

# **Administration**

**Draft Budget for the 2014-2015  
School Year**

**February 26, 2014**



# Agenda

February 26, 2014: Budget Planning Session #2

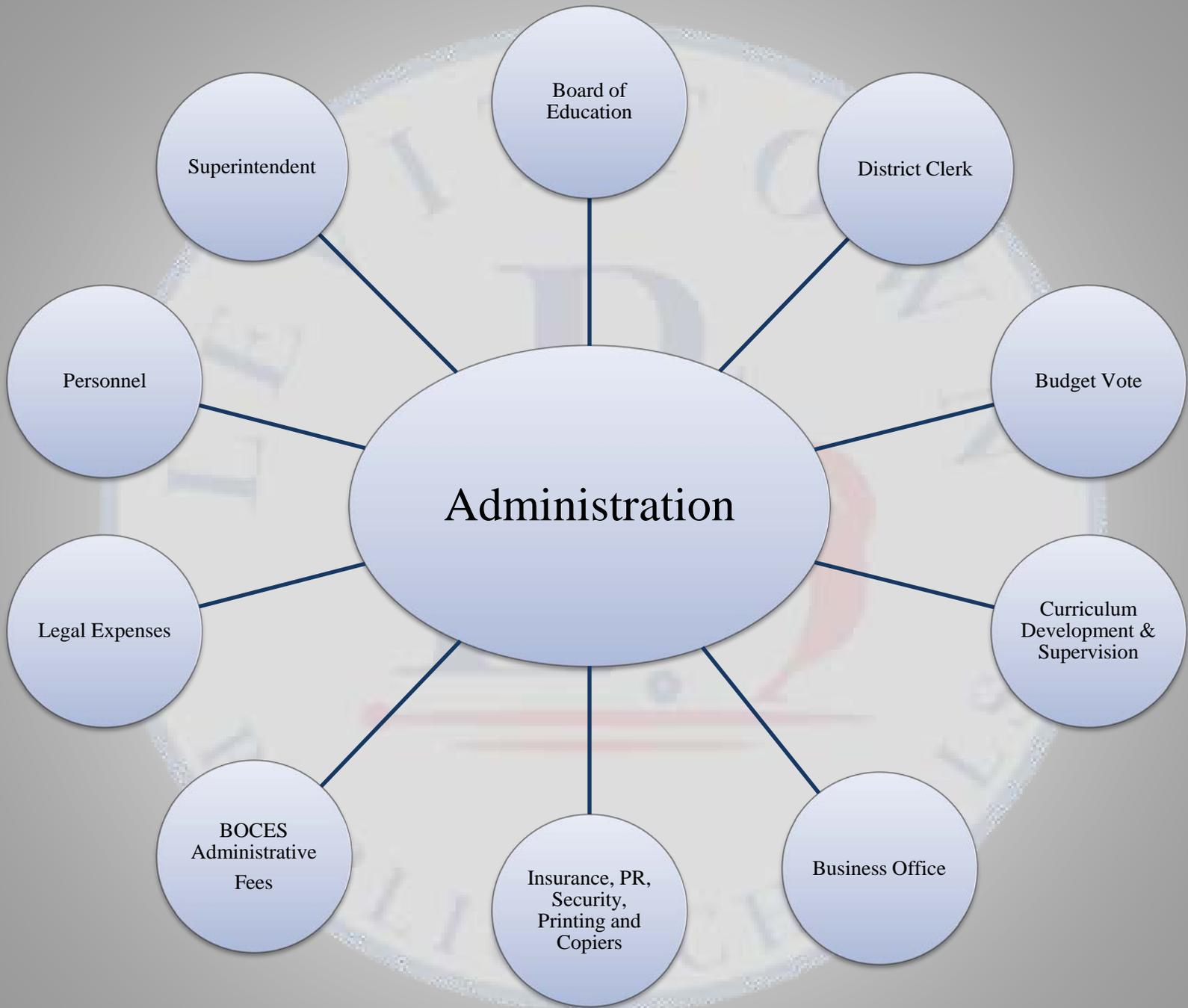
General Support (Bill Pastore)

Operations, Maintenance, Buildings & Grounds(Chris Milano)

Proposed projects for 2014-2015 (may be scheduled for a later date)

Debt Service (Bill Pastore)

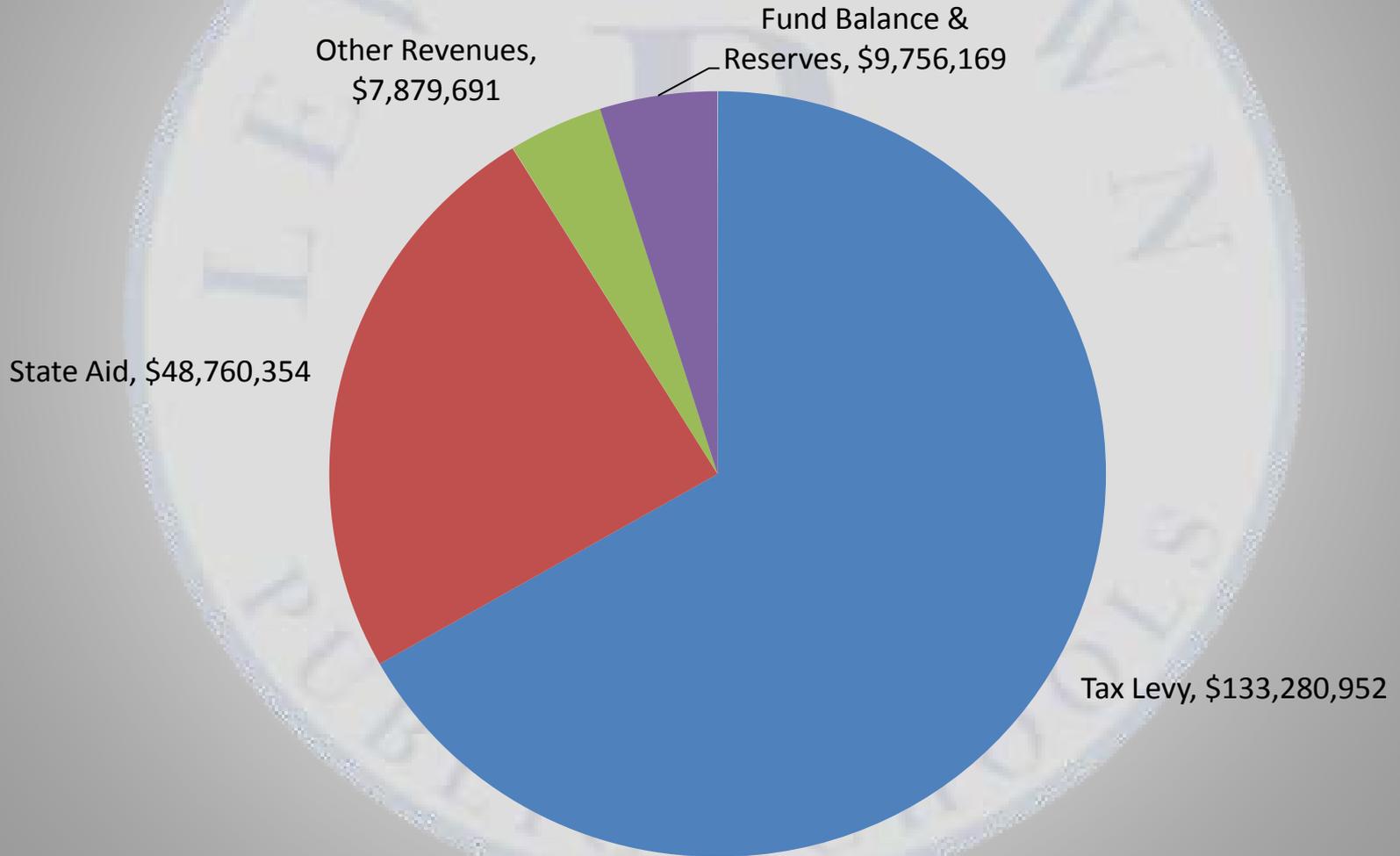
Employee Benefits (Bill Pastore)



## Levittown Public Schools Revenue Budget for 2014-2015

	Adopted Budget 2013-2014	Draft Budget 2014-2015	Change from 2013-2014
State Aid*	\$ 48,473,250	\$ 48,760,354	\$ 287,104
Other Revenues	7,195,441	7,879,691	684,250
Applied Fund Balance & Reserves	8,759,646	9,756,169	996,523
	<hr/> 64,428,337	<hr/> 66,396,214	<hr/> \$ 1,967,877
Tax Levy	\$ 131,161,870	\$ 133,280,952	2,119,082
Tax Levy \$ Increase	▲ 3,795,517	2,119,082	
Tax Levy % Increase	▲ 2.98%	1.62%	
Budget	195,590,207	199,677,166	
Budget \$ increase	▲ 5,593,626	4,086,959	\$ 4,086,959
Budget % increase	▲ 2.94%	2.09%	

# Revenues



## Property Tax Cap Calculation under Chapter 97 of the Laws of 2011

(This analysis calculates the allowable tax levy for 2014-15 school year)

ENTER DATA ONLY IN CELLS SHADED IN YELLOW

### Calculate "Adjusted" Current Year Tax Levy Threshold:

	1) Tax Levy 2013-14	131,161,870.00		2013-14 Levy	131,161,870.00
Multiply:	2) Tax Base Growth Factor <span style="color: blue;">(Provided by Tax and Finance)</span>	x 1.0025		2% increase	102%
	<b>sub-total</b>	<b>= 131,489,774.68</b>		Old Method w/ 2% =	133,785,107.40
Add:	3) PILOTS - 2013-14	+ 70,399.00		\$ Chg	2,623,237.40
	<b>sub-total</b>	<b>= 131,560,173.68</b>			
Subtract:	4a) Value of claims and judgements > 5% of total tax levy	- 0.00			
	4b) Local share after aid of current (2013-14) allowable capital expenses	- 0.00			
Equals:	<b>Adjusted 2013-14 Current Year Tax Levy</b>	<b>= 131,560,173.68</b>			

### Calculate Projected Tax Levy Threshold 2014-15

	5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%) <span style="color: red;">TBD by Dept. of Labor in 01/2014</span>	x 1.0146	
Multiply:	<b>sub-total</b>	<b>= 133,480,952.21</b>	
Subtract:	6) Projected PILOTS for 2014-15	- 200,000.00	
Add:	7) Available Carryover (If any)	+ 0.00	

Equals:	2014-15 TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st) =	= 133,280,952.21		} Determines simple/super majority vote
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### Calculate Coming Year Exemptions:

	8a) Value of any claims and/or judgements greater than 5% for 2013-14 year	+ -	
Add:	8b) ERS Employer Contribution Amount	+ -	
	8c) TRS Employer Contribution Amount	+ -	
	8d) Local share after aid of 2014-15 allowable capital expenditures	+ -	
Equals:	<b>sub-total</b>	<b>= 133,280,952.21</b>	

	9) Erroneous levy plus interest from prior year	- 0		2014-15 Adj Levy =	133,280,952.21
Subtract:				2013-14 Levy =	131,161,870.00
Equals:	<b>Maximum Tax Levy Threshold for 2014-15</b>	<b>= 133,280,952.21</b>		\$ Change =	2,119,082.21
	(requiring a simple majority vote)			% change =	1.62%

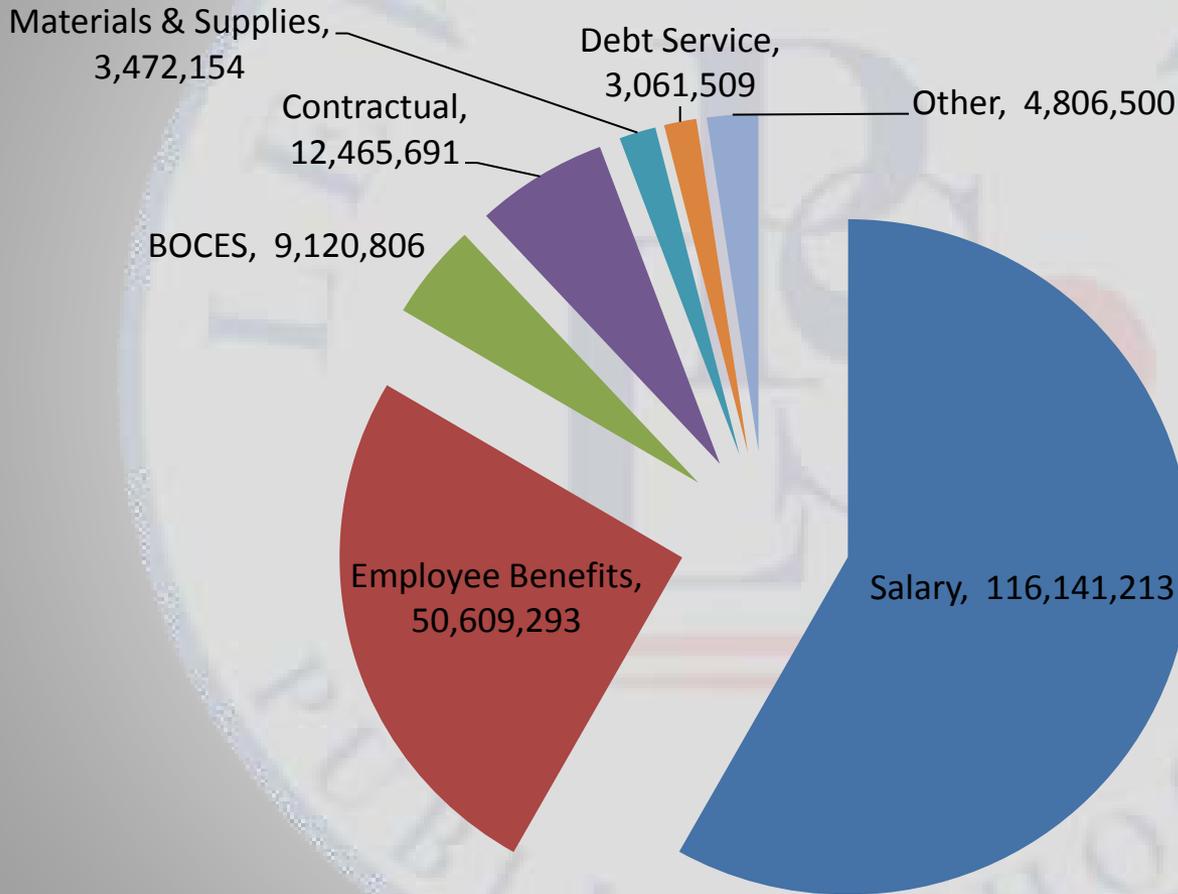
# State Aid

## Comparison of Budget vs. Budget

Description	Budget* 2012-2013	Budget 2013-2014	2014-2015	Change from 2013-2014	% Change from 2013-2014
			Executive Budget Proposal		
FOUNDATION AID	36,615,189	36,725,034	36,725,034	-	0.00%
BOCES + SPECIAL SERVICES	1,716,604	2,272,733	2,234,213	(38,520)	-1.69%
HIGH COST EXCESS COST	1,238,734	1,374,053	1,707,994	333,941	24.30%
PRIVATE EXCESS COST	449,004	527,485	472,514	(54,971)	-10.42%
HARDWARE & TECHNOLOGY	96,840	109,120	106,938	(2,182)	-2.00%
SOFTWARE, LIBRARY, TEXTBOOK	625,233	615,081	617,047	1,966	0.32%
TRANSPORTATION INCL SUMMER	3,334,043	3,754,009	2,930,773	(823,236)	-21.93%
HIGH TAX AID	4,406,095	4,406,095	4,406,095	-	0.00%
SUPPLEMENTAL PUB EXCESS COST	208,322	208,322	208,322	-	0.00%
GAP ELIMINATION ADJUSTMENT	(5,322,940)	(4,780,430)	(4,780,430)	-	0.00%
GAP Restoration		-	581,365	581,365	
BUILDING + BLDG REORG INCENT	4,203,106	3,261,748	3,550,489	288,741	8.85%
TOTAL	47,570,230	48,473,250	48,760,354	287,104	0.59%
Recorded in Special Aid Fund F Fund					
UPK	374,934	374,934	374,934	-	
Grand Total Of All State Aid	47,945,164	48,848,184	49,135,288	287,104	

\*From Spring 2013 Budget Hearing #2 Presentation.

# \$ Contribution of Expenses to Budget

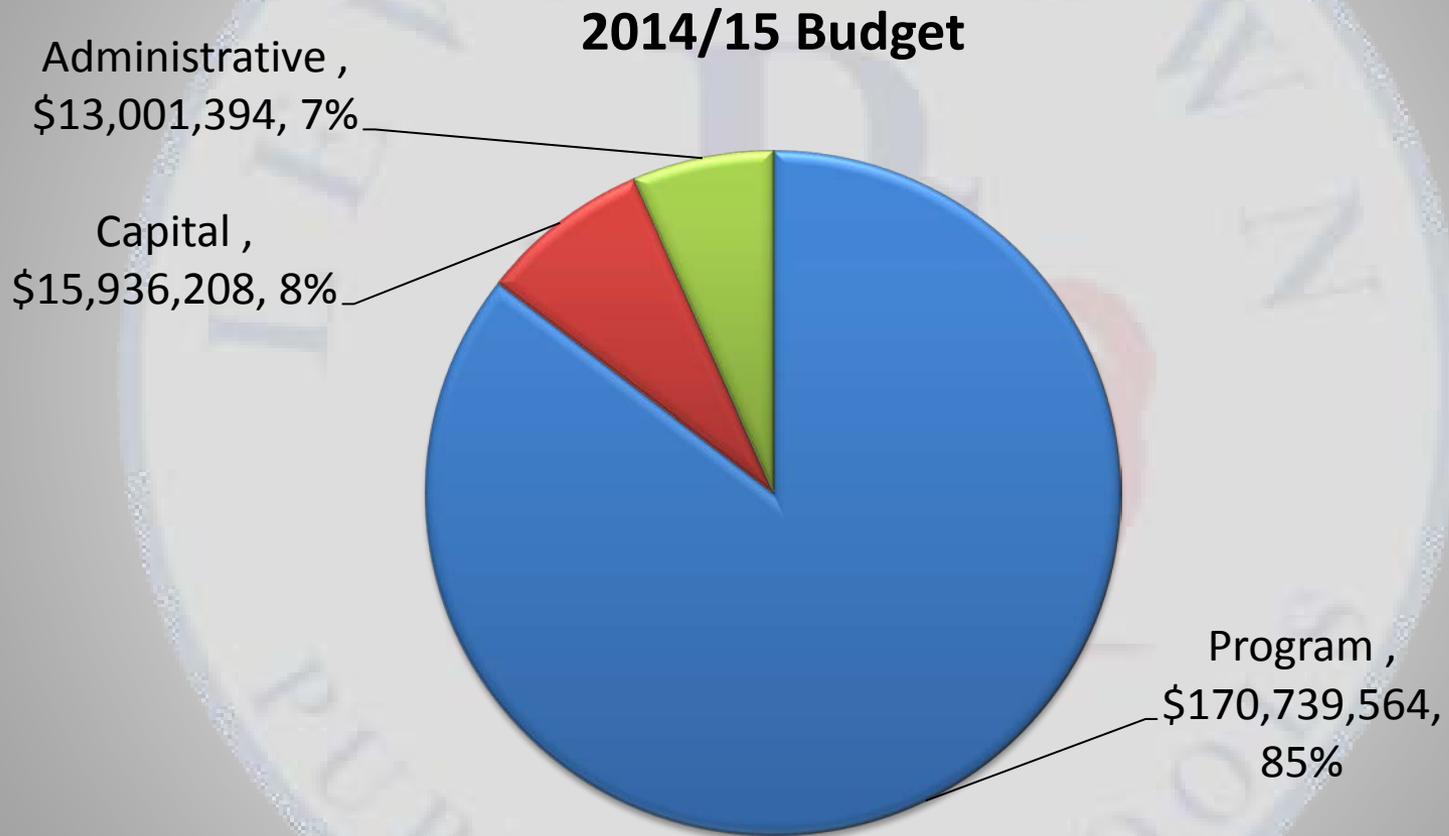


# Levittown Public Schools

## Major Components of the Spending Plan Increase by Object

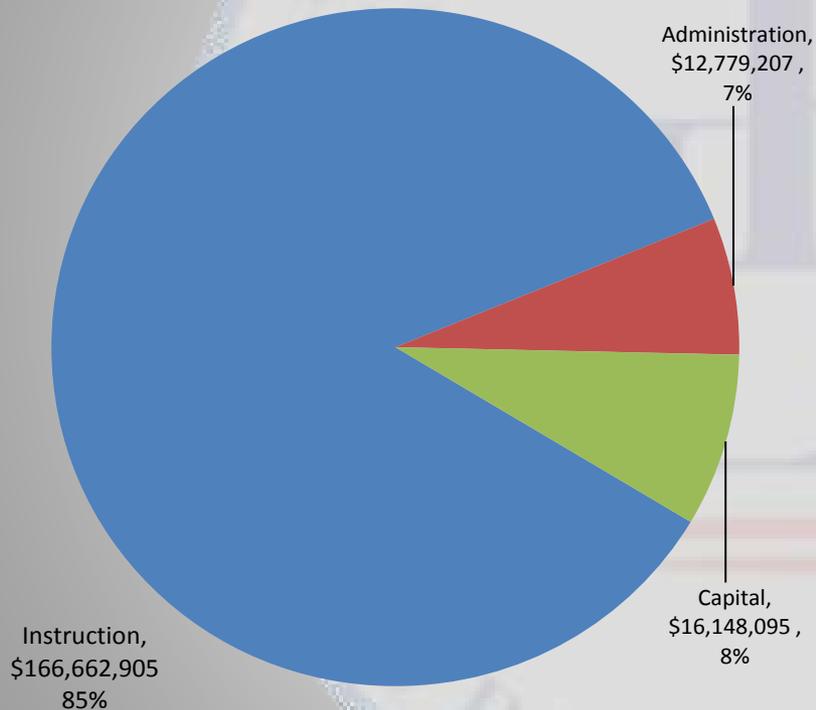
		Adopted Budget	Budget	\$	%
		2013-2014	2014-2015	Change	Change
At Tax Cap					
Budget Total		195,590,207	199,677,166	4,086,959	2.09%
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Account Group					
1000-1999	Salaries	115,148,648	116,141,212	992,564	0.86%
2000-2999	Equipment	960,045	1,526,511	566,466	59.00%
4000-4499	Contractual Services	12,798,460	12,465,691	(332,769)	-2.60%
4500-4599	Materials & Supplies	3,347,610	3,472,154	124,544	3.72%
4700-4799	Tuition & Training	1,970,205	1,771,366	(198,839)	-10.09%
4800-4899	Textbooks	1,205,835	1,219,624	13,789	1.14%
4900-4999	BOCES Services	7,858,249	9,120,806	1,262,557	16.07%
6000-6999	Debt Service - Principal	2,295,000	2,350,000	55,000	2.40%
7000-7999	Debt Service - Interest	880,140	711,509	(168,631)	-19.16%
8000-8999	Employee Benefits	48,842,468	50,609,293	1,766,825	3.62%
9000-9999	Interfund Transfers	283,547	289,000	5,453	1.92%

# Component Breakdown (Three Part Budget)

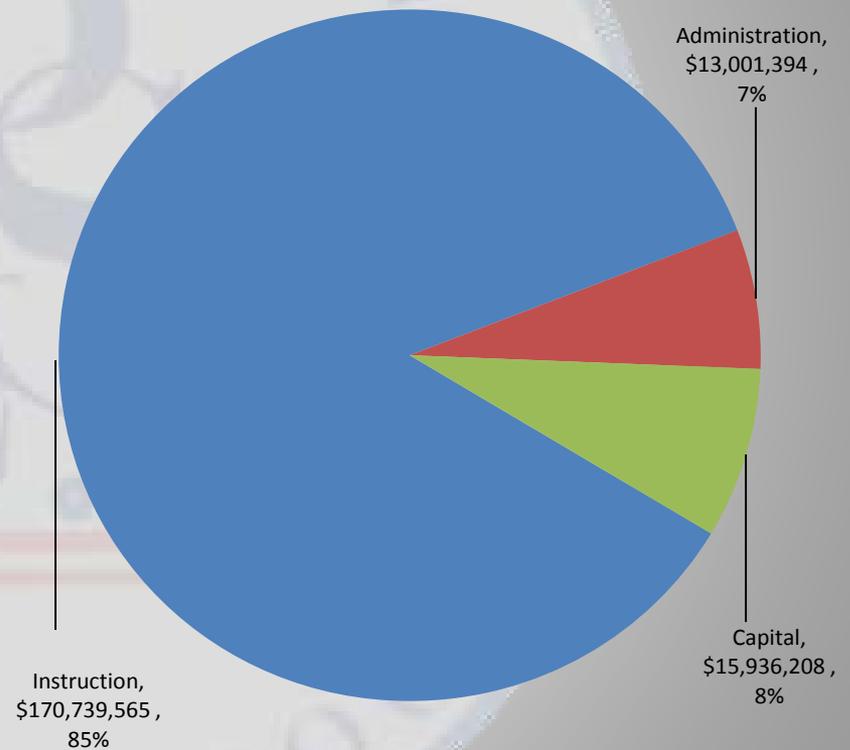


# Breakdown of Budget 3 Part Component

## 2013/14 Budget



## 2014/15 Draft Budget



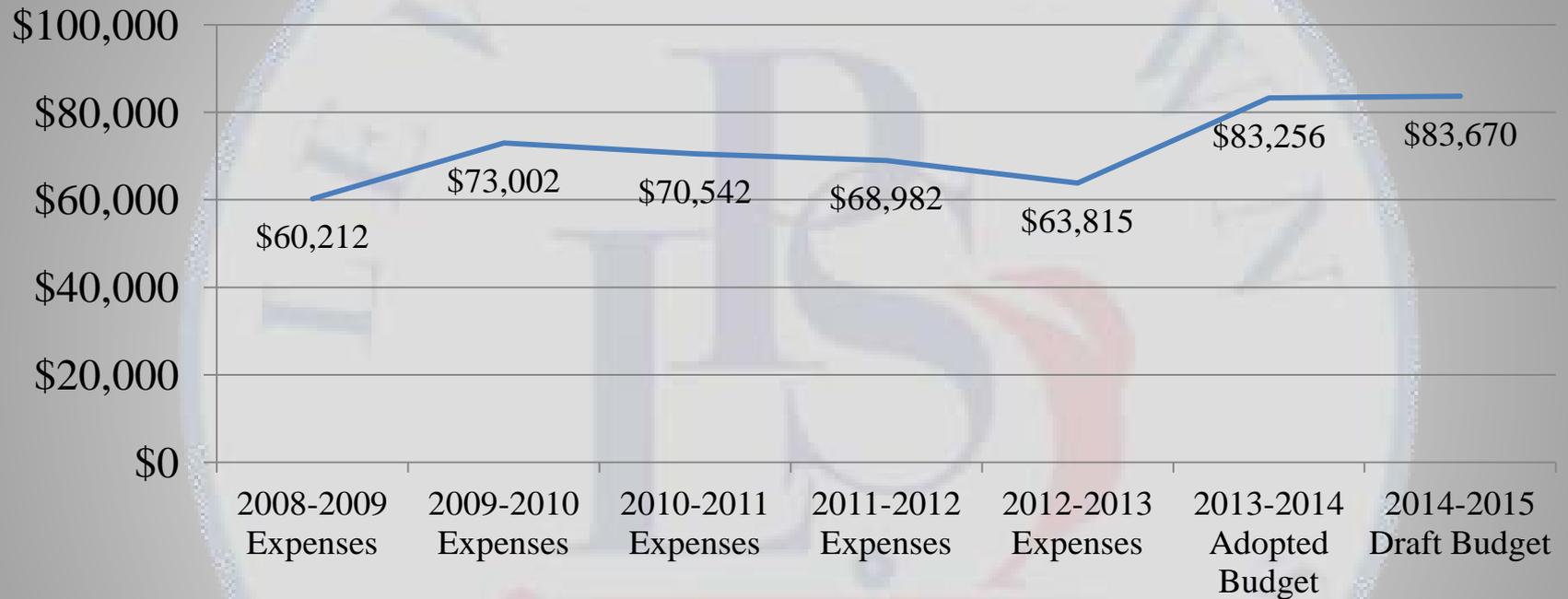
# Board of Education



- Expenses Include:

- Recording of Board Meetings
- Board Membership dues
- Materials & Supplies
- Training & Travel

# District Clerk & District Meetings

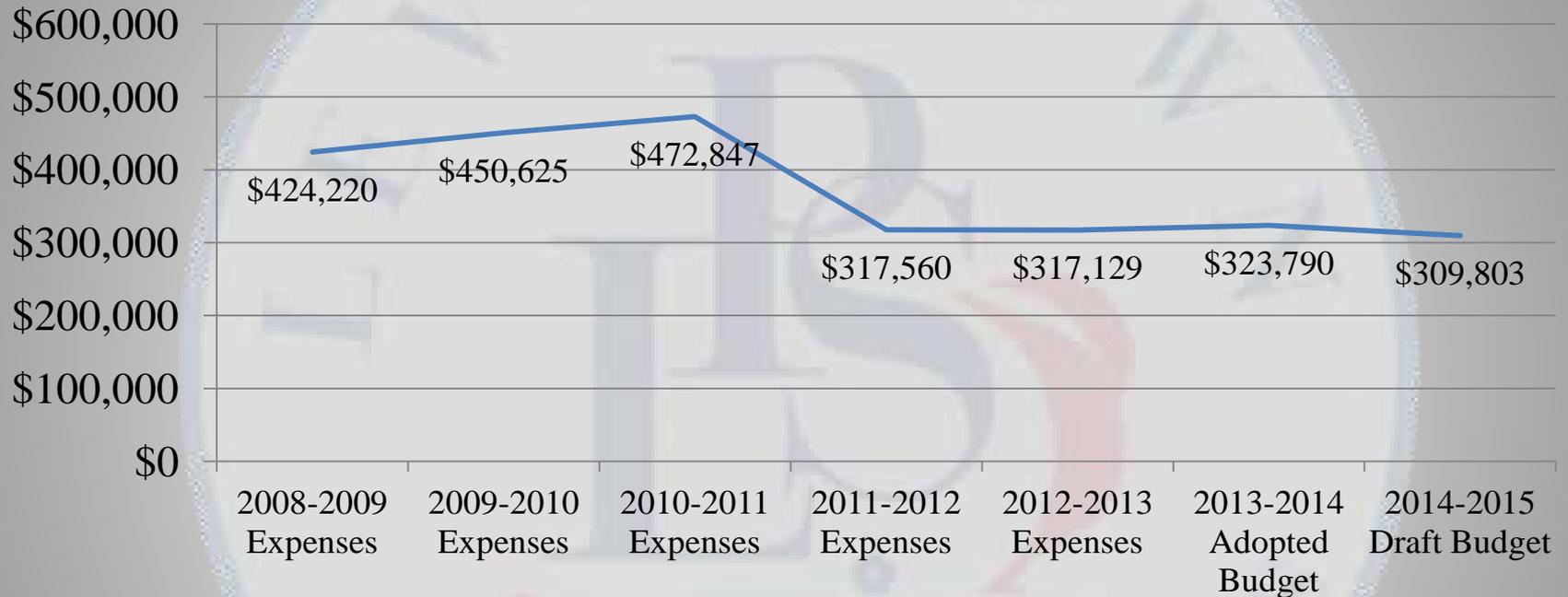


- Expenses Include:

- District Clerk Salary
- Materials & Supplies

- Voting Machine Rental
- Legal Advertisements
- Salary for Polling Staff

# Superintendent's Office

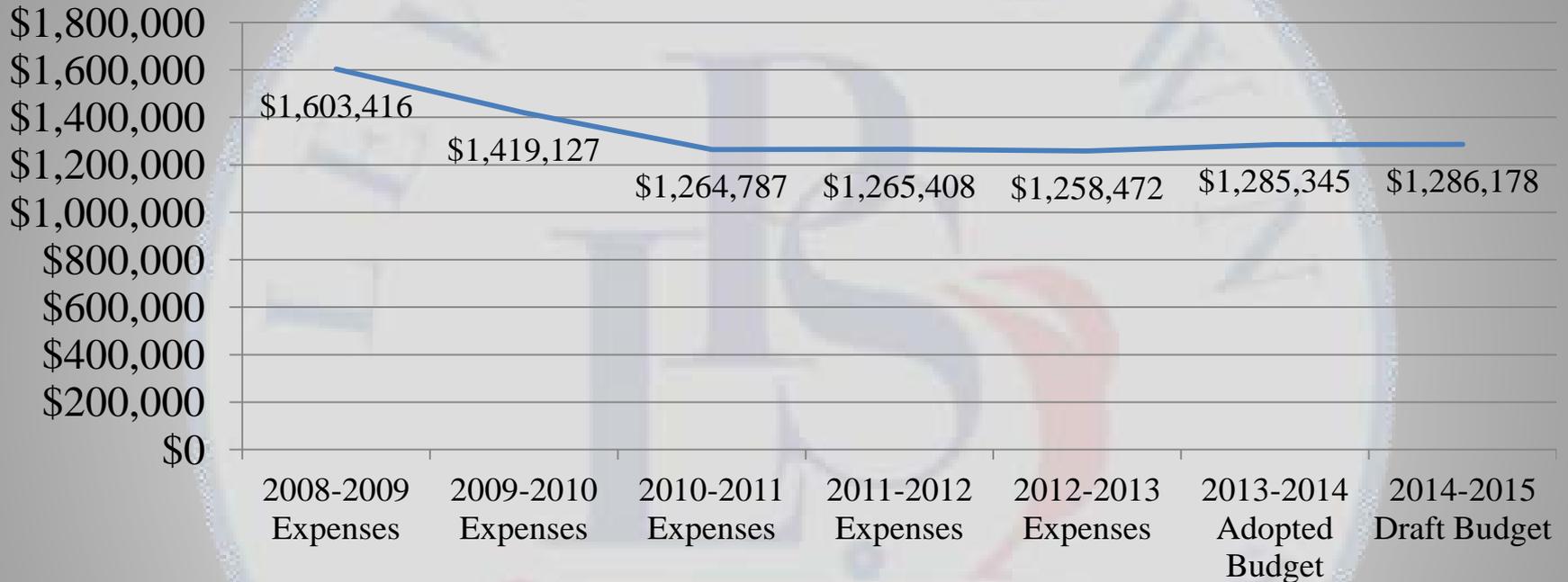


- Expenses Include:

- Superintendent's Salary
- Support Staff

- Material & Supplies
- Training & Travel
- Profession Dues

# Business Office



- Expenses Include:

- Salaries

- Contracts

- Auditors
- Ed Data
- 403(b) Administration
- GASB 45 Reporting

- BOCES Services

- School Dude
- Bold Voting
- Cooperative Bidding
- Questar BOCES Services
- Finance Manager

# Personnel

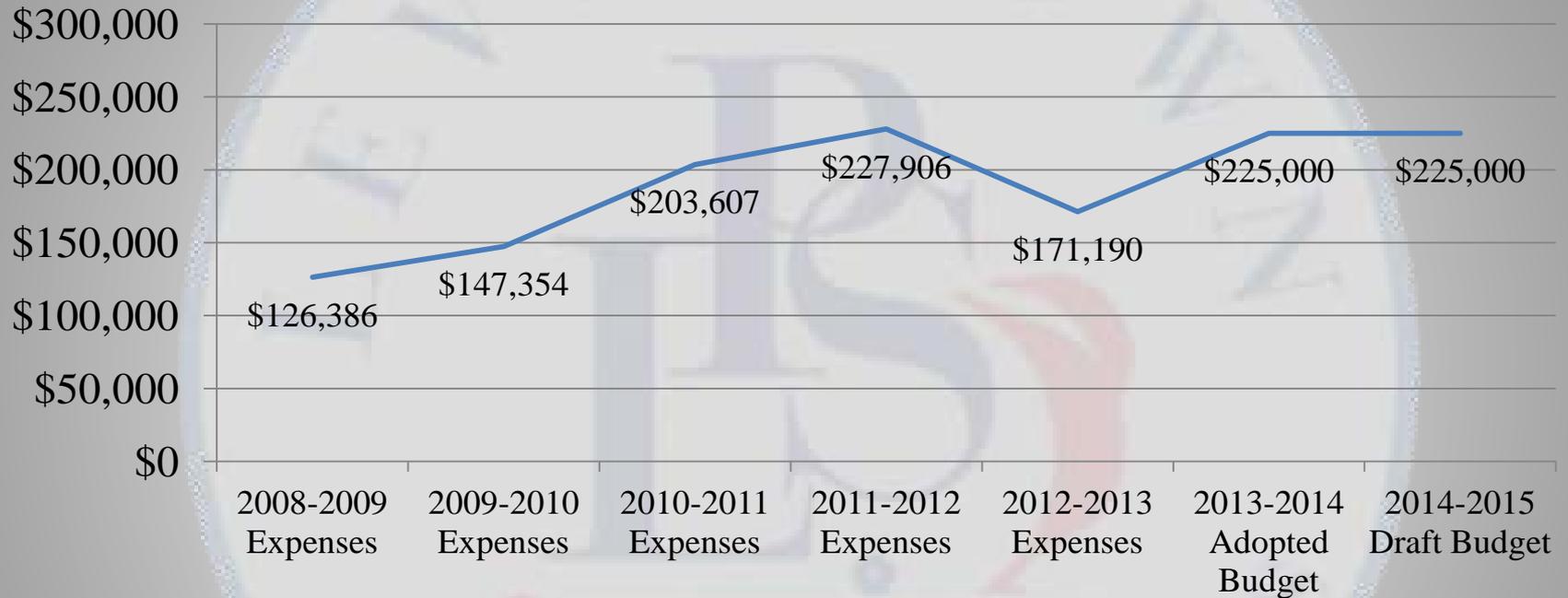


- Expenses Include:

- Salaries
- Materials & Supplies
- Training & Travel
- Records Management

– BOCES Negotiation Services

# Legal Fees



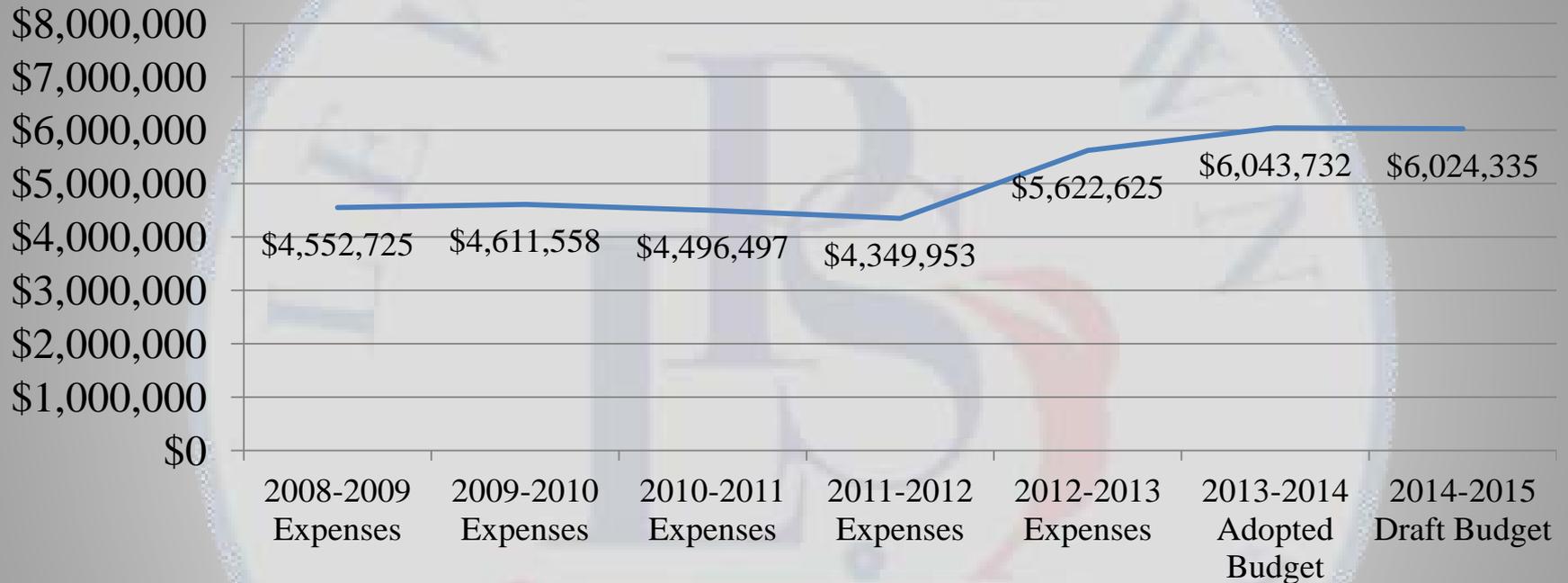
- Expenses Include:
  - General Counsel
  - Labor Counsel

# Curriculum Development & Supervision



- Expenses Include:
  - Salaries
  - Materials & Supplies
  - Training & Travel

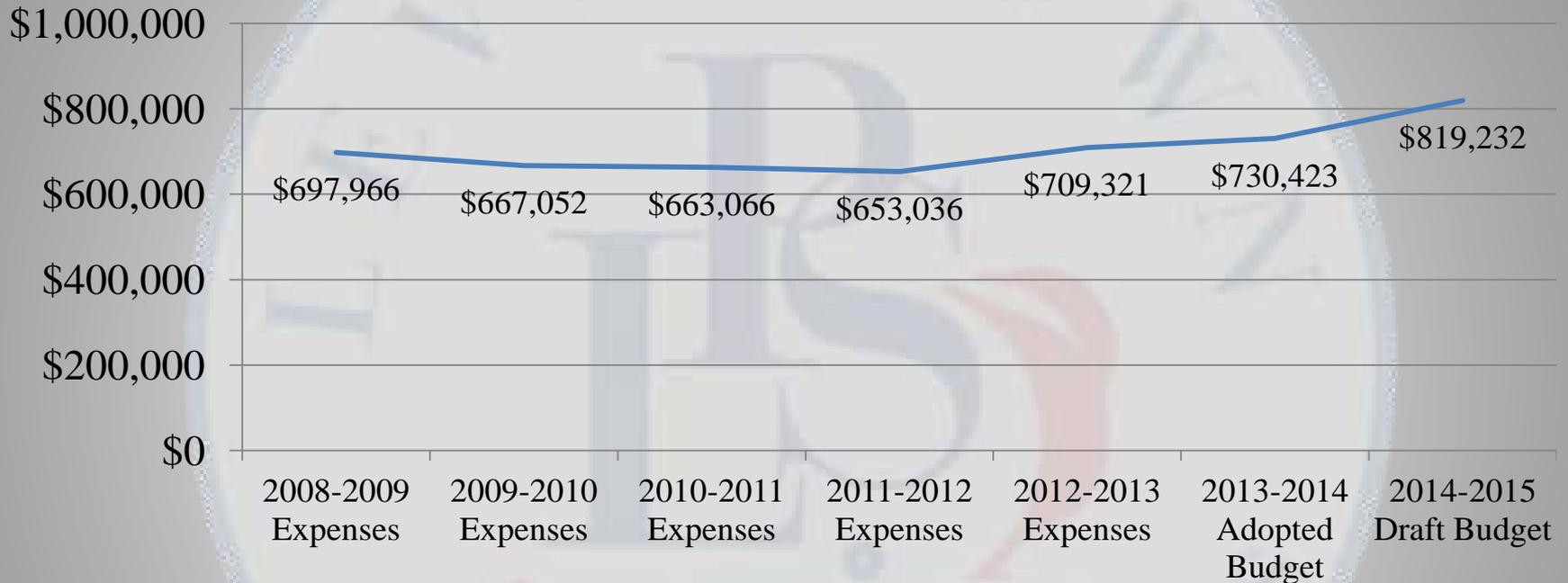
# Building Supervision



- Expenses Include:

- Principals & AP Salaries
- Clerical Salaries
- Equipment
- Materials & Supplies
- Training & Travel

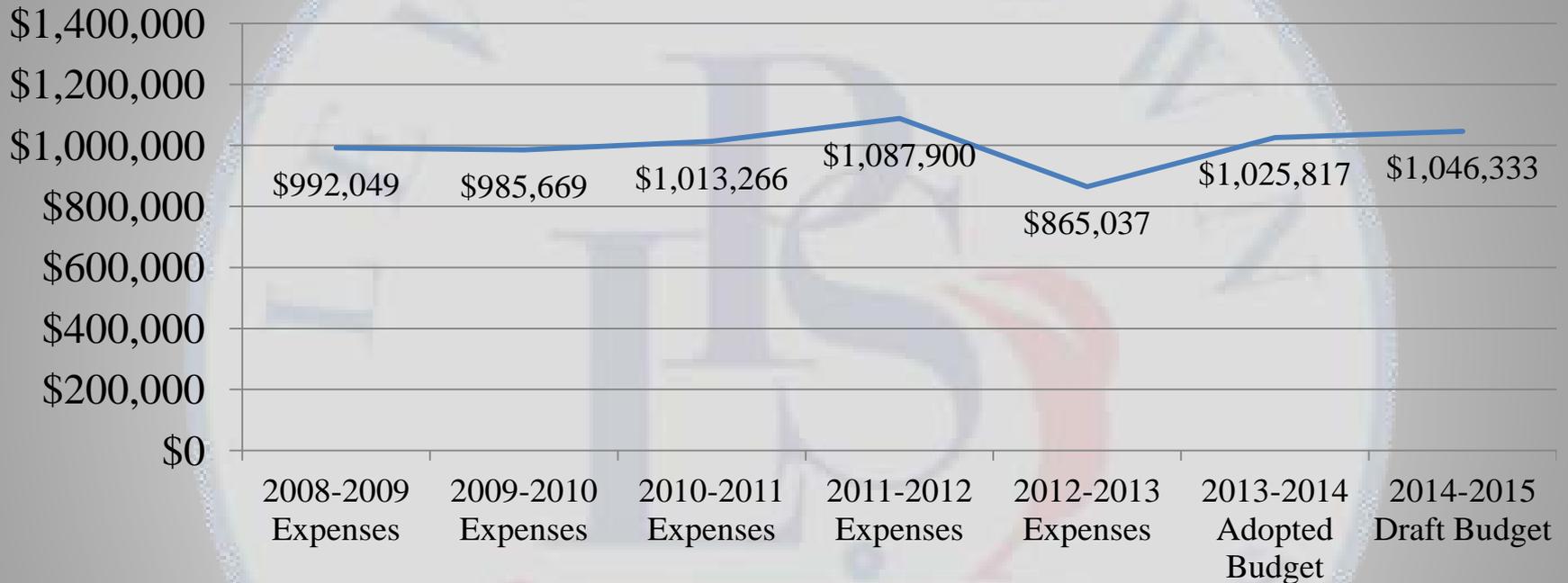
# Insurance



- Expenses Include:

- Property Insurance
- General Liability
- Boiler
- Legal Liability
- Catastrophic Liability
- Deductibles

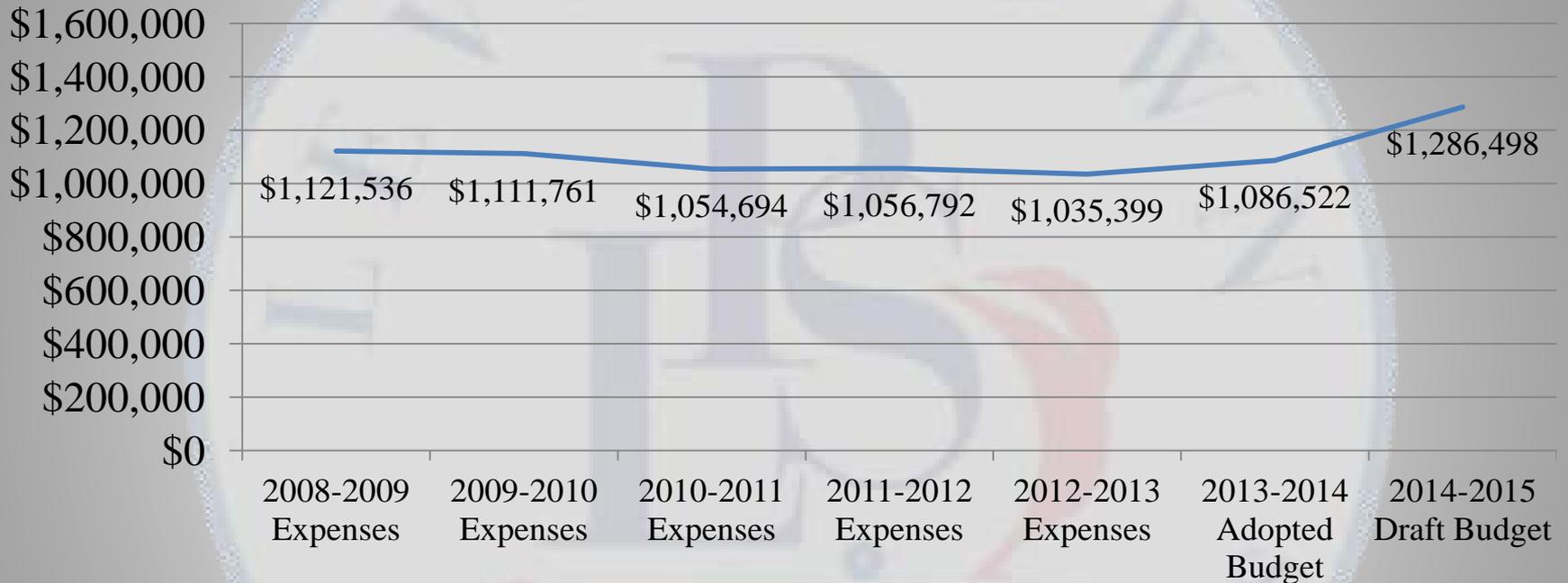
# BOCES Administrative Fees



- Expenses Include:

- BOCES Administration & BOCES Retiree Health
- BOCES Facilities Rentals
- BOCES Capital Projects

# Other Administrative Expenses

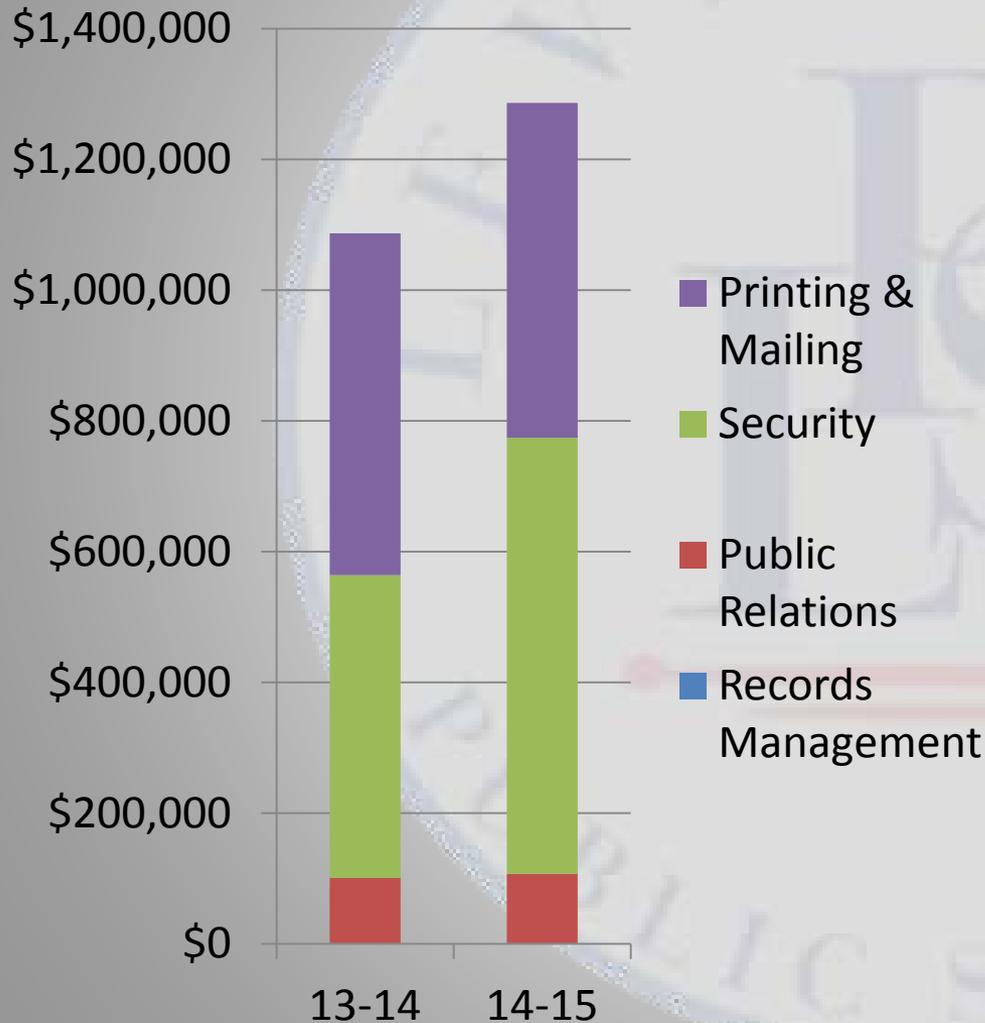


- Expenses Include:

- Public Relations
- Security
- Records Management

- Printing & Postage
- Photocopy Rental

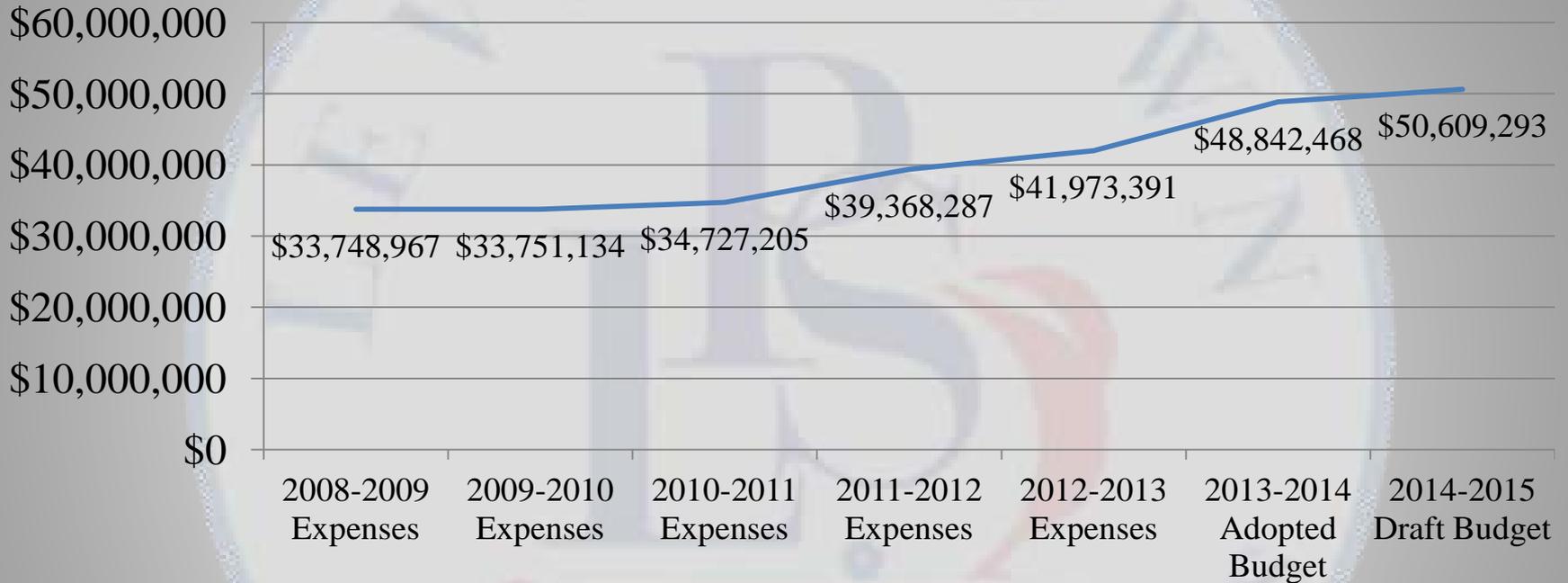
# Other Administrative Expenses



## Changes

- Added Security staff at all six elementary schools

# Employee Benefits



# Employee Benefits



	ERS	TRS	Social Security	Health	Other Benefits
2012-2013 Actual Expenditures	\$3,442,428	\$10,631,103	\$7,878,709	\$18,110,444	\$1,910,707
2013-2014 Budget	\$3,952,000	\$15,112,500	\$8,252,375	\$19,621,016	\$1,904,577
2014-2015 Budget	\$3,665,000	\$16,350,000	\$8,417,423	\$20,256,260	\$1,920,610

# Budget Calendar

March 5, 2014: Budget Planning Session #3

PTA Budget Advisory Committee

Transportation (Dajuana Reeves)

Athletics (Keith Snyder)

Computer Technology (Todd Connell)

March 19, 2014: Budget Planning Session #4

Instruction (Debbie Rifkin)

Staffing (Darlene Rhatigan)

Special Education (Lisa Carelli-Lang)

Board consideration of PTA Committee recommendations

# Budget Calendar

March 26, 2014: Budget Planning Session #5 & Adoption  
Tax Cap, Tax Levy & Estimated Tax Rate (Robert Howard)  
Final revenue and expenditures budget  
Board Adoption

May 7, 2014: Budget Hearing  
Review of Proposed Revenue & Expenditure Budget  
Major Components of the Budget  
Three (3) part breakdown

# Budget Vote and Election

May 20, 2014

Locations:

Gardiners Ave

East Broadway

Levittown Memorial Education Center

Division Avenue High School

# Budget Vote and Election

If you are not registered or have not voted in four (4) years you must register to vote before Wednesday, May 14, 2014.

Additional voting information can be found at our web site

**<http://www.levittownschools.com/boe/voter-info>**