type="text" value="60,584"/>	to pay for retiree benefits
Retirement Contribution	RETIREMENT CONTRIBUTIONS	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text" value="750,000"/>	<input type="text" value="400,000"/>	Transfer to Appropriated Fund Balance for 23-24
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve			<input type="text"/>	<input type="text"/>	

+ (add)

*** NYSED Reserve Guidance:**http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf**OSC Reserve Guidance:**<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save

Reset

Save & Ready

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-2023 School Year	Budget Proposed for the 2023-2024 School Year	Contingency Budget for the 2023-2024 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$53,117,598	\$54,593,312	\$53,426,604										
Increase/Decrease for the 2022-23 School Year		\$1,475,714	\$309,006										
Percentage Increase/Decrease in Proposed Budget		2.71 %	0.58 %										
Change in the Consumer Price Index		6.40 %											
A. Proposed Levy to Support the Total Budgeted Amount	\$28,843,951	\$29,608,316											
B. Levy to Support Library Debt, if Applicable	\$0	\$0											
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0											
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0											
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$28,843,951	\$29,608,316	\$28,843,951										
F. Total Permissible Exclusions	\$1,279,963	\$1,377,099											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$27,568,487	\$29,751,517											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$27,563,988	\$28,231,217											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$1,004,499	\$1,520,300											
Administrative Component	\$4,797,500	\$6,294,018	\$6,154,744										
Program Component	\$34,948,395	\$38,721,086	\$37,900,834										
Capital Component	\$13,371,703	\$9,578,208	\$9,371,026										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2023-2024 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. The district would eliminate: all equipment purchases, all travel and conferences, Modified sports would be eliminated, three teaching positions, one administrative position, one clerical position and three teacher aides. Additionally, community education and field trips would be eliminated. Finally, supplies and material would be decreased. The proposed budget will be reduced by approximately \$1.1 million to be in compliance with contingency budget requirements.</p> <table><tr><th>Description</th><th>Amount</th></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr><tr><td></td><td></td></tr></table> <p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</p>				Description	Amount		\$		\$		\$		
Description	Amount												
	\$												
	\$												
	\$												

*NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed
for the 2023-24 School Year

Estimated Basic STAR Exemption Savings¹

\$ 457.00

The annual budget vote for the fiscal year 2023-24 by the qualified voters of the Lewiston-Porter Central School District, Niagara County, New York, will be held at the Community Resource Center in said district on Tuesday, May 16, 2023 between the hours of 7:00am and 8:00pm, prevailing time in the Community resource center, at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.