

Levittown Public Schools

Budget Overview

Success for Every Student

Presentation to the Board of Education
Dr. Christopher Dillon
Assistant Superintendent for Business
February 27, 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
3rd Draft - presented February 6, 2019		223,547,120.00
Budget - to - Budget % increase		3.55%
<i>Changes for February 27, 2019 (4th draft)</i>		
A 2250.4900-00-0000	SPEC ED BOCES SERVICES	-100,000.00
A 2250.4000-00-3450	SPEC ED RELAT D SERV/IN-DIST	-200,000.00
A 5510.1500-00-0000	TRANSPORTATION TRANSPRT SUPERVR	9,019.00
A 2020.2000-20-0000	SUPRVSN EQUIP/SUMMIT	-2,500.00
A 2020.2000-21-0000	SUPRVSN EQUIP/WISDOM	2000.00
		(291,481)
New budget amount (4th Draft)		223,255,639
<i>Second Draft - Dollar Change (+/-)</i>		(291,481)
\$ increase over 18/19 adopted budget		7,363,083
% increase over 18/19 adopted budget		3.30%

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)

Budget-to-Budget increase of 3.30% includes: (February 27th, 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 finalized with the overall BOCES services increase at 10.17%

Preliminary Revenue Budget

- Estimated Property Tax Levy Limit will likely be a 1.97% increase, including exclusions
- Clarification of LIPA PILOT, will finalize the district's tax levy limit but preliminary assessment is to remain flat in 2019-20 PILOTS as Nassau County has not released any information for 2019-2020 school year
- The Executive budget proposal released in January increases our state aid by \$640,201 (1.21%). New reports are indicating a further reduction in the original Executive Budget to balance the state's current revenue deficit.
- Revenue is still being analyzed and updated including state aid, tuition, facilities use, property rental, fund balance, 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

Based on Consumer Price Index provided by Office of NY State Comptroller

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

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

Estimated Budget Expense Summary

2019- 2020 Estimated Budget Expenses

General Support	\$ 21,562,403
Instruction	\$ 132,169,509
Transportation	\$ 7,226,214
Community Services	\$ 897,400
Employee Benefits	\$ 55,733,684
Debt Service	\$ 3,258,989
<u>Interfund Transfers</u>	<u>\$ 2,407,440</u>
Total Estimated Expenses	\$ 223,255,639

Estimated Revenue Source Summary

2019- 2020 Estimated Revenue Sources

Property Taxes (1.97%)	\$ 141,721,798
State Aid (1.21%)	\$ 57,297,756
Applied Fund Balance	\$ 13,000,000
Reserves/ ERS/ Workers Compensation	\$ 3,211,100
<u>Local Revenue (including LIPA PILOT)</u>	<u>\$ 8,024,985</u>
Total Estimated Revenue Sources	\$ 223,255,639

February 27th Presentations

Susan Farber will present the budget for Special Education

2018 - 2019: \$ 11,056,480

2019 - 2020: \$ 11,990,280

Year-to-Year Change: \$ 933,800 or (+7.79%)

