



Lewiston-Porter CSD 2026-27 Budget April 13, 2026



Mr. Paul J. Casseri, Superintendent of Schools

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



2026-27 Budget Workshop

April 13, 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



2026-27 Budget Adoption

April 13, 2026

- Tax Cap
- Fund Balance/Reserves
 - ▶ Proposition to establish new Capital reserve
- Revenue
- Expenditures



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	\$ 1,264,502
Tax Levy Limit for 2024-25	\$ 31,845,281
Allowable percentage increase	2.221%
Allowable increase in dollars	\$ 691,780

The Towns of Lewiston and Porter are going through an assessment process to value properties at 100% market value.

The 2025-26 Equalization rates were 40% and 44% respectively.

The District is projecting a **1.90%** increase in the tax levy.



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	

Capital Improvements Reserve Fund Proposition:

To establish a new fund with a value not greater than \$6,000,000 with a term not longer than ten (10) years.



2026-27 Budget Projections

		Projected		
	2025-26	2026-27	\$ Change	% Change
Property Tax Levy	\$ 31,153,501	\$ 31,746,280	\$ 592,779	1.90%
Property Tax Reserve	\$ -	\$ 99,000	\$ 99,000	
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	
Refund of Prior Year Expense - BOCES	\$ 250,000	\$ 275,000	\$ 25,000	10.00%
Unclassified Revenue	\$ 1,431,367	\$ 1,601,000	\$ 169,633	11.85%



2026-27 Budget Projections

		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	\$ 1,379,490	\$ (27,935)	-1.98%
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	\$ 20,367,222	\$ 1,399,871	7.38%



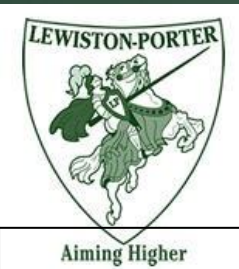
2026-27 Budget Projections

		Projected		
	2025-26	2026-27	\$ Change	% Change
Medicaid	\$ 230,000	\$ 200,000	\$ (30,000)	-13.04%
Bond Anticipation Note	\$ 100,000	\$ -	\$ (100,000)	-100.00%
ERS Reserve	\$ -	\$ 150,000		
TRS Reserve	\$ 350,000	\$ 300,000		0.00%
Debt Service Reserve	\$ -	\$ 85,000	\$ 85,000	
Assigned Fund Balance	\$ 2,500,000	\$ 2,565,000	\$ 65,000	2.60%
	\$	\$		
	55,800,177	58,281,991	\$ 2,481,814	4.45%



2026-27 Budget Projections

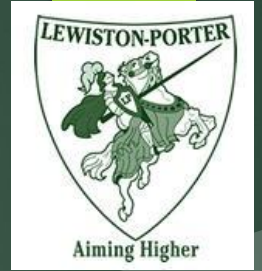
Budget Area	Description	Adopted Budget 2025-26	Proposed Budget 2026-27	Dollar Change	Percentage Change
Board of Education	BOE memberships and required trainings, District Clerk, supplies & materials for regular BOE meetings & the Annual Meeting	\$114,188	\$113,694	-\$494	-0.43%
Central Administration	Superintendent office salaries, supplies and contractual	\$325,877	\$334,825	\$8,948	2.75%
Office of Finance	Asst Supt office salaries, supplies, Auditing, Treasurer, Tax Collection & purchasing	\$676,304	\$700,736	\$24,432	3.61%
Legal/Personnel	Includes legal, personnel, and records	\$317,460	\$323,650	\$6,190	1.95%
Central Services	Building operations, maintenance, printing & mailing, School Resource Officers	\$3,453,260	\$3,641,096	\$187,836	5.44%
Special Items	Insurance, assessments, BOCES Administrative charges, Organizational Fees	\$1,392,182	\$1,469,659	\$77,477	5.57%
Administration & School Improvement	Instructional Administration & Staff Development	\$1,665,551	\$1,737,667	\$72,116	4.33%
Teaching	Teachers, aides, monitors salaries, supplies and contractual	\$12,812,591	\$13,364,022	\$551,431	4.30%
Occupational Education	Career and Technical Education programs at Orleans/Niagara BOCES	\$968,200	\$1,058,400	\$90,200	9.32%



2026-27 Budget Projections

Budget Area	Description	Adopted Budget 2025-26	Proposed Budget 2026-27	Dollar Change	Percentage Change
Special Programs	Special Education teachers, aides salaries, supplies & materials	\$8,980,906	\$9,426,390	\$445,484	4.96%
Teaching- Special schools	BOCES Summer Instructional Program	\$39,225	\$46,179	\$6,954	17.73%
Instructional Media	Librarians, aides, computer technology salaries, supplies & materials	\$859,708	\$901,242	\$41,534	4.83%
Pupil Services	Guidance, nurses, psychologists, social workers, extracurricular & interscholastic athletics	\$2,823,053	\$3,063,851	\$240,798	8.53%
Transportation	Contracted services, fuel, monitors, and other costs associated with the transportation of students	\$3,990,833	\$3,965,251	-\$25,582	-0.64%
Employee Benefits	Teacher Retirement System, Employee Retirement System, Health Insurance, Social Security, Worker's Comp. & Unemployment Insurance	\$12,146,640	\$12,132,734	-\$13,906	-0.11%
Capital Debt & Bond Payments	Bonds & BANS principal and interest payments	\$5,063,769	\$5,762,845	\$699,076	13.81%
Transfers to special Aid	Special Education Summer Programs	\$93,930	\$135,000	\$41,070	43.72%
Civic Activities	Continuing Education & Fitness Center	\$76,500	\$104,750	\$28,250	36.93%
TOTAL		\$55,800,177	\$58,281,991	\$2,481,814	4.45%

Lewiston-Porter CSD Budget Development 2026-27



Next Steps

May 11th - Budget Hearing

May 19th - Budget Vote & Board Election

Questions?