

Levittown Public Schools

Budget Overview

Success for Every Student

Presentation to the Board of Education
Dr. Christopher Dillon
Assistant Superintendent for Business
February 6, 2019

Budget Planning Calendar

December, 2018

- Administrators 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, 2019

- Draft of budget submitted to Superintendent for review/comments/changes ✓
- January 9, 2019 - Present the first draft of the 2019-2020 budget ✓
- January 23, 2019 - Present the Facilities & Operations Budget, Transportation Budget ✓

February, 2019

- Continue to review, update and refine the budget
- **February 6, 2019 - Present Curriculum and Instruction Budget and preliminary Revenue and Tax Cap Calculation**
- February 27, 2019 – Present Special Education Budget, refine Revenue and Tax Cap Calculation
 - Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1st

Budget Planning Calendar

March, 2019

- Continue to update budget, including staffing and benefits
- March 13, 2019 –Staffing and Enrollment, Five-Year Projections and Fund Balance Projection; PTA Advisory Committee presentation on the budget
- March 27, 2019 - Review the final budget; Board adopts budget

April, 2019

- Property Tax Report Cards due to State Education department no later than April 27, 2019
- Budget Statement and required attachments must be made available to public (copies in the schools, public library and district office) in hard copy and on the website on April 28, 2019

May, 2019

- Budget Hearing – May 1
- Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote
- Budget Vote – May 21

BUDGET CHANGES

<i>Levittown Public Schools 2019-2020 Draft Proposed Budget</i>		
2018-2019 adopted budget		215,892,556
2rd Draft - presented January 23,2019		223,916,120.00
Budget - to - Budget % increase		3.72%
<i>Changes for Februaruy 6, 2019 (3rd draft)</i>		
A 1620.1660-00-1650	OPERATIONS-CUSTODIAL OT/ OUTSIDE GROUPS	30,000.00
A 2020.2000-19-0000	SUPRVSN EQUIP/EAST BROAD	500.00
A 2020.2000-20-0000	SUPRVSN EQUIP/SUMMIT	2,500.00
A 2020.2000-21-0000	SUPRVSN EQUIP/WISDOM	-2,000.00
A 9010.8000-00-0000	EMP BENEFITS NYS EMPLYS' RETIREMT	-100000
A 9060.8000-00-0000	EMP BENEFITS HEALTH INSURANCE	-300000
		(369,000)
New budget amount (3rd Draft)		223,547,120
<i>Second Draft - Dollar Change (+/-)</i>		<i>(369,000)</i>
\$ increase over 18/19 adopted budget		7,654,564
% increase over 18/19 adopted budget		3.55%

Board of Education Goal

Create a budget that maintains and supports our current programs while incorporating the Board of Education Goal of:

As financial and fiscal security is essential to the future well-being of the district and the community, the Board makes as its goal to develop, in conjunction with the District Administration, a sound budget that is within the tax levy limit

Preliminary Expenditure Budget

Budget-to-Budget increase of 3.91% includes: (January 9th 2019)

Budget-to-Budget increase of 3.74% includes: (January 23rd, 2019)

Budget-to-Budget increase of 3.55% includes: (February 6th, 2019)

- Staffing:

- All positions currently in the 19-20 budget

- Staffing implications will be discussed in more detail later in the process

- Secondary staffing is contingent upon student enrollment and scheduling

- Salaries increased by 1.49%

- Class sizes remain at the 2019 - 2020 levels

- BOCES costs have been reviewed and preliminarily adjusted based on programs and an estimated cost. The current overall BOCES services increase is 12.83%

Preliminary Revenue Budget

- Preliminary estimates concerning the Property Tax Levy Limit indicates there will likely be a 1.97% increase, including exclusions
- Clarification in LIPA PILOT, and confirmation of capital purchases will finalize the district's tax levy limit
- The Executive budget proposal increases our state aid by \$640,201 (1.21%), as reported in Newsday. However, we need to analyze this number to see how close it comes to our projected spending
- Revenue will be analyzed including state aid, tuition, facilities use, property rental, and use of reserves to balances expenses

Tax Levy Formula Revenue Budget

THE BASE FORMULA	2018-19 Base Formula
PRIOR SCHOOL-YEAR TAX LEVY	\$138,984,161
×	
TAX BASE GROWTH FACTOR	1.0026
+	
PILOTS RECEIVED IN PRIOR SCHOOL YEAR	\$2,484,254
-	
TAX LEVY TO PAY FOR SOME COURT ORDERS / JUDGMENTS	\$0
-	
TAX LEVY TO PAY FOR LOCAL CAPITAL COSTS	\$0
×	
ALLOWABLE LEVY GROWTH FACTOR	1.0200
-	
PILOTS RECEIVABLE IN COMING SCHOOL YEAR	\$2,484,254
+	
AVAILABLE CARRYOVER (IF ANY)	\$0
=	
TAX LEVY LIMIT	\$141,721,798

Levittown had one of the lowest growth rates in Nassau County

This is the maximum levy limit allowed under the tax cap law

1.97 % Tax Levy Increase or \$2,737,637

Estimated Revenue Source Summary

2019- 2020 Estimated Revenue Sources

Property Taxes (1.97%)	\$ 141,721,798
State Aid (1.21%)	\$ 57,297,756
Reserves/Applied Fund Balance	\$ 13,000,000
<u>Local Revenue (including LIPA PILOT)</u>	<u>\$ 8,024,985</u>
Total Estimated Revenue Sources	\$ 220,044,539

February 6th Presentations

Todd Winch present the budget for Curriculum and Instruction,
Computer Instruction and Athletics

2018 - 2019: \$ 5,139,478

2019 - 2020: \$ 5,004,240

Year-to-Year Change: (\$ -135,238) or (-2.6%)

Department of Technology

2018 - 2019: \$ 3,790,990

2019 - 2020: \$ 4,154,270

Year-to-Year Change: \$363,280 or 9.58%

Department of Athletics

2018 - 2019: \$ 786,635

2019 - 2020: \$ 803,00

Year-to-Year Change: \$16,365 or 2.08%

