



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

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TO: LAKELAND RESIDENT



SPECIAL 2018-2019 BUDGET EDITION



2018-2019 Budget-at-a-Glance

- Districtwide tax levy increase is 0.95% (below the NYS Tax Cap of 1.81%)
- Maintains and provides additional measures for the safety and security of students and staff
- Budget includes spending for facilities repairs/improvements
- Maintains all current interscholastic, co-curricular, accelerated and enrichment programs
- Additional budget information available on 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 \$166,574,338 for the 2018-2019 school year. The proposed budget includes a 0.95% districtwide tax levy increase, among the lowest in our region, and below this year's state-mandated allowable tax levy increase (1.81%) for Lakeland. The proposed budget represents a 2.37% increase from the current school year's approved spending plan.

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

- Enhance district safety and security. This continues the district's commitment to safety. The \$14.5 million 2013 Safety and Security Bond has already been implemented throughout the district providing safety improvements districtwide.
- Continue full range of existing programs, co-curricular and extracurricular activities, advanced programs, and field trips
- Continue full use of facilities by community organizations
- Continue to improve district facilities and grounds including the installation and expansion of year-round artificial turf fields, roof replacement, air conditioning of various rooms districtwide, and reconstruction of drainage system issues on the fields at Lakeland High School.

Several factors affect the development of the proposed budget each year. Retirement costs for the district were higher this year as well as salaries and benefits. We also continue to deal with unfunded mandates.

The district will receive increased state aid due to additional foundation and building aid.

Please remember to **VOTE on Tuesday, May 15, 2018**, 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 Student Athletes Excel at New York State Level

Two district teams were crowned New York State Champions this school year. At Walter Panas HS, the girls Volleyball team won the New York State Class A title for the second straight year.

The Lakeland High School Field Hockey team won a record-setting ninth consecutive New York State Field Hockey Championship. It was their 12th overall state title.

Six district track and field athletes, two district gymnasts, two swimmers, and two bowlers qualified for the NY State Championships in their respective sports.

A district record five student athletes have been honored with the Con Edison Scholastic Athlete of the Week award during the fall and winter sports seasons.

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.

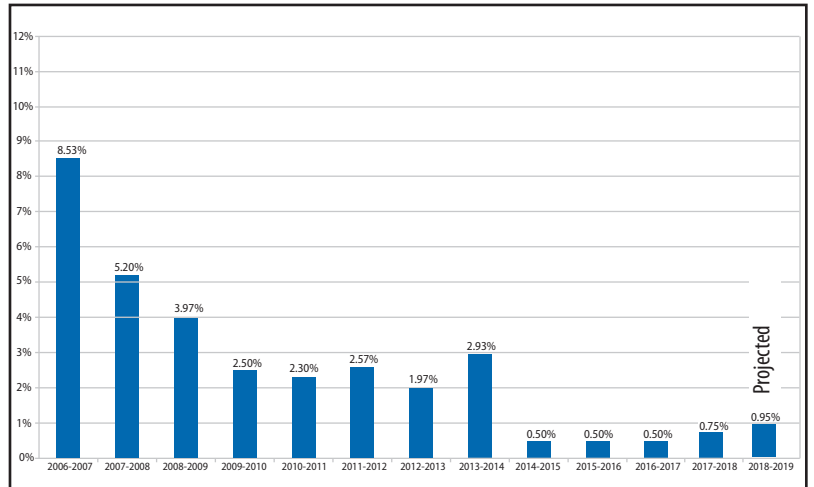
The following tax rate figures for 2018-2019 are tentative and actual rates may vary from those listed below.

Tentative Tax Rate Changes by Town

TOWN	2017-18 (actual)	2018-2019
Carmel	-44.0% *	-0.9%
Cortlandt	+3.6%	-0.3%
Philipstown	-3.9%	-1.6%
Putnam Valley	-3.7%	-0.9%
Somers	-5.9%	+3.6%
Yorktown	+0.2%	+2.4%

*Due to townwide revaluation

History of Districtwide Tax Levy Changes



Two Propositions on the 2018-2019 Ballot: Budget and Bus Purchase

Proposition One (budget): RESOLVED, that the sum of \$166,574,338 shall be appropriated to meet the estimated expenditures for school purposes for the school year 2018-2019 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 seven large buses; five 30-passenger buses, three 20-passenger buses, two wheelchair-enabled vans, and two suburbans.

The vehicles being replaced are costly to maintain given their age and high mileage. The total cost of this year's proposition will be \$1,425,000.

Lakeland receives 57.5% state aid on the purchase of the school buses. The payment for the buses will be included in the 2019-2020 budget. The 2018-2019 budget includes payment for the bus bond approved at the budget vote in May 2017.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2017-18 School Year	Budget Proposed for the 2018-19 School Year	Contingency Budget for the 2018-2019 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 162,716,765	\$166,574,338	\$157,756,738
Increase/Decrease for the 2018-19 School Year		\$3,857,573	\$(4,960,027)
Percentage Increase/(Decrease) in Proposed Budget		2.37 %	(3.05)%
Change in the Consumer Price Index		2.13%	
A. Proposed Levy to Support the Total Budgeted Amount	113,888,327	114,970,266	
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)	113,888,327	114,970,266	111,552,666
F. Total Permissible Exclusions	\$2,543,748	\$1,732,445	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$113,753,770	\$114,222,001	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$111,344,579	\$113,237,821	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$2,409,191	\$984,180	
Administrative Component	\$12,732,814	\$13,221,460	\$13,071,460
Program Component	\$121,251,347	\$125,062,578	\$124,454,978
Capital Component	\$28,732,604	\$28,290,300	\$20,230,300
* Provide a statement of assumptions made in projecting a contingency budget for the 2018-19 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	1,425,000

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

Under the Budget Proposed for the 2018-19 School Year	
Estimated Basic STAR Exemption Savings ¹	\$2,219

The annual budget vote for the fiscal year 2018-19 by the qualified voters of the Lakeland Central School District, Westchester County, New York, will be held at the Van Cortlandville Elementary School in said district on Tuesday, May 15, 2018 between the hours of 7:00 am and 9:00 pm, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

Lakeland Central School District Maintains Programs Districtwide

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

SAFETY INITIATIVES: In the proposed budget, the district would add **School Resource Officers** for all five elementary schools and afternoon/evening Security Aides for all eight schools.

The proposed budget will add resources for the **Bridge therapeutic program** at Lakeland High School and Walter Panas High School.

The budget proposes adding the **Today's Students, Tomorrow's Teachers** program to help in the development of future teachers while giving them the opportunity to have college expenses reduced.

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 enriched opportunities for our students in science.

Assistant principals are proposed for Thomas Jefferson and Lincoln-Titus elementary schools, the only two schools without that position. In addition, a **special education supervisor** position would be added for increasing program needs.

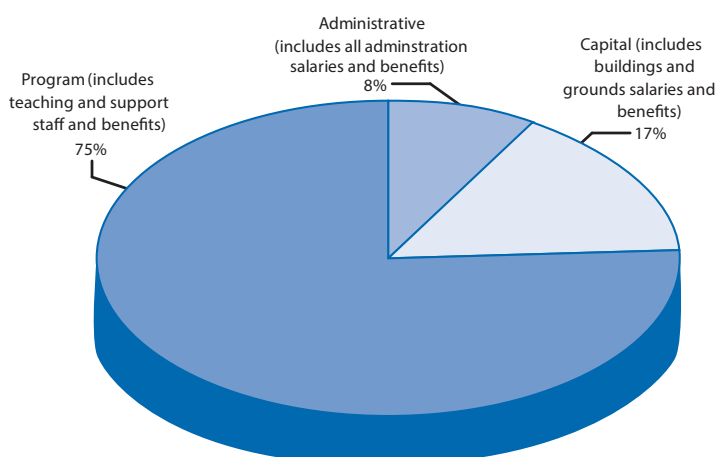
Existing middle and high school interscholastic, and co-curricular programs will all continue. All facilities and grounds will remain available for use by students and community groups without additional fees. Field trips will continue to be funded in this budget.

The budget also includes capital projects including:

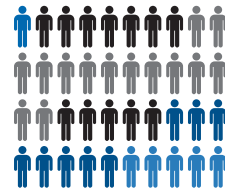
- Installation of a new roof at Lincoln-Titus ES and AC in All Purpose Room;
- Lakeland High School reconstruction of entire site drainage system;
- Lakeland High School new turf fields & resurface tennis courts;
- Resurface Panas' all purpose field;
- Paving districtwide;
- Additional projects as needed

Note: The district gets back 62% as state building aid on eligible projects.

Proposed 2018-2019 Expenditures



Success Abounds in the Lakeland Central School District



More than 155 students have been named National Merit Scholarship finalists, semifinalists and commended students during the past thirteen years.

155+

MUSIC AND THE ARTS

300+

The music and arts continue to shine in the district. **More than 300** students take part in the high school theater presentations while student musicians continue to be selected to All County and All State groups. Our artists are regular contributors to art exhibitions throughout the area.

PIONEER LEAGUE PROGRAMS

The District has an extensive sports program for special needs students through the Pioneer League.

DESTINATION IMAGINATION TOURNAMENT

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

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, Colgate University, Columbia University, Cornell University, Harvard University, Johns Hopkins University, Massachusetts Institute of Technology, Princeton University, Rensselaer Polytechnic Institute, SUNY-Binghamton and many others.

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.

NEW YORK STATE SCHOLAR-ATHLETE AWARD WINNERS

65+

Since 2015, **more than 65 teams** from Lakeland and Walter Panas high schools have been designated by New York State as scholar-athlete award winners for achieving a team academic average of 90 or better.

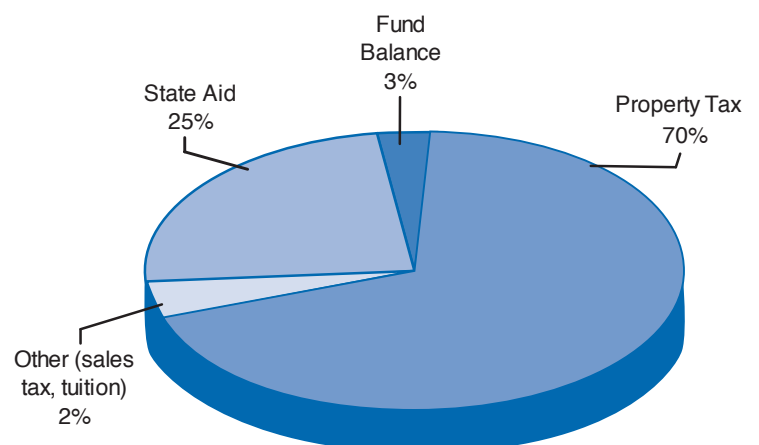
NATIONAL PTA SCHOOL OF EXCELLENCE

Four District PTA's have been selected as National PTA Schools of Excellence during the past two years.

SCIENCE RESEARCH PROGRAM

The district's Science Research program has earned recognition at many competitions in the region.

Proposed 2018-2019 Revenues



PLEASE REMEMBER TO VOTE

SCHOOL BUDGET VOTE TUESDAY, MAY 15, 2018 Van Cortlandville E.S., Route 6, Mohegan Lake

WHEN AND WHERE IS THE VOTE?

The Lakeland Board of Education will hold its 2018-2019 budget vote and school board trustee election on Tuesday, May 15, 2018, 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 \$166,574,338 shall be appropriated to meet the estimated expenditures for school purposes for the school year 2018-2019 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 \$1,425,000.

FOUR TRUSTEE POSITIONS OPEN

The open positions include three, three-year seats which expire June 2021. A fourth position is to replace a vacated board position. That term expires June 2019. 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 this 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 2016-2017 school year with adequate surplus and reserves to keep the district in excellent financial shape and anticipates doing the same in the 2017-2018 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 equally 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, the allowable tax levy increase for Lakeland this year is 1.81%. The district was able to keep the tax levy increase below that figure at 0.95%.

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.

Q: Is the STAR tax reduction still in effect?

A: Yes. The New York State Legislature has continued STAR (School Tax Relief Program) which provides a partial exemption from school property taxes.