LANSING
CENTRAL SCHOOL DISTRICT

# 2026-27 Budget

**April 22, 2026**

# Previous Presentations on 2026-27 Budget

**1/12/2026** – Salaries, Benefits, & Debt Service – Contractual Obligations

~~**1/26/2026**~~ **2/9/2026**– Governor's Proposal on State Aid

**2/9/2026 –** Tax Cap, General Support/Central Services Budget

**2/23/2026** – BOCES, Facilities, Technology, Transportation

**3/9/2026** – Instructional Budget

**3/23/2026** – Full Budget

**4/13/2026** – Full Budget with Options

2026-27 Budget Presentation Schedule

Budget info to be posted on the website: https://www.lansingschools.org/o/lcsd/page/budget

# Budget Expense Drivers

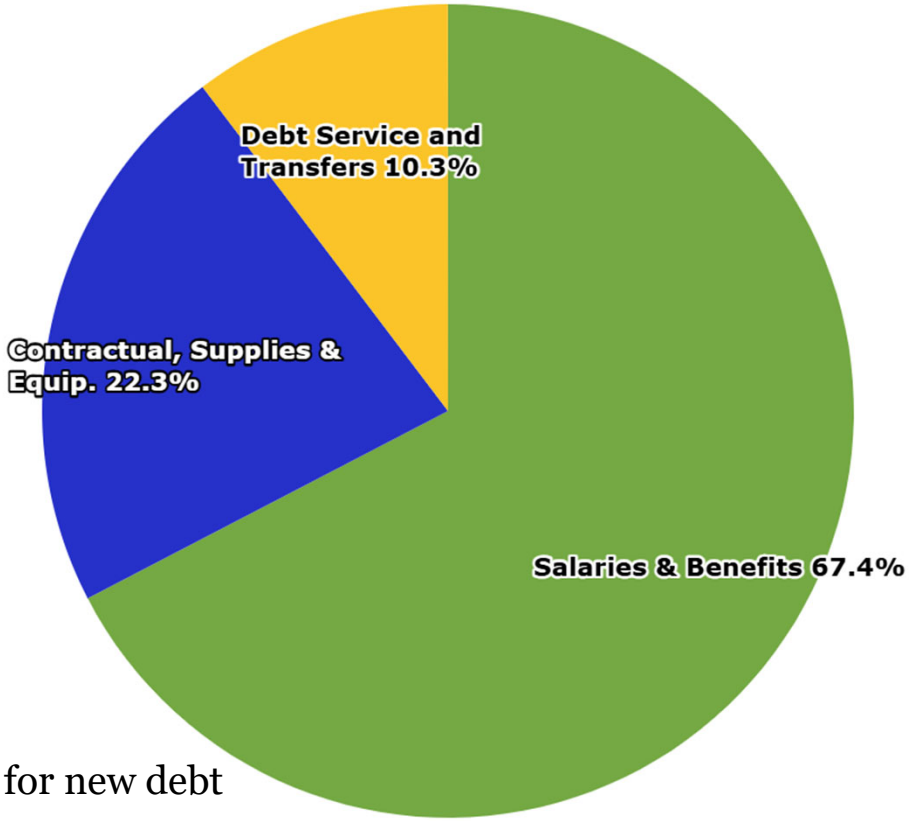
**Salaries**
- Contractual negotiated increases for staff
- Projections for expiring contracts
- Maintains all current year staffing levels and programming

**Benefits**
- Significant increase in the cost of healthcare
  - Self-funded
  - Cost of claims

KH1

**Contractual & Supplies**
- Utilities – Electric costs
- BOCES

**Debt Service**
- Building capital projects - increase in principal and interest for new debt
- Capital project debt offset by increase building aid



## Slide 3

**KH1** Kathryn Heath, 4/22/2026

# Final Reductions

8 Faculty positions

- 2 K-6 Teachers
- HS English
- HS Social Studies
- 2 Special Education Teachers
- ES School Counselor
- HS Dean of Students

Pool instruction – current delivery model

- Teaching Assistant
- Lifeguard

1 Administrative position

- Director of Curriculum

2 Support Staff positions

- Library Clerk
- Microcomputer Specialist

Field Trips

Curriculum writing, Conferences, Professional Development

Equipment

- Facilities
- Technology

Materials & Supplies

Software

# Impact of Reductions

**Classroom sizes K-6**

| | 2025-26 | 2026-27 |
|---|---|---|
| Average class size | 17 | 18 |
| Smallest class size | 14 | 16 |
| Largest class size | 19 | 21 |

**Field Trips**

Student experiences outside the classroom

**Pool Instruction**

K-6 Instruction remains – planning in process

**Curriculum Writing/Conferences/Professional Development**

Opportunities for Faculty & Staff to improve instruction and student support

**Director of Curriculum:** Responsibilities shift to Superintendent

District & building curriculum oversight, teacher certifications, STEPS implementation and monitoring, ESSA grant coordination, incarcerated youth coordination, faculty evaluations, coordination of professional development needs, mentor program oversight, etc.

# Budget at the Tax Cap

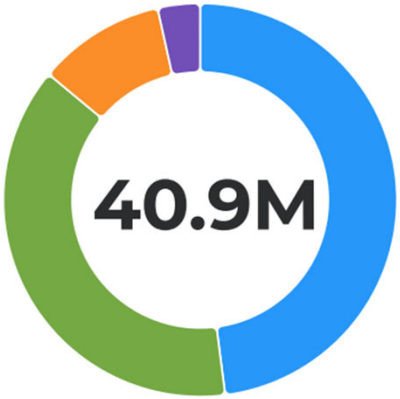
**Expenses**

| Category | FY 2026 Adopted | FY 2026 Actual | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|---|---|---|---|---|
| SALARIES | $16,707,303 | $15,718,728 | $16,205,774 | -3.00% |
| EQUIPMENT | $231,300 | $252,628 | $190,300 | -17.73% |
| CONTRACTUAL AND SUPPLIES | $8,183,296 | $9,218,601 | $8,911,393 | 8.90% |
| PRINCIPAL | $2,230,000 | $2,229,447 | $2,633,563 | 18.10% |
| INTEREST | $1,071,862 | $1,074,887 | $1,469,649 | 37.11% |
| BENEFFITS | $11,149,864 | $10,987,194 | $11,326,046 | 1.58% |
| TRANSFERS | $122,000 | $100,000 | $122,000 | - |
| **Total Expenditures** | **$39,695,625** | **$39,581,484** | **$40,858,724** | **2.93%** |

# Budget at the Tax Cap

**Expenses**

| Category | FY 2026 Adopted | FY 2026 Actual | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted ($ Change) | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|---|---|---|---|---|---|
| GENERAL SUPPORT | $4,056,147 | $4,143,524 | $4,286,553 | $230,406 | 5.68% |
| INSTRUCTION | $19,643,033 | $19,690,600 | $19,600,805 | -$42,228 | -0.21% |
| PUPIL TRANSPORTATION | $1,422,719 | $1,355,833 | $1,420,109 | -$2,610 | -0.18% |
| UNDISTRIBUTED | $14,573,726 | $14,391,528 | $15,551,258 | $977,532 | 6.71% |
| **Total Expenditures** | **$39,695,625** | **$39,581,484** | **$40,858,724** | **$1,163,099** | **2.93%** |



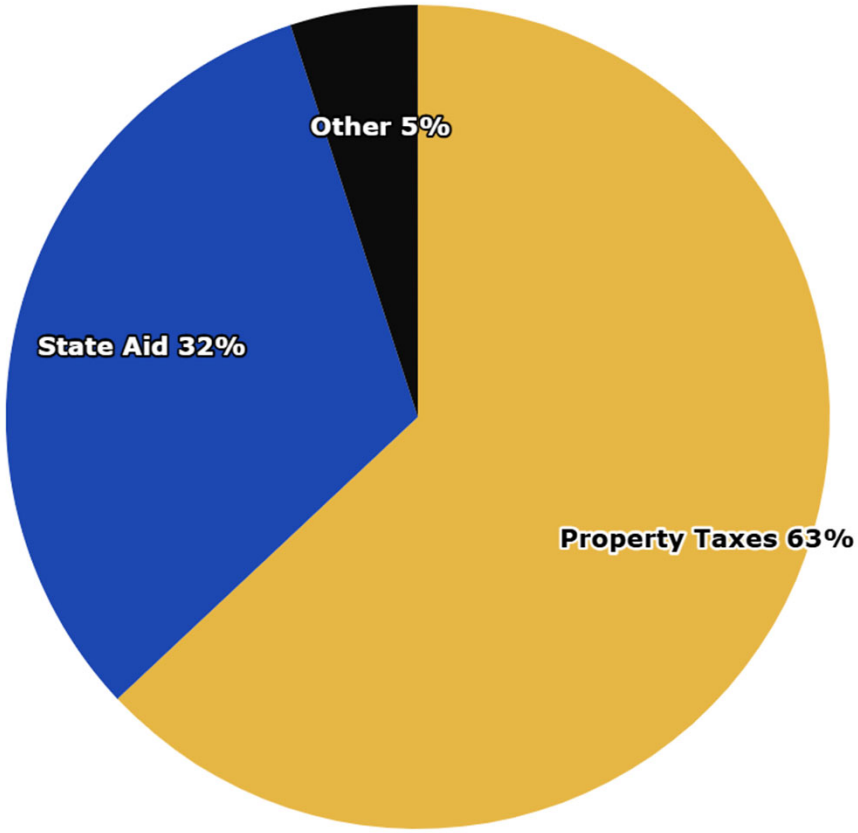

| | | |
|---|---|---|
| INSTRUCTION | **$19,600,805** | 47.97% |
| UNDISTRIBUTED | **$15,551,258** | 38.06% |
| GENERAL SUPPORT | **$4,286,553** | 10.49% |
| PUPIL TRANSPORTATION | **$1,420,109** | 3.48% |

# Budget Revenue Drivers

**Local Levy ~ 63%**

**State Aid ~ 32%**

- Foundation Aid – 1% Increase or $67k
- Building Aid - 11.8% Increase or $248,839
- Electric Cessation Mitigation Funding decrease
  - Due to loss of power plant
  - Reduces over time span of 10 years



# Proposed Revenues at the Tax Cap

| Category | FY 2026 Adopted | FY 2026 Actual | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted ($ Change) | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|---|---|---|---|---|---|
| LOCAL | $26,352,757 | $26,588,263 | $27,127,072 | $774,315 | 2.94% |
| STATE | $12,562,868 | $12,112,655 | $12,928,937 | $366,069 | 2.91% |
| FEDERAL | $80,000 | $66,279 | $80,000 | - | - |
| APPROPRIATIONS | $700,000 | $700,000 | $722,715 | $22,715 | 3.25% |
| **Total Revenues** | **$39,695,625** | **$39,467,197** | **$40,858,724** | **$1,163,099** | **2.93%** |




| | | |
|---|---|---|
| LOCAL | **$27,127,072** | 66.39% |
| STATE | **$12,928,937** | 31.64% |
| APPROPRIATIONS | **$722,715** | 1.77% |
| FEDERAL | **$80,000** | 0.20% |

# Proposed Revenues at the Tax Cap

| Category | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted ($ Change) | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|---|---|---|---|---|
| REAL PROPERTY TAX ITEMS | $24,875,868 | $25,616,500 | $740,632 | 2.98% |
| OTHER TAX ITEMS | $97,389 | $104,072 | $6,683 | 6.86% |
| CHARGES FOR SERVICES | $6,000 | $6,000 | - | - |
| USE OF MONEY AND PROPERTY | $361,000 | $393,000 | $32,000 | 8.86% |
| SALE OF PROPERTY AND COMPENSATION FOR LOSS | $12,500 | $12,500 | - | - |
| MISCELLANEOUS | $1,000,000 | $995,000 | -$5,000 | -0.50% |
| STATE AID | $12,562,868 | $12,928,937 | $366,069 | 2.91% |
| FEDERAL AID | $80,000 | $80,000 | - | - |
| INTERFUND TRANSFERS | $200,000 | $200,000 | - | - |
| APPROPRIATIONS | $500,000 | $522,715 | $22,715 | 4.54% |
| **Total Revenues** | **$39,695,625** | **$40,858,724** | **$1,163,099** | **2.93%** |

# Impact on Reserves & Fund Balance

| | | |
|---|---|---|
| **Unassigned Fund Balance as of 7/1/2025** | **$1,469,918** | **3.7% of $39.6m budget** |
| + 2024-25 Encumbrances | + $264,816 | |
| - 2025-26 Expenditures | - $39,581,484 | |
| - Anticipated Year End Encumbrances | - $100,000 | |
| + 2025-26 Revenues | +$39,467,197 | |
| **Balance at 6/30/2026** | **= $1,520,447** | |

| | Projected Balance 6/30/2026 | Recommended Use for 26-27 | Balance 7/1/2026 | |
|---|---|---|---|---|
| Debt Service Reserve | $2,347,684 | $200,000 | $2,147,684 | |
| Unemployment Reserve | $24,250 | none | $24,250 | |
| ERS Reserve | $897,709 | $150,000 | $747,709 | |
| TRS Reserve | $372,179 | none | $372,179 | |
| Tax Cert Reserve | $112,766 | none | $112,766 | |
| EBLAR Reserve | $212,551 | move to ERS | $0 | |
| Unappropriated Fund Balance | $1,520,447 | $372,715 | $1,147,732 | **2.8%** |

# At the Tax Cap

**ESTIMATED**

**At the Tax Cap**

2.977% Levy Increase

$740,632

**Tax rate:**
$18.2454 per thousand

Increase of $.3961
$39.61 for $100,000 home
$158.43 for $400,000 home

Overall Assessed Value Estimate  by .74% districtwide

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| **Projected Tax Rate** | $20.92 | $21.22 | $21.04 | $20.98 | $19.43 | $17.30 | $17.92 | $18.2454 |
| **Actual Tax Rate** | $20.88 | $21.12 | $21.06 | $20.48 | $19.17 | $17.25 | $17.85 | TBD |

Final Assessments July 1, 2026

# Proposed Revenues Over the Tax Cap

| Category | FY 2026 Adopted | FY 2027 Budgeted | FY 2026 Adopted vs. FY 2027 Budgeted ($ Change) | FY 2026 Adopted vs. FY 2027 Budgeted (% Change) |
|---|---|---|---|---|
| LOCAL | $26,352,757 | $27,224,787 | $872,030 | 3.31% |
| STATE | $12,562,868 | $12,928,937 | $366,069 | 2.91% |
| FEDERAL | $80,000 | $80,000 | - | - |
| APPROPRIATIONS | $700,000 | $625,000 | -$75,000 | -10.71% |
| **Total Revenues** | **$39,695,625** | **$40,858,724** | **$1,163,099** | **2.93%** |



# Impact on Reserves & Fund Balance

| | | |
|---|---|---|
| **Unassigned Fund Balance as of 7/1/2025** | **$1,469,918** | **3.7% of $39.6m budget** |
| + 2024-25 Encumbrances | + $264,816 | |
| - 2025-26 Expenditures | - $39,581,484 | |
| - Anticipated Year End Encumbrances | - $100,000 | |
| + 2025-26 Revenues | +$39,467,197 | |
| **Balance at 6/30/2026** | **= $1,520,447** | |

| | Projected Balance 6/30/2026 | Recommended Use for 26-27 | Balance 7/1/2026 | |
|---|---|---|---|---|
| Debt Service Reserve | $2,347,684 | $200,000 | $2,147,684 | |
| Unemployment Reserve | $24,250 | none | $24,250 | |
| ERS Reserve | $897,709 | $150,000 | $747,709 | |
| TRS Reserve | $372,179 | none | $372,179 | |
| Tax Cert Reserve | $112,766 | none | $112,766 | |
| EBLAR Reserve | $212,551 | move to ERS | $0 | |
| Unappropriated Fund Balance | $1,520,447 | $275,000 | $1,245,447 | **3.0%** |

# Over the Tax Cap

**ESTIMATED**

**At the Tax Cap**

3.37% Levy Increase

$838,347

**Tax rate:**
$18.3148 per thousand

Increase of $.4655
$46.55 for $100,000 home
$186.20 for $400,000 home

Overall Assessed Value Estimate  by .74% districtwide

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| **Projected Tax Rate** | $20.92 | $21.22 | $21.04 | $20.98 | $19.43 | $17.30 | $17.92 | $18.3148 |
| **Actual Tax Rate** | $20.88 | $21.12 | $21.06 | $20.48 | $19.17 | $17.25 | $17.85 | TBD |

Final Assessments July 1, 2026

# Comparison

| | At Tax Cap | Over the Cap |
|---|---|---|
| 2026-27 Levy | $25,616,500 | $25,714,215 |
| Levy Increase | $740,632 | $838,347 |
| Levy % Increase | 2.977% | 3.37% |
| Proj. Tax Rate | $18.2454 | $18.3148 |
| Tax Rate Change | $.3961 | $.4655 |
| Tax Rate % Change | 2.21% | 2.61% |
| $100k home impact | $39.61 | $46.55 |
| $400k home impact | $158.43 | $186.20 |
| | | |
| Unappropriated Fund Balance % | 2.8% | 3.0% |

# What happens if the budget fails?

3 Options if a budget doesn't pass

1. Re-vote with same budget
    - Increase public awareness
2. Re-vote with revised budget
    - Adjust budget based on feedback
3. Go immediately to Contingent Budget

If residents vote down the budget a 2nd time – district **MUST** adopt a contingent budget

**DATE OF REVOTE**: June 16th

# Contingency Budget – 0% Levy Increase

| Category | 2025-26 Adopted Budget | 2026-27 Proposed Budget | 2025-26 Adopted Budget vs. 2026-27 Proposed Budget ($ Change) | 2025-26 Adopted Budget vs. 2026-27 Proposed Budget (% Change) |
|---|---|---|---|---|
| REAL PROPERTY TAX ITEMS | $24,875,868 | $24,875,868 | - | - |
| OTHER TAX ITEMS | $97,389 | $104,072 | $6,683 | 6.86% |
| CHARGES FOR SERVICES | $6,000 | $6,000 | - | - |
| USE OF MONEY AND PROPERTY | $361,000 | $393,000 | $32,000 | 8.86% |
| SALE OF PROPERTY AND COMPENSATION FOR LOSS | $12,500 | $12,500 | - | - |
| MISCELLANEOUS | $1,000,000 | $995,000 | -$5,000 | -0.50% |
| STATE AID | $12,562,868 | $12,928,937 | $366,069 | 2.91% |
| FEDERAL AID | $80,000 | $80,000 | - | - |
| INTERFUND TRANSFERS | $200,000 | $200,000 | - | - |
| APPROPRIATIONS | $500,000 | $522,715 | $22,715 | 4.54% |
| **Total Revenues** | **$39,695,625** | **$40,118,092** | **$422,467** | **1.06%** |

# Contingency Tax Levy Impact

**ESTIMATED**

0% Levy Increase

$0

**Tax rate:**
$17.7179 per thousand

Decrease of $.1314
-$13.14 for $100,000 home
-$52.56 for $400,000 home

Final Assessments July 1, 2026

# Contingency Budget – 0% Levy Increase

**Expenses at the Tax Cap with Reductions**

| Category | 2025-26 Adopted Budget | 2026-27 Proposed Budget | 2025-26 Adopted vs. 2026-27 Proposed | 2025-26 Adopted vs 2026-27 Projected |
|---|---|---|---|---|
| Revenues | | | | |
| Total Revenues | $39,695,625 | $40,118,092 | $422,467 | 1.06% |
| Expenditures | | | | |
| Total Expenditures | $39,695,625 | $40,858,724 | $1,163,099 | 2.93% |
| Total Revenues Less Expenditures | - | -$740,632 | -$740,632 | - |

# Contingency Budget – 0% Levy Increase

**ADDITIONAL Reductions Needed of $740,632**

**Restricts certain spending:**

Community use of facilities without full reimbursement

ALL New equipment

Non-essential maintenance

ALL Field trips

Student supplies

Athletic uniforms

**Other ordinary expenses may also be reduced as needed to comply:**

**EXAMPLES:**

Additional Instructional positions and programming

Athletics

Extra-curricular activities

Music & Arts

Certain non-mandated transportation

Other non-mandated programs/activities/purchases

# Recommendation

**Remain within Tax Cap**

Increase appropriations

**BOE DISCUSSION**

# Next

**April**

NYS Budget due 4/1 – updated state aid



Still waiting ….

**Community Conversations**

April 29th – VIRTUAL at 6:00pm

# Upcoming Presentations

4/29 Community Budget Conversation: Virtual at 6:00pm

5/11 Budget Hearing & Meet the Candidates: MS Auditorium at 6:00pm

MAY 19, 2026 BUDGET VOTE
ES CAFETERIA
7:00AM TO 9:00PM


Questions?