

Levittown Public Schools

Budget Overview



Presentation to the Board of Education
William J. Pastore
Assistant Superintendent for Business
January 14, 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

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 Goals

Create a budget that maintains and supports our current programs while incorporating the 2014-2015 Board of Education Goals of:

- Improving academic success
- Instructional Technology
- Develop a budget within the tax levy limits

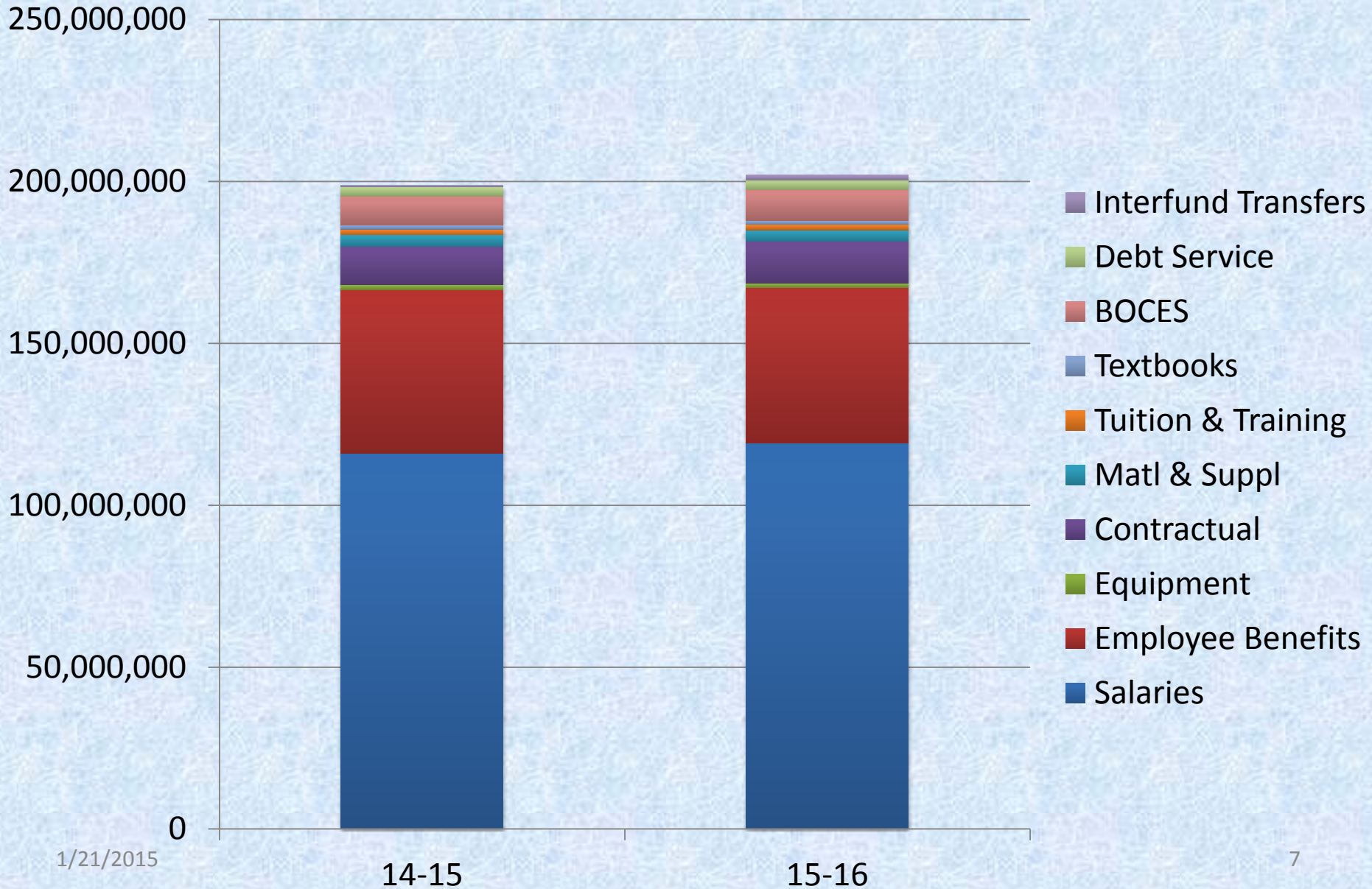
Process

- Very early in the process.
- We continue to work on refining projections in staffing and benefits, representing about 84% of the budget.
- BOCES still needs to issue their program costs for 2015-2016.
- Staying within Tax Levy Limit.
 - At present, with all permissible exclusions, levy limit is approximately 1.7%.
 - Levy limit can change as we continue deliberations.
- State Aid is estimated and the actual is still to be determined
- Calculate effect on contract negotiations as they pertain to budget.
- Continue to use all available information in order to budget as close to actual expenditures from years past as possible.
- Rules for the Tax Freeze for Year Two need to be finalized
- Rules for the New York State \$2 Billion dollar “Smart Schools Bond” need to be determined.

Preliminary Budget

- Proposed Capital Repair Reserve
 - Specific uses are...for purposes of paying for repairs to capital improvements or equipment of a type that does not recur annually or at shorter intervals
 - Must have voter approval to establish
 - Must have voter approval be used
 - Will establish with excess fund balance from 2014-2105

2015-2016 Proposed Budget



Total Budget Breakdown

Category (by Object)	2014-2015	2015-2016
Salaries	116,025,601	119,316,773
Employee Benefits	50,585,968	47,941,438
Equipment	1,501,211	1,334,649
Contractual	11,961,546	12,990,890
Matl & Suppl	3,446,154	3,477,904
Tuition & Training	1,761,366	1,628,560
Textbooks	1,186,624	1,300,875
BOCES	8,939,789	9,410,244
Debt Service	3,061,509	3,032,334
Interfund Transfers	289,000	1,704,000
Totals	198,758,768	202,137,667

Preliminary Expenditure Budget

- Budget-to-Budget increase of 1.70% (\$3,378,899) includes:
 - All positions currently in the 14-15 budget.
 - Staffing implications will be discussed in more detail later in the process.
 - Salaries increased by 2.84% (\$3,291,172) in this roll-over budget.
 - Class sizes remain at 14/15 levels.
 - Based on preliminary estimates, students' requests for occupational education have increased, therefore there is an increase in that budget line. As the scheduling process is completed, this line may change.
 - BOCES costs, other than transportation, estimated at an increase of approximately 5%.
 - Will change as more information is made available from BOCES, and again as the Special Education Department makes placements for students later in the process.
 - Bus Purchases
 - Two large buses and three vans to replace aging fleet.
 - Reduction in TRS and ERS
 - Health care is estimated at an 8.0% increase. This will be updated as additional information becomes available – possibly in February.

Preliminary Revenue Budget

- Preliminary information concerning the Property Tax Levy Limit will likely be limited to 1.7%, which is an increase of \$2,269,176.
- State Aid likely to be a moderate increase of 2.62%, which is an increase of \$1,287,766.
 - Based on reports that GAP elimination adjustment will be abolished.

January 14, 2015 Presentations

Facilities & Operations:

- Christopher Milano will present the Facilities Budget
 - Budget to budget change for Facilities: +\$596,919
 - 2014-2015: \$5,522,540
 - 2015-2016 \$6,119,459

Transportation:

- Dajuana Reeves will present the Transportation Budget
 - Budget to budget change for Transportation: +\$287,322
 - 2014-2015: \$2,789,102
 - 2014-2015: \$3,076,423



Questions?