

# **Levittown Public Schools**

**Final Budget Presentation**

**2015-2016**

**Proposed Budget**



**Presentation to the Board of Education**

**William J. Pastore**

**Assistant Superintendent for Business and Finance**

**March 25, 2015**

# Budget Planning Calendar

## **December, 2014**

- District administrators enter proposed budgets into Finance Manager.
- Budget Builders meet with Central Office to discuss proposed budget.
- Salaries are projected and incorporated into the working budget.
- Preliminary health care and retirement costs are projected and incorporated into the working budget.

## **January, 2015**

- Draft of budget submitted to Superintendent for review/comments/changes.
- Present first draft of budget to BOE including preliminary budget forecasts and assumptions.
- January 14, 2015 - Present the First Draft of the 2015-2016 budget and breakout the Facilities and Transportation programs and proposed budgets.
- January 21, 2015 - Present the Athletics and Extra Curricular Activities budgets

## **February, 2015**

- Continue to update and refine the budget.
- February 4, 2015 - Present the budgets for Curriculum and Instruction budget, Instructional Technology Budget and the GC Tech Budget.
- February 11, 2015 - Present the Special Education Budget, the Tax Cap Calculation and the Elementary Staffing and Enrollment.
- Tax Levy Limit Calculations must be uploaded to Comptroller's Office by February 28<sup>th</sup>.

# Budget Planning Calendar, continued

## March, 2015

- Continue to update budget, including staffing and benefits.
- March 4, 2015 - Present the Revenue Budget, Five year Projections and the Fund Balance Projection.
- Legal Notice of date, time and place of School Budget Hearing and Annual Budget Vote.
- March 11, 2015 - Present Secondary Staffing and Enrollment.and a presentation by the PTA Advisory Committee on Budget.
- Make appropriate changes to the budget as a result of ongoing contract negotiations.
- March 25, 2015 - Review the Final Budget and the Board will adopt the Budget.**

## April, 2015

- Property Tax Report Cards due to State Education department on April 27.
- Budget Statement and required attachments must be made available to public in hard copy and on the website on April 30.

## May, 2015

- Budget Hearing – May 6.
- Budget Notice mailed – May 13.
- Budget Vote – May 19.

# Board of Education Goal:

Create a fiscally sound budget that maintains the integrity of our programs.



# Review of past presentations - 1/14/15

## Christopher Milano, Facilities

### Major Initiatives (continued):

- Capital projects:
  - Division Avenue Locker Room Renovation
  - Salk Locker Room and Wrestling Room Renovation
  - Cooling Stations – Gardiners, Summit, Lee Road
  - Masonry Phase II – Abbey, Northside, Gardiners
  - New Playground – Abbey Lane
- Window Replacement
- HVAC Repair
- Roofing Repairs
- Fence Replacement
- Asphalt/Curbing Replacement
- Athletic Field Work









# Review of past presentations – 2/4/15

## Debbie Rifkin, Curriculum and Instruction

<b>Budget to Budget change:</b>	2014-2015:	\$3,469,561	
	2015-2016:	\$3,625,779	+\$156,218 or 4.50%
<b>Changes since presentation:</b>	2014-2015:	\$3,469,561	
	2015-2016:	\$3,709,180	+\$239,619 or 6.91%

### Major Initiatives:

- Continue to transition to Common Core Learning Standards in all areas
- Realignment of Science Curriculum
- Addition of new courses at the HS level
- Review of Academic Intervention Services/Response to Intervention Services
- Expansion of educational technology
- Continued expansion of the STEM program and Project Lead the Way
- Review of Annual Professional Performance Review
- Redesign ESL program to comply with new regulations

# Review of past presentations – 2/4/15

## **Debbie Rifkin, Curriculum and Instruction**

### **Major Initiatives (continued):**

- Improve educational performance in all areas
- Expand Learning opportunities for all students
- Development and construction of New Outdoor Learning Facility at LMEC (funds represented in facilities and technology budgets)
- Reinstatement of 3<sup>rd</sup> grade Band

# Review of past presentations – 2/4/15

## Joan Lorelli and Gerri Fox-Wilson, GC Tech

<b>Budget to Budget change:</b>	2014-2015: \$177,166
	2015-2016: \$176,024 -\$1,142 or -.6%
<b>Changes since presentation:</b>	None

### Major Initiatives:

- Develop new course initiatives for offer in 2016-2017, including courses in network cabling/home technology integration and Construction Trades (Basics of plumbing, electric, carpentry and masonry)
- Modify existing curriculum to incorporate current trends, such as Green Technology and Robotics and Engineering



# Review of past presentations – 2/11/14

## Darlene Rhatigan, Elementary Staffing

**Budget to Budget change:**

2014-2015:	\$ 31,616,755	
2015-2016:	\$ 32,415,346	+798,591 or 2.53%

**Changes since presentation:**

2014-2015:	\$ 31,616,755	
2015-2016:	\$ 32,797,810	+1,181,055 or 3.74%

### Major Initiatives:

- Keeps class size stable
- Provides for inclusion in every school in K and 1<sup>st</sup> grade, in addition to those classes that already exist
- Adds 2 reading teachers
- Adds 2 ESL teachers to meet new Part 154 mandate



# Review of past presentations – 3/4/15

## Darlene Rhatigan, Secondary Staffing/Non instructional Staffing

<b>Budget to Budget change:</b>	2014-2015:	\$ 63,498,343	
	2015-2016:	\$ 64,928,085	+\$1,409,042 or 2.22%
<b>Changes since presentation:</b>	None		

### Major Initiatives:

- Adds 2 clerical positions
- Adds 1 bus driver position
- Class sections remain roughly the same.

# Recap of budget changes – 1/14/15

2014-2015 Adopted Budget	\$198,758,768
<b>Roll forward Budget - presented January 14, 2015</b>	<b>\$202,137,667</b>
Budget - to - Budget % increase	1.70%

# Recap of budget changes – 1/21/15

## **Changes for January 21, 2015 (2nd draft)**

Lee Road Textbooks	A21104800E	3,173
District-wide textbooks	A21104800	(3,173)
Co curricular chaperones	A28501525	18,823
Co curricular clubs	A28501530	(14,182)
Marching Band Stipends	A28501510M	5,250
Coaching - add an addition 2.5%	A28551510	24,520
Game Supervisors	A28551600	834
PT Trainer	A28554000	25,000
Computer Instruction - BOCES - SafeSchools	A26304900	11,865
Computer Instruction - BOCES - Staff Trac	A26304900	28,000
Planned Balance	A19894000	(100,110)

(2nd Draft) Net Total of all changes 0

New budget amount (2nd Draft) 202,137,667

**Second Draft - Dollar Change (+/-) 0**

\$ increase over 14/15 adopted budget 3,378,899

% increase over 14/15 adopted budget 1.70%

# Recap of budget changes – 2/4/15

## ***Changes for February 4, 2015 (3rd draft)***

BOCES Administrative Cost Adjustment based on Jan 29, 2014 email		(38,351)
Computer Instruction - BOCES - Staff Trac	A26304900	(21,865)
Planned Balance	A19894000	60,216

(3rd Draft) Total of all changes

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New budget amount (3rd Draft)	202,137,667
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<b><i>Third Draft - Dollar Change (+/-)</i></b>	<b>0</b>
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\$ increase over 14/15 adopted budget	202,137,667
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% increase over 14/15 adopted budget	1.70%
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# Recap of budget changes – 2/11/15

## **Changes for February 11, 2015 (4th draft)**

Sp Ed Matl & Supp - School Allocation	A 2250.4500-C	30,000
Sp Ed BOCES	A2250.4900	379,500
Custodial Substitutes	A 1620.1840	(65,200)
Planned Balance	A19894000	(344,300)

(4th Draft) Total of all changes

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New budget amount (4th Draft)	202,137,667
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<b>Fourth Draft - Dollar Change (+/-)</b>	<b>0</b>
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\$ increase over 14/15 adopted budget	202,137,667
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% increase over 14/15 adopted budget	1.70%
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# Recap of budget changes – 3/4/15

## **Changes for March 4, 2015 (5th draft)**

NYMAC - Increase fee Muni Disclosure Initiative (new in 2014-2015)		950
Co curricular clubs (to adj. Jan 21)		8,286
Planned Balance		(8,286)
Planned Balance		7,417
Transfers (to combine transfers for future projects)	A 9901.9600	(515,000)
Transfer to Capital	A 9950.9000	515,000
Recommended administrative changes	A 2110.1350	(148,240)
Recommended administrative changes	A 2010.1500	(190,000)
Additional extra period pay	A 2110.1209	10,000
	Total of all changes	(319,873)

New budget amount (5th Draft)	201,817,794
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<b>Fifth Draft - Dollar Change (+/-)</b>	<b>(319,873)</b>
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\$ increase over 14/15 adopted budget	201,817,794
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% increase over 14/15 adopted budget	1.54%
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# Recap of budget changes – 3/11/15

## **Changes for March 11, 2015 (6th draft)**

K-1 inclusion classes	A22501200	186,232
Contractual Exp / Division - PSAT	A21104000P	7,700
Contractual Exp / MacArthur - PSAT	A21104000Q	7,700
Planned Balance	A19894000	(201,632)

Total of all changes

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New budget amount (6th Draft)	201,817,794
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<b>Sixth Draft - Dollar Change (+/-)</b>	<b>0</b>
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\$ increase over 14/15 adopted budget	201,817,794
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% increase over 14/15 adopted budget	1.54%
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# Recap of budget changes – 3/11/15

## *Changes for March 25, 2015 (7th draft)*

BOCES LISA & Barry Tech	A21104900	68,000
K-1 inclusion classes	A22501200	186,232
Planned Balance	A19894000	(186,232)
Planned Balance	A19894000	(68,000)
Total of all changes		-

New budget amount (7th Draft)	201,817,794
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<b><i>Seventh Draft - Dollar Change (+/-)</i></b>	<b>0</b>
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\$ increase over 14/15 adopted budget	201,817,794
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% increase over 14/15 adopted budget	1.54%
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# Projections

## Budget Projection

	Actual 2013-2014	Budget 2014/15	Budgeted 2015/16	Projected 2016/17	Projected 2017/18	Projected 2018/19	Projected 2019/20
Tax Levy	131,298,048	133,280,952	135,702,306	138,144,948	140,631,557	143,162,925	145,739,857
State Aid	48,368,513	49,163,299	49,984,307	49,984,307	49,984,307	49,984,307	49,984,307
Other Local Revenue	7,976,236	7,879,691	7,823,536	7,879,691	7,879,691	7,879,691	7,879,691
Total	187,642,797	190,323,942	193,510,149	196,008,946	198,495,555	201,026,923	203,603,855
Budget to Budget % Increase	1.32%	1.87%	1.67%	1.29%	1.27%	1.28%	1.28%
Applied Fund Balance/Reserves	8,434,826	8,434,826	8,307,646	9,555,340	11,100,022	13,429,395	15,869,182
All Sources of Revenue	196,077,623	198,758,768	201,817,794	205,564,286	209,595,577	214,456,318	219,473,037
	(363,307)	8,434,826	8,307,646	9,555,340	11,100,022	13,429,395	15,869,182
Budgeted Expenditures	187,279,490	198,758,768	201,817,795	205,564,285	209,595,576	214,456,317	219,473,037
	-1.43%	1.62%	1.54%	1.86%	1.96%	2.32%	2.34%
Expenditures - Actual or Est							
Actual	187,279,490	196,771,180	199,799,617	203,508,642	207,499,620	212,311,754	217,278,307
Actual Expense as a % of Budget		99.000%	99.000%	99.000%	99.000%	99.000%	99.000%
Surplus/(Deficit Spending)	363,307	(2,472,063)	(6,289,468)	(7,499,697)	(9,004,066)	(11,284,832)	(13,674,452)
Transfer of Reserves to Capital							
Total Fund Balance	36,921,316	37,294,804	31,005,336	23,505,639	14,501,573	3,216,742	(10,457,710)

# Projections – State aid

	Budget 2014-2015	Projected 15/16	Change	Type
Foundation Aid	37,037,196	37,037,196	-	Formula
Full Day K Conversion			-	
BOCES	2,228,088	2,486,062	257,974	Categorical
Special Services			-	
High Cost Excess Cost	1,722,157	1,738,327	16,170	Categorical
Private Excess Cost	470,292	455,660	(14,632)	Categorical
Hardware and Technology	106,100	110,676	4,576	Categorical
Software, Library, Textbook	613,274	613,517	243	Categorical
Transportation Incl Summer	2,930,773	3,038,958	108,185	Categorical
Operating Reorg Initiative			-	
Charter School Transitional			-	
Academic Enhancement			-	
High Tax Aid	4,406,095	4,406,095	-	Formula
Supplemental Public Excess Cost Aid	208,322	208,322	-	Categorical
Gap Elimination Adjustment	(4,780,430)	(4,104,956)	675,474	Formula
Gap Elimination Restoration	675,474		(675,474)	Formula
Sub Total	45,617,341	45,989,857	372,516	
Building and Bldg Reorg Incentive	3,545,958	3,994,450	448,492	Formula
Total General Fund	49,163,299	49,984,307	821,008	
UPK	374,934	374,934	-	Categorical
Total State Aid	49,538,233	50,359,241	821,008	