

Dear Lansing School District Residents,

A Lansing community member made the statement that the district was proposing a tax levy increase that exceeded the tax cap. The community members' math was accurate; however the information used was not. The community member used the 2023-2024 proposed tax levy minus the 2022-2023 adopted tax levy and divided that by the 2022-2023 adopted tax levy to calculate the percentage increase.

$$\frac{(2023-2024 \text{ Proposed Tax Levy} - 2022-2023 \text{ Adopted Tax Levy})}{2022-2023 \text{ Adopted Tax Levy}}$$

$$\frac{(22,760,337 - 22,233,595)}{22,233,595} = 2.369\% \text{ (Over the tax cap)}$$

To accurately calculate the tax levy increase percentage you must use the 2022-2023 *FINAL* tax levy rather than the 2022-2023 adopted tax levy.

$$\frac{(2023-2024 \text{ Proposed Tax Levy} - 2022-2023 \text{ Final Tax Levy})}{2022-2023 \text{ Final Tax Levy}}$$

$$\frac{(22,760,337 - 22,245,753)}{22,245,753} = 2.313\% \text{ (Under the tax cap)}$$

The district's proposed budget is under the tax cap.

Historically, the district has compared the previous year's adopted budget to the current year's proposed budget in the May newsletter and presentation. In July, the Tompkins County Department of Assessment set final assessments and changes in PILOT agreements. The TOTAL combined levy and pilot amount does not change. However, the individual amounts may shift. This becomes the final tax levy.

The district will add additional information stating the final tax levy, final PILOTs, final assessed values, and the final tax rate (refer to the chart below). The projected final tax levy increased from \$22,233,595 to \$22,245,753. PILOTs decreased from \$163,652 to \$151,494. The total combined amount of \$22,397,247 remained unchanged.



Tax Levy & PILOTs

Tax Cap 2.32%
UNDER the Cap

	2022-23 Adopted Budget	2022-23 Final Budget	2023-24 Proposed Budget	Change	
Tax Levy	22,233,595	22,245,753	22,760,337	514,584	2.31%
*PILOTs	163,652	151,494	149,852	-1,642	-1.08%
TOTAL	22,397,247	22,397,247	22,910,189	512,842	2.29%
TOTAL Assessed Values	1,067,802,200	1,093,616,736	1,179,022,823	85,406,087	7.81%
Tax Rate \$/thous.	20.9751	20.479979	19.431506	-1.0485	-5.12

*Only for PILOTs whose payment is based on assessed value and final tax rate
These values are/were estimates. Final amounts are not determined until the final tax roll on 7/1

The purpose of the budget hearing is to provide greater detail and further clarity. We are grateful for the engagement and time to share rationales and processes in decision making. We are always open to suggestions to improve our practice; especially in establishing greater communication. Please feel free to ask any questions, provide suggestions, or make comments on the budget newsletter and budget process. We greatly appreciate the feedback we have received. We are hopeful the additional information is helpful.

Please refer to our [Budget Information Website](#) for more information including video links to last night's Budget Hearing, Meet the Candidates, and Board of Education meeting. A big thank you to the League of Women Voters for moderating Meet the Candidates and to our candidates for sharing with us. We are fortunate to have candidates who clearly care for the Lansing Central School District and the Lansing community.

It's a great day to be a Bobcat!