

Attached are the videos from the Board of Education meetings held on Monday, May 13th. A follow-up question and answer has been added. Please feel free to email any questions and/or concerns and we will get back to you as soon as possible.

Reminder: Vote! May 21st, 7 am - 9 pm, Elementary School Cafe

[Budget Hearing](#)

[Meet the Candidates](#)

[Board of Education Meeting](#)

QUESTION AND ANSWER: Community Questions and District Response

QUESTION: I understand the need to minimize the tax impact on the community, but taxes are part of the equation and contract we agree to when we become home and landowners. I also understand how excellent school districts protect property values. How does this proposal support and enhance our district's students and teachers and protect our property values?

DISTRICT: The goal is always to balance having strong and rigorous academic, athletic, and extracurricular programs while maintaining a fiscally responsible budget. One of the reasons we see property values increasing in Tompkins County, and Lansing specifically, is that Lansing CSD is a sought after area because of the school district. People want to send their children to our schools. As a result, it is difficult to find and purchase homes here, which in turn drives the market and the property values.

QUESTION: Why is there a discrepancy between budgeted state aid and projected actuals. Are there concerns around state aid coming in lower next year?

DISTRICT: The state aid figures we receive in April for the following year are estimates and projections based on data known at that time. Last year specifically, we were using the initial state aid projections from January since we did not have final state aid projections at the time we finalized the budget. Our final aid projections were lower than initially projected. In addition, our expense-based aids fluctuate based on final expenditures in the prior year. These are not finalized until well after the budget goes to the voters for approval. Those state aid sources are projected estimates. Often, BOCES aid is lower than expected. This is because final expenditures at BOCES are lower than anticipated. But those are not finalized until after final BOCES payments are made. Any overpayments result in a refund from BOCES. This refund offsets the decrease in BOCES aid. As an example: For 2023-24, we budgeted the projected aid of \$1.86m in BOCES aid and \$550k in BOCES refund of prior year expenses. However, our BOCES expenses in 22-23 were less than initially projected, so our aid this year is \$1.61m and

our refund was at \$916k. Ultimately, we received about \$116k more in revenues related to BOCES than we budgeted for. Please see below for more information on how BOCES works.

QUESTION: How does the BOCES refund work? Does the district know that amount in advance? Can you calculate it? How do the refunds correlate to BOCES state aid?

BOCES builds a budget based on expected expenses and revenues. As with school districts, often revenues exceed expenses at the end of the year. This can happen for a number of reasons - unfilled staffing positions, positions filled with lower salaried employees, health insurance benefits not taken, supply monies not needed, or increased interest earnings due to a spike in interest rates. Unlike school districts, BOCES operate on a zero budget. They cannot have fund balance carry over from year to year. In the summer of each year, they balance their expenses and revenues for each CoSer (Cooperative Service) from the previous fiscal year that districts participate in. Districts receive refunds in the fall based on their participation. Districts are unable to know with any certainty what their refunds will be. There is no way of knowing what CoSers might have lower than anticipated costs or higher than anticipated revenues. We can and do budget for refunds by using conservative estimates based on prior year trends.

Additionally, BOCES State Aid is projected for the following year based on current year expected expenses. If the final balanced expenditures are lower than expected, we receive less aid, but will often receive a higher refund to balance that out. And vice versa.

QUESTION: Regarding Incarcerated youth. What is the savings from? How does aid work on the incarcerated youth program?

DISTRICT: The Tompkins County Jail is located within the Lansing School District. We are required to educate any eligible students who may be incarcerated there as that is their residence for that time period. This is true even if their “home” district is outside of our boundaries. We do get aid on those students at a specific rate. That aid is deducted from the home district’s state aid. As the requirements for educating those students have shifted and the costs have increased, the aid received per student has not. At this time, based on decreased enrollment of eligible students at the jail overall, we are able to move that program from BOCES and back to the district at a cost savings. We will be hiring a teacher for this program, but when there are no eligible students incarcerated, the faculty member responsible for their education will be supporting students back on campus by filling in for absences as needed.

We were unable to decrease this during the 23-24 school year. We do not believe we would be able to hire, train and implement an appropriately certified teacher mid-year. We are advocating state wide for equitable incarcerated youth funding while maintaining our mandated obligations.

QUESTION: There is a large discrepancy between projected revenues and expenses in the budget statement vs. what is projected in the flyer.

DISTRICT: Current year projections vary as we are still currently operating school and needs change even from day to day. However, the bulk of the difference is a result of the \$1,800,000 transfer from the capital reserve to support the upcoming capital project. This use of reserves was approved when the capital project was approved by the voters in January 2023. This is a transfer from reserve to general fund (on the revenue side) and then a transfer from general fund to capital fund (on the expense side). This balances out and there is no impact on the current year budget. The reports from the budget statement are direct from our financial software system which is updated daily, while the newsletter information is put together in the business office at a specific moment in time using trended data to predict final numbers.

QUESTION: Why did the two board members vote no on the budget? What concerns did they have?

Board Member John Stevens (Paraphrased): First year on the BOE. Feels like he has no governance over the school. Main job is the budget. Spent a total of 6 hours on the budget. Ms. Heath indicated that the tax cap is having the opposite effect on the tax levy as intended. As a result, he was very suspicious of the budget right off the bat. Presentations - no details. Didn't have the numbers in advance. Presented during the meeting, made it difficult to ask questions. Didn't like the process. No confidence in the budgeting being done. Doesn't like budget to budget. Should be looking at actual expenses and budgeting based on that. Also does not like how BOCES constructs the budget. Generally runs over budget by 19% and the district receives a refund, which is great, but already taken from the pocket of the taxpayer. How many people does that mean? He likes BOCES, believes they have great programs. But does not want to vote for a budget when he doesn't like the process.

Board Member Kate Cole (Paraphrased): A huge proponent of BOCES. Need to put the brakes on spending. Where is the money going? Concerned about use of reserves. Automatically need that money to start next year and once it's used from reserves, it's gone.

***Refer to Budget Hearing video for direct comments**

DISTRICT RESPONSE TO ABOVE CONCERNS AND STATEMENTS

DISTRICT: The term "Rubber Stamping" was used to describe the role of the board, as in hiring etc. According to NYSSBA (NYS School Boards Association) there is a very distinct role of the Board of Education and the Superintendent.

How do the school board's responsibilities differ from the superintendent's? The school board is the district's board of directors and is responsible for establishing goals, setting policy and overseeing resources for the school district. The superintendent – the district's chief executive officer – works for the school board and is the person who translates the policy into action. Consistent with the goals established by the school board, the superintendent and staff make the day-to-day decisions that affect the operation of the school district, deploying

resources, assigning staff and documenting results. (Many more resources on the Role of the Board of Education can be found here: [NYSSBA](#)).

A primary responsibility of the Board of Education is to develop and set policy and govern the implementation of district policy. The Board is responsible for ensuring the Superintendent is following school district policy and educational law with integrity, equity and fairness.

An example of Board oversight:

The Board is responsible for ensuring that the district has a uniform grading system. The board is not responsible for choosing the grading system.

The Board is responsible for ensuring that the district has set standard hiring protocols that do not violate district contracts or educational law and are implemented with equity for all. The board is not responsible for selecting the specific personnel recommended to the Board of Education. The Board of Education approves these recommendations for official documentation of date and time of hiring.

Notation: The District will be hosting a virtual Community Conversation in collaboration with NYSSBA at 6PM focused on the Role of the School Board (date TBD). The intent is to inform and garner greater interest and understanding of the very important purpose and role of school boards.

Board Member Stevens quoted Assistant Superintendent of Business, Kate Heath as stating that the tax cap was having the opposite effect on the tax levy than the state had anticipated. Please refer to the video link below with the direct quote understanding that she was referring to NYS business officials as a whole advocating for a more equitable and valid system that allows for greater stability without forcing districts to a certain cap level. [LCSD BOE 2/14/24](#) The link starts directly at the statement.

If you are interested in learning more about the mandated state tax cap and the formula, you may go to this link: [LCSD BOE 2/14 TAX CAP](#).

If you scroll to the beginning of this Board of Education meeting, you will also learn about the BOCES Budget Presentation as presented to our Board of Education by TST BOCES Business Administrator David Parsons.

A BOCES refund is budgeted for as part of the budgeting process. Districts are able to give excess revenues over budget back to the taxpayer. We do this by allocating fund balance back to the budget the following year to reduce the impact on the taxpayer. This is the recommendation for the 2024-25 budget.

Reserve funds are designed to support the district in times of need. During this time of inflation, increased assessments and flat state aid it would be fiscally irresponsible to not utilize these

reserves. At the same time, we understand this is not a long-term solution. The District, through the strategic planning process, will be engaged in analysis and study to determine potential areas of reduction. Without any increases in state aid for the 2025-2026 school year, we will be required to reduce our academic, athletic and extracurricular offerings.

TST BOCES Budgeting is not controlled by Lansing Central School District.

Budget Presentations are determined in October with a Budget Calendar for the Board of Education to plan for the Budget Cycle.

[Budget Cycle](#)

[Budget Calendar](#)

Where is the Money Spent?

Presentations on Instructional Programming to Support Budgetary Decisions as identified in the Budget Cycle. Please go to the [Budget Information](#) webpage for all budget cycle presentations.

[Instructional](#)

[ES/MS/HS Instructional](#)

Presentations on Non-Instructional Areas to Support Budgetary Decisions

[Non-Instructional Areas](#)

Additional Outside Organizations invited to the Board of Education Presentations for Budgetary Understanding:

1. Investments, 3 Plus 1, 9/25
2. External Audit, Inero, 10/10
3. LTAPA, PTSO, 10/25
4. Sports Boosters, 11/13
5. Zero Emissions Buses & Capital Project, 12/11
6. Non-Pipeline Alternative, 12/11
7. Lansing Lunch Box, 12/11
8. TST BOCES, Business Administrator ,2/12
9. County Assessor, Jay Franklin, 3/15

Videos of these presentations can be found at <https://www.youtube.com/@lansingschoolvideos>

Please note that Board of Education members are able to ask clarifying questions at any time, and additional individual or small group (3 or less) meetings are readily available.

QUESTION: Disagreement with Budget to Budget (as opposed to budget to actual budget):

DISTRICT: A prime example as to why we do not use the actual budget is our school counselor position. Our actual projected expenses do not include this position as the former school counselor resigned in September of 2023 and the position remains unfilled in the current year. The District attempted to hire and was finally able to select a candidate that was board approved on March 11, 2024 to begin on July 1, 2024. Due to being unfilled, it would not have been identified as a need in our actual projected expenses. Yet, it remains a significant district need.

Regardless of practice, the district reviews all position needs on an annual basis. It is within this process we determine if any unfilled positions are necessary. For example, we are not filling two positions as the work distribution has been effectively managed. In addition, we review what positions need to be right sized due to decreasing enrollment or change in program.

Additional presentations provided to the Board of Education on Academic Programming can be found on the Board of Education website.

QUESTION: I hear that a lot of teachers are leaving the district due to retirement or better pay and there are fewer applicants. What is the district doing to recruit and retain quality teachers while remaining fiscally responsible?

DISTRICT: NYS continues to face teacher shortages creating a very competitive market. The district is in competition with neighboring school when hiring. Younger staff may leave for more competitive salaries. The District cannot negotiate outside of contract with current staff. The District is able to negotiate at the time of hire. More experienced staff have other benefits that help with retainment - years of service that are applied to health insurance in retirement specifically. We do work with colleges in the area in seeking candidates.

QUESTION: Will contractual increases and obligations be clawed back to provide greater funding moving forward? Will you be asking for pay cuts or reduced benefits from workers in the district?

DISTRICT: The district is obligated to pay any increases or other benefits as indicated in the negotiated contracts. We are unable to make changes to those contracts or benefits outside of negotiations.

QUESTION: What can districts do with excess funds at the end of year?

RESPONSE: Districts are restricted on what they can do with funds. If at the end of the year revenues are higher than expenses, there are a few options available.

1. Districts can move those monies into various reserves as allowed by NYS. The rules around reserve funds can be found here:
https://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf
2. Districts can allow that money to go into an unappropriated fund balance - meaning that the monies are not designated for any specific purpose (such as reserves). By law, districts can only carry fund balance up to 4% of the general fund budget.
3. Districts can choose to allocate those funds to the next year's budget, lowering the tax levy and reducing the financial impact to the taxpayer for that year.
4. Districts can also choose any combination of the above.

For the past several years, Lansing CSD has typically allocated any funds above the 4% allowed by law both to the following year's budget and into the Capital Reserve (usually between \$250,000 and \$350,000). Efforts to maintain the 4% allowed by law are made to ensure financial stability in the future.

QUESTION: Can district's create endowment programs?

DISTRICT: Endowment programs for school districts must be created by outside entities. School districts cannot create and manage an endowment, nor can they allocate any funding (state, federal OR local) into any such endowment program. Examples of organizations within Lansing CSD include the PTSO, LTAPA, Sports Boosters, the Lansing Lunchbox Program, and until recently, the CDC (Corporate Development Community) Tech Boosters. These programs have and continue to support Lansing CSD and its student body in various activities.

CONTINGENCY BUDGET

QUESTION: Which programs or activities would likely be cut if we have to adopt a contingent budget? How many students would this affect? What kind of changes does this really mean for students? Is there any way to restore programming lost over the course of the year if we do have a contingent budget or are those things gone for the foreseeable future?

DISTRICT: A contingent budget for Lansing CSD would require additional cuts of \$897,594. There are specific items that **MUST** be cut for a contingent budget, but often those cuts alone are not enough. Leadership would need to evaluate what programming could be eliminated with the **least** impact on students. Upon contingency, there is no way to restore programming during the course of the year unless we have a large unplanned decrease in expenses mid-year. It would be difficult to ensure the program could be funded in future years. A contingent budget limits the District's future budgeting due to the mandated tax cap formula. The tax cap restricts a district's ability to restore any cuts that were made the prior year.

QUESTION: How does the adoption of a contingent budget affect the ability of the school district to effectively budget in future years? Won't a contingent budget affect the future

tax cap and restrict the ability of the district to restore programming going forward? In other words, won't this have long term consequences for the financial health of the district, not just a change for next year?

DISTRICT: Adopting a contingent budget does impact future years. It is difficult to restore programming without a large budgetary increase. Additionally, the tax cap calculation uses the previous years tax levy as the starting point. During our tenure, we have tried to maintain stability in budgeting – no large increases or decreases. A large decrease in one year, often means a large increase the following year in order to maintain student programs.

TRANSPORTATION: BUSES

QUESTION: When is the district going to institute bus stops? I have been told it is a State mandate to pick everyone up at their driveway, but why does the Ithaca City School District have bus stops? This will save bus driver time, money for energy, maintenance costs and possible consolidation of bus routes requiring less buses. Maybe fewer people will use their own cars to drive their children to school every day, creating fewer lines of cars at the schools in the morning and afternoon, saving additional energy costs and car congestion time.

DISTRICT: There is NOT a mandate for door to door pickup. Bus stops are very common in city school districts but much more difficult in rural communities. The primary reason for this is safety. We do not have sidewalks where students could walk safely to a bus stop. Bus stops in more rural communities place an additional burden on families who may not have the means (car, time, etc.) to get their students to the bus stop at the appropriate time. It is possible that instituting bus stops may encourage MORE people to drive their kids to school if they have to transport them to the bus stop anyway. Several years ago, the Board of Education passed a resolution establishing the policy of door to door pickup due to safety concerns for our students.

QUESTION: I understand that we are in the process of buying electric buses. I know it is mandated by the State to only buy electric buses by 2030, or so, but don't we think that technology is going to favor hybrids by that point in time. Why throw away good taxpayer money on technology that may be obsolete in the near future? This mandate is too expensive and does nothing for the environment. School districts should be resisting.

DISTRICT: We are not yet purchasing electric buses. At this time there is a mandate to start purchasing buses by 2027, with the entire fleet converted by 2035. We are in the process of evaluating our current infrastructure, fleet, and routes to have a complete understanding of what an electric fleet means for Lansing CSD. The proposition on the ballot this year is to purchase diesel buses.

COMMUNICATION

Lansing Central School District values communication both informational and collaborative. We strive to communicate on a consistent and ongoing basis. We believe it is critical to have continuum of communication opportunities from small (one-on-one) to large (assembly), virtual to in-person, electronically and by paper mailer. The District increased communications with additional Budget mailers and posted Board of Education Presentations. The District is also in the process of developing a new school website and Lansing Central School District Apple and Google App (Going Live in July). Finally, the District is very excited to work with the University of Rochester to develop our district wide strategic plan. The plan will be heavily focused on communication and collaboration.

UPCOMING

Vote: May 21, 2024, 7am - 9 pm, Elementary School Cafeteria

(June TBD) The District will be hosting a virtual Community Conversation in collaboration with NYSSBA at 6PM focused on the Role of the School Board. The intent is to inform and garner greater interest and understanding of the very important purpose and role of school boards.

School Advocacy Efforts: [Key Issues](#)

Please check out the District calendar for end of the year events and activities.