

LANSING



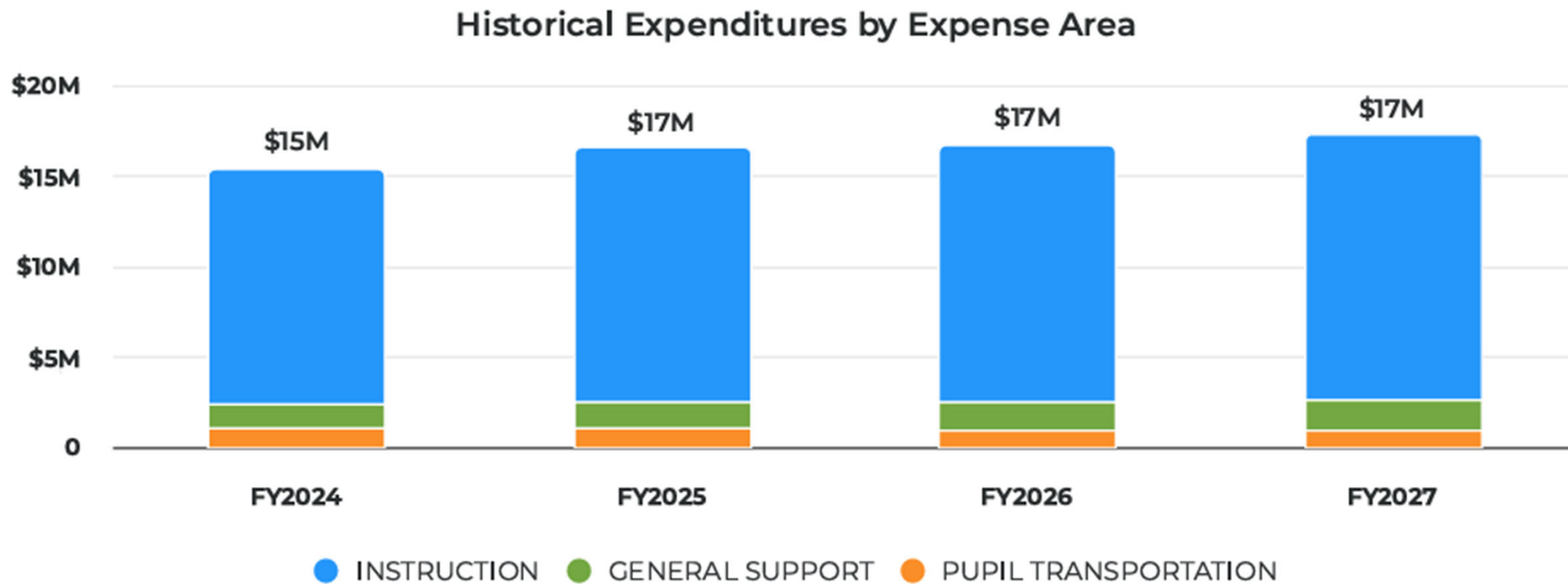
CENTRAL SCHOOL DISTRICT



Budget:
Salaries Benefits Debt Service

1/12/2026

Salaries



Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL SUPPORT			
BOARD OF EDUCATION	\$2,000	\$2,000	0.00%
CENTRAL ADMINISTRATION	\$300,624	\$311,705	3.69%
FINANCE	\$372,404	\$419,517	12.65%
STAFF	\$2,000	\$2,000	0.00%
CENTRAL SERVICES	\$817,466	\$857,478	4.89%
Total GENERAL SUPPORT	\$1,494,494	\$1,592,700	6.57%
INSTRUCTION			
ADMINISTRATION AND IMPROVEMENT	\$953,996	\$1,013,224	6.21%
TEACHING	\$11,206,702	\$11,473,946	2.38%
INSTRUCTIONAL MEDIA	\$460,966	\$434,097	-5.83%
PUPIL SERVICES	\$1,636,742	\$1,758,441	7.44%
Total INSTRUCTION	\$14,258,405	\$14,679,708	2.95%
PUPIL TRANSPORTATION			
PUPIL TRANSPORTATION	\$954,406	\$963,023	0.90%
Total PUPIL TRANSPORTATION	\$954,406	\$963,023	0.90%
Total Expenditures	\$16,707,304	\$17,235,431	3.16%

Salaries

FY27 Expenditures by Expense Area



● INSTRUCTION	\$14,679,708	85.17%
● GENERAL SUPPORT	\$1,592,700	9.24%
● PUPIL TRANSPORTATION	\$963,023	5.59%

Instruction:

Teachers, Instructional Administrators, Teaching Assistants, Teaching Aides, Monitors, Clerical staff, IT staff, Student Support Staff, Coaches, Co-Curricular Advisors

General Support:

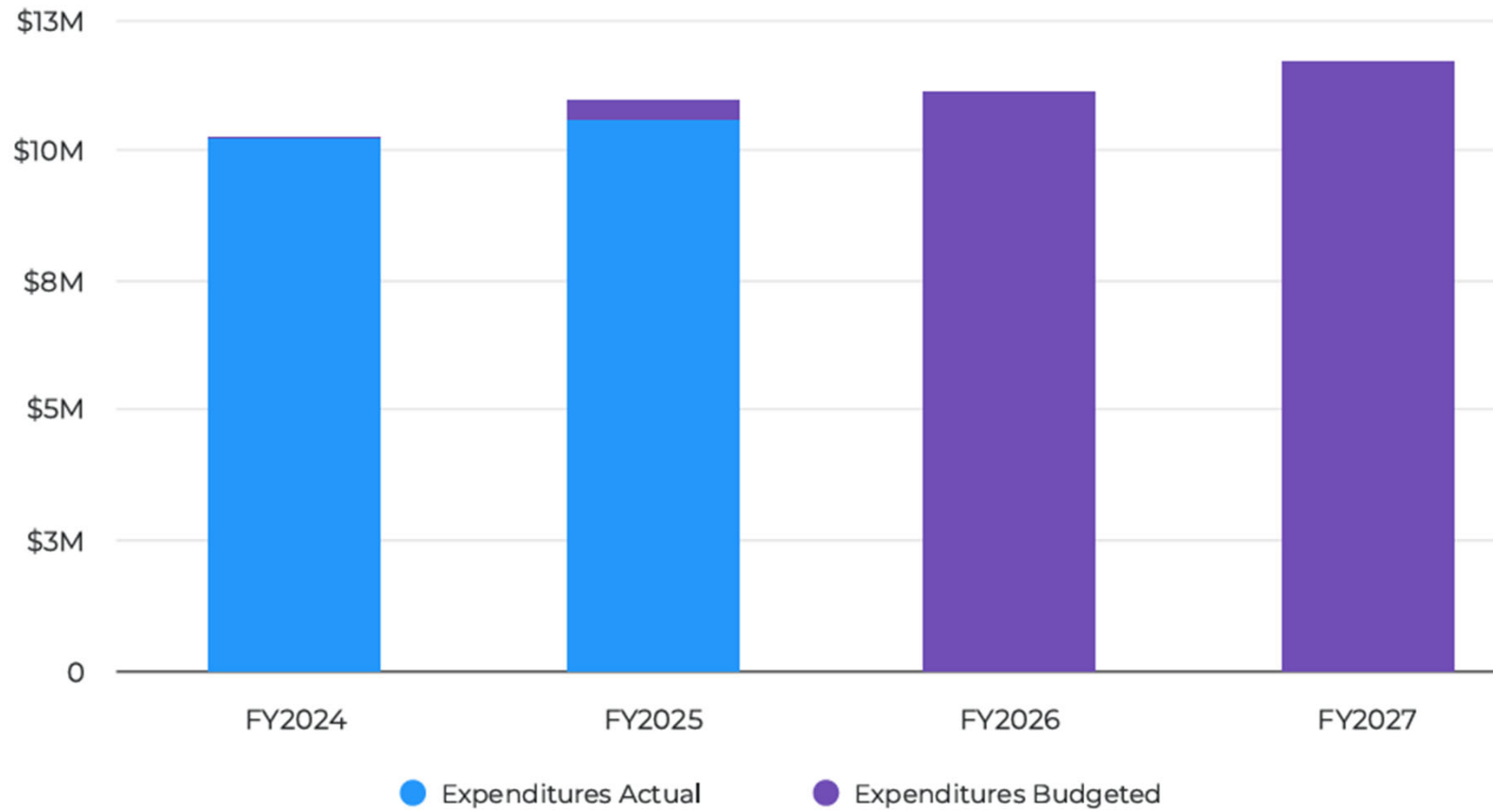
Superintendent's Office Staff, Business Office Staff, Facilities Staff, Board of Ed Staff

Pupil Transportation:

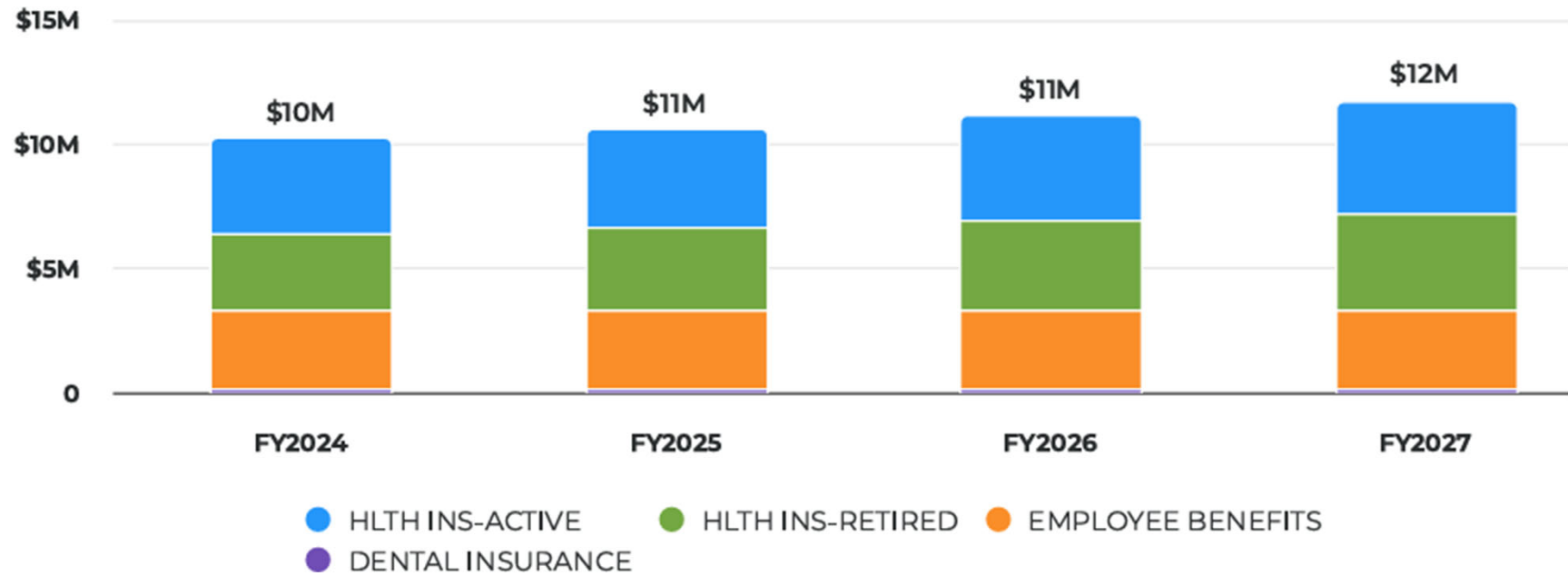
Transportation Supervision, Office Support, Drivers, Bus Monitors, Mechanics

Benefits

Historical Expenditures: Benefits



Historical Expenditures by Object



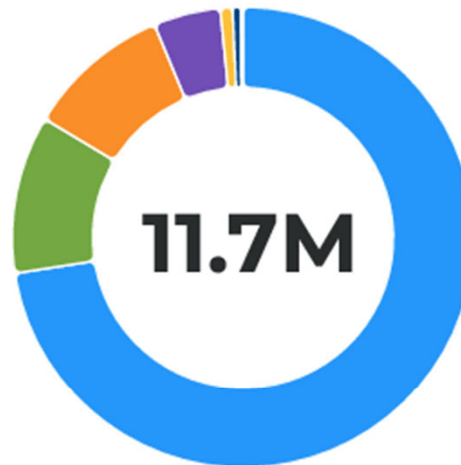
Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
EMPLOYEE BENEFITS	\$3,183,487	\$3,215,359	1.00%
HLTH INS-ACTIVE	\$4,275,945	\$4,563,368	6.72%
HLTH INS-RETIRED	\$3,565,931	\$3,806,600	6.75%
DENTAL INSURANCE	\$124,500	\$124,500	0.00%
Total Expenditures	\$11,149,863	\$11,709,827	5.02%

Benefits

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
UNDISTRIBUTED			
EMPLOYEE BENEFITS	\$11,149,863	\$11,709,827	5.02%
STATE RETIREMENT	\$504,101	\$547,872	8.68%
TEACHERS' RETIREMENT	\$1,249,128	\$1,187,724	-4.92%
SOCIAL SECURITY	\$1,245,259	\$1,294,764	3.98%
WORKERS' COMPENSATION	\$65,000	\$65,000	0.00%
UNEMPLOYMENT INSURANCE	\$20,000	\$20,000	0.00%
HOSP, MEDICAL, DENTAL INSURANCE	\$7,966,376	\$8,494,468	6.63%
OTHER BENEFITS	\$100,000	\$100,000	0.00%
Total UNDISTRIBUTED	\$11,149,863	\$11,709,827	5.02%
Total Expenditures	\$11,149,863	\$11,709,827	5.02%

Benefits

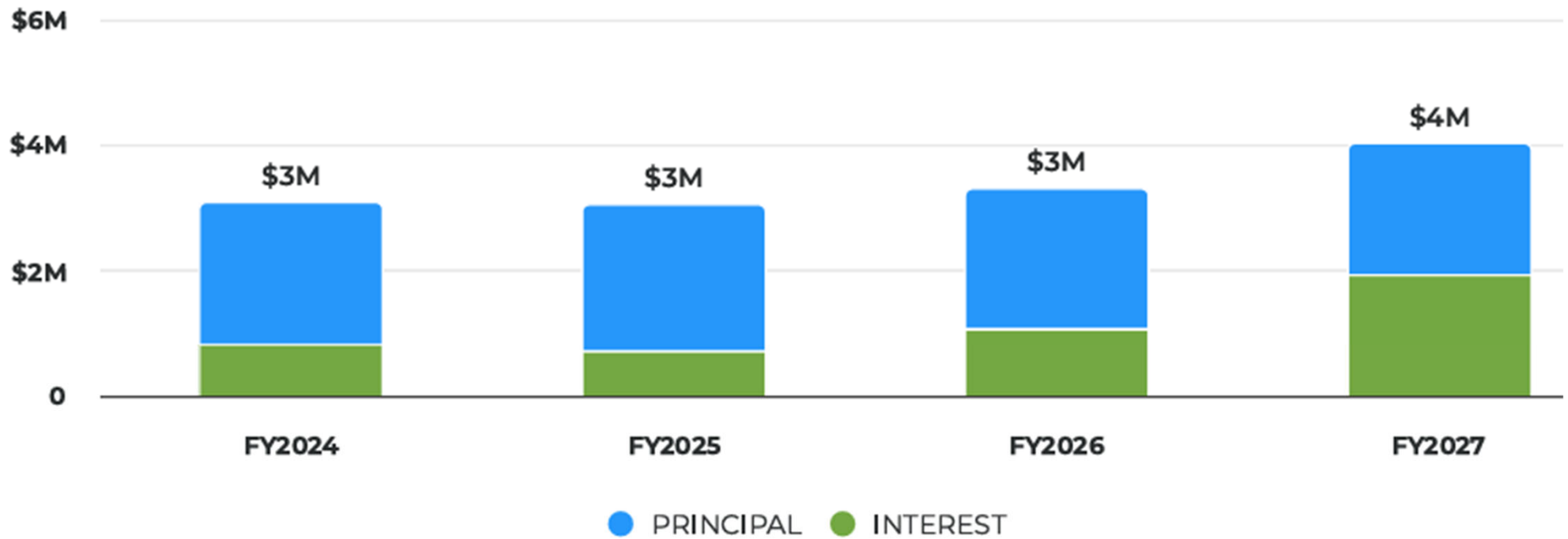
FY27 Expenditures by Function



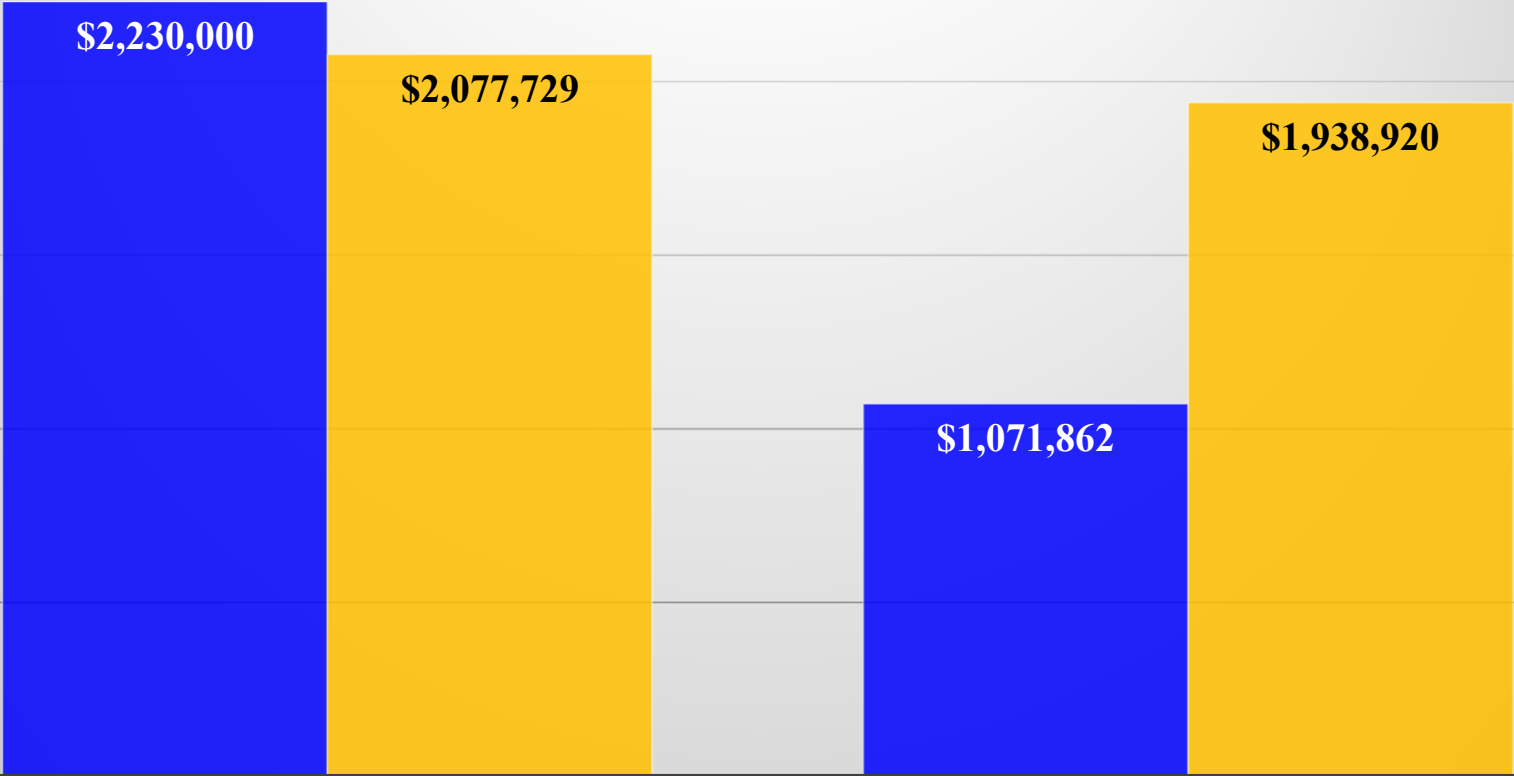
HOSP, MEDICAL, DENTAL INSURANCE	\$8,494,468	72.54%
SOCIAL SECURITY	\$1,294,764	11.06%
TEACHERS' RETIREMENT	\$1,187,724	10.14%
STATE RETIREMENT	\$547,872	4.68%
OTHER BENEFITS	\$100,000	0.85%
WORKERS' COMPENSATION	\$65,000	0.56%
UNEMPLOYMENT INSURANCE	\$20,000	0.17%

Debt Service

Historical Expenditures by Type



Debt Service



PRINCIPAL

INTEREST

■ 2025-26 ■ 2026-27

Debt Service

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
UNDISTRIBUTED	\$3,301,862	\$4,016,649	21.65%
DEBT SERVICE	\$3,301,862	\$4,016,649	21.65%
SERIAL BONDS-SCHL CONSTRUCTION	\$1,964,400	\$2,638,500	34.32%
SERIAL BONDS-EPC	\$278,701	-	-100.00%
STATUTORY BONDS-BUS PURCHASES	\$385,463	\$402,893	4.52%
BANS	\$673,298	\$975,256	44.85%
Total Expenditures	\$3,301,862	\$4,016,649	21.65%

Overall Budget

Revenues:

- Currently remain flat
 - With exception of impact of building aid increase projection
 - Related to debt service and capital projects
- 1/26 updated with governors proposed budget impact
- 2/9 local revenues updated
 - Tax cap presentation
 - Other local revenues

Expenses:

- Include salaries, benefits, debt service
- DOES NOT include:
 - Staffing level changes from current levels
 - Materials, supplies, equipment, other contractual expenses remain the same
 - Facilities
 - Transportation
 - Central Admin
 - Instructional

Comprehensive Fund Summary

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted
Beginning Fund Balance	-	-
Revenues		
LOCAL	\$26,352,757	\$26,352,757
STATE	\$12,562,868	\$12,856,696
FEDERAL	\$80,000	\$80,000
APPROPRIATIONS	\$700,000	\$700,000
Total Revenues	\$39,695,625	\$39,989,453
Expenditures		
SALARIES	\$16,707,304	\$17,235,431
EQUIPMENT	\$231,300	\$231,300
CONTRACTUAL AND SUPPLIES	\$8,183,296	\$8,183,296
PRINCIPAL	\$2,230,000	\$2,077,729
INTEREST	\$1,071,862	\$1,938,920
BENEFITS	\$11,149,863	\$11,709,827
TRANSFERS	\$122,000	\$122,000
Total Expenditures	\$39,695,625	\$41,498,503
Total Revenues Less Expenditures	-	-\$1,509,050
Ending Fund Balance	-	-\$1,509,050

Next Steps

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

January

- Review building/departments budgets
 - Staff put in requests for next year. Due to Principals/Supervisors January 9, 2026
- Governor's preliminary state aid projections are released – Presentation to BOE

February

- Fuel bid
- Tax cap & local revenues
- Review building/departments 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

- 1/26 Budget: State Aid Revenue – Governor’s Proposal
- 2/9 Tax Cap Review
2026-27 projections for Central Services: BOE, Superintendent, Business Office
State Aid, Tax Levy, & Other Sources
- 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

Finance Committee Meetings: Before the first BOE meeting of the month at 5:30pm

Facilities Committee Meeting: 1/21/2026 at 9:30am

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

