

LOWVILLE ACADEMY AND CENTRAL SCHOOL

Annual Meeting Information 2026-2027



IN THIS ISSUE: PROPOSED 2026-2027 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 \$32, 073, 124 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 \$647,591 or 2.06%, which is largely due to increases in salaries and benefits. Along with a small tax increase, the District projects other additional revenues of \$226,105. This will mean the use of \$1.575 million in fund balance and reserves compared to the \$1.3 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 3.99% 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 \$5.98 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 219th 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

2026-27 Budget at a Glance
Proposed Budget: \$32,073,124
Proposed Budget Increase: 2.06%
Proposed Tax Levy Increase: \$205,017
Proposed Tax Rate Increase: 3.99%

Proposed 2026-2027 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.

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. Community Service:

Community Service is the costs associated with maintaining the Summer Recreation Program for the 2026 summer break. This cost is offset by money given to the school by towns and grants, to manage the program.

V. Debt Service:

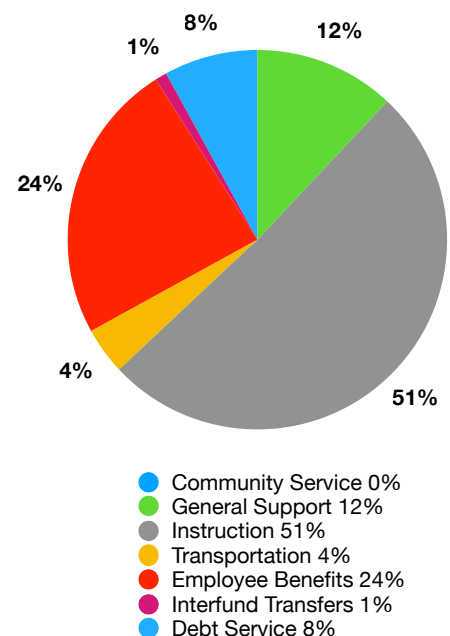
Debt Service is the amount of principle and interest the District pays on money it borrows to fund capital projects and bus purchases. The increase in Debt Service is due to the 2022 “Protecting Our Future” going to bond after completion. The District receives state building aid or transportation aid to offset these expenses.

VI. Interfund Transfers:

This year’s budget includes a transfer to Capital Fund for a mini renovation capital project of \$100,000, a transfer to School Lunch Fund of \$20,000, and Special Aid Fund of \$55,000 for a summer special education program.

	2025-26 Budget	2026-27 Proposed	Percent Change
I. General Support	\$3,836,878	\$3,981,444	3.77%
II. Instruction	\$16,149,149	\$16,318,853	4.94%
III. Transportation	\$1,158,299	\$1,229,534	6.15%
IV. Community Service	\$0	\$80,000	100%
V. Debt Service	\$2,419,559	\$2,635,004	8.90%
VI. Interfund Transfers	\$852,417	\$175,000	-79.47%
Total	\$31,425,533	\$32,073,124	2.06%

2026-2027 Proposed Expenditures



Estimated 2026-2027 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 20 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 slight increase in PILOTs in the coming year.

IV. Appropriated Fund Balance and Reserves:

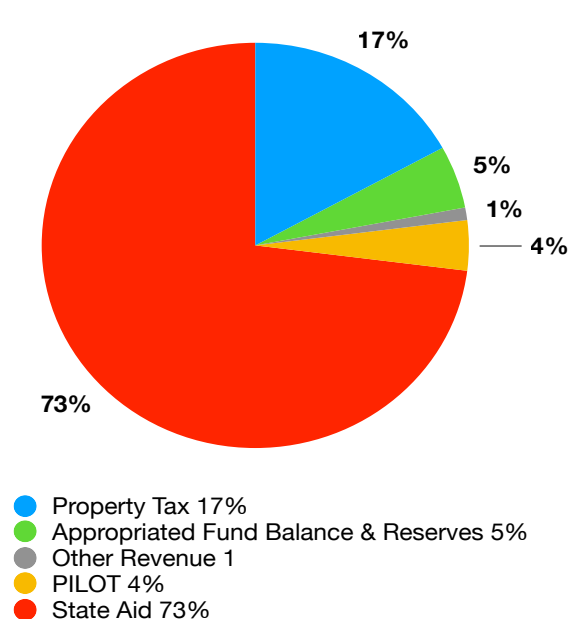
Fund Balance is maintained each year for unexpected and emergency expenses, as well as for cash flow. Any monies left unspent in the budget and any excess revenue above what was planned contribute to the Fund Balance. The District will use \$1,200,000 of the Fund Balance next year as a revenue to offset and stabilize the tax levy along with the \$212,000 of interfund revenue to offset the cost of Revenue Anticipation Note used to pay for the 2024 flood cleanup. The proposed budget also includes the use of funds from the Energy Systems Tax Stabilization Reserve of \$325,000 and \$50,000 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.

	2025-26 Budget	2026-27 Proposed	Percent Change
I. State Aid	\$23,411,611	\$23,353,080	-.25%
II. Property Tax	\$5,138,260	\$5,343,277	3.99%
III. PILOT	\$1,272,907	\$1,277,093	.33%
IV. Appropriated Fund Balance and Reserves	\$1,300,000	\$1,575,000	21.15%
V. Other Revenue	\$302,755	\$524,674	1.97%
Total	\$31,425,533	\$32,073,124	2.06%

2026-2027 Estimated Revenues



Capital Outlay 2026-2027

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 projects will focus on fire system upgrades and exterior doorways.

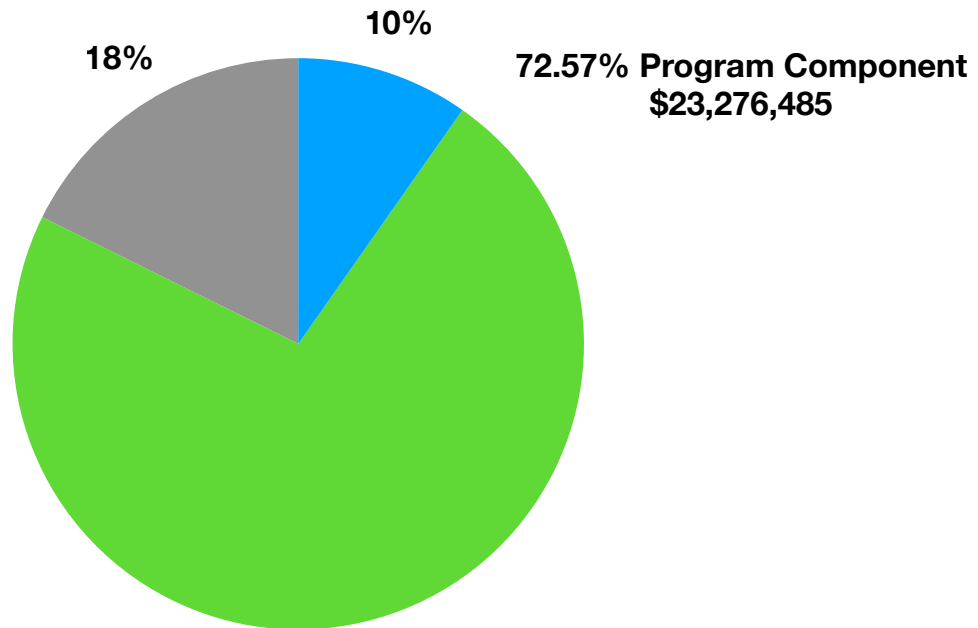
District Budget Hearing May 11 - 6:30 p.m.

The Board of Education will host a budget hearing on the proposed 2026-27 school district budget on Monday, May 11 at 6:30 p.m. in the elementary school cafeteria. An overview of the budget and other resolutions for the vote on May 19th will be presented at this meeting. Specific information regarding the Board of Education’s proposed budget for the 2026-27 school year may also be obtained by contacting the District office at 315-376-9000.

2026-2027 Three Part Budget

17.69% Capital Component
\$5,672,303

9.74% Administrative Budget
\$3,124,336



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, Steven Fuller, Cheyenne Steria, and Stephanie Houser Fouse are all seeking re-election to the Board of Education. In the 2025 election the voters approved to change the format of the election of Board of Education members to be "at large" meaning moving forward depending on the number of seats up for re-election the highest number of votes for the seats will get elected.

Candidates Seeking Election

Mr. Steven Fuller

Mr. Steven Fuller has served on the Board of Education for three years before his term expires in June of 2026. Steven is a graduate of LACS and is currently employed as the food service director at South Lewis CSD. He is the father of three children who are currently enrolled at LACS and two other adult children. Steven enjoys hiking, kayaking, cooking, and he and his children have been involved in the "Lowville Giving Box" where cans are collected to pay for local foods to give away to members of the community. When asked of his interest in serving on the school board, he states that he, "wants to be involved with the ongoing efforts to provide students with the best educational opportunities available."

Mrs. Cheyenne Steria

Mrs. Cheyenne Steria has served on the Board of Education for three years before her term expires in June of 2026. Cheyenne is a graduate of LACS with a BA in Mathematics and Business Management from Hartwick College and is employed at the MRB Group as a Deputy Director of Economic Development. An avid outdoors person she loves hiking, mountain biking, camping, and paddle sports and spending time with her husband and 3 children. When asked of her interest in serving on the school board, she states that she is "continuing to create a positive, collaborative, environment that serves the mission of LACS, its teachers, staff, and administration while staying responsible and accountable to taxpayers."

Mrs. Stephanie Houser Fouse

Mrs. Stephanie Houser Fouse has served on the Board of Education for a total nine years before her term expires in June of 2026. Stephanie is a graduate of LACS with a Bachelor's Degree from Houghton College and is employed at Lewis County Public Health. An avid reader and gardener, Stephanie and her husband have two children who have attended or currently attend LACS. When asked of her interest in serving on the school board, she states that "I want to help create a culture of excellence and belonging for LACS' students, faculty, and staff."



Pictured left: 2025-2026 Board of Education: Back Row: Ms. Mya Lehman, Mr. Steven Fuller, Mrs. Cheyenne Steria, Mr. Michael Judd, Mr. Benjamin Manning, Mr. Michael Young, and Mr. Connor Rhodes Front Row: Dr. Shereen Palmer, Mrs. Bethany Munn, Mr. Joseph Lawrence, Mrs. Stephanie Houser Fouse

**Budget Vote and School Board Election
 May 19, 2026 - 12:00 noon to 8:00 p.m.
 High School Auditorium
 Reserved Parking for Voters**

What You Will See on the Ballot:

PROPOSITION #1 - 2026-2027 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 2026-27 in the total amount of \$32,073,124 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 (4) school buses and to expend therefore a gross sum not exceeding \$685,000; and that the aforesaid sum of \$685,000 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 2026-27 school year.”

PROPOSITION #4 - Library Budget
 “RESOLVED, that pursuant to Education Law, Section 259, the Board of Education of the Lowville Academy and Central School District is authorized to levy and collect an annual tax, year after year, separate and apart from the annual school district budget, in the amount of \$30,000 (above the current annual appropriation of \$180,000 for a total of \$210,000 annually), which shall be paid to the Lowville Free Library (additional \$20,000, for a total of \$155,000) and the William H. Bush Memorial Library (additional \$10,000 for a total of

MEMBERS OF THE BOARD OF EDUCATION Board of Education, 3 Year Term, July 1, 2026 – June 30, 2029.
 Vote by placing an “X” or “√” for Three (3) candidates or use empty spaces for Write-In Candidates.

	Cheyenne Steria
	Stephanie Houser Fouse
	Steven Fuller

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, Connor Rhodes at: 315-376-9100 to obtain one.

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

Non-Profit Organization
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Permit No. 82

CURRENT OCCUPANT

Save the Date!



**Budget Vote
and School Board
Election**

Lowville Academy and Central School | 7668 North State Street | Lowville, New York 13367 | 315-376-9000

ENTER TO LEARN . . . GO FORTH TO SERVE