

Lynbrook Public Schools

**2019-20 Budget Presentation
Work Session
February 27, 2019**

The Budget Process

- **September/October**
 - Building/Department Budget Work Begins
- **November**
 - Building/Department Meetings with Central Administration
- **December**
 - Staffing Meetings with Administrators
- **February 27, 2019**
 - Public Budget Work Session
- **March 1, 2019**
 - Tax Cap Submission Deadline
- **March 13, 2019**
 - BOE Adopts Budget
- **May 8, 2019**
 - Budget Hearing Date
- **May 21, 2019**
 - Budget Voting Date

New Budget Requirements

- ▶ School-based financial reporting
- ▶ Twice a year: Budget and Actual
- ▶ Necessitated the creation of 141 new account codes
- ▶ Difficult year to year comparisons due to change in codes
- ▶ Items shifted within budget to conform to new guidance from NYS

Superintendent Highlights

There are no major changes in the Superintendent's budget. The budget decreases \$50.

BOE Highlights

The Board of Education budget decreases \$6,624.

Curriculum, Personnel & Student Support Services

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

Increase of \$ 227,667

2019-20 Budget: \$ 2,260,684

<u>Code</u>	<u>Description</u>	<u>Adopted 18-19</u>	<u>Proposed 19-20</u>	<u>Explanation</u>
2060.469.00.0004	Other Contractual Expenses	\$63,940	\$150,440	Addition of Teachers' College Program at KC, MS, WE, WP, NM, SM
2110.481.88.0004 2110.482.88.0004	New Adoption Text Central Textbook	\$100,789	\$0	All textbook purchases moved to school budget
5540.400.12.0012	Transportation, In-District	\$721,894	\$920,603	Increase in transportation costs due to routing and increase in CPI

Business Budget

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

Increase of \$ 414,216

2019-20 Budget: \$ 3,145,307

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>18-19</u>	<u>Proposed</u> <u>19-20</u>	<u>Explanation</u>
1325.400.10.0003 1380.401.10.0003	Debt Service Fees Fiscal Agent	\$0 \$0	\$6,000 \$5,000	Expenses related to issuing bonded debt
1680.495.10.0003	BOCES Central Data Processing	\$134,023	\$574,485	Administrative technology expenses moved from Educational Technology budget

Debt

<u>Code</u>	<u>Description</u>	<u>Adopted 18-19</u>	<u>Proposed 19-20</u>	<u>Explanation</u>
9731.700.00.000	Bond Anticipation Note Interest	\$0	\$125,000	Interest payment on first Bond Anticipation Note

Interfund Transfers

<u>Code</u>	<u>Description</u>	<u>Adopted 18-19</u>	<u>Proposed 19-20</u>	<u>Explanation</u>
9901.950.00.0003	Special Aid	\$97,583	\$96,739	Similar summer placements
9901.930.00.0003	Lunch Fund	\$5,000	\$5,000	No increase anticipated

School Budgets

- The combined elementary school budgets increase by \$128,264 for the 2019-2020 school year primarily due to new budget reporting requirements.
- The combined middle school and high school budgets increase by \$34,023 for the 2019-2020 school year primarily due to new budget reporting requirements.

Special Services

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

Decrease of \$220,824

2019-20 Budget: \$ 6,677,450

<u>Code</u>	<u>Description</u>	<u>Adopted 18-19</u>	<u>Proposed 19-20</u>	<u>Explanation</u>
2250.472.00.0027	Handicapped, Private Tuition	\$1,052,856	\$1,323,633	Increase in number of high cost private placements
2250.497.00.0027	Handicapped, BOCES Tuition	\$2,326,755	\$1,841,196	Decrease due to students moving from BOCES into other placements
5540.400.00.0027	Handicapped Transportation	\$1,358,351	\$1,503,572	Increased number of schools and CPI increase

Facilities Budget

2018-19 Budget: \$ 2,753,257 Increase of \$ 280,228

2019-20 Budget: \$ 3,033,485

<u>Code</u>	<u>Description</u>	<u>Adopted 18-19</u>	<u>Proposed 19-20</u>	<u>Explanation</u>
1620.200.XX.0000	Building Equipment Codes	\$22,700	\$43,600	50 Filtered Bottle Fill Water Fountains
1620.200.90.0000	District Equipment	\$49,000	\$59,500	Dump Rack Truck 4x4 with snow plow
1620.416.90.0000	Asbestos	\$25,000	\$39,000	Increased testing and remediation due to upcoming projects

Capital Facility Projects in Budget

- ▶ Marion Street Room Conversions
- ▶ Waverly Park Room Conversions
- ▶ Kindergarten Center Additional Room
- ▶ Interfund transfer of \$135,500

Communications

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

Decrease of \$ 310,007

2019-20 Budget: \$ 1,483,420

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>18-19</u>	<u>Proposed</u> <u>19-20</u>	<u>Explanation</u>
2630.498.00.0025	BOCES Network Administration	\$1,197,890	\$798,318	Administrative technologies moved to business budget. Addition of secondary Internet pipe at North.

Athletics

2018-19 Budget: \$ 1,313,915 Increase of \$72,687

2019-20 Budget: \$ 1,386,602

Increase primarily due to contractual increase in coaching salaries.

Fine and Performing Arts

2018-19 Budget: \$ 210,426 Increase of \$ 4,684

2019-20 Budget: \$ 215,110

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>18-19</u>	<u>Proposed</u> <u>19-20</u>	<u>Explanation</u>
2850.430.00.0023	All State Music Competition	\$12,000	\$15,000	Record number of students accepted into All County, State, and LISFA

Special Programs

Combined budgets for the Adult Education Program, Summer Playground Program, Summer Middle School, and Summer High School increase by \$1,784 for the upcoming school year.

Salaries

2017-2018 Adopted: \$ 46,406,570

2018-2019 Proposed: \$ 47,865,688

3.14% Increase

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

Benefits Costs

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

Increase: \$ 618,793

2019-20 Budget: \$ 20,106,020

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>18-19</u>	<u>Proposed</u> <u>19-20</u>	<u>Explanation</u>
9020.800.00.0003	Retirement, Professional	\$4,260,322	\$4,142,889	Decrease in NYSTRS pension rate
9060.800.00.0003	Health Insurance	\$8,931,220	\$9,313,592	Increase in health benefits for all employees
9040.800.00.0003	Workers Compensation	\$145,000	\$250,000	Several pending high cost claims

Expenditure Summary

	<u>2018-19</u>	<u>2019-20</u>	<u>Difference</u>
School Buildings	744,277	906,564	162,287
Central Administration	4,893,999	5,529,208	635,209
Facilities	2,753,257	3,033,485	280,228
Communications	1,793,427	1,483,420	-310,007
Athletics	1,313,915	1,386,602	72,687
Fine Arts	210,426	215,110	4,684
Special Education	6,898,274	6,677,450	-220,824
Debt	0	125,000	125,000
Interfund Transfers	230,233	237,239	7,006
Special Programs	467,738	469,522	1,784
Salaries	46,406,570	47,865,688	1,459,118
<u>Benefits</u>	<u>19,487,227</u>	<u>20,106,020</u>	<u>618,793</u>
Total:	85,199,343	88,035,308	2,835,965

Revenue Projections

Adult Education/Driver Ed.	\$115,000
Summer School	\$10,000
Summer Playground	\$150,000
Health	\$160,000
Rentals	\$30,000
Miscellaneous	\$150,000
PILOT	\$4,366,751
Special Ed Billing	\$15,000
Interest	\$300,000
<u>Use of Reserves**</u>	<u>\$1,180,000</u>

Total Local Revenue:	\$6,476,751
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Use of Reserves

Use of Retirement Reserve	\$730,000
Use of Workers' Comp. Reserve	\$350,000
<u>Use of Employee Benefits Reserve</u>	<u>\$100,000</u>
 <u>Total Use of Reserves:</u>	 <u>\$1,180,000</u>

Reserve Balances After Use:

Retirement Reserve	\$2,725,313
Workers' Comp. Reserve	\$2,051,906
Employee Benefits Reserve	\$1,522,200

Summary and Tax Levy

Proposed Budget	\$ 88,035,308
Budget Increase	\$ 2,835,956
	3.33%
State Aid Revenue	\$ 11,192,919
Local Revenue	\$6,476,751
<u>Projected Applied Fund Balance</u>	<u>\$ 1,500,000</u>
Estimated Total Revenue:	\$ 19,169,670

Estimated Tax Levy: \$68,865,638 (2.26%)

This meets our maximum allowable tax levy.

Tax Cap 2020

This year's levy: \$67,341,013

x

Tax base growth factor: 1.0032 = \$67,556,504

+

This year's PILOTS: \$4,239,956 = \$71,796,460

x

2% or CPI (2.25%) *whichever is lowest* =

\$73,232,389

-

Next year's PILOTS: \$4,366,751

+

Exclusions: \$ 0

=

\$68,865,638 (2.26%)

\$1,524,625

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

Proposition Two: Use of the Technology Replacement Fund Reserve

Elementary screen project	\$175,000
Ninth grade 1:World project	\$168,000
Architectural Design Room	\$30,000
Replacement cycle	\$50,000
<u>Actiontec project</u>	<u>\$50,000</u>
Total :	\$473,000

Note: If approved \$830,855 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

High School Roofing	\$300,000
High School Ladies Lavatory	\$75,000
North Girls' Lavatory	\$75,000
<u>Marion Street Elevator</u>	<u>\$2,000,000</u>
Total:	\$2,450,000

Note: If approved, \$8,831,117 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.

Reminders

- Budget Adoption: March 13, 2019
- Budget Hearing: May 8, 2019
- Last Day to Register to Vote: May 15, 2019
- Budget Vote: May 21, 2019