

Lewiston Porter CSD
2026-27 Budget
February 9, 2026

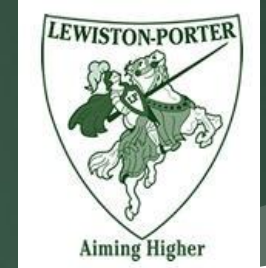


Mr. Paul J. Casseri, Superintendent

Mr. Scott Hoot, Assistant Superintendent for Administrative Services

2026-27 Budget Workshop

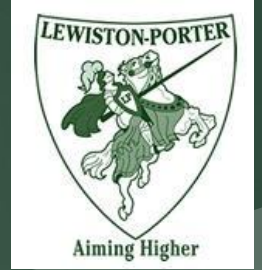
February 9, 2026



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.

Lewiston Porter CSD 2026-27 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 2026-27 Budget Development Process

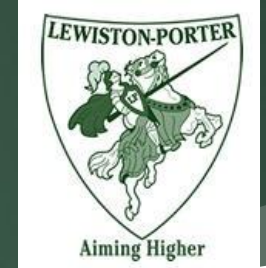


Steps:

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 only provides for a small increase in Foundation Aid

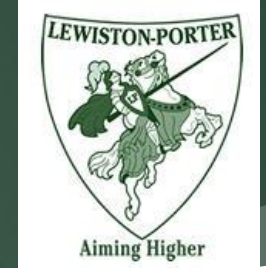
2026-27 Budget Workshop Agenda

February 9, 2026



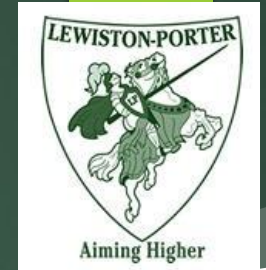
- Executive Budget Proposal for Education Funding
- Lewiston-Porter State Aid
- Debt Service
- Property Tax Cap
- Other Revenue Sources/Fund Balance/Reserves
- Employee Benefits
- Transportation
- Buildings & Grounds

2026-27 Executive School Aid Proposal



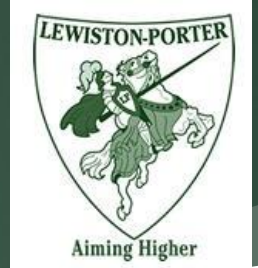
- \$39.3 Billion total School Aid proposed, an increase of \$1.6 Billion or 4.3%
- \$27.1 Billion in Foundation Aid, an increase of \$779 Million or 3.0%
 - Fully funds current formula and guarantees 1.0% minimum increase
- Expensed-Based Aids fully funded per current formulas
 - BOCES, Building, Transportation, Instructional materials, Special Education
- \$561 Million or 52.5% Universal Prekindergarten (UPK) Aid estimated increase
 - Per pupil funding increased to the greater of \$10,000 or Foundation Aid per pupil
- Zero-Emission Bus Mandate remains unchanged
 - Beginning in 2027 all new bus purchases must be zero-emission
 - Entire fleet must be converted by 2035
 - 2-year waiver may be submitted

2026-27 State Aid Projection



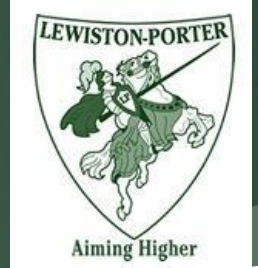
		Projected		
<u>State Aid:</u>	2025-26	2026-27	\$ Change	% Change
Foundation Aid	\$ 10,821,397	\$ 11,024,213	\$ 202,816	1.87%
Building Aid	\$ 3,153,409	\$ 3,969,276	\$ 815,867	25.87%
Transportation Aid	\$ 1,838,383	\$ 1,720,116	\$ (118,267)	-6.43%
BOCES Aid	\$ 1,407,425	\$ 1,339,490	\$ (67,935)	-4.83%
High Tax Aid	\$ 491,475	\$ 491,475	\$ -	0.00%
Excess Cost Aid	\$ 233,660	\$ 402,513	\$ 168,853	72.26%
Private High Cost Aid	\$ 815,618	\$ 1,172,513	\$ 356,895	43.76%
Textbook Aid	\$ 127,393	\$ 130,247	\$ 2,854	2.24%
Computer Hardware Aid	\$ 30,420	\$ 29,039	\$ (1,381)	-4.54%
Computer Software Aid	\$ 33,990	\$ 34,109	\$ 119	0.35%
Library Aid	\$ 14,181	\$ 14,231	\$ 50	0.35%
	\$ 18,967,351	\$ 20,327,222	\$ 1,359,871	7.17%

2026-27 Debt Service



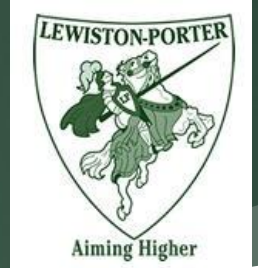
Issue (final pymt)	Project		2025-26	2026-27	2027-28	2028-29	2029-30
\$2.315M	2017 Bonds	Principal	\$ 205,000	\$ 210,000	\$ 215,000	\$ 210,000	\$ -
(2028-29)		Interest	\$ 20,750	\$ 16,138	\$ 11,150	\$ 5,775	\$ -
\$20.725M	2018 Bonds	Principal	\$ 1,540,000	\$ 1,620,000	\$ 1,700,000	\$ 1,785,000	\$ 1,870,000
(2032-33)		Interest	\$ 619,750	\$ 542,750	\$ 461,750	\$ 376,750	\$ 287,500
\$7.63M	2022 Bonds	Principal	\$ 540,000	\$ 550,000	\$ 565,000	\$ 575,000	\$ 590,000
(2034-35)		Interest	\$ 154,875	\$ 141,925	\$ 127,988	\$ 113,738	\$ 99,175
\$1.476533M	EPC lease	Principal	\$ 84,767	\$ 87,688	\$ 90,710	\$ 93,836	\$ 97,070
(2037-38)		Interest	\$ 45,796	\$ 42,875	\$ 39,853	\$ 36,727	\$ 33,493
\$17.25M (14.245M)	2021-2023 Bonds	Principal	\$ 925,000	\$ 890,000	\$ 930,000	\$ 980,000	\$ 1,030,000
(2037-38)		Interest	\$ 918,011	\$ 666,000	\$ 621,500	\$ 575,000	\$ 526,000
\$10.5M BAN		Principal		\$ 290,000	\$ -	\$ -	\$ -
		Interest		\$ 705,469	\$ -	\$ -	\$ -
\$10.21M Bond		Principal			\$ 575,000 *	\$ 595,000 *	\$ 600,000
(2028-2042)		Interest			\$ 406,731 *	\$ 385,888 *	\$ 363,575

2026-27 Debt Service



		2025-26	2026-27	2027-28	2028-29	2029-30
	Total Principal	\$ 3,294,767	\$ 3,647,688	\$ 4,075,710	\$ 4,238,836	\$ 4,187,070
	Total Interest	\$ 1,759,182	\$ 2,115,157	\$ 1,668,972	\$ 1,493,878	\$ 1,309,743
	Total P&I	\$ 5,053,949	\$ 5,762,845	\$ 5,744,682	\$ 5,732,714	\$ 5,496,813
	Estimated Bldg Aid	\$ 3,316,126	\$ 3,933,840	\$ 4,019,432	\$ 4,007,330	\$ 4,007,330
	BAN Premium		\$ 58,695			
	Greenway Funds	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000
	Community Host Funds	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000
	Net Local Share	\$ 592,823	\$ 625,310	\$ 580,250	\$ 580,384	\$ 344,483

2026-27 Property Tax Cap



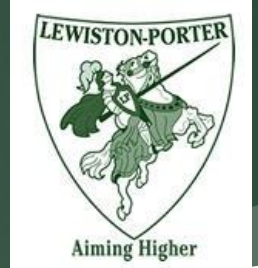
Real Property Tax Levy for 2025-26	\$ 31,153,501
Tax Cap Reserve Offset from 2024-25	\$ 94,564.00
	\$ 31,248,065
Tax Base Growth Factor	1.0027
	\$ 31,332,435
PILOT's Receivable for 2025-26	\$ 86,871
Capital Tax Levy Exclusion for 2025-26	\$ (1,348,743)
	\$ 30,070,563
Allowable Levy Growth Factor	1.02
	\$ 30,671,974
PILOT's Receivable for 2026-27	\$ (91,195)
Capital Tax Levy Exclusion for 2026-27	\$ 1,349,502
Tax Levy Limit for 2024-25	\$ 31,930,281
Allowable percentage increase	2.493%
Allowable increase in dollars	\$ 776,780

2026-27 Other Revenue Projection



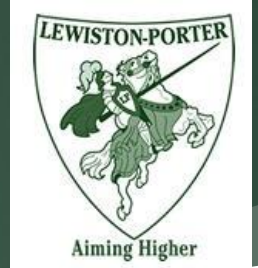
		Projected		
	2025-26	2026-27	\$ Change	% Change
Property Taxes	\$ 31,153,501	\$ 31,830,281	\$ 676,780	2.17%
PILOT's	\$ 86,871	\$ 91,195	\$ 4,324	4.98%
Interest & Penalties on Property Taxes	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
Day School Tuition - Individuals	\$ 16,000	\$ -	\$ (16,000)	-100.00%
Continuing Education Tuition	\$ 45,000	\$ 50,000	\$ 5,000	11.11%
Admissions	\$ 4,200	\$ 2,100	\$ (2,100)	-50.00%
Day School Tuition - Other Districts	\$ 35,887	\$ 65,194	\$ 29,307	81.66%
Health Services for Other Districts	\$ 80,000	\$ 80,000	\$ -	0.00%
Interest & Earnings	\$ 450,000	\$ 450,000	\$ -	0.00%
Rental of Real Property	\$ 80,000	\$ 80,000	\$ -	0.00%
Rental of Real Property - BOCES	\$ -	\$ 50,000	\$ 50,000	#DIV/0!
Refund of Prior Year Expense - BOCES	\$ 250,000	\$ 275,000	\$ 25,000	10.00%
Unclassified Revenue	\$ 1,431,367	\$ 1,345,000	\$ (86,367)	-6.03%

2026-27 Other Revenue/Fund Balance Projection



		Projected		
	2025-26	2026-27	\$ Change	% Change
Medicaid	\$ 230,000	\$ 170,000	\$ (60,000)	-26.09%
Bond Anticipation Note	\$ 100,000	\$ -	\$ (100,000)	-100.00%
Use of reserves	\$ 350,000	\$ 350,000	\$ -	0.00%
Assigned Fund Balance	\$ 2,500,000	\$ 2,500,000	\$ -	0.00%
	\$ 55,800,177	\$ 57,690,992	\$ 1,890,815	3.39%

2026-27 Fund Balance/Reserves



	Balance	Planned Use
<u>Reserves</u>	<u>6/30/25</u>	<u>2025-26</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	

2026-27 Employee Benefits



- NYS Employees' Retirement System
 - Six tier system - composite rate increasing from 15.77% to estimated 16.74% of payroll
- NYS Teachers' Retirement System
 - Single tier system - rate decreasing from 9.59% to estimated 8.24% of payroll
- Social Security/Medicare Tax
 - 7.65% of taxable wages
- Workers' Compensation
 - Purchased Insurance Policy - premium based on risk and experience
- NYS Unemployment Insurance
 - District cost based on actual paid claims
- Medical Insurance
 - Rate increase projected to be 8%-10%

2026-27 Transportation



Contract Transportation provided by Student Transportation Inc.

5-year contract 2018-2023; extended at 3.5%, 3.9%, & 3.4% CPI for 2023-24, 2024-25 & 2025-26 respectively;

Proposed extension for 2026-27 based on CPI increase per SED

18 Elementary Bus Runs - 914 students

19 Secondary Bus Runs - 1031 students

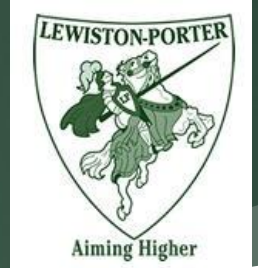
2 Non-Public Bus Runs - 105 students (Sacred Heart & Stella)

WNY Bus provides transportation for Special Education and Athletics as needed

2 Parent Contract

District Staff: 7 Bus Attendants

2026-27 Transportation



Fuel Data

2024-25: 57,818 gallons @ \$2.41 avg. per gallon

2025-26: Avg. per gallon @ \$2.65

Total Transportation Expenditures

2022-23: \$3,502,529 budget

2023-24: \$3,728,385 budget

2024-25: \$3,876,320 budget

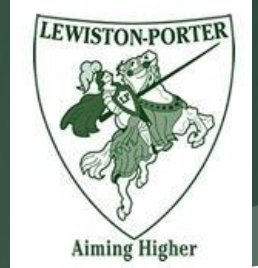
2025-26: \$3,990,833 budget

2026-27: \$4,110,000 projected (assuming 3.0% CPI increase)

Transportation Aid

60.8% of approved expenditures

2026-27 Buildings & Grounds



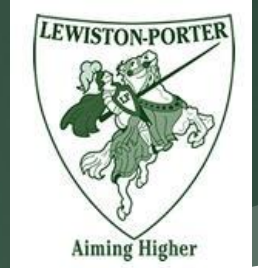
Staffing

- 1 - Director of Facilities
- 1 - Office Staff
- 1 - Head of Grounds
- 1 - Head of Maintenance
- 3 - General Repair Person
- 4 - Custodians
- 18 - Cleaners
- 1 - Laborer

Campus Data

- 271 Acres
- 5 School/Administration Buildings - 563,000 sq ft

2026-27 Buildings & Grounds



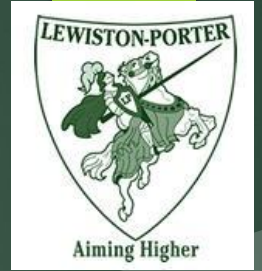
Total B&G Expenditures

2024-25: \$3,295,243 budget

2025-26: \$3,317,388 budget

2026-27: \$3,340,983 projected

Lewiston-Porter CSD Budget Development 2026-27



Questions?