

Lynbrook Public Schools

**2021-22 Budget Presentation
Work Session
February 24, 2021**

Staffing Projections

Class/Subject	Proposed FTE Increase
Special Education Elementary	1.5
Teacher Assistants Elementary	2.0
Teacher Aide Elementary	1.0
Custodian at High School	1.0
Cleaner at High School	1.0

Curriculum Priorities

- ▶ Additional special class at elementary level
- ▶ Purchase of book selections from diverse perspectives to offer student choice
- ▶ Continued staff development for technology, special education, and reading

The Budget Process

- September/October
 - Building/Department Budget Work Begins
- November
 - Building/Department Meetings with Central Administration
- December
 - Staffing Meetings with Administrators
- February 24, 2021
 - Public Budget Work Session
- March 1, 2021
 - Tax Cap Submission Deadline
- March 10, 2021
 - BOE Adopts Budget
- May 5, 2021
 - Budget Hearing Date
- May 18, 2021
 - Budget Voting Date

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

2020-21 Budget: \$ 835,970

Increase of \$ 17,882

2021-22 Budget: \$ 853,852

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>20-21</u>	<u>Proposed</u> <u>21-22</u>	<u>Explanation</u>
2070-494-00-0004	BOCES Inservice Training	\$13,411	\$41,750	Addition of BOCES Health and Safety Consultant
2110-473-00-0004	Charter School Tuition	\$82,236	\$61,677	Decrease of 1 student attending Academy Charter School
2110-495-00-0004	BOCES Regional Certification	\$352,359	\$362,461	Addition of student music festivals

Personnel, Transportation, and Student Support Services

2020-21 Budget: \$ 2,223,439

Decrease of \$

121,313

2021-22 Budget: \$ 2,102,126

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>20-21</u>	<u>Proposed</u> <u>21-22</u>	<u>Explanation</u>
5540-400-12-0012	Transportation In District	\$941,686	\$974,336	Increased number of buses for McKinney-Vento students
5581-495-00-0003	BOCES Transportation	\$502,232	\$352,080	Three-year analysis of actual costs regarding summer transportation

Business Budget

2020-21 Budget: \$ 2,516,185

Increase of \$ 80,836

2021-22 Budget: \$ 2,597,021

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>20-21</u>	<u>Proposed</u> <u>21-22</u>	<u>Explanation</u>
1680-495-10-0003	BOCES Central Processing	\$459,500	\$470,290	Administrative portion of additional network support
1910-427-00-0003	Insurance	\$485,616	\$520,616	Anticipated increase in premium

Debt

<u>Code</u>	<u>Description</u>	<u>Adopted 20-21</u>	<u>Proposed 21-22</u>	<u>Explanation</u>
9711.600.00.0000 9711.700.00.0000	Serial Bond Principal and Interest	\$1,858,221	\$1,808,658	Interest and Principal payment Serial Bond

Interfund Transfers

<u>Code</u>	<u>Description</u>	<u>Adopted 20-21</u>	<u>Proposed 21-22</u>	<u>Explanation</u>
9901.950.00.0003	Special Aid	\$127,656	\$152,590	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 \$11,865 for the 2021-2022 school year
- ▶ The combined middle school and high school budgets decrease by \$29,772 for the 2021-2022.

Special Services

2020-21 Budget: \$ 7,619,036

Decrease of \$ 417,130

2021-22 Budget: \$ 7,201,906

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>20-21</u>	<u>Proposed</u> <u>21-22</u>	<u>Explanation</u>
2250-401-80-0027 2250-401-81-0027 2250-401-82-0027	Related Services	\$236,340 \$178,249 \$57,114	\$173,456 \$105,680 \$46,792	Analysis of new budget configuration and re-adjustment based on actual costs
2250-471-00-0027 2250-497-00-0027	Public Tuition BOCES Tuition	\$1,212,494 \$2,026,658	\$1,040,321 \$1,672,985	Decrease due to analysis of actual costs
2250-472-00-0027	Private Tuition	\$1,507,310	\$1,691,019	Increase placements in private placement

Facilities Budget

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

Decrease of \$ 167,214

2021-22 Budget: \$ 2,803,322

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>20-21</u>	<u>Proposed</u> <u>21-22</u>	<u>Explanation</u>
1620-200-90-0000	District Equipment	\$58,000	\$23,000	No purchase of any district vehicles
1620-404-00-0000	Fuel Oil	\$594,000	\$495,000	Evaluation of actual costs of fuel considering new boilers and price of oil
1620-407-00-0000	Natural Gas	\$109,440	\$96,110	Analysis of actual costs considering price of natural gas

Capital Facility Projects in Budget

- ▶ Interfund Transfer of \$605,000
- ▶ Kindergarten Center: Seal Playground Surface
- ▶ Marion Street: ADA Improvements related to Elevator Project
- ▶ Additional Roofing at High School

Communications

2020-21 Budget: \$ 1,545,309 Increase of \$ 33,123

2021-22 Budget: \$ 1,578,432

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>20-21</u>	<u>Proposed</u> <u>21-22</u>	<u>Explanation</u>
2630-460-00-0025	Software District	\$48,000	\$74,100	Increased costs due to network security
2630-495-00-0025	BOCES Software	\$181,791	\$212,806	Introduction of new curriculum software to the budget (e.g., Schoology)

Athletics and Health

2020-21 Budget: \$ 1,449,068

Decrease of \$ 12,462

2021-22 Budget: \$ 1,436,606

Health codes shifted into this budget. Increase in contractual coaching stipend increase (\$10,629) off set by interscholastic supply decrease (\$19,154).

Fine and Performing Arts

2020-21 Budget: \$ 209,436 Increase of \$ 2,473

2021-22 Budget: \$ 211,909

All current programs maintained. Increase due to expanded chorus ensemble at Lynbrook High School.

Guidance

2020-21 Budget: \$ 72,674 Increase of \$97

2021-22 Budget: \$ 72,771

New to this Budget Area: Contracted job coaches to support CDOS program

Special Programs

Combined budgets for the Adult Education Program, Summer Playground Program, and Summer High School increase by \$1,006 for the upcoming school year.

Salaries

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

2021-2022 Proposed: \$ 49,286,310

1.86%

Increase includes contractual increases for all existing staff and all new positions.

Benefits Costs

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

Increase: \$ 783,781

2021-22 Budget: \$ 20,826,253

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>20-21</u>	<u>Proposed</u> <u>21-22</u>	<u>Explanation</u>
9010-800-00-0003	Retirement Civil Service	\$1,115,964	\$1,267,700	NYS Office of State Comptroller projected increase
9060-800-00-0003	Health Insurance	\$9,130,876	\$9,505,341	Increase of 4.10% in employee health insurance

Expenditure Summary

	<u>2020-21</u>	<u>2021-22</u>	<u>Difference</u>
School Buildings	883,870	842,233	(41,637)
Central Administration	5,698,814	5,676,219	(22,595)
Facilities	2,970,536	2,803,322	(167,214)
Communications	1,545,309	1,578,432	33,123
Athletics/Health	1,449,068	1,436,606	(12,462)
Fine Arts	209,436	211,909	2,473
Special Education	7,619,036	7,201,906	(417,130)
Guidance	72,674	72,771	97
Debt	1,858,221	1,808,658	(49,563)
Interfund Transfers	294,656	762,590	467,934
Special Programs	399,211	400,217	1,006
Salaries	48,384,551	49,286,310	901,759
<u>Benefits</u>	<u>20,042,472</u>	<u>20,826,253</u>	<u>783,781</u>
Total:	91,427,854	92,907,426	1,479,572

Revenue Projections

Drivers' Education	\$115,000
Summer School	\$10,000
Summer Playground	\$150,000
Health	\$170,000
Rentals	\$30,000
Miscellaneous	\$175,000
PILOT	\$4,782,891
Special Ed Billing	\$15,000
Interest	\$40,000
<u>Use of Reserves**</u>	<u>\$1,530,000</u>

Total Local Revenue:	\$7,017,891
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Use of Reserves

Use of Retirement Reserve	\$1,000,000
Use of Workers' Comp. Reserve	\$350,000
<u>Use of Employee Benefits Reserve</u>	<u>\$180,000</u>
 <u>Total Use of Reserves:</u>	 <u>\$1,530,000</u>

Reserve Balances After Use:

Retirement Reserve	\$2,595,356
Workers' Comp. Reserve	\$1,629,985
Employee Benefits Reserve	\$2,619,048

Tax Cap 2022

This year's levy: \$71,224,469

X

Tax base growth factor: 1.0023 = \$71,388,285

+

This year's PILOTS: \$4,639,489 = \$76,027,774

-

This year's Capital Exclusions: \$1,088,715 = \$74,939,059

X

2% or CPI (1.23%) whichever is lowest =

\$75,860,809

-

Next year's PILOTS: \$4,782,891

=

\$71,077,919

(Tax Levy Limit Before Exclusions)

The Exclusions

\$71,077,919

(Tax Levy Limit Before Exclusions)

+

Serial Bond Principal and Interest Payment: \$1,808,658

+

Capital Projects in Budget: \$605,000

+

BOCES Capital Exclusion: \$85,805

-

Building Aid: 1,010,483

=

\$72,566,899 (1.88%)

(Tax Levy Limit)

Summary and Tax Levy

Proposed Budget	\$ 92,907,426
Budget Increase	\$ 1,479,572
	1.62%
State Aid Revenue	\$ 11,822,636
Local Revenue	\$ 7,017,891
<u>Projected Applied Fund Balance</u>	<u>\$ 1,500,000</u>
Estimated Total Revenue:	\$ 20,340,527

Estimated Tax Levy: \$72,566,899 (1.88%)

This meets our maximum allowable tax levy.

Proposition Two:

Use of the Technology Replacement

Fund Reserve

Network Infrastructure Replacement:	\$ 400,000
Replacement Cycle:	\$ 160,000
<u>Kindergarten Center Touch Screens:</u>	<u>\$ 40,000</u>
 Total:	 \$ 600,000

Note: If approved \$761,625 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

North Turf Field:	\$1,652,124
<u>Waverly Park Courts:</u>	<u>\$ 783,780</u>
 Total:	 \$2,435,904

Note: If approved, \$3,287,216 would remain in two Facilities Capital Reserve Funds

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

Reminders

- ▶ Budget Adoption: March 10, 2021
- ▶ Budget Hearing: May 5, 2021
- ▶ Last Day to Register to Vote: May 12, 2021
- ▶ Budget Vote: May 18, 2021