

# Lyncourt Union Free School District Budget Presentation

Budget Hearing  
2023-2024 Budget



# Agenda for the Public Budget Hearing

- Proposed Budget
- Public School Revenue Sources
- State Aid and the Foundation Aid Phase-In Spending Plan
- School Tax Levy Limit (Cap)
- Tax Rate History
- State and Local Share of the Budget
- Covid Recovery Relief Grants Update
- Budget Detail and Information
- Vote Propositions and Board of Education Candidates

# Proposed School Budget

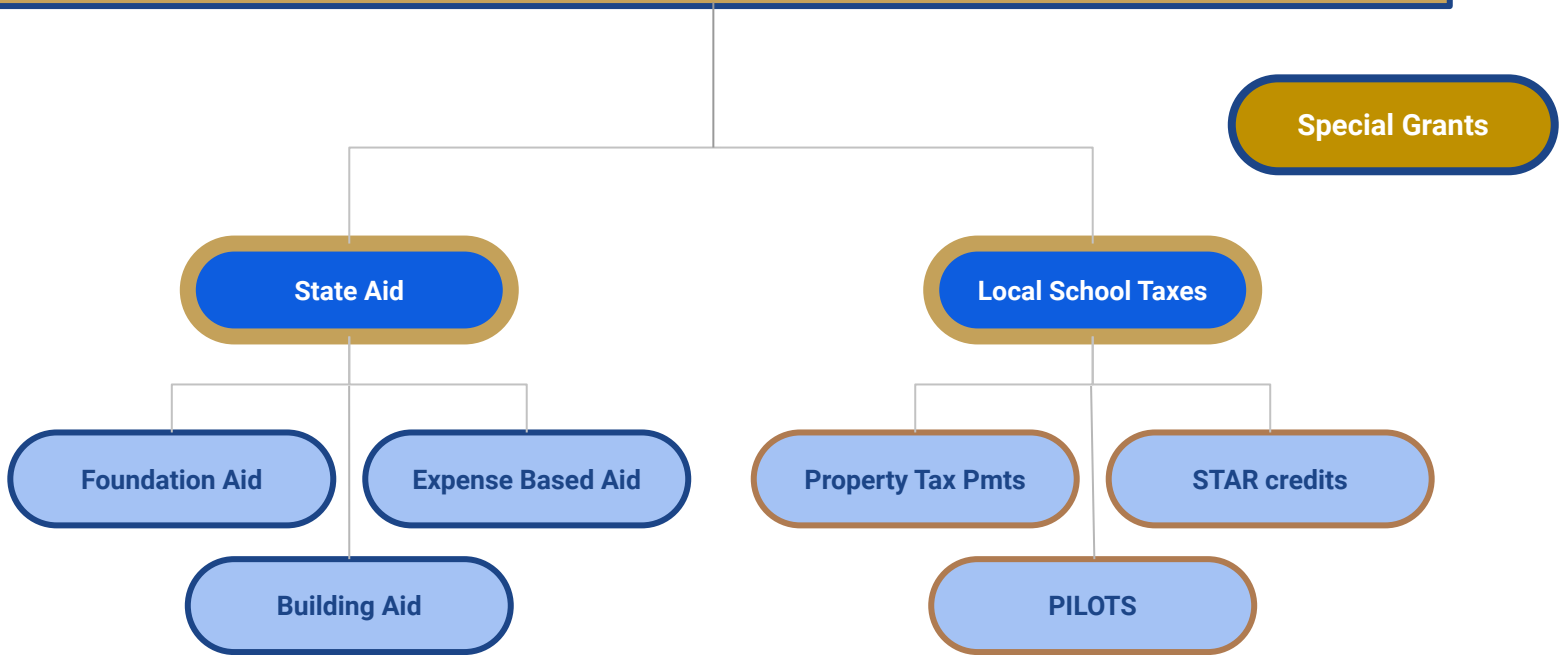
**Proposed 2023-24 School Budget**

**\$15,650,000.**



- ★ No increase in the Tax Levy
- ★ Will support our increased enrollment
- ★ State Aid increase covers all debt and program needs
- ★ Maintain new summer and social-emotional programs
- ★ Includes extra academic support, special education needs, technology security, and student classroom supplies

# School District Revenue Sources



# State Aid

## Three main components:

- **Expense driven Aid:** Partial reimbursement on money spent the prior year, a 1-year lag
  - Textbook, Software, Hardware
  - Transportation costs
  - BOCES expenses
- **Foundation Aid:** The state share of our basic operating expenses (local share is taxes)
  - Salaries
  - Insurance and benefits
  - Building maintenance
  - Utilities
  - Programs and Supplies
- **Building Aid:** Based on our capital debt and offsets our bond (loan) payments



# Local School Taxes, the “2% Tax Cap”

- The 2% tax cap is not just 2% and includes a complex formula based on
  - A designated local Tax Base Growth Factor: This year 1.0089
  - Allowable Tax Levy Growth Factor, the lesser of CPIU or 2%: This year 4.7% or 2%
  - Many allowable Exceptions: This year Lyncourt has no exceptions
- The limit can be overridden if necessary with a super-majority vote

Lyncourt's limit for 2023-24 is 2.83%, a revenue increase of \$184,654.

**Proposing for the 2023-24 budget: 0% Levy increase \$0.0**

**Estimated Tax Rate of \$29.84/thousand, at rates seen in 2011-2012**

# State and Local Revenue as % of Budget

## Our Tax Levy changes:

	<u>Tax Limit</u>	<u>Tax increase</u>	<u>Local % of Budget</u>
<u>2017-18</u>	<u>0.52%</u>	<u>\$ 28,030.</u>	<u>52.9%</u>
<u>2018-19</u>	<u>2.52%</u>	<u>\$137,473.</u>	<u>52.1%</u>
<u>2019-20</u>	<u>5.91%</u>	<u>\$330,000.</u>	<u>53.2%</u>
<u>2020-21</u>	<u>4.99%</u>	<u>\$295,174.</u>	<u>53.6%</u>
<u>2021-22</u>	<u>1.85%</u>	<u>\$114,620.</u>	<u>52.4%</u>
<u>2022-23</u>	<u>3.18%</u>	<u>\$201,207.</u>	<u>48.8%</u>
<u>2023-24 Est.</u>	<u>2.83% / <b>Proposing 0%</b></u>	<u>\$0.</u>	<u>41.7%</u>

## State Aid changes:

	<u>State Aid</u>	<u>Aid Increase</u>	<u>State % of Budget</u>	<u>Enrollment</u>
<u>2017-18</u>	<u>\$3,432,877.</u>	<u>\$ 67,363.</u>	<u>33.3%</u>	<u>543</u>
<u>2018-19</u>	<u>\$3,826,602.</u>	<u>\$ 393,725.</u>	<u>35.7%</u>	<u>553</u>
<u>2019-20</u>	<u>\$4,192,808.</u>	<u>\$ 366,206.</u>	<u>37.7%</u>	<u>574</u>
<u>2020-21</u>	<u>\$3,883,132.</u>	<u>-\$ 309,676.</u>	<u>33.5%</u>	<u>578</u>
<u>2021-22</u>	<u>\$4,813,763.</u>	<u>\$ 930,631.</u>	<u>39.9%</u>	<u>592</u>
<u>2022-23</u>	<u>\$6,152,011.</u>	<u>\$1,338,248.</u>	<u>46.1%</u>	<u>605</u>
<u>2023-24 Est.</u>	<u>\$8,530,428.</u>	<u>\$2,378,417.</u>	<u>54.5%</u>	

$$41.7\% + 54.5\% = 96\%$$

State aid is beginning to meet our enrollment increases

# Where is the Federal Stimulus Money?

These funds are not part of the operational funds or annual school budget

## **Federal Stimulus #1 CARES Act** **\$165,243**

- Deducted from our state aid in 2020-2021 for the same amount -\$165,243
- To recover deducted state aid, Lyncourt applied for these funds from the Federal Government
- Lyncourt was responsible to share this with parochial schools, our share passed to parochial \$1,836.
- Net Federal stimulus for Lyncourt **-\$1,836.**

## **Federal Stimulus #2 Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA)** **\$491,644**

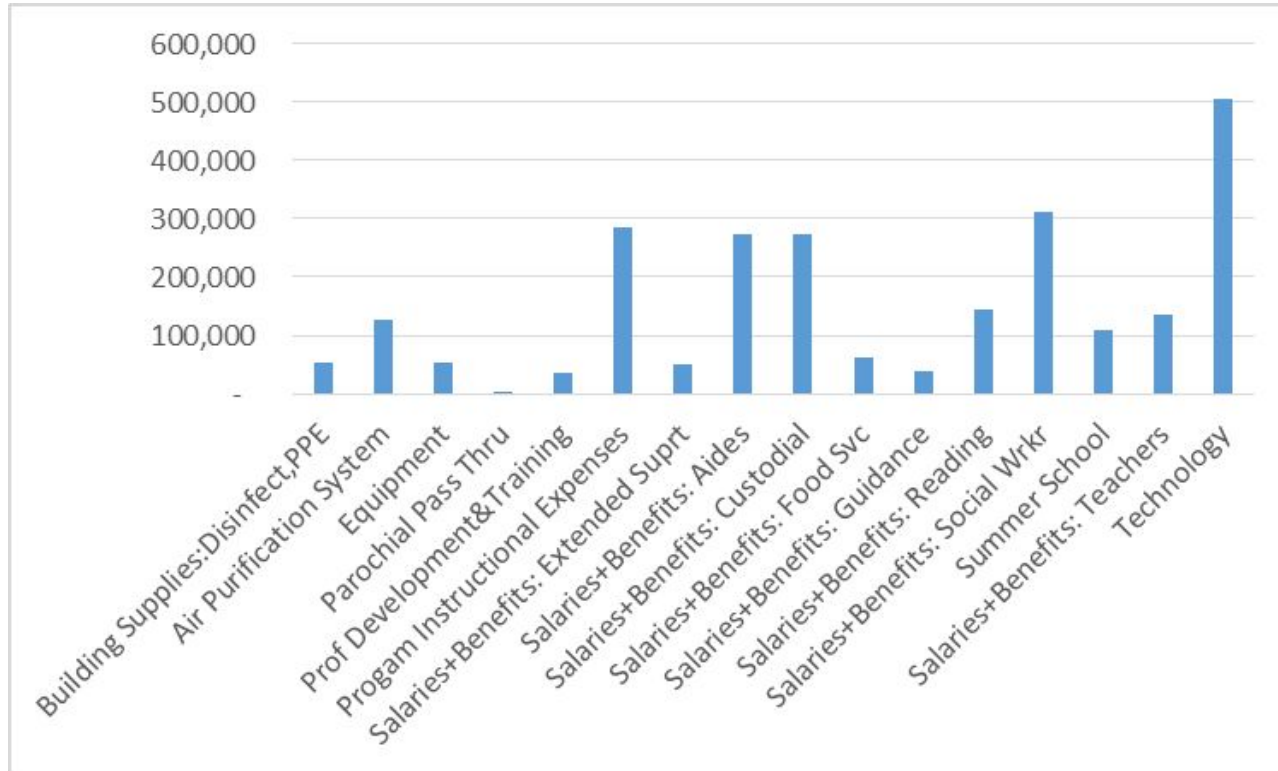
- Federal stipulation that states could not reduce state aid spending in order for the state to qualify for the funds
- Funds are limited to additional spending on one time expenditures and needs
- Funds must be used for safety, health, instructional, and social-emotional needs
- Enhanced learning in afterschool, summer and additional academic support to close learning gaps

## **Federal Stimulus #3 American Rescue Plan Act (ARPA)** **\$1,804,961**

- Limitations similar to CRRSA
- Split into specific categories: After School, Learning Loss, Summer
- Timeframe for use runs thru 2024

# Federal Stimulus Spending Plan

What have we spent all of this Federal CoVID Relief money on?



# Federal Stimulus Spending Plan

## The Covid Recovery Money Cliff



COVID Recovery Grants					
Grant Allocation	GRANT	Expenditures Yr 2020-2021	Expenditures Yr 2021-2022	Planned Spending Est. Yr 2022-23	Planned Spending Planned Yr 2023-24
165,243	CARES: ESSER 1 and GEER	165,243			
491,644	CRRSA: ESSER 2	187,760	225,779	78,105	
100,002	ARPA: State After School	-	86,789	13,213	
100,002	ARPA: State Summer Sch	-	28,862	46,304	24,836
499,996	ARPA: State Learning Loss	-	148,696	159,137	192,163
1,104,961	ARPA- Federal	-	330,891	667,732	106,338
<b>\$ 2,461,848</b>		<b>\$ 353,003</b>	<b>\$ 821,017</b>	<b>\$ 964,491</b>	<b>\$ 323,337</b>

# Budget ~ 2023-2024

## Highlights of what the budget will offer:

- Health insurance costs will increase 6.5% or \$240,000.
- Contractual increases (84 employees, adding (2) Additional Teachers), approximately \$482,000.
- Special Education needs \$200,000.
- Continuation of Summer School \$30,000.
- Tutoring and Classroom Supplies for all students, all grades \$205,000.
- Transportation \$140,000.
- BOCES Services \$170,000.
- Technology support, cyber security and insurance \$90,000
- Community Services and Wellness \$33,000.
- Debt Service increase \$428,000. (off-set by Building Aid)

**Total Budget Increase**

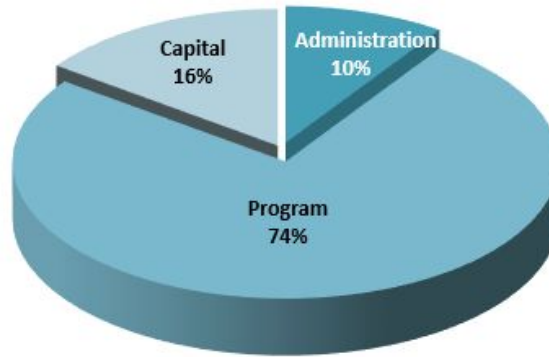
**\$2,300,000.**

**\$1,816,644. covered by the  
Foundation Aid Increase**

**No Tax Increase**

## Budget Summary ~ Tri-Part Budget

Component	2022-23		2023-24	
	Adopted Budget	% of Budget	Proposed Budget	% of Budget
Administration:	1,493,530	11%	1,597,658	10%
Program:	10,063,353	75%	11,593,299	74%
Capital:	1,793,117	14%	2,459,043	16%
Total Budget:	\$ 13,350,000		\$ 15,650,000	



## Administrative Component of Tri-Part Budget

<u>Budget Area</u>	<u>2022-2023</u>	<u>Proposed Budget 2023-2024</u>
Board of Education	22,086	22,830
Central Administration	233,110	248,300
Business Office and Tax Collecting	185,200	175,600
Legal, Personnel and Public Information	99,500	105,335
Central Support Services	353,000	386,400
Assessments on School Property	54,000	70,200
BOCES Admin,Rent, Capital	58,300	62,500
Curriculum Development & Planning	98,700	103,000
Supervision Administration	154,850	158,100
Employee Benefits	234,784	265,393
<b>Total Administration, 10.21% of Budget</b>	<b>\$1,493,530</b>	<b>\$1,597,658</b>
\$ Change		\$104,128
% of Total Budget		10.21%

## Program Component of Tri-Part Budget

<b>Budget Area</b>	<b><u>2022-2023</u></b>	<b><u>Proposed Budget 2023-2024</u></b>
Legal	27,000	28,000
In-service	90,100	92,100
Regular Education	3,793,736	4,208,227
Special Education	1,930,400	2,226,855
ELL Instruction	209,900	189,900
Occupational, Summer Education	10,000	45,000
Library and Media	109,575	115,125
Computer Aided Instruction	287,413	422,875
Guidance, Social and Health Services	196,300	336,500
Co-Curricular, Athletics, Recreation	101,271	189,848
Transportation	818,075	961,575
Transfer to Special Aid Fund	30,000	30,000
Employee Benefits	2,459,583	2,747,294
<b>Total Program, 74.08% of Budget</b>	<b>\$10,063,353</b>	<b>\$11,593,299</b>
	\$ Change	\$1,529,946
	% of Total Budget	74.08%

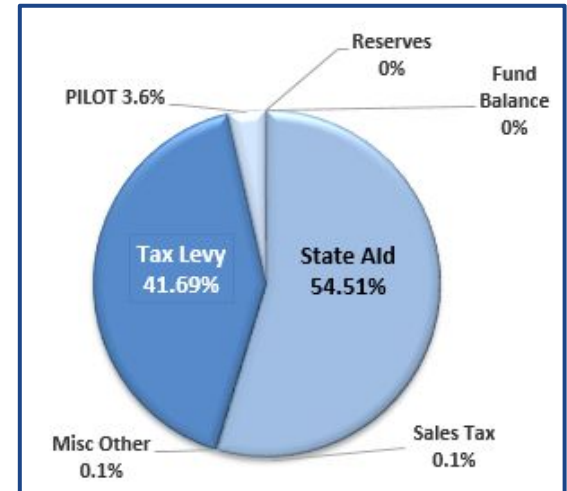
## Capital Component of Tri-Part Budget

<b><u>Budget Area</u></b>	<b><u>2022-2023</u></b>	<b><u>Proposed Budget 2023-2024</u></b>
Operation and Maintenance	709,900	939,700
Security of Plant	79,800	88,000
Real Property Refunds	2,000	1,000
Employee Benefits	249,542	250,260
Transfer to Capital Fund	100,000	100,000
Debt Service	651,875	1,080,083
<b>Total Capital, 15.71% of Budget</b>	<b>\$1,793,117</b>	<b>\$2,459,043</b>
\$ Change		\$665,926
% of Total Budget		15.71%

# Revenue ~ 2023-2024

## Revenue Summary

<u>Source</u>	<u>2022-23</u>	<u>Est. 2023-24</u>	<u>% of Revenues</u>
State Aid & Building Aid	\$ 6,196,300	\$ 8,530,428	54.51%
Other Income	\$ 66,804	\$ 18,665	0.1%
Sales Tax	\$ 15,000	\$ 13,000	0.1%
Property Tax	\$ 6,524,345	\$ 6,524,345	41.69%
PILOT-Southern Tier Wine & Spirits	\$ 547,551	\$ 563,562	3.6%
Fund Balance	\$ -	\$ -	0%
Reserves	\$ -	\$ -	0%
	<u>\$ 13,350,000.</u>	<u>\$ 15,650,000.</u>	100.00%



## Continuing to Make a Positive Difference

- ❑ Full time Social Worker
- ❑ Collaboration with Onondaga County for a Student Engagement Specialist
- ❑ School Security Officer, Safety Patrol Program
- ❑ ARISE Counselor in the building full time
- ❑ Technology and innovative programs
- ❑ Reading Intervention and Student Extra Academic Support
- ❑ After School Enrichment Camps and Activities
- ❑ Summer Academic and Social Enrichment Programs
- ❑ Therapeutic Crisis Intervention Training for our Staff
- ❑ Positive Behavioral Interventions
- ❑ Full Day Pre-K for 3 and 4 Year Olds
- ❑ High School Choice



## Focusing on the whole student to promote success



# Board of Education

<b>Kimberly Vespi</b>	<b>President</b>
<b>David Florczyk</b>	<b>Vice President</b>
<b>Anthony Maggi</b>	<b>Trustee</b>
<b>Michael Leonardo</b>	<b>Trustee</b>
<b>Kenda Carfagno</b>	<b>Trustee</b>

We have overcome difficult times during years of deficits while we have maintained quality programs in an environment of continual enrollment increases, lack of proper state funding, and the pandemic.

Thankful for the full funding of State Foundation Aid, the Lyncourt School Board of Education supports using the increased foundation aid to grow and rise up to meet the fiscal demands of our ever growing and changing student population without increasing the tax levy for the 2023-24 tax year.

# Lyncourt Union Free School District

## Budget Vote Propositions

### **PROPOSITION No. 1 ~ 2023-2024 Budget**

Shall the Board Of Education of the Lyncourt Union Free School District at Salina be authorized to expend the amount of Fifteen Million, Six Hundred Fifty Thousand Dollars (\$15,650,000.00) as a general fund appropriation for the 2023-2024 school year and to levy the necessary tax therefor upon the taxable property of the District?

## Budget Vote Propositions Continued

### **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 Seventy Three Thousand, Two Hundred and Thirty Eight Dollars (\$73,238.00) annually to the sum of Seventy Four Thousand, Nine Hundred and Twenty Three Dollars (\$74,923.00) 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?

## Budget Vote Propositions Continued

### **PROPOSITION ~ Board of Education Election**

*Members of the Board of Education - Vote for a Maximum of Two (2):*

The candidate receiving the highest number of votes will serve a 3-year term, and the candidate receiving the second highest number of votes will serve a 2-year term as members of the Board of Education.

☐ Mrs. Kenda Carfgano

☐ Mr. Hans Meyer

# Lyncourt Union Free School District

## School Budget Vote

**Vote: Tuesday, May 16th**

**Time: 7:00am - 8:00pm**

**Lyncourt School in the *District Conference Room***

**2707 Court Street, Syracuse, NY**

**You can vote if you rent and live in the Lyncourt School District**

**Bring ID with your address on it**



**We hope to see you there, Please Come Vote!**

Questions ???



# LYNCOURT

UNION FREE SCHOOL DISTRICT



Community



Strong

Proud



Together

