

Lynbrook Public Schools

**2018-19 Budget Presentation
Work Session
February 28, 2018**

The Budget Process

- **September/October**
 - Building/Department Budget Work Begins
- **November**
 - Building/Department Meetings with Central Administration
- **December**
 - Staffing Meetings with Administrators
- **February 28, 2018**
 - Public Budget Work Session
- **March 1, 2018**
 - Submit Maximum Allowable Tax Levy to NYS
- **March 14, 2018**
 - BOE Adopts Budget
- **May 2, 2018**
 - Budget Hearing Date
- **May 15, 2018**
 - Budget Voting Date

Superintendent Highlights

There are no major changes in the Superintendent's budget. The budget remains flat.

BOE Highlights

There are no major changes in the Board of Education budget. The budget remains flat.

Curriculum, Personnel & Student Support Services

2017-18 Budget: \$ 1,893,675

Increase of \$ 139,342

2018-19 Budget: \$ 2,033,017

| <u>Code</u> | <u>Description</u> | <u>Adopted</u> <u>17-18</u> | <u>Proposed</u> <u>18-19</u> | <u>Explanation</u> |
|--------------------------------------|--|--|---|--|
| 2110.413.00.0004 | Gifted and Talented | \$2,200 | \$8,200 | Program currently being reviewed by Gifted and Talented Committee; Supplies to be determined |
| 2110.494.00.0512 | BOCES Evaluation | \$75,500 | \$104,290 | Increased need for translation services provided by BOCES (Home Language Questionnaire) |
| 5540.400.00.0012 5540.400.12.0012 | Transportation, Non-Public In-District | \$1,206,930 | \$1,277,624 | \$70,694 increase in transportation costs due to routing and increase in CPI |

Business Budget

2017-18 Budget: \$ 2,597,102

Increase of \$ 133,986

2018-19 Budget: \$ 2,731,088

| <u>Code</u> | <u>Description</u> | <u>Adopted</u> <u>17-18</u> | <u>Proposed</u> <u>18-19</u> | <u>Explanation</u> |
|------------------|-------------------------|--------------------------------|---------------------------------|--|
| 1680.400.10.0003 | Financial System | \$47,060 | \$50,260 | Establishment of employee self-service portal |
| 5581.495.00.0003 | BOCES Transportation | \$396,291 | \$456,614 | Increased number of schools, summer placements, and an increase in CPI |

Debt

| <u>Code</u> | <u>Description</u> | <u>Adopted 17-18</u> | <u>Proposed 18-19</u> | <u>Explanation</u> |
|------------------|-----------------------------|--------------------------|---------------------------|-----------------------------|
| 9760.700.00.0003 | Tax Anticipation Note | \$0 | \$0 | No Tax Anticipation Note |

Interfund Transfers

| <u>Code</u> | <u>Description</u> | <u>Adopted 17-18</u> | <u>Proposed 18-19</u> | <u>Explanation</u> |
|------------------|--------------------|--------------------------|---------------------------|--------------------------------|
| 9901.950.00.0003 | Special Aid | \$68,406 | \$97,583 | Increased summer placements |
| 9901.930.00.0003 | Lunch Fund | \$5,000 | \$5,000 | No increase anticipated |

School Budgets

- The combined elementary school budgets increase by \$3,479 for the 2018-2019 school year.
- The combined middle school and high school budgets decrease by \$11,949 for the 2018-2019 school year.

Special Services

2017-18 Budget: \$ 6,630,316

Increase of \$ 267,958

2018-19 Budget: \$ 6,898,274

| <u>Code</u> | <u>Description</u> | <u>Adopted 17-18</u> | <u>Proposed 18-19</u> | <u>Explanation</u> |
|------------------|---------------------------------|--------------------------|---------------------------|--|
| 2250.472.00.0027 | Handicapped, Private Tuition | \$787,677 | \$1,052,856 | Increase in number of high cost residential placements |
| 2250.497.00.0027 | Handicapped, BOCES Tuition | \$2,729,710 | \$2,326,755 | Decrease due to students moving from BOCES into other placements |
| 5540.400.00.0027 | Handicapped Transportation | \$1,198,176 | \$1,358,351 | Increased number of schools and CPI increase |

Facilities Budget

2017-18 Budget: \$ 2,826,690

Decrease of \$ 73,433

2018-19 Budget: \$ 2,753,257

| <u>Code</u> | <u>Description</u> | <u>Adopted 17-18</u> | <u>Proposed 18-19</u> | <u>Explanation</u> |
|------------------|---------------------------|--------------------------|---------------------------|---|
| 1620.160.90.0000 | Summer Student Employment | \$42,000 | \$65,450 | Increase number of summer student workers from 12 to 17 (Included in Salary Code) |
| 1620.200.90.0000 | District Equipment | \$45,000 | \$49,000 | Dump Rack Truck 4x4 with snow plow |
| 1620.416.90.0000 | Asbestos | \$15,000 | \$25,000 | Increased testing and remediation due to upcoming bond projects |

Facility Upgrades in Budget

- ▶ Lynbrook High School
 - ▶ Ceiling and Lighting Upgrade
 - ▶ Convert Room 306 back to regular classroom
 - ▶ New HVAC in main office
- ▶ Painting scheduled in all buildings

Communications

2017-18 Budget: \$ 1,769,005 Increase of \$ 24,422

2018-19 Budget: \$ 1,793,427

| <u>Code</u> | <u>Description</u> | <u>Adopted</u> <u>17-18</u> | <u>Proposed</u> <u>18-19</u> | <u>Explanation</u> |
|------------------|------------------------------|--------------------------------|---------------------------------|---|
| 2630.498.00.0025 | BOCES Network Administration | \$1,162,371 | \$1,197,890 | Increase district bandwidth. Sixth grade 1:World Program devices. |

Athletics

2017-18 Budget: \$ 1,320,788 Decrease of \$ 6,873

2018-19 Budget: \$ 1,313,915

Maintains all programs.

Fine and Performing Arts

2017-18 Budget: \$ 187,664 Increase of \$ 22,762

2018-19 Budget: \$ 210,426

| <u>Code</u> | <u>Description</u> | <u>Adopted</u> <u>17-18</u> | <u>Proposed</u> <u>18-19</u> | <u>Explanation</u> |
|------------------|--------------------|--------------------------------|---------------------------------|---|
| 2110.452.00.0023 | Sound and Lighting | 0 | \$25,000 | New code to account for all show sound and lighting |

Special Programs

Combined budgets for the Adult Education Program, Summer Playground Program, Summer Middle School, and Summer High School increase by \$7,481 for the upcoming school year.

Salaries

2017-2018 Adopted: \$ 44,965,573

2018-2019 Proposed: \$ 46,406,570

3.2% Increase

This increase is primarily due to contractual obligations and new positions.

Benefits Costs

2017-18 Budget: \$ 18,650,769

Increase: \$ 836,458

2018-19 Budget: \$ 19,487,227

| <u>Code</u> | <u>Description</u> | <u>Adopted</u> <u>17-18</u> | <u>Proposed</u> <u>18-19</u> | <u>Explanation</u> |
|------------------|-----------------------------------|--------------------------------|---------------------------------|---|
| 9020.800.00.0003 | Retirement, Professional | \$4,129,234 | \$4,260,322 | Increase in NYSTRS pension rate |
| 9060.800.00.0003 | Health Insurance | \$8,538,285 | \$8,931,220 | Increase in health benefits for all employees |
| 9060.802.00.0000 | Retiree Medicare Reimbursement | \$560,418 | \$620,569 | Reimbursement for Medicare Part B costs for over 300 retirees |

Expenditure Summary

| | <u>2017-18</u> | <u>2018-19</u> | <u>Difference</u> |
|------------------------|-------------------|-------------------|-------------------|
| School Buildings | 752,747 | 744,277 | -8,470 |
| Central Administration | 4,620,671 | 4,893,999 | 273,328 |
| Facilities | 2,826,690 | 2,753,257 | -73,433 |
| Communications | 1,769,005 | 1,793,427 | 24,422 |
| Athletics | 1,320,788 | 1,313,915 | -6,873 |
| Fine Arts | 187,664 | 210,426 | 22,762 |
| Special Education | 6,630,316 | 6,898,274 | 267,958 |
| Debt | 0 | 0 | 0 |
| Interfund Transfers | 302,406 | 230,233 | -72,173 |
| Special Programs | 460,257 | 467,738 | 7,481 |
| Salaries | 44,965,573 | 46,406,570 | 1,439,697 |
| <u>Benefits</u> | <u>18,650,769</u> | <u>19,487,227</u> | <u>837,758</u> |
| Total: | 82,486,886 | 85,199,343 | 2,712,457 |

Revenue Projections

| | |
|----------------------------|------------------|
| Adult Education/Driver Ed. | \$115,000 |
| Summer School | \$20,000 |
| Summer Playground | \$130,000 |
| Health | \$120,000 |
| Rentals | \$21,000 |
| Miscellaneous | \$135,000 |
| PILOT | \$4,239,956 |
| Special Ed Billing | \$15,000 |
| Interest | \$145,000 |
| <u>Use of Reserves**</u> | <u>\$975,000</u> |

| | |
|-----------------------------|--------------------|
| Total Local Revenue: | \$5,915,956 |
|-----------------------------|--------------------|

Use of Reserves

| | |
|---|----------------------|
| Use of Retirement Reserve | \$730,000 |
| Use of Workers' Comp. Reserve | \$145,000 |
| <u>Use of Employee Benefits Reserve</u> | <u>\$100,000</u> |
| <u>Total Use of Reserves:</u> | <u>\$975,000</u> |

Reserve Balances After Use:

| | |
|---------------------------|-------------|
| Retirement Reserve | \$2,690,945 |
| Workers' Comp. Reserve | \$1,383,592 |
| Employee Benefits Reserve | \$1,601,811 |

Summary and Tax Levy

| | |
|---------------------------------------|---------------------|
| Proposed Budget | \$ 85,199,343 |
| Budget Increase | \$ 2,712,457 |
| | 3.29% |
| State Aid Revenue | \$ 10,442,374 |
| Local Revenue | \$ 5,915,956 |
| <u>Projected Applied Fund Balance</u> | <u>\$ 1,500,000</u> |
| Estimated Total Revenue: | \$ 17,858,330 |

Estimated Tax Levy: \$67,341,013 (2.44%)

This meets our maximum allowable tax levy.

Tax Cap 2019

This year's levy: \$65,737,442

x

Tax base growth factor: 1.0046 = \$66,039,834

+

This year's PILOTS: \$4,137,586 = \$70,177,420

x

2% or CPI (2.13%) *whichever is lowest* =

\$71,580,969

-

Next year's PILOTS: \$4,239,956

+

Exclusions: \$ 0

=

\$67,341,013 (2.44%)

\$1,603,571

Exclusions include
amount needed for
capital facility projects
and associated debt
service

History of District 20 Tax Proportions

Percentage
of tax levy



| Owner | 13-14 | 17-18 |
|------------|-----------|-----------|
| Homes | 65.29403 | 70.62905 |
| Coops | 5.24603 | 4.91687 |
| Utilities | 8.10142 | 4.58634 |
| Commercial | 21.35852 | 19.86774 |
| | | |
| Homes | 4,490,709 | 3,906,325 |
| Coops | 633,921 | 531,834 |
| Utilities | 861,589 | 445,595 |
| Commercial | 2,473,062 | 1,927,379 |

Total Valuation
of property
class



LIPA
PILOT



Commercial PILOTS



Proposition Two: Use of the Technology Replacement Fund Reserve

| | |
|---|-----------------|
| First and second grade laptop project | \$113,750 |
| First and second grade screen project | \$100,000 |
| Ninth grade 1:World project | \$169,000 |
| Replacement cycle | \$50,000 |
| <u>District-wide Walkie-Talkie System</u> | <u>\$70,000</u> |
| Total : | \$502,750 |

Note: If approved \$788,386 would remain in this fund.

Please note that voter authorization on the use of the reserve money has no impact on the upcoming tax levy.

Proposition Three: Use of Building Improvement and Equipment Fund

| | |
|------------------------------|--------------------|
| South Door Replacement | \$50,000 |
| MS Bathrooms and Locker Room | \$596,000 |
| WE Bathroom | \$100,000 |
| <u>WP Elevator</u> | <u>\$1,000,000</u> |
| Total: | \$1,746,000 |

Note: If approved, \$9,073,860 would remain in two capital funds with \$5,000,000 reserved for previously approved projects.

Please note that voter authorization on the use of the reserve money has no impact on the upcoming tax levy.

Proposition Four: Establishment of a Grounds Renovation and Improvement Reserve

- Term: 5 years (June 30, 2023)
- Full capitalization: \$2,500,000
- Maximum annual funding level: \$500,000
- Purpose: the replacement, renovation, and upgrade of district grounds

Reminders

- Budget Adoption: March 14, 2018
- Budget Hearing: May 2, 2018
- Last Day to Register to Vote: May 9, 2018
- Budget Vote: May 15, 2018