

Lynbrook Public Schools

**2022-23 Budget Presentation
Work Session
February 16, 2022**

Staffing Projections

Class/Subject	Proposed FTE Increase
Decrease in one elementary section (Marion Street)	-1.0
Special Education (Marion Street, South, and High School)	3.0
Reading (Waverly Park)	0.5
Speech (Kindergarten and Waverly Park)	1.0
Psychologist (1.0 High School, 0.5 Waverly Park)	1.5
Social Work (High School)	0.5
Music (High School)	0.3
Teacher Aides	3.5

Curriculum Priorities

- ▶ District-wide
 - ▶ Additional Special Education/Reading Support
 - ▶ Extended School Year (ESY) Program
- ▶ Elementary
 - ▶ Sounds-Write Program
- ▶ Secondary
 - ▶ Accounting II
 - ▶ Health and Writing Lab - 9th Grade
 - ▶ Italian Conversation and Culture
 - ▶ Music Theory
 - ▶ Spanish Conversation and Culture
 - ▶ Speech and Debate
 - ▶ Treble Choir

Superintendent Highlights

Superintendent's budget decreases by \$100.

BOE Highlights

The Board of Education budget increases by \$8,555 due to legal notice printing and advertising costs.

Curriculum, Instruction, and Assessment

2022-23 Budget: \$ 974,646

Increase of \$ 120,794

2021-22 Budget: \$ 853,852

<u>Code</u>	<u>Description</u>	<u>Adopted 21-22</u>	<u>Proposed 22-23</u>	<u>Explanation</u>
2060-469-00-0004	Contractual Expenses	\$151,940	\$133,300	Decrease of \$18,640 due to elimination of middle school Teachers College program
2110-471-00-0004	Tuition/Tutoring K-12	\$86,200	\$91,200	Increase of \$5,000 for additional tutoring and tuition services
2110-495-00-0004	BOCES Regional Certification	\$362,461	\$496,256	Increase of \$133,795 due to new BOCES Instructional Musical Instrument Program

Personnel, Transportation, and Student Support Services

2022-23 Budget: \$ 2,240,184

Increase of \$ 138,058

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

<u>Code</u>	<u>Description</u>	<u>Adopted 21-22</u>	<u>Proposed 22-23</u>	<u>Explanation</u>
5540-400-12-0012	In-District Transportation	\$974,336	\$1,041,281	Increase of \$66,945 due to CPI increase and routing
5581-495-00-0003	BOCES Transportation	\$352,080	\$392,412	Increase of \$40,332 due to CPI increase and routing

Business Budget

2022-23 Budget: \$ 2,762,854

Increase of \$ 60,078

2021-22 Budget: \$ 2,702,776

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>21-22</u>	<u>Proposed</u> <u>22-23</u>	<u>Explanation</u>
1310-495-10-0003	BOCES Financial Services	\$4,500	\$19,500	Addition of STAC consulting service from QUESTAR
1910-427-00-0003	Insurance	\$520,616	\$543,836	Anticipated increase in annual premium

Debt

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>21-22</u>	<u>Proposed</u> <u>22-23</u>	<u>Explanation</u>
9711.600.00.0000 9711.700.00.0000	Serial Bond Principal and Interest	\$1,808,658	\$1,811,908	Interest and Principal payment Serial Bond

Interfund Transfers

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>21-22</u>	<u>Proposed</u> <u>22-23</u>	<u>Explanation</u>
9901.950.00.0003	Special Aid	\$152,590	\$143,524	Decrease \$9,066 due to Lynbrook ESY program
9901.930.00.0003	Lunch Fund	\$5,000	\$5,000	No increase anticipated

School Budgets

- ▶ The combined elementary school budgets increase by \$3,278 for the 2022-2023 school year.
- ▶ The combined middle school and high school budgets decrease by \$4,009 for the 2022-2023 school year.

Special Services

2022-23 Budget: \$ 6,672,446

Decrease of \$ 423,705

2021-22 Budget: \$7,096,151

<u>Code</u>	<u>Description</u>	<u>Adopted 21-22</u>	<u>Proposed 22-23</u>	<u>Explanation</u>
2250-401-20-0027	Related Services High School	\$51,050	\$161,320	Increase of \$110,270 due to student needs
2250-471-00-0027 2250-497-00-0027	Public Tuition BOCES Tuition	\$1,040,321 \$1,672,985	\$734,145 \$1,571,176	Decrease due to high-cost students returning to district
2250-472-00-0027	Private Tuition	\$1,691,019	\$1,717,410	Increase of \$26,391 due to anticipated contract cost increases

Facilities Budget

2022-23 Budget: \$ 3,446,737

Increase of \$ 643,415

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

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>21-22</u>	<u>Proposed</u> <u>22-23</u>	<u>Explanation</u>
1620-200-90-0000	District Equipment	\$23,000	\$0	No purchase of any district vehicles
1620-404-00-0000	Fuel Oil	\$495,000	\$648,750	Increase of \$153,750 due to projected cost
1620-407-00-0000	Natural Gas	\$96,110	\$286,375	Increase of \$190,265 due to increased use of natural gas

Capital Facility Projects in Budget

- ▶ Interfund Transfer of \$625,000
- ▶ High School: Continue floor replacement
- ▶ South: Replacement of rear blacktop path with concrete
- ▶ Waverly Park: Parking lot expansion
- ▶ West End: Roof replacement and gym floor

Communications

2022-23 Budget: \$ 1,772,940

Increase of \$ 194,508

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

<u>Code</u>	<u>Description</u>	<u>Adopted 21-22</u>	<u>Proposed 22-23</u>	<u>Explanation</u>
2630-460-00-0025	Software District	\$74,100	\$21,500	Decrease of \$52,600 due to migration to cloud-based solutions
2630-498-00-0025	BOCES Network Admin	\$825,901	\$994,984	Increase of \$169,083 due to increased usage of cloud-based solutions and additional BOCES support

Athletics and Health

2022-23 Budget: \$ 1,488,683 Increase of \$ 52,077

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

Increase in coaching salary code of \$ 38,139 due to contractual increases and proposed increase in assistant coaches at varsity level.

Fine and Performing Arts

2022-23 Budget: \$ 200,906

2021-22 Budget: \$ 211,909

**New BOCES Instructional Music Instrument
Program budgeted in Curriculum budget.**

Guidance

2022-23 Budget: \$ 72,394 Decrease of \$377

2021-22 Budget: \$ 72,771

This budget continues to support the academic and social-emotional needs of students.

Special Programs

Combined budgets for the Adult Education Program, Summer Playground Program, and Summer High School increase by \$24,817 for the upcoming school year due to junior counselors receiving \$15 per hour.

Salaries

2022-2023 Proposed:\$ 50,913,034

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

3.30%

Increase includes contractual increases
for all existing staff and 10.3 new positions.

Benefits Costs

2022-23 Budget: \$ 22,353,056

Increase: \$ 1,526,803

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

<u>Code</u>	<u>Description</u>	<u>Adopted</u> <u>21-22</u>	<u>Proposed</u> <u>22-23</u>	<u>Explanation</u>
9010-800-00-0003	Retirement Civil Service	\$1,267,700	\$954,780	NYS Office of State Comptroller projected decrease
9060-800-00-0003	Health Insurance	\$9,505,341	\$11,006,160	Increase of 15.79% due to large 2022 increase

Expenditure Summary

	<u>2021-22</u>	<u>2022-23</u>	<u>Difference</u>
School Buildings	842,233	841,502	(731)
Central Administration	5,781,974	6,109,359	327,385
Facilities	2,803,322	3,446,737	643,415
Communications	1,578,432	1,772,940	194,508
Athletics/Health	1,436,606	1,488,683	52,077
Fine Arts	211,909	200,906	(11,003)
Special Education	7,096,151	6,672,446	(423,705)
Guidance	72,771	72,394	(377)
Debt	1,808,658	1,811,908	3,250
Interfund Transfers	762,590	773,524	10,934
Special Programs	400,217	425,034	24,817
Salaries	49,286,310	50,913,034	1,626,724
<u>Benefits</u>	<u>20,826,253</u>	<u>22,353,056</u>	<u>1,526,803</u>
Total:	92,907,426	96,881,523	3,974,097

Revenue Projections

Continuing Education	\$115,000
Summer School	\$ 8,000
Summer Playground	\$150,000
Health	\$170,000
Rentals	\$30,000
Miscellaneous	\$175,000
PILOT	\$5,163,261
Special Ed Billing	\$15,000
Interest	\$30,000
<u>Use of Reserves</u>	<u>\$1,280,000</u>
 Total Local Revenue:	 \$7,136,261

Use of Reserves

Use of Retirement Reserve	\$800,000
Use of Workers' Comp. Reserve	\$300,000
<u>Use of Employee Benefits Reserve</u>	<u>\$180,000</u>
 <u>Total Use of Reserves:</u>	 <u>\$1,280,000</u>

Reserve Balances After Use:

Retirement Reserve	\$2,382,060
Workers' Comp. Reserve	\$1,314,419
Employee Benefits Reserve	\$2,586,326

Tax Cap 2023

This year's levy: \$71,922,469

X

Tax base growth factor: 1.0000 = \$71,922,469

+

This year's PILOTS: \$4,782,891 = \$76,705,360

-

This year's Capital Exclusions: \$1,488,980 = \$75,216,380

X

2% or CPI whichever is lowest =

\$76,720,708

-

Next year's PILOTS: \$5,163,261

=

\$71,557,447

(Tax Levy Limit Before Exclusions)

The Exclusions

\$71,557,447

(Tax Levy Limit Before Exclusions)

+

Serial Bond Principal and Interest Payment: \$1,811,908

+

Capital Projects in Budget: \$625,000

+

BOCES Capital Exclusion: \$86,908

-

Building Aid: 993,071

=

\$73,088,192 (1.62%)

(Tax Levy Limit)

Summary and Tax Levy

Proposed Budget	\$ 96,881,523
Budget Increase	\$ 3,974,097
	4.28%
State Aid Revenue	\$ 15,382,070
Local Revenue	\$ 7,136,261
<u>Projected Applied Fund Balance</u>	<u>\$ 1,275,000</u>
Estimated Total Revenue:	\$ 23,793,331

Estimated Tax Levy: \$73,088,192 (1.62%)

This meets our maximum allowable tax levy.

Proposition Two:

Use of the Technology Replacement

Fund Reserve

Network Wiring Phase One:	\$ 400,000
One to World Project:	\$ 187,500
Classroom Lab Replacement Cycle:	\$ 84,000
Total:	\$ 671,500

Note: If approved, \$651,736 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, Lighting, Courtyard, and Classroom Renovation:

\$ 1,147,876

Marion Street Turf Field, Lighting, Playground, and Cafeteria:

\$ 2,780,000

Total: \$ 3,927,876

*Note: If approved, \$3,385,103 would remain in
Facilities Capital Reserve Funds.*

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

Proposition Four: Reauthorization of the Technology Replacement Capital Reserve

- Originally established as of June 30, 2007 for full capitalization of \$2,500,000
- Reauthorized on May 15, 2012 for five more years and full capitalization of \$5,000,000
- Reauthorized on May 16, 2017 for five more years and full capitalization of \$7,500,000
- Expires on June 30, 2022
- Voters will be asked to reauthorize for five more years (June 30, 2027) and for full capitalization of \$10,000,000 with maximum annual funding thresholds of \$500,000

Reminders

- ▶ Budget Adoption: March 9, 2022
- ▶ Budget Hearing: May 4, 2022
- ▶ Last Day to Register to Vote: May 11, 2022
- ▶ Budget Vote: May 17, 2022