

Lynbrook Public Schools

**2020-21 Budget Presentation
Work Session
March 4, 2020**

Staffing Projections

Class/Subject	Proposed FTE Increase	Class/Subject	Proposed FTE Decrease
CSE/CPSE Chair, District	+1.00	English, Secondary	-1.00
Psychologist, Elementary (already exists)	+0.66	Math, Secondary	-1.00
Special Education, Elementary	+1.50	Science, Secondary	-1.00
Special Education, Secondary	+1.00	Social Studies, Secondary	-1.00
Speech, Elementary	+1.00	Kindergarten Teacher	-1.00
Teacher Assistant	+1.00	Foreign Language, Secondary	-0.40
		Teacher Aides	-6.00

Curriculum Priorities

- ▶ Teachers College
- ▶ Enrichment for All at the elementary level
- ▶ Coordinated ENL Services
- ▶ SEL lessons and supports

The Budget Process

- **September/October**
 - Building/Department Budget Work Begins
- **November**
 - Building/Department Meetings with Central Administration
- **December**
 - Staffing Meetings with Administrators
- **March 1, 2020**
 - Tax Cap Submission Deadline
- **March 4, 2020**
 - Public Budget Work Session
- **March 11, 2020**
 - BOE Adopts Budget
- **May 6, 2020**
 - Budget Hearing Date
- **May 19, 2020**
 - Budget Voting Date

New Budget Requirements: Year Two

- ▶ School-based financial reporting
- ▶ Twice a year: Budget and Actual
- ▶ Necessitated the creation of 145 new account codes
- ▶ Difficult year to year comparisons due to change in codes
- ▶ Items shifted within budget to conform to new guidance from NYS
- ▶ Creation of two new departments

Superintendent Highlights

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

BOE Highlights

The Board of Education budget remains flat.

Curriculum, Instruction, and Assessment

2019-20 Budget: \$ 754,478

Increase of \$ 81,492

2020-21 Budget: \$ 835,970

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>19-20</u>	<u>Proposed</u> <u>20-21</u>	<u>Explanation</u>
2110.473.00.0004	Charter School Tuition	\$19,580	\$82,236	Increase in number of 3 students attending Success Academy
2110.495.00.0004	BOCES Regional Certification	\$267,316	\$352,359	Reclassification of items from other budget areas
2110.494.00.0512	BOCES Evaluation, ESL	\$116,700	\$61,650	Elimination of Japanese at Lynbrook High School

Personnel, Transportation, and Student Support Services

2019-20 Budget: \$ 2,009,611

Increase of \$ 213,828

2020-21 Budget: \$ 2,234,439

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>19-20</u>	<u>Proposed</u> <u>20-21</u>	<u>Explanation</u>
1430.401.10.0003 1430.495.10.0003	Investigations BOCES Personnel	\$33,500 \$35,000	\$3,500 \$84,500	Change of private investigation services to BOCES contract
5540.400.00.0012	Transportation, Nonpublic	\$535,762	\$632,548	Increase of 4 additional nonpublic schools to routing and cost of CPI
5581.495.00.0003	BOCES Transportation	\$420,905	\$502,232	Increase of 13 Special Education students in BOCES placements (including summer)

Business Budget

2019-20 Budget: \$ 2,641,899

Decrease of \$ 75,714

2020-21 Budget: \$ 2,566,185

<u>Code</u>	<u>Description</u>	<u>Adopted 19-20</u>	<u>Proposed 20-21</u>	<u>Explanation</u>
1680.400.10.0003	Financial System	\$53,260	\$59,375	Addition of cloud-hosted solution and employee on-line payroll advice stubs
1680.495.10.0003	BOCES Data Processing	\$574,485	\$459,500	Reclassification of instructional data services to Curriculum budget

Debt

<u>Code</u>	<u>Description</u>	<u>Adopted 19-20</u>	<u>Proposed 20-21</u>	<u>Explanation</u>
9711.600.00.0000 9711.700.00.0000	Serial Bond Principal and Interest	\$125,000	\$1,858,221	Interest and Principal payment Serial Bond

Interfund Transfers

<u>Code</u>	<u>Description</u>	<u>Adopted 19-20</u>	<u>Proposed 20-21</u>	<u>Explanation</u>
9901.950.00.0003	Special Aid	\$96,739	\$127,656	Increase in summer placements
9901.930.00.0003	Lunch Fund	\$5,000	\$5,000	No increase anticipated

School Budgets

- ▶ The combined elementary school budgets decrease by \$32,186 for the 2020-2021 school year (Teachers College materials purchased in current budget year.)
- ▶ The combined middle school and high school budgets increase by \$32,508 for the 2020-2021 due to purchase of Teachers College materials for middle schools.

Special Services

2019-20 Budget: \$ 6,677,450 Increase of \$ 967,950

2020-21 Budget: \$ 7,645,400

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>19-20</u>	<u>Proposed</u> <u>20-21</u>	<u>Explanation</u>
2250.471.00.0027	Handicapped Public Tuition	\$742,963	\$1,212,494	Increase of 6 new student placements and increase in cost of placements
2250.472.00.0027	Handicapped Private Tuition	\$1,323,633	\$1,507,310	Increase of 4 new student placements and increase in cost of placement
2250.497.00.0027	Handicapped BOCES Tuition	\$1,841,196	\$2,026,658	Increase of 6 new student placements and associated related services

Facilities Budget

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

Decrease of \$ 62,949

2020-21 Budget: \$ 2,970,536

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>18-19</u>	<u>Proposed</u> <u>19-20</u>	<u>Explanation</u>
1620.200.90.0000	District Equipment	\$59,500	\$58,000	Purchase of new delivery van to replace 25-year-old (1995) delivery van
1620.404.00.0000	Fuel Oil	\$610,300	\$594,000	Reduction due to oil cost and ongoing mechanical improvements of pneumatic controls that regulate the heat
1620.407.00.0000	Natural Gas	\$96,110	\$109,440	New code in last budget adjusted for actual usage

Capital Facility Projects in Budget

- ▶ Interfund Transfer of \$162,000
- ▶ North: Replace ceiling and lighting in 3 classrooms
- ▶ Marion Street: Replace lighting and flooring in 2 classrooms
- ▶ West End: Replace lighting and flooring in 2 classrooms
- ▶ Kindergarten Center: Replace padding in gymnasium

Communications

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

Increase of \$ 61,889

2020-21 Budget: \$ 1,545,309

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>19-20</u>	<u>Proposed</u> <u>20-21</u>	<u>Explanation</u>
2630.495.00.0025	BOCES Network Support	\$135,007	\$181,791	Realignment of software budget codes
2630.498.00.0025	BOCES Network Admin	\$798,318	\$862,000	Replacement of 6 th grade and 9 th grade levels of 1:1 devices

Athletics

2019-20 Budget: \$ 1,386,602 Increase of \$ 36,102

2020-21 Budget: \$ 1,422,704

Increase primarily due to contractual increase in coaching salaries.

Fine and Performing Arts

2019-20 Budget: \$ 215,110 Decrease of \$ 5,674

2020-21 Budget: \$ 209,436

All current programs maintained.

Decrease primarily due to a reduction of \$5,415 from District Art Supplies as extra materials were purchased in this budget year for elementary art classrooms.

Guidance

2019-20 Budget: \$ 23,016 Decrease of \$342

2020-21 Budget: \$ 22,674

New Department Budget:

Figures are adjusted from codes formerly in school budgets.

Special Programs

Combined budgets for the Adult Education Program, Summer Playground Program, Summer Middle School, and Summer High School decrease by \$70,311 for the upcoming school year due to the elimination of Summer Middle School.

Salaries

2019-2020 Adopted: \$ 47,865,688

2020-2021 Proposed: \$ 48,384,551

1.08% Increase

Benefits Costs

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

Decrease: \$ 63,548

2020-21 Budget: \$ 20,042,472

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>19-20</u>	<u>Proposed</u> <u>20-21</u>	<u>Explanation</u>
9060.800.00.0003	Health Insurance	\$9,313,592	\$9,130,876	Decrease in 2020 rate
9060.802.00.0000	Medicare Reimbursement	\$611,864	\$698,239	Large increase in retiree Medicare reimbursement rate (IRMMA)

Expenditure Summary

	<u>2019-20</u>	<u>2020-21</u>	<u>Difference</u>
School Buildings	883,548	883,870	322
Central Administration	5,529,208	5,748,814	219,606
Facilities	3,033,485	2,970,536	(62,949)
Communications	1,483,420	1,545,309	61,889
Athletics	1,386,602	1,422,704	36,102
Fine Arts	215,110	209,436	(5,674)
Special Education	6,677,450	7,645,400	967,950
Guidance	23,016	22,674	(342)
Debt	125,000	1,858,221	1,733,221
Interfund Transfers	237,239	294,656	57,417
Special Programs	469,522	399,211	(70,311)
Salaries	47,865,688	48,384,551	518,863
<u>Benefits</u>	<u>20,106,020</u>	<u>20,042,472</u>	<u>(63,548)</u>
Total:	88,035,308	91,427,854	3,392,546

Revenue Projections

Adult Education/Driver Ed.	\$115,000
Summer School	\$10,000
Summer Playground	\$150,000
Health	\$170,000
Rentals	\$30,000
Miscellaneous	\$150,378
PILOT	\$4,639,489
Special Ed Billing	\$15,000
Interest	\$400,000
<u>Use of Reserves**</u>	<u>\$1,264,800</u>
Total Local Revenue:	\$6,944,667

Use of Reserves

Use of Retirement Reserve	\$730,000
Use of Workers' Comp. Reserve	\$350,000
<u>Use of Employee Benefits Reserve</u>	<u>\$184,800</u>
 <u>Total Use of Reserves:</u>	 <u>\$1,264,800</u>

Reserve Balances After Use:

Retirement Reserve	\$2,068,047
Workers' Comp. Reserve	\$1,957,466
Employee Benefits Reserve	\$2,231,547

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)

Summary and Tax Levy

Proposed Budget	\$ 91,427,854
Budget Increase	\$ 3,392,546
	3.85%
State Aid Revenue	\$ 11,758,718
Local Revenue	\$ 6,944,667
<u>Projected Applied Fund Balance</u>	<u>\$ 1,500,000</u>
Estimated Total Revenue:	\$ 20,203,386

Estimated Tax Levy: \$71,224,469 (3.43%)

This meets our maximum allowable tax levy.

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
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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

Kindergarten Center Boiler: \$1,000,000

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

Reminders

- ▶ Budget Adoption: March 11, 2020
- ▶ Budget Hearing: May 6, 2020
- ▶ Last Day to Register to Vote: May 13, 2020
- ▶ Budget Vote: May 19, 2020