



Lewiston-Porter Central School District

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NA-8

Memorandum

Date: March 24, 2022

To: Paul J. Casseri, Superintendent of Schools

From: Patricia Grupka, Assistant Superintendent for Administrative Services

Subject: Approval of the 2022-2023 Property Tax Report Card

This memo serves as the request to approve the 2022-2023 Property Tax Report Card, which is attached. I have also included the School District Budget Notice for your reference.

2022-23 Property Tax Report Card

000000 - DISTRICT NAME		
Contact Person:	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)
Telephone Number:		
Total Budgeted Amount, not Including Separate Propositions	51,195,913	53,117,598
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	28,085,639	28,843,951
B. Tax Levy to Support Library Debt, if Applicable	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	28,085,639	28,843,951
F. Permissible Exclusions to the School Tax Levy Limit	1,268,890	1,279,963
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	27,196,765	27,568,487
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	26,816,749	27,563,988
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	380,016	4,499
Public School Enrollment	1,854	1,939
Consumer Price Index		3.66%




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 2022-23, include any carryover from 2021-22 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	1,855,473	365,000
Assigned Appropriated Fund Balance	2,250,000	2,500,000
Adjusted Unrestricted Fund Balance	2,155,099	1,948,714
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.21%	3.67%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year
Capital 	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	263,711	13,711	
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	582,541	413,007	To pay for emergency repairs
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of 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	Reserve for bonded debt	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	81,268	81,268	To pay for outstanding debt
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss 		To establish and maintain a program of reserves to cover property loss.			
Liability 		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	1,293,650	1,293,650	For CWM tax dispute
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	Reserve for Employee benefits	For the payment of accrued 'employee benefits' due to employees upon termination of service.	60,584	60,584	To pay for retiree benefits
Retirement Contribution	Reserve for retirement contributions/ Reserve for TRS	To fund employer retirement contributions to the State and Local Employees' Retirement System	500,000	500,000	To pay for increases in TRS and ERS into the future
Other Reserve					

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 51,195,913	\$53,117,598	\$52,224,286										
Increase/Decrease for the 2022-23 School Year		\$1,921,685	\$1,028,373										
Percentage Increase/Decrease in Proposed Budget		3.66 %	2.00%										
Change in the Consumer Price Index		4.7%											
A. Proposed Levy to Support the Total Budgeted Amount	\$28,085,639	\$28,843,951											
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)	\$28,085,639	\$28,843,951	\$28,085,639										
F. Total Permissible Exclusions	\$1,268,890	\$1,279,963											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$27,196,765	\$27,568,487											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$26,816,749	\$27,563,988											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$380,016	\$4,499											
Administrative Component	\$5,029,889	\$4,797,500	\$4,493,558										
Program Component	\$36,754,719	\$34,948,395	\$34,414,178										
Capital Component	\$9,411,305	\$13,371,703	\$13,316,520										
<div>* Provide a statement of assumptions made in projecting a contingency budget for the 2022-23 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</div> <div>The district would eliminate all equipment purchases, all travel and conferences, Modified sports would be eliminated, Three teaching positions, two administrative positions, one clerical position and two teacher aides would be eliminated. Community education would be eliminated. Field trips would be eliminated.</div> <div>Supplies and material would be decreased.</div> <div><div>** 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)</div><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></div>				Description	Amount		\$		\$		\$		\$
Description	Amount												
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	\$												

***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 2022-23 School Year

Estimated Basic STAR Exemption Savings¹

\$ 546.61

The annual budget vote for the fiscal year 2022-23 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 17, 2022 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.