

Lewiston-Porter CSD 2026-27 Budget March 9, 2026



Mr. Paul J. Casseri, Superintendent of Schools

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

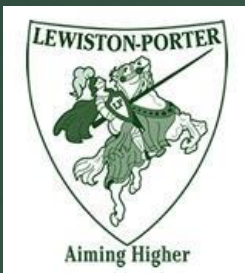


2026-27 Budget Workshop

March 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 2026-2027 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

March 9, 2026

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



2026-27 BOCES Services

	Projected		Budgeted
<u>BOCES Services</u>	<u>2026-27</u>		<u>2025-26</u>
Administration	\$ 466,520		\$ 417,715
Occupational Education	\$ 1,058,400		\$ 968,200
Special Education	\$ 2,376,212		\$ 2,153,104
Technology	\$ 1,190,452		\$ 1,256,038
Instructional	\$ 849,323		\$ 854,156
Totals	\$ 5,940,907		\$ 5,649,213



2026-27 Community Education

Support Staff Stipends	\$ 23,750
Brochure/Postcard Printing	\$ -0-
Brochure/Postcard Mailing	\$ -0-
<u>Program Revenue/Expense</u>	<u>\$ 23,750</u>

Projected Annual Operating Loss \$ -0-

Community Education has not been a self-sustaining program. All information will be posted online, therefore, eliminating very costly printing and mailing expenses to provide an opportunity for the program to be self-sustaining.



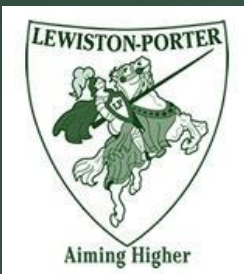
2026-27 Fund Balance/Reserves

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	~ \$340,000
Debt	\$ 1,669,074	\$ -
<u>Fund Balance</u>		
Assigned	\$ 2,500,000	
Unassigned	\$ 2,225,328	



2026-27 Budget Projections

	Budget		Projected	Dollar	Percentage
	<u>2025-26</u>		<u>2026-27</u>	<u>Change</u>	<u>Change</u>
Real Property Taxes	\$ 31,153,501		\$ 31,830,281	\$ 676,780	2.17%
State Aid	\$ 18,967,351		\$ 20,327,222	\$ 1,359,871	7.17%
Appropriated Fund Balance	\$ 2,850,000		\$ 2,850,000	\$ -	0.00%
Payments In Lieu of Taxes	\$ 86,871		\$ 91,195	\$ 4,324	4.98%
Other Revenue	\$ 2,742,454		\$ 2,848,294	\$ 105,840	3.86%
TOTAL REVENUE	\$ 55,800,177		\$ 57,946,992	\$ 2,146,815	3.85%
EXPENDITURES	\$ 55,800,177		\$ 58,411,221	\$ 2,611,044	4.68%
SURPLUS (DEFICIT)				\$ (464,229)	



2026-27 Budget Projections

Revenue Assumptions

Foundation Aid per the Executive Budget

New BOCES lease revenue

Continued receipt of Niagara County Pre-K funding (SCIS program started Sept. 2025)

Tax Levy is net of 2024-25 reserve

Fund Balance/Reserve allocation remains the same

(Awaiting understanding of Pre -K funding in terms of current LP staff that supports Pre-K daily operation/in-kind support (cleaning/maintenance of classrooms, etc.)

Expenditure Assumptions

Assumes staffing at current level (replacing all retirements - with a new hire)

Eliminates printing/mailling District calendar, LINK newsletters, Community education

Begins 5-year plan for Music department equipment purchases

New AI Incident detection system



2026-27 Budget Projections

Potential areas for Reduction

Staffing Adjustments (Retirements & Attrition)

- Continuing to review **confirmed and potential retirements** across the district.
- Exploring opportunities for **staff reductions through natural attrition** where feasible.
- Final decisions are **pending completion of the Middle School and High School course selection process**.

Course Enrollment & Section Analysis

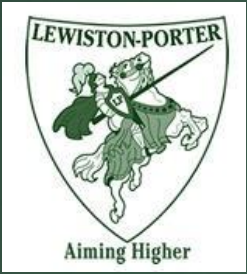
- Once course selections are finalized, the district will:
 - Review **course enrollment numbers**
 - Evaluate opportunities to **reduce course sections where appropriate**.
 - Consider **staff sharing between the MS and HS** due to the newly aligned MS/HS daily schedule

Curricular Areas Impacted by Current Retirements

- **Science:** Physics, Chemistry (2)
- **English Language Arts:** Grades 8–12 (1)
- **World Languages:** Spanish (1)

Support Staff Considerations

- Review of **teacher aide retirement (4)**
- Potential **reduction in aide positions through attrition**, where program needs allow.



2026-27 Budget Projections

Additional Expenditure Reductions Under Consideration

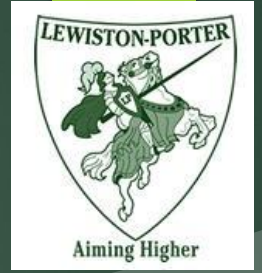
Programmatic Placements

- Review of **BOCES Alternative Education placements**- Regular Education/Special Education
- Review of special education **boces/private out-of-district special education placements**

Operational Budget Lines

- Examination of **daily substitute teacher budget line**.
- Review of **long-term substitute budget line** for potential efficiencies.

Lewiston-Porter CSD Budget Development 2026-27



Next Steps

March 23rd Budget Meeting

April 13th BOE Budget Adoption

Questions?