



# Lewiston-Porter CSD 2024-25 Budget Presentation April 15, 2024



**Mr. Paul J. Casseri**, Superintendent of Schools

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



# 2024-25 Budget Presentation

## April 15, 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 Projections

## Cost Reductions

5.5 FTE Teaching Staff  
2.0 FTE Office Staff  
1.0 FTE Asst. Supt. for Curriculum  
2.0 FTE Admin  
7.0 FTE Teacher Aides  
1.0 FTE Monitor  
2.0 FTE Cleaner

## 20.5 FTE

Retirements (move .5 library replacement to MS reading position)  
Resignation/move work to BOCES  
Eliminate open position  
Eliminate Open position/Create AD/MS AP position  
Eliminate (2 retirements, 1 non fill, reduction of Spec. Ed need/possible layoff)  
3 full time monitors district wide reduce to 2  
Retirement/Eliminate open position



# 2024-25 Budget Presentation

- Budget Projections
  - ▶ Curriculum Office Reductions - \$266,000
  - ▶ 3/4 Reductions
    - ▶ DEI & B Liaisons - \$10,000; Restorative Practices - \$47,000
    - ▶ Personalized Learning - \$20,000; Summer Curriculum Projects - \$45,000
    - ▶ American Reading Training- \$26,000; Big Brother/Big Sisters- \$20,000
    - ▶ Access Math - \$40,000
    - ▶ **Current reduction - \$208,000**
  - ▶ 3/18
    - ▶ Teacher mentor - \$24,000; DEI & B - Coordinators - \$18,500
    - ▶ ELA K-5 training, \$ 10,000; Leader in Me - \$5500
    - ▶ **Current reduction - \$58,000**



# 2024-25 Budget Presentation

- Budget Projections
  - ▶ Athletic office reductions -
    - ▶ 3/18 Reductions \$188,500
    - ▶ Brought back \$38,500
    - ▶ Add back V. Hockey Assistant

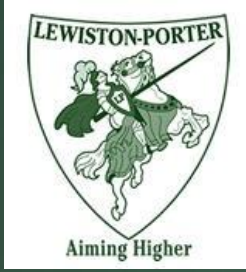


# 2024-25 Budget Presentation

## The budget maintains:

- All intervention programs established post COVID-19 with state and federal relief funds - 5 FTE
- All clubs and activities
- All athletic programs
- SRO program
- Adds in new research based science of reading K-5 Reading program
- Supports 11.15 million in capital work through level debt service





# 2024-25 Proposed Expenditure Budget

## April 15, 2024

Budget Area	Description	Adopted Budget 2023-24	Proposed Budget 2024-25	Dollar Change	Percentage Change
Board of Education	BOE memberships and required trainings, District Clerk, supplies & materials for regular BOE meetings & the Annual Meeting	\$207,194	\$138,960	-\$68,234	-32.93%
Central Administration	Superintendent office salaries, supplies and contractual	\$290,898	\$291,676	\$778	0.27%
Office of Finance	Asst Supt office salaries, supplies, Auditing, Treasurer, Tax Collection & purchasing	\$503,380	\$533,772	\$30,392	6.04%
Legal/Personnel	Includes legal, personnel, records	\$328,225	\$374,560	\$46,335	14.12%
Central Services	Building operations, maintenance, printing & mailing, School Resource Officers	\$3,343,549	\$3,371,587	\$28,038	0.84%
Special Items	Insurance, assessments, BOCES Administrative charges, Organizational Fees,	\$1,396,548	\$1,335,817	-\$60,731	-4.35%
Administration & School Improvement	Instructional Administration & Staff Development	\$2,243,154	\$1,698,011	-\$545,143	-24.30%
Teaching	Teachers, aides, monitors salaries, supplies & materials	\$13,670,714	\$13,506,688	-\$164,026	-1.20%
Occupational Education	Career and Technical Education programs at Orleans/Niagara BOCES	\$845,000	\$893,000	\$48,000	5.68%



# 2024-25 Proposed Expenditure Budget

## April 15, 2024

Budget Area	Description	Adopted Budget 2023-24	Proposed Budget 2024-25	Dollar Change	Percentage Change
Special Programs	Special Education teachers, aides salaries, supplies & materials	\$7,280,135	\$7,728,881	\$448,746	6.16%
Teaching- Special schools	BOCES Summer Instructional Program	\$40,473	\$32,985	-\$7,488	-18.50%
Instructional Media	Librarians, aides, computer technology salaries, supplies & materials	\$993,543	\$952,754	-\$40,789	-4.11%
Pupil Services	Guidance, nurses, psychologists, social workers, extracurricular & interscholastic athletics	\$2,892,159	\$2,838,140	-\$54,019	-1.87%
Transportation	Contracted services, fuel, monitors, and other costs associated with the transportation of students	\$3,728,385	\$3,876,620	\$148,235	3.98%
Employee Benefits	Teacher Retirement System, Employee Retirement System, Health Insurance, Social Security, Worker's Comp. & Unemployment Insurance	\$10,985,634	\$11,534,795	\$549,161	5.00%
Capital Debt & Bond Payments	Bonds & BANS principal and interest payments	\$5,691,321	\$5,344,713	-\$346,608	-6.09%
Transfers to special Aid	Special Education Summer Programs	\$55,000	\$94,000	\$39,000	70.91%
Civic Activities	Continuing Education & Fitness Center	\$98,000	\$104,160	\$6,160	6.29%
<b>TOTAL</b>		<b>\$54,593,312</b>	<b>\$54,651,119</b>	<b>\$57,807</b>	<b>0.11%</b>



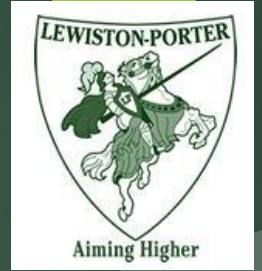
# 2024-25 Projected Revenue Budget

## April 15, 2024

	Budget	Projected	Dollar	Percentage
	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>	<u>Change</u>
Real Property Taxes	\$ 29,608,316	\$ 30,236,874	\$ 628,558	2.12%
State Aid	\$ 19,663,847	\$ 18,483,649	\$ (1,180,198)	-6.00%
Appropriated Fund Balance	\$ 2,850,000	\$ 3,700,000	\$ 850,000	29.82%
Payments In Lieu of Taxes	\$ 80,315	\$ 82,511	\$ 2,196	2.73%
Other Revenue	\$ 2,390,834	\$ 2,148,085	\$ (242,749)	-10.15%
<b>TOTAL</b>	<b>\$ 54,593,312</b>	<b>\$ 54,651,119</b>	<b>\$ 57,807</b>	<b>0.11%</b>

# 2024-25 Property Tax Cap

## April 15, 2024



Real Property Tax Levy for 2023-24	\$ 29,608,316
Tax Base Growth Factor	1.0097
	\$ 29,895,516
PILOT's Receivable for 2023-24	\$ 80,315
Capital Tax Levy Exclusion for 2023-24	\$ (1,377,099)
	\$ 28,598,732
Allowable Levy Growth Factor	1.02
	\$ 29,170,707
PILOT's Receivable for 2024-25	\$ (82,511)
Capital Tax Levy Exclusion for 2024-25	\$ 1,144,242
Employees' Retirement System Exclusion	\$ 4,436
Tax Levy Limit for 2024-25	\$ 30,236,874
Allowable percentage increase	<b>2.123%</b>
Allowable increase in dollars	\$ 628,558

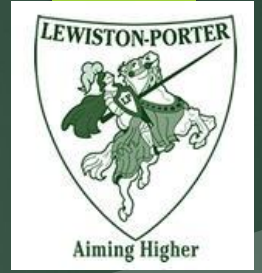


# 2024-25 Fund Balance/Reserves

## April 15, 2024

	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?