



Lewiston-Porter Central School District

One Purpose. Your Pathway. Our Promise.

Scott M. Hoot

Assistant Superintendent for Administrative Services

4061 Creek Road, Youngstown, NY 14174

Phone 716-286-7240 | Fax: 716-286-7877 | Email: smhoot@lew-port.com

Memorandum

NA-2

Date: April 8, 2026

To: Paul J. Casseri, Superintendent of Schools

From: Scott M. Hoot, Assistant Superintendent for Administrative Services

Subject: Property Tax Report Card

This memo serves as a request for approval of the 2026-2027 Property Tax Report Card. I have attached the Property Tax Report Card for your reference.

Please let me know if you have any questions.

Property Tax Report Card

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Official - as of 04/08/2026 09:25
AM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:

<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2026-27 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."

Form Due - April 25, 2026

Form Preparer Name:

SCOTT M. HOOT

Preparer's Telephone Number:

716-286-7240

<u>Shaded Fields Will Calculate</u>	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	55,800,177	58,281,991	4.45 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	31,153,501	31,746,280	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	94,564		
E. Total Proposed School Year Tax Levy (A+B+C-D)	31,058,937	31,746,280	2.21 %
F. Permissible Exclusions to the School Tax Levy Limit	1,348,743	1,264,502	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	29,899,322	30,580,779	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	29,804,758	30,481,778	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	94,564	99,001	
Public School Enrollment	1,961	1,943	-0.92 %
Consumer Price Index			2.63 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2026-27, includes any carryover from 2025-26 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	7,165,687	6,228,834
Assigned Appropriated Fund Balance	2,500,000	2,565,000
Adjusted Unrestricted Fund Balance	2,225,328	2,275,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99 %	3.90 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	2016 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	2,401,576	2,490,434	No intended use in 2026-27
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	495,049	172,784	No intended use in 2026-27
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory DEBT Reserve for DebtSERVICE		For proceeds from the sale of district capital assets or improvement, restricted to debt service.	1,669,074	1,730,829	\$85,000 intended use in 2026-27
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			

Tax Certiorari	TAX CERT	For tax certiorari settlements.	163,650	169,705	No intended use in 2026-27
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	132,516	137,419	No intended use in 2026-27
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	976,517	1,012,648	\$150,000 intended use in 2026-27
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve	TRS RESERVE	To fund employer retirement contributions to the NY's Teachers' Retirement System	1,011,587	1,049,015	\$300,000 intended use in 2026-27

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:

<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2026-27. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save

Reset

Save & Ready