



Dear Lansing School District Residents,

LCSD is proposing a budget of \$38,592,972 with a projected tax rate decrease of 9.75%. The projected decrease is largely due to home assessment increases, residential growth, and school related reductions. We understand our community is greatly burdened with inflation and increased home assessments. In addition to school budgetary reductions, the district is recommending the appropriation of \$986,300 from its fund balance (use of savings). Though this is not a sustainable long-term plan, it demonstrates fiscal responsibility as well as a diverse and robust academic, athletic and extra-curricular program. To support future planning, the district has partnered with the University of Rochester to development and implement a 3-5 year strategic plan focused on fiscal responsibility and sustainability, academic growth and success, school and community engagement.

The noted personnel reductions do not directly affect the employment of any particular persons. Positions either remain unfilled, are filled with temporary personnel (long term subs), or are retiring educators.

If you would like further details including line by line budget information, please go to our district website at www.lansingschools.org. You are also welcome to contact Kate Heath at kheath@lcsd.k12.ny.us. If you have any questions, concerns, or would like further clarification, please feel free to contact me at 607-533-3020 ext. 4000 or cpettograsso@lcsd.k12.ny.us.

Sincerely,
Chris Pettograsso
Superintendent of Schools

"It's a great day to be a Bobcat."

SCHOOL RELATED REDUCTIONS TOTAL: \$850,000

- 3 K-6 Classroom Teachers
- 2 Teaching Assistants
- 1 Reading/Math Specialist
- 1 Special Education Teacher
- Groundskeeper
- Business Office Staff
- Communications Specialist
- All benefit expenses related to the above positions
- Field Trips
- Materials and Supplies
- Conferences
- Furniture
- Incarcerated Youth Services
- Technology

Budget Summary: The Numbers	DESCRIPTION	AMOUNT
	Proposed Budget	\$38,592,972
	Budget Growth	5.35%
	Property Tax CAP Levy Increase Defined by law • Maximum levy increase allowable with a simple majority vote	4.23%
	Projected Property Tax Levy Increase Set in the summer of 2024 • LCSD in increasing levy under the cap	3.92%
	Projected Combined Tax Rate Decrease Calculated in the summer of 2024 by the Tax Collector; Does not include the Public Library levy collection amount	-9.75%

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YOUR VOTE COUNTS MAY 21, 2024



PROPOSITION #1 – BUDGET

That the Board of Education of Lansing Central School District be, and hereby is, authorized to expend the sums set forth of \$38,592,972 and to levy the necessary tax therefore.

PROPOSITION #2 – STUDENT TRANSPORT VEHICLES

That the Board of Education of the Lansing Central School District is hereby authorized to purchase and finance student transport vehicles, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$375,000, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$375,000, shall be issued?

PROPOSITION SUMMARIES:
WHAT DO THEY MEAN?

Proposition #1: **Yes or No**
Do the voters approve the school budget in the amount of \$38,592,972?

Proposition #2: **Yes or No**
Do the voters approve the school district to borrow monies up to \$375,000 for the purchase of student transport vehicles (school buses) and to collect taxes to repay the debt (the taxes necessary to repay the debt for 2024-25 are part of the budget above).

More Info on Bus Purchasing:

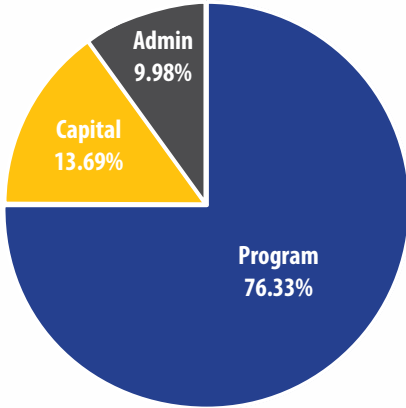
Our school buses are on a 10 year replacement cycle. We purchase 2 to 3 each year depending on the schedule. We borrow on a 5 year repayment cycle. The district plans to purchase 2 diesel buses in 2024-25.

BOARD OF EDUCATION MEET THE CANDIDATES

May 13, at 6pm in the High School LGI Room immediately after the Budget Hearing presentation with live-streaming available.

- AZIZA BENSON**
- AMI STALLONE**
- AARON THOMPSON**
- CARL SCHIMMELFING**

Candidate summaries available at lansingschools.org/boe



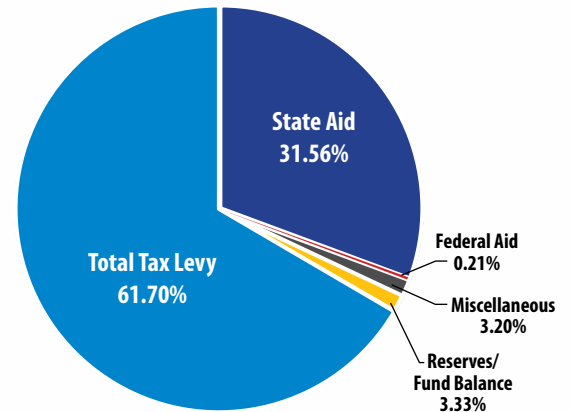
2024-2025 Spending Summary

SPENDING SUMMARY (BUDGET TO BUDGET)

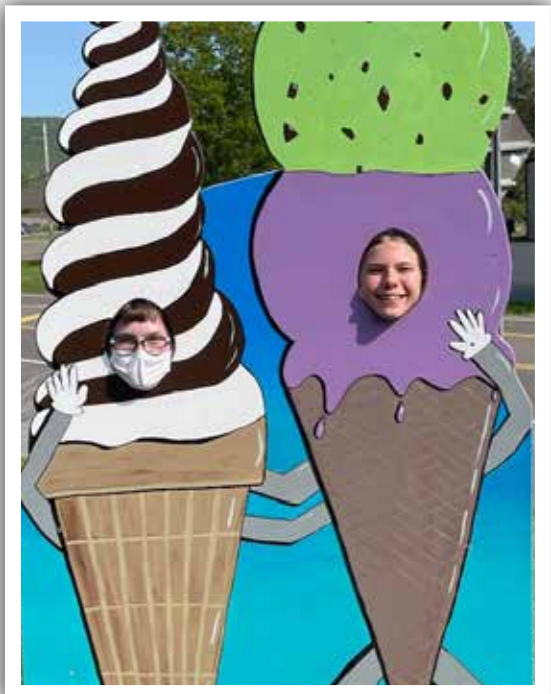
	2024-2025	%	2023-2024	%
Administration	\$3,850,621	9.98%	\$3,730,284	10.18%
Program	\$29,458,623	76.33%	\$27,605,959	75.36%
Capital	\$5,283,728	13.69%	\$5,297,803	14.46%
TOTAL	\$38,592,972		\$36,634,046	

REVENUE SUMMARY (BUDGET TO BUDGET)

	2024-2025	%	2023-2024	%
State Funding	\$12,181,487	31.56%	\$12,390,251	33.82%
Federal Aid	\$80,000	0.21%	\$50,000	0.14%
Miscellaneous	\$1,234,500	3.20%	\$917,500	2.50%
Reserves/Fund Balance	\$1,286,300	3.33%	\$350,000	0.96%
Total Tax Levy	\$23,810,685	61.70%	\$22,926,295	62.58%
TOTAL	\$38,592,972		\$36,634,046	



2024-2025 Revenue Summary





Where the Money Goes:

GENERAL SUPPORT	PROPOSED BUDGET 2024-2025	ADOPTED BUDGET 2023-2024	DOLLAR CHANGE
Board of Education	\$47,670	\$31,125	\$16,545
Central Administration	\$300,387	\$283,176	\$17,211
Finance	\$575,832	\$595,887	-\$20,055
Staff	\$183,667	\$188,058	-\$4,391
Central Services	\$2,073,280	\$2,015,390	\$57,890
Special Items	\$791,791	\$770,946	\$20,845
GENERAL SUPPORT Subtotal	\$3,972,627	\$3,884,582	\$88,045
INSTRUCTION			
Administration and Improvement	\$1,212,408	\$1,143,178	\$69,230
Teaching	\$14,941,170	\$14,007,769	\$933,401
Instructional Media	\$1,299,817	\$1,367,854	-\$68,037
Pupil Services	\$1,819,720	\$1,655,591	\$164,129
INSTRUCTION Subtotal	\$19,273,115	\$18,174,392	\$1,098,723
PUPIL TRANSPORTATION			
Pupil Transportation	\$1,430,939	\$1,423,276	\$7,663
Garage Building	\$46,700	\$46,600	\$100
PUPIL TRANSPORTATION Subtotal	\$1,477,639	\$1,469,876	\$7,763
OTHER EXPENDITURES			
Employee Benefits	\$10,964,702	\$10,197,149	\$767,553
Debt Service	\$2,782,889	\$2,786,047	-\$3,158
Interfund Transfers	\$122,000	\$122,000	\$0
OTHER EXPENDITURES Subtotal	\$13,869,591	\$13,105,196	\$764,395
Total GENERAL FUND	\$38,592,972	\$36,634,046	\$1,958,926





Where the Money Comes From:

REVENUE	PROPOSED BUDGET 2024-2025	ADOPTED BUDGET 2023-2024	DOLLAR CHANGE
LOCAL			
Real Property Taxes	\$23,660,935	\$22,768,332	\$892,603
PILOTS	\$149,750	\$157,963	-\$8,213
Appropriated Reserves	\$300,000	\$0	\$300,000
Appropriated Fund Balance	\$986,300	\$350,000	\$636,300
Interfund Transfers	\$175,000	\$100,000	\$75,000
Miscellaneous	\$1,059,500	\$817,500	\$242,000
TOTAL LOCAL REVENUE	\$26,331,485	\$24,193,795	\$2,137,690
STATE			
Basic Aid	10,276,906	\$10,238,378	\$38,528
Other State Funding	210,000	\$290,000	-\$80,000
BOCES Aid	1,694,581	\$1,861,873	-\$167,292
TOTAL STATE REVENUE	12,181,487	\$12,390,251	-\$208,764
FEDERAL			
Medicaid Assist. Reimbursements	\$80,000	\$50,000	\$30,000
TOTAL FEDERAL REVENUE	\$80,000	\$50,000	\$30,000
REVENUE TOTAL	\$38,592,972	\$36,634,046	\$1,958,926

ESTIMATED TAX IMPACT

ESTIMATED Tax Rate: \$17.3047 per thousand

Decrease of 9.75%

	2024-2025	2023-2024	Change
Rate	17.3047	19.1733	-\$1.87
100k home	\$1,730.47	\$1,917.33	-\$186.86
200k home	\$3,460.94	\$3,834.66	-\$373.72

Rate is an ESTIMATE based on projected total assessments.

Final tax rolls are released on July 1.

IMPACT WITH ASSESSMENTS

average of 14% assessment increase	2024-2025	2023-2024	Change
Home Assessment	327,180	287,000	\$40,180
Tax Rate	17.3047 per thousand	19.1733 per thousand	-\$1.87
*Total Taxes	\$5,661.75	\$5,502.74	\$159.01
Total Tax Calculation	=387.18 x 17.3047	=287 x 19.1733	

* Does not consider any exemptions (STAR, Enhanced STAR, Agricultural, etc.)

To see your own projected change in assessment, go to the link:

<https://www.tompkinscountyny.gov/assessment>

Click on 2024 Preliminary Assessments — Search for your home address.

FORMULA

(assessed value/1,000) x tax rate = (100,000/1,000) x 17.3047 = 100 x 17.3047 = \$1,730.47

Q&A

What is a tax levy?

The tax levy is the total amount of taxes a school district raises to help fund its budget, after accounting for all other revenue sources. The tax levy is the basis for determining the tax rates for each municipality with a school district. Tax rates are also affected by changes in town assessments.

Tax levy limit over-ride requires supermajority approval

The state's tax levy cap places restrictions on how school districts may increase their tax levies. It requires each district to calculate its own tax levy limit, which determines the maximum allowable tax levy (including permissible exclusions) that a school district can propose and needs the approval of a simple majority of voters (50 percent plus 1). A district may, however, present voters with a budget proposal that carries a tax levy that exceeds its tax levy limit (plus exclusions). In such a case, budget passage requires approval by a supermajority of voters (60 percent or more). If a district fails to obtain a supermajority for a proposal that exceeds the tax levy limit, the same rules for a budget defeat apply.



ADMINISTRATIVE COMPONENT

The **Administrative Component** provides for overall general support and management activities. Costs for legal and auditing services are included here as well as the administration and supervision of each school.

	2024-2025 Proposed	2023-2024 Adopted
Central Administration	\$348,057	\$314,301
Finance	\$575,832	\$595,887
Legal, Personnel, Communication	\$183,667	\$188,058
Central Data, Printing, Mailing	\$126,200	\$123,193
Insurance, Dues, BOCES Admin	\$736,791	\$715,946
School Supervision & Curriculum	\$974,011	\$940,644
Employee Benefits	\$906,063	\$852,255
TOTALS	\$3,850,621	\$3,730,284

CAPITAL COMPONENT

The **Capital Component** of the budget deals with all equipment, supplies, materials, and personnel for the operation and maintenance of district facilities. It also includes any judgments and claims, refunds of real property taxes, and all payments on principal and interest on short and long-term debt.

	2024-2025 Proposed	2023-2024 Adopted
Plant Maintenance & Operations	\$1,947,080	\$1,892,197
Insurance	\$55,000	\$55,000
Employee Benefits	\$398,759	\$464,559
Debt Service	\$2,782,889	\$2,786,047
Transfers	\$100,000	\$100,000
TOTALS	\$5,283,728	\$5,297,803

*Annual Building Maintenance Initiative - \$100k Capital Outlay

Under NYS Education Law, the District may invest up to \$100,000 in facilities and receive building aid back the following year. With the state aid reimbursement rate of 68.1%, this means that a \$100,000 investment in one year will return around \$68,100 in the following year. By performing these projects each year, the District is able to address facility needs between major capital construction projects. Previous Capital Outlay projects have included HVAC and energy improvements in our school buildings. This year we are proposing a project including but not limited to:

- Safety & Security Improvements
- HVAC & Energy Improvements

PROGRAM COMPONENT

The **Program Component** includes salaries of all teaching staff, instructional programs, and pupil transportation. Programs geared toward the whole student (athletics, clubs, health services) are also included here.

	2024-2025 Proposed	2023-2024 Adopted
Professional Development	\$238,397	\$202,534
Teaching	\$14,941,170	\$14,007,769
Pupil Services	\$3,119,537	\$3,023,445
Transportation	\$1,477,639	\$1,469,876
Employee Benefits	\$9,659,880	\$8,880,335
Transfers	\$22,000	\$22,000
TOTALS	\$29,458,623	\$27,605,959





Q&A

Contingency Budget

Since New York's tax levy cap law went into effect, public schools have been facing a new reality when it comes to contingent budgets. No longer is there a spending cap on contingent budgets. Instead, there is now a zero percent cap on the tax levy increase. In other words, a district that adopts a contingent budget would have to levy the same amount of taxes as in the current year or less—without any adjustments for state pension rate increases, contractual obligations or any other costs, mandated or not. However, other aspects of the contingent budget rules have stayed the same. If voters defeat their school district budget on May 16, a district has two options: resubmit the same proposal or a revised one for a revote, or adopt a contingent budget. If residents vote down the budget a second time, the district **MUST** adopt a contingent budget.

WHAT IS A CONTINGENT BUDGET?

A contingent budget requires a 0% tax levy increase

RESTRICTS SPENDING ANY MONEY IN CERTAIN AREAS:

- Community use of school facilities without full cost reimbursement
- New equipment
- Non-essential maintenance
- Field trips
- Student supplies
- Capital expenditures - except in emergencies
- Athletic uniforms

OTHER ORDINARY EXPENSES MAY ALSO BE REDUCED AS NEEDED TO COMPLY:

- Athletics
- Extra-curricular activities
- Certain non-mandated transportation
- Other non-mandated programs/activities/purchases

CONTINGENT BUDGET PREVIEW

2024-25 Contingent Budget Amount of: \$37,695,378 (assumes all other revenue remains the same)

Would require cuts or increased appropriations (or a combination) of: \$897,594





School Tax Relief (STAR) Information

Factor	Basic STAR	Enhanced STAR
Residency	You must own your home and it must be your primary residence.*	
Age	No age restriction	65 or older For jointly owned property, only one spouse or sibling must be at least 65 by December 31 of the year when the benefit will begin.
Income**	\$500,000 or less for the STAR credit (\$250,000 or less for the STAR exemption) The income limit applies to the combined incomes of only the owners and owners' spouses who reside at the property.	For 2024 benefits, \$98,700 or less. The income limit applies to all owners (residents and non-residents), and any owner's spouse who resides at the property.

Assessed Property Value	Estimated Tax Bill without STAR (\$17.3047/thousand)	Maximum Basic Star Savings	Estimated Tax Bill
\$100,000	\$1,730.47	\$616	\$1,114.47

Assessed Property Value	Estimated Tax Bill without STAR (\$17.3047/thousand)	Maximum Enhanced Star Savings	Estimated Tax Bill
\$100,000	\$1,730.47	\$1,303	\$427.47

How can I find out more?

To be eligible for this tax break, homeowners must apply through New York State. For more information on the STAR program, visit <https://www.tax.ny.gov/pit/property/star/eligibility.htm>



VOTER INFORMATION

MAY 21, 2024 • ELEMENTARY SCHOOL CAFETERIA • 7 A.M. TO 9 P.M.

VOTER QUALIFICATIONS:

1. Citizen of the US
2. 18 years old
3. Lived in District 30 days preceding the vote
4. Must be registered voter

*Please feel free to contact Debbie Todd
607-533-3020 X4000 or email dtodd@lcsd.k12.ny.us
with any questions you may have.*

VOTER REGISTRATION:

1. Contact Tompkins County Board of Elections – 607-274-5521
2. Contact Lansing Schools District Clerk Debbie Todd: 607-533-3020 X4000 or email dtodd@lcsd.k12.ny.us

*****Any voter registering within 5 days prior to the vote, including the day of the vote, will be ineligible to vote in the 2024 annual budget vote.*****





CELEBRATING THE ARTS 2023-2024



Aurora D.



Greta S.



Robyn H.



Bella M.



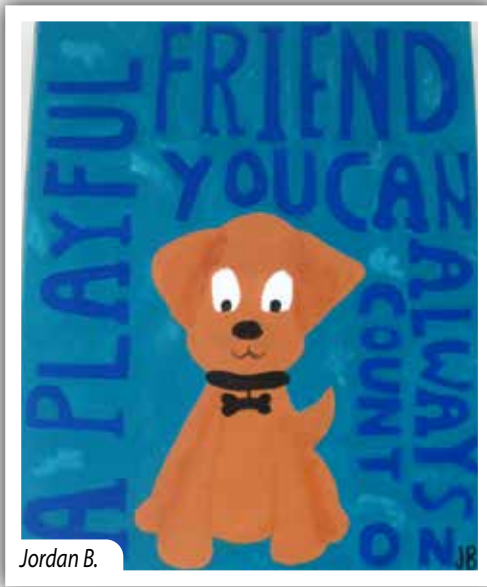
Ava L.



Lucius D.



CELEBRATING THE ARTS 2023-2024



Jordan B.



Felix W.



Ty S.



Elena G.



Shannon M.



Orian B.

Lansing Central School District

284 Ridge Road
Lansing, NY 14882

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Permit #415

LANSING MISSION STATEMENT

We will inspire our students to be knowledgeable, responsible, healthy and compassionate citizens.

LANSING BELIEF STATEMENTS

- 1. Students are our priority.*
- 2. High expectations inspire high achievement.*
- 3. Our school community is passionate about learning.*
- 4. Creative and proactive fiscal planning is essential for success.*
- 5. Respect, competence, empathy, and integrity are fundamental to building trust.*
- 6. Taking risks and learning from our mistakes are the building blocks of personal and academic growth.*
- 7. Students have the right to high quality instruction in a physically and emotionally safe environment that celebrates diversity.*