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Budget Edition 2024



2024-25 Budget Message from the Board of Education and Superintendent of Schools

Since March 2020, the Lewiston-Porter Central School District and school community have faced unprecedented challenges. Throughout this time, our keen focus has been on the success of all students. Our mission statement, "One Purpose. Your Pathway. Our Promise." focuses on our students and their success. Students are with us for thirteen of their most important and formative years. We recognize the responsibility we have for each and every child and family. Our success is their success.

Our teachers, staff, and administrators work tirelessly to support our students academically and emotionally. We continue to see challenges, particularly with student social-emotional concerns coming out of the pandemic. In response, we have added staff and programming for each building to support our students across the campus. We have invested in Restorative Practices training for all staff as an opportunity to support the social-emotional growth of our students at all levels. We continue to focus on our student's mental health and well-being. We are progressing, but we know much more work is still needed.

The recent impact of the NYS State Foundation aid pullback and inflationary pressures on resources and services needed for school operations cannot be underestimated regarding budget development. When writing this budget message, we still do not have a finalized NYS budget. Increased operating expenses have been part and parcel of keeping our schools open and our students, faculty, staff, and community safe. Careful budgeting has allowed us to weather the uncertainty and turmoil. However, this year we faced a budget deficit of \$3.1 million.

Considering local property values and the "district wealth ratio," state aid dollars are allocated on a per pupil basis. Unfortunately, with declining enrollment at our schools, we see fewer and fewer state aid dollars each year. Moreover, those state aid dollars have seen very little increase each year. In fact, 2024-2025 with the state budget now in place, Lewiston-Porter realized no increase (\$0) in foundation aide for the upcoming fiscal year. Also, the 2023-24 budget year represents the last opportunity to expend COVID-19 relief funds. The District received almost \$3.5 million in COVID-19 relief dollars from both the state and federal government. Those dollars were used for math and ELA intervention and support for students' social and emotional growth. The budget we are presenting to the taxpayers maintains 6 of those positions, including Math intervention at the Primary Education Center, Intermediate Education Center, and Middle School and Lancer Learning Center coordinator at the High School, which provides intervention and support for students in all subject areas, we will also continue to maintain four (4) social workers, one assigned to each building.

We respectfully present a proposed 2024-25 school budget of \$54,651,119 to the residents and taxpayers of the Lewiston-Porter Central School District. This represents a .1 % increase budget-to-budget and a 2.1% increase to the tax levy. The increase in tax levy is based on the calculated tax cap and helps support the overall decrease in revenues, budget to budget of 2.1% reflected in the 24-25 spending plan. Our balanced budget considers current numbers and all potential inflationary impacts for the 2024-25 school year. The 2024-25 school year plans for continued student academic and social-

emotional support development.

The 2024-25 school budget continues to support our award-winning art and music programs, championship athletic programs, and important community outreach like our popular community education program. The budget also includes two full-time school resource officers who ensure safety and security across our campus. The revenue decrease forced us to look carefully at all teaching and classroom support positions across the campus. The budget saw a reduction of 20.5 positions across all bargaining units, most of which came through retirement or attrition. The proposed budget results from significant work and planning by our leadership team in collaboration with the Board of Education. The District Strategic Plan continues to set the direction of all fiscal decision-making and our long-term financial goals.

Budget-to-budget increases for the upcoming fiscal year were significantly driven by overall inflationary pressures that are being felt by all businesses and organizations, especially with natural gas and fuel costs. Also included in the 2024-25 budget are increases to transportation, special education, and contractual obligations with the various bargaining units representing our employees. Careful budgeting and constant monitoring of expenses to capture efficiencies and limit the rising cost of healthcare have been incorporated into the budget process. Those savings have been applied within this budget along with the careful appropriation of reserves and an increase of 2.1% to the tax levy, still well below the Consumer Price Index (CPI) and the New York State tax cap
continued on page 3

Annual Budget Vote & School Board Election
Tuesday, May 21, 2024
7:00 am to 8:00 pm

PROPOSITION #1
Annual Budget
\$54,651,119

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 54,593,312	\$ 54,651,119	\$ 54,343,648
Increase/Decrease for the 2024-25 School Year		\$ 57,807	\$ (249,664)
Percentage Increase/Decrease in Proposed Budget		0.11%	(0.46) %
Change in the Consumer Price Index		4.12%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 29,608,316	\$ 30,236,874	
B. Levy to Support Library Debt, if Applicable	\$ 0	\$ 0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$ 0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$ 29,608,316	\$ 30,236,874	\$ 29,608,316
F. Total Permissible Exclusions	\$ 1,377,099	\$ 1,148,678	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 29,751,517	\$ 29,088,196	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	\$ 28,231,217	\$ 29,088,196	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 1,520,300	\$ 0	
Administrative Component	\$ 6,294,018	\$ 5,122,041	\$ 5,098,191
Program Component	\$ 38,721,086	\$ 39,772,017	\$ 39,628,458
Capital Component	\$ 9,578,208	\$ 9,757,061	\$ 9,616,999

** Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

All equipment except what is funded with hardware aid, continuing education, fitness center, conference/travel, and intramurals would be eliminated in a contingent budget.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
Capital Project Proposition	\$ 11,150,000

	Under the Budget Proposed for the 2024-25 School Year
Estimated Basic STAR Exemption Savings ¹	\$ 435.00

The annual budget vote for the fiscal year 2024-25 by the qualified voters of the Lewiston-Porter Central School District, Niagara County, New York, will be held at the Community Resource Center in said district on Tuesday, May 21, 2024 between the hours of 7:00am and 8:00pm, prevailing time in the Community Resource Center, at which time the polls will be opened to vote by voting ballot or machine.

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

One Purpose. Your Pathway. Our Promise.

Proposed 2024-2025 Budget ... at a closer look

Budget Area	Description	Proposed Budget 2024-2025
Board of Education	BOE memberships and required trainings, District Clerk, supplies & materials for regular BOE meetings & the Annual Meeting	\$138,960
Central Administration	Superintendent office salaries, supplies and contractual	\$291,676
Office of Finance	Asst Supt. office salaries, supplies, Auditing, Treasurer, Tax Collection & purchasing	\$533,772
Legal/Personnel	Includes legal, personnel, records	\$374,560
Central Services	Building operations, maintenance, printing & mailing, School Resource Officers	\$3,371,587
Special Items	Insurance, assessments, BOCES Administrative charges, Organizational Fees	\$1,335,817
Administration & School Improvement	Instructional Administration & Staff Development	\$1,698,011
Teaching	Teachers, aides, monitors salaries, supplies & materials	\$13,506,688
Occupational Education	Career and Technical Education programs at Orleans/Niagara BOCES	\$893,000
Special Programs	Special Education teachers, aides salaries, supplies & materials	\$7,728,881
Teaching- Special schools	Continuing Education Programming	\$32,985
Instructional Media	Librarians, aides, computer technology salaries, supplies & materials	\$952,754
Pupil Services	Guidance, nurses, psychologists, social workers, extracurricular & interscholastic athletics	\$2,838,140
Transportation	Contracted services, fuel, monitors, and other costs associated with the transportation of students	\$3,876,620
Employee Benefits	Teacher Retirement System, Employee Retirement System, Health Insurance, Social Security, Workers' Compensation & Unemployment Insurance	\$11,534,795
Capital Debt & Bond Payments	Bonds & BANS principal and interest payments	\$5,344,713
Transfers to Special Aid Fund	Special Education Summer Programs	\$94,000
Civic Activities	Continuing Education & Fitness Center	\$104,160
TOTAL		\$54,651,119

2024-25 Budget Message *continued from page 1*

threshold for individual school districts. While we appreciate the support the district receives in state and federal aid, we must continue to remain cautious and conservative in our fiscal planning. Our district has borne the brunt of New York State financial crises before. Over the past nine years, we have developed careful, conservative fiscal planning and a strategic plan focused on student achievement. Concern is on the horizon for further cuts to state and federal aid; we must plan for that. This budget uses \$3.2 million of appropriated fund balance to support the expenditure program. Given a district our size, the size of the budget, and the reserves, that number is high. This represents a \$350,000 increase in use of fund balance budget to budget. As a district, continued use of fund balance and reserves will begin to impact future budget development.

The Budget Vote and Board of Education Election will occur on Tuesday, May 21, 2024, from 7:00 a.m. to 8:00 p.m. in the Community Resource Center's Multi-Purpose Room. If you would like to request an absentee ballot, an early mail ballot, or a military ballot application, please contact Marisa I. Barile, District Clerk, by phone at 716-286-7266 or by email at mbarile@lew-port.com.

We thank you for carefully considering this newsletter's 2024-25 budget information. We appreciate and honor the enduring support by our school community for school programs that have made Lewiston-Porter Central Schools one of the finest school systems in Western New York.

Respectfully,

The Lewiston-Porter Board of Education and Superintendent Paul J. Casseri

NIAGARA COUNTY DEPARTMENT OF HEALTH

Happening during the Annual Budget Vote & Election on May 21, 2024, from 3:00 - 7:00 pm, the Niagara County Department of Health will be offering the following:

- Build-Your-Own Emergency Safety Kits
- Immunization Information
- Health Education
- Niagara County Department of Health Resources

Located at the Community Resource Center, Alumni Room (next to the voting area).

**Free to the community!
Make sure you stop by before you vote!**

**PUBLIC HEALTH
Prevent. Promote. Protect.**

Board of Education Candidates

Elect two (2) members of the Board of Education for three (3) year terms.

Board Candidate Steven J. Tarnowski

Education: Associates in Criminal Justice

Employment: Law Enforcement



Please identify previous and/or real-life experiences, which you believe, qualify you to serve on the Board of Education.

I have been a Police Officer for over 15 years which includes serving the public. In that time I had to settle differences where both sides would be satisfied. That type of experience will be crucial in debate and coming to common sense solutions for issues raised in the district. For over ten years I have been the "Fleet Manager" for the department which included among many things managing the fleet budget.

Why do you want to be/become a member of the Board of Education?

I am becoming a Board of Education member to bring common sense solutions to any issues in the district. If it keeps our children safe and it is common sense, I am for it. I am a lucky father to five beautiful children, the oldest being in 2nd grade. My children will be in the district for many many years to come and I want to be an involved father and have a direct influence in their education.

Board Candidate Sara Ohanessian

Education: Bachelor of Science, BS, in Engineering
Doctor of Medicine, MD, specializing in Forensic Pathology

Employment: Associate Chief Medical Examiner at the Erie County Medical Examiner's Office



Please identify previous and/or real-life experiences, which you believe, qualify you to serve on the Board of Education.

I am a proud Class of 2000 graduate from the Lewiston-Porter School District, attended Carnegie Mellon University and St. George's University of Medicine, and was trained at Penn State University in Pathology. Therefore, I have a deep-rooted dedication to education. The foundation of my educational experiences began at Lewiston-Porter and I want to help foster the opportunities for each child in our school community to follow their individual pathway to a successful future. Being elected to the Lewiston-Porter Board of Education will allow me to help students receive an exceptional education, as I was able to have.

Why do you want to be/become a member of the Board of Education?

One of my key priorities is that students have access to innovative, creative, meaningful learning experiences inside and outside of the classroom through various programs. I believe in implementing programs that enrich students' education, encourage critical thinking, and promote individual passion.

Additionally, I am committed to maintaining a financially responsible budget that prioritizes high-quality educational opportunities for both students and teachers. By allocating resources wisely, we can ensure that our school district remains equipped to provide the best possible education.

Furthermore, I advocate for supporting students as whole individuals, addressing their academic, emotional, and physical needs. By taking an inclusive approach to education, we can empower students to reach their full potential and lead fulfilling lives.

I am excited about the opportunity to serve as a Lewiston-Porter board member and make a positive impact on our community's education system. Together, we can continue towards a bright future for all students.

Board Candidate Tessa Connelly

Education: BFA from University at Buffalo

Employment: Designer, Photographer



Please identify previous and/or real-life experiences, which you believe, qualify you to serve on the Board of Education.

Supported by my life and work experiences, I am asking for your vote to join the Board of Education in order to continue my dedicated service to the Lewiston-Porter School District. Prior to having children and starting my own business, I worked in marketing for a regional company which had me successfully juggling multiple projects in different cities, each with their own unique parameters and budget guidelines. Before that, I worked as the program coordinator at an arts in education non-profit helping with grants and scheduling programming directly into Western New York schools. As an artist who thinks not only practically, but creatively, I feel that I have a unique set of skills to bring to any discussion. I look forward to having open, constructive dialogue with fellow board members, educators, students and the tax paying community, all of whom come to the table from different backgrounds but have one singular goal in mind: making Lewiston-Porter the ideal school district to work in and send our children to.

Since my children, now in 8th and 9th grade, started school at Lew-Port I have been an active member of the school community as a trained parent volunteer. From helping Kindergarteners learn to read, to guiding them in holiday crafts and their annual theatrical performances and beyond, I was a familiar face in the halls. From those early days I recognized the important relationship Lew-Port has with its parents is unmatched.

In 2018, I was elected as a board member on the Parent-Teacher-Student-Association. Along with my fellow PTSA members, I have worked with each building on multiple fundraising efforts, developed and implemented spending budgets according to state regulations and bylaws, volunteered at many school events, evaluated PTSA scholarship applications, ordered and sold spirit wear and school store supplies, among many other tasks.

Most recently I have served as a parent representative during new teacher interviews in the district. This has been such a rewarding experience and made me recognize my desire to do even more to serve the Lewiston-Porter community.

Why do you want to be/become a member of the Board of Education?

I believe there is no greater purpose than nurturing and enriching the lives of children. In 2010, when my husband and I moved here, a large factor was the glowing reviews of the area and the school district from multi-generational residents. We could not have made a better decision for our family.

I want to see this district continue to thrive in an innovative yet fiscally responsible manner. I intend to approach each matter individually, without preconceived notions. I feel a board of education member should be open minded to creative new ideas but also recognize when a return to basics is warranted. Supporting children with extra needs is one of my greatest passions as I have seen firsthand how early and appropriate intervention can improve the lives of children, their families and the learning environment as a whole. My wish is for ALL children to have access to a well-rounded education filled with rigorous STEM opportunities, fulfilling arts and music courses, competitive sports, in addition to being introduced to training for desperately needed trades and other goals beyond high school. Whether they plan to continue their education or enter the workforce, our mission as a community should be to shepherd our kids into adulthood with the most solid foundation, we can give them.

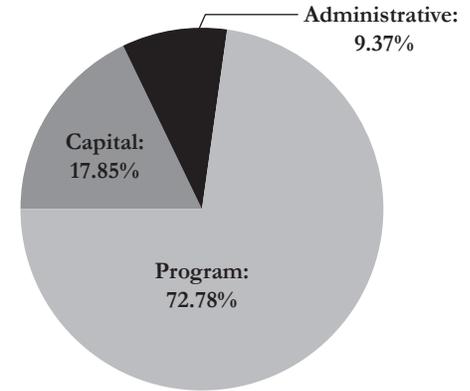
I am excited for this opportunity and appreciate your consideration.

Tri-Part Budget

Tri-Part Budget		
Administrative	\$5,122,041	9.37%
Program	\$39,772,017	72.78%
Capital	\$9,757,061	17.85%
	\$54,651,119	100.00%

Revenues		
Real Property Taxes	\$30,236,874	55.33%
State Aid	\$18,983,649	34.74%
Appropriated Fund Balance	\$3,200,000	5.85%
Payments in Lieu of Taxes	\$82,511	0.15%
Other Revenue	\$2,148,085	3.93%
Total	\$54,651,119	100.00%

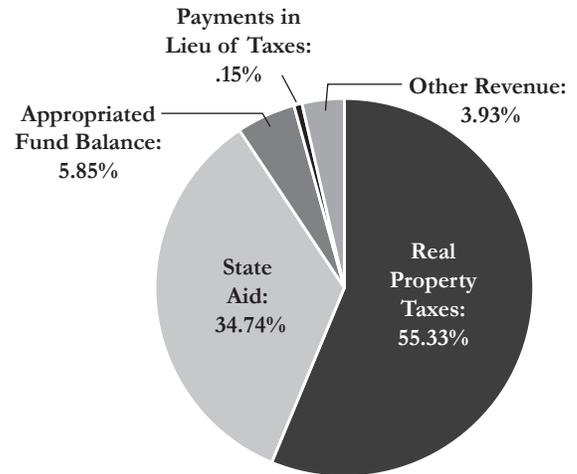
Tri-Part Budget



Fund Balance and Reserves

Fund Balance and Reserves	
Restricted Fund Balance-Reserves	\$4,500,000
Assigned appropriated Fund Balance	\$3,200,000
Adjusted Unrestricted Fund Balance	\$1,835,000
Capital Reserve	\$3,160,000
Repair Reserve	\$495,000
Employee Accrued Benefit Reserve	\$140,000
Retirement Contributions Reserve	\$886,000
Tax Certiorari Reserve	\$170,000
Debt Service Reserve	\$131,795

Revenues



Lewiston-Porter CSD 2024-25 Estimated Tax Rates

Tax Rate Comparison		
	Lewiston	Porter
2024-2025	\$27.45	\$25.11
2023-2024	\$27.33	\$24.18
Difference	\$0.12	\$0.93

True Tax Rate Comparison at 100% equalization rate	
2024-2025	\$11.80
2023-2024	\$12.57
Difference	(\$0.77)

2024-2025 Estimated Tax Rates \$150,000 Assessed Value						
	Lewiston	2023-24	2024-25	Porter	2023-24	2024-25
Home Value	\$150,000			\$150,000		
Estimated Basic STAR			\$14,150.00			\$16,290.00
23-24 STAR		\$15,900.00			\$18,300.00	
Tax Rates		\$27.33	\$27.45		\$24.18	\$25.11
Estimated Taxes		\$3,664.95	\$3,729.08		\$3,184.51	\$3,357.46
Estimated Increase			\$64.13			\$172.95

Change in Basic STAR as well as variances in equalization rates impacts increases and decreases.

LEVEL Art Gallery Showing

Congratulations to all of the wonderful artists whose work was highlighted at the LEVEL Art Gallery located at Low-Port High School!



Pictured is sixth grader Lucy Raimondi and the papier mâché mask she designed.

The PEC and IEC Experience the Ade Jembe Fola Dance and Drum



PEC and IEC students watched an amazing presentation by the Ade Jembe Fola Dance and Drum team from City Honors High School in Buffalo.

Founded in 2002 by Jamil Kasumu and Ade Jembe Fola, the team seeks to bring arts, culture, and wellness to the Buffalo community. According to the Bamana people in Mali, the name of the djembe drum, also known as a jembe, comes from the saying which translates “Everyone, gather in peace”. This also defines the drum’s purpose and is part of their mission. The team would like to unify Buffalo’s diverse demographics by using the arts, in particular, African drumming and dance as a means to achieve this.

Students greatly enjoyed the experience and participated with clapping and dancing. What a great way to celebrate diversity!

A Message from the District Clerk

Annual Budget Vote & School Board Election, Tuesday, May 21, 2024, 7:00 am to 8:00 pm, Community Resource Center, multipurpose room.

Voter Eligibility

To qualify as a voter, a person must be:

- 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)

No prior registration is required and residents do not have to be registered voters. (Education Law § 2012). But if you are interested in registering to vote for other elections that do require registration, you can register to vote at the Niagara County Board of Elections.

Please visit our website at www.lew-port.com for more information.

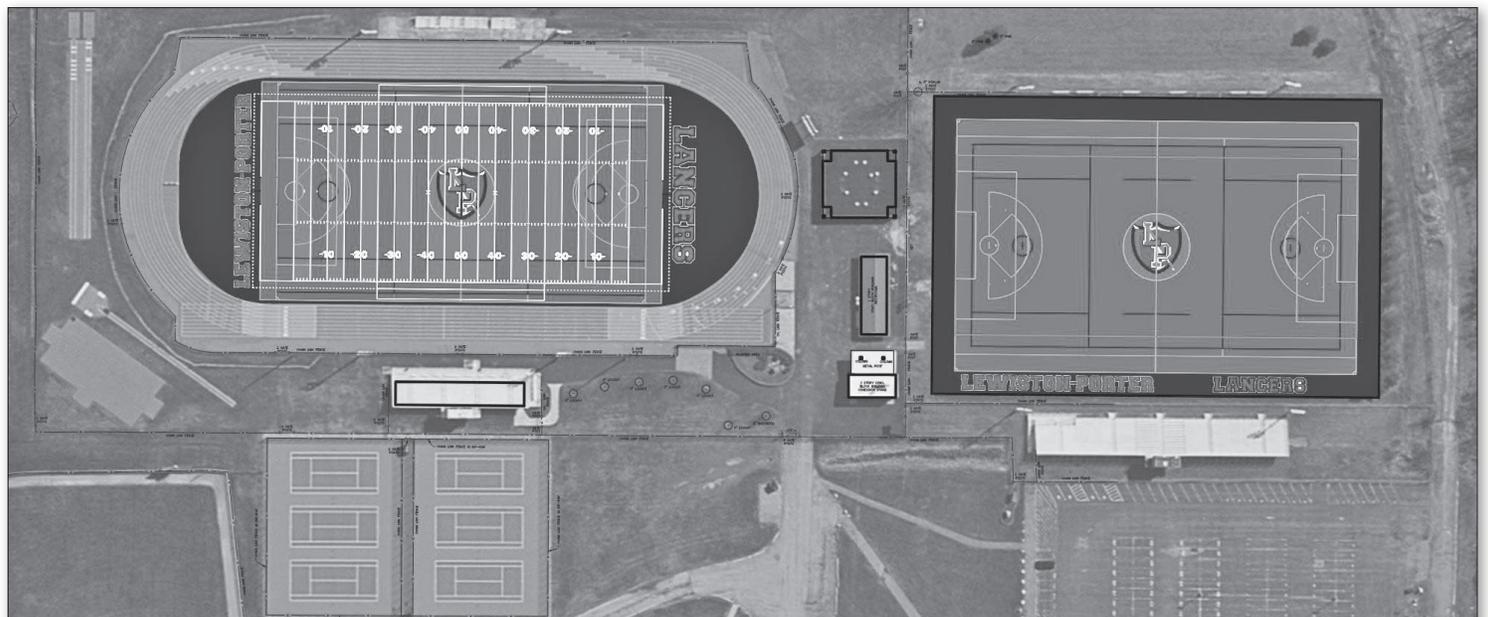
Proposition #2 Capital Improvements Project, 2024

Responsible Planning focused on Athletic Facilities upgrades and Safety

Amidst all the uncertainty that the post-COVID-19 fiscal landscape has brought on, we at Lewiston-Porter Central School District, continue to look to the future. Facilities planning and managing debt associated with capital improvement projects is a key aspect of our approach to the care and maintenance of our facilities and property. Capital projects at Lewiston-Porter are financed through our use of the New York State Power Authority Host Community Agreement funds, NYPA Greenway funds, and a smaller portion of the financed local share. As previous projects are paid off, we have looked to keep our capital debt for all building projects flat and consistent. Capital debt is falling off in the fiscal year 2024-25. So, to responsibly care for our facilities, we are planning for a \$11.15 million Capital Project that maintains that local share of capital debt at \$650k. Notably, \$650k is currently carried in our total capital debt picture for past projects. The proposed \$11.15 million project maintains that debt structure for the 2024-2025 fiscal year and beyond. This is a tax-neutral approach using all funding to minimize the impact of facility maintenance on our taxpayers. Please note that \$650k is directly funded within the total budget, so when we say tax-neutral, it merely means that no additional tax dollars are being specifically budgeted for this project. Financing for the entire scope of the project includes use of \$650,000 of capital reserve in order to maintain level local share within the budget.

The proposed \$11.15 million Capital Improvement Project consists of reconstructing, rehabilitating, and renovating Blakelee and Elia Athletic fields. In the interest of student safety, the proposed site work is anticipated to include a new synthetic turf surface for both stadiums and replacement of field lighting at Elia Soccer Stadium. Lighting at both Blakeslee Field and Elia Stadium has become increasingly a safety concern in recent years. All lighting at both fields is suspended on wooden poles. We've already had a pole topple over at Elia Stadium. Our turf field at Blakelee Stadium was installed in 2007. The life expectancy for the turf is 12-15 years. We are seeing significant rips and tears in the field that are becoming more and more costly to repair. We also have proposed improvements to our water system, roadways, and fencing at each stadium. Depending on how well we do in the bidding process, we may also look for upgrades in our restroom facilities at the stadium. The projected cost of the stadium upgrades is \$8.5 million of the total project cost of \$ 11.15 million.

The other portion of the project involves adding Solar arrays/panels to the roofs of the Middle School and the Intermediate Education Center. In 2022, we added solar work to the PEC and High School roofs and saw significant savings in our electric bills at each building. Those projects were estimated to be paid off with savings over 18 years. Given the power generation already developed, the projects are now anticipated to pay for themselves in 15 years. The same estimates have been established for the IEC and Middle School. So we will see immediate savings with our utility bills, and the projects ultimately pay for themselves with those savings. The total cost of the panels themselves is approximately \$1.95 million. Looking at both projects, the remaining \$700K is based on contingency and construction management. The \$11.15 capital project is especially needed given the current condition of our athletic fields. The project is cost-neutral within our budget, and with solar work being a portion of the overall scope of work, a portion of the project will ultimately pay for itself. Students will ultimately benefit from this work both during the school day and as part of our championship athletic programs.



 <p>LEWISTON-PORTER CSD TURF GRAPHIC OPTION 2 02.12.2024</p>	<p>BLAKELEE FIELD:</p> <ul style="list-style-type: none"> - SOCCER: 195'x300' - 2'-9" OVERLAY TO TRACK EDGE - GIRLS LACROSSE: 195'x360' - BOYS LACROSSE: 180'x330' - FOOTBALL: 160'x360' 	<p>ELIA FIELD:</p> <ul style="list-style-type: none"> - SOCCER: 225'x360' - MINIMUM 20'-0" OVERLAY - GIRLS LACROSSE: 195'x360' - BOYS LACROSSE: 180'x330' - FOOTBALL: 160'x360' 	 <p>SCALE IN FEET</p>
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**Lewiston-Porter
Central School District**
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www.lew-port.com



BOE MEMBERS

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President

Term: 2023-2025

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Lewiston, NY 14092

ECRWSS
RESIDENT

NEW KINDERGARTEN ON-LINE REGISTRATION NOW AVAILABLE ON THE WEBSITE

If you have a child who will be entering Kindergarten in September 2024, we are delighted to welcome you and your kindergartner to our program. The first step to the kindergarten journey is the registration process.

The Primary Education Center will offer an on-line registration option that allows families to upload all required documents. You may register children who will be five years old on or before December 1, 2024. The online registration form is now available on our website at <https://www.lew-port.com>.

Hard copies and complete registration information/requirements are available at the District Office or by visiting our website at <https://www.lew-port.com> and clicking the Primary Education Center tab at the top of the page.



We look forward to your child joining our Kindergarten family.

OUR MISSION: One Purpose. Your Pathway. Our Promise.

OUR VISION: 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.