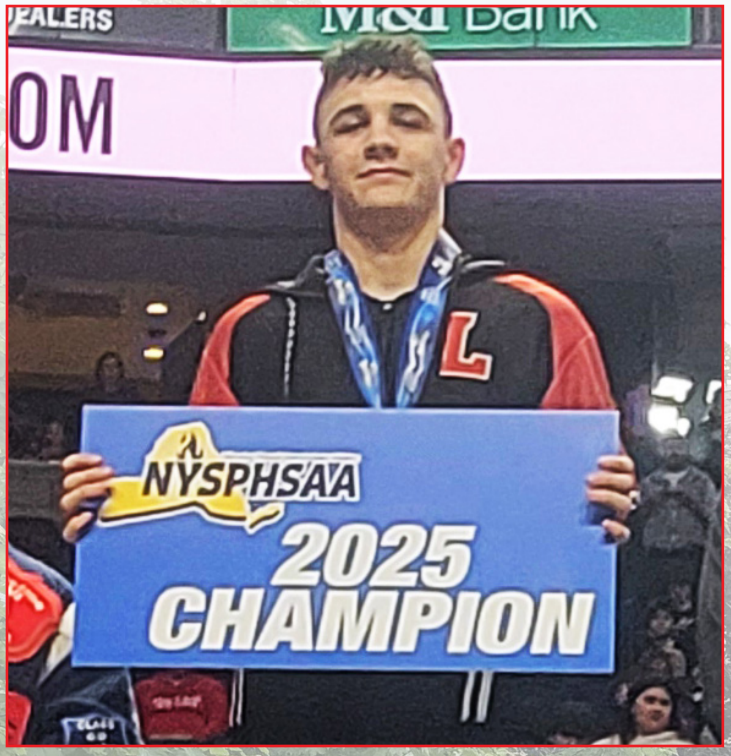
LOWVILLE ACADEMY AND CENTRAL SCHOOL

Annual Meeting Information 2025-2026



Patrick Grimsey, LACS Senior, First Place Finisher at the 2025 NYSPHSAA State Wrestling Championship



Jack Beyer, LACS Senior, 2024-2025 New York State FFA President









IN THIS ISSUE: PROPOSED 2025-2026 BUDGET INFORMATION • BOARD OF EDUCATION ELECTION INFORMATION • PROPOSITIONS ON THE BALLOT

Dear Parents and Members of the Lowville Academy School Community,

Enter to Learn ... Go Forth to Serve

In every hallway and classroom across our district, the spirit of excellence is alive and thriving-powered by the dedication and passion of our incredible students. From our youngest learners just starting their journey to our seniors preparing to take the next big step, we are proud to celebrate their many achievements and the culture of academic excellence that defines Lowville Academy.

Our students' talents don't stop at academics. They shine brightly on the stage, excel on the athletic fields, and lead with heart and purpose in our communities. Their accomplishments reflect not only their hard work but also the vibrant, supportive environment we all help create.

As we celebrate these successes, we want to take a moment to thank you – our teachers, families, and community partners. Your unwavering support, encouragement, and involvement have been essential in nurturing and guiding our students every step of the way.

Looking ahead, the Board of Education is committed to continuing to provide the highest quality education possible. With your partnership, we will uphold our proud tradition of academic rigor, enthusiastic participation, and excellence in athletics and extracurricular activities.

Budget and State Aid Information

The challenge for all NYS school districts every year is to provide high quality educational programs for its students within the means of local taxpayers and state aid. Through long range planning and careful day-to-day financial management, we will be able to maintain our high academic standards while maintaining our facilities. We intend to continue to build on our track record of staying below our Tax Cap.

We believe our proposed budget of $31,425,533 supports high quality programming for students while also demonstrating sensitivity to the challenging economic times that confront our community. This budget reflects an increase of $707,048 or 2.30%, which is largely due to increases in salaries and benefits. Along with a small tax increase, the District projects other additional revenues of $457,874. This will mean the use of $1.3 million in fund balance and reserves compared to the $1.2 million allocated in the last budget cycle to balance the budget. We are carefully planning for the long term protection of our high-quality education and continued high standards.

District Tax Levy

The Board of Education is projecting a tax increase of 2.99% which is below our allowable levy limit. While raising taxes is never an easy decision, our district has been fortunate for many years compared with our neighbors to maintain a historically low tax rate. Fortunately, increasing values of property in our entire district will help to offset a good portion of our tax rate for many of our taxpayers. Based on tentative values, our true tax rate, including the current library levy, is expected to be $6.09 per $1,000.

The information enclosed will provide you with a detailed look at the specifics of the proposed spending plan and the accompanying funding priorities of the Board of Education. We hope the strong tradition of community support for academic excellence will continue in the 218th year of Lowville Academy's existence. We remain committed to fulfilling the promise of a bright educational future for every child.

Respectfully,

LACS Board of Education
Superintendent of Schools, Rebecca Dunckel

2025-26 Budget at a Glance
Proposed Budget: $31,425,533
Proposed Budget Increase: 2.30%
Proposed Tax Levy Increase: $149,174
Proposed Tax Rate Increase: 2.99%

Proposed 2025-2026 Expenditure Budget

I. General Support:

General Support includes expenses associated with the operation of the District, including natural gas, electricity, water and sewer and telephone service. It also includes costs associated with the board of education, central administration and business office, as well as services such as legal counsel, tax collection, auditing, purchasing, records management and public relations. The facilities staff, repair expenses and supplies to clean and maintain the buildings and properties are included in General Support. New BOCES aidable programs to improve efficiency and communications have been added for the coming school year.

II. Instruction:

Instruction includes all salaries for teachers, building administrators and instructional support staff. Expenses for textbooks, equipment, technology, services, and supplies and materials to support instruction are included in this category.

III. Transportation:

Transportation includes salaries for all transportation staff as well as the purchase of buses, diesel fuel, and equipment, services and supplies used at the bus garage to maintain the fleet. Purchase of a fourth bus is included for the coming year.

IV. Employee Benefits:

Employee Benefits include locally negotiated benefits such as health insurance coverage and also mandated benefits such as retirement, social security, and workers' compensation.

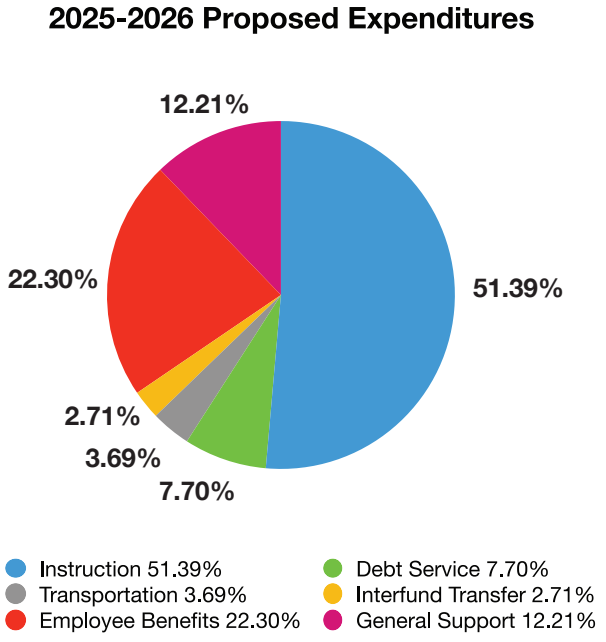
V. Debt Service:

Debt Service is the amount of principle and interest the District pays on money it borrows to fund capital projects and bus purchases. The District receives state building aid or transportation aid to offset these expenses. The decrease in this category is due to the 2008 Bicentennial Project debt being fully paid off.

VI. Interfund Transfers:

This year's budget includes a transfer to Capital Fund for a mini renovation capital project of $100,000 and $687,417 for costs related to the 2 flood disasters (offset by corresponding Building Aid), a transfer to School Lunch Fund of $20,000, and Special Aid Fund of $45,000 for a summer special education program.

	2024-25 Budget	2025-26 Proposed	Percent Change
I. General Support	$3,657,575	$3,836,878	4.90%
II. Instruction	$15,655,364	$16,149,149	3.15%
III. Transportation	$1,282,818	$1,158,299	-9.71%
IV. Employee Benefits	$6,699,739	$7,009,231	4.62%
V. Debt Service	$3,262,989	$2,419,559	-25.85%
VI. Interfund Transfers	$160,000	$852,417	432.76%
Total	**$30,718,485**	**$31,425,533**	**2.30%**



Estimated 2025-2026 Revenue Budget

I. State Aid:

State Aid includes basic foundation aid, categorical aid, and building aid. Basic aid is based on student enrollment and attendance. Categorical aid is related to expenditures on textbooks, hardware, software and library materials, special education, transportation and BOCES services.

II. Property Tax:

The tax levy is the revenue required to balance the school budget. The tax rate is the amount billed to the tax payer per $1,000 of assessed value of the property being taxed. When properties are added to the tax roll or when increases in assessed value occur, this means a decrease in rate for all other property owners. This, coupled with little increases over the past 19 years, results in a tax rate per $1,000 that is still just about half that of the 2005-06 school year.

III. PILOT:

Payment in Lieu of Taxes (PILOT) agreements may be established to provide incentives to businesses that locate or expand within our communities in order to encourage economic development and local job creation. Wind projects including Maple Ridge, Copenhagen Wind and Roaring Brook account for the majority of our PILOT revenues. We are expecting a net decrease in PILOTs in the coming year.

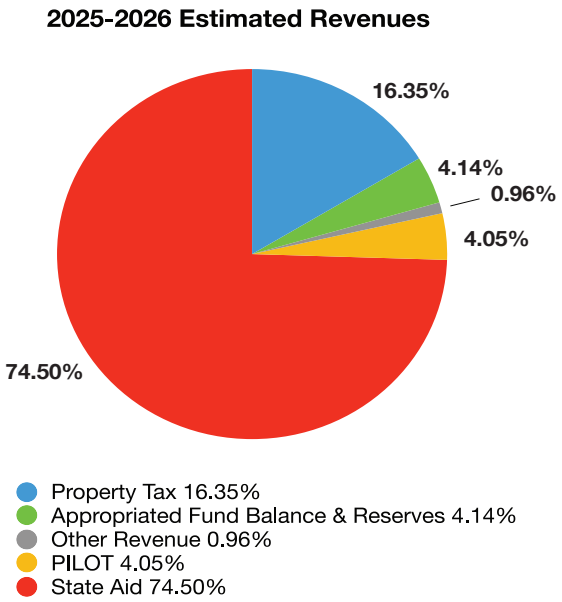
IV. Appropriated Fund Balance and Reserves:

Fund Balance is maintained each year for unexpected and emergency expenses, as well as for cash flow. Any monies left unspent in the budget and any excess revenue above what was planned contribute to the Fund Balance. The District will use $1,000,000 of the Fund Balance next year as a revenue to offset and stabilize the tax levy. The proposed budget also includes the use of funds from the Energy Systems Tax Stabilization Reserve of $265,000 and $35,000 from the Employee Benefits Accrued Liability Reserve.

V. Other Revenue:

Other revenues include interest earnings, tuition, rental of property, Medicaid reimbursement and other minor revenue sources.

	2024-25 Budget	2025-26 Proposed	Percent Change
I. State Aid	$22,772,867	$23,411,611	2.80%
II. Property Tax	$4,989,086	$5,138,260	2.99%
III. PILOT	$1,459,627	$1,272,907	-12.79%
IV. Appropriated Fund Balance and Reserves	$1,200,000	$1,300,000	8.33%
V. Other Revenue	$296,905	$302,755	1.97%
Total	**$30,718,485**	**$31,425,533**	**2.30%**



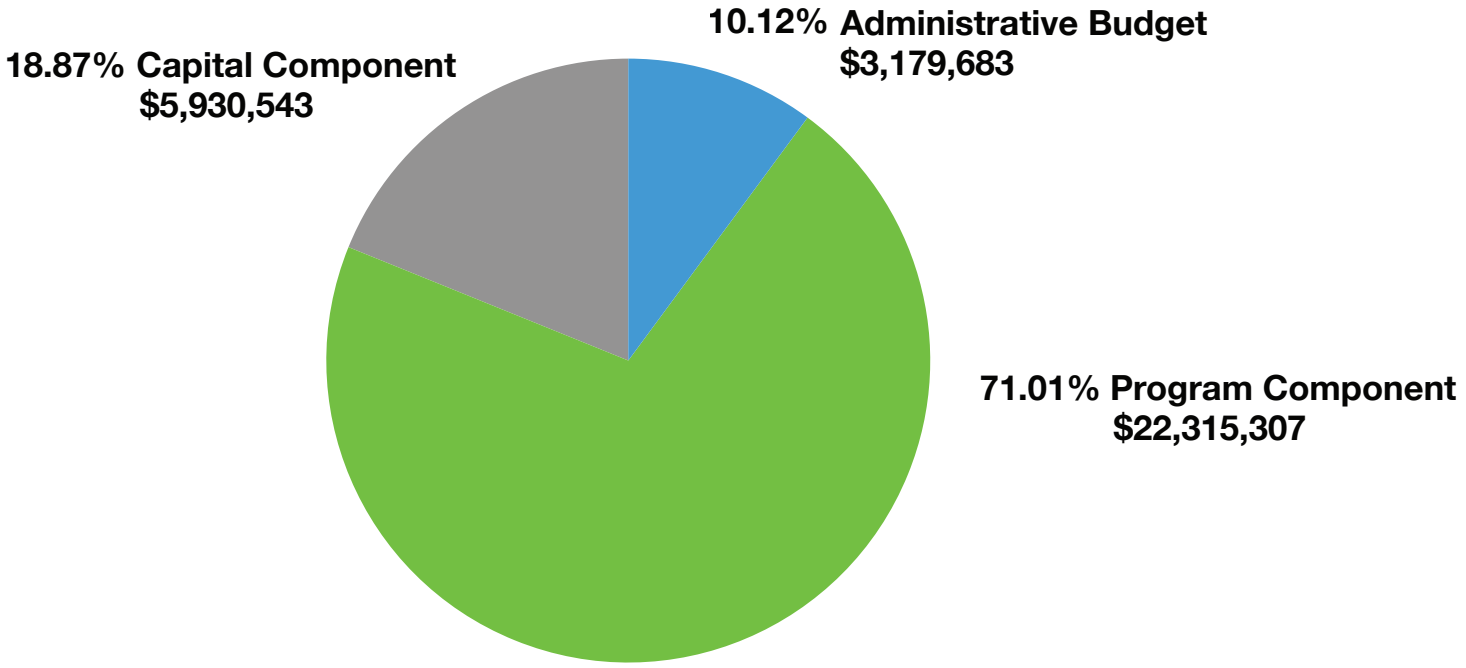
Capital Outlay 2025-2026

The Board of Education plans to address routine maintenance and repair of the facilities through the inclusion of a Capital Outlay project of $100,000. Capital Outlay projects are intended to aid in efforts of New York State schools to maintain their facilities and operations on an annual basis. This year's project will focus on necessary upgrades at the Bus Garage including replacement of overhead doors and reconstruction of floor trench drains.

District Budget Hearing May 12 - 6:30 p.m.

The Board of Education will host a budget hearing on the proposed 2025-26 school district budget on Monday, May 12 at 6:30 p.m. in the elementary school cafeteria. An overview of the budget and other resolutions for the vote on May 20th will be presented at this meeting. Specific information regarding the Board of Education's proposed budget for the 2025-26 school year may also be obtained by contacting the District office at 315-376-9000.

2025-2026 Three Part Budget









Board of Education Election

The Lowville Academy Board of Education is made up of nine trustees who serve three-year terms. Board members serve as the community's representatives in all matters of instruction, operations and finance. Each year, three Board of Education seats are up for election. Current members, Amy Marti, Jonathan Gillette, and James Farquhar are not running for reelection. We wish to express our sincere gratitude to all three for their dedicated service and commitment to the students, staff, and entire school community as a Board member.

Candidates Seeking Election

Ms. Casie Kolenda is running for the seat being vacated by James Farquhar. Casie is a graduate of Lowville Academy and parent to one LACS student and two graduates. Ms. Kolenda earned a teaching degree from SUNY Oswego and works as a cosmetology instructor at Jefferson-Lewis BOCES. She is a member of the Legion Auxiliary, her church, and is also a military mom and a SkillsUSA advisor. Ms. Kolenda is interested in running for the board so that she can help improve and preserve the quality of the school system and says, "I believe in and am an educator for public school, preparing our next generations for college, career and life as a good citizen."

Mr. Joseph Lawrence is running for the seat being vacated by James Farquhar. Joe is a parent to 3 LACS students. He received his Masters of Science from Cornell University and most recently graduated from the Lewis County Leadership Academy. He is a Senior Extension Associate for Cornell University focusing on dairy and field crops. He has served on the Lewis County Industrial Development Agency Board of Directors, and on the Steering Committee for the development of Naturally Lewis, Inc. Joe currently serves on the boards of Lowville Youth Athletic Association, JCC Center for Community Studies, and the Lewis County Agricultural Society. He states "as a parent I recognize that I do not have all the tools to help my own kids realize their full potential as well-rounded contributors to our community. I value the diverse knowledge of our educators and the role of an inclusive public school system in helping them reach their full potential."



Mr. Benjamen Manning is running for the seat being vacated by Jonathan Gillette. Ben is a parent to 3 LACS students and one preschooler. Mr. Manning attended Clarkson University and the U.S. Army Signet School. He currently serves as a Lewis County Code Enforcement Officer. Ben is a foster parent for Lewis County, is a Martinsburg Library Board member, and is an elder at his church. Mr. Manning is interested in running for the board because he feels that "as a community, our greatest asset is people and that Lowville Academy is a critical and substantial part of that asset."

Mr. Morgan Roberts is running for the seat vacated by Jonathan Gillette. Mr. Roberts is a parent to 2 students at LACS and 1 preschooler. Morgan is a Certified Surgical Technician at Samaritan Medical Center. He enjoys outdoor activities and promoting positive interest in youth extra-curricular activities. As a veteran of the U.S. Army, Morgan would like to let the community know that the veterans are deeply grateful for this community. Mr. Roberts is interested in serving on the board "to invest in the education of the youth in this community and to take part in the further development of the educational goals of the community."

Ms. Bethany Munn is running for the seat vacated by Amy Marti. Bethany is the parent of 3 LACS students. She has a Bachelor's Degree in Sports Medicine and a Certificate in Healthcare. She is the co-owner of Black River Natural Creamery and the Administration Director of Jefferson County Office for the Aging. Ms. Munn is also the Vice President of Double Play and is on many boards that support our older adult population. She enjoys reading, walking her dogs and taking trips with her family. Bethany is interested in serving on the board because, "I understand how important educating our youth is for our future and theirs.".

Pictured left: 2024-2025 Board of Education: Back Row: Mr. James Farquhar, Mrs. Cheyenne Steria, Vice President Mr. Michael Judd, Mr. Jonathan Gillette, Mr. Steven Fuller, Mr. Michael Young. Front Row: Mrs. Stephanie Houser Fouse, Clerk Mrs. Sandra Rivers, President Amy Marti, Dr. Shereen Palmer.

Budget Vote and School Board Election
May 20, 2025 - 12:00 noon to 8:00 p.m.
High School Auditorium
Reserved Parking for Voters

What You Will See on the Ballot:

PROPOSITION #1 - 2025-2026 Budget

"RESOLVED, that the Board of Education of the Lowville Central School District, is hereby authorized to expend the sums set forth in their proposed budget for 2025-26 in the total amount of $31,425,533 and to levy the necessary tax therefor."

PROPOSITION #2 - School Bus Purchase

"RESOLVED, that the Board of Education of the Lowville Central School District, is hereby authorized to purchase three (3) school buses and to expend therefore a gross sum not exceeding $496,000; and that the aforesaid sum of $496,000 or as much thereof as may be necessary, shall be raised by tax on taxable property of this district to be collected in annual installments and in anticipation thereof, obligations of the district shall be issued therefor."

PROPOSITION #3 - Head Start Transportation

"RESOLVED, that the Board of Education of the Lowville Central School District, is hereby authorized to provide transportation for Head Start pupils on regularly scheduled bus routes during the 2025-26 school year."

PROPOSITION #4 - Election of Board of Education "At Large"

"RESOLVED", beginning at the May 2026 annual meeting and general election, and effective for the 2026-27 school year and each school year thereafter, shall seats on the Board of Education be filled on an "at large" basis, rather than a specific seat basis, so that all candidates filing petitions run at large with the candidate(s) receiving the highest number of votes being elected to the vacancy(ies).

MEMBERS OF THE BOARD OF EDUCATION (Choose one candidate for each of the three seats available)

FOR THE BOARD SEAT OF: James Farquhar

CASIE KOLENDA ☐

JOSEPH LAWRENCE ☐

The following space is provided for "Write-In" Candidates

_____

FOR THE BOARD SEAT OF: Jonathan Gillette

BENJAMEN MANNING ☐

MORGAN ROBERTS ☐

The following space is provided for "Write-In" Candidates

_____

FOR THE BOARD SEAT OF: Amy Marti

BETHANY MUNN ☐

The following space is provided for "Write-In" Candidates

_____

Voter Eligibility:

1. A citizen of the United States
2. Eighteen (18) years of age
3. A resident within the District for a period of thirty (30) days preceding the date of the vote

If you are a qualified voter and require an absentee or early mail voter ballot, please contact District Clerk, Sandra Rivers at: 315-376-9100 to obtain one.

Lowville Academy and Central School
7668 North State Street
Lowville, NY 13367

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CURRENT OCCUPANT

