

Levittown Public Schools

Budget Overview



Presentation to the Board of Education
William J. Pastore
Assistant Superintendent for Business
January 20, 2016

Budget Planning Calendar

December, 2015

- 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, 2016

- Draft of budget submitted to Superintendent for review/comments/changes.
- January 13, 2016 - Present the First Draft of the 2016-2017 budget, preliminary Five Year Projection and Instructional Technology Budget.
- January 20, 2016 - Present the Athletics and Extra Curricular Activities and Facilities budgets.**

February, 2016

- Continue to update and refine the budget.
- February 3, 2016 - Present the budgets for Curriculum and Instruction budget, and the GC Tech Budget.
- February 10, 2016 - Present the Special Education Budget, Bus Purchases and the Tax Cap Calculation.
 - Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1st.

Budget Planning Calendar

March, 2015

- Continue to update budget, including staffing and benefits.
- March 2, 2016 - Transportation Budget, Updated Five Year Projections and Fund Balance Projection.
- March 16, 2016 – Present Staffing and Enrollment.
 - PTA Advisory Committee Presentation on Budget.
- March 30, 2016 - Present the Revenue Budget, Review the Final Budget and the Board adopts Budget.

April, 2015

- Property Tax Report Cards due to State Education department on April 25.
- Budget Statement and required attachments must be made available to public in hard copy and on the website on April 26.

May, 2015

- Budget Hearing – May 4.
- Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote.
- Budget Vote – May 17.

Board of Education Goals

Create a budget that maintains and supports our current programs while incorporating the 2015-2016 Board of Education Goals of:

- Improving academic success.
- Developing a budget which represents a collaborative effort among all stake holders that is within the Tax Levy limit.

Procedures & Assumptions

- We continue to work on refining projections in staffing and benefits, representing about 82% of the budget.
- BOCES still needs to issue their program costs for 2016-2017 but estimates are built into the budget.
- Labor contracts have been settled and the new salary schedules are built into the budget.
- Continue to use all available information in order to budget as close to actual expenditures from years past as possible.
- Rules for the New York State \$2 Billion dollar “Smart Schools Bond” have been established and our IT Department is taking all the necessary steps to use some of this money in the 2016-2017 school year.

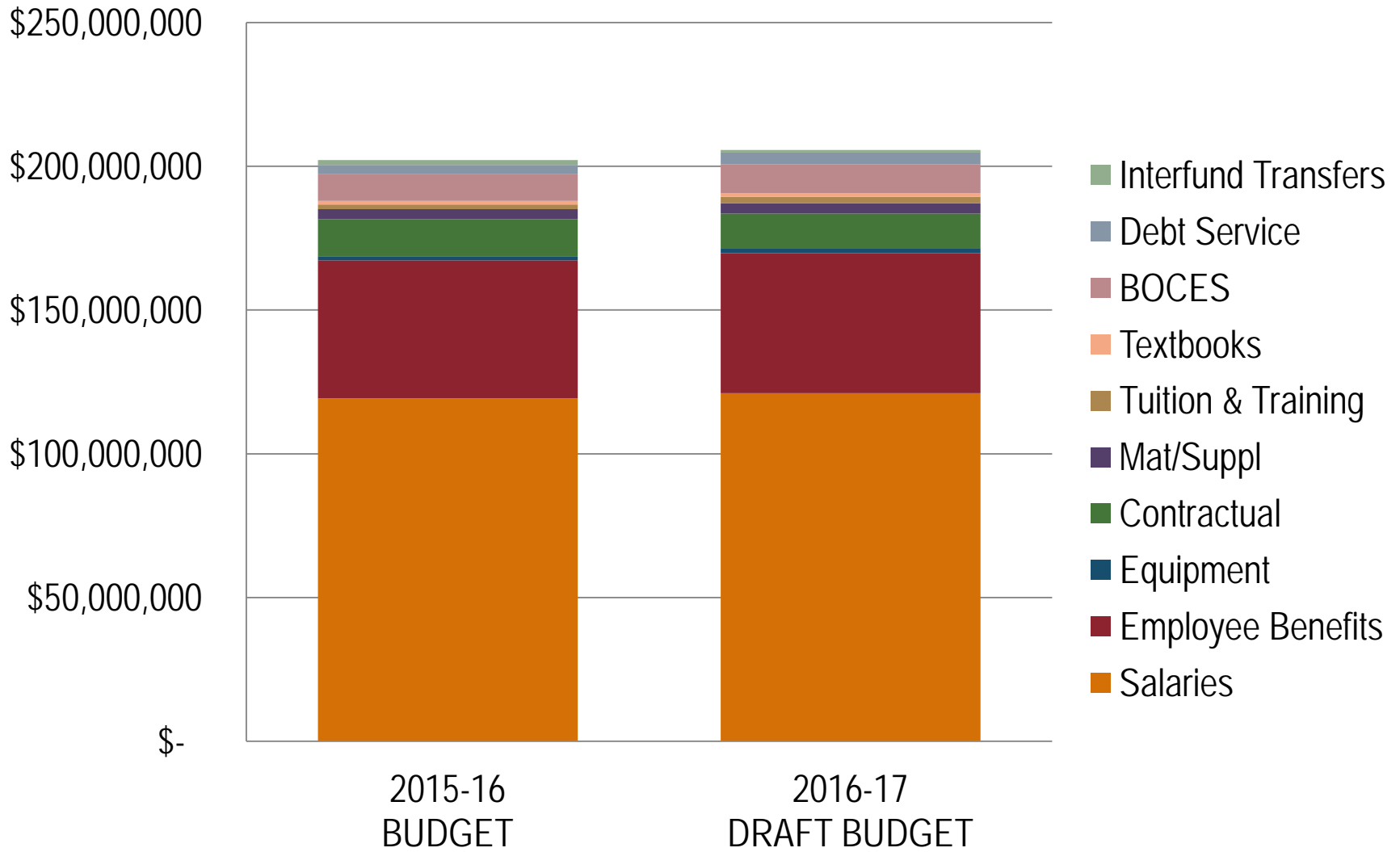
Procedures & Assumptions

- Stay within Tax Levy Limit.
 - At present, the CPI-U which governs the tax levy is near zero and not expected to increase.
 - Levy limit can change as we continue deliberations.
 - There is a new provision in the New York State Tax Code that provides a tax refund if the district stays within the tax cap
- The Tax Freeze that was in place for the last two years has ended. The district complied with all the necessary rules so our residents could receive the tax freezes for two years.
- State Aid is estimated and the actual is still to be determined.

Preliminary Budget

- Capital Reserve
 - Established during 2013-2014 with voter approval
 - Must have voter approval be used
 - Was established with excess fund balance to be used to maintain and improve our facilities.
 - \$4,000,000 was approved in May 2014.

2016-2017 Proposed Budget



Preliminary Expenditure Budget

- Budget-to-Budget increase of 1.90% (\$3,831,676) includes:
 - All positions currently in the 15-16 budget.
 - Staffing implications will be discussed in more detail later in the process.
 - Salaries increased by 1.47% (\$1,752,918) in this roll-over budget.
 - Class sizes remain at the 15/16 levels.
 - One new inclusion class added.
 - 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.
 - Over BOCES costs have been reviewed and adjusted based on programs and an estimated increase of 2.3%.
 - 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, three vans to replace aging fleet and a Suburban to replace in-district vehicle.

Preliminary Expenditure Budget

- Budget-to-Budget increase of 1.9% (\$3,831,676) includes:
 - Reduction in TRS and ERS based on estimated rates. It is important to note that the TRS and ERS rates, and therefore costs to the district, are heavily influenced by the stock market and their returns on investments.
 - Health care is estimated at an 10.0% increase. This will be updated if and when additional information becomes available. The increase for January 2016 was about 9%.
 - Inclusion of money to repay the Debt Service for the Energy Performance Contract that started in 2015-2016.

Preliminary Revenue Budget

- Preliminary information concerning the Property Tax Levy Limit indicates there will likely be a zero percent increase for 2016-2017, not including exclusions.
- State Aid likely to be a moderate increase, rumored at about 3%.
- Indication is that the GAP elimination adjustment will be abolished. Our revenue projections show that GAP elimination as restored.
- **The Executive Budget Proposal is below the estimated aid expected by about \$2,000,000.**
- **Only about 1/3 of the GAP Elimination Aid (\$832,553 of \$2,584,430) was restored. The expectation, based on a January 11, 2016 Newsday article, was that it all was going to be restored.**

Levittown Public Schools 2016-2017 Draft Proposed Budget

2015-2016 adopted budget	201,817,794
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Roll forward Budget - presented January 13, 2016	205,649,470
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Budget - to - Budget % increase	1.90%
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Changes for January 20, 2016 (2nd draft)

Advisors & Clubs stipends	A28501510 - A28501530R	15,495
Chaperones	A28501525C - A28501525R	760
Student participation fees - LMEC (GC Tech)	A28504180R	(5,000)
Club material & supplies - MacArthur	A28504500Q	(85)
Student participation fees - MacArthur	A28504180Q	(600)
Interscholastic Athletics - Material & Supplies	A28554500	(14,700)
Interscholastic Athletics - Equipment	A28552000	(25,000)
Health Services - Equipment	A28152000	(22,000)
Planned Fund Balance	A19894000	51,130

(2nd Draft) Total of all changes	-
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New budget amount (2nd Draft)	205,649,470
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<i>Second Draft - Dollar Change (+/-)</i>	-
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\$ increase over 15/16 adopted budget	3,831,676
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% increase over 15/16 adopted budget	1.90%
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Budget changes since January 13, 2016

January 20, 2016 Presentations

Buildings & Grounds:

- Chris Milano will present the Buildings & Grounds Budget
 - Budget to budget change for B & G: +\$50,710 or .83%
 - 2015-2016 : \$ 6,119,459
 - 2015-2016 \$ 6,170,169

Health, Physical Education and Athletics:

- Keith Snyder will present the Athletics Budget
 - Budget to budget change for Athletics: +\$77,563 or 5.06%
 - 2015-2016: \$ 1,534,134
 - 2016-2017 \$ 1,611,696

Extracurricular:

- Darlene Rhatigan will present the Extracurricular Activity Budget:
 - Budget to budget change for Extracurricular Activities: +\$4,922 or 0.68%
 - 2015-2016: \$ 726,326
 - 2016-2017 \$ 731,248



Questions?