

Lynbrook Public Schools

Budget Hearing

May 26, 2020

2020-2021 Proposed Budget

Presentation Format

- Budget Highlights
- Expenditure Summary
- Revenue Projection
- Other Propositions
- Three Part Budget Summary

Budget Highlights

- Adopted by Board of Education on March 11, 2020
- Revenue adjustments made in response to adopted New York State Budget
- Revenue to be monitored and adjustments made due to potential midyear State Aid cuts
- Budget Priorities:
 - Continuation of Teachers College Program
 - Continuation of Enrichment for All at the elementary level
 - Coordinated ENL Services
 - Social and Emotional Learning Supports at all levels

Instructional Buildings

2019-20
\$ 883,548

2020-21
\$ 883,870

Includes all administrative and instructional equipment and materials needed in the buildings for daily instructional needs:

- Classroom desks and chairs
- Curriculum supplies
- Club activities

Central Administration

2019-20
\$ 5,529,208

2020-21
\$ 5,748,814

Includes all services and materials necessary to support all administrative tasks, BOE needs, as well as instructional programs:

- Transportation
- Insurance
- Tutoring
- Staff Development
- Legal Services
- BOCES Occupational Education Programs

Facilities

2019-20

\$ 3,033,485

Includes routine maintenance projects and contracts as well as:

- Energy
- Water
- Security
- Facility upgrade projects

2020-21

\$ 2,970,536

Communications

2019-20

\$ 1,483,420

Continued maintenance of all audio visual and instructional technology equipment

2020-21

\$ 1,545,309

Continuation of “One-to-World” tablet program

Fine & Performing Arts

2019-20
\$ 215,110

2020-21
\$ 209,436

Includes all materials and supplies needed to support fine arts programs in the district including new musical instruments requested

Athletics

2019-20

\$ 1,386,602

2020-21

\$ 1,422,704

All sports and intramural costs including:

- Equipment
- Supplies
- Transportation
- Coaching salaries
- Supervision

Special Education

2019-20

\$ 6,677,450

Includes all special education related costs as well as health and support services to non-public students

2020-21

\$ 7,645,400

Guidance

2019-20

\$ 23,016

New Departmental Budget

2020-21

\$ 22,674

Previously budgeted as part of
Instructional Building Budgets

Debt

2019-20

\$ 125,000

2020-21

\$ 1,858,221

First payment of Serial Bond
Principal and Interest

Interfund Codes

2019-20
\$ 237,239

\$ 127,656 for summer handicapped tuition and transportation

\$ 5,000 towards local support of school lunch program

2020-21
\$ 294,656

\$162,000 in Capital Facilities Projects:

Classroom alterations at North, Marion Street, West End, and Kindergarten Center

Special Programs

2019-20
\$ 469,522

2020-21
\$ 399,211

Special programs includes all salaries, materials and supplies for the following:

- Adult Education Program
- Summer High School Program
- Community Recreation Program

Discontinuation of Summer Middle School

Salaries

2019-20

\$ 47,865,688

2020-21

\$ 48,384,551

Includes:

- Decrease of 5.4 Teaching FTE
- Decrease of 6.0 Teacher Aides
- Increase of 5.16 Teaching FTE
- Increase of 1.0 Teacher Assistants

Benefits

2019-20

\$ 20,106,020

2020-21

\$ 20,042,472

Includes all health, dental, social security, retirement system contributions and unemployment insurance for all staff

Steps to Reduce Costs

- Cooperative bidding with other districts for transportation
- Cooperative bidding for facilities products and furniture
- Member of New York State Insurance Reciprocal
- Mutual agreement with the Village of Lynbrook to share fuel for district vehicles

Three Part Budget Summary

Administrative:	\$ 7,891,984	(8.63%)
Program:	\$ 70,683,435	(77.31%)
<u>Capital:</u>	<u>\$ 12,852,435</u>	<u>(14.06%)</u>

\$ 91,427,854

Increase of 3.85%

Local Revenue

Adult Education/Driver Ed.	\$	115,000
Summer School	\$	10,000
Summer Playground	\$	150,000
Health	\$	170,000
Rentals (Equipment)	\$	30,000
Miscellaneous	\$	177,489
PILOT	\$	4,639,489
Special Ed Billing	\$	15,000
Interest	\$	275,000
Use of Reserves	\$	1,650,764

Projected 20-21 TOTAL: \$ 7,232,742

Revenue Summary

State Aid Revenue	\$ 11,470,643
Local Revenue	\$ 7,232,742
Fund Balance	\$ 1,500,000
Tax Levy	<u>\$ 71,224,469</u>
	\$ 91,427,854

Effect on Taxes

2019-2020 Tax Levy

\$ 68,865,638

2020-2021 Tax Levy

\$ 71,224,469

Increase 3.43%**

** This is the maximum allowable tax levy limit as per NYS Law enacted in 2011

Tax Cap 2021

This year's levy: \$68,865,638

x

Tax base growth factor: 1.0031 = \$69,079,122

+

This year's PILOTS: \$4,366,751 = \$73,445,873

x

2% or CPI (1.81%) **whichever is lowest** =

\$74,775,243

-

Next year's PILOTS: \$4,639,489

=

\$70,135,754

(Tax Levy Limit Before Exclusions)

The Exclusions

\$70,135,754

(Tax Levy Limit Before Exclusions)

+

Serial Bond Principal and Interest Payment: \$1,858,221

+

Capital Projects in Budget: \$162,000

+

BOCES Capital Exclusion: \$85,712

-

Building Aid: 1,017,218

=

\$71,224,469 (3.43%)

(Tax Levy Limit)

Proposition Two: Use of the Technology Replacement Fund Reserve

Replacement of 4 th and 5 th Grade laptops:	\$ 315,000
Replacement Cycle:	\$ 50,000
<u>Additional Security Systems:</u>	<u>\$ 150,000</u>
 Total:	 \$515,000

Note: If approved \$843,748 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 Library Renovation:	\$1,400,000
<u>Kindergarten Center Boiler:</u>	<u>\$1,000,000</u>
 Total:	 \$2,400,000

*Note: If approved, \$3,100,148 would remain in Building
Renovation, Improvement, Upgrade, and Equipment Fund*

**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 New Capital Reserve Fund

- Current Facilities Capital Reserve fund established in 2015 is nearing maximum funding threshold of \$10,000,000.
- Proposal to create “The Continuous Facilities Improvement Capital Reserve Fund”
- Five-year term (May 19, 2020 – June 30, 2025)
- Funding threshold of \$2,000,000 per year for six years
- Total Funding threshold of \$12,000,000

Budget Summary

RECAPITULATION:

Budget Amount	\$ 91,427,854
Expenditure Increase	3.85%
Proposed Tax Levy	\$ 71,224,469
Tax Levy Increase	3.43%

BUDGET VOTE ON
Tuesday, June 9, 2020
Qualified Voters will vote only by
absentee ballot