



Lewiston-Porter CSD 2025-2026 Proposed Budget Adoption April 7, 2025



Mr. Paul J. Casseri, Superintendent of Schools

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



Lewiston-Porter CSD 2025-2026 Budget

April 7, 2025

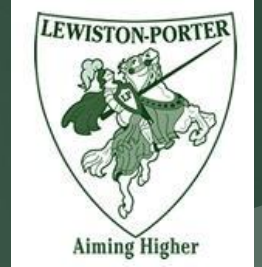
One Purpose. Your Pathway. Our Promise

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

April 7, 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.

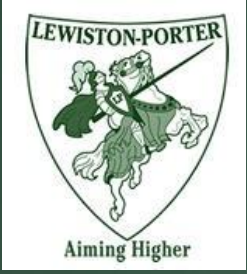


2025-2026 Budget Development

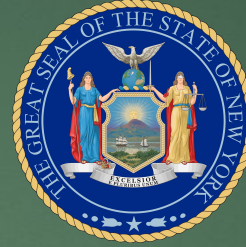
April 7, 2025 ~ AGENDA



- ❖ **NYS Budget April 1, 2025 Deadline Passed - Now What?**
- ❖ **Initial Budget Gaps from March 10th and March 24th and Closing the GAP**
- ❖ **Projected Revenue/ Projected Expenditures**
- ❖ **Use of Reserves Detail**
- ❖ **Proposed Budget for Adoption Consideration**
- ❖ **Board of Education Election and Budget Vote**
- ❖ **Upcoming Important Dates**
- ❖ **Questions**



Lewiston-Porter CSD 2025-2026 Budget April 7, 2025

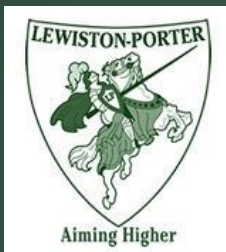


Most Recent Updates:

- ❖ Governor and Legislature continue negotiations for the FY 2026 budget.
- ❖ Discussions are still underway, with a few topics contributing to the delay:
 - Statewide regulation on cellphones in schools.
 - Pretrial Criminal Discovery: modifications to the standards for determining if an individual's mental illness necessitates involuntary hospitalization.
 - Mask bans: methods to criminalize the use of masks to conceal identity while harassing an individual from a protected class.

****Sunday, April 6th:** State budget negotiations continue without a final agreement. State legislators passed a second short-term budget extender through April 7th to allow the state to meet certain payroll obligations. Presuming a state budget is not agreed upon by April 7th, a third extender would likely be necessary.

A **balanced budget** is presented utilizing the most appropriate run from the Governor's Office for consideration.



Budget Gap ~ Historical Review

April 7, 2025

Total Estimated Revenue / MARCH 10, 2025

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

Total Estimated Expenditures / March 10, 2025

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

Revenue **\$55,373,810**
Expenses \$56,316,194
BUDGET GAP \$ 942,384



Total Estimated Revenue / MARCH 24, 2025

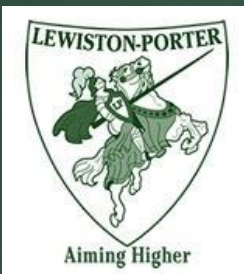
Income Sources	\$33,576,459
State Aid Revenue	\$19,297,351
Appropriated Fund Balance	\$2,500,000
Total	\$55,373,810

Total Estimated Expenditures / March 24, 2025

Administrative	\$ 4,702,679
Capital	\$ 8,330,637
Program	\$ 42,564,759
Total	\$ 55,598,075



Revenue **\$55,373,810**
Expenses \$55,598,075
BUDGET GAP \$ 224,265

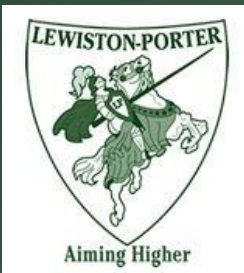


Lewiston-Porter CSD 2025-2026 Budget

April 7, 2025

Final Adjustments to Eliminate the Budget Gap :

Prior Gap (March 24, 2025)	\$ 224,265
Addition	\$ 65,820 (Salary/Benefits restored)
Addition	<u>\$ 5,035</u> (FiCA/benefits restored)
Total	\$ 295,120
Addition	\$ 54,880 (Revenue Adjustment)
Grand Total	\$ 350,000
USE OF TRS RESERVE	\$350,000 (Planned)
FINAL BUDGET GAP	\$0.00



2024-25 Projected Revenue Budget

April 7, 2025

Category	Budget	Projected	Dollar	Percentage
	<u>2024-25</u>	<u>2025-26</u>	<u>Change</u>	<u>Change</u>
Real Property Taxes	\$ 30,331,438	\$ 31,153,501	\$ 822,063	2.71%
State Aid	\$ 18,983,649	\$ 19,297,351	\$ 313,702	1.65%
Appropriated Fund Balance	\$ 3,200,000	\$ 2,500,000	\$ (700,000)	-21.88%
Payments In Lieu of Taxes	\$ 82,511	\$ 86,871	\$ 4,360	5.28%
Other Revenue	\$ 2,148,085	\$ 2,412,454	\$ 264,369	12.31%
TRS Reserve		\$ 350,000	\$ 444,564	20.70%
Tax Adjustment	\$ (94,564)	\$ -		0.00%
TOTAL	\$ 54,651,119	\$ 55,800,177	\$ 1,149,058	2.10%



2025-26 Proposed Expenditure Budget

April 7, 2025

Budget Area	Description	Adopted Budget 2024-25	Proposed Budget 2025-26	Dollar Change	Percentage Change
Board of Education	BOE Memberships, Required training, District Clerk,Supplies/Materials for BOE meetings & Annual Meeting, BOCES Services	\$138,960	\$131,688	-\$7,272	-5.23%
Superintendent/Support Staff	Superintendent and Support Salaries, Supplies, Contractual	\$291,676	\$308,377	\$16,701	5.73%
Office of Finance	Asst Supt, Business Office Support salaries, supplies, Contractual, BOCES Services	\$533,772	\$629,024	\$95,252	17.85%
Legal/Auditing/Treasury / Fiscal	Legal, Auditing, Treasurer, Contractual, Supplies,Tax Collection, BOCES, Fiscal Advisor	\$374,560	\$400,503	\$25,943	6.93%
Central Services	Building operations, maintenance, printing & mailing, School Resource Officers, Plant Operations	\$3,371,587	\$4,165,432	\$793,845	23.55%
Special Items	Insurance, assessments, BOCES Administrative charges, Organizational Fees,	\$1,335,817	\$659,347	-\$676,470	-50.64%
Administration & School Improvement	Instructional Administration & Staff Development	\$1,698,011	\$1,270,696	-\$427,315	-25.17%
Teaching/Instruction	Teachers, aides, monitors salaries, supplies & materials	\$13,506,688	\$13,680,119	\$173,431	1.28%
Occupational Education	Career and Technical Education programs at Orleans/Niagara BOCES	\$893,000	\$968,200	\$75,200	8.42%



2025-26 Proposed Expenditure Budget

April 7, 2025

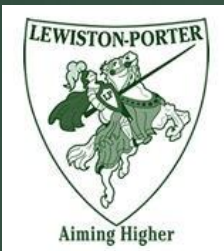
Budget Area	Description	Adopted Budget 2024-25	Proposed Budget 2025-26	Dollar Change	Percentage Change
Special Programs	Special Education teachers, aides salaries, supplies & materials	\$7,728,881	\$8,499,090	\$770,209	9.97%
Teaching- Special schools	BOCES Summer Instructional Program	\$32,985	\$39,225	\$6,240	18.92%
Instructional Media	Librarians, aides, computer technology salaries, supplies & materials	\$952,754	\$859,708	-\$93,046	-9.77%
Pupil Services	Guidance, nurses, psychologists, social workers, extracurricular & interscholastic athletics, Summer Instructional Salaries, Fitness Center	\$2,838,140	\$2,817,098	-\$21,042	-0.74%
Transportation	Contracted services, fuel, monitors, and other costs associated with the transportation of students	\$3,876,620	\$3,990,833	\$114,213	2.95%
Employee Benefits	Teacher Retirement System, Employee Retirement System, Health Insurance, Social Security, Worker's Comp. & Unemployment Insurance	\$11,534,795	\$12,146,639	\$611,844	5.30%
Capital Debt & Bond Payments	Bonds & BANS principal and interest payments	\$5,344,713	\$5,063,769	-\$280,944	-5.26%
Transfers to special Aid	Special Education Summer Programs	\$94,000	\$93,930	-\$70	-0.07%
Civic Activities	Continuing Education	\$104,160	\$76,500	-\$27,660	-26.56%
TOTAL		\$54,651,119	\$55,800,177	\$1,149,058	2.10%



Lewiston-Porter CSD 2025-2026 Budget

April 7, 2025

NAME OF RESERVES	BALANCE 6/30/2024	PLANNED USE 25-26
RESERVE FOR ERS (Employee Retirement System)	\$ 193,419	
RESERVE FOR TRS (Teachers Retirement System)	\$ 654,787	\$350,000
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	
APPROPRIATED FUND BALANCE		\$2,500,000



Final Proposed Revenue and Expenditures

April 7, 2025

Total Estimated Revenue

Income Sources	\$33,652,826
State Aid Revenue	\$19,297,351
Appropriated Fund Balance	\$ 2,500,000
TRS Reserve	\$ 350,000
Total	\$55,800,177

Total Estimated Expenditures

Administrative	\$ 4,634,910
Capital	\$ 8,396,512
Program	\$ 42,768,755
Total	\$ 55,800,177



Revenue	\$55,800,177
Expenses	<u>\$55,800,177</u>

BUDGET GAP \$ 0.00





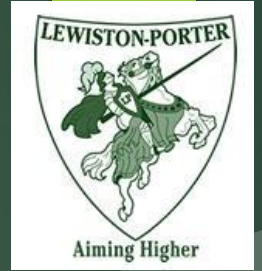
2025-2026 Budget Development

April 7, 2025

2025 - 2026 Proposed Budget Maintains

- **All Academic Programming**
- **All Clubs and Activities**
- **All Athletic Teams and Programming**
- **SRO program**
- **Required Level of Related Services for Students**

Lewiston-Porter CSD Budget Development 2025-2026

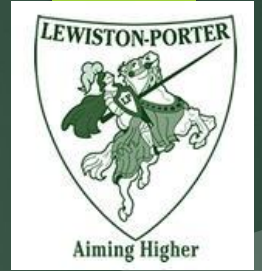


Budget to be Considered for Adoption:

\$55,800,177

With Board of Education adoption, the Tax Report Card will be submitted to the Office of the State Comptroller within 24 hours.

Lewiston-Porter CSD Budget Development 2025-2026



Annual Budget Vote and Election 2025-2026:

Tuesday, May 20, 2025, from 7:00 a.m. to 8:00 p.m. in the Community Resource Center (Multi-Purpose Room), 4061 Creek Road, Youngstown, NY 14174

Board of Education Election

Three (3) board seats on the ballot. Top (3) candidates with the highest votes will serve a three-year term from July 1, 2025, to June 30, 2028.

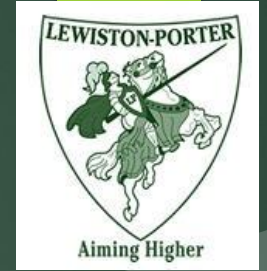
Board of Education Election Timeline:

- 4-21-2025, 5:00 pm, Candidate for the Board of Education Petitions Due
- 4-22-2025, 8:00 am, Candidate for the Board of Education Ballot Placement Drawing
- 5-12-2025, Meet the Candidate Night
- 5-20-2025, Board Budget Vote and Election (7:00 am to 8:00 pm)

Voter Eligibility:

- A citizen of the United States.
- At least 18 years old.
- A resident of Lewiston-Porter Central School District for at least 30 days prior to the vote. (Education Law § 2012)

Lewiston-Porter CSD Budget Development 2025-2026

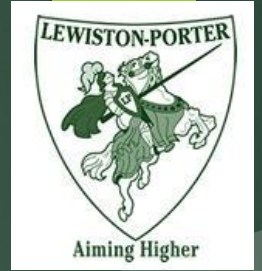


Next Steps:

- 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

