



Lakeland Central School District
Administration Building
1086 East Main Street
Shrub Oak, New York 10588

LAKELAND BOARD OF EDUCATION

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TO: LAKELAND RESIDENT



SPECIAL 2019-2020 BUDGET EDITION



2019-2020 Budget-at-a-Glance

- Districtwide tax levy increase is 1.49% (below the NYS Tax Cap of 2.10%)
- Maintains and provides enhanced measures for the safety and security of students and staff
- Includes allocations for facilities repairs and improvements
- Maintains all current curricular, co-curricular, accelerated, enrichment, and interscholastic programs
- Budget information is also available on the district website: www.lakelandschools.org

Districtwide Tax Levy Increase Will Again Be Below New York State Tax Cap

The Lakeland Central School District Board of Education has approved a proposed budget of \$174,870,235 for the 2019-2020 school year. The proposed budget includes a 1.49% districtwide tax levy increase, among the lowest in our region and below this year's maximum allowable tax levy increase (2.10%) for Lakeland. The proposed budget represents a 4.98% increase from the current 2018-2019 school year budget due to an increase in transfer to capital which is being funded from reserves and fund balance.

As in previous years, the Board of Education and administration's goals were to balance the needs of our students with fiscal responsibility to our community. The proposed budget includes:

- Enhanced district safety and security. This district continued to fund multiple safety measures. The \$14.5 million 2013 Safety and Security Bond has been implemented throughout the district providing safety improvements districtwide.
- School Resource Officers, evening security aides, and a team of experienced safety consultants including a districtwide safety coordinator are supported in this proposed budget.
- Continued full range of existing programs, co-curricular and extracurricular activities, advanced programs, and field trips
- Expanded curriculum opportunities in computer science and in STEAM (Science, Technology, Engineering, Arts and Math) initiatives and career and technical educational opportunities.
- Continued full use of facilities by community organizations without a charge.
- Continued enhancements to district facilities and grounds including the installation and expansion of year-round artificial turf fields at Walter Panas HS, roof replacements, a connecting corridor at Van Cortlandtville ES, boiler replacement in various schools, and other needed repairs and improvements.

Several factors affect the development of the proposed budget each year including salaries, benefits, repairs and improvements, retirement benefits, and inflationary costs.

Please remember to **VOTE on Tuesday, May 21, 2019**, at the Van Cortlandtville Elementary School, Route 6, Mohegan Lake, from 7:00 a.m. to 9:00 p.m.

Sincerely,

Dr. George E. Stone, Superintendent of Schools

Denise Kness, President, Board of Education

District Students Continue to Excel in Classroom and Athletics

- Two students were named National Merit Finalists in 2019 with one selected as a national finalist.
- Two students were selected as semifinalists in the prestigious national Regeneron science competition.
- A Walter Panas HS bowler won the New York State High School Championship for the second time in three years and was joined in the state tournament by two Lakeland High School bowlers.
- Three gymnasts and one swimmer qualified for the New York State championships in their respective sports.
- The Lakeland baseball and field hockey teams reached the New York State Class A Championships in 2018.

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TENTATIVE TAX RATES

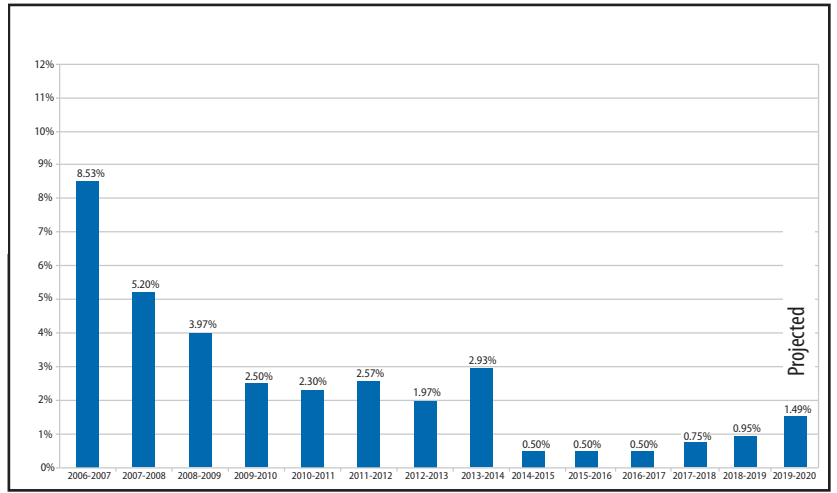
The Lakeland Central School District Board of Education and administration continue to focus their efforts to maintain the levels of expenditures from the previous school year.

Tax assessments for Putnam County will not be finalized until August, so the District can only provide ESTIMATES of the town rates based on current information.

Tentative Tax Rate Changes by Town

TOWN	2018-19 (actual)	2019-2020 (est.)
Carmel	1.8%	-1.5%
Cortlandt	-0.8%	1.5%
Phillipstown	-2.0%	-1.7%
Putnam Valley	-5.4%	2.7%
Somers	3.1%	2.2%
Yorktown	1.9%	-0.3%

History of Districtwide Tax Levy Changes



Two Propositions on the 2019-2020 Ballot: Budget and Bus/Vehicle Purchases

Proposition One (budget): RESOLVED, that the sum of \$174,870,235 shall be appropriated to meet the estimated expenditures for school purposes for the school year 2019-2020 and that the Board of Education be authorized to levy taxes to meet the same.

Proposition Two (bus proposition): The district is seeking to replace some high-mileage vehicles. The proposition would authorize purchase of six large buses, four 30-passenger buses, six 20-passenger buses, two wheelchair-enabled vans, and four suburbans, one work van and one buildings and grounds truck.

The vehicles being replaced are costly to maintain given their age and high mileage. The total cost of this year's proposition will be \$1,568,970.

Lakeland presently receives 57% state aid on the purchase of the school buses. Payment for the buses will be included in the 2020-2021 budget. The 2019-2020 budget includes payment for the bus bond approved at the budget vote in May 2018.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2018-19 School Year	Budget Proposed for the 2019-20 School Year	Contingency Budget for the 2019-20 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 166,574,338	\$174,870,235	\$158,106,899
Increase/Decrease for the 2019-20 School Year		\$8,295,897	\$(8,467,439)
Percentage Increase/Decrease in Proposed Budget		4.98%	(5.08)%
Change in the Consumer Price Index		2.44%	
A. Proposed Levy to Support the Total Budgeted Amount	\$114,970,266	\$116,683,323	
B. Levy to Support Library Debt, if Applicable			
C. Levy for Non-Excludable Propositions, if Applicable **			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$114,970,266	\$116,683,323	\$110,695,027
F. Total Permissible Exclusions	\$1,732,445	\$1,527,394	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$114,222,001	\$115,854,386	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$113,237,821	\$115,155,929	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$984,180	\$698,457	
Administrative Component	\$13,221,460	\$13,465,283	\$13,224,547
Program Component	\$125,062,578	\$125,669,365	\$125,061,765
Capital Component	\$28,290,300	\$35,735,587	\$19,820,587
* Provide a statement of assumptions made in projecting a contingency budget for the 2019-20 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. Elimination of improvements to facilities. Elimination of purchases of supplies and equipment. Increase in class size. Elimination of interscholastic sports. Reduction of transportation service. Reduction in instructional programs. Elimination of Co-Curricular activities including clubs and trips.			
** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)			
		Description	Amount
		Purchase of school buses and vehicles	\$1,568,970

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Estimated Basic STAR Exemption Savings¹

Under the Budget Proposed for the 2019-20 School Year
\$2,223

The annual budget vote for the fiscal year 2019-20 by the qualified voters of the Lakeland Central School District, Westchester County, New York, will be held at Van Cortlandville School in said district on Tuesday, May 21, 2019 between the hours of 7:00am and 9:00pm, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

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Budget Maintains Programs and Security Measures Districtwide, Adds Facilities Improvements

In a process that began in January, all areas of the budget were examined for efficiencies, program changes, possible reductions or enhancements.

The proposed budget adds increased per pupil allocations for all schools to meet increases in costs.

The budget proposes new elementary literacy and other academic program funding. A foreign language component will be added at Grade 6 in the middle school.

The district will add English as a New Language staffing to meet increased demands for the service. The district's Special Education programs will also be expanded with co-teaching classes at kindergarten and the middle school. Funding will also be provided for additional special classroom projects.

The budget maintains recommended class sizes and continues offering 20 Advanced Placement programs. It also supports the district's award-winning music, art, Destination Imagination and the district's Debate programs. The Science Research Program continues to expand and offer higher-level research and enriched opportunities for students. The district is also expanding opportunities for students in Science, Technology, Engineering, the Arts, and Math (STEAM) and career and technical education.

All existing middle and high school interscholastic, and co-curricular programs will continue. Facilities and grounds will remain available for use by district students and community groups without additional fees. Field trips will continue to be funded by the district in this budget.

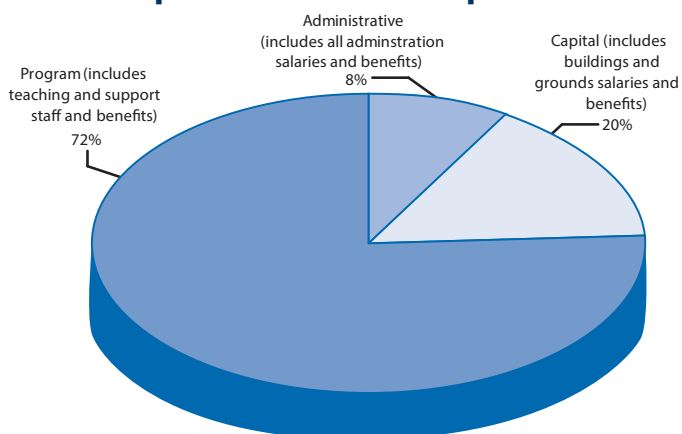
The proposed budget also contains capital projects including:

- Installation of a new roof at George Washington ES and the first phase of roof replacement at Lakeland Copper Beech Middle School;
- Reconstruction of the Walter Panas High School softball and baseball fields with installation of year-round turf fields
- Completion of a connecting corridor at Van Cortlandville ES as part of our safety initiatives.
- Emergency repairs and improvements as needed district-wide.

In addition to security additions to the district's facilities, the district will continue the presence of School Resource Officers for all the district's schools as well as afternoon/evening Security Aides for all schools.

NOTE: The district currently gets back 62% in state building aid on all eligible projects.

Proposed 2019-2020 Expenditures



Success Abounds in the District

COLLEGE BOUND

District students continue to be accepted and attend many of the country's leading colleges and universities including American University, Boston University, Carnegie Mellon University, Columbia University, Cornell University, Harvard University, Johns Hopkins University, Massachusetts Institute of Technology, Princeton University, Rensselaer Polytechnic Institute, SUNY-Binghamton and many others.

NATIONAL MERIT SCHOLARSHIP FINALISTS

160+



More than 160

district students have been named National Merit Scholarship finalists, semifinalists and commended students during the past thirteen years.

SCIENCE RESEARCH PROGRAM

The district's Science Research program has earned recognition at multiple competitions in both the state and the region.

MUSIC AND THE ARTS

35

Music and arts continue to shine in the district. A Lakeland High School student was named to the **New York All State Chorus** and a Panas student as an alternate. **35** members of the District-wide Choir were honored with All County Status.

CON EDISON COLLEGE SCHOLAR ATHLETE OF THE WEEK

Six student athletes, a record for the district in one year, have been honored with the Con Edison Scholar Athlete of the Week award during the fall and winter sports seasons.

HIGH SCHOOL THEATER AWARDS PROGRAM

Walter Panas High School's Spring 2018 Production received **13** nominations and four awards in the prestigious Metropolitan High School Theater Awards program.

DESTINATION IMAGINATION TOURNAMENT

Lakeland is continuing its excellence in the Destination Imagination program, sending 11 teams to the 2019 New York State Finals and five teams to the Global Finals.

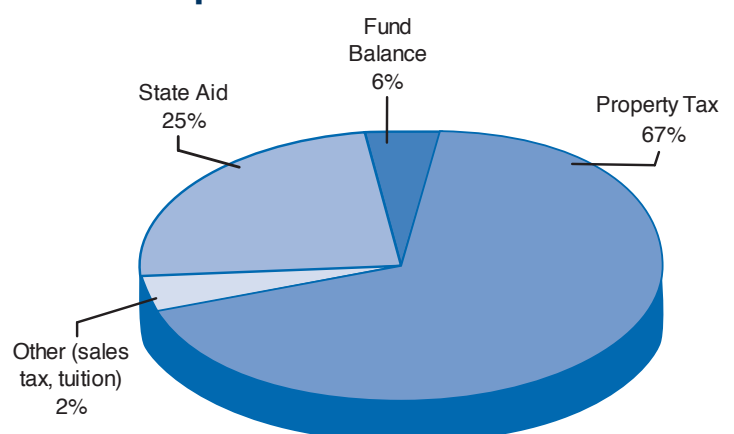
NATIONAL SCHOOL TO WATCH

Lakeland Copper Beech Middle School was named a National School to Watch for the third straight time. The program honors model middle school programs from throughout the country.

DISTRICTWIDE DEBATE TEAM

The Districtwide Debate team continues the long-standing tradition of success earning awards in competitions throughout the country. Lakeland Debate is well known throughout the country for their excellence.

Proposed 2019-2020 Revenues



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PLEASE REMEMBER TO VOTE

SCHOOL BUDGET VOTE TUESDAY, MAY 21, 2019 Van Cortlandville E.S., Route 6, Mohegan Lake

WHEN AND WHERE IS THE VOTE?

The Lakeland Board of Education will hold its 2019-2020 budget vote and school board trustee election on Tuesday, May 21, 2019, 7:00 a.m. - 9:00 p.m. at the Van Cortlandville Elementary School, Route 6, Mohegan Lake.

WHO CAN VOTE?

To be eligible to vote in the school district, you must be:

- A citizen of the United States
- 18 years of age or older
- A Lakeland School District resident for at least 30 days
- Currently registered to vote

NOTE: If you are currently registered to vote in the general governmental elections, you can vote in the school district election.

ON THE BALLOT

PROPOSITION #1 (Budget): RESOLVED, that the sum of \$174,870,235 shall be appropriated to meet the estimated expenditures for school purposes for the school year 2019-2020 and that the Board of Education be authorized to levy taxes to meet the same.

PROPOSITION #2 (Bus Purchase): This proposition would authorize the district to purchase various buses and vehicles for use by the District, and to expend therefor, including preliminary costs and costs incidental thereto and to the financing thereof, an amount not to exceed the estimated total cost of \$1,568,970.

THREE TRUSTEE POSITIONS OPEN

The open positions include three, three-year seats which expire June 2022. The Board of Education is an unpaid, volunteer position. There are nine positions on the Board of Education.

BUDGET QUESTIONS AND ANSWERS

Q: What is meant by a budget-to-budget increase, tax levy, and the tax rate?

A: Budget-to-budget is the amount that the budget increases or decreases from one year to the next. The tax levy is the amount of money that the district needs from local taxpayers to meet the demands of the budget. The tax rate is the amount that each household will pay per \$1,000 of assessed value. Individual town tax rates will vary according to assessments and equalization rates.

Q: What is the District's financial condition?

A: Moody's Investment upgraded the district's rating last year to Aa1, which is considered a very good rating for a school district. The most recent independent financial audit provided the district with a positive report. Due to the efforts of the current administration and Board of Education, the district ended the 2017-2018 school year with adequate surplus and reserves to keep the district in excellent financial shape and anticipates doing the same in the 2018-2019 school year. Financial audits are conducted by outside firms and help ensure the district is appropriately collecting and expending public funds.

Q: Why are equalization rates necessary in NY State?

A: Each municipality determines its own level of assessment. Hundreds of taxing jurisdictions - including most school districts and counties - do not share the same taxing boundaries as the cities and towns that are responsible for assessing properties.

In order to distribute school district or county taxes among multiple municipalities, the level of assessment of each municipality must be equalized to full market value.

Tax bills combine a property's assessed value (as determined by the local town assessor) equalization rates (determined by the State) and the school tax levy in the calculation that determines the individual town tax rates. The equalization rates are designed to

equitably distribute the tax burden across municipalities within a district. Tax bills can also be affected by STAR or other exemptions.

A report by NYS Office of Real Property Tax Services reported that, although the tax rates varied between towns, tax bills for homeowners in each town, based upon the assessed value of the homes, were similar.

Q: What happens if a budget is not passed on the first try?

A: The Lakeland School Board may put up a revised budget before the voters again in June or simply adopt a contingency budget. A second budget defeat would require the adoption of a contingency budget. Under the new "tax cap" legislation, a twice-defeated budget means districts must adopt a contingency budget with a tax levy not exceeding current year levels.

Q: What is the tax cap?

A: The New York State Tax Cap places restrictions on how much school districts (and municipalities) may increase their districtwide tax levies. The actual amount is determined by each district according to a complex formula outlined and can vary up or down from two percent.

Due to several factors in the state mandated formula, including the cost of living index, New York's maximum tax levy increase for Lakeland this year is 2.10%, however the district will once again keep the district's tax levy increase below that figure at 1.49%.

Q: What are unfunded mandates and how do they impact the budget?

A: The state and federal government continue to legislate unfunded or underfunded mandates. An unfunded mandate occurs when the state or federal government passes legislation, but does not provide funding to pay for the new requirements. These requirements cover many areas in the budget and cost millions of dollars. Some of the areas include: testing and scoring, special education, auditing, staff development, monitoring for reports, transportation, and health, safety, and security.