

Levittown Public Schools

Budget Overview

Success for Every Student

Presentation to the Board of Education
Dr. Christopher Dillon
Assistant Superintendent for Business
March 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. Budget documents, pursuant to Federal Law, must be available in English and Spanish.

May, 2019

- Budget Hearing – May 8
- Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote
- Budget Vote – May 21

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

BUDGET CHANGES

2019-2020 Draft Proposed Budget		
2018-2019 adopted budget		215,892,556
6th Draft - presented March 27, 2019		
Budget - to - Budget % increase		222,353,639 2.99%
Changes for March 27, 2019 (6th draft)		
No changes for 6th Draft		
		-
New budget amount (6th Draft)		222,353,639
6th Draft - Dollar Change (+/-)		-
\$ increase over 18/19 adopted budget		6,461,083
% increase over 18/19 adopted budget		2.99%

Preliminary Expenditure Budget Draft History

1st Draft Budget-to-Budget increase of 3.91% includes: (January 9th 2019)

2nd Draft Budget-to-Budget increase of 3.74% includes: (January 23rd, 2019)

3rd Draft Budget-to-Budget increase of 3.55% includes: (February 6th, 2019)

4th Draft Budget-to-Budget increase of 3.30% includes: (February 27th, 2019)

5th Draft Budget-to-Budget increase of 2.99% includes: (March 13th, 2019)

6th Draft Budget-to-Budget increase of 2.99% includes: (March 27th, 2019)

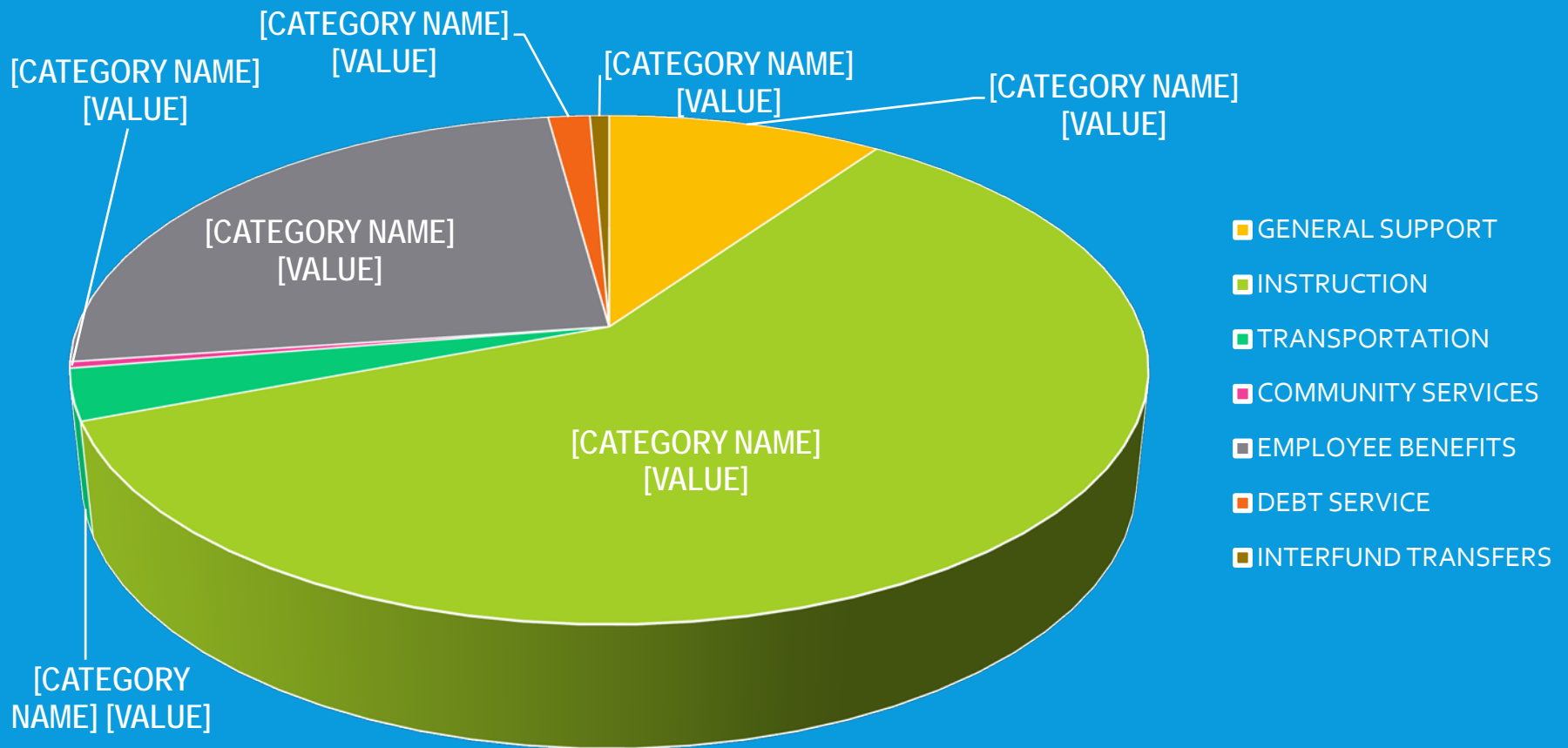
- All Budget Drafts include:
 - All staffing positions currently in the 19-20 budget, subject to change after preliminary scheduling is completed.
 - All current programs and new initiatives
 - Class sizes remain at the 2019 - 2020 levels
 - Additional security enhancements
 - Purchase of new buses

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>\$ 1,505,440</u>
Total Estimated Expenses	\$ 222,353,639

2019-2020 BUDGET EXPENSES



FINAL EXPENDITURE BUDGET

- Budget-to-Budget increase of 2.99% includes:
 - All positions currently in the 18-19 budget, subject to change after preliminary scheduling is completed.
 - Instructional salaries increased by .20% and Non-Instructional salaries increased by 6.97% (largely due to increased security salary cost). Total salaries increased by 1.49%
 - Class sizes remain at the 2018 - 2019 levels.
- BOCES costs have been reviewed and the current overall BOCES increase is 10.17%.
 - Driven by increases in Special Education, Instruction, State Testing and Computer Instruction
- Bus purchases include 8 new buses to replace 1999, 2000, year models including one large Wheelchair bus
- Health care is estimated to increase by \$2,305,525 or 8.85 % increase.
- Continued funding to allow for security enhancements, district-wide.

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

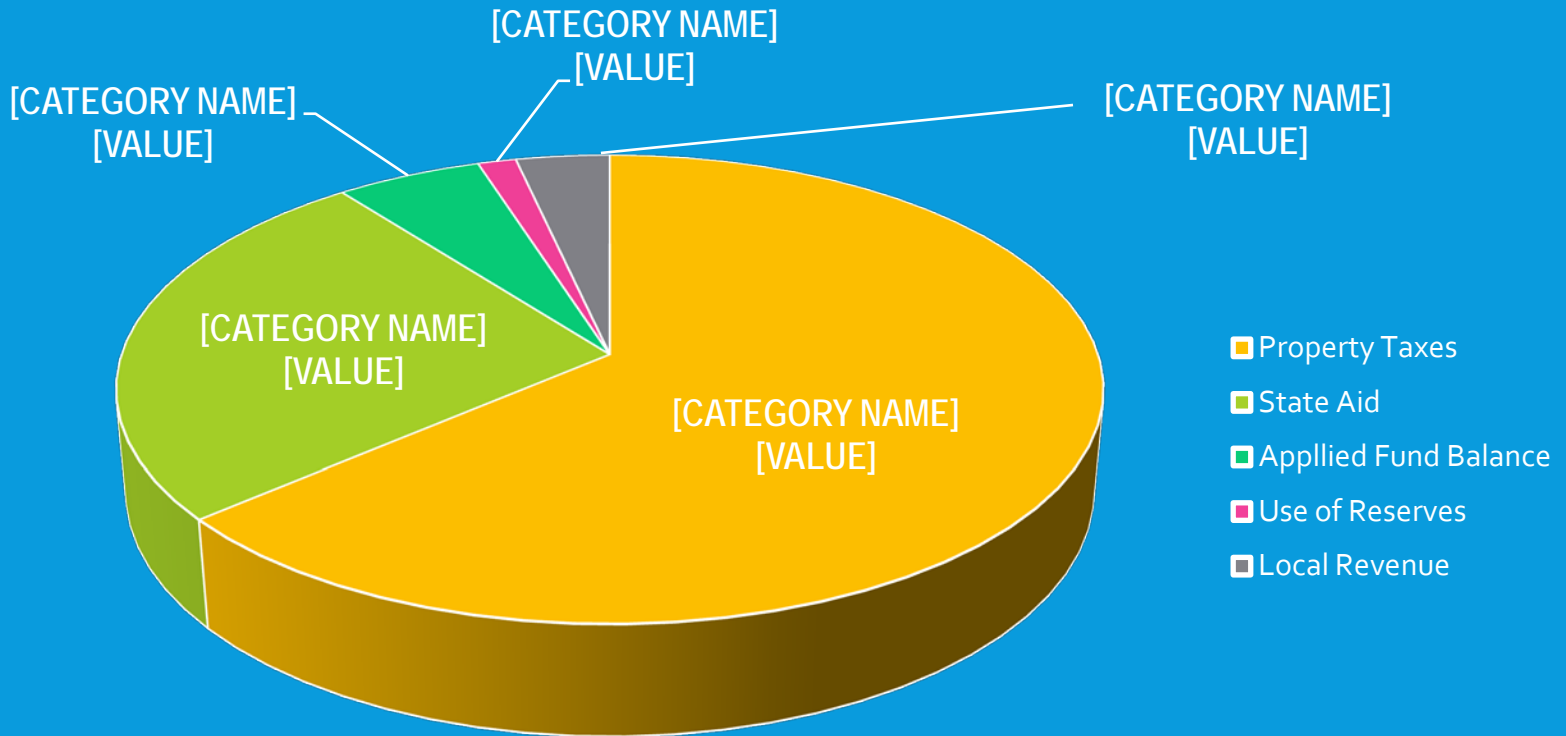
1.97 % Tax Levy Increase or \$2,737,637

Estimated 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	\$ 12,257,731
Reserves/ ERS/ Workers Compensation	\$ 3,209,100
<u>Local Revenue (including LIPA PILOT)</u>	<u>\$ 7,867,254</u>
Total Estimated Revenue Sources	\$ 222,353,639

2019-2020 ESTIMATED REVENUE



Final Revenue Budget

- Property Tax Levy Limit is 1.97% and has been filed. This is one of the lowest tax levies in Nassau County
- State Aid amounts are still not finalized, so the amounts provided in the Executive Budget have been used
- All other revenue sources have been estimated as close to prior year actuals as possible
- Estimated use of Reserves to balance expenses include \$3,209,100.
(ERS, Workers Compensation Reserves)

REVIEW OF PAST BUDGET PRESENTATIONS

Facilities & Operations Presented by: Christopher Milano, January 23, 2019

2018-2019: \$5,752,127

2019-2020: \$5,742,877

Year to Year Change: **(-\$9,250)**

Percentage Change: **(-0.16%)**

Planned Initiatives

- Asbestos projects
- Fire system and alarm upgrades
- MacArthur FACS room renovation
- New Baseball field at Wisdom
- Replace ceiling in Division library hall (Continued)
- Security upgrades (Continued)
- Wisdom cafeteria floor replacement
- Abbey Lane cafeteria ceiling replacement
- Camera upgrades District Wide
- Wisdom Auditorium A/C Replacement
- Fire system and alarm upgrades
- Northside 500 wing asbestos removal
- Guidance suite at Salk
- Division tennis courts
- Division visitor bleachers
- Salk library
- MacArthur library renovation

REVIEW OF PAST BUDGET PRESENTATIONS

Transportation Presented by: Dajuana Reeves, January 23, 2019

2018-2019: \$2,864,259

2019-2020: \$3,795,241

Year to Year Change: \$930,982

Percentage Change: 24.53%

Planned Initiatives

- Continue to improve the district fleet by upholding a consistent replacement plan, thus decreasing cost of repairs and maintenance. Including Purchase of eight new buses to replace 1999 and 2000 year models.
- Continue to transition to the new Health Department PESH (Public Employee Safety and Health) regulations.
- Applying the audit recommendation of Servicefinder (System for Maintenance and Parts inventory).
- Replenish garage tools including diagnostic equipment, software, tools, and safety equipment.

REVIEW OF PAST BUDGET PRESENTATIONS

Curriculum & Instruction Presented by: Todd Winch, February 6, 2019

2018-2019: \$5,139,478

2019-2020: \$5,004,240

Year to Year Change: **(\$135,238)**

Percentage Change: **-2.6%**

Planned Initiatives

- Mindfulness Initiative
- New summer programs – Marine Science and Local History
- Expansion of “Data Chats” in ELA and Math into the Middle Schools
- Continued transition to new standards and assessments
- New Courses for next year
 - AP Statistics
 - Abnormal Psychology
 - American Sign Language (ASL) 3
 - Digital Citizenship
 - 21st Century Leadership Skills
 - Graphic Design & Communications (GC Tech)
- Creation of homework guidelines
- Additional flexible classroom designs
- Creation of 4 year new teacher induction program
- Pilot of online credit recovery program
- Elementary student/parent evening event focused on new science standards
- Additional mental health programming K-12
- Elementary literacy enhancements
- Continued expansion of college awareness at our middle schools

REVIEW OF PAST BUDGET PRESENTATIONS

Instructional Technology Presented by: Todd Connell, February 6, 2019

2018-2019: \$3,790,990

2019-2020: \$4,154,270

Year to Year Change: \$363,280

Percentage Change: 9.58%

Planned Initiatives

- Refreshing of remaining iPad 2's
- Adding more laptop carts
- Laptops for art at elementary level
- Gardiners
- Promoting Keyboarding & Coding
- Updating Wifi Controller, Access Points
- Continue One-to-One initiative
- Fiber to fields
- Apply for additional Smart Schools Bond funding
- Continue expanding online course registration
- Canvas Learning Management System Pilot

REVIEW OF PAST BUDGET PRESENTATIONS

Health, Physical Education and Athletics Presented by: Todd Winch & Keith Snyder
February 6, 2019

2018-2019: \$786,635

2019-2020: \$803,000

Year to Year Change: \$16,365

Percentage Change: 2.08%

Planned Initiatives

- New tennis courts at Division Avenue High School
- Spectator bleachers for Softball at both High Schools (Nassau County project)
- Wall padding for High School wrestling rooms
- New shot clocks for High School basketball programs
- JV Badminton team both High Schools

REVIEW OF PAST BUDGET PRESENTATIONS

Staffing & Enrollment Presented by: Debbie Rifkin, March 13, 2019

Instructional Staffing Budget

2018-2019: \$102,509,648

2019-2020: \$102,719,658

Year to Year Change: \$210,010

Percentage Change: 0.20%

Non Instructional Staffing Budget

2018-2019: \$22,250,219

2019-2020: \$23,801,399

Year to Year Change: \$1,551,180

Percentage Change: 6.97%

Total salary increase: 1.49%

Planned Initiatives

- Continue development of preventive and rehabilitative approaches to discipline
- Continue process to create a "paperless" Human Resource office
- Educate staff on DASA , sexual harassment, and other state-mandated requirements
- Continue implementation of nVision

FIVE YEAR PROJECTION

Presented by: Dr. Christopher Dillon, March 13, 2019

Budget Projections

	Draft Budget 2019 - 2020	Projected 2020/21	Projected 2021/22	Projected 2022/23	Projected 2023/24	Projected 2024/25
Tax Levy & STAR	141,721,798	144,556,234	147,447,359	150,396,306	153,404,232	156,472,317
State Aid	57,297,756	57,870,734	58,449,441	59,033,935	59,624,275	60,220,517
Other Local Revenue	7,867,254	7,926,258	7,985,705	8,045,598	8,105,940	8,166,735
Total	206,886,808	210,353,226	213,882,505	217,475,839	221,134,447	224,859,569
Applied Fund Balance/Reserves	15,466,831	18,115,138	20,754,505	22,792,459	25,140,559	27,326,037
All Sources of Revenue	222,353,639	228,468,364	234,637,010	240,268,298	246,275,006	252,185,606
Budgeted Expenditures	222,353,639	228,468,364	234,637,010	240,268,298	246,275,006	252,185,606
Budget to Budget \$ Increase	6,461,083	6,114,725	6,168,646	5,631,288	6,006,707	5,910,600
Budget to Budget % Increase	2.99%	2.75%	2.70%	2.40%	2.50%	2.40%
Expenditures - Actual or Est Actual	213,459,493	219,329,630	225,251,530	230,657,566	236,424,005	242,098,181
Actual Expense as a % of Budget	96.00%	96.00%	96.00%	96.00%	96.00%	96.00%
Surplus/(Deficit Spending)	(6,572,685)	(8,976,404)	(11,369,025)	(13,181,727)	(15,289,559)	(17,238,613)
Total Fund Balance	30,122,150	21,145,746	9,776,722	(3,405,005)	(5,512,837)	(20,643,618)

2019-2020 BUDGET

2019-2020 Budget Presented by: Dr. Christopher Dillon, March 27, 2019

2018-2019: \$215,892,556

2019-2020: \$222,353,639

Year to Year Change: \$6,461,083

Percentage Change: 2.99%

