



Levittown LEADER



(From left) Division Avenue High School Assistant Principal Linda Dolecek, salutatorian Lyndsey Petrofsky, valedictorian Savvas Papadopoulos, Principal Joan Lorelli, Assistant Principal John Coscia, MacArthur High School valedictorian Belinda Grunfeld, salutatorian Mira Sobhy and Principal Kathleen Valentino.

Preserving Educational Quality Within the Tax Levy Cap

- Increased security
- New and refreshed technologies
- No change in transportation guidelines
- Curriculum aligned with the New York State Common Core Learning Standards
- Continuation of programs in the arts and sciences
- Supplies and materials for instruction
- High school and middle school athletic teams
- Clubs and activities
- Field trips
- Full-day kindergarten
- Maintenance of school facilities and grounds
- MacArthur High School cafeteria
- Expansion of the Project Lead the Way STEM program

A MESSAGE FROM THE BOARD OF EDUCATION...

Proposed Budget Preserves Programs Within the Tax Levy Cap

The Levittown Board of Education recognizes the district's ongoing challenge of rising property taxes and remains steadfast in its commitment to limit the burden on the community. Through careful and resourceful planning, and the use of \$8.4 million in reserves and fund balance, the Board has proposed a 2014-2015 budget totaling \$198,758,768 that keeps costs as low as possible while preserving key instructional and co-curricular programs for students.

This year, the district has had to again prepare a school budget with limits under New York State's tax levy cap law, commonly referred to as the "2 percent tax cap." Every school district in New York State is provided with the same formula used to calculate the district's highest allowable tax levy, which requires a simple majority of voters (50 percent plus 1) to pass. Any proposed tax levy amount above this limit requires voter approval by a supermajority (60 percent).

In preparing the proposed 2014-2015 budget, the Board elected to adopt a tax levy increase of 1.62 percent, which is at the allowable tax levy cap as per state law. Unlike many districts across Long Island, Levittown is in the fortunate position of being able to draw from its reserves, thus utilizing \$3.6 million from the Employee Retirement System and \$4.8 million from the fund balance to limit the increase in the tax levy. More importantly, this proposed spending plan makes no reductions to instructional and co-curricular programs and includes additional security measures, new and refreshed technologies, and curriculum aligned with the New York State Common Core Learning Standards. With this proposed spending, the average assessed household would realize an estimated \$122 tax increase per year, or approximately \$10 per month.

Student achievement continues to bring pride to our community. Page 2 of this newsletter contains information on many of our students' accolades and community outreaches; and we encourage you to visit the district website at www.levittownschoools.com to read about student achievement throughout the school year.

We also encourage you to become familiar with the district's proposed budget and use of funds in the capital reserve fund. Information about the capital reserve fund is detailed on page 2. Please take time to review the budget presentations on the district website.

Levittown School District
Levittown NY 11756

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GLOSSARY OF KEY BUDGET TERMS:

To better understand the budget planning process, the district has provided the definitions of several commonly used terms. This glossary of terms is taken from the Nassau County Tax Assessor's website at www.nassaucountyny.gov.

STATE OR FEDERAL MANDATE – The state and federal governments impose directives upon school districts to provide various services. These requirements are often unfunded or underfunded, forcing taxpayers to assume the financial costs associated with the mandate.

TAX LEVY – The total amount of property taxes a school district must collect to balance its budget, after accounting for all other revenue sources, including state aid. The tax levy is the basis for determining the tax rate for each of the cities, towns or villages that make up a school district.

TAX LEVY LIMIT – For school districts, this is the highest allowable tax levy (before exemptions) that a school district can propose as part of its annual budget for which only the approval of a simple majority of voters (more than 50 percent) is required. Any proposed tax levy amount above this limit requires budget approval by a supermajority (60 percent) of voters. This has been commonly referred to as the "2 percent tax cap."

TAX RATE – In Nassau County, there are three factors that determine how a piece of property is taxed: the tax levy, which is set by the school district; the adjusted base proportion for that class or type of property, set by Nassau County; and the assessment of the property, also set by Nassau County. The tax rate is calculated by determining the individual dollar rate per \$1,000 of assessed value. It is only an estimate, since the adjusted base proportion has not been finalized.

TAX CLASSES – State law requires the Department of Assessment to designate each property as belonging to one of four tax classes. In Nassau County, Classes 1 and 2 include residential properties. Class 3 consists of utility company equipment and special franchises. Class 4 consists of commercial, industrial and institutional buildings, and vacant land.

REVENUE – Revenue is all sources of income, other than property taxes, which include federal and state aid, grants, rental fees, interest fees and previous year carryover funds.

CONTINGENCY BUDGET – According to New York State law, if a proposed budget fails, the Board of Education has the option of seeking voter approval for a second time or immediately adopting a contingency budget. If the proposed budget is defeated a second time, the Board must adopt a contingency budget. State law mandates that if a district is forced to adopt a contingency budget, the tax levy increase over the current school year must be capped at zero percent.

EDUCATIONAL DOLLARS AT WORK

Academics

- 90% of the Class of 2013 attended college.
- 95% of the Class of 2013 received a Regents diploma; 64% received an Advanced Regents diploma.
- Four seniors were named Commended Students in the 2013 National Merit Scholarship Program.
- The Washington Post has named Division Avenue and MacArthur high schools among the most challenging schools in New York State and the Northeast.
- The NAMM Foundation named Levittown as one of the 2014 Best Communities for Music.
- 182 students were designated as Advanced Placement Scholars, including seven students who received the top honor of National AP Scholar.
- Middle school students have benefited from instruction in the Project Lead the Way Gateway to Technology STEM program.
- Hundreds of students benefit from an award-winning career and technical education program.
- Hundreds of students participate in the district's musicals and plays.
- High school and middle school students have been recognized for science research on the local and national levels.
- Hundreds of music students were selected to perform in state and county music festivals.
- The Division Avenue High School DECA and Science Olympiad teams competed on the state level.
- MacArthur High School was named a Reward School by the NYS Education Department.
- Jonas E. Salk Middle School was selected as a New York State School of Emerging Character.

- Division Avenue High School senior Jason Orellana is a semifinalist in the Coca-Cola Scholars Program.

Athletics

- 11 senior athletes signed National Letters of Intent to continue their sports at the collegiate level.
- MacArthur High School's cheerleading team ranks nationally.
- Three varsity coaches were named Conference Coaches of the Year.
- Student-athletes have been designated as top regional, state and national competitors.
- The girls varsity bowling team has been named a Scholar-Athlete team.

Community

- 209 individuals benefited from the Holiday Adopt-A-Family Program.
- Students regularly support philanthropic efforts, including the John Theissen Foundation, American Heart Association, Holiday Mail for Heroes, United Cerebral Palsy of Nassau County and many more.
- Hundreds of students, staff and community members participate in the annual LEADD walk and fair.
- Several programs cater to the senior citizen population.



(From left) MacArthur High School students Lyndsey Balder and Eric Finkelstein and Division Avenue High School students Chris Reilly and Laura Stuart are NYSAHPERD Nassau Zone winners.

USE OF THE DISTRICT'S CAPITAL RESERVE FUND

In Proposition 2, the district is seeking voter approval for the use of capital reserve funds, totaling \$4 million, to finance districtwide capital improvements to our facilities. These improvements include construction, reconstruction and renovation of our school facilities and buildings, including phase 2 masonry work (chimney repointing and replacement, environmental testing, architect and contingency), a playground at Abbey Lane Elementary School, Division Avenue High School weight and locker rooms, Jonas E. Salk Middle School locker and wrestling rooms, and districtwide cooling stations. The funds would also cover the necessary equipment and related work, as well as preliminary and incidental costs.

In May 2013, the community approved the establishment of a capital reserve fund to finance the maintenance of school facilities, some of which are 60 years old, in a measured way. If the district had sought to borrow the funds through a bond issue to repair and renovate our buildings, the repayment of the associated borrowings would have needed to be included in the budget each year, which would have increased the budget and affected the tax levy. By establishing a capital reserve fund, the district does not need to increase the budget or the tax levy to maintain school facilities.

Any planned work utilizing funds from the capital reserve requires voter approval.

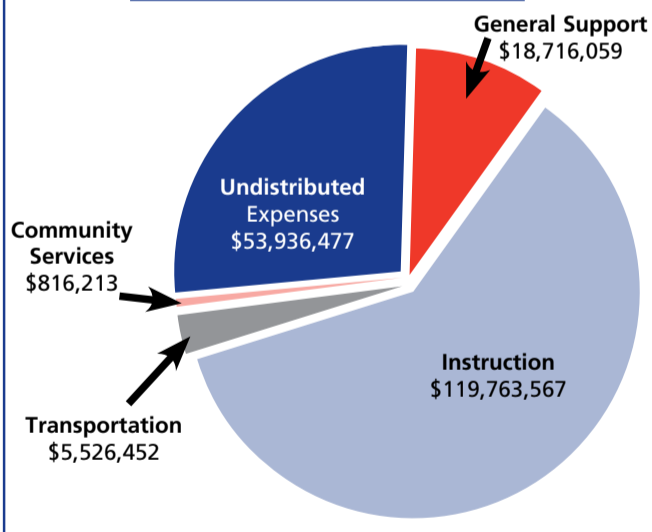
THREE-PART BUDGET SUMMARY

	2013-2014 Adopted Budget	2014-2015 Proposed Budget	Change	% Increase/Decrease
Administrative Budget				
Board of Education	\$122,780	\$123,194	\$414	0.34%
Central Administration	\$3,562,646	\$3,694,286	131,640	3.70%
Special Items	\$2,219,449	\$2,226,081	\$6,632	0.30%
Supervision	\$6,043,732	\$5,999,335	(\$44,397)	(0.73%)
Planned Fund Balance	\$830,600	\$707,595	(\$123,005)	(14.81%)
Total Administrative	\$12,779,207	\$12,750,491	(\$28,716)	(0.22%)
Program Budget				
Teaching	\$62,907,125	\$62,645,278	(\$261,847)	(0.42%)
Special Education	\$30,891,156	\$32,464,418	\$1,573,262	5.09%
Special Schools	\$2,338,887	\$2,412,666	\$73,779	3.15%
Instructional Media	\$4,727,624	\$4,950,214	\$222,590	4.71%
Student Services	\$8,457,945	\$8,588,906	\$130,961	1.55%
Activities & Athletics	\$2,569,683	\$2,585,318	\$15,635	0.61%
Transportation	\$5,221,151	\$5,084,452	(\$136,699)	(2.62%)
Employee Benefits	\$48,842,468	\$50,585,969	\$1,743,501	3.57%
Community Service	\$706,866	\$816,213	\$109,347	15.47%
Total Program	\$166,662,905	\$170,133,434	\$3,470,529	2.08%
Capital Budget				
Facilities & Operations	\$12,972,955	\$12,371,334	(\$601,621)	(4.64%)
Debt Service	\$3,175,140	\$3,061,509	(\$113,631)	(3.58%)
Equipment Expenses - Including Buses	\$0	\$442,000	\$442,000	0%
Total Capital	\$16,148,095	\$15,874,843	(\$273,252)	(1.69%)
Total Budget Appropriation	\$195,590,207	\$198,758,768	\$3,168,561	1.62%

TAX RATE CALCULATIONS

	2013 Tax Rate for Average Assessed Home	2014 Tax Rate for Average Assessed Home
Class 1 Tax Rate per \$100	\$1,092.56	\$1,136.27
Assessed Value	\$746	\$728
School Tax Before STAR	\$8,150.50	\$8,272.05
Annual Change in Taxes	\$209.59	\$121.55

BUDGET EXPENDITURES



PROPOSED BUDGET SUMMARY

2014-15 PROPOSED BUDGET	
EXPENDITURES	
General Support	\$18,716,059
Instruction	\$119,763,567
Transportation	\$5,526,452
Community Services	\$816,213
Undistributed Expenses	\$53,936,477
TOTAL EXPENDITURES	\$198,758,768

2014-15 PROPOSED BUDGET

ESTIMATED REVENUE & FUNDING

State Aid	\$49,163,299
Local Revenue	
Drivers Ed. Tuition	100,000
Tuition – Adult Ed.	\$45,000
After-School Program	\$571,643
Before-School Program	\$526,680
Tuition – Voc. Ed. – Other Districts	\$2,400,000
Tuition – Special Ed. – Other Districts	\$2,000,000
Rental of Real Property – Laurel Lane	\$122,000
Rental of Real Property – Individuals	\$115,000
BOCES Rental of Property	\$692,418
Miscellaneous	\$1,306,950
Local Revenue Total	\$7,879,691
Applied Fund Balance/Reserves	\$8,434,826
Local Taxes	\$133,280,952
TOTAL ESTIMATED FUNDING	\$198,758,768

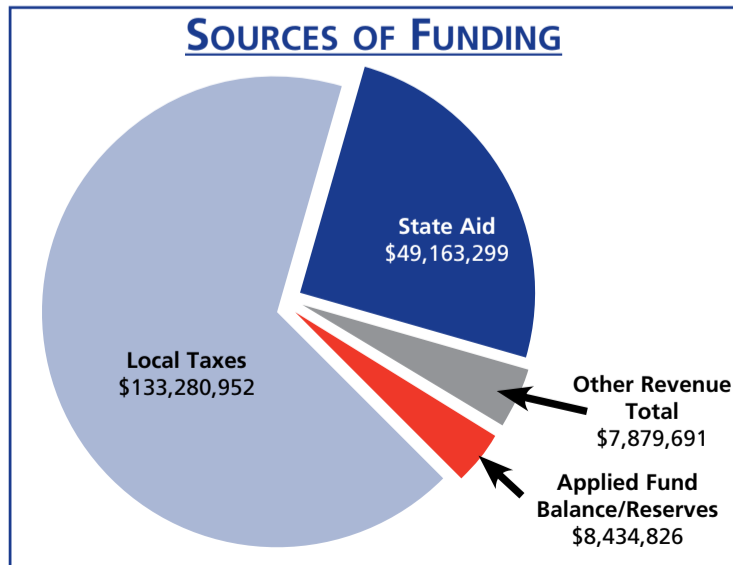
2014-15 Proposed Budget

LOCAL TAX LEVY \$133,280,952

Budget-to-Budget Change

1.62%

SOURCES OF FUNDING



Questions & Answers

Q: What propositions will the community vote on at the polls?

A: This year, the community will vote on three propositions, as well as the individual Board member elections for the school district and library:
Proposition 1 – Levittown UFSD 2014-2015 Budget
Proposition 2 – Use of Capital Reserve Fund
Proposition 3 – Levittown Public Library Budget

Q: Why does the increase in the tax levy cap vary from district to district and is not a consistent limit for all levels of government?

A: Each district must complete a tax levy worksheet based upon a formula provided by New York State to calculate its individual tax levy cap. Factors that impact the cap calculation include the tax base growth factor, received PILOT payments, debt service for capital projects and other exemptions, which vary among districts.

Q: What happens if the 2014-2015 proposed budget is defeated at the polls?

A: If defeated, school districts have the option of putting the same or a revised budget up for a revote, or adopting a **contingency budget**. If a proposed budget is defeated twice, a contingency budget must be adopted. State law mandates that if a district is forced to adopt a contingency budget, the tax levy increase over the current year is capped at zero percent.

Q: Where can I acquire more information about the district's proposed budget?

A: Complete copies of the 2014-2015 proposed budget are available in the district office and can be downloaded on the district's website, www.levittownschoools.com.



REMEMBER TO VOTE!

Tuesday, May 20, 2014
2014-2015 School Budget Vote
and Trustee Election

Budget Hearing
Wednesday, May 7, 2014
7:30 p.m.

Levittown Memorial Education Center

For comprehensive information on the budget, please visit the district's website at www.levittownschoools.com.

Voting Locations and Times

Please vote at your designated polling location between 7 a.m. and 8 p.m.
(Gardiners Avenue, East Broadway,
Levittown Memorial Education Center or
Division Avenue High School)

VOTER INFORMATION

Qualifications for Voting

A voter will be entitled to vote for the election of school district trustees and the school budget, who has the following qualifications: a citizen of the United States, 18 years or older, a resident of the district for a period of 30 days or more before the election, and anyone who voted in a school, state or national election during the four years prior to the pending election. Those not registered or who have not voted in four years must register to vote before Thursday, May 15, 2014.

Registration forms for school elections may be obtained from the district clerk's office at Levittown Memorial Education Center.

Absentee Ballots

You must be a registered voter in order to vote by absentee ballot. Absentee ballot applications are available in the office of the district clerk on any school day between 8 a.m. and 1 p.m. Completed applications must be received by the district clerk by mail (Tuesday, May 13) or in person (Monday, May 19). Applicants can download an application from the school district website at www.levittownschoools.com. Applications may not be submitted electronically because an original signature is required.

Upon receipt, your application will be reviewed, pursuant to the provisions of the education law, to establish your entitlement to vote by absentee ballot. A ballot will then be issued to you. For more information, contact the district clerk at 516-520-8300, ext. 608.

Dr. James J. Grossane, Superintendent of Schools
Darlene Rhatigan, Assistant Superintendent for Administration and Personnel
Debbie Rifkin, Assistant Superintendent for Instruction
William Pastore, Assistant Superintendent for Business and Finance

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