



Lewiston-Porter CSD 2025-2026 Budget March 10, 2025



Mr. Paul J. Casseri, Superintendent of Schools

Mrs. Donna L. Hill, Assistant Superintendent for
Administrative Services

2025-2026 Budget Development

March 10, 2025

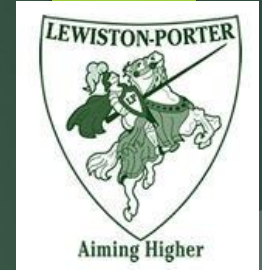


One Purpose. Your Pathway. Our Promise

Our purpose is to ensure that when students leave Lewiston-Porter they will be ready to face the world with confidence in themselves and what they can contribute. While students are here, they will be challenged to grow along their **pathway** and discover their personal best because we **promise** to give them our best.

2025-2026 Budget Development

March 10, 2025



Budget Goals

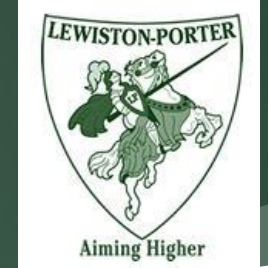
- Sustainability of programs and staff
- Delivering a fiscally responsible budget
- Focusing on our strategic plan and student growth and development, intellectually, physically and emotionally
- To continuously identify and improve the budget development process through appropriate dialogue and engagement with faculty, staff, and administration.

Budget Focus

- To provide the necessary funding to keep our children safe and secure
- Maintain all facilities and identify necessary improvements districtwide
- Maintain funding to support innovative student learning
- Willingness to approach budgeting challenges with a creative and responsible mindset as to mitigate impact to programming and student success.

2025-2026 Budget Development

March 10, 2025 ~ AGENDA



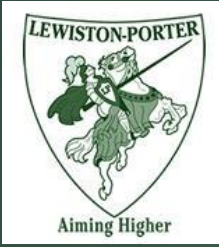
- BOCES Services
- Community Education
- Income/Revenue Estimate to Date
- Expenditure Initial Estimate to Date
- Estimated Budget Gap
- Next Steps



2025 - 2026 BOCES Services

	Projected		Approved
<u>BOCES Services</u>	<u>2025-26</u>		<u>2024-25</u>
Administration	\$491,736		\$ 461,338
Occupational Education	\$968,200		\$ 893,000
Special Education	\$2,278,104		\$ 2,503,355
Technology	\$1,034,523		\$ 1,109,898
Instructional	\$542,280		\$ 893,047
Totals	\$5,251,284		\$ 5,860,638

Savings \$609,354



2025 - 2026 Community Education

2024 - 2025 Budgeted Overview:

Contract Coordinator	\$27,820
Support Staff Stipends	\$ 5,000
Community Ed Instructors	\$42,840
Brochure/Postcard Printing	\$13,000
Brochure/Postcard Mailing	<u>\$ 5,000</u>
Total	\$93,660

Projected Annual Operating Loss \$41,803

Revenue to date:

\$51,857

2025 2026:

New personnel moving forward and plan being developed.



2025- 2026 Estimated Revenue

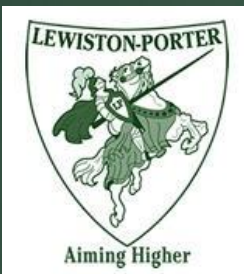
Description	2025 - 26 Proposed Budget	2024 - 25 Enacted Budget	Change \$	Percentage %
REAL PROPERTY TAXES	\$31,153,501	\$30,331,438	\$822,063	2.71%
OTHER PAYMENTS IN LIEU OF TAXES	\$86,871	\$82,511	\$10,354	13.5%
INTEREST AND PENALTIES ON REAL PROPERTY	\$40,000	\$43,000	(\$3,000)	-7.0%
DAY SCHOOL TUITION -RESIDENT(INDIVIDUALS)	\$16,000	\$25,000	(\$9,000)	-36.0%
CONTINUING EDUCATION TUITION FROM INDIVIDUALS	\$45,000	\$40,000	\$5,000	12.5%
ADMISSIONS FROM INDIVIDUALS	\$4,200	\$4,000	\$200	5.0%
DAY SCHOOL TUITION OTHER DISTRICTS	\$35,887	\$26,085	\$9,802	37.6%
HEALTH SERV FOR OTHER GOVTS OR DISTRICTS	\$80,000	\$80,000	\$0.00	0.0%
INTEREST AND EARNINGS	\$450,000	\$150,000	\$300,000	200.00%
RENTAL OF REAL PROPERTY INDIVIDUALS	\$80,000	\$75,000	\$5,000	6.7%
REFUND OF PRIOR YEAR EXPENSES	\$250,000	\$250,000	\$0.00	0.0%
UNCLASSIFIED REVENUES	\$1,335,000	\$1,335,000	\$0.00	0.00%
TOTAL	\$33,576,459	\$32,436,040	\$1,140,419	3.5%



State Aid and other Revenue

STATE AID REAL PROP TAX ADMINISTRATION	Amount
BASIC FORMULA-Foundation aid	\$ 10,821,397.00
Building Aid	\$ 3,153,409.00
High Tax	\$ 491,475.00
Transportation	\$ 1,838,383.00
Excess Cost	\$ 233,660.00
Private High Cost	\$ 815,618.00
BOCES	\$ 1,407,425.00
TEXTBOOKS	\$ 127,393.00

State Aid Continued	Amount
Computer Hardware Aid	\$ 30,420.00
Computer Software	\$ 33,990.00
Library Aid	\$ 14,181.00
MEDICAID Assistance	\$ 230,000.00
Bond Anticipation Notes	\$ 100,000.00
TOTAL	\$ 19,297,351.00
Assigned Fund Balance	\$ 2,500,000.00
GRAND TOTAL	\$ 21,797,351.00



2025 - 2026 Expenditure Update

Expenditure Budgets Presented to date:

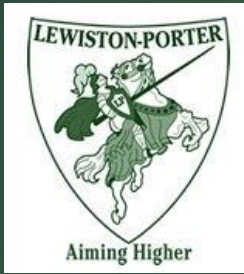
Transportation ✓

Special Education ✓

BOCES ✓

Athletics ✓

Curriculum, Instruction, and Technology ✓



2025 - 2026 Expenditure Initial Projections

<u>Component</u>	Projected 2025-26	Budgeted 2024-25
Administrative	\$ 4,618,672	\$ 4,432,140
Program	\$ 8,330,637	\$ 8,656,956
Capital	\$ 43,366,885	\$ 41,562,023
	\$ 56,316,194	\$ 54,651,119

We are **committed** to continue to review all potential expenditures and revenues to bring a balanced budget to the Board of Education and Community for adoption in April.



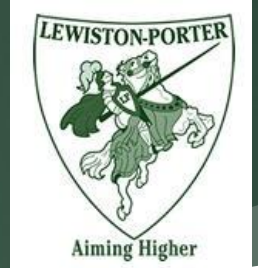
Updated Estimated Revenue and State Aid

Total Estimated Revenue	
Income Sources	\$33,576,459
State Aid Revenue	\$19,297,351
Appropriated Fund Balance	\$2,500,000
Total	\$55,373,810

Total Estimated Expenditures	
Administrative	\$ 4,618,672
Capital	\$ 8,330,637
Program	\$ 43,366,885
Total	\$ 56,316,194

Revenue	\$55,373,810
Expenses	<u>\$56,316,194</u>
BUDGET GAP	\$ 942,384

Fund Balance/Reserves



NAME OF RESERVES	BALANCE 6/30/2024
RESERVE FOR ERS (Employee Retirement System)	\$ 193,419
RESERVE FOR TRS (Teachers Retirement System)	\$ 654,787
TAX CERTIORARI	\$ 163,650
RESERVE FOR EMPLOYEE BENEFITS/ACCRUED LIABILITY	\$ 132,516
CAPITAL RESERVE	\$ 3,013,711
REPAIR RESERVE	\$ 487,244
RESERVE FOR BONDED DEBT	\$ 242,144
FUND BALANCE, UNRESERVED	\$1,858,007

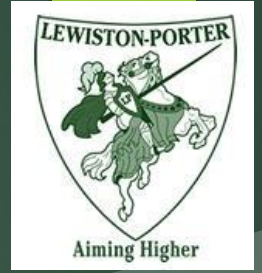
At this time, there is not a plan to utilize reserves but it does remain as an option.



2025 - 2026 Next Steps

- ❖ **Continue to seek opportunities to reduce current anticipated expenses and secure additional revenue**
- ❖ **Encourage Administrators, Staff, and others to share ideas for streamlining or securing additional savings**
- ❖ **Finalize BOCES Services with Erie 1 BOCES and Orleans Niagara BOCES**
- ❖ **Continue to work through line items in departmental draft budgets checking for updates, changes, and/or corrections**
- ❖ **Finalize Community Education plan for 2025 - 2026**

Lewiston-Porter CSD Budget Development 2025-2026



QUESTIONS

