

Lyncourt Union Free School District

New York State Aid - Foundation Aid Plan

UPDATED 4/24/2023

The 2021-2022 enacted state budget included language stating that, for the 2021-22, 2022-23 and 2023-24 school years, each school district receiving a Foundation Aid increase of more than 10% or \$10,000,000 in any given school year must post a plan of how the funds will be used to address student performance and need. It was in 2021 that the state implemented a three year plan to fully fund the foundation aid due to school districts annually. The three year phase-in means large increases for Lyncourt UFSD that are long overdue and will catch us up to the level of funding appropriate for our enrollment size. These large jumps in the foundation aid will level off after the three year phase-in.

Foundation Aid is the main source of state funding for public schools. A “Foundation Aid Formula” was created in 2006 establishing a standard calculation of proper apportionment to each of the state’s more than 600 public school districts. Since established, our foundation aid has not been held to the formula. Rather, this aid has been frozen or has been incremented only slightly each year. Since it was set into law in 2006, Public school districts had never been fully funded. Beginning in 2021, this was changed.



Foundation Aid	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
Calculated Formula	2,636,225	3,220,371	3,630,006	3,822,482	4,300,447	4,673,525	5,023,057	5,730,230
Aid Received	1,684,091	1,781,697	1,906,686	1,997,782	1,997,782	2,751,143	3,913,586	5,730,230
Increase from Prior Year	21,448	97,606	124,989	91,096	-	753,361	1,162,443	1,816,644
Foundation Aid Withheld	952,134	1,438,674	1,723,320	1,824,700	2,302,665	1,922,382	1,109,471	-

Enrollment	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL	518	542	553	574	578	592	605

The fifteen year battle over equitably funding education came to an end in 2021 when lawmakers agreed to fully restore school district Foundation Aid. This plan called for foundation aid to be phased in over a three year period, bringing school districts up to where the aid should be by the 2023-24 budget year. The initial 2021-22 school year of this three year phase-in provided New York State public schools 60% of the Foundation Aid’s true formula calculation. Districts were promised 50% more and in the year 2022-23 with full Foundation Aid restored in the year 2023-24. Adding to this phase-in is the fact that Lyncourt has had an increase in student population while the aid has been stalled. We have spent years working hard to balance a budget, cut the budget and live within our means while we have increased our student body, increased our needs, and increased our expenses. The foundation aid phase-in increases are as follows:

- 2021-2022: \$761,108 (38.10%) Foundation Aid phase-in at time of budget, year one
- 2022-2023: \$1,108,694. (39.54%) Foundation Aid phase-in at time of budget, year two
- 2023-2024: \$1,816,644. (46.4%) Foundation Aid final phase-in for year 2023-24

What does this mean to Lyncourt's budget and revenue?

The additional Foundation Aid will help to right-size our revenue to cover anticipated expenses, eliminating the need to fill the gap with fund balance in order to get by. This aid will catch Lyncourt up to the budget level necessary to support our increased enrollment. While Foundation Aid has remained steady, our enrollment has increased more than 20%. While our services have kept up with the needs of the community, our expenses have risen each year. Until now, state aid and local tax funds had not provided enough revenue to offset expenses, causing the district to deplete fund balance to a concerning low level.

Fund balance, or the school district's savings, is important. New program and grant opportunities must be funded up front, sometimes for one to two years in advance of getting reimbursed. These new programs include Pre-K and Smart Schools Bond Act technology grants, COVID Recovery grants, and other start-up programs. Having a tight budget that is created a year before the spending takes place leaves little room for changes in special education needs, nor the funds to front additional program opportunities that the district would be remiss in not taking advantage of.

The importance of our school district being fiscally sound is paramount.

The district's financial standing provides the ability to obtain lower interest rates on reconstruction bonds and provides a stable educational environment for our students.

Lyncourt is committed to addressing student performance and need. We will:

- Continue the practice of small class sizes.
- Continue to provide Tier 1 social-emotional instruction to all students and additional Tier 2 and Tier 3 supports to students in need of more intensive remediation.
- Cover the increasing costs of our students attending Charter Schools.
- Provide adequate resources such as language supports and translator services to our English language learners and their families.
- Provide high school choice and support the cost of our increased enrollment reaching the high school level.
- Continue to provide academic intervention programs and enrichment for our at risk student population as determined through AIMS Web Plus assessments and progress monitoring, as well as teacher recommendations.
- Retain staff and programs to accelerate student achievement and close learning gaps by providing additional instructional assistance both in and out of the classroom.
- Retain staff by affording contractual increases in insurance costs.
- Provide a safe environment, both physically and virtually, by contracting security assistance for our school district, data, and technology use.
- Provide academic enhancement through the use of technology, both in the classroom and at home, by hiring a Director of Technology and LAN Technician, as well as obtaining hot spots, software licenses, and one-to-one devices.



Lyncourt's 2021-22 budget, including the expected revenue increase in Foundation Aid included plans to:

- Reduce the reliance on fund balance to cover general expenditures by \$375,000.
- Increase the budget by \$490,000 to cover increased expenditures and maintain current programs.
- Keep the tax levy increase within the levy limit of 1.85%, an increased revenue of \$114,620.
- Use the Foundation Aid increase of \$761,108 to cover the funding gap that has been created from it being withheld in prior years.

Lyncourt's 2022-23 budget, including the expected revenue increase in Foundation Aid includes plans to:

- Focus is on long awaited increased staffing needs and prepare the district for future fiscal security.
- Add an ELL teacher to accommodate our growing English Language Learning student numbers.
- Budget for an additional teacher in the primary grade level as our increased enrollment necessitates.
- Add a Custodial Worker I position for cleaning and maintenance of our upgraded facility.
- Add the necessary position of a Director of Technology for computer support and network security.
- The above staffing increases total an estimated \$360,000.
- Cover increasing health insurance costs, up \$114,000.
- Cover increasing transportation costs with rising number of high school students and fuel, \$100,000.
- Cover increasing costs Lyncourt directs to Charter Schools in the amount of \$144,000.
- Cover tuition costs as our increased student population extends into our attended high schools, \$115,000.
- Increase the BOCES budget to include special needs and programs in the amount of \$200,000.
- Totally eliminate the reliance on fund balance to cover general expenditures, \$100,000.
- Keep the tax levy increase within the levy limit of 3.18%, an increased revenue of \$201,207.
- Use of the \$1,108,694 Foundation Aid increase will help the district to secure a stronger budget that addresses our student count, student needs, added technology support and security that is imperative to the future of the school district, and a financial basis that will withstand the next fiscal cliff or shortfall.

Lyncourt's 2023-24 budget, including the expected revenue increase in Foundation Aid includes plans to:

- Budget for a primary grade teacher to reduce classroom size and provide optimal learning environment.
- Add a special education teacher and contracted services to accommodate the needs of our students.
- Add a .4FTE ELL teacher to support our English Language Learning students.
- Add the position of a LAN Technician for computer support and network security.
- Cover contractual salary increases for our staff.
- The above staffing and instructional increases total \$756,092.
- Provide all student standard classroom supplies, \$5,000.
- Provide High-Impact Tutoring as mandated by the state under the current terms of this plan \$205,052.
- Cover increasing costs Lyncourt directs to Charter Schools in the amount of \$20,000.
- Continue to provide summer school and after school programs, \$48,000.
- Provide health services, \$38,000.
- Increase the BOCES budget to cover a 3-yr lease project for laptops, \$50,000.
- Cover increases in BOCES service costs, \$28,000.
- Cover the increased costs to provide school and cyber security, \$20,000.
- Furniture upgrades for our classrooms, \$100,000.
- Operations costs to continue providing a clean and healthy environment, \$50,000.
- Community services for health and wellness programs, \$33,500.
- Cover the increased contractual obligations for employee insurance and benefits, \$132,346.
- Cover increased transportation costs, \$146,000.
- Reduce the tax levy from the calculated tax limit to a zero increase, a savings to the taxpayers of \$184,654.

- Use of the \$1,816,644 Foundation Aid will help us reduce taxes while providing continued social-emotional programs, instruction, and cover the ongoing increases of contractual obligations and technology costs.

Community input was provided during Budget Committee meetings and board meetings

This increased foundation aid spending plan was discussed with the 2021-2022 Budget Committee where attendees were given opportunity to ask questions and provide comments and input. Meetings were held on March 24, 2021 and April 14, 2021. The information was shared in a public board meeting on June 8, 2021.

This spending plan and foundation aid phase-in was discussed with the 2022-2023 Budget Committee where attendees were given opportunity to ask questions and provide comments and input. Meetings were held on March 16, 2022 and April 6, 2022. The information was shared at the Public Hearing dated May 10, 2022, at which time public comment was facilitated.

The spending plan and foundation aid phase-in was discussed with the Board of Education at the Budget Workshop meeting of March 1, 2023. Notification of the foundation aid increase and spending plan is included in both the Budget Newsletter and the Budget Notice that are mailed to all community residents, including an invitation to see detail on the district's website and/or attend the public hearing. The spending plan will be discussed at the open Budget Hearing on May 9, 2023. At this time the district will open the opportunity for all stakeholders to provide feedback and ask questions.

The Budget Committees were made up of the following representatives:

Mr. Michael Leonardo, Board Representative (2021-22, 2022-23)
Mrs. Kimberly Vespi, Board Representative (2021-22, 2022-23)
Dr. Lawrence Salamino, Alternate Board Representative (2021-22, 2022-23)
Mr. Jay Austin, Superintendent (2021-22, 2022-23)
Mrs. Cathryn Marchese, School Business Administrator (2021-22, 2022-23)
Ms. Yvonne Ramsden, Parent Representative (2021-22, 2022-23)
Mrs. Amy Huff, Parent Representative (2021-22)
Mrs. Amy Borkowski, Staff and Parent Representative (2021-22, 2022-23)
Ms. Judy Wilsch, Alternate Parent Representative (2021-22)
Mrs. Morgan Barley (2022-23)