



Lynbrook Public Schools

2023-2024 Budget Hearing

May 3, 2023



Budget Highlights

- Adds contracted social work and mental health support
- Integrates Owls Success Academy into budget
- Continues support of Sounds-Write and Itchy' s Alphabet
- Introduces Drones, AP Pre-Calculus, Business Law, and Woodworking at LHS
- Adds 5th grade health
- Increases funding for assemblies and field trip transportation
- Proposes introduction of elementary lunch program

Salaries

2024 Proposed: \$53,466,644

2023 Adopted: \$50,913,034

Variance: \$2,553,610

Fully integrates 4.0 FTE grant-funded professional staff into the budget:

- 1.0 FTE Guidance
- 1.0 FTE Special Education
- 0.5 FTE Social Work
- 0.5 FTE Psychologist
- 0.5 FTE Reading
- 0.5 FTE Speech

Continues 1.0 FTE professional staff added after budget 2023:

- 0.5 FTE Special Education Teacher
- 0.5 FTE Orchestra Teacher

Adds 2.4 FTE professional staff:

- 1.0 FTE Reading
- 0.2 FTE Family and Consumer Science
- 0.2 FTE Physical Education and Health
- 1.0 FTE Occupational Therapist

Adds 9.0 FTE paraprofessional staff:

- 2.0 FTE Teacher Assistants
- 7.0 FTE Teacher Aides

Adds 12.0 FTE Security Guards



Benefits

2024 Proposed: \$23,507,098

2023 Adopted: \$22,353,056

Variance: \$1,154,042

- \$621,716 increase in Health Insurance
- \$267,169 increase in combined pension costs



School Budgets

Elementary Schools

2024 Proposed: \$347,159

2023 Adopted: \$318,590

Variance: \$28,569

- \$15,245 increase in combined Instructional Supplies for decodable and authentic texts and to support the Sounds-Write and Teachers College programs
- \$8,127 increase in combined Transportation for field trips

Secondary Schools

2024 Proposed: \$566,191

2023 Adopted: \$522,912

Variance: \$43,279

- \$6,210 increases in combined instructional supplies due to woodworking materials in all schools and FCS CPI increases
- \$17,409 increase in combined Activities and Supervision codes due to student needs and expanded clubs
- \$9,148 increase in combined Transportation



Superintendent and Board of Education

Superintendent

2024 Proposed: \$60,900

2023 Adopted: \$60,900

Variance: \$0

Board of Education

2024 Proposed: \$70,775

2023 Adopted: \$70,775

Variance: \$0




Curriculum, Instruction, and Assessment

2024 Proposed: \$1,244,031

2023 Adopted: \$974,646

Variance: \$269,385

- ▶ \$85,934 increase in BOCES Health and Safety due to Covert Security
- ▶ \$203,920 increase in BOCES Regional Certification due to increased assembly funding, OWL Success Academy, and second musical instrument contract
- ▶ \$41,118 decrease in Charter School Tuition code due to decreased students



Personnel, Transportation, and Student Support Services

2024 Proposed: \$2,533,616

2023 Adopted: \$2,240,184

Variance: \$293,432

- ▶ \$117,189 increase in non-public school transportation due to 6 new schools
- ▶ \$129,951 increase in in-district transportation due to CPI and displaced student transportation



Finance, Operations, and Information Systems

2024 Proposed: \$2,818,688

2023 Adopted: \$2,762,854

Variance: \$55,834

- \$7,000 increase in Newsletter due to rising printing and postage
- \$22,955 increase in BOCES Central Processing due to increased technical support
- \$30,604 increase in Insurance due to rising premiums in general liability and student accident

Debt and Interfund Transfers

Debt

2024 Proposed: \$1,807,658

2023 Adopted: \$1,811,908

Variance: (\$4,250)

- Fourth year of 20-year debt service

Interfund Transfers

2024 Proposed: \$731,419

2023 Adopted: \$773,524

Variance (\$42,105)

- Continues \$5,000 toward food program
- \$500,000 Cafeteria Renovation and Equipment Project
- \$48,000 renovation of two classrooms at Marion Street
- \$48,000 renovation of two classrooms at West End



Facilities

2024 Proposed: \$3,441,742

2023 Adopted: \$3,446,737

Variance: (\$4,995)

- Decrease of \$227,370 in Contracted Security Services
- \$40,000 for replacement of Transit Van (120,000 miles on old van)
- \$7,500 for new restroom sink faucets at Waverly Park
- Increase of \$14,500 in Electric
- Increase of \$62,465 in Natural Gas



Special Education

2024 Proposed: \$6,930,699

2023 Adopted: \$6,672,446

Variance: \$258,253

- ▶ New BOCES Psychological code: \$150,000
- ▶ Increase of \$525,841 in Private Tuition code
- ▶ Decrease of \$89,850 in Public Tuition code
- ▶ Decrease of \$147,453 in BOCES Tuition code



Communications and Technology

2024 Proposed: \$1,950,893

2023 Adopted: \$1,772,940

Variance: \$177,953

- Increase of \$38,500 in District Software code due to renewal of filtering software
- Increase of \$94,716 in BOCES Network Administration code due to 1:World project and continuation of cloud migration
- Increase of \$12,500 in Computer Repair code due to security system maintenance.
- Increase of \$53,475 in BOCES Software code due to moving library subscriptions to code



Athletics and Health

2024 Proposed: \$1,588,808

2023 Adopted: \$1,488,683

Variance: \$100,125

- Increase of \$11,707 in Intramural Activity code due to weight training for all program
- Increase of \$46,037 in Coaching Salaries code:
 - Varsity Assistant Coach Football
 - Varsity and Middle School Coaches Boys Volleyball (New Program)
 - Varsity Coach Girls Gymnastics (New Program)
 - Varsity Assistant Coach Cheerleading
 - Varsity Coach and Assistant Varsity Coach Girls Flag Football (New Program)
 - Varsity Assistant Coach Wrestling



Fine and Performing Arts

2024 Proposed: \$210,374

2023 Adopted: \$200,906

Variance: \$9,468

- \$6,900 increase in Instrument Rental code to provide for non-BOCES instruments
- \$1,500 increase in Art Supplies code due to increased supply costs



Guidance and Counseling

2024 Proposed: \$124,298

2023 Adopted: \$72,394

Variance: \$51,904

- ▶ New BOCES Social Work code: \$50,000 for Central Nassau Guidance
- ▶ Continued support of South Oaks job coaching program



Special Programs

2024 Proposed: \$438,395

2023 Adopted: \$425,034

Variance: \$13,361

- Combined budgets for Summer Playground, Summer School, and Adult Education
- Increase in rate for summer counselors
- Increase in rates for Summer School and Adult Education staff

Expenditure Summary

Department	2022-2023	2023-2024	Variance
Schools	\$841,502	\$913,350	\$71,848
Central Administration	\$6,109,359	\$6,728,010	\$618,651
Facilities	\$3,446,737	\$3,441,742	(\$4,995)
Communications	\$1,772,940	\$1,950,893	\$177,953
Athletics and Health	\$1,488,683	\$1,588,808	\$100,125
Fine Arts	\$200,906	\$210,374	\$9,468
Special Education	\$6,672,446	\$6,930,699	\$258,253
Guidance	\$72,394	\$124,298	\$51,904
Debt	\$1,811,908	\$1,807,658	(\$4,250)
Interfund Transfers	\$773,524	\$731,419	(\$42,105)
Special Programs	\$425,034	\$438,395	\$13,361
Salaries	\$50,913,034	\$53,466,644	\$2,553,610
Benefits	\$22,353,056	\$23,507,098	\$1,154,042
Total	\$96,881,523	\$101,839,388	\$4,957,865



Three Part Budget Summary

Administrative:	\$ 8,600,832	(8.45%)
Program:	\$ 77,893,971	(76.49%)
Capital:	\$ 15,344,585	(15.07%)

\$ 101,839,388

Increase of 5.12%

Administrative Budget

Function	2022 -2023	2023 -2024	Dollar Change	Percent Change
Board of Education	\$84,210	\$88,833	\$4,623	5.49%
Central Administration	\$1,853,454	\$1,933,212	\$79,758	4.30%
Special Items	\$995,011	\$1,023,615	\$28,604	2.87%
Supervision	\$3,544,171	\$3,629,483	\$85,312	2.41%
Special Schools	\$43,147	\$45,121	\$1,974	4.58%
Employee Benefits	\$1,788,245	\$1,880,568	\$92,323	5.16%
TOTAL	\$8,308,238	\$8,600,832	\$292,594	3.52%

Program Budget

Function	2022 -2023	2023 -2024	Dollar Change	Percent Change
Legal Services	\$160,000	\$160,000	\$0	0.00%
Teaching	\$29,506,531	\$30,304,543	\$798,012	2.70%
Special Education	\$13,987,561	\$15,236,435	\$1,248,874	8.93%
Special Schools	\$222,647	\$240,308	\$17,661	7.93%
Instructional Media	\$3,448,681	\$3,656,556	\$207,875	6.03%
Pupil Personnel	\$4,338,524	\$4,820,069	\$481,545	11.10%
Activities & Athletics	\$1,498,927	\$1,603,227	\$104,300	6.96%
Pupil Transportation	\$3,990,149	\$4,034,447	\$44,298	1.11%
Community Services	\$197,564	\$208,062	\$10,498	5.31%
Employee Benefits	\$16,764,793	\$17,630,324	\$865,531	5.16%
TOTAL	\$ 74,115,377	\$ 77,893,971	\$ 3,778,594	5.10%

Capital Budget

Function	2022 -2023	2023 -2024	Dollar Change	Percent Change
Facilities & Operations	\$8,697,457	\$9,405,302	\$707,845	8.14%
Employee Benefits	\$3,800,019	\$3,996,206	\$196,187	5.16%
Debt Service	\$1,811,908	\$1,807,658	(\$4,250)	-0.23%
Transfer: Special Aid	\$143,524	\$130,419	(\$13,105)	-5.94%
Transfer: School Lunch	\$5,000	\$5,000	\$0	0.00%
TOTAL	\$14,457,908	\$15,344,585	\$886,677	6.13%

Local Revenue Projection

Source	Amount
Adult Education and Summer School	\$123,000
Summer Playground	\$165,000
Health Other Districts	\$170,000
Rentals	\$30,000
PILOT	\$3,607,566
Special Education Other Districts	\$15,000
Interest	\$350,000
Miscellaneous	\$185,000
Use of Reserves	\$1,480,000
Total	\$6,125,566

Use of Reserves

Use of reserves

Reserve	Amount
Retirement Reserve	\$1,000,000
Worker Compensation	\$300,000
Employee Benefits	\$180,000
Total	\$1,480,000

Reserve balances after use

Reserve	Balance
Retirement Reserve	\$3,688,452
Worker Compensation	\$1,327,409
Employee Benefits	\$2,711,055
Total	\$7,726,916

State Aid Revenue Projection

Foundation Aid	\$14,242,239
Universal Pre-K (Allocated to F fund)	\$842,400
Transportation	\$1,428,493
BOCES	\$1,664,025
High-Cost Public	\$294,374
Private Excess Cost	\$327,911
Hardware	\$30,250
Textbook, Software, and Library Aid	\$231,224
High Tax Aid	\$395,881
Building Aid	\$834,902
Total General Fund:	\$19,449,299

Tax Levy Calculation

Levy is under
the maximum
allowable tax
cap of 4.74%

Proposed Budget	\$101,839,388
Budget to Budget Increase	\$4,957,865
State Aid Revenue	\$19,449,299
Local Revenue	\$6,125,566
Projected Applied Fund Balance	\$1,275,000
Estimated Total Revenue	\$26,849,865
Estimated Tax Levy	\$74,989,523 (2.6%)
<u>Under</u> Allowable Limit	\$1,561,652

Use of Technology Reserve

Project	Amount
Wiring Project Phase Two	\$276,679
Device Replacement	\$187,500
Total	\$464,179
Balance After Use	\$628,984

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

Use of Facilities Reserves

Project	Amount
Marion Street Door Project	\$400,000
West End Door Project	\$400,000
High School Elevator Project	\$500,000
South Bathroom and Grounds Project	\$470,000
Total	\$1,770,000
Balances After Use	\$6,454,773

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



Reauthorization of Grounds Reserve

- Established on May 15, 2018
- Term of five years expiring on June 30, 2023
- Full capitalization of \$2,500,000
- Maximum annual funding level: \$500,000
- Purpose: the replacement, renovation, and upgrade of district grounds
- Request voter approval to continue to June 30, 2028
- Request voter approval for full capitalization of \$5,000,000
- Request voter approval for maximum annual funding level of \$500,000

Budget Summary

Recapitulation	Amount
Budget Amount	\$101,839,388
Budget to Budget Increase	5.12%
Proposed Tax Levy	\$74,989,523
Levy to Levy Increase	2.6%
<u>Under</u> Allowable Tax Cap	\$1,561,652

**BUDGET VOTE ON
Tuesday, May 16, 2023**