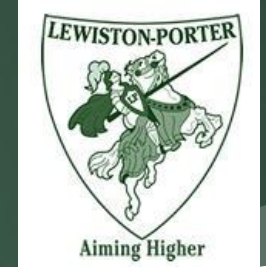


Lewiston Porter CSD 2025-2026 Budget February 10, 2025

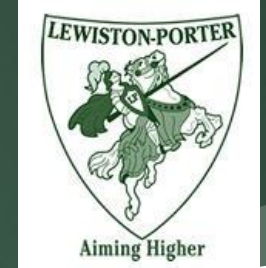


Mr. Paul Casseri, Superintendent

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

2025-2026 Budget Development

February 10, 2025

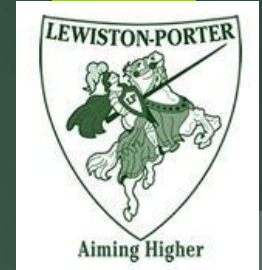


One Purpose. Your Pathway. Our Promise

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

February 10, 2025



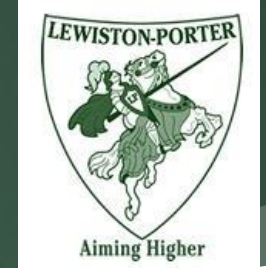
Budget Goals

- 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

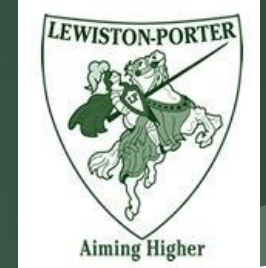
- To provide the necessary funding to keep our children safe and secure
- Maintain all facilities and identify necessary improvements districtwide
- Maintain funding to support innovative student learning
- Willingness to approach budgeting challenges with a creative and responsible mindset as to mitigate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

2025-2026 Budget Development February 10, 2025 ~ AGENDA



- Executive Budget Proposal (Governor' First Run)
- Lewiston-Porter State Aid
- Property Tax Cap Calculation
- Income/Revenue Estimate to Date
- Transportation Budget
- Next Steps and Expenditure Considerations

2024-25 Executive School Aid Proposal



The Governor's proposal provides a total of \$26.4 billion in Foundation Aid, a \$1.5 billion or 5.9% increase over 2024-25 and makes the following changes:

- Adds a **2% minimum annual increase** for each school district
- Modifies components of the Foundation Aid formula to implement the following Foundation Aid Study recommendations:
- Replace FRPL counts with **Economically Disadvantage Data**
- Replace Census 2000 poverty counts with the most recent 3-years average of **SAIPE Data (Small Area Income and Poverty Estimates)**
- Amends one of the "greater of" components of the FASSR (**Sharing ratio**) two tier calculation to **(1-FACWR x .628)** from (1-FACWR x .64)
- Redefines the State Sharing Ratio, increasing the ceiling (from 0.91 to 0.93) on Foundation Aid calculations for lowest wealth schools.

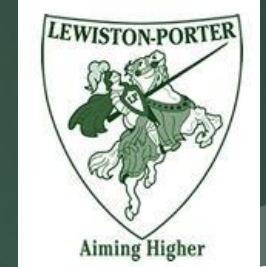
2025-26 Executive Budget Proposal vs. November 2024 Aid Runs (Current Law) vs. 2024-25 Enacted Budget

	2025-26 EXECUTIVE BUDGET PROPOSAL	NOVEMBER 2024 AID RUN (CURRENT LAW)	\$ DIFFERENCE	% DIFFERENCE
Foundation Aid	\$10,821,397	\$10,609,213	212,184	2.00%

	2024-25 ENACTED BUDGET	NOVEMBER 2024 AID RUN (CURRENT LAW)	\$ DIFFERENCE	% DIFFERENCE
Foundation Aid	\$10,609,213	\$10,609,213	-	0.00%

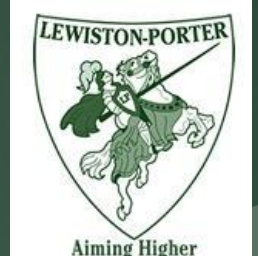
2025-2026 Budget Development

February 10, 2025 ~ Initial Aid Run



Aid Category	2025-26 Exec Proposal	2024-25 Enacted	\$ Change
Foundation Aid	\$10,821,397	\$10,609,213	\$212,184
Building Aid	\$3,153,409	\$3,578,352	(\$424,943)
Transportation Aid	\$1,838,383	\$1,754,932	\$83,451
BOCES Aid	\$1,407,425	\$1,314,163	\$93,262
High Tax Aid	\$491,475	\$491,475	\$0
Excess Cost Aid	\$233,660	\$250,915	(\$17,255)
Private High Cost Aid	\$815,618	\$809,961	\$5,657
Textbook Aid, Software and Library	\$175,564	\$158,125	\$17,439
Computer Hardware Aid	\$30,420	\$16,556	\$13,864
Total	\$18,967,351	\$18,983,692	(\$16,341)
Universal Pre-K	\$0.00	\$423,520	\$0

2025-26 Executive School Aid Proposal

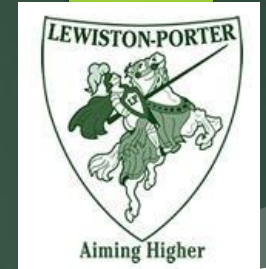


BEDS CODE	400301
DISTRICT	LEWISTON PORTE

2025-26 Executive Budget Proposal vs. 2024-25 Enacted Budget

AID CATEGORIES	2025-26 EXECUTIVE	2024-25 ENACTED	\$ DIFFERENCE	% DIFFERENCE
Foundation Aid	10,821,397	10,609,213	212,184	2.00%
Charter School Transitional	-	-	-	0.00%
High Tax Aid	491,475	491,475	-	0.00%
Summer Transportation Aid	1,358	1,315	43	3.27%
Transportation Aid w/o Summer	1,837,025	1,753,617	83,408	4.76%
Building Aid	3,153,409	3,578,352	(424,943)	-11.88%
Building Reorganization Incentive Aid	-	-	-	0.00%
Operating Reorganization Incentive Aid	-	-	-	0.00%
BOCES Aid	1,407,425	1,314,163	93,262	7.10%
Public Excess High Cost Aid	233,660	250,915	(17,255)	-6.88%
Private Excess Cost Aid	815,618	809,961	5,657	0.70%
Software Aid	33,990	22,366	11,624	51.97%
Library Materials Aid	14,181	13,725	456	3.32%
Textbook Aid	127,393	122,034	5,359	4.39%
Hardware and Technology Aid	30,420	16,556	13,864	83.74%
Full Day K Conversion Aid	-	-	-	0.00%
Universal PreKindergarten Aid	423,520	423,520	-	0.00%
Supplemental Public Excess Cost	-	-	-	0.00%
Total State Aid	19,390,871	19,407,212	(16,341)	-0.08%

2025-2026 Property Tax Cap



Summary

Tax Levy Limit, Before Adjustments and Exclusions	
✓ Real Property Tax Levy FYE 2025	\$30,331,438
✓ Tax Cap Reserve Offset from FYE 2024 Used to Reduce FYE 2025 Levy	\$0
✓ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2025	\$94,564
✓ Tax Base Growth Factor	1.0073
✓ PILOTs Receivable FYE 2025	\$84,867
✓ Tort Exclusion Amount Claimed in FYE 2025	\$0
✓ Capital Tax Levy Exclusion FYE2025	\$1,144,242
✓ Allowable Levy Growth Factor	1.0200
✓ PILOTs Receivable FYE 2026	\$86,871
✓ Available Carryover from FYE 2025	---
Tax Levy Limit Before Adjustments/Exclusions	\$29,899,322
Exclusions	
✓ Tort Exclusion	\$0
✓ Capital Tax Levy Exclusion FYE2026	\$1,348,743
✓ Teachers' Retirement System Exclusion	\$0
✓ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$1,348,743
Your FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$31,248,065
✓ Total Tax Cap Reserve Amount Used to Reduce FYE 2026 Levy	\$94,564
✓ FYE 2026 Proposed Levy, Net of Reserve	\$31,153,501
Difference Between Tax Levy Limit and Proposed Levy	\$0
✓ Do you plan to override the Tax Cap for FYE 2026 ?	No

Tax Cap: 2.71%

**Increase:
\$822,063**

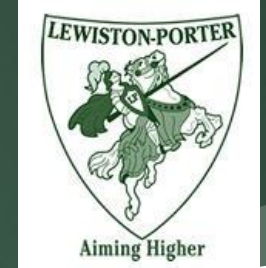
**Does not exceed
the 2% tax cap
calculation
including
allowable
exclusions**

2025 - 2026 Revenue ~ Initial Projection



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	\$250,000	\$150,000	\$100,000	66.7%
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	\$775,000	\$1,335,000	(\$560,000)	-41.9%
TOTAL	\$32,816,459	\$32,436,040	\$380,419	1.2%

2025 - 2026 Revenue Potential



In Progress:

- Special Education Services for Non-Public Students and Potential Arrear Billing
- Rebate Program with JP Morgan Chase for Lewiston Porter CSD Participating Vendors
- Revenue Recognition of Bank Fees

Other Options:

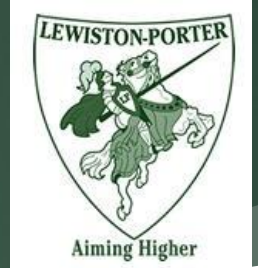
- Use of Reserves
- Use of Fund Balance

2025 - 2026 Scheduled Debt Service



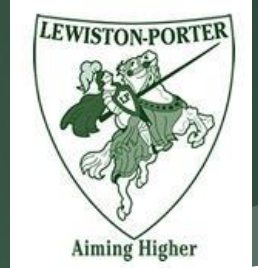
<u>Project</u>	<u>2024-25</u>			<u>2025-26</u>		
	<u>Pricipal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
\$10,669,998 SB, 2010	\$830,000	\$39,500	\$869,500	\$0	\$0	\$0
\$2,315,000 SB, 2017	200,000	25,000	225,000	205,000	20,750	225,750
\$20,725,000 DASNY, 2018	1,410,000	690,250	2,100,250	1,540,000	619,750	2,159,750
\$7,630,000 SB, 2022	505,000	166,000	671,000	540,000	154,875	694,875
\$1,476,533 Lease, 2022	81,943	48,620	130,563	84,767	45,796	130,563
\$17,250,000 BAN/SB	755,000	677,475	1,432,475	1,240,000	557,231	1,797,231
\$11,150,000 BAN, 2025	0	0	0	0	55,600	55,600
Totals	\$3,781,943	\$1,646,845	\$5,428,788	\$3,609,767	\$1,454,002	\$5,063,769

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
ASSIGNED FUND BALANCE	\$ 3,200,000

2025-2026 Transportation



Contract - Student Transportation of America (Initial 5-year contract 2018-2023)

District continues to extend the contract annually based on the Consumer Price Index %

CPI is determined each May ~ **2024 - 2025 CPI was 3.5%**

2025 - 2026: the district has a preliminary agreement to extend at CPI and will budget 3.5%

(22) Elementary Bus Runs

(20) Secondary Bus Runs

(2) Private School Bus Runs

(7) Small Special Ed and Non-Public Bus Runs

(1) Minivan - Non Public Run and McKinney Vento

(1) BOCES and Niagara Academy Run

District Staff: 16 Bus Attendants - 8 in the AM and 8 in the PM

Next Steps and Considerations



Considerations:

- Contract Negotiations
- Updated State Aid Runs
- Expenditure Budget
- ERS Pensions increase from 15.2% to 16.5%
- TRS Pensions (est) decrease from 10.11 to 9.59%

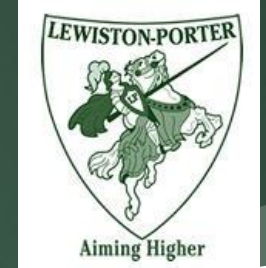
Important Dates:

- March 1, 2025 - Tax Cap Submission
- April 1, 2025 - NYS Budget Due
- April 7, 2025 - Tentative Budget Adoption
- May 12, 2025 - Budget Hearing
- May 20, 2025 - Budget Vote & Board Election

Next Steps:

- Assess Staffing levels vs Enrollment
- Finalize FICA, TRS, ERS w/ updated salaries
- Finalize Health Insurance
- Property, Liability, Cyber & Student Insurance
- Finalize Clubs and Activities including Stipends
- Finalize Erie 1 BOCES and ON BOCES Services
- Continue to update State Aid revenues
- Building and Department Budget Presentations
- Determine Budget Gap
- Balance the Budget

2025 - 2026 Capital Outlay

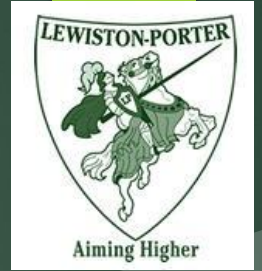


- Lewiston Porter CSD continues to utilize the benefit of the \$100,000 Capital Outlay Project Program
- A Capital Outlay Improvement Project is an opportunity to implement capital improvement projects that cost no more than \$100,000 and are preferably covered under one trade (i.e. Architectural, Mechanical, Electrical, Plumbing, or Civil)
- Districts must show this expenditure in its annual budget plan and will then receive aid for a maximum of one such project in an aid year

Capital Outlay work being anticipated within the 2025 - 2026 Budget Plan will include, but not limited to modest upgrades and improvements to:

Addressing the safety and security of all buildings which could include enhancing: Cabling, Hardware, Switches, Software, Storage and Cameras

Lewiston-Porter CSD Budget Development 2025 - 2026



QUESTIONS

