

March 29, 2023

AGENDA

REVENUES

**BOCES,
SPECIAL
EDUCATION
AND
TECHNOLOGY**

FACILITIES

**CAPITAL
OUTLAY
PROJECTS**

**LYONS CENTRAL SCHOOL DISTRICT
BOCES, SPECIAL EDUCATION, TECHNOLOGY,
FACILITIES BUDGETS, TAX LEVY AND CAPITAL
OUTLAY PROJECTS**

AGENDA

- *REVENUES*
- *BOCES, SPECIAL EDUCATION
AND TECHNOLOGY BUDGETS*
- *FACILITIES BUDGET*
- *CAPITAL OUTLAY PROJECTS*

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REVENUES

**STATE AID
AND
TAX LEVY**

TAX CAP LIMIT CALCULATION

(NOT PROPOSED)

2023-24

\$ 5,443,987
Levy Limit

\$ 213,469
Increase Limit

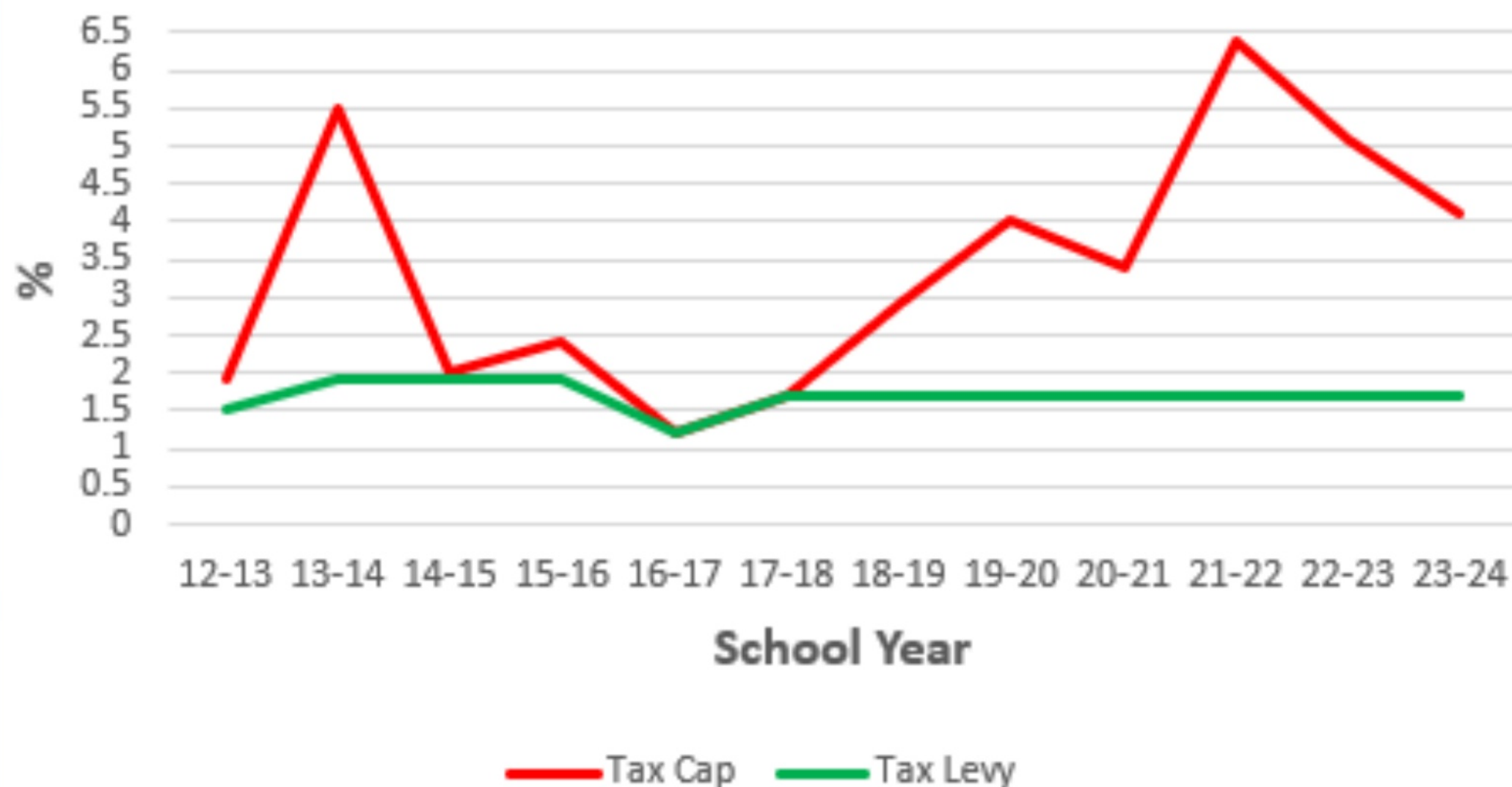
4.1 %
Increase Limit

Tax Levy Limit, Before Adjustments and Exclusions	
Real Property Tax Levy FYE 2023	\$5,230,518
Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
Tax Base Growth Factor	1.0052
PILOTs Receivable FYE 2023	---
Tort Exclusion Amount Claimed in FYE 2023	\$0
Capital Tax Levy Exclusion FYE2023	\$0
Allowable Levy Growth Factor	1.0200
PILOTs Receivable FYE 2024	---
Available Carryover from FYE 2023	\$81,116
Tax Levy Limit Before Adjustments/Exclusions	\$5,443,987
Exclusions	
Tort Exclusion	\$0
Capital Tax Levy Exclusion FYE2024	\$0
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Total Exclusions	\$0
Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$5,443,987
Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	---
FYE 2024 Proposed Levy, Net of Reserve	\$5,319,437
Difference Between Tax Levy Limit and Proposed Levy	\$124,550
Do you plan to override the Tax Cap for FYE 2024 ?	No

2023-24 PROPOSED TAX LEVY VS. TAX CAP LIMIT

	Tax Levy	\$ Increase	% Increase
<i>Tax Cap Limit</i>	<i>\$ 5,443,987</i>	<i>\$ 213,469</i>	<i>4.1 %</i>
Proposed Tax Levy	\$ 5,319,437	\$ 88,919	1.7 %

Tax Cap Vs. Tax Levy



TAX LEVY HISTORY

School Year

Tax Levy % Increase

Budget Approval %

13-14

1.9 %

70 %

14-15

1.9 %

67 %

15-16

1.9 %

76 %

16-17

1.2 %

75 %

17-18

1.7 %

72 %

18-19

1.7 %

77 %

19-20

1.7 %

72 %

20-21

1.7 %

67 %

21-22

1.7%

71 %

22-23

1.7%

67%

Average

1.7 %

71 %

STATE AID & TAX LEVY INCREASE

PROJECTED INCREASE FROM 2022 -23

Foundation Aid – 2/01/23 Governor's proposal	\$ 2,252,345
Local Taxes (*Proposed 1.7% Increase)	\$ 88,919
Total	\$ 2,341,264

* Action – BOE to act on the proposed 1.7% tax levy increase

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BOCES BUDGET

The BOCES budget consists of special & occupational education, technology hardware and software, bidding services, summer school, incarcerated youth, legal services and staff development.

**SPECIAL
EDUCATION**

TECHNOLOGY

TEACHING

**STAFF
DEV. &
OTHER**

2023-24

\$ 5,997,583

2022-23

\$ 5,581,840

Increase

\$ 415,743

SPECIAL EDUCATION – BOCES

\$ 3,300,000 Increase of \$ 15,155

- **Out of district students that attend BOCES programs**

-

TECHNOLOGY

\$ 912,583 Increase of \$ 114,363

- **ViewSonic Interactive Display**
- **Software**
- **Internet**
- **Servers**
- **Computers**
- **Wireless Network Support**
- **Email**
- **Data**
- **Phone System**
- **NVision**
- **FoodService Point of Sale System**
- **HVAC System**
- **Copiers / Printers**
- **Software Licenses**
- **Student Software**
- **Website**

TEACHING

\$ 1,023,000 Increase of \$ 40,696

- **Occupational Education** **\$ 550,000**
 - **Animal Science, Automotive Technology, Carpentry, Computer Science, Electrical, Culinary, Cosmetology, Mechanical, etc.**
- **Art In Ed., Tutoring, Coach Cert., Virtual** **\$ 258,000**
- **Incarcerated Youth** **\$ 65,000**
- **General Ed. Summer School** **\$ 150,000**

STAFF DEVELOPMENT AND OTHER

\$ 762,000 Increase of \$ 245,529

- **Other** **\$ 447,000**
 - **BOE Policy, Four County, Health and Worker's Comp Insurance Consulting, GASB 45 Compliance, Purchasing, A/P, Imaging, Legal and Public Information Services**
- **Staff Development** **\$ 150,000**
 - **Professional / Curriculum Development, Literacy, Math, Special Education, and Support with State Initiatives**
- **Administration and Rent** **\$ 165,000**

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FACILITIES

FACILITIES COMPONENTS

The facilities budget consists of salaries, utilities, inspection fees, supplies, parts and equipment.

2023-24	\$ 1,680,272
2022-23	\$ 1,349,891
Increase	\$ 330,381

FACILITIES

\$ 1,680,272

2022-23

2023-24

Difference

• **Equipment**

\$ 41,000

47,000

6,000

• **BOCES**

\$ 70,700

70,700

0

• **Parts, Supplies and Services**

\$ 283,105

382,500

99,395

• **Salaries**

\$ 630,086

747,072

116,986

• **Utilities**

\$ 325,000

433,000

108,000

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CAPITAL OUTLAY PROJECT

**CAPITAL
OUTLAY
PROJECTS
UPDATE**

**2023-24
CAPITAL
OUTLAY
PROJECT
PROPOSAL**

2021 – 22 CAPITAL OUTLAY PROJECT UPDATE

- **Replaced Elementary School walk-in refrigerator**

Elementary Walk-In Cooler



2022 - 23 CAPITAL OUTLAY PROJECT UPDATE

- Elementary Auditorim Light Fixtures
- Elementary External Doors and Frames
- Elementary Signage



2023-24 CAPITAL OUTLAY PROJECT

- **NYSED allows up to \$100,000 of renovation work that qualify for building aid to be included in operating budget**
- **Recommending to include \$100,000 in budget for additional renovations to the Elementary School**

Questions

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Or

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