

Levittown Public Schools

Budget Overview and Update



Presentation to the Board of Education
William J. Pastore
Assistant Superintendent for Business
March 15, 2017

Budget Planning Calendar

November, 2016

- Meet with Central Office team and budget builders to discuss developing initiatives and budget parameters.

December, 2016

- 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, 2017

- Draft of budget submitted to Superintendent for review/comments/changes.
- January 11, 2017 - Present the First Draft of the 2017-2018 budget, along with the Operations and Maintenance Budget and Transportation Budget.
- January 25, 2017 - Present the Curriculum and Instruction budget and Athletic budgets.

Budget Planning Calendar

February, 2017

- Continue to review, update and refine the budget.
- February 8, 2017-Present Special Education budget
- February 15, 2017 - Present the Tax Cap Calculation and possible capital projects.
- Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1st.

March, 2017

- Continue to update budget, including staffing and benefits.
- March 1, 2017 – Secondary Staffing and Enrollment, Five-Year Projections and Fund Balance Projection.
- **March 15, 2017 – PTA Advisory Committee Presentation on the Budget.**
- March 29, 2017 - Present the Revenue Budget, Review the Final Budget and the Board adopts Budget.

Budget Planning Calendar

April, 2017

- Property Tax Report Cards due to State Education department no later than April 24, 2017.
- Budget Statement and required attachments must be made available to public in hard copy and on the website on April 21, 2017.

May, 2017

- Budget Hearing – May 3.
- Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote.
- Budget Vote – May 16.

Budget information is available online at: <http://www.levittownschools.com/boe/budget/>

Procedures & Assumptions

- ▶ We continue to work on refining projections in staffing and benefits representing about 82% of the budget.
- ▶ BOCES costs have been adjusted in the budget.
- ▶ The Labor contract with the CSEA will expire on June 30, 2017 but possible scenarios have been considered for budgeting purposes.
- ▶ Continue to use actual expenditures from prior years as well as forecast the current year expenditures in order to develop the 2017-2018 budget.
- ▶ Rules for the New York State \$2 Billion dollar “Smart Schools Bond” have been established and the Computer Instruction Department has submitted a three-year plan to use \$1,348,922 of the \$4,969,070. For 2016–2017 we are using about \$528,000 and planning to use \$600,250 for 2017-2018.

Procedures & Assumptions

- Stay within Tax Levy Limit.
 - The CPI-U, which governs the tax levy, is 1.26% for December 2016.
 - Levy limit can change as we continue deliberations.
 - The New York State Tax Code 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.

Procedures & Assumptions

- ▶ The Executive budget proposal increases our state aid by \$545,249 (1.63%), as reported in Newsday. **Last week there was a REFIT meeting (Reform Educational Financing Inequities Today) and they estimated that there will be about a \$500 million more in state aid by the end of the process. The Legislative proposals should be out by the end of this week. However, we would still need to see what this actually means for our District.**
- Governor has said that he reserves the right to reduce State Aid across the board should Federal revenue to New York decline. **The Senators at the meeting insisted that this would not pass because it takes power away from the senate and assembly.**
- There were reductions in the revenue estimates for GC Tech and Special Education students because of current enrollment trends.
- As in prior years and at the recommendation of the State Comptroller, the district will utilize the ERS, Workers Compensation and Unemployment Reserves for the 2017-2018 budget.
- **There are discussions about modifying the Tax Cap.**
- **The proposition for the tax credits (for private and parochial schools) is not moving and doesn't have much support but it is not going away.**

Preliminary Expenditure Budget

- ▶ **Budget-to-Budget increase of 2.32% (\$4,769,252) includes:**
 - All current positions remain in the 2017-2018 budget.
 - Salaries increased by 1.80% (\$2,174,918) in the updated budget.
 - ▶ Class sizes remain at the 2016-2017 levels.
 - There is an increase in employee benefits due to increase in health insurance (12%) and ERS (4%) offset by a reduction in TRS (-9%). Overall the change is \$1,504,692.
 - New equipment and vehicles are budgeted for the Facilities and Security department (\$94,249).

Preliminary Expenditure Budget

▶ Budget-to-Budget increase of 2.32% (\$4,769,252) includes :

- Bus Purchases
 - ▶ Four large buses, three vans to replace aging fleet and a replacement for the vehicle used by the bus mechanics.
 - ▶ There is \$280,000 budgeted for bus cameras and updated GPS devices.
 - ▶ Contracted buses are increasing by \$218,000 to meet the needs of the district.
- Debt Service was reduced by \$671,775 because we finished paying a bond issue.
- Unemployment has been reduced and budgeted closer to actual projections.
- Transfer to Capital was increased by \$471,775 to be used for repairs and improvements to be discussed on February 15, 2017.
- Contractual increases for the needs of our Special Education Program.

Recap of Budget Changes

Levittown Public Schools 2017-2018 Draft Proposed Budget

2016-2017 adopted budget	205,449,470
Roll forward Budget - presented January 11, 2017	210,980,440
Budget - to - Budget % increase	2.69%
<i>Changes for January 25, 2017 (2nd draft)</i>	
None	
<i>Changes for February 8, 2017 (3rd draft)</i>	
(3rd Draft) Total of all changes	-
New budget amount (2nd Draft)	210,980,440
<i>Second Draft - Dollar Change (+/-)</i>	-
\$ increase over 16/17 adopted budget	5,530,970

Recap of Budget Changes

Budget changes since January 25, 2017

Changes for February 8, 2017 (3rd draft)

Comp Marching Band Stipends	A 2850.1510-M	(4,021)
Emp Benefits NYS Teachers' Retirement	A 9020.8000	(600,000)
(3rd Draft) Total of all changes		(604,021)

New budget amount (3rd Draft)	210,376,419
<i>Third Draft - Dollar Change (+/-)</i>	(604,021)
\$ increase over 16/17 adopted budget	4,926,949
% increase over 16/17 adopted budget	2.40%

Recap of Budget Changes

Budget changes since February 8, 2017

Changes for February 15, 2017 (4th draft)

Personnel - BOCES Services - EAP	A1430.4900	(40,000)
Personnel - BOCES Services - Global Compliance Training	A1430.4900	2,000
Supervision - Clerical Salaries	A2020.1600	(221,689)
Library - Clerical Salaries	A2610.1600	221,689

(4th Draft) Total of all changes	(38,000)
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New budget amount (4th Draft)	210,338,419
<i>Fourth Draft - Dollar Change (+/-)</i>	(38,000)
\$ increase over 16/17 adopted budget	4,888,949
% increase over 16/17 adopted budget	2.38%

Recap of Budget Changes

Budget changes since February 15, 2017

Changes for March 1, 2017 (5th draft)

None

(5th Draft) Total of all changes

-

New budget amount (5th Draft)

210,338,419

Fifth Draft - Dollar Change (+/-)

-

\$ increase over 16/17 adopted budget

4,888,949

% increase over 16/17 adopted budget

2.38%

Recap of Budget Changes

Budget changes since March 1, 2017

Changes for March 15, 2017 (6th draft)

Supervision - Clerical Salaries	A2020.1600	21,999
Teachers' Salaries K-6	A2110.1200	(20,882)
Chairperson/Secondary	A2110.1350	596
Occupation Ed - Administrative Salaries	A2280.1350	149
BOCES Administrative Costs	A1981.4900	3,441
Employee Benefits - Unemployment	A9050.8000	(125,000)
(6th Draft) Total of all changes		(119,697)
New budget amount (6th Draft)		210,218,722
<i>Sixth Draft - Dollar Change (+/-)</i>		(119,697)
\$ increase over 16/17 adopted budget		4,769,252
% increase over 16/17 adopted budget		2.32%

Proposition # 1: School Budget

Proposition # 2: Create New Capital Reserve

Proposition # 3: Use of Capital Reserve

Proposition # 4: Public Library Budget

Proposed Project	Estimate Cost
Bathrooms, Gym Lobby both HS	\$ 800,000
Turf Fields, both HS	\$ 2,500,000
Track - Division	\$ 700,000
Auditorium - MacArthur	\$ 3,685,000
Traffic Study Recommendations	\$ 2,000,000
Northside Auditorium/Cafeteria	\$ 4,831,000
Total for use from Capital Reserve	\$ 14,516,000

Proposition # 2 - 2017 Capital Reserve Fund (Established May 2017)

PROPOSITION NO. 3: 'BE IT RESOLVED, that the Board of Education of the Levittown Union Free School District is hereby authorized, pursuant to Section 3651(1) of the Education Law, to establish the 2017 Capital Reserve Fund for the purpose of financing District-wide capital improvements including site work, construction, reconstruction, renovation and equipping of school buildings and facilities, with the ultimate amount of the 2017 Capital Reserve Fund to be \$25,000,000, the probable term to be ten (10) years and the source of the funding to be (i) amounts from budgetary appropriations from time to time, and (ii) unappropriated fund balance made available by the Board of Education from time to time, and (iii) authorized transfers from other available reserves in accordance with existing law, and (iv) New York State aid received and made available by the Board of Education from time to time.'



Questions?

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