

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



LANSING
Central School District

Community Conversation 2024 – 2025 Budget

March 20, 2024





2023-2024 Calendar Updates

March 20 - Virtual Budget Community Conversation

April 8 - No school, Solar Eclipse glasses sent home with all students

May 21 - Virtual Half-Day, Budget Vote

- **Promote the budget vote in the ES Cafe**
- **Art Show**
- **Food trucks**
- **Community Tables**



Budget Updates

Year over Year budget

Roll over budget with 2024-2025 Requests

Includes:

Maintaining all staff and school year programs

All purchasing requests





The Expense #s

7.7% Increase year over year (salary and benefits)

AREA	INCREASE
Non-Instructional	\$300k
Instructional	\$1.8m
Benefits	\$734k
TOTAL	\$2.8m





The Revenue #s

Governor's proposal - 0% increase in state aid

Still short \$2.8m

How to make up?

- Reductions in expenses

- Increase tax levy (amount collected through taxes)

- Reserves

- Fund Balance





Budget Development Process

What is LCSD leadership looking at:

Everything line by line

Student educational needs

Enrollments

Student support needs

Staffing changes and projections (retirements, resignations)

Reserve funds

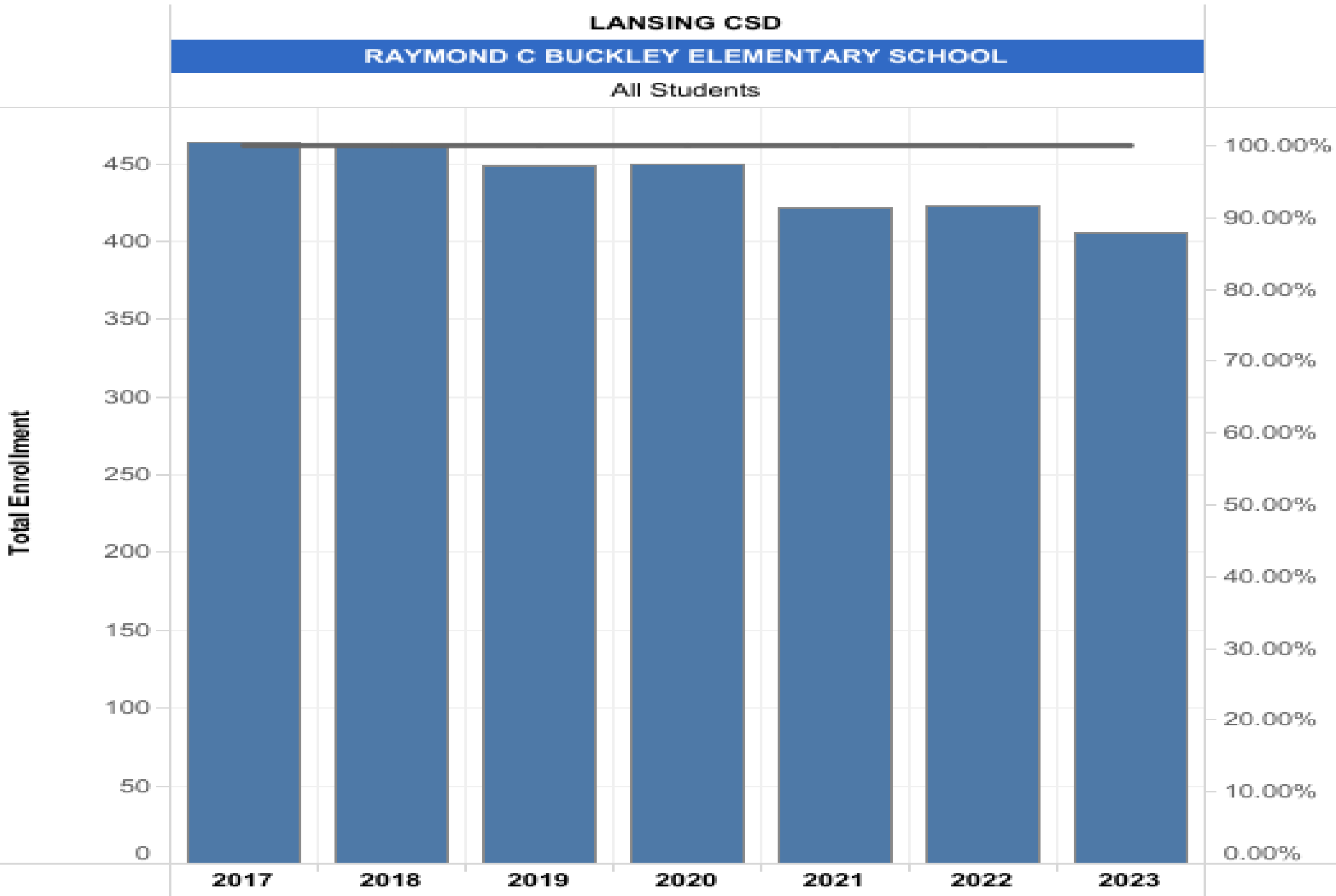
Unappropriated fund balance



Student Group Enrollment Breakdown - School

Source: NYSED School Enrollment Data

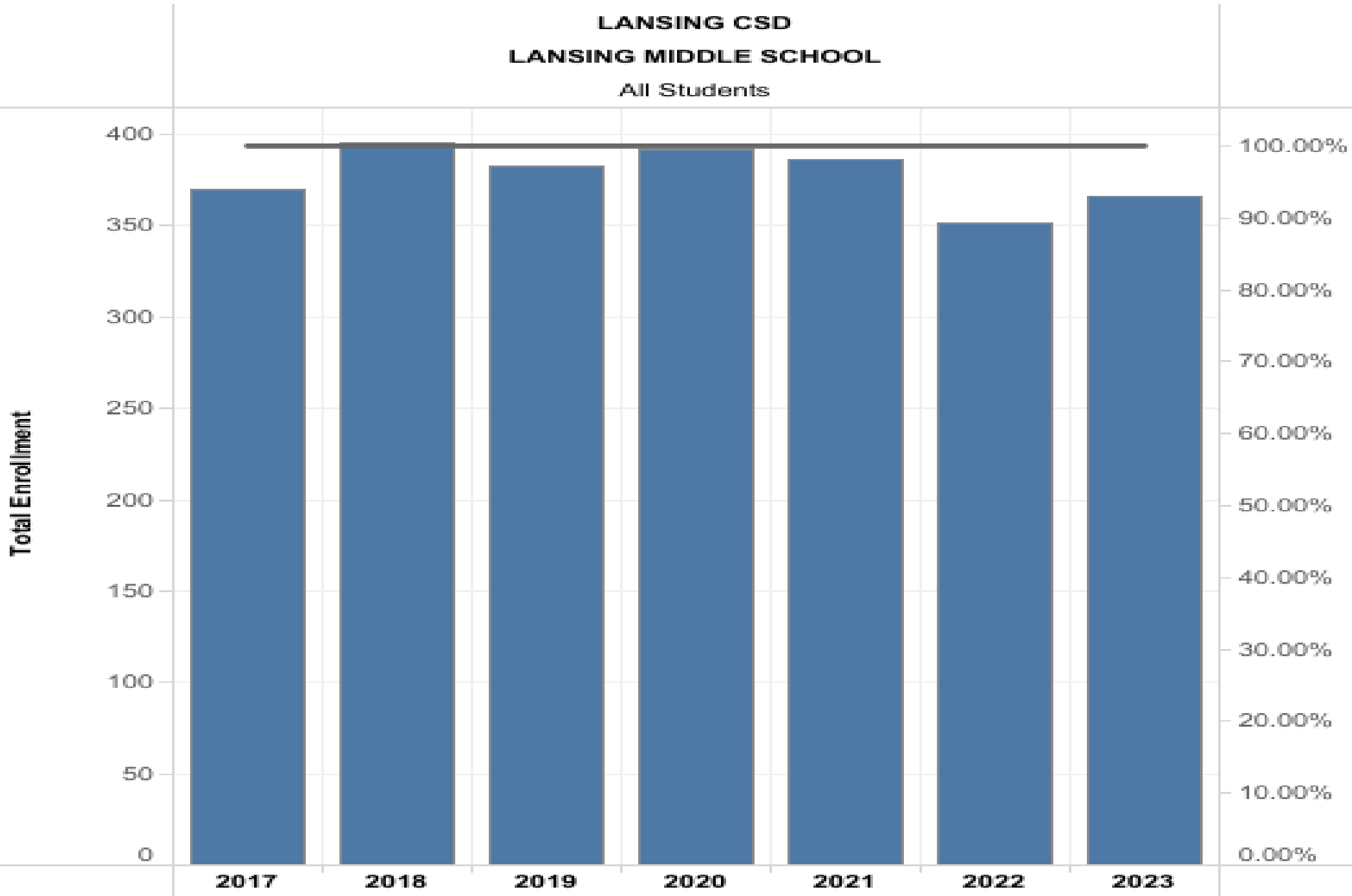
Note: Enrollment is FY enrollment. For example: 2017 enrollment is from the Fall 2016 BED report



Student Group Enrollment Breakdown - School

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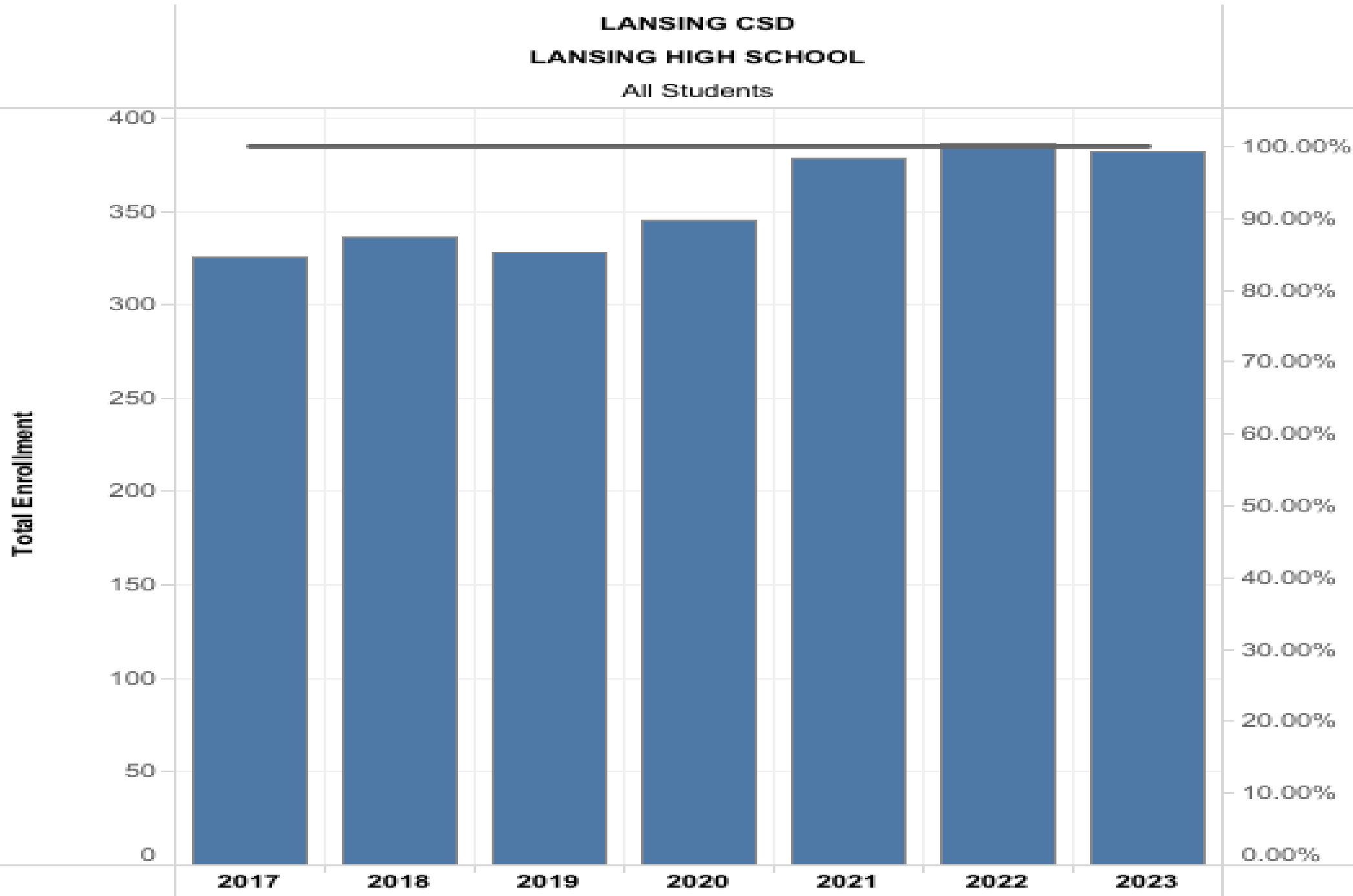
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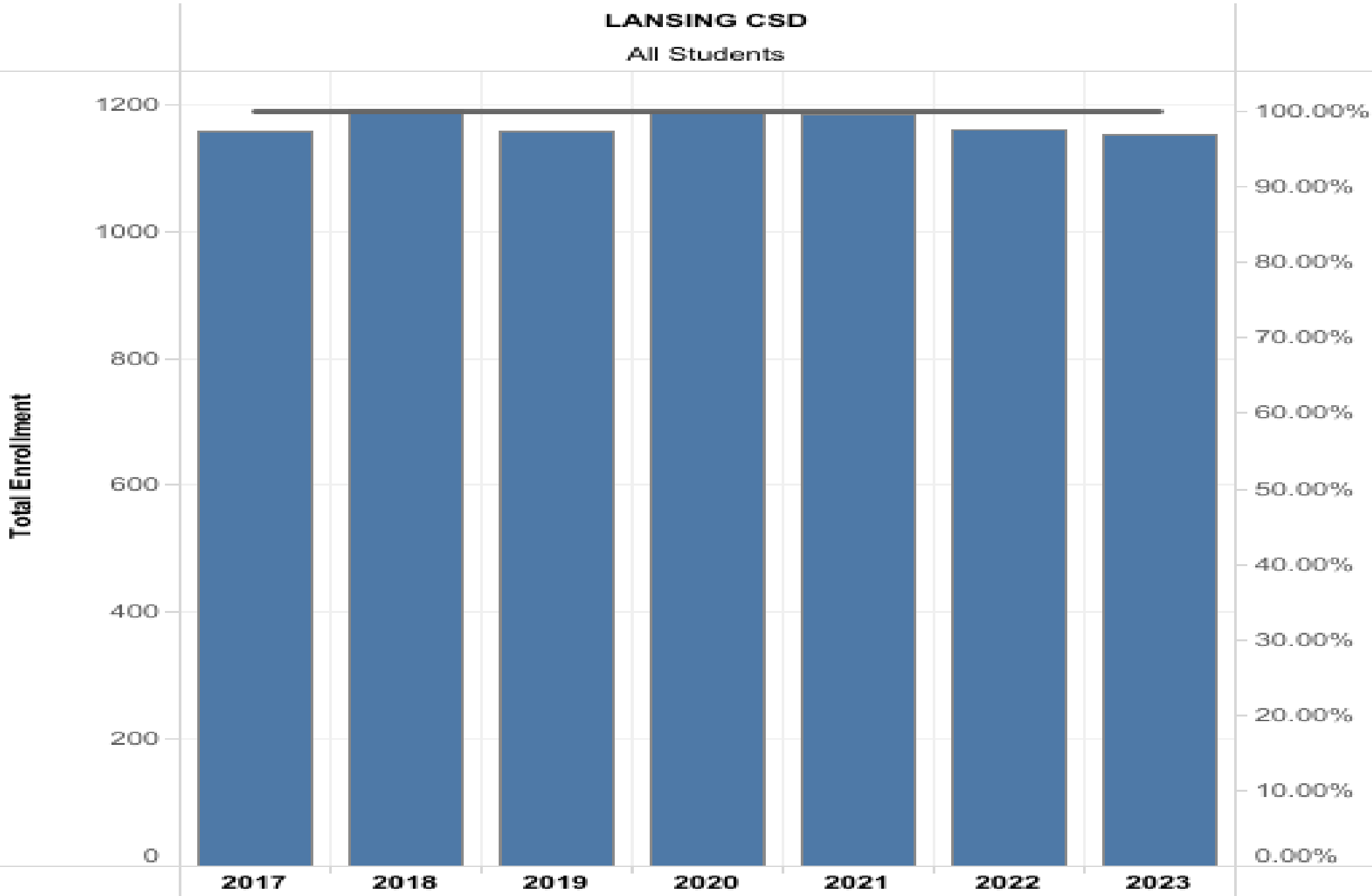
Student Group Enrollment Breakdown - District

Source: NYSED School Enrollment Data

Note: Enrollment is FY enrollment. For example: 2017 enrollment is from the Fall 2016 BEDS report

LANSING CSD

All Students



Enrollment - Projected

	2023-24	2024-25	2025-26	2026-27	
K	67	63	66	65	
1st	65	67	63	66	
2nd	83	65	67	63	
3rd	66	83	65	67	
4th	95	66	83	65	
5th	76	95	66	83	
6th	89	76	95	66	
7th	91	89	76	95	
8th	87	91	89	76	
9th	93	87	91	89	
10th	89	93	87	91	
11th	101	89	93	87	
12th	99	101	89	93	
TOTAL	1101	1065	1030	1006	
		-36	-35	-24	-95

PROJECTIONS BASED ON LIVE BIRTH DATA



Home Assessment and Consideration

Average Assessment increase in Tompkins County: 20%

Average Assessment increase in Lansing – 14%

(Varies based on home)

Note: This may lower the overall tax rate but will increase the tax due.

Tax Bill = total assessed value MULTIPLIED BY the tax rate

2023-2024 Example: **\$.0191732** x \$100,000 assessed home = \$1,917.33

Community capacity for increased taxes.





Home Assessment and Tax Rate

2023-24 Total Assessments (July 1, 2023): \$1,194,694,162

2024-25 Projected Assessments (March 2024): \$1,375,000,000

Impact on tax rate:

(Total tax levy divided by total assessments)

2023-24 Total Tax Levy: \$22,906,212

Rate with 23-24 Assessments: \$.0191732 (22,906,212 divided by 1,194,694,162)

Rate with 24-25 Assessments: \$.0166591 (22,906,212 divided by 1,375,000,000)





Tax Levy for 2024-25

NOT yet determined

Part of final budget development

Impacted by:

Final expense budget

Final State Aid projections (due April 1st)

Other revenue sources (interest, etc.)

Use of reserves and fund balance





Projected Assessments & Tax Rate

NOT FINAL UNTIL JULY 1, 2024

Cannot finalize the tax rate calculation until final tax roll released

- Tompkins County Assessment Dept.
- July 1st each year





Talking Points

Key Points

- Assessment variance with some extremely high
- Unknown what our final state aid will be or when
- Misconception that the tax rate will increase this year due to capital project (this will not hit tax rolls until 2025)
- Working closely with the Town of Lansing
- Reviewing all funding sources closely
- Reviewing all areas of reduction based on right sizing
- Reviewing all areas of reduction based on need
- Enrollment is decreasing
- Tax rate finalized in July





Capital Projects Updates





Gymnasiums - 2024

HVAC - 2024

HVAC Controls - 2024

Roofing - 2024

Sobus - 2025

ES Public Announcement System - 2025

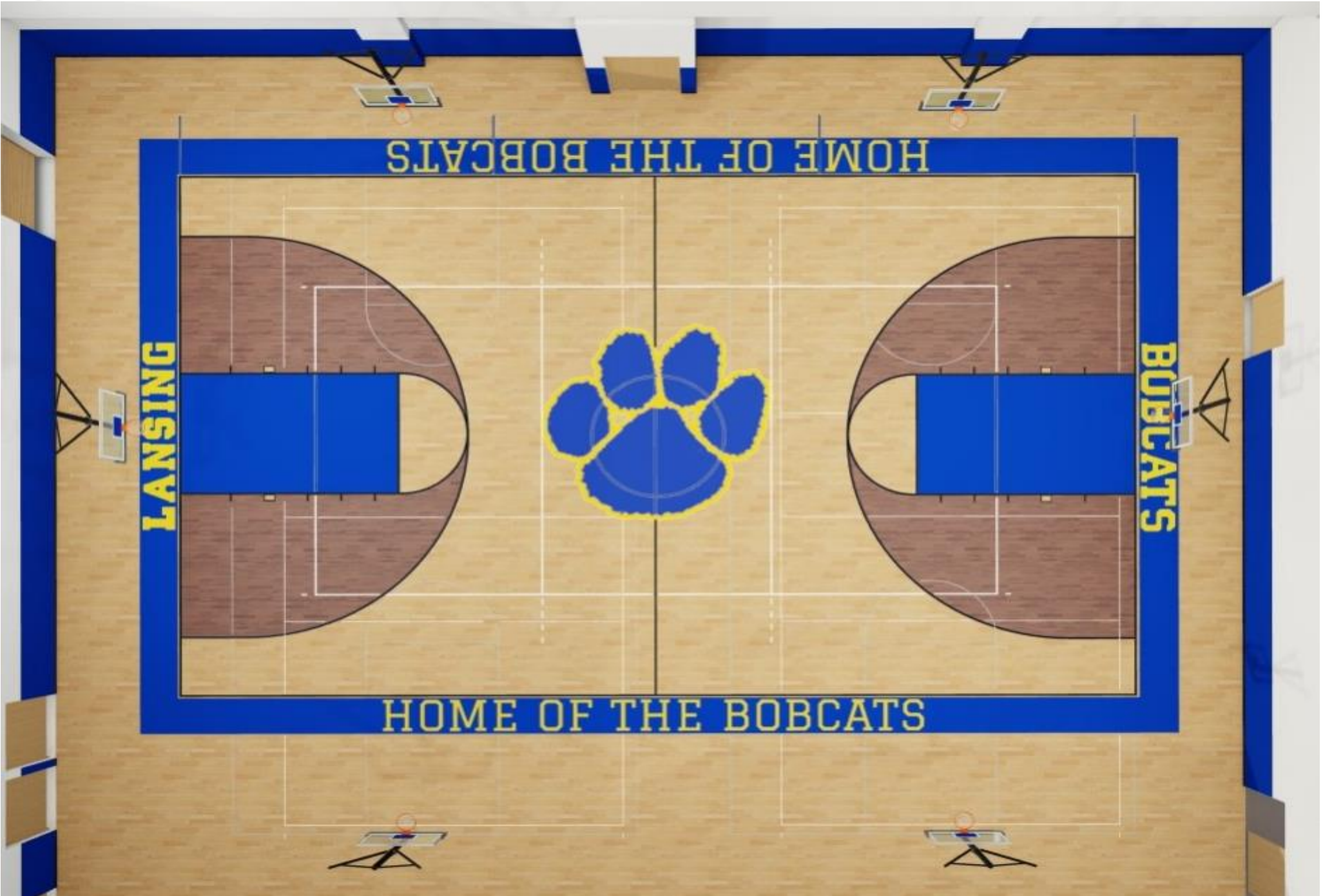
Restroom Facilities - 2025

Reminder: This project will not impact taxes until the Fall of 2025.





Lansing Central School District





Lansing Central School District





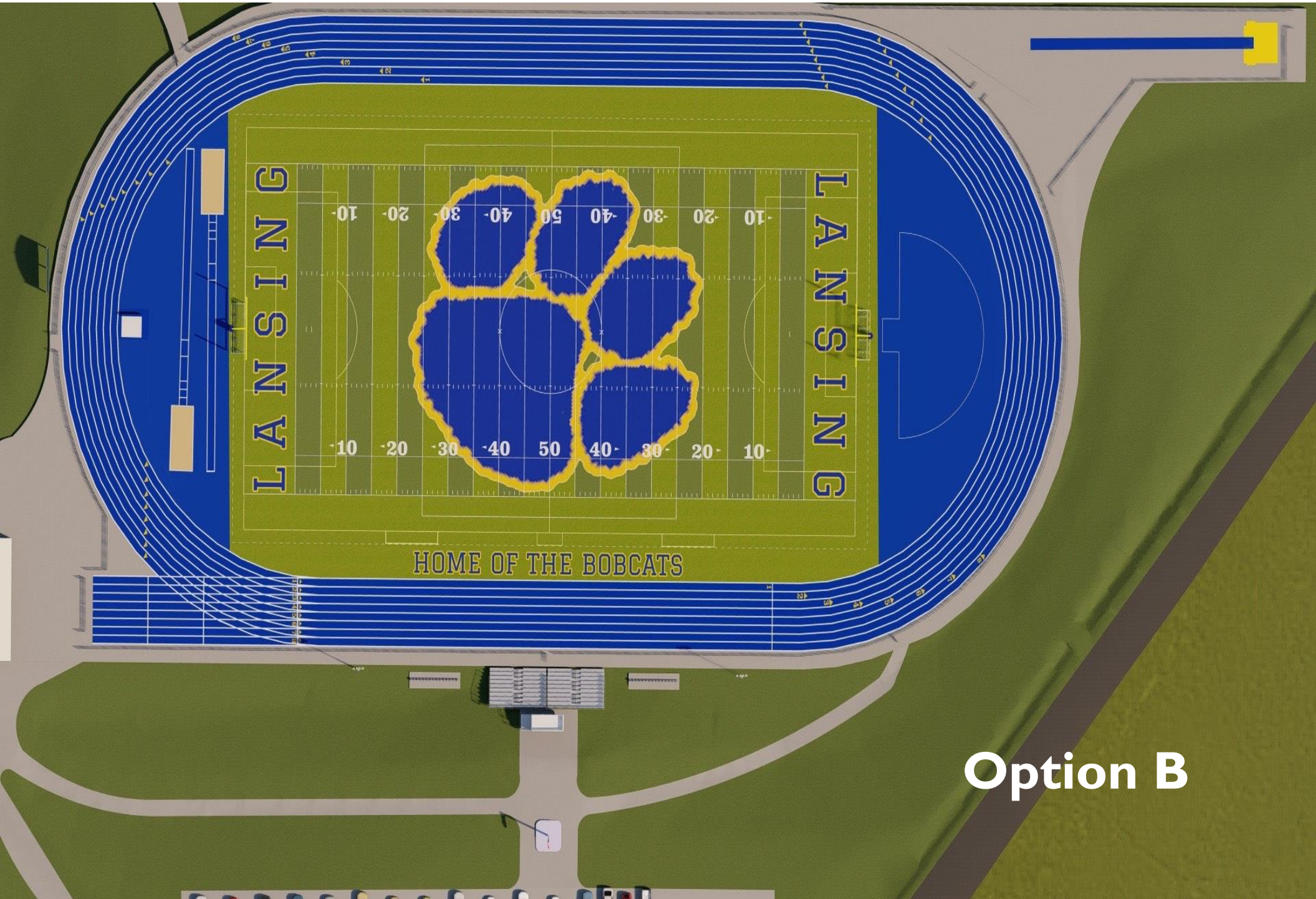
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Option A



Lansing Central School District



Option B



Previous Budget Meetings

Available online to watch: [LCSD YouTube Channel](#)

Jan. 8 Rollover budget - contractual increases only. No budget requests

Jan. 22 Governor's Proposal: Initial State Aid projections

Feb. 12 Tax Cap Presentation

Feb. 27 Non-Instructional Budget

Mar. 11 Instructional Budget





General Safety Updates

Lighting

Cameras

Door security

Collaboration w/ TC Sheriff Dept



Upcoming Budget Conversations

March 25, 7pm BOE Meeting

BOCES Budget, Revenues, Reserves, Tiered Reductions

Presentation from Jay Franklin, Director of Tompkins County Assessment Department

April 15, 7pm BOE Meeting

Full Budget Presentation

April 22, 6pm, Community Conversation: Budget





How to become a LCSD Board Member



**April 22, Petition must be filed with
Debbie Todd in District Office by 5pm**



Upcoming Budget Conversations

April 24, 7pm BOE Meeting
Final Budget Approval

May 13, 6PM Budget Hearing
Meet the Candidates
Board Meeting





Budget Vote

Budget Vote

May 21, 7am – 9pm

Elementary School Cafeteria





Q & A

QUESTIONS

