



Lewiston-Porter CSD 2024-25 Budget March 4, 2024



Mr. Paul J. Casseri, Superintendent of Schools

Mr. Scott M. Hoot, Interim Assistant Superintendent
for Administrative Services



2024-25 Budget Workshop

March 4, 2024

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.



Lewiston-Porter CSD

2024-25 Budget Development

Budget Goals

- Sustainability of programs and staff
- Delivering a fiscally responsible budget
- Focusing on our strategic plan and student progress

Budget Focus

- Providing the necessary funding to keep our children safe and secure
- Maintaining and ensuring up to date school facilities
- Maintaining funding to support student learning
- Bridging revenue / appropriations deficit in a responsible way so as to offer the least amount of negative impact to student learning and growth



Lewiston-Porter CSD 2024-2025 Budget Development Process

Steps:

1. Estimate State Aid & Project local revenues
2. Project tax levy per Property Tax Cap
3. Review the Strategic Educational Plan to ensure the budget reflects our school district mission
4. Carefully plan with building administrators the expenditures needed to support the instructional programs within their schools
5. Recognize that the Executive budget proposal has created a significant budget deficit.



2024-25 Budget Workshop Agenda

March 4, 2024

- Curriculum and Instruction/Elementary & Secondary Program
- Special Education
- Interscholastic Athletics
- BOCES Services
- Community Education
- Budget Projections



2024-25 BOCES Services

	Projected		Budgeted
<u>BOCES Services</u>	<u>2024-25</u>		<u>2023-24</u>
Administration	\$ 461,338		\$ 516,954
Occupational Education	\$ 893,000		\$ 845,000
Special Education	\$ 2,503,355		\$ 2,160,610
Technology	\$ 1,109,898		\$ 1,180,648
Instructional	\$ 893,047		\$ 949,179
Totals	\$ 5,860,638		\$ 5,652,391



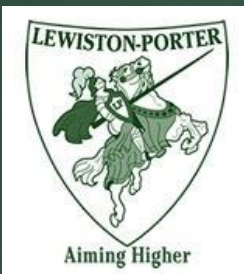
2024-25 Community Education

Contract Coordinator	\$27,800
Support Staff Stipends	\$ 6,000
Brochure/Postcard Printing	\$13,000
Brochure/Postcard Mailing	\$ 5,000
<u>Program Revenue/Expense</u>	<u>\$15,000</u>
Projected Annual Operating Loss	\$36,800



2024-25 Budget Projections

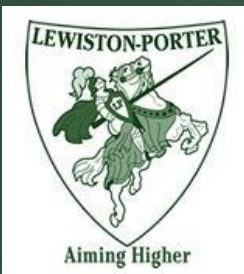
	Projected		Budgeted
<u>Component</u>	<u>2024-25</u>		<u>2023-24</u>
Administrative	\$ 4,881,326		\$ 5,085,197
Program	\$ 9,007,116		\$ 8,919,071
Capital	\$ 43,118,759		\$ 40,589,044
	\$ 57,007,201		\$ 54,593,312
	\$ 2,413,889		
	4.42%		



2024-25 Budget Projections

Projected Revenue	\$ 53,896,797
Projected Appropriations	\$ 57,007,201
Budget Deficit	\$ (3,110,404)
Additional Assigned Fund Balance/Reserves	\$ 500,000
(increase from \$2.85M to \$3.35M)	
Adjusted Deficit	\$ (2,610,404)
Potential 17.5 FTE Staff Reductions	\$ 1,255,615
Adjusted Deficit	\$ (1,354,789)
Additional 9.0 FTE Reductions Considered	\$ 576,266
Adjusted Deficit	\$ (778,523)

Two significant areas of the budget that continue to be evaluated:
Special Education costs for BOCES & Private Placement Tuition, and District Health Insurance budgets are projected to increase by \$748,000 and \$506,000 respectively.



2024-25 Budget Projections

Potential Cost Reductions

17.5 FTE

\$ 1,255,615

4.5 FTE Teaching Staff	Retirements (0.5 FTE Librarian replacement)
2.0 FTE Office Staff	Resignation/move work to BOCES
1.0 FTE Asst. Supt. for Curriculum	Eliminate open position
1.0 FTE Admin	Eliminate Open position
8.0 FTE Teacher Aides	Eliminate (2 retirements, reduction of Spec. Ed need/possible layoff)
1.0 FTE CSEA	Eliminate open position

Additional Reductions Under Consideration

9.0 FTE

\$ 576,266

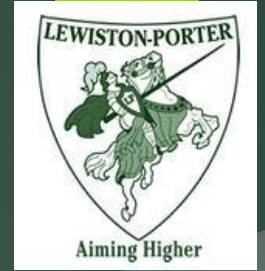
1.0 Monitor	Eliminate position
1.0 Clerical	Retirement
1.0 FTE Social Worker	Eliminate (ARP/CRSSA added through COVID)
1.0 FTE Special Education	Eliminate (ARP/CRSSA added through COVID)
1.0 FTE Elementary	Eliminate (ARP/CRSSA added through COVID)
2.0 FTE Special Education	Eliminate (reduced staffing needs)
1.0 FTE CSEA	Eliminate position



2024-25 Fund Balance/Reserves

	Balance	
	<u>6/30/2023</u>	
RESERVE FOR ERS	\$ 193,419	Planned use of \$100,000 in 2023-24
RESERVE FOR TRS	\$ 654,787	Planned use of \$250,000 in 2023-24
TAX CERTIORARI	\$ 193,650	
RESERVE FOR EMPLOYEE BENEFITS/ACCRUED LIABILITY	\$ 136,124	
CAPITAL RESERVE	\$ 3,013,711	
REPAIR RESERVE	\$ 902,998	Used \$415,754 in 23-24
RESERVE FOR BONDED DEBT	\$ 131,795	
FUND BALANCE, UNRESERVED	\$ 2,183,737	4.0% of 2023-24 budget
ASSIGNED FUND BALANCE	\$ 2,850,000	Assigned for 2023-24 including ERS & TRS

Lewiston-Porter CSD Budget Development 2024-2025



Questions?