

Lewiston Porter CSD
2025-2026 Budget Development
January 13, 2025



Mr. Paul Casseri, Superintendent

Mrs. Donna Hill, Assistant Superintendent for Administrative Services

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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.

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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.

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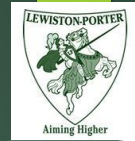
Next Steps:

1. Receive Estimated State Aid
2. Calculate Tax Cap and Project Tax Levy
3. Continue to assist Building Administrators and Department Heads to present a thoughtful and purposeful budget that supports instructional programming and operating expenses

Please note: The Executive budget proposal and tax cap calculation are the (2) primary factors that drive revenue

These two areas are monitored closely as they are significant and are long term fiscal influencers (or stressors) for the district

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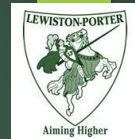


2025-26 Revenue Development

- Executive Budget Proposal /Foundation Aid (First Run)
- Property Tax Levy
- Appropriated Fund Balance
- Other Revenue Sources - Miscellaneous, Interest, Donations, etc

*Federal Grant - Not technically revenue but has financial impact

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2024-2025 Fund Balance/Reserves

RESERVE ACCOUNT	BALANCE 6/30/23	BALANCE 6/30/2024
EMPLOYEE RETIREMENT SYSTEM	\$193,419	\$ 193,419
TEACHERS RETIREMENT SYSTEM	\$654,787	\$ 654,787
TAX CERTIORARI	\$193,650	\$163,650
EMPLOYEE BENEFITS/ACCRUED LIABILITY (EBLAR)	\$136,124	\$132,516
CAPITAL RESERVE	\$3,013,711	\$ 3,013,711
REPAIR RESERVE	\$902,998	\$487,244
DEBT SERVICE FOR BONDED DEBT	\$131,795	\$242,144
FUND BALANCE, UNRESERVED (4%)	\$2,183,737	\$2,186,045
ASSIGNED FUND BALANCE	\$2,850,000	\$3,200,000

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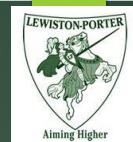


Potential Variables to be Considered:

- Anticipated and Possible Retirements with incentive payouts
- Identified Efficiencies and Savings
- Collective Bargaining Negotiations
- Hold Harmless
- Governor's decision to implement any of the recommendations from the Rockefeller Study

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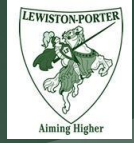


Potential Retirements: As of today and subject to change

Instructional 15 positions
Support Staff 3 positions

The potential incentive payout for instructional :	\$882,272
The potential incentive payout for support staff:	\$110,070
The second half of retiree incentive payout from 23-24	<u>\$206,400</u>
	\$1,198,742

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For approval - Budget Development calendar

[Budget Development Calendar](#)

Questions?