LANSING
CENTRAL SCHOOL DISTRICT

Governor's Proposal
2026-27 Budget

~~**January 26, 2026**~~
2/9/2026

Previous Budget Presentations for 2026-27

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

- Only contractual salary & benefits increases required
  - Assumes no staffing changes
- All other budget codes remain the same

Benefits to be updated

Early State Aid Projections

Governor's proposed budget released 1/20/2026

Highlights

No change to expense based aid

<u>Formula Changes:</u>

- Minimum 1% for all – Foundation Aid

UPK funding

Aid Types

Foundation Aid: based on a statewide formula. Basic aid that all districts receive that is not dependent on prior year expenses.

BOCES Aid: Expense based aid. Percentage reimbursement based on prior year expenditures to BOCES. Purpose is to encourage districts to pool resources and collaborate for specific programs in order to reduce individual district expenses.
Example: Career & Tech Programs, Printing Services

High Cost Excess Cost: aid for cost of students with disabilities attending school or BOCES. Expenses must exceed a specific amount. Each district has it's own threshold

Private Excess Cost: aid to district for cost of students attending private schools for students with disabilities

Instructional Materials: each district gets an amount per student for Hardware, Software, Library materials, & Textbooks

Transportation Aid: districts receive a % of the prior year expenditures

Building Aid: to offset the debt service incurred for capital improvement projects. Each district has a specific ratio. Aid for projects is paid out over the life of the debt.

High Tax Aid: funds provided to districts where residents have higher than average overall property taxes

Early State Aid Projections

	2025-26 Budget	2026-27 Governor's Proposal	Change
Foundation Aid	$6,760,752	$6,828,358	$67,606
BOCES Aid	$1,974,576	$1,987,855	$13,279
High Cost Excess Cost	$150,349	$92,529	-$57,820
Private Excess Cost	$56,299	$53,625	-$2,674
Instructional Materials Aid	$103,407	$101,185	-$2,222
Transportation Aid	$1,006,232	$1,057,093	$50,861
Building Aid	$2,100,142	$1,572,238	-$527,904
High Tax Aid	$266,111	$266,111	$0
TOTAL	**$12,417,868**	**$11,958,994**	**-$458,874**

BUT …

Excess cost
Building Aid
Transportation Aid

Need to be reviewed & adjusted

EXPENSED BASED AID

Excess Cost Aid

High Excess Cost and Private Excess Cost = Expense based

2026-27 aid based on 2025-26 expenses

Review

- Current student enrollment
- Student placements
- Projected expenses

Building Aid

State not aware of final cost reports to be filed

Needs to be adjusted for projects that will be completed and submitted to the state

- NPA
- BOBCAT Phase I & II
- Capital Outlay

Transportation Aid

Needs to be analyzed for accuracy.

2026-27 aid based on 2025-26 expenses

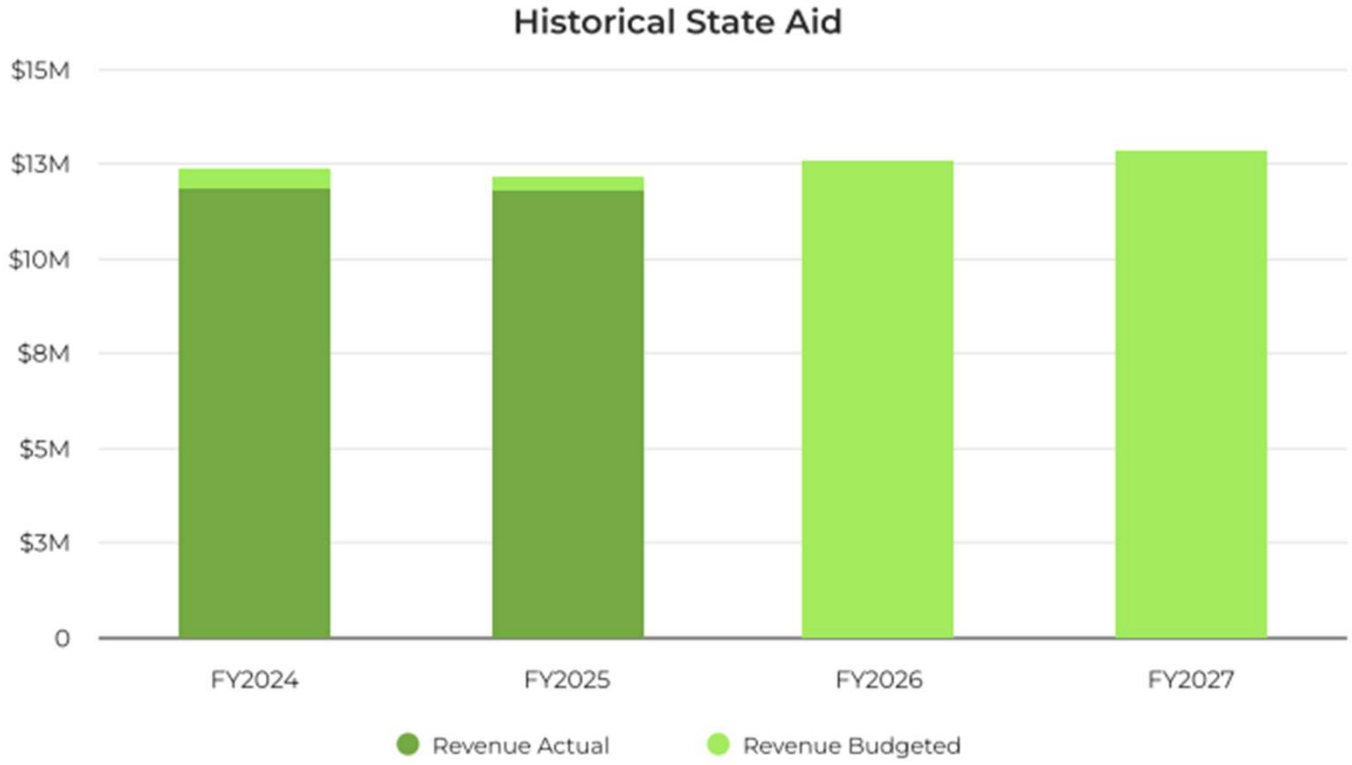
Review current expenditures

Anticipated purchases prior to June 30th

Adjusted

	2025-26 Budget	2026-27 Governor's Proposal	Change
Foundation Aid	$6,760,752	$6,828,358	$67,606
BOCES Aid	$1,974,576	$1,987,855	$13,279
High Cost Excess Cost	$150,349	$92,529	-$57,820
Private Excess Cost	$56,299	$53,625	-$2,674
Instructional Materials Aid	$103,407	$101,185	-$2,222
Transportation Aid	$1,006,232	$1,057,093	$50,861
Building Aid	$2,100,142	$2,289,013	$188,871
High Tax Aid	$266,111	$266,111	$0
TOTAL	**$12,417,868**	**$12,675,769**	**$257,901**

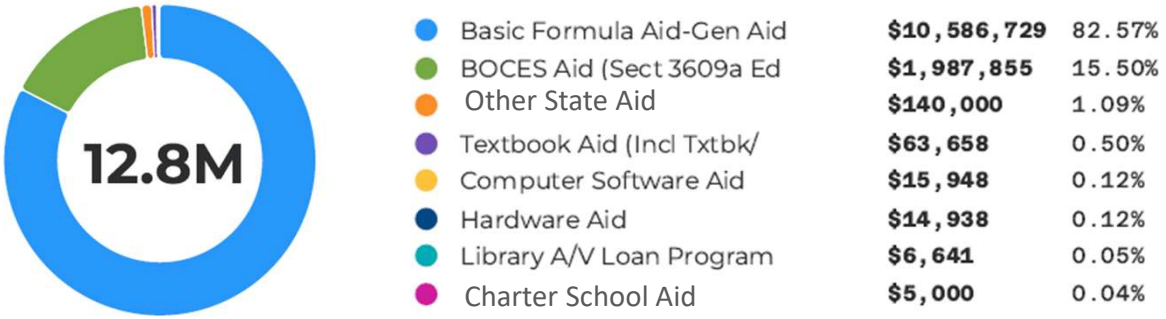
State Aid



Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
STATE AID	$12,562,868	$12,820,769	2.05%
Total Revenues	**$12,562,868**	**$12,820,769**	**2.05%**

State Aid

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
Basic Formula Aid-Gen Aid	$10,339,885	$10,586,729	2.39%
BOCES Aid (Sect 3609a Ed	$1,974,576	$1,987,855	0.67%
Textbook Aid (Incl Txtbk/	$64,658	$63,658	-1.55%
Computer Software Aid	$16,448	$15,948	-3.04%
Hardware Aid	$15,438	$14,938	-3.24%
Library A/V Loan Program	$6,863	$6,641	-3.23%
Other State Aid	$140,000	$140,000	0.00%
Charter School Aid	$5,000	$5,000	0.00%
Total Revenues	**$12,562,868**	**$12,820,769**	**2.05%**



Universal Pre-K Aid

Governor has proposed an expanded Universal Pre-K

What has changed?

$10,000 per student (increase from $5,400 per student)

Budget for 36 Students

Students	2025-26 Allocation	2026-27 Proposed Allocation
36 students – 2 classrooms	$194,400	**$360,000**

POTENTIAL:
More accepted UPK students

Dependent on: overall enrollment registration

Impact: transportation, encore, overall staffing needs

LANSING

CENTRAL SCHOOL DISTRICT

2026-27 Budget

Tax Cap

Central Services Budget

February 9, 2026

Previous Presentations on 2025-26 Budget

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

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

Updated Health Insurance Benefits

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
EMPLOYEE BENEFITS	$3,183,487	$3,165,329	-0.57%
HLTH INS-ACTIVE	$4,275,945	$4,686,798	9.61%
HLTH INS-RETIRED	$3,565,931	$3,857,585	8.18%
DENTAL INSURANCE	$124,500	$124,500	0.00%
Total Expenditures	**$11,149,863**	**$11,834,212**	**6.14%**

Current health insurance rate increase projection of 9.75%

Final rates determined on March 20th

Tax Cap

Enacted in 2011

Establishes a limit on all local governments and most school districts

under the limit = majority vote ≥ 50% approval

over the limit = super majority ≥ 60% approval

Components of the Cap Calculation

Prior Year Tax Levy

ERS/TRS Exclusions

CPI or 2%

Tax Base Growth Factor

PILOTS

Prior year & Current Year

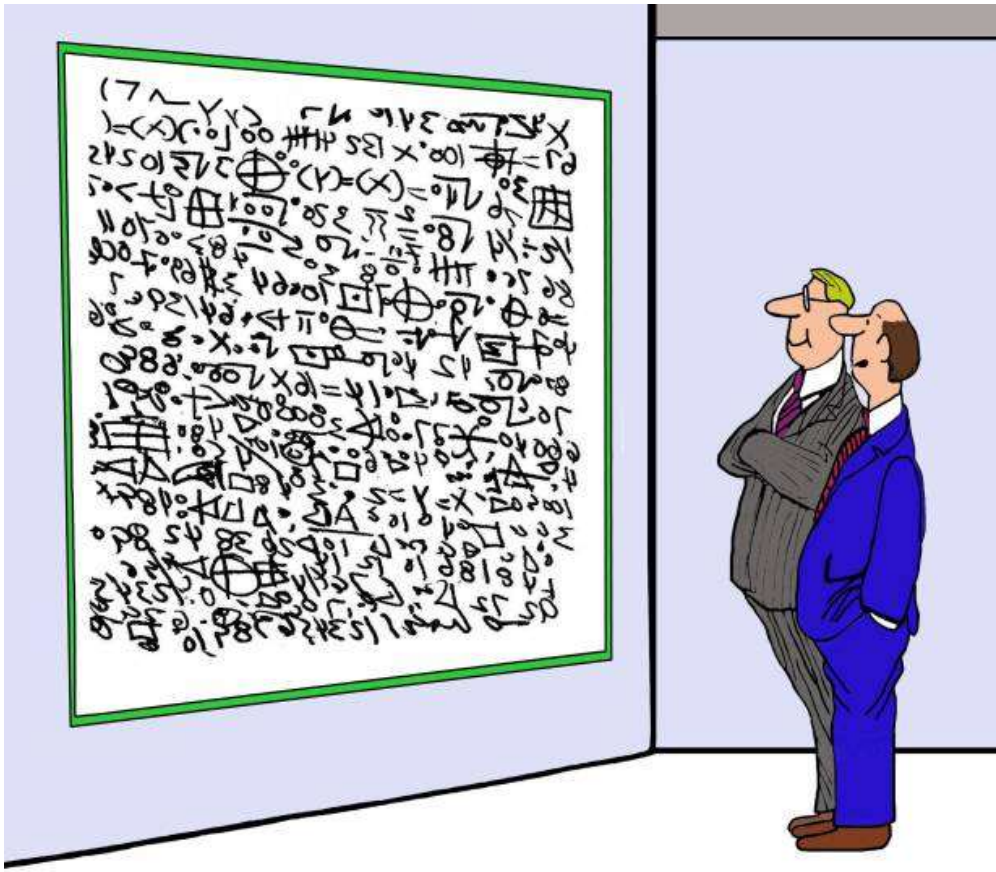
Capital Exclusions

Prior year & Current Year

Available Carryover

Tax Cap Formula

Prior Year Tax Levy
× Tax Base Growth Factor
+ Prior Year PILOTs
- Prior Year Capital Exclusions
× CPI (up to 2%)
= Adjusted Levy
- Projected PILOTs *
+ Available Carryover
+ ERS/TRS Exclusions
+ Projected Capital Exclusions *
= MAXIMUM ALLOWABLE TAX LEVY



"When you put it like that, it makes complete sense."

Formula Components

Known

Prior Year Levy
Prior Year PILOTs
Lesser of CPI or 2%
Tax Base Growth Factor
Prior Year Capital Exclusions
ERS/TRS Exclusions
Available Carryover

* **Projected – not concrete**

Current Year PILOTs
Current Year Capital Exclusions

PILOTs – based on tax rate

- Tax Rate – based on final combined levy
- Final Combined Levy – based on final expenditures & other revenues

Capital Exclusions – based on total debt and projected aid

2026-2027 Initial Tax Cap Calculation

25-26 Tax Levy		**$24,875,868.00**
Tax Base Growth Factor	x	1.0095
25-26 PILOTS	+	$82,389.00
25-26 Debt local share	-	$1,193,475.00
CPI or 2% (lesser)	x	2.00%
Adjusted Levy	=	**$24,481,124.80**
26-27 PILOTS	-	$82,249.78
Available Carryover	+	$0.00
ERS Exclusions	+	$0.00
TRS Exclusions	+	$0.00
26-27 Debt local share	+	$1,401,643.00
MAXIMUM ALLOWABLE LEVY	=	**$25,800,518.02**
Maximum tax levy increase:		**3.717%**
Increase of:		$924,650.02

Factors & Assumptions

FACTORS:
PILOT beginning

ASSUMPTIONS:
Assessed values remain flat
- Impacts tax rate → PILOT amount

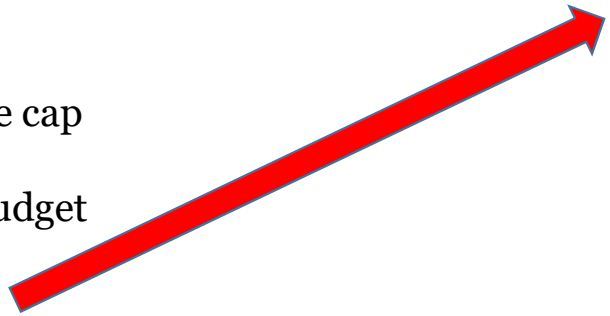
Tax Cap & Budget

Tax Levy Limit

Under vs. At vs. Over the cap

Impacts total revenue budget

Long term implications



Prior Year Tax Levy

× Tax Base Growth Factor

+ Prior Year PILOTs

- Prior Year Capital Exclusions

× CPI (up to 2%)

= Adjusted Levy

- Projected PILOTs

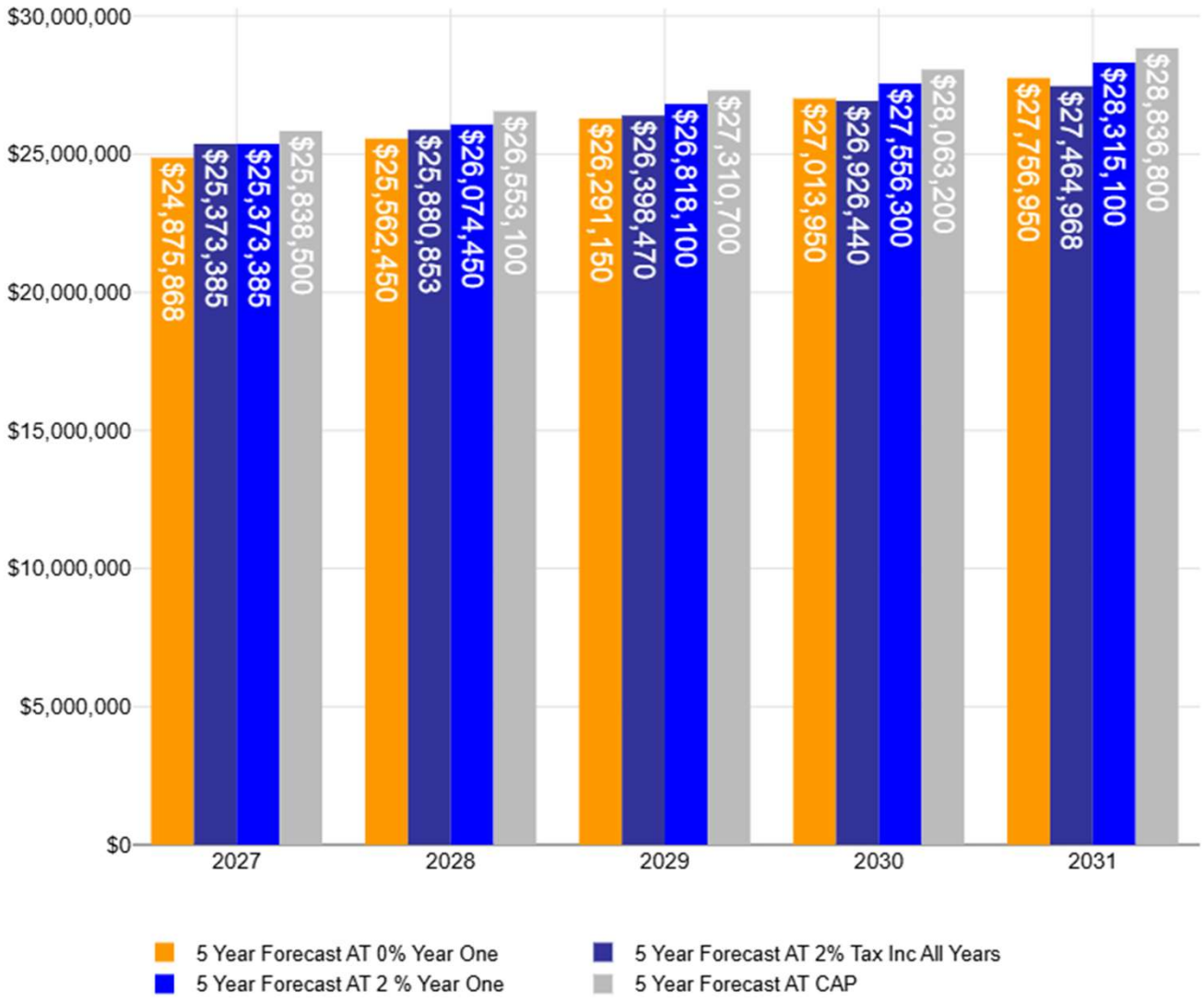
+ Available Carryover

+ ERS/TRS Exclusions

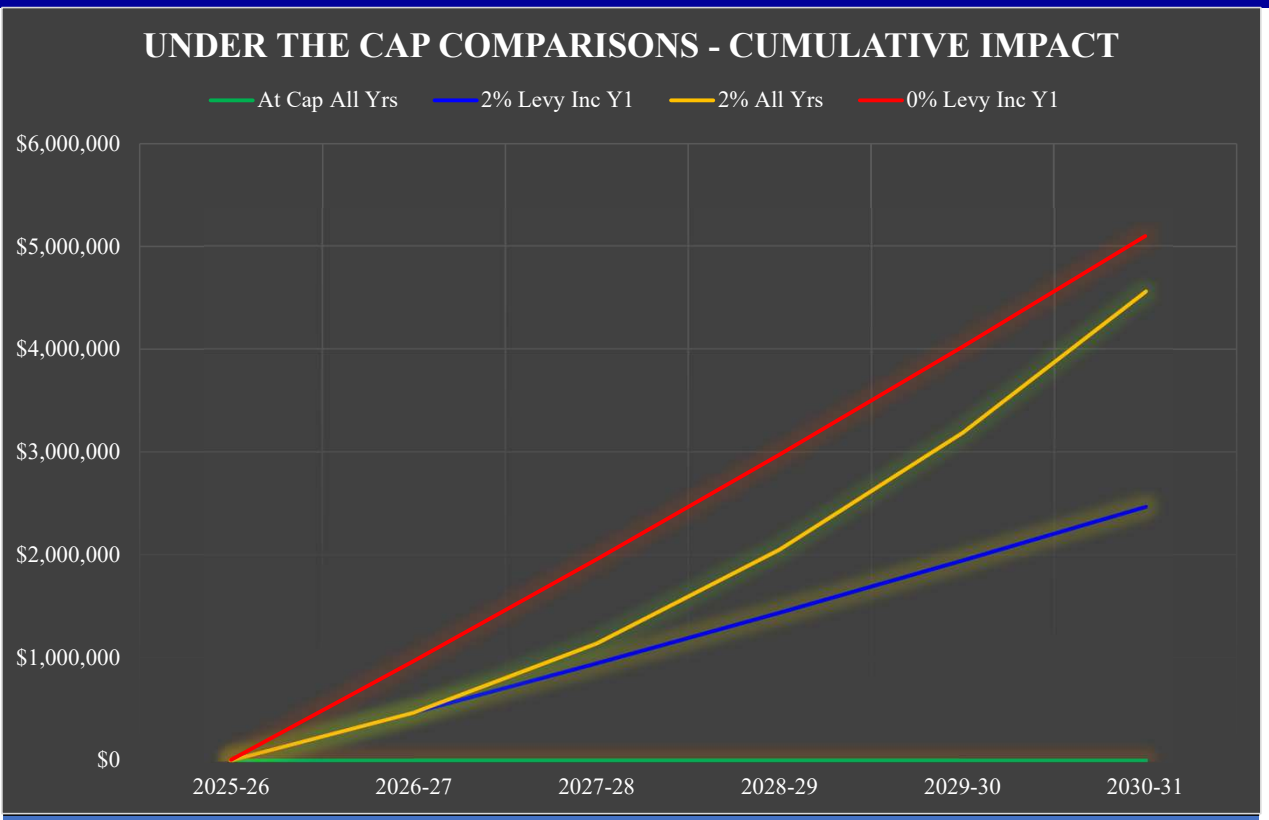
+ Projected Capital Exclusions

= MAXIMUM ALLOWABLE TAX LEVY

Projected Real Property Taxes



Long-term impact



	2026-27	2027-28	2028-29	2029-30	2030-31	Cumulative
At Cap All Yrs	$32	$79	$39	$75	$41	**$266**
2% Levy Inc Y1	$465,146	$478,729	$492,639	$506,975	$521,741	**$2,465,230**
2% All Yrs	$465,146	$672,326	$912,269	$1,136,835	$1,371,873	**$4,558,449**
0% Levy Inc Y1	$962,664	$990,729	$1,019,589	$1,049,325	$1,079,891	**$5,102,198**

At the Cap Revenue Impact



Real Property Tax Items	**$25,800,500**	99.68%
Payments in Lieu of Taxes	**$82,250**	0.32%

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted ($ Change)	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
Real Property Tax Items	$24,875,868	$25,800,500	$924,632	3.72%
Payments in Lieu of Taxes	$82,389	$82,250	-$139	-0.17%
Total Revenues	**$24,958,257**	**$25,882,750**	**$924,493**	**3.70%**

Revenue: State Aid & Tax Levy at Cap

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
REAL PROPERTY TAX ITEMS	$24,875,868.00	$25,800,500.00	3.72%
OTHER TAX ITEMS	$97,389.00	$97,250.00	-0.14%
CHARGES FOR SERVICES	$6,000.00	$6,000.00	0.00%
USE OF MONEY AND PROPERTY	$361,000.00	$361,000.00	0.00%
SALE OF PROPERTY AND COMPENSATION FOR LOSS	$12,500.00	$12,500.00	0.00%
MISCELLANEOUS	$1,000,000.00	$1,000,000.00	0.00%
STATE AID	$12,562,868.00	$12,820,769.00	2.05%
FEDERAL AID	$80,000.00	$80,000.00	0.00%
INTERFUND TRANSFERS	$200,000.00	$200,000.00	0.00%
APPROPRIATIONS	$500,000.00	-	-
Total Revenues	**$39,695,625.00**	**$40,378,019.00**	**1.72%**



LOCAL	$27,277,250	67.55%
STATE	$12,820,769	31.75%
APPROPRIATIONS	$200,000	0.50%
FEDERAL	$80,000	0.20%

Revenue: State Aid & Tax Levy at Cap

EXPENSES: General Support

Includes:

Board of Education
Superintendent
Business Administration
Auditing
Treasurer
Tax Collection
Legal
Personnel
Public Information
Central Printing & Mailing
Unallocated Insurance
School Association Dues
Consultant Fees

Does NOT include:

Facilities – Operation of Plant, Maintenance of Plant
Any changes to BOCES expenses in these areas

Presented on 2/23/2026

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted ($ Change)	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL SUPPORT	$1,490,408	$1,572,684	$1,598,989	$108,581	7.29%
BOARD OF EDUCATION					
BOARD OF EDUCATION	$40,006	$64,292	$42,506	$2,500	6.25%
DISTRICT CLERK	$2,500	$2,019	$2,500	-	0.00%
DISTRICT MEETING	$5,000	$5,240	$5,500	$500	10.00%
Total BOARD OF EDUCATION	$47,506	$71,552	$50,506	$3,000	6.31%
CENTRAL ADMINISTRATION					
CHIEF SCHOOL ADMINISTRATOR	$316,624	$311,769	$330,706	$14,082	4.45%
Total CENTRAL ADMINISTRATION	$316,624	$311,769	$330,706	$14,082	4.45%
FINANCE					
BUSINESS ADMINISTRATION	$494,573	$500,483	$540,795	$46,222	9.35%
AUDITING	$35,000	$36,000	$52,000	$17,000	48.57%
TREASURER	$83,174	$82,588	$90,201	$7,027	8.45%
TAX COLLECTOR	$6,000	$7,801	$8,000	$2,000	33.33%
Total FINANCE	$618,747	$626,872	$690,996	$72,249	11.68%

BOE

Central Admin

Business Office

Staff

Central Services

Special Items

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted ($ Change)	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
STAFF					
LEGAL	$80,000	$82,983	$85,000	$5,000	6.25%
PERSONNEL	$18,784	$37,371	$21,284	$2,500	13.31%
PUBLIC INFORMATION AND SERVICES	$31,300	$59,888	$31,800	$500	1.60%
Total STAFF	$130,084	$180,242	$138,084	$8,000	6.15%
CENTRAL SERVICES					
CENTRAL PRINTING & MAILING	$116,950	$116,145	$118,200	$1,250	1.07%
CENTRAL DATA PROCESSING	$102,997	$102,997	$102,997	-	0.00%
Total CENTRAL SERVICES	$219,947	$219,142	$221,197	$1,250	0.57%
SPECIAL ITEMS (CONTRACTUAL EXPENSES)					
UNALLOCATED INSURANCE	$145,000	$148,503	$150,000	$5,000	3.45%
SCHOOL ASSOCIATION DUES	$10,000	$13,403	$15,000	$5,000	50.00%
CONSULTANT FEES	$2,500	$1,200	$2,500	-	0.00%
Total SPECIAL ITEMS (CONTRACTUAL EXPENSES)	$157,500	$163,106	$167,500	$10,000	6.35%

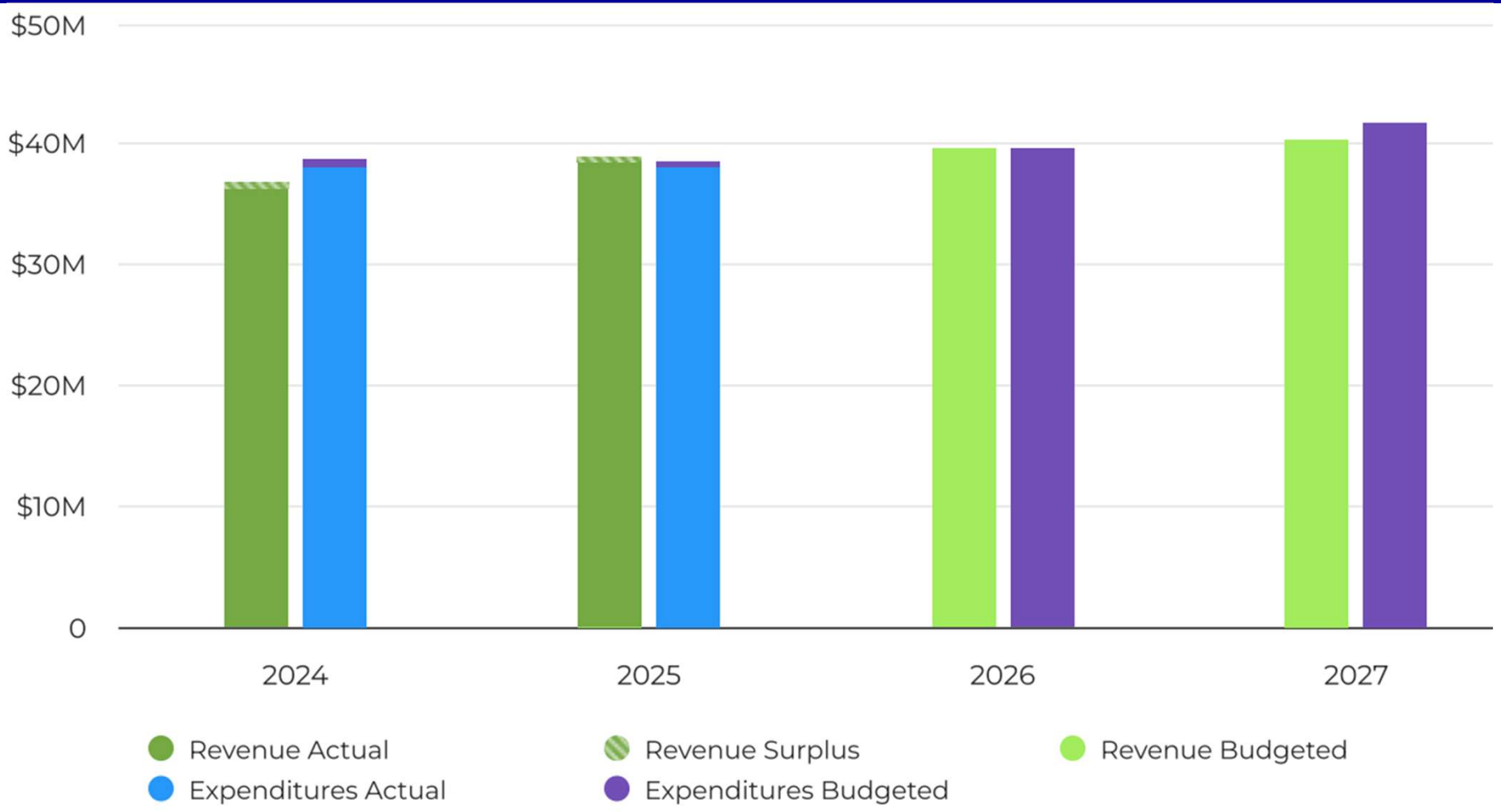
EXPENSES: General Support



FINANCE	$690,996	43.21%
CENTRAL ADMINISTRATION	$330,706	20.68%
CENTRAL SERVICES	$221,197	13.83%
SPECIAL ITEMS (CONTRACTUAL EXPENSES)	$167,500	10.48%
STAFF	$138,084	8.64%
BOARD OF EDUCATION	$50,506	3.16%

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted ($ Change)	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
BOARD OF EDUCATION	$47,506	$71,552	$50,506	$3,000	6.31%
CENTRAL ADMINISTRATION	$316,624	$311,769	$330,706	$14,082	4.45%
FINANCE	$618,747	$626,872	$690,996	$72,249	11.68%
STAFF	$130,084	$180,242	$138,084	$8,000	6.15%
CENTRAL SERVICES	$219,947	$219,142	$221,197	$1,250	0.57%
SPECIAL ITEMS (CONTRACTUAL EXPENSES)	$157,500	$163,106	$167,500	$10,000	6.35%
Total Expenditures	**$1,490,408**	**$1,572,684**	**$1,598,989**	**$108,581**	**7.29%**

Expenses vs. Revenues



Expenses vs. Revenues

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 Adopted vs. FY 2027 Budgeted ($ Change)	2025-26 Adopted vs 2026-27 Projected
Beginning Fund Balance	-	-	-	-
Revenues				
LOCAL	$26,352,757	$27,277,250	$924,493	3.51%
STATE	$12,562,868	$12,820,769	$257,901	2.05%
FEDERAL	$80,000	$80,000	-	0.00%
APPROPRIATIONS	$700,000	$200,000	-$500,000	-71.43%
Total Revenues	**$39,695,625**	**$40,378,019**	**$682,394**	**1.72%**
Expenditures				
SALARIES	$16,707,304	$17,287,005	$579,702	3.47%
EQUIPMENT	$231,300	$231,800	$500	0.22%
CONTRACTUAL AND SUPPLIES	$8,183,296	$8,231,046	$47,750	0.58%
PRINCIPAL	$2,230,000	$2,077,729	-$152,271	-6.83%
INTEREST	$1,071,862	$1,938,920	$867,058	80.89%
BENEFFITS	$11,149,863	$11,834,212	$684,348	6.14%
TRANSFERS	$122,000	$122,000	-	0.00%
Total Expenditures	**$39,695,625**	**$41,722,712**	**$2,027,087**	**5.11%**
Total Revenues Less Expenditures	-	**-$1,344,693**	**-$1,344,692**	-

2026-27 Projections

2025-26 Projections

Revenues

- Reflects overall state aid early projections
- Tax Levy at the tax cap
- Use of unappropriated fund balance at $0
- Other Local & Federal revenues remain flat

Expenses

- Includes salaries with updated changes
- Updated benefits
- Initial Debt service projections (1/12/26)
- Updated General Support expenses (excluding Facilities & BOCES costs in those areas)

Next

Analyze and review:

- Student Trends
  - Enrollments
  - Demographics

- Staffing changes
  - Known retirements
  - Needs based on student trends

Determine needs:

- Student needs
  - Curriculum
  - Supports
    - Both instructional and non-instructional
  - Materials/Supplies/Equipment

- Staffing levels needed

February

- Fuel bid
- Tax cap & local revenues
- Review building/department budgets

March

- Estimated assessment projections received
  - Updated tax cap
  - Tax levy projections
  - Impact of PILOTs
- Review use of appropriations & reserves

April

- NYS Budget due 4/1 – updated state aid
- Final budget to BOE

Upcoming Presentations

2/23	2026-27 BOCES Budget Projections 2026-27 Facilities, Transportation, & Technology Projections
3/9	2026-27 Instructional Budget (Teaching, Special Education, Athletics) Leadership Presentation on Instructional Implementation
3/23	Full Budget Presentation with options based on state aid
4/13	Final 2026-2027 Budget Presentation
4/22	2026-2027 Budget Adoption by BOE

2026-27 Budget Presentation Schedule

Reminders

Next Finance Committee Meeting: 2/23/2026 at 5:30pm

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

Glossary of Terms

Assessed Value: the value the assessor places on properties within the district
Example: total assessed values in Lansing CSD for 2024-25 = $1,371,593,667

Tax Levy: the total amount in taxes the district will collect from tax payers
Example: Lansing CSD Tax Levy for 2024-25 = $23,661,347

PILOT: (Payment In Lieu Of Taxes) the amount businesses pay to municipalities as part of an agreement with the Tompkins County Area Economic Development. Allows a company to make tax payments on an agreed schedule.
Example: Lansing CSD PILOTs for 2024-25 = $132,588

COMBINED Levy: The tax levy PLUS the amount in PILOTs collected
Example: Lansing CSD Combined Levy 2024-25 = $23,793,935

Tax Rate: combined tax levy divided by the combined assessed values. Used to calculate tax payment amounts for each property.
Example: $23,793,935 ÷ 1,379,279,467 = $.017251 or $17.25 per thousand dollar value of a home

Tax Bill: the amount due from property owner *Example: $.017251 x $100,000 home = $1,725.10*

Glossary of Terms

Capital Levy Exclusion: tax levy necessary to support debt service after aid

Tax Base Growth Factor: a measure of the change in real property value due to physical or quantity changes (construction or improvements) of real property in the district

Allowable Levy Growth Factor: lesser of CPI (consumer price index) or 2%

Allowable Carryover: the amount the tax levy for the prior school year was below the applicable tax levy limit (not including exclusions) but no more than the amount that equals 1 ½% of the tax levy limit (not including exclusions) for the respective school year


Questions?