



LANSING

CENTRAL SCHOOL DISTRICT

2023-2024

BUDGET PROPOSAL

Dear Lansing Community and District Residents,

LCSD is proposing a budget of \$36,634,046 with a projected tax rate decrease of 5.12%.

Below is a 10 year look back of our estimated and final school tax rate.

	Early Estimated Tax Rate (mid May)	Finalized Tax Rate (July 1)	% Change Actual to Actual
2013-14	\$20.69	\$20.69	
2014-15	\$21.44	\$21.15	2.24%
2015-16	\$21.73	\$21.52	1.71%
2016-17	\$20.70	\$20.52	-4.62%
2017-18	\$21.40	\$20.72	0.95%
2018-19	\$20.79	\$20.74	0.10%
2019-20	\$20.92	\$20.88	0.69%
2020-21	\$21.22	\$21.12	1.13%
2021-22	\$21.04	\$21.06	-0.25%
2022-23	\$20.98	\$20.48	-2.75%
2023-24	\$19.43		-5.12% (Estimate to Actual)

To mitigate the negative impact of school closures/disruptions (due to COVID-19) on student academic, social, emotional and mental well-being, the district has included many student supports in our previous and current planning.

Elementary School

- Additional Classroom Teachers (reduce class size to allow for greater academic and social emotional support)
- Summer STEM programming grades 1 - 4
- Before, after and summer school tutoring
- Social Emotional Learning team core class
- Electronic devices for all

Middle School

- Additional Special Education Teacher
- Increase of full-time Social Worker
- Summer STEM programming grades 5 & 6
- Before, after and summer school tutoring
- Electronic devices for all

High School

- Additional School Psychologist
- Additional English Language Art Teacher
- Additional Special Education Teacher
- Additional Social Studies Teacher
- Additional World Language Teacher
- Before, after and summer school tutoring
- Electronic devices for all

We are excited about the opportunity to continue to provide rich opportunities and experiences for our faculty, staff, students and Lansing community. In both trying and triumphant times, I am always grateful to be a Bobcat and part of the Lansing community. Thank you for your continued engagement and support.

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 at cpettograsso@lcsd.k12.ny.us.

Sincerely,

Chris Pettograsso

Superintendent of Schools

“It’s a great day to be a Bobcat.”

At-A-Glance

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YOUR VOTE COUNTS

MAY 16, 2023



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 \$36,634,046 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 \$350,000, 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 \$350,000, shall be issued?

Budget Summary – The Numbers

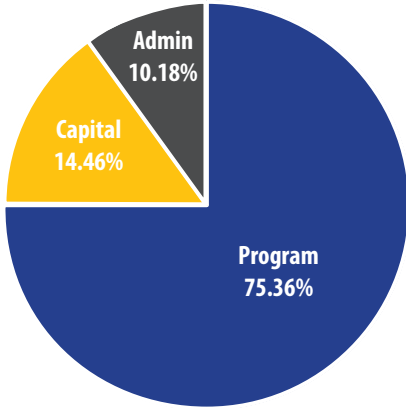
DESCRIPTION	AMOUNT
Proposed Budget	\$36,634,046
Budget Growth	7.59%
Property Tax CAP Increase Defined by law	2.32%
Projected Property Tax Levy Increase Set in the summer of 2023	2.31%
Projected Combined Tax Rate Decrease Calculated in the summer of 2023 by the Tax Collector; Does not include the Public Library levy collection amount	-5.12%

BOARD OF EDUCATION MEET THE CANDIDATES

May 8, at 6pm in the High School LGI Room immediately after the Budget Hearing presentation.

KARI WATERS
MATT BOGUMIL
JOHN STEVENS
KATHERINE COLE

Candidate summaries available at lansingschools.org/boe



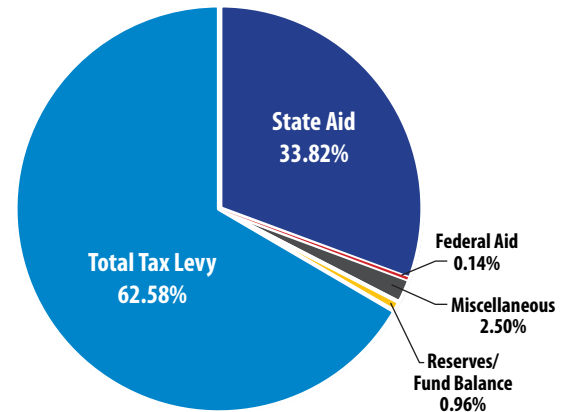
SPENDING SUMMARY (BUDGET TO BUDGET)

	2022-2023	%	2023-2024	%
Administration	\$3,447,884	10.13%	\$3,730,284	10.18%
Program	\$25,475,367	74.82%	\$27,605,959	75.36%
Capital	\$5,125,474	15.05%	\$5,297,803	14.46%
TOTAL	\$34,048,725		\$36,634,046	

2023-2024 Spending Summary

REVENUE SUMMARY (ACTUAL TO BUDGET)

	2022-2023	%	2023-2024	%
State Aid	\$10,629,872	31.22%	\$12,390,251	33.82%
Federal Aid	\$30,000	0.09%	\$50,000	0.14%
Miscellaneous	\$725,500	2.13%	\$917,500	2.50%
Reserves/Fund Balance	\$250,000	0.73%	\$350,000	0.96%
Total Tax Levy	\$22,413,353	65.83%	\$22,926,295	62.58%
TOTAL	\$34,048,725		\$36,634,046	



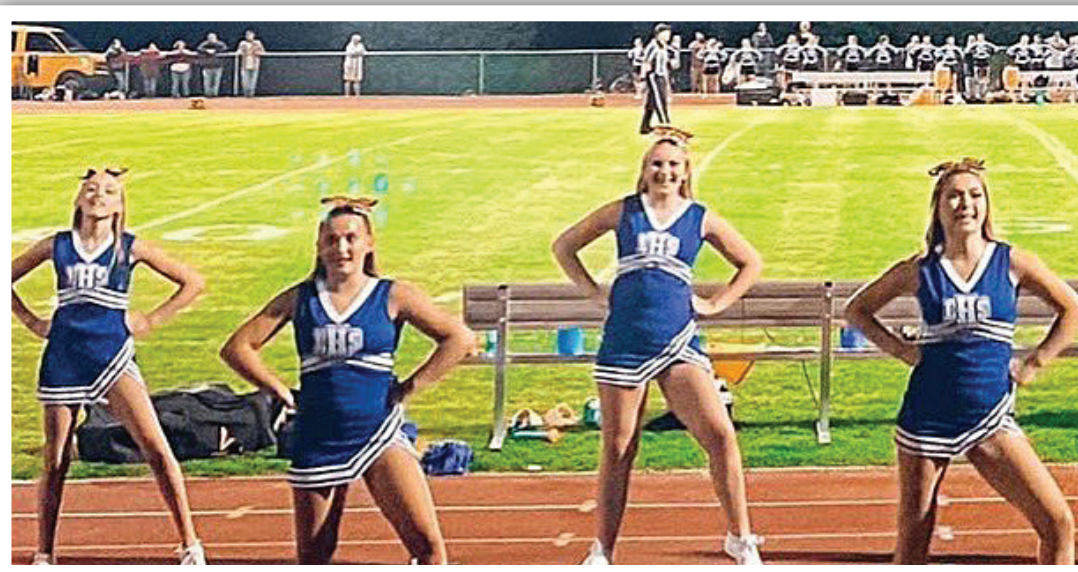
2023-2024 Revenue Summary





Where the Money Goes:

GENERAL SUPPORT	ADOPTED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024	DOLLAR CHANGE
Board of Education	\$27,580	\$31,125	\$3,545
Central Administration	\$266,002	\$283,176	\$17,174
Finance	\$523,253	\$595,887	\$72,634
Staff	\$269,752	\$188,058	-\$81,694
Central Services	\$1,932,078	\$2,015,390	\$83,312
Special Items	\$650,555	\$770,946	\$120,391
GENERAL SUPPORT Subtotal	\$3,669,220	\$3,884,582	\$215,362
INSTRUCTION			
Administration and Improvement	\$1,041,392	\$1,143,178	\$101,786
Teaching	\$12,719,571	\$14,007,769	\$1,288,198
Instructional Media	\$1,336,349	\$1,367,854	\$31,505
Pupil Services	\$1,671,774	\$1,655,591	-\$16,183
INSTRUCTION Subtotal	\$16,769,086	\$18,174,392	\$1,405,306
PUPIL TRANSPORTATION			
Pupil Transportation	\$1,336,461	\$1,423,276	\$86,815
Garage Building	\$40,000	\$46,600	\$6,600
PUPIL TRANSPORTATION Subtotal	\$1,376,461	\$1,469,876	\$93,415
OTHER EXPENDITURES			
Employee Benefits	\$9,350,929	\$10,197,149	\$846,220
Debt Service	\$2,761,029	\$2,786,047	\$25,018
Interfund Transfers	\$122,000	\$122,000	\$0
OTHER EXPENDITURES Subtotal	\$12,233,958	\$13,105,196	\$871,238
Total GENERAL FUND	\$34,048,725	\$36,634,046	\$2,585,321





Where the Money Comes From:

REVENUE	ADOPTED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024	DOLLAR CHANGE
LOCAL			
Real Property Taxes	\$22,233,595	\$22,760,337	\$526,742
PILOTS	\$179,758	\$165,958	-\$13,800
Appropriated Fund Balance	\$250,000	\$350,000	\$100,000
Interfund Transfers	\$100,000	\$100,000	\$0
Miscellaneous	\$625,500	\$817,500	\$192,000
TOTAL LOCAL REVENUE	\$23,388,853	\$24,193,795	\$804,942
STATE			
Basic Aid	\$8,776,585	\$10,238,378	\$1,461,793
Other State Aid	\$290,028	\$290,000	-\$28
BOCES Aid	\$1,563,259	\$1,861,873	\$298,614
TOTAL STATE REVENUE	\$10,629,872	\$12,390,251	\$1,760,379
FEDERAL			
Medicaid Assist. Reimbursements	\$30,000	\$50,000	\$20,000
TOTAL FEDERAL REVENUE	\$30,000	\$50,000	\$20,000
REVENUE TOTAL	\$34,048,725	\$36,634,046	\$2,585,321

ESTIMATED TAX IMPACT

ESTIMATED Tax Rate: \$19.4315 per thousand

Decrease of 5.12%

	2022-2023	2023-2024	Change
Rate	20.48	19.4315	-\$1.05
100k home	\$2,048	\$1,943.15	-\$104.85
200k home	\$4,096	\$3,886.30	-\$209.70

Rate is an ESTIMATE based on projected assessments.

Final tax rolls are released on July 1.

IMPACT WITH ASSESSMENTS

	2022-2023	2023-2024	Change
Home Assessment	273,000	287,000	\$14,000
Tax Rate	20.48 per thousand	19.4315 per thousand	-\$1.05
*Total Taxes	\$5,591.04	\$5,576.84	-\$14.20
Total Tax Calculation	= 273 x 20.48	=287 x 19.4315	

* 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 2023 Preliminary Assessments — Search for your home address.

FORMULA

(assessed value/1,000) x tax rate = (100,000/1,000) x 19.4315 = 100 x 19.4315 = \$1,943.15

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.

	2022-2023 Adopted	2023-2024 Proposed
Central Administration	\$293,583	\$314,301
Finance	\$523,252	\$595,887
Legal, Personnel, Communication	\$269,752	\$188,058
Central Data, Printing, Mailing	\$118,982	\$123,193
Insurance, Dues, BOCES Admin	\$598,055	\$715,946
School Supervision & Curriculum	\$876,396	\$940,644
Employee Benefits	\$767,864	\$852,255
TOTALS	\$3,447,884	\$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.

	2022-2023 Adopted	2023-2024 Proposed
Plant Maintenance & Operations	\$1,813,096	\$1,892,197
Insurance	\$52,500	\$55,000
Employee Benefits	\$398,849	\$464,559
Debt Service	\$2,761,029	\$2,786,047
Transfers	\$100,000	\$100,000
TOTALS	\$5,125,474	\$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 72.1%, this means that a \$100,000 investment in one year will return around \$72,100 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.

	2022-2023 Adopted	2023-2024 Proposed
Professional Development	\$164,996	\$202,534
Teaching	\$12,719,571	\$14,007,769
Pupil Services	\$3,008,123	\$3,023,445
Transportation	\$1,376,461	\$1,469,876
Employee Benefits	\$8,184,216	\$8,880,335
Transfers	\$22,000	\$22,000
TOTALS	\$25,475,367	\$27,605,959

The 2022-2023 adopted 3 part budget amounts have been updated to accurately reflect the employee benefits within each component. The overall adopted 2022-2023 budget was not impacted.





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

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

2023-24 Contingent Budget Amount of: \$36,166,076 (assumes all other revenue remains the same)

Would require cuts or increased appropriations (or a combination) of: \$517,970





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 2023 benefits, \$93,200 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 (\$19.4315/thousand)	Basic Star Savings	Estimated Tax Bill
\$100,000	\$1,943.15	\$626	\$1,317.15

Assessed Property Value	Estimated Tax Bill without STAR (\$19.4315/thousand)	Enhanced Star Savings	Estimated Tax Bill
\$100,000	\$1,943.15	\$1,303	\$640.15

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 16, 2023 DISTRICT OFFICE ENTRANCE - NEXT TO SUPERINTENDENT'S OFFICE 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:

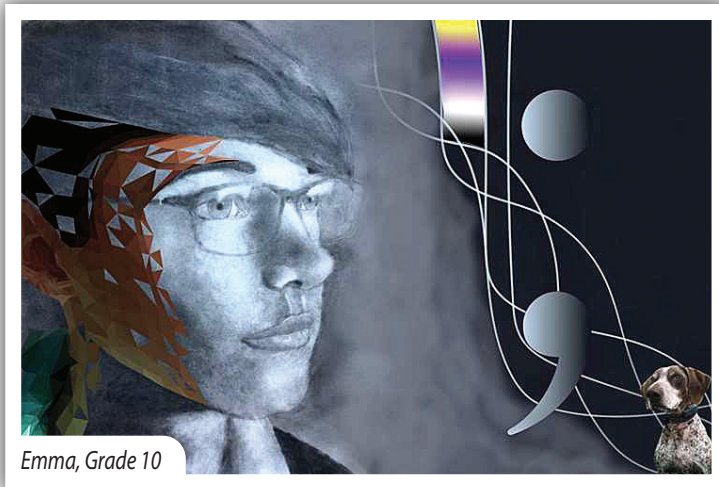
1. Contact Tompkins County Board of Elections – 607-274-5521
2. Contact Lansing Schools District Clerk Debbie Todd: 607-533-3020 X4000 or email dtodd@lcsd.k12.ny.us

*****Any voter registering within 5 days prior to the vote, including the day of the vote, will be ineligible to vote in the 2023 annual budget vote.*****





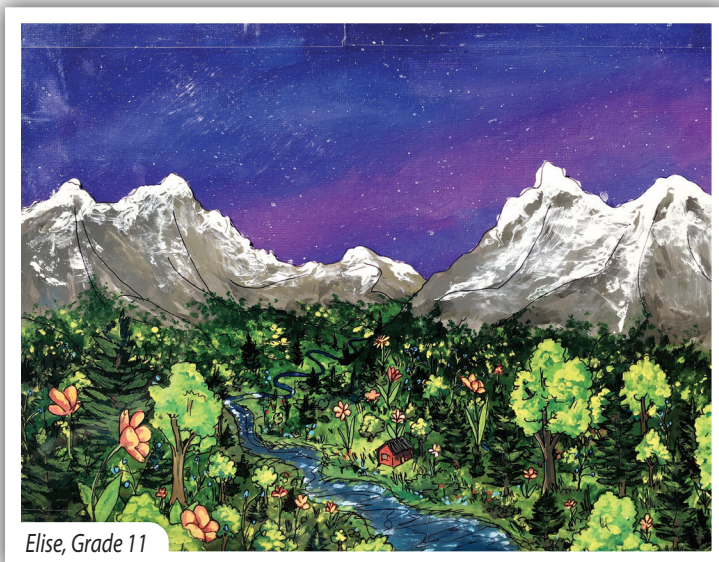
DISTRICT HIGHLIGHTS 2022-2023



Emma, Grade 10



Stella, Pre-K



Elise, Grade 11



Owen, Grade 9



Auggie, Kindergarten



Olivia, Grade 2



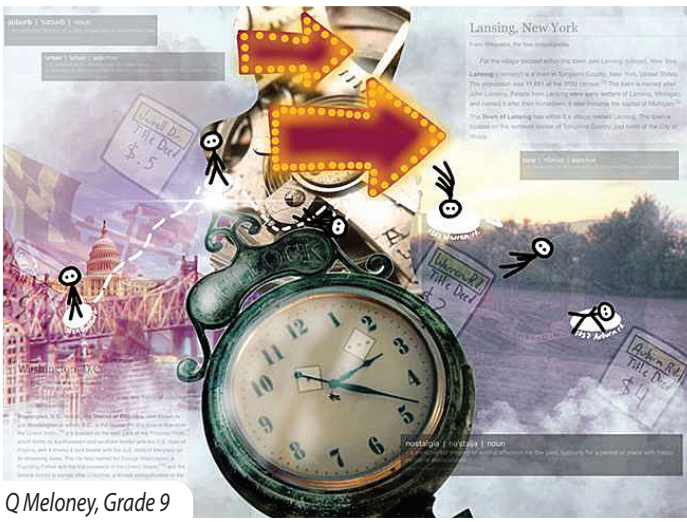
DISTRICT HIGHLIGHTS 2022-2023



Acadia, Grade 12



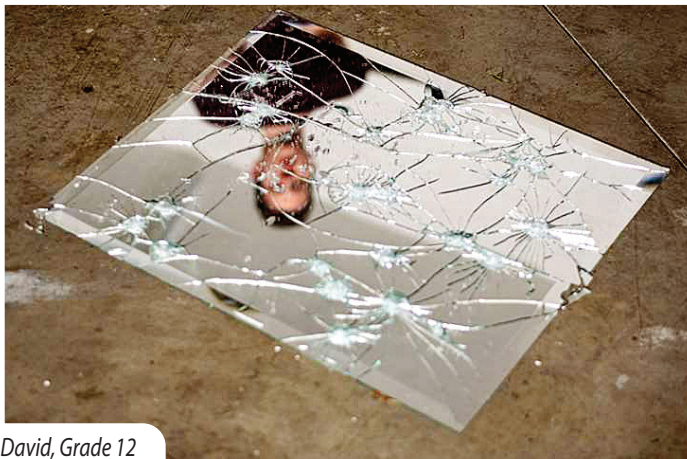
Valerie, Grade 10



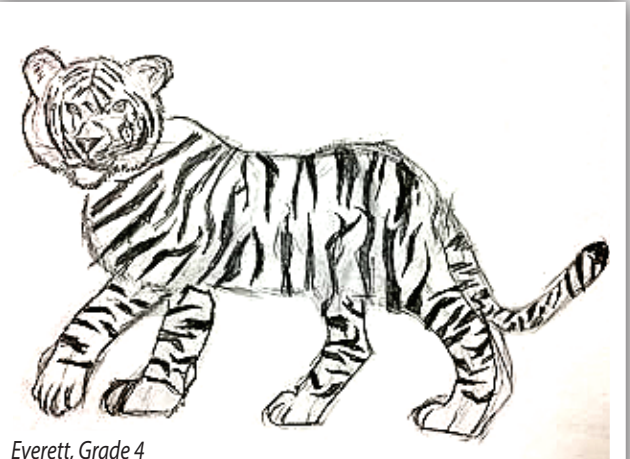
Q Meloney, Grade 9



Viktor, Grade 3



David, Grade 12



Everett, Grade 4

Lansing Central School District

284 Ridge Road
Lansing, NY 14882

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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.*