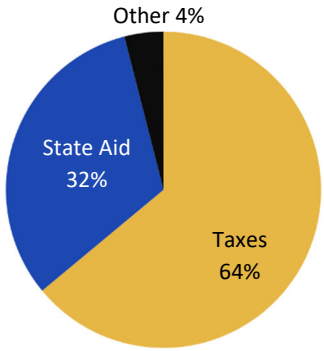
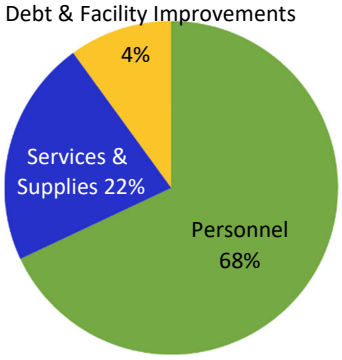
HOW THE SCHOOL BUDGET IS DEVELOPED

Every year, the district develops a budget that supports student learning while responsibly managing community resources. The budget reflects the district's educational priorities, operational needs, and available funding sources. It is a collaborative process that involves district staff, administrators, the Board of Education, and community members. Planning for the budget begins months before the school year and continues even after the budget is approved. This careful planning helps ensure the district can provide high-quality educational programs while maintaining fiscal responsibility.

Where School Funding Comes From

School districts rely on several primary sources of revenue to fund operations. The two primary sources are Property Taxes and State Aid. For Lansing, property taxes make up about 64% of revenues, while State Aid represents 32%. The remaining 4% of our revenue comes in the form of interest earnings, a refund from BOCES for any excess payments, and other miscellaneous items such as Medicaid reimbursements, donations, facility and rental fees, etc. These revenue sources combine to fund the programs, services, and resources students rely on every day.





How the District Uses Budget Funds

The majority of the district's budget supports the people and services that make education possible. Salaries and benefits for faculty and staff make up 68% of the budget. Educating our students cannot happen without the dedicated individuals who support our students in various ways including direct instruction, student support services, technology, transportation, food service, buildings and grounds, administrative support, and administrators. Supplies, services and equipment comprise 22% of the budget. These items ensure that students arrive safely to receive a quality education in well maintained facilities. Finally, 10% of the budget consists of debt service expenses and annual capital improvements.
Because education is driven by people, personnel costs represent the largest share of the budget.

A Careful and Strategic Approach

Lansing CSD uses a thoughtful budgeting approach to ensure resources are used effectively. Each year, the budget is reviewed from the ground up to make sure spending aligns with district priorities and student needs. Long-term planning also helps the district manage equipment replacement, technology upgrades, and facility needs. The district also works to maximize available state aid, take advantage of cost-sharing opportunities such as BOCES services, stay within the New York State tax cap requirements, and maintain reserves for unexpected needs
This approach helps the district remain financially stable while continuing to invest in students.

BUDGET DEVELOPMENT TIMELINE

Initial Planning: November-December

The budget development process takes place over several months starting in November. Initial planning begins with the foundation of the budget – salaries and benefits. This is done by looking at current staffing levels and projecting out the next year's salaries and benefits based on contractual agreed upon salary increases. Many employee benefits, such as FICA and retirement contributions are set percentage of salaries allowing for early benefit estimates, and we use trends to project out health insurance increases. As more information becomes available on any changes to benefit calculations, we continue to update those projections.

Reviewing Needs and Projections: January - March

In January and February, district leaders take a deeper look at program needs and financial projections. We begin to review student enrollment trends, evaluate staffing needs, and meet with department leaders. Faculty and staff submit requests for classroom materials, equipment, and program needs. In January, the Governor's office releases its initial state budget proposal. The district uses these projections to anticipate state aid funding for the following year. Additionally, we calculate the NYS Tax Cap for Lansing CSD and show the potential impact on our tax levy. Throughout this process, the Board of Education receives regular presentations as part of public board meetings as the budget takes shape.

Finalizing the Budget: March - April

During March and April, the district receives updated financial information that allows the budget proposal to be finalized. Important updates include estimated property assessment data from the county, final health insurance rate increases, and final state aid figures once the state budget is approved. Our leadership team works to ensure that quality programming is in place while maintaining a budget the community can support. Finally, in mid April, the Board of Education approves the proposed budget to take to the voters in May.

Community Involvement and the Budget Vote

Community engagement is an essential part of the school budget process. Before the vote, residents can learn about the proposed budget through:

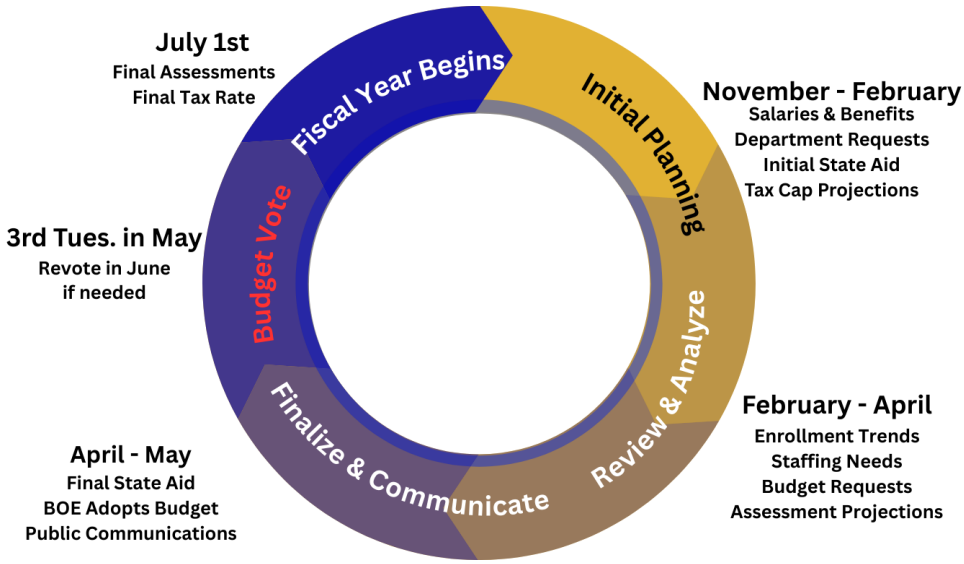
- Public hearings and presentations
- Budget newsletters mailed to residents
- Information posted on the district website
- Documents available at district offices and the local library

Residents then vote on the proposed school budget on the third Tuesday in May.

This year, the budget vote is on Tuesday May 19th, 2026 from 7am to 9pm in the Elementary School Cafeteria.

After the Vote

In July, the county provides final property assessment information, which allows the district to calculate the final tax rate impacting Payment In Lieu Of Taxes and the final tax levy. The final tax rate confirms the tax impact for homeowners.

A Year-Round Process

Developing the district budget is an ongoing process that requires careful planning and collaboration. District staff, administrators, the Board of Education, and community members all play an important role in creating a budget that supports students while responsibly managing taxpayer resources.