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 28th.

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

Budget to Budget change: 2014-2015: \$5,522,540

2015-2016: \$6,119,459 +596,919 or 10.8%

Changes since presentation: None

- Energy Performance Contract (Summer 2015) anticipated
- District-wide green cleaning program enhancements
- Continue to refurbish district facility vehicles (5)
- Building Condition Survey

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 - 1/14/15

Dajuana Reeves, Transportation

Budget to Budget change: 2014-2015: \$2,789,102

2015-2016: \$3,076,423 +\$287,322 or 10.3%

Changes since presentation: None

- Continue to update the fleet as necessary and within the refresh cycle.
- Continue to take back and consolidate runs to achieve additional efficiencies.

Review of past presentations -1/21/15

Keith Snyder, Health, Physical Education and Athletics

Budget to Budget change: 2014-2015: \$1,511,471.54

2015-2016: \$1,534,133.70 +\$22,662.16 or 1.50%

Changes since presentation: None

Major Initiatives (funds are represented in the facilities budget):

- New lighting in MacArthur Gym
- Installation of Electric winches for backboards at Division and MacArthur
- •Refurbish MacArthur wrestling room
- Seating at baseball and softball fields at the High Schools
- Dugout roofs for softball fields and at baseball field at MacArthur
- New Scoreboards for baseball (FEMA)
- Cement pathways for bleacher access at High Schools
- Refurbish Outdoor Education elements
- Install climbing wall at Wisdom Lane.

Review of past presentations – 1/21/15

Darlene Rhatigan, Extra-Curricular Activities

Budget to Budget change: 2014-2015: \$676,243.50

2015-2016: \$726,325.50 +\$50,082 or 7.41%

Changes since presentation: None

- Additional allocation for elementary school clubs
- Equity for schools achieved by using a per pupil allocation of \$77.00

Review of past presentations -2/4/15

Todd Connell, Instructional Technology & Library

Budget to Budget change: 2014-2015: \$3,512,155

2015-2016: \$3,484,191 -\$27,964 or -0.80%

Changes since presentation: None

- 1:1 initiative
- Develop an approved plan to utilize Smart Schools Bond money
- Pilot eSpark program (Elementary Level)
- Expland Math IXL program to Algebra I students
- Elementary keyboarding program (Type to Learn)
- More SmartDocument cameras
- Upgrade Animation Lab computers and software for GCTech
- Continue Windows 7 migration

Review of past presentations – 2/4/15

Debbie Rifkin, Curriculum and Instruction

Budget to Budget change: 2014-2015: \$3,469,561

2015-2016: \$3,625,779 +\$156,218 or 4.50%

Changes since presentation: 2014-2015: \$3,469,561

2015-2016: \$3,709,180 +\$239,619 or 6.91%

- 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 3rd grade Band

Review of past presentations -2/4/15

Joan Lorelli and Gerri Fox-Wilson, GC Tech

Budget to Budget change: 2014-2015: \$177,166

2015-2016: \$176,024 -\$1,142 or -.6%

Changes since presentation: None

- 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

Lisa Carelli-Lang, Special Education

Budget to Budget change: 2014-2015: \$8,344,166

2015-2016: \$8,305,100 -\$39,066 or -\$0.47

Changes since presentation: None

- Continue to support integration of Transition and Speech/Language Facilitators
- Continue to ensure that all revenues are realized
- Incorporate Student Management System with IEP Direct
- •Expand Vocational Opportunities for students requiring work readiness skills

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%

- Keeps class size stable
- •Provides for inclusion in every school in K and 1st 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, Administrative Staffing

Budget to Budget change: 2014-2015: \$6,995,049.84

2015-2016: \$7,539,984.99 +\$544,935.15 or 7.79%

Changes since presentation: None

- Adds 1 Assistant Principal for Northside and Gardiners
- •Adds 2 Assistant Directors one for ELA, one for Math
- •Brings 5 curriculum Associates to Director positions with added responsibilities

Review of past presentations -3/4/15

Darlene Rhatigan, Secondary Staffing/Non instructional Staffing

Budget to Budget change: 2014-2015: \$ 63,498,343

2015-2016: \$ 64,928,085 +\$1,409,042 or 2.22%

Changes since presentation: None

- 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
Roll forward Budget - presented January 14, 2015	\$202,137,667
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 change	ges _	
New budget amount (3rd Draft)		202,137,667
Third Draft - Dollar Change (+/-)		0
\$ increase over 14/15 adopted budget		202,137,667
% increase over 14/15 adopted budget		1.70%

Recap of budget changes – 2/11/15

Changes for February 11, 2015 (4th dra	ft)	
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 ch	nanges	
New budget amount (4th Draft)		202,137,667
Fourth Draft - Dollar Change (+/-)		0
\$ increase over 14/15 adopted budget		202,137,667
% increase over 14/15 adopted budget		1.70%

Recap of budget changes – 3/4/15

Changes for March 4, 2015 (5th draft)		
NYMAC - Increase fee Muni Disclosure Initiative (new in 2014-20	15)	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 or	f all changes	(319,873)
New budget amount (5th Draft)		201,817,794
Fifth Draft - Dollar Change (+/-)		(319,873)
\$ increase over 14/15 adopted budget		201,817,794
% increase over 14/15 adopted budget		1.54%

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 _	
New budget amount (6th Draft)		201,817,794
Sixth Draft - Dollar Change (+/-)		0
\$ increase over 14/15 adopted budget		201,817,794
% increase over 14/15 adopted budget		1.54%

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 char	nges	
New budget amount (7th Draft)		201,817,794
Seventh Draft - Dollar Change (+/-)		0
\$ increase over 14/15 adopted budget		201,817,794
% increase over 14/15 adopted budget		1.54%

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	Projected		
	2014-2015	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		40.50.00		
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			100	
Academic Enhancement				6 6
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	