

# Review of Education Aid - Executive proposal

Lewiston-Porter Central Schools  
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Superintendent  
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- Grows \$1.7B education aid or 4.7%
- Changes data driving school Foundation Aid, or the state's direct funding formula for districts, to use data from the latest 2020 Census
- Amends the free and reduced price lunch metric to target economically disadvantaged students.
- At least a 2% increase for the 311 school districts (save harmless) that would not get an increase in aid under foundation aid formula proposal
- Does the formula take into consideration exponential growth of special education costs? SWD multiplier remained same in Governor's rework of the formula 1.4%.

# Impact on Lewiston-Porter Central Schools

2024-25 Foundation Aid	current		\$10,609,213
2025-26 Foundation Aid under current law <u>without</u> save-harmless	(new data /old formula)	-0.19%	\$10,588,373
2025-26 Foundation Aid under Governor's proposal	(new data/new formula)	+1.4%	\$10,753,951
2025-26 Foundation Aid under Governor's proposal with minimum	New data/ new formula/ 2% minimum	+2.0%	\$10,821,397
			+\$212,184

# Overview of Proposed Changes

- Governor Hochul proposes updates to the Foundation Aid formula impacting poverty measures.
  - **Old measures:** Based on 2000 Census poverty data and free/reduced-price lunch eligibility.
  - **New measures:** Updated poverty data, increasing the district's "Extraordinary Needs Count" by 1.9%.

## Impact on Lewiston-Porter Central Schools

- Without the proposed **2% minimum increase**, the district would receive only a **1.4% increase** in Foundation Aid for 2025-26 due to poverty measure changes.
- **With the 2% minimum guarantee**, the district benefits from an additional \$68,000 over what the formula would otherwise generate.

# Detailed Financial Impact

- **Baseline for 2024-25:** Aid received by the district serves as the comparison point.
- **Formula Aid for 2025-26 without the update:** Projected to decrease by \$11,000, placing the district in "save-harmless" status.
- **Impact of new poverty measures:** Adds approximately \$165,000 to formula aid compared to 2024-25.
- **Guaranteed 2% minimum increase:** Raises aid by an additional \$68,000 over formula projections.

# Broader Considerations

- The proposed update in poverty measures benefits the district but may result in significant cost adjustments statewide.
- A potential increase in the “**Foundation Amount**” (per-pupil funding base) could significantly help the district but would involve higher state-level expenditures as it impacts all districts.

# Key Takeaways

- The district benefits from the updated poverty measures, particularly through the **Extraordinary Needs Count increase**.
- The **2% minimum aid increase** ensures a financial cushion for 2025-26.
- Advocacy for further increases in the **Foundation Amount** could provide additional long-term benefits.
- Proposal does not touch other aid categories and does not change how Special Education students are counted
  - **The Selected TAFPU (Total Aidable Foundation Pupil Units) is based on Average Daily Membership (ADM) including dual enrollment plus additional weightings for: students with disabilities (including dual enrolled SWD) at 1.41, summer school at 0.12 and declassification pupils at 0.50**
- No change to:
  - **High Cost Excess Cost aid** - High Cost expenditures, for students with disabilities attending public schools or BOCES
  - **Private Excess Cost aid** - Private Excess Cost Aid is for public school students attending private schools for students with disabilities



# 2025-26 Executive Budget Proposal

## Niagara County

COUNTY - NIAGARA

### 2025-26 EXECUTIVE BUDGET PROPOSAL

RUN NO. BT252-6

#### 2024-25 AND 2025-26 AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER AIDS

DISTRICT CODE	400301	400400	400601	400701	400800	400900
DISTRICT NAME	LEWISTON PORTE	LOCKPORT	NEWFANE	NIAGARA MHEATF	NIAGARA FALLS	N. TONAMANDA
SEE NOTE BELOW						
2024-25 BASE YEAR AIDS:						
FOUNDATION AID	10,609,213	51,335,690	14,376,299	24,998,294	116,263,870	31,815,825
FULL DAY K CONVERSION	0	0	0	0	0	0
UNIVERSAL PRE-KINDERGARTEN	423,520	691,758	539,116	689,740	4,646,141	706,843
BOCES	1,314,163	4,092,862	1,269,220	3,152,576	6,046,964	2,550,701
SPECIAL SERVICES	0	0	0	0	0	0
HIGH COST EXCESS COST	250,915	1,568,513	396,763	811,447	1,669,427	451,719
PRIVATE EXCESS COST	809,961	4,264,420	860,780	1,321,054	6,626,252	1,509,452
HARDWARE & TECHNOLOGY	16,556	81,910	22,162	62,976	137,621	55,095
SOFTWARE, LIBRARY, TEXTBOOK	158,125	361,801	103,461	289,421	568,283	260,720
TRANSPORTATION INCL SUMMER	1,754,932	6,330,466	2,958,586	4,106,304	9,083,183	3,198,160
BUILDING + BLDG REORG INCENT	3,578,352	7,413,196	1,784,811	3,796,177	14,740,295	5,860,334
OPERATING REORG INCENTIVE	0	0	0	0	0	0
CHARTER SCHOOL TRANSITIONAL	0	0	0	0	248,743	0
ACADEMIC ENHANCEMENT	0	0	0	0	0	0
HIGH TAX AID	491,475	0	0	0	0	0
SUPPLEMENTAL PUB EXCESS COST	0	0	0	0	0	0
TOTAL	19,407,212	76,140,616	22,311,198	39,227,989	160,030,779	46,488,673
2025-26 ESTIMATED AIDS:						
FOUNDATION AID	10,821,397	54,429,054	14,663,824	27,242,251	123,294,497	32,452,141
FULL DAY K CONVERSION	0	0	0	0	0	0
UNIVERSAL PRE-KINDERGARTEN	423,520	1,387,263	758,659	1,139,577	4,646,141	706,843
BOCES	1,407,425	3,655,613	1,260,938	3,448,663	4,912,892	2,658,727
SPECIAL SERVICES	0	0	0	0	0	0
HIGH COST EXCESS COST	233,660	1,283,610	374,032	668,841	736,689	397,550
PRIVATE EXCESS COST	815,618	4,361,803	811,538	1,307,215	6,618,390	1,675,823
HARDWARE & TECHNOLOGY	30,420	83,526	21,814	62,344	137,689	53,287
SOFTWARE, LIBRARY, TEXTBOOK	175,564	368,680	103,610	288,626	563,562	272,768
TRANSPORTATION INCL SUMMER	1,838,383	6,881,371	2,905,933	4,266,453	9,505,004	3,291,779
BUILDING + BLDG REORG INCENT	3,153,409	6,862,484	1,793,834	4,185,176	13,810,885	3,598,305
OPERATING REORG INCENTIVE	0	0	0	0	0	0
CHARTER SCHOOL TRANSITIONAL	0	0	0	0	102,476	0
ACADEMIC ENHANCEMENT	0	0	0	0	0	0
HIGH TAX AID	491,475	0	0	0	0	0
SUPPLEMENTAL PUB EXCESS COST	0	0	0	0	0	0
TOTAL	19,390,871	79,313,404	22,694,182	42,609,146	164,332,225	45,187,047
CHG 25-26 MINUS 24-25	-16,341	3,172,788	382,984	3,381,157	4,301,446	-1,301,626
CHG TOTAL AID	-0.08	4.17	1.72	8.62	2.69	-2.80
CHG FOUNDATION AID	212,184	3,093,364	287,525	2,243,957	7,030,627	636,316
CHG FOUNDATION AID	2.00	6.03	2.00	8.98	6.05	2.00

NOTE: STATE AID ESTABLISHED BY EXECUTIVE BUDGET FOR 3 DISTRICTS WITH ENOUGH

# 2025-26 Executive Budget Proposal

## Niagara County

COUNTY - NIAGARA

2025-26 EXECUTIVE BUDGET PROPOSAL

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### 2024-25 AND 2025-26 AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER AIDS

DISTRICT CODE DISTRICT NAME SEE NOTE BELOW	401001 STARPOINT	401201 ROYALTON HARTL	401301 BARKER	401501 MILSON	COUNTY TOTALS
<b>2024-25 BASE YEAR AIDS:</b>					
FOUNDATION AID	19,865,328	13,161,182	8,733,561	10,554,763	301,714,025
FULL DAY K CONVERSION	0	0	0	0	0
UNIVERSAL PRE-KINDERGARTEN	1,272,404	509,408	257,223	257,315	9,993,468
BOCES	1,688,789	1,308,489	1,102,492	1,122,014	23,648,270
SPECIAL SERVICES	0	0	0	0	0
HIGH COST EXCESS COST	648,238	439,047	277,176	58,640	6,571,885
PRIVATE EXCESS COST	1,063,233	632,364	343,298	363,538	17,794,352
HARDWARE & TECHNOLOGY	49,428	21,013	11,276	16,187	474,224
SOFTWARE, LIBRARY, TEXTBOOK	240,279	66,562	51,563	81,221	2,181,436
TRANSPORTATION INCL SUMMER	3,894,812	2,385,134	1,169,664	1,241,306	36,122,547
BUILDING + BLDG REORG INCENT	1,399,923	1,389,292	641,224	1,230,301	41,833,905
OPERATING REORG INCENTIVE	0	0	0	0	0
CHARTER SCHOOL TRANSITIONAL	0	0	0	0	248,743
ACADEMIC ENHANCEMENT	0	0	0	0	0
HIGH TAX AID	0	0	0	0	491,475
SUPPLEMENTAL PUB EXCESS COST	0	0	0	0	79,824
<b>TOTAL</b>	<b>30,122,434</b>	<b>19,912,491</b>	<b>12,587,477</b>	<b>14,925,285</b>	<b>441,154,154</b>
<b>2025-26 ESTIMATED AIDS:</b>					
FOUNDATION AID	20,388,316	13,424,405	8,908,232	10,765,858	316,389,975
FULL DAY K CONVERSION	0	0	0	0	0
UNIVERSAL PRE-KINDERGARTEN	1,928,920	789,251	257,223	457,450	12,494,847
BOCES	1,917,853	1,383,601	900,979	951,754	22,498,445
SPECIAL SERVICES	0	0	0	0	0
HIGH COST EXCESS COST	361,114	380,000	233,518	72,006	4,741,020
PRIVATE EXCESS COST	1,029,139	640,873	346,269	354,024	17,960,692
HARDWARE & TECHNOLOGY	49,096	20,479	11,136	16,363	486,154
SOFTWARE, LIBRARY, TEXTBOOK	243,780	90,013	50,925	82,297	2,239,825
TRANSPORTATION INCL SUMMER	4,105,128	2,574,668	1,266,669	1,461,753	38,101,141
BUILDING + BLDG REORG INCENT	1,418,803	1,409,767	565,439	1,249,083	38,047,185
OPERATING REORG INCENTIVE	0	0	0	0	0
CHARTER SCHOOL TRANSITIONAL	0	0	0	0	102,476
ACADEMIC ENHANCEMENT	0	0	0	0	0
HIGH TAX AID	0	0	0	0	491,475
SUPPLEMENTAL PUB EXCESS COST	0	0	0	0	79,824
<b>TOTAL</b>	<b>31,442,149</b>	<b>20,713,057</b>	<b>12,540,390</b>	<b>15,410,588</b>	<b>453,633,059</b>
<b>% CHG 25-26 MINUS 24-25</b>	<b>1,319,715</b>	<b>800,566</b>	<b>-47,087</b>	<b>485,303</b>	<b>12,478,905</b>
<b>% CHG TOTAL AID</b>	<b>4.38</b>	<b>4.02</b>	<b>-0.37</b>	<b>3.25</b>	
<b>% CHG FOUNDATION AID</b>	<b>522,988</b>	<b>263,223</b>	<b>174,671</b>	<b>211,095</b>	<b>14,675,950</b>
<b>% CHG FOUNDATION AID</b>	<b>2.63</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	

**Questions/Comments**