

Lyncourt Union Free School District

2020-2021 Proposed Budget

Budget Hearing

Tuesday, May 26, 2020

Available Remotely

Board of Education

Dr. Lawrence Salamino, President

Mr. David Florczyk, Vice-President

Mr. Michael Leonardo, Trustee

Mr. Anthony Maggi, Trustee

Ms. Kimberly Vespi, Trustee



Annual School Vote and Board Election

Tuesday, June 9, 2020

12 noon to 8 p.m.

By Paper Ballot Only ~ Due by 5 p.m.

Lyncourt Union Free School District Budget Vote Propositions:

Proposition No. 1 seeks approval for the total 2020-2021 budget for the school district.

PROPOSITION No. 1 ~ Annual Budget

Shall the proposed 2020-2021 Budget for the Lyncourt Union Free School District at Salina in the amount of Eleven Million, Five Hundred-Seventy Thousand dollars (\$11,570,000.00); approved by the Board of Education at a meeting of April 14, 2020, be adopted, such sum to be raised by levy of a tax upon the taxable property of the District?

Proposition No. 2 seeks approval to increase the Salina Free Library annual appropriation.

PROPOSITION No. 2 ~ Salina Free Library Proposition

Shall the annual appropriation for the Salina Free Library within the Lyncourt Union Free School District be increased from the sum of Sixty-Eight Thousand, Six Hundred, Eleven dollars (\$68,611.00) annually to the sum of Seventy Thousand, Five Hundred, Thirty-Two dollars (\$70,532.00) to be appropriated annually for the Salina Free Library, such sum to be raised by levy of a tax upon the taxable property of the District located in the Town of Salina in accordance with Section 259 of the Education Law?

Nominations for one (1) Board of Education Seat Available:

The one candidate receiving the highest number of votes will serve a 3-year term as a Member to the Board of Education, commencing July 1, 2020 and ending June 30, 2023.

MEMBER OF THE BOARD OF EDUCATION-Vote for A Maximum of One (1):

Mr. Anthony Maggi

Write in _____

BUDGET STATEMENT

Proposed Budget in Three-Part Format
Proposed Budget Detail

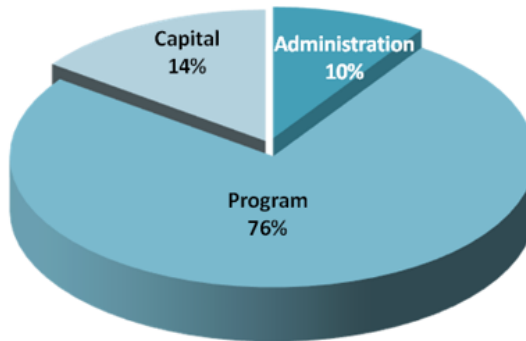
Lyncourt UFSD ~ Tri-Part Budget ~ 2020-2021

<u>Budget Account</u>	<u>Administrative</u>	<u>Program</u>	<u>Capital</u>	<u>TOTAL</u>
Board of Education	\$ 20,600			\$ 20,600
Central Administration	210,500			210,500
Finance	171,700			171,700
Legal	9,000	22,000		31,000
Personnel	76,200			76,200
Central Services	158,500			158,500
Special Items	39,650			39,650
BOCES Admin, Rent, Capital	48,500			48,500
Curr Development/Supervision	72,100			72,100
Supervision	141,800			141,800
Research, Planning & Evaluation	1,800			1,800
Operation of Plant			556,400	556,400
Security of Plant			58,000	58,000
Refund on Real Property Tax			2,000	2,000
Inservice Training		78,100		78,100
Regular Instruction		3,220,754		3,220,754
ELL Instruction		137,400		137,400
Special Educational Instruction		1,738,650		1,738,650
Occupational Education		25,500		25,500
Library and Media		100,950		100,950
Computer Aided Instruction		231,502		231,502
Guidance & Health Services		180,400		180,400
Co Curr Act		18,850		18,850
Int Athletics		49,100		49,100
Transportation		660,475		660,475
Recreation		28,817		28,817
Transfer to Spec Aid Fund		30,000		30,000
Transfer to Capital Fund			100,000	100,000
Employee Benefits	202,688	2,239,399	205,084	2,647,171
Debt Service			733,581	733,581
GRAND TOTAL.....	\$ 1,153,038	\$ 8,761,897	\$ 1,655,065	\$ 11,570,000
Dollar change from 2019-20	\$ 67,704	\$ 318,601	\$ 59,695	\$ 446,000
Percent change from 2019-20	6.24%	3.77%	3.74%	4.01%
PERCENT OF TOTAL BUDGET	9.97%	75.73%	14.30%	100.00%
TOTAL PROPOSED BUDGET.....				\$ 11,570,000
Previous Year Budget Total				\$ 11,124,000
Budget-To-Budget Increase.....				4.01% \$ 446,000

Budget Three-Part Component Summary

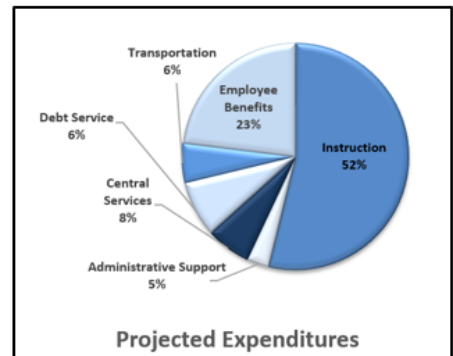
Component	2019-20		2020-21	
	Adopted Budget	% of Budget	Proposed Budget	% of Budget
Administration:	1,085,334	10%	1,153,038	10%
Program:	8,443,296	75%	8,761,897	76%
Capital:	1,595,370	15%	1,655,065	14%
Total Budget:	\$ 11,124,000		\$ 11,570,000	

Budget in Three-Parts

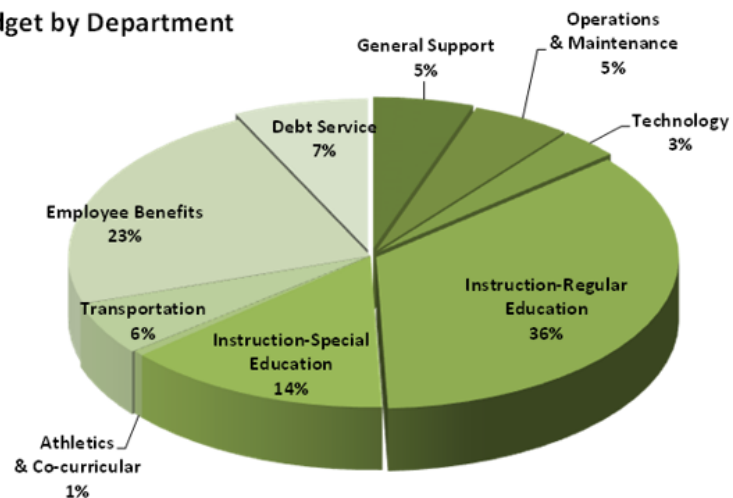


PROJECTED REVENUE SUMMARY

Category	2019-20	2020-21
State Aid (inc. Building Aid)	\$ 4,055,217	\$ 4,246,896
Other Income	101,110	102,931
Sales Tax	20,000	20,000
Property Tax Levy	5,917,786	6,208,521
PILOT	504,887	461,652
Reserves	40,000	55,000
Fund Balance	485,000	475,000
TOTAL	\$ 11,124,000	\$ 11,570,000



Budget by Department



Budget Detail by Department & State Category 2020-21

Budget Account	Description	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change
GENERAL SUPPORT				
Board of Education				
1010.400.0000	Bd of Ed -Contractual	7,250.00	7,250.00	
1010.410.0000	Bd of Ed -Conf/Travel	6,200.00	6,200.00	
1010.450.0000	Bd of Ed -Supplies	850.00	850.00	
1010.490.0000	Bd of Ed -BOCES Svc	1,700.00	1,700.00	
Board of Education		16,000	16,000	
1040	District Clerk -Salaries	2,300.00	2,400.00	
1040.400.0000	District Clerk -Contractr	100.00	100.00	
1040.450.0000	District Clerk -Supplies	100.00	100.00	
District Clerk		2,500	2,600	
1060.400.0000	District Mtg -Contractual	2,000.00	2,000.00	
District Meeting		2,000	2,000	
Board of Education Subtotal		20,500	20,600	100
Central Administration				
1240	Chf Sch Admn -Salaries	188,000.00	203,500.00	
1240.400.0000	Chf Sch Admn -Contractual	500.00	500.00	
1240.410.0000	Chf Sch Admn -Conf/Travel	3,500.00	3,500.00	
1240.411.0000	Chf Sch Admn -Prof Dues	2,000.00	2,000.00	
1240.450.0000	Chf Sch Admn -Supplies	1,000.00	1,000.00	
Chief School Administrator		195,000	210,500	
Central Administration Subtotal		195,000	210,500	15,500
Finance				
1310	Bus Admn -Salaries	104,000.00	110,500.00	
1310.400.0000	Bus Admn -Contractual	1,000.00	1,000.00	
1310.410.0000	Bus Admn -Conf/Travel	2,000.00	2,000.00	
1310.411.0000	Bus Admn -Prof Dues	600.00	600.00	
1310.450.0000	Bus Admn -Supplies	400.00	400.00	
1310.490.0000	Bus Admn -BOCES Svc	31,000.00	29,000.00	
Business Administration		139,000	143,500	
1320	Auditing -Salaries	2,500.00	2,500.00	
1320.400.0000	Auditing -Contractual	12,000.00	14,000.00	
Auditing		14,500	16,500	
1325	Treasurer -Salaries	3,000.00	3,500.00	
1325.410.0000	Treasurer -Conf/Travel	4,000.00	4,000.00	
1325.450.0000	Treasurer -Supplies	0.00	0.00	
1325.490.0000	Treasurer -BOCES Svc	200.00	200.00	
Treasurer		7,200	7,700	
1330.400.0000	Tax Collect -Contractual	2,000.00	4,000.00	
Tax Collection		2,000	4,000	
1430	Personnel -Salaries	11,000.00	11,500.00	
1430.400.0000	Personnel -Contractual	2,500.00	2,500.00	
1430.410.0000	Personnel -Conf/Travel	1,000.00	1,000.00	
1430.450.0000	Personnel -Supplies	200.00	200.00	
1430.490.0000	Personnel -BOCES Svc	46,000.00	49,000.00	
Personnel		60,700	64,200	
Finance Subtotal		223,400	235,900	12,500

Budget Account	Description	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change
Legal and Public Information				
1420.400.0000	Legal -Contractual	8,000.00	12,000.00	
1420.490.0000	Legal -BOCES Svc	18,000.00	19,000.00	
Legal		26,000	31,000	
1480.450.0000	Pub Info Svc -Supplies	1,000.00	1,000.00	
1480.490.0000	Pub Info Svc -BOCES Svc	11,000.00	11,000.00	
Public Information		12,000	12,000	
Legal and Public Information Subtotal		38,000	43,000	5,000
Central Services				
1620	Operation -Salaries	221,500.00	223,500.00	
1620	Operation -Subs Salaries	48,000.00	48,000.00	
1620.400.0000	Operation -Contractual	60,000.00	60,000.00	
1620.410.0000	Operation -Conf/Travel	1,000.00	1,000.00	
1620.411.0000	Operation -Prof Dues	400.00	400.00	
1620.443.0000	Operation - Natural Gas	45,000.00	45,000.00	
1620.444.0000	Operation - Electric	65,000.00	65,000.00	
1620.445.0000	Operation - Telephone	4,500.00	6,000.00	
1620.446.0000	Operation - Water & Sewer	6,000.00	6,000.00	
1620.450.0000	Operation - Supplies	55,000.00	58,500.00	
1620.490.0000	Operation -BOCES Svc	42,000.00	43,000.00	
Operations		548,400	556,400	
1622.400.0000	Security -Contractual	56,000.00	58,000.00	
Security		56,000	58,000	
1670.400.0000	Printing -Contractual	1,000.00	1,000.00	
1670.450.0000	Printing -Supplies	3,500.00	3,500.00	
1670.490.0000	Printing -BOCES Svc	14,500.00	16,000.00	
Printing Services		19,000	20,500	
1680.450.0000	Ctrl Data Proc -Mat&Sup	3,000.00	3,000.00	
1680.490.0000	Ctrl Data Proc -BOCES Svc	122,000.00	135,000.00	
Central Data Processing		125,000	138,000	
Central Services Subtotal		748,400	772,900	24,500
Special Items				
1910.420.0000	Unallocated Insurance	35,000	35,000	
1920.400.0000	School Association Dues	650	650	
1950.400.0000	Assessmnt on School Prop	3,200	4,000	
1964.400.0000	Refund -Real Property Tax	2,000	2,000	
1981.490.0000	BOCES Administration	20,000.00	21,500.00	
1983.490.0000	BOCES Capital Expense	27,000.00	27,000.00	
Special Items		87,850	90,150	
Special Items Subtotal		87,850	90,150	2,300
GENERAL SUPPORT Subtotal		\$ 1,313,150	\$ 1,373,050	\$ 59,900

Budget Account	Description	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change
INSTRUCTION				
Administration and Improvement				
2010	CurrDev/Supvsn-Salaries	68,000.00	69,200.00	
2010.400.0000	CurrDev/Supvsn-Contractul	100.00	100.00	
2010.410.0000	CurrDev/Supvsn-Conf/Trav	900.00	900.00	
2010.411.0000	CurrDev/Supvsn-Prof Dues	900.00	900.00	
2010.450.0000	CurrDev/Supvsn-AID Suppl	500.00	500.00	
2010.490.0000	CurrDev/Supvsn -BOCES Svc	1,500.00	500.00	
Curriculum Development		71,900	72,100	
2020	Supervision -Salaries	130,000.00	135,500.00	
2020.400.0000	Supervision -Contractual	400.00	400.00	
2020.410.0000	Supervision -Conf/Travel	500.00	500.00	
2020.411.0000	Supervision -Prof Dues	800.00	900.00	
2020.450.0000	Supervision -Supplies	3,000.00	3,000.00	
2020.490.0000	Supervision -BOCES Svc	1,500.00	1,500.00	
Supervision		136,200	141,800	
2060.150.0000	Res,Plan&Evail -Salary	-	-	
2060.490.0000	Res,Plan&Evail -BOCES Svc	1,500	1,800	
Research, Planning, & Evaluation		1,500	1,800	
2070	Inservice -Salaries	30,000.00	30,000.00	
2070.450.0000	Inservice -Supplies	100.00	100.00	
2070.490.0000	Inservice -BOCES Svc	38,000.00	48,000.00	
Inservice		68,100	78,100	
Administration and Improvement Subtotal		277,700	293,800	16,100
Teaching				
2110	Teaching -Salaries	1,826,000.00	1,849,000.00	
2110	Teaching -Substitute Salaries	140,000.00	140,000.00	
2110	Teaching -Aide Salaries	85,000.00	95,000.00	
2110.200.0000	Teaching -Equipment	2,500.00	2,500.00	
2110.400.0000	Teaching -Contractual	14,000.00	15,000.00	
2110.410.0000	Teaching- Conf/Travel	5,000.00	5,000.00	
2110.411.0000	Teaching- Prof Dues	500.00	500.00	
2110.440.0000	Teaching- Copier Maint	10,000.00	10,000.00	
2110.450.5000	Teaching- Supplies	16,425	16,425	
2110.471.0000	Teach-SOLVAY Pub Tuition	455,000.00	300,000.00	
2110.471.0100	Teach-ESM Pub Tuition	335,000.00	525,000.00	
2110.473.0000	Teach-CharterSch Payments	116,000.00	125,000.00	
2110.480.0000	Teaching-TEXTBOOKS (Aid)	31,397.00	32,329.00	
2110.490.0000	Teaching- BOCES Svc	85,400.00	105,000.00	
Teaching - Regular Instruction		3,122,222	3,220,754	
2250	Spec Ed- Salaries	336,000.00	360,000.00	
2250	Spec Ed -TA Salaries	211,000.00	220,000.00	
2250	Spec Ed- Speech Therapy	124,000.00	143,000.00	
2250	Spec Ed- Aide Salaries	40,500.00	40,500.00	
2250.400.0000	Spec Ed- Contractual	12,000.00	12,000.00	
2250.410.0000	Spec Ed- Conf/Travel	400.00	400.00	
2250.411.0000	Spec Ed- Prof Dues	500.00	500.00	
2250.450.0000	Spec Ed- Supplies	2,250.00	2,250.00	
2250.471.0000	Spec Ed- SOLVAY Pub Tuitn	315,000.00	300,000.00	
2250.471.0100	Spec Ed- ESM Pub Tuitn	200,500.00	285,500.00	
2250.490.0000	Spec Ed- BOCES Svc	375,000.00	374,500.00	
Teaching - Special Instruction		1,617,150	1,738,650	
2259	ELL- Salaries	125,000.00	130,000.00	
2259.400.0000	ELL-Contractual	3,000.00	4,500.00	
2259.450.0000	ELL-Supplies	200.00	400.00	
2259.490.0000	ELL-BOCES Services	0.00	2,500.00	
Teaching - ELL Instruction		128,200	137,400	
2280.490.0000	Occ Education- BOCES Svc	80,000.00	25,500.00	
Occupational Education		80,000	25,500	
Teaching Subtotal		4,947,572	5,122,304	174,732

Budget Account	Description	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change
Instructional Media				
2610	Library/AV- Salaries	75,500.00	78,400.00	
2610.400.0000	Library/AV- Contractual	200.00	200.00	
2610.450.0000	Library/AV- Supplies	2,000.00	2,000.00	
2610.460.0000	Library/AV-MATERIAL(Aid)	2,419.00	2,350.00	
2610.490.0000	Library/AV- BOCES Svc	20,000.00	18,000.00	
Library/AV		100,119	100,950	
2630	CAI- Salaries	-	-	
2630.220.0000	CAI -HARDWARE Instr(Aid)	7,089.00	7,370.00	
2630.400.0000	CAI- Contractual Ls&Rpr	85,000.00	85,000.00	
2630.450.0000	CAI- Supplies (Instr)	8,000.00	8,000.00	
2630.460.0000	CAI- SOFTWARE Instr(Aid)	5,797.00	5,632.00	
2630.490.0000	CAI- BOCES Svc	125,000.00	125,500.00	
Computer Aided Instruction		230,886	231,502	
Instructional Media Subtotal		331,005	332,452	1,447
Pupil Services				
2810	Guidance- Salaries	60,000.00	63,000.00	
2810.410.0000	Guidance- Conf/Travel	100.00	100.00	
2810.450.0000	Guidance- Supplies	300.00	300.00	
Guidance		60,400	63,400	
2815	Health Svcs- Salaries	34,700.00	36,500.00	
2815	Health Svcs- Substitutes	6,000.00	6,000.00	
2815.400.0000	Health Svcs- Contractual	0.00	0.00	
2815.450.0000	Health Svcs- Supplies	1,200.00	1,200.00	
Health Services		41,900	43,700	
2820	Psych Svcs- Salaries	70,000.00	72,600.00	
2820.400.0000	Psych Svcs- Contractual	200.00	200.00	
2820.450.0000	Psych Svcs- Supplies	500.00	500.00	
Psychological Services		70,700	73,300	
2850	Co Curr Act- Chaperones	3,000	3,000	
2850	Co Curr Act- Advisors	15,750	15,750	
2850.410.0000	Co Curr Act- Conf/Travel	100	100	
Co-Curricular Activities		18,850	18,850	
2855	Int Athletics- Coaching	33,500	33,500	
2855	Int Athletics- Chaperone	1,000	1,000	
2855	Int Athletics- Salaries	4,000	4,000	
2855.200.0000	Int Athletics- Equipment	1,500	1,500	
2855.400.0000	Int Athletics-Contractual	6,000	6,000	
2855.410.0000	Int Athletics- Conf/Trav	100	100	
2855.450.0000	Int Athletics- Supplies	3,000	3,000	
Interscholastic Athletics		49,100	49,100	
Pupil Services Subtotal		240,950	248,350	7,400
INSTRUCTION Subtotal		\$ 5,797,227	\$ 5,996,906	\$ 199,679

Budget Account	Description	2019-2020 Adopted Budget	2020-2021 Proposed Budget	Dollar Change
PUPIL TRANSPORTATION				
PUPIL TRANSPORTATION				
5510	Transport- Salaries	30,500	35,000	
5510.400.0000	Transport- Contractual	9,000	9,000	
5540.401.0000	Transport- Reg Sch Trans	327,000	355,000	
	Transport- Charter Sch Trans		43,000	
5540.403.0000	Transport- SpecEd Contract	102,900	110,900	
5540.405.0000	Transport- Paroch Contract	120,000	81,500	
5540.408.0000	Transport- Field Trips	5,000	5,000	
5540.409.0000	Transport- Athletics	7,500	7,500	
5540.420.0000	Transport- SMR Reg Ed	13,000	13,000	
5540.425.0000	Transport- SMR Spec Ed	0	0	
5581.490.0000	Transport- BOCES Svc	575	575	
Pupil Transportation Subtotal		615,475	660,475	45,000
		615,475	660,475	\$ 45,000
Community Service				
7140.400.0000	Community Svc-Lyncourt Rc	27,978	28,817	
Community Service Subtotal		27,978	28,817	839
COMMUNITY SERVICE Subtotal		27,978	28,817	\$ 839
UNDISTRIBUTED				
Employee Benefits				
9010.800.0000	Emp Benefits- ERS	87,500	87,500	
9020.800.0000	Emp Benefits- TRS	373,400	398,076	
9030.800.0000	Emp Benefits- Soc Sec	282,000	301,000	
9040.800.0000	Emp Benefits-Workers Comp	44,000	55,200	
9045.800.0000	Emp Benefits -Life Ins	-	-	
9050.800.0000	Emp Benefits- Unemployment	20,000	20,000	
9060.800.0000	Emp Benefits- Medical Ins	1,609,788	1,702,500	
9060.801.0000	Emp Benefits- Dental Ins	64,000	65,000	
9089.805.0000	Emp Benefits-TSA	7,000.00	7,000.00	
9089.806.0000	Emp Benefits-Auto Exp	5,395.00	5,395.00	
9089.807.0000	Emp Benefits-Vaca Buyout	5,500.00	5,500.00	
Employee Benefits Subtotal		2,498,583	2,647,171	148,588
Debt Service				
9711.602.2007	Serial Bond-07 Principal	160,000.00	165,000.00	
9711.603.2011	Serial Bond-11 Principal	335,000.00	345,000.00	
9711.603.2017	Serial Bond-18 Principal	55,000.00	55,000.00	
9711.702.2007	Serial Bond-07 Interest	21,887.00	14,981.00	
9711.703.2011	Serial Bond-11 Interest	115,450.00	102,100.00	
9731.703.2017	Serial Bond-18 Interest	54,250.00	51,500.00	
9731.700.000	Bond Antic Note Interest			
Debt Service Subtotal		741,587	733,581	(8,006)
Interfund Transfers				
9901.950.0000 (Instructional/Summer School)	Transfer Special Aid Fund	30,000	30,000	
9950.900.0000 (Capital Outlay Project)	Transfer Capital Fund	100,000	100,000	
Interfund Transfers Subtotal		130,000	130,000	-
UNDISTRIBUTED Subtotal		3,370,170	3,510,752	\$ 140,582
Total GENERAL FUND BUDGET		\$ 11,124,000	\$ 11,570,000	\$ 446,000
				4.01%

**SCHOOL DISTRICT
PROPERTY TAX REPORT CARD
And Salary Disclosure Notice**

2020-21 (on 2019-20 form) Property Tax Report Card

421504 - LYNCCOURT UFSD		
Contact Person: Cathryn Marchese	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)
Telephone Number: 315-455-7571		
Total Budgeted Amount, not Including Separate Propositions	11,124,000	11,570,000
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	5,917,786	6,208,518
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	5,917,786	6,208,518
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	5,968,913	6,208,518
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	5,917,786	6,208,518
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	51,127	0
Public School Enrollment	530	539
Consumer Price Index		1.81%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2019-20, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	2,398,452	2,700,875
Assigned Appropriated Fund Balance	485,000	475,000
Adjusted Unrestricted Fund Balance	960,816	1,060,816
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	8.64%	9.17%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Capital	Capital	To pay the cost of any object or purpose for which bonds may be issued.	1,963,965	2,068,460	\$1,500,000 for Capital Project
Repair	Repair	To pay the cost of repairs to capital improvements or equipment.	-	-	
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	164,624	220,014	\$55,000 appropriated for expenses
Unemployment Insurance	Unemployment Ins	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	25,180	25,241	Not at this time
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements.			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	EBALR	For the payment of accrued employee benefits due to employees upon termination of service.	176,731	207,160	Not at this time
Retirement Contribution	TRS	To fund employer retirement contributions to the State and Local Employees' Retirement System	-	100,000	Not at this time
Other Reserve	ERS		-	35,000	Not at this time

District Salary Disclosure Statement

School Administrator Salary Disclosure Form

Form Due May 11, 2020

2020-2021 Salary Threshold = \$141,000

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	150,263	59,045	

SCHOOL DISTRICT ACADEMIC REPORT CARDS

(See separate report posted on Lyncourt's website)

FISCAL ACCOUNTABILITY

FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

THIS SCHOOL DISTRICT

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$4,453,749	\$2,290,665
PUPILS	PUPILS
508	66
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$8,767	\$34,707

SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$8,760,789,980	\$3,724,876,702
PUPILS	PUPILS
735,379	113,376
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$11,910	\$32,854

ALL SCHOOL DISTRICTS

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$35,199,223,413	\$15,660,696,162
PUPILS	PUPILS
2,632,781	485,151
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$13,370	\$32,280

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
\$18,742	\$23,507	\$25,845

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2018 - 19)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY	NY STATE
80% OR MORE	80% OR MORE	80% OR MORE
36 65.5%	57.7%	58.7%
40% - 79%	40% - 79%	40% - 79%
15 27.3%	18.7%	11.5%
LESS THAN 40%	LESS THAN 40%	LESS THAN 40%
0 0.0%	16.1%	19.0%
SEPARATE SETTINGS	SEPARATE SETTINGS	SEPARATE SETTINGS
4 7.3%	4.7%	5.3%
OTHER SETTINGS	OTHER SETTINGS	OTHER SETTINGS
0 0.0%	2.8%	5.6%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
17.3%	13.4%	14.7%

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our [NRC capacity categories](#) page.

EXEMPTION REPORT

Property Tax Exemption Report

Real Property Tax Law Chapter 258 Section 495

NYS - Real Property System
County of Onondaga

Assessor's Report - 2019 - Prior Year File
\$495 Exemption Impact Report
School District Summary

RP5221/V04/L001
Date/Time - 5/15/2020 14:44:38
Total Assessed Value 218,324,217

Equalized Total Assessed Value 218,324,217

School District - 314804 Lyncourt

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	10	398,900	0.18
13500	TOWN - GENERALLY	RPTL 406(1)	8	1,388,500	0.63
13800	SCHOOL DISTRICT	RPTL 408	1	5,000,000	2.29
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	18,000,000	8.24
21800	RES OF CLERGY - RELIG CORP OWN	RPTL 482	1	89,000	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	8	2,122,500	0.97
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	2	2,489,500	1.13
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	3	582,000	0.28
28400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 484(2)	1	725,000	0.33
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 448	12	2,591,500	1.19
28220	URBAN REN-OWNER-COMM DEV CORP	P H F I L 280	2	187,000	0.08
41400	CLERGY	RPTL 480	4	6,000	0.00
41890	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 486-c,d,e,f,g,h&i	18	54,000	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 487	133	5,873,100	2.60
41808	PERSONS AGE 65 OR OVER	RPTL 487	89	2,155,545	0.99
41834	ENHANCED STAR	RPTL 425	348	19,403,455	8.89
41854	BASIC STAR 1999-2000	RPTL 425	575	17,249,500	7.90
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	12	488,100	0.21
41938	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	45,550	0.02
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	55,020	0.03

Total Exemptions Exclusive of
System Exemptions:

1,209 78,604,170 36.00

Total System Exemptions:

0 0 0.00

Totals:

1,209 78,604,170 36.00

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \$475,000.