



Budget Proposal 2024-2025

BUDGET PUBLIC HEARING – MAY 14, 2024

Agenda

1) Proposed Revenues 2024-25

- Where Do Our Funds Come From?
- How School Taxes Work

2) Proposed Expenditures 2024-25

- Three Part Expenditure Budget:
Program, Capital and Administration

3) Future Projections

4) Voting Information

- Propositions
- Additional Information





1. Proposed Revenues

- WHERE DOES SCHOOL FUNDING COME FROM?
- HOW SCHOOL TAXES WORK

Where Does Lyncourt Funding Come From?

Budgeted Revenues	2023-2024	2024-2025 Proposed	\$ Change	Percent Change
State Aid	\$ 8,530,428	\$ 8,831,485	\$ 301,057	3.53%
Tax Levy	\$ 6,524,345	\$ 6,524,345	\$ -	0.00%
PILOT	\$ 563,562	\$ 576,344	\$ 12,782	2.27%
Fund Balance + Reserves	\$ -	\$ -	\$ -	0.00%
Other	\$ 31,665	\$ 32,826	\$ 1,161	0.21%
Total	\$ 15,650,000	\$ 15,965,000	\$ 315,000	2.01%

No Change in Tax Levy

Tax Levy 2023-24

\$6,524,345

This amount was approved by the Board of Education and voters last May

Proposed Tax Levy 2024-25

\$6,524,345

This amount is proposed by the Board of Education and is up for approval by voters now



2. Proposed Expenditures

- THREE PART BUDGET:
 - Program
 - Capital
 - Administration

Three Part Budget -

NYS requires budget expenditures to be explained to the public in three parts:

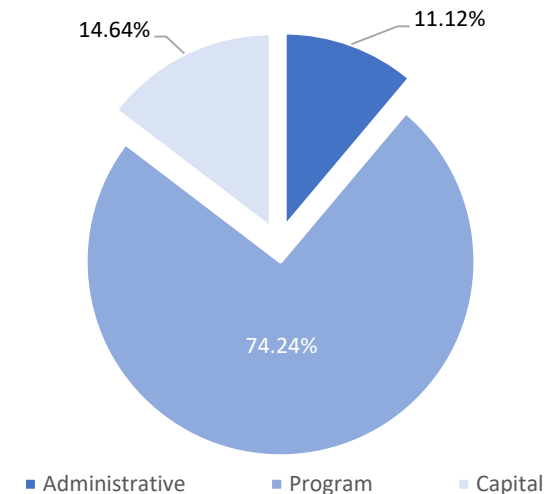
- Administration – Relates to expenses for management and overall support of the district. Examples include Board of Education expenses, central administration, building administration, business office, legal fees and auditing services.

- Program – All expenses related to students and their programmatic needs. Examples include educational programs, transportation, athletics and extracurricular activities, as well as teacher salaries and employee benefits.

- Capital – Deals with all equipment, supplies, materials and personnel for the operation and maintenance of the district. It also includes payments on principal and interest on debt.

	2023-24 Budgeted \$	2023-24 %	2024-25 Proposed \$	2024-25 %
Administrative	1,597,658	10.2	1,774,645	11.12
Program	11,593,299	74.1	11,852,385	74.24
Capital	2,459,043	15.7	2,337,970	14.64
Total	15,650,000	100%	15,965,000	100%

Proposed Budget:





Administrative Expenses

Administration – Relates to expenses for management and overall support of the district. Examples include Board of Education expenses, central administration, building administration, business office, legal fees and auditing services.

Notable changes in this proposal include additional business and administrative costs at BOCES, various salary increases, and related increases to health and fringe benefits. Additionally, some budget code adjustments are reflected here.

Overall, a proposed total increase of \$176,987 from last year.

ADMINISTRATIVE	2024-2025 Proposed
Board of Education	\$ 29,300
Central Administration	\$ 287,650
Finance	\$ 202,850
Legal	\$ 14,544
Personnel	\$ 39,150
Central Services	\$ 388,700
Special Items	\$ 68,700
BOCES – Admin, Rent & Capital	\$ 62,150
Curriculum Dev. & Supervision	\$ 158,100
Research, Planning & Evaluation	\$ 1,800
Employee Benefits	\$ 290,801
TOTALS	\$ 1,774,645




Programmatic Expenses

Program – All expenses related to students and their programmatic needs. Examples include educational programs, transportation, athletics and extracurricular activities, as well as teacher salaries and employee benefits.

Proposed changes this year are due to several factors, including the addition of a new elementary teacher next year. We are also adding a new Special education TA and a new Reading TA position who was formerly on the COVID ARP Grant. Computer Assisted instruction is increasing due to a new Chromebook leasing program through BOCES which will save the district money in the long run. We are also budgeting for contractually obligated salary increases across several instructional positions as well as related increasing health and fringe benefit costs. We are reducing budgets for “High Impact Tutoring”, charter school and tuition payments to help offset these costs.

Overall, a proposed total increase of \$259,086 from last year.


PROGRAM	2024-2025 Proposed
Legal	\$ 30,906
Inservice Training	\$ 77,500
Curriculum Development	\$ 134,827
Teaching / Instruction	\$ 4,070,992
Special Education	\$ 2,348,950
English Language Learning	\$ 237,200
Occupational Education	\$ 19,550
Summer School	\$ 43,500
Library and Media	\$ 127,938
Computer Aided Instruction	\$ 487,676
Guidance and Health Services	\$ 358,350
Co-Curricular Activities	\$ 47,000
Interscholastic Athletics	\$ 50,500
Transportation	\$ 828,500
Recreation and Fitness Center	\$ 70,933
Employee Benefits	\$ 3,022,890
Transfer to Other Funds	\$ 30,000
TOTALS	\$ 11,852,385



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Capital Expenses

Capital – Deals with all equipment, supplies, materials and personnel for the operation and maintenance of the district. It also includes refunds of real property taxes, and all payments on principal and interest on short and long-term debt.

Notable changes in this proposal are due to increases in cleaning and maintenance salaries, related increases to health and other benefit costs, and a new Natural Gas and Electric service contract. Significant reductions include operational supplies as we exit COVID, and a decrease in our debt service expenses.

Overall, a proposed total decrease of -\$121,073 from last year.

CAPITAL	2024-2025 Proposed
Operation of Plant	\$ 910,200
Security	\$ 71,000
Employee Benefits	\$ 276,441
Debt Service	\$ 980,329
Transfer to Other Funds	\$ 100,000
TOTALS	\$ 2,337,970

\$100k Capital Outlay Project

What is a \$100k Capital Outlay Exception Aid Project?

A Capital Outlay Exception Aid Project is a capital project of \$100,000 or less that will allow the district to recover their building aid on the project in the year following the eligible expenditures, rather than the 15 to 30 year payback period for building aid on larger capital projects.

Why would a district consider undertaking a Capital Outlay Project?

Districts commonly use these projects to address items in need of improvement on their Building Conditions Surveys.

What \$100k Capital Outlay Project is expected next year?

Next year, the focus of the project will be site improvements and interior upgrades

What are some future possible Capital Outlay Projects for Lyncourt?

We will be performing an updated Building Condition Survey next year and will update our Capital Outlay plans based on those results

3. Future Projections



Future Projections - Revenues

- Revenues

- Current PILOT continues through 2026-27 school year. Unclear at this time what the impact on taxes will be in 2027-2028
- State Aid increased significantly from 2021-22 to 2024-25, allowing for two consecutive years of 0% tax increase to the local levy.
 - We do not anticipate the same level of increase in State Aid moving forward - other districts are receiving 0% increases in State Aid this year
 - We are heavily dependent on State Aid at 55.32% of our total revenue. When the State does well, Lyncourt will do well – the opposite is also true
- End of COVID grants June 30, 2024

Future Projections – Expenses, Overall

- Expenses

- LTA and SEIU contracts through 2027 provide consistency for next three years
- Inflationary increases in supplies, equipment and outside agency contracts continue to put pressure on our expenditure budget
- Upcoming requirements in Electric busses may increase transportation costs

- Overall Financial Picture

- We are in a strong financial position right now
- If State Aid remains strong and expenses are held at projected levels, we will retain current fiscal strength
- If State Aid is low and expenses grow, our position will worsen



4. Voting Information

- PROPOSITIONS
- ADDITIONAL VOTING INFORMATION
- ADDITIONAL BUDGET INFORMATION

Proposition 1 – Annual Budget

Shall the Board of Education of the Lyncourt Union Free School District at Salina be authorized to expend the amount of Fifteen Million, Nine Hundred Sixty Five Thousand Dollars (\$15,965,000.00) as a general fund appropriation for the 2024- 2025 school year and to levy the necessary tax therefor upon the taxable property of the District?



Proposition 2 – Salina Free Library

Shall the annual appropriation for the Salina Free Library within the Lyncourt Union Free School District be increased from the sum of seventy four thousand, nine hundred, twenty three dollars (\$74,923.00) to the sum seventy six thousand, four hundred, twenty two dollars (\$76,422.00) 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?



Proposition 3 - Instructional Contracts

Shall the Lyncourt Union Free School District be authorized to extend the Instruction Contracts with the East Syracuse Minoa Central School District and Solvay Union Free School District for the school years 2025-2026 through 2028-2029, to continue to allow for the education of eligible Lyncourt students entering grades 9-12, at East Syracuse Minoa High School and Solvay Union Free School District?



Proposition 4 - 2024 Capital Reserve Fund

Resolved, the Board of Education of the Lyncourt Union Free School District is hereby authorized to establish a capital reserve fund pursuant to Section 3651 of the Education Law to be designated, “2024 Capital Reserve Fund” created to defray the cost of the construction, reconstruction and equipping of School District buildings, facilities, and land, including original equipment, machinery, apparatus, appurtenances, furnishings, land acquisitions, and other incidental improvements and expenses in connection therewith, and in order to accomplish the same, the Board is hereby authorized to establish the ultimate amount of such reserve fund to Seven Million Dollars (\$7,000,000) inclusive of accrued interest and other investment earnings, with a probable term of ten (10) years. The Board of Education is hereby authorized to pay funds from the available fund balance, state aid reimbursement to the School District on account of capital projects, such other monies as the voters may direct, and/or other legally available funds of the School District to such reserve fund in an amount determined by the Board of Education up to the maximum authorized amount.

Members of the Board of Education

Two open positions exist for next year. Each position is for a three year term.

Candidates:

- Kimberly Vespi
- Judy Wilsch



Voting Day

Pursuant to the Education Law, Section 2013, voting on the 2024-2025 Budget Proposition, Salina Free Library Proposition, Instructional Contracts Proposition, 2024 Capital Reserve Fund Proposition and election of Board Members will be held:

Tuesday, May 21, 2024

7:00am to 8:00pm

Lyncourt School, District Conference Room
2707 Court Street, Syracuse, New York

Additional Voting Information

QUALIFICATIONS TO VOTE:

To vote in a school district budget vote and board election, you do not need to be a registered voter. However, you must:

- Be a citizen of the United States;
- Be 18 years of age or older;
- Be a resident within the district for a period of 30 days preceding the date of the vote;
- Be eligible to register or vote at an election in accordance with the provisions of section 5-106 of the election law.

VOTING BY ABSENTEE BALLOT:

As of today, absentee ballots require the voter to personally appear with a completed application at the District Clerk's office by 5/20/2024 at 5:00pm.

Completed absentee ballots received after 5:00 PM on 5/21/2024 cannot be accepted.

DO YOU RENT?

You do not need to own property to participate. Renters are eligible to vote!

Additional Budget Information

Please call David Shaw, Business Administrator at 313-7965 or visit the Business Office section of the Lyncourt website. There you will find additional details such as:

- Proposed Line Item Budget (3 Part Format)
- Property Tax Report Card
- Academic Report Card
- Fiscal Accountability Summary
- Administrative Compensation Information Form
- Exemption Impact Reports for Onondaga County
- Budget Newsletter, including the Budget Notice





LYNCOURT

UNION FREE SCHOOL DISTRICT

Thank You for Attending!

REMEMBER TO VOTE ON MAY 21ST