

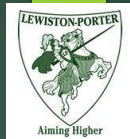
Lewiston Porter CSD 2026-27 Budget Development January 12, 2026



Mr. Paul Casseri, Superintendent

Mr. Scott Hoot, Assistant Superintendent for Administrative Services

2026-27 Budget Development January 12, 2026

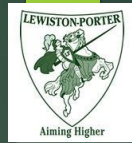


One Purpose. Your Pathway. Our Promise.

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.

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Budget Goals

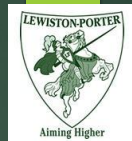
- Sustainability of programs and staff
 - Pre-K SciS Classroom - PEC
 - 8:1:2 Special Education PEC
 - ON BOCES Learning Center Lease
 - School Counselor - PEC/IEC
- Delivering a fiscally responsible budget
- Focusing on our strategic plan and student growth and development, intellectually, physically 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
 - Weapons detection software
- 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.

2026-27 Budget Development

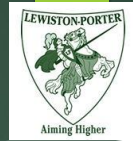
January 12, 2026



Next Steps:

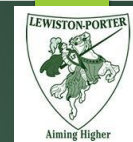
1. State Aid projections per Executive Budget Proposal late January
2. Calculate Tax Cap (Provide to Comptroller by March 1st)
3. Continue to review Building Administrators and Dept Heads proposed budgets
4. Project current year budget performance
5. Develop plan for use of Fund Balance and Reserves

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Fund Balance / Reserves		
	Balance	Planned Use
	<u>6/30/25</u>	<u>2025-26</u>
<u>Reserves</u>		
Employees Retirement	\$ 976,517	
Teachers Retirement	\$ 1,011,587	\$ 350,000
Tax Certiorari	\$ 163,650	
Employee Benefits	\$ 132,516	
Capital	\$ 2,401,576	
Repair	\$ 495,049	~ \$375,000
Debt	\$ 1,669,074	
<u>Fund Balance</u>		
Assigned	\$ 2,500,000	
Unassigned	\$ 2,225,328	

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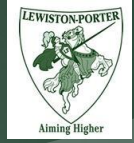


Potential Variables to be Considered:

- Anticipated and Possible Retirements with incentive payouts
- Identified Efficiencies and Savings- Alignment of MS/HS Time Schedule
- Collective Bargaining Negotiations - LPUUE negotiations
- Foundation Aid - continued implement any of the recommendations from the Rockefeller Study and impact on Foundation aid

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Potential Retirements: As of today and subject to change

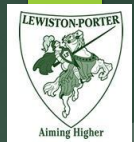
Instructional 4 positions
Support Staff 4 positions

The potential incentive payout for instructional :	\$ 245,750
The potential incentive payout for support staff:	\$ 60,360
The second half of retiree incentive payout from 24-25	<u>\$ 566,248</u>
	\$ 872,358

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2026-27 Budget Development

January 12, 2026



February 9, 2026 Budget Workshop
 B&G, Debt Service, Employee Benefits, Tax Cap, Revenue, Transportation

March 9, 2026 Budget Workshop
 BOCES, Athletics, Community Education, Curriculum & Instruction, Special Education

March 23, 2026 Budget Workshop (if needed)

April 13, 2026 Budget Adoption

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