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'In the Loop' with the Lewiston-Porter Board of Education

2021-22 Lew-Port budget details reviewed

BY **JODEE RIORDAN**

Board of Education President

The Lewiston-Porter budget vote and Board of Education election is Tuesday, May 18, with polls open from 7 a.m. to 8 p.m.

The community is invited to join us on Monday, May 10, for the budget hearing and "Meet the Candidates Night." The evening will begin with a brief Board of Education work session at 6 p.m., followed by the budget hearing and "Meet the Candidates Night." A link to the Zoom meeting is posted on the district homepage, www.lew-port.com.

"Meet the Candidates Night" will feature students from Lewiston-Porter High School's participation in government class leading the three candidates – Jennifer Klemick, Julie Donnelly and Anika Fetzner – through a series of questions of concern to the student body. Paul Moskaluk, Ph.D., of the social studies department, will lead the forum.

To learn more about the candidates, visit the website to view biographies of the candidates running for the Board of Education. The district newsletter, The Link, will also contain the biographies submitted by each candidate.

Dr. Patti Grupka will lead the public through a full analysis of 2021-22. Full budget details will then be published in The Link, which will be in the mail on Tuesday, May 11. (By law, the budget newsletter must be mailed the day after the budget hearing). A link to The Link will then be posted on the district homepage.

Budget Details

The Lewiston-Porter School District has been open for in-person learning since day one of the 2020-21 school year, operating in multiple learning models. Our teachers, staff

and administrators have worked tirelessly to provide teaching and learning, academic and emotional support to students who at any point of any given day may be on campus, online or at home.

- The proposed tax levy to support the 2021-22 budget is \$28,085,639. The tax levy accounts for 55% of district funding.

- The proposed increase to the tax levy of 1.0%, well below the tax cap threshold of 2.26%.

- Tax rate estimates are \$26.56 per \$1,000 in Lewiston (an increase of 26 cents per thousand); and \$23.05 per thousand for Porter (an increase of 23 cents per thousand). Estimates are based on last year's assessments, and reflect unequal equalization rates between the Towns of Porter and Lewiston.

- Conservative long-term fiscal planning has maintained limits to any tax levy growth.

- The proposed budget is the result of significant work and planning by the district leadership team in collaboration with the Board of Education.

State Aid

After a year of New York state withholding funding from our district through rolling "measurement periods" that encompassed 20% cuts to specific aid, the shell game of the "pandemic adjustment" replacing federal aid with an equal cut in state aid and significant fiscal stress, the enacted budget increases the traditional formula-based state aid.

- The finalized state budget includes a 2.97% increase in foundation aid to Lewiston-Porter.

- After years of advocating for adequate and equitable funding for education, the enacted budget includes a statutory plan to fully phase-in foundation aid over three

years, reaching full funding in 2023-24. The foundation aid funding formula was enacted in 2007, and has remained frozen at 2008-9 levels. If this holds true, it will fulfill the intent of the formula as created in response to the Campaign for Fiscal Equity court ruling to distribute state aid based on student need.

- Other aid categories show substantial increases to categorical expense-based aids (transportation, BOCES, special education/ excess cost aid, etc.), but are estimates based on prior year (2020-21) spending and will not be fully funded.

- The previous budget mechanism known as a "Pandemic Adjustment" has been eliminated. The adjustment reduced each district's amount of state aid by the amount of federal stimulus aid received. Specifically, state aid cuts were previously backfilled by CARES Act funding. Also discontinued is the "Local District Funding Adjustment" that reduced aid based on the lesser of the district's CRRSA Act allocation and the anticipated STAR payment.

- New York state continues to impose unfunded or under-funded mandates (required actions, policies or initiatives), making it the responsibility of local school districts to pay for implementation.

The term "unfunded mandate" actually means, "locally funded requirement." These mandates are often positive (like requiring CPR training for all employees and AED (automated external defibrillator) devices in all buildings, but unfunded. Relief from unfunded mandates, promised in order to pass the tax cap threshold law in 2011, has not taken place. During the pandemic, new state mandates have required the district to provide meals at no cost to all students, and child care to

all essential workers; positive initiatives that benefit the greater good, but are not paid for by the state.

Federal Funding

Lewiston-Porter will receive significant federal funding through the December 2020 Coronavirus Response and Relief Appropriations (CRRSA) Act and the March 2021 American Rescue Plan (ARP) Act.

- Federal aid will be targeted specifically for student learning loss and to additional pandemic costs, however, it is unclear to date how these funds will be appropriated. Lew-Port is awaiting full guidance and anticipates developing plans with stakeholder feedback by July 1.

- ARP funds will support a variety of needs, including but not limited to: safely returning students to in-person instruction, addressing the impacts of the COVID-19 pandemic on students, and implementing evidence-based strategies to meet students' social, emotional, mental health and academic needs.

- This funding will supplement schools' annual share of state aid, rather than replace it as has happened previously (the "Pandemic Adjustment" as detailed above), reduced each district's amount of state aid by the amount of federal stimulus aid received). CARES Act and FEMA funding targeted for the 2019-20 and 2020-21 school years has yet to be realized.

- Lewiston-Porter must distribute shares of these funds as directed to the non-public schools in the district.

For all information and documents pertaining to the vote and election, visit <https://www.lew-port.com/page/195>.

North Tonawanda sets 2021-22 district budget

BY **MICHAEL DEPIETRO**

Tribune Editor

The ballot is set in the North Tonawanda School District for the annual budget vote to be held Tuesday, May 18.

The school board is set to put forth a proposed expenditure budget (to appear on the ballot as Proposition 1) for the 2021-22 school year in the amount of \$81,854,500, a 1.03% increase over last year's budget (\$81,016,940). \$29,300,750 is set to be raised via taxes, an increase of \$404,407, or 1.4%, over the previous year (\$28,875,625). The district says it will use \$700,000 in reserves to offset the loss of tax revenue to support the budget as a temporary measure to provide relief to taxpayers.

In terms of revenues, the district is anticipating \$81,854,500, an increase of \$837,560 from last year (\$81,016,940). Of that, 54.5% of revenues come from state/federal aid, which saw a total increase over last year to the tune of \$1,152,913. The district is looking to use the aid revenue increase to supplant funding from its reserve sources, which it is slated to decrease its usage of by \$1.1 million.

A second proposition calls for the establishment of a new 2021 capital improvements and transportation reserve fund. The fund is being established for the purposes of "financing ... the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real

property by the district, or the district's share of the cost of any capital improvements project undertaken by a Board of Cooperative Educational Services (BOCES), as well as the acquisition of various school buses, school vehicles (and related equipment) for use in the district's transportation program. The maximum fund balance amount cannot be not greater than \$15,000,000 (plus interest earned thereon)."

The district says, "the funds will help to keep the tax levy low and use reserve fund savings to pay for future capital project expenses and future purchase of buses using reserves. This is part of the long-term financial plan put in place last year to use savings to finance project costs and the purchase of the vehicles for

the district fleet to reduce the tax cap increase on local residents."

The district will hold its BOE budget hearing at 7 p.m. Tuesday, May 11. The hearing can be watched online at www.ntschoools.org/Page/39.

Board of Education elections will also be held on May 18. The district has announced there are three candidates essentially running unopposed for three seat vacancies. Candidates include Cheryl McMahon and Stephanie Emiliani, as well as Krista Vince Garland as the lone incumbent. Board members Erik Herbert and Erica Robinson are not seeking reelection.

All three seats are for three-year terms.

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