



# Lewiston-Porter CSD 2025-2026 Budget March 24, 2025



**Mr. Paul J. Casseri**, Superintendent of Schools

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



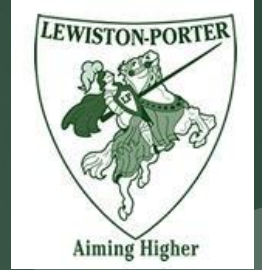
# Lewiston-Porter CSD 2025-2026 Budget March 24, 2025

## **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 24, 2025



### **Budget Goals**

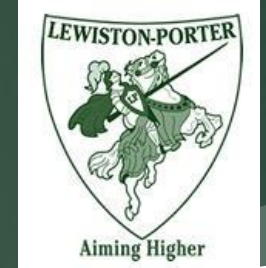
- Sustainability of programs and staff
- Delivering a fiscally responsible budget
- Focusing on our strategic plan and student growth and development, intellectually, physically and emotionally
- To continuously identify and improve the budget development process through appropriate dialogue and engagement 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 24, 2025 ~ AGENDA



- **Albany Updates - What Do We Know**
- **Initial Budget Gap**
- **Income/Revenue Adjustments**
- **Expenditure Adjustments**
- **Updated Budget Gap**
- **Potential Use of Reserves to close the Gap**
- **Next Steps**



# Lewiston-Porter CSD 2025-2026 Budget March 24, 2025

BOTH houses accept the Executive proposal to fully fund expense-based aids.

**BOTH houses reject the Executive proposal to freeze aid amounts as of the November School Aid database.**

Both houses agree to a new Salary Cap for BOCES but the amount differs by about \$10,000 each year

**BOTH houses propose to increase the per-student allotment for Library Materials Aid:**

• **Current - \$6.25**      • **Assembly - \$11.50**      • **Senate - \$11.33**

BOTH houses propose to appropriate funds to address prior year aid adjustments, following pre-COVID norms. Approx. \$18.7 would be appropriated in the 2025-26 school year. Queue Total is currently over \$300 million

\*The Executive Budget makes no such appropriation and further restricts the ability for districts to claim prior year aid.



# Lewiston-Porter CSD 2025-2026 Budget March 24, 2025

**BOTH houses accept the Governor's proposal to provide free meals at no cost to students through state subsidies and maximization of federal reimbursement programs.**

BOTH houses propose to expand the NYS 30% initiative for locally grown and produced products to school breakfast and snacks to count toward the 30% threshold needed to be funded through the farm to school program.

**The Senate proposes an extension of the Retiree Salary Cap Waiver for an additional two years (June 30, 2027). Currently scheduled to sunset as of June 30, 2025.**

BOTH houses propose to increase the per-student allocation:

- Current - \$5,400
- Assembly - \$10,000
- Senate - \$6,700

**Proposal to increase Capital Outlay allowance from \$100,000/year to \$250,000 per year. (No Assembly proposal ~ No Executive proposal)**



# Updated Estimated Revenue and State Aid (FROM MARCH 10, 2025)

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

| Total Estimated Expenditures |                      |
|------------------------------|----------------------|
| Administrative               | \$ 4,618,672         |
| Capital                      | \$ 8,330,637         |
| Program                      | \$ 43,366,885        |
| <b>Total</b>                 | <b>\$ 56,316,194</b> |

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





# 2025- 2026 Estimated Revenue

| Description                                   | 2025 - 26 Proposed Budget #2 | 2025 - 26 Proposed Budget |
|---|------------------------------|---------------------------|
| REAL PROPERTY TAXES                           | \$31,153,501                 | \$31,153,501              |
| OTHER PAYMENTS IN LIEU OF TAXES               | \$86,871                     | \$86,871                  |
| INTEREST AND PENALTIES ON REAL PROPERTY       | \$40,000                     | \$40,000                  |
| DAY SCHOOL TUITION -RESIDENT(INDIVIDUALS)     | \$16,000                     | \$16,000                  |
| CONTINUING EDUCATION TUITION FROM INDIVIDUALS | \$45,000                     | \$45,000                  |
| ADMISSIONS FROM INDIVIDUALS                   | \$4,200                      | \$4,200                   |
| DAY SCHOOL TUITION OTHER DISTRICTS            | 0.00                         | \$35,887                  |
| HEALTH SERV FOR OTHER GOVTS OR DISTRICTS      | \$80,000                     | \$80,000                  |
| INTEREST AND EARNINGS                         | \$450,000                    | \$450,000                 |
| RENTAL OF REAL PROPERTY INDIVIDUALS           | \$80,000                     | \$80,000                  |
| REFUND OF PRIOR YEAR EXPENSES                 | \$250,000                    | \$250,000                 |
| <b>UNCLASSIFIED REVENUES</b>                  | <b>\$1,335,000</b>           | <b>\$1,335,000</b>        |
| <b>TOTAL</b>                                  | <b>\$33,540,572</b>          | <b>\$33,576,459</b>       |





# 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           |
| <b>TOTAL</b>            | <b>\$ 19,297,351.00</b> |
| Assigned Fund Balance   | \$ 2,500,000.00         |
| <b>GRAND TOTAL</b>      | <b>\$ 21,797,351.00</b> |



# Lewiston-Porter CSD 2025-2026 Budget March 24, 2025

## Increases and Reductions since March 10, 2025

| Area   | Amount              | Comments                                     |
|--|---------------------|--|
| <b>BOCES</b>                                     | <b>\$15,329.89</b>  | Was awaiting Quotes                          |
| <b>Community Education Coordinators</b>          | <b>\$22,606.50</b>  | Restructured                                 |
| <b>Confidential/Independent Contract Renewal</b> | <b>\$84,007.05</b>  | Includes Replacement for Head of Maintenance |
| <b>Total</b>                                     | <b>\$121,943.94</b> |  |

| Area                     | Amount              | Comments                        |
|--------------------------|---------------------|---------------------------------|
| <b>CSEA</b>              | <b>\$117,209.99</b> | Retirements & Attrition         |
| <b>Curriculum</b>        | <b>\$38,348.26</b>  | Was awaiting BOCES Quotes       |
| <b>LPAP</b>              | <b>\$51,362.93</b>  | Attrition                       |
| <b>LPUT</b>              | <b>\$187,480.43</b> | Retirements & Attrition         |
| <b>LUPEE</b>             | <b>\$30,350.97</b>  | Teacher Aide 1.0 FTE            |
| <b>Retiree Incentive</b> | <b>\$415,331.00</b> | Total paid out of 24-25 & 25-26 |
| <b>Total</b>             | <b>\$722,873.59</b> |                                 |



# 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         |
| <b>Total</b>              | <b>\$55,373,810</b> |

| Total Estimated Expenditures |                      |
|------------------------------|----------------------|
| Administrative               | \$ 4,702,679         |
| Capital                      | \$ 8,330,637         |
| Program                      | \$ 42,564,759        |
| <b>Total</b>                 | <b>\$ 55,597,075</b> |

|                   |                            |
|-------------------|----------------------------|
| Revenue           | <b>\$55,373,810</b>        |
| Expenses          | <u><b>\$55,598,075</b></u> |
| <b>BUDGET GAP</b> | <b>\$ 224,265</b>          |

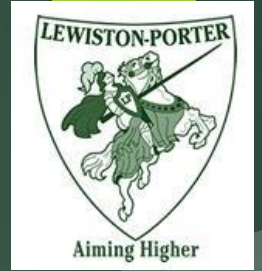


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Potential Reserves Being Considered for the 2025 - 2026 Budget

| <b>NAME OF RESERVES</b>                         | <b>BALANCE 6/30/2024</b> | <b>Potential Use</b> |
|---|--------------------------|----------------------|
| RESERVE FOR ERS (Employee Retirement System)    | \$ 193,419               |                      |
| RESERVE FOR TRS (Teachers Retirement System)    | \$ 654,787               | 55887                |
| 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              |                      |

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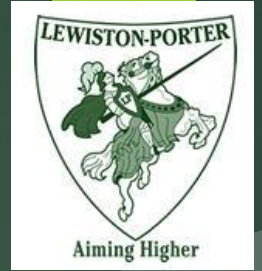


## Next Steps:

- Continue to balance the budget
- April 1st: Enacted NYS Budget due 
- April 7th: Board of Education Adoption
- April 8th: Property Tax Report Card Due
- April 29th: Adopted Budget Available to Public
- May 12th: Public Budget Hearing
- May 13th: Budget Newsletter/Notice Sent
- May 20th: Budget Vote & Board Election

| Fiscal Year | Enacted Budget Signed | Governor     |
|-------------|-----------------------|--------------|
| 2025        | April 30, 2024        | Kathy Hochul |
| 2024        | April 9, 2023         | Kathy Hochul |
| 2023        | April 9, 2022         | Kathy Hochul |
| 2022        | April 9, 2021         | Andrew Cuomo |
| 2021        | April 3, 2020         | Andrew Cuomo |

# Lewiston-Porter CSD Budget Development 2025-2026



# QUESTIONS

