

# Levittown Public Schools

## 2020-2021 Budget Overview



Dr. Christopher Dillon  
Assistant Superintendent for Business

# Budget Planning Calendar

- ▶ December, 2019
  - 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, 2020
  - Draft of budget submitted to Superintendent for review/comments/changes
  - January 8, 2020 - Present the first draft of the 2020-2021 budget
  - January 8, 2020 – Present the Transportation Budget
  - January 22, 2019 - Present the Facilities & Operations Budget
  
- ▶ February, 2020
  - Continue to review, update and refine the budget
  - February 5, 2020 - Preliminary Revenue and Tax Cap Calculation
  - February 26,2020 - Present Curriculum and Instruction Budget
  - February 26, 2020 – Present Special Education Budget
    - (Tax Levy Limit Calculations was uploaded to Comptroller's Office by the deadline of March 1<sup>st</sup>)

# Budget Planning Calendar

- ▶ March, 2020
  - Continue to update budget, including staffing and benefits
  - March 11, 2020 –Staffing and Enrollment, Five-Year Projections and Fund Balance Projection;
  - March 25, 2020 -Review final budget for Board adoption
  
- ▶ May, 2020
  - Updated Property Tax Report Cards due to State Education department no later than May 22 2020
  - Budget Statement and required attachments must be made available to public on the district website
  - Budget Hearing – May 27,2020 7PM. Zoom information will be posted on the district Website
  - Budget Notice mailed by May 20<sup>th</sup> 2020
  - Budget Vote – June 9, 2020 (Absentee Ballot)

# Expenditure Budget

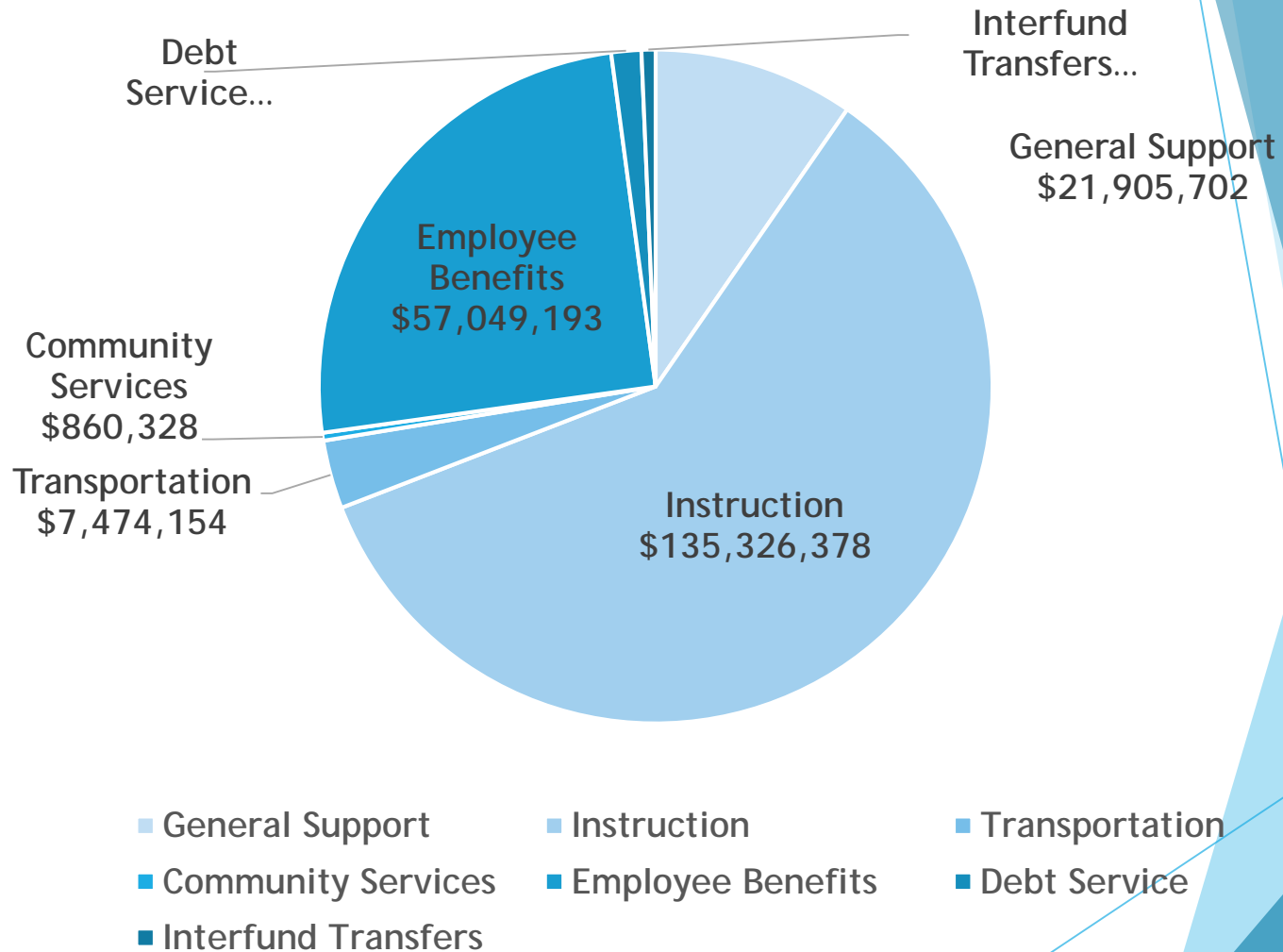
Final Draft Budget-to-Budget increase of 2.28% includes:

- Staffing Levels as of March 11<sup>th</sup> Board of Education presentation
- Continued Security & Safety upgrades
- Facilities improvements
  - Capital Proposition to release \$1,700,000 from the Capital Reserve for facilities improvements
  - Field Maintenance and restoration
- Bus purchases & transportation equipment
  - 4 Large Buses, 1 Van
- Anticipated instructional costs, including those associated with state testing and state mandated curriculum changes
- Classroom furniture
- Healthcare & Retirement Obligations
- New Courses including: Personal Finance Course, Financial Literacy & Readiness, College Calculus, The Art of the Short Story, The Graphic Novel.
- Expansion of Mindfulness/SEL programming.

# 2020-2021 Expense Budget

GENERAL SUPPORT	\$21,905,702
INSTRUCTION	\$135,326,378
TRANSPORTATION	\$7,474,154
COMMUNITY SERVICES	\$860,328
EMPLOYEE BENEFITS	\$57,049,193
DEBT SERVICE	\$3,274,386
<u>INTERFUND TRANSFERS</u>	<u>\$1,534,000</u>
TOTALS	\$227,424,141

# Expenditure Budget




# 2020-2021 Draft Revenue

# State Aid Governor's Run January 2020

	2019-2020 Levittown State Aid	2020-2021 Executive Runs	Dollar Change	% Change
Foundation Aid Pre Adjustment	\$39,265,252	\$39,384,754	\$119,502	0.30%
BOCES	\$3,231,006	\$4,939,782	\$1,708,776	52.89%
High Tax Aid	\$4,406,095	\$4,406,095	\$0	0.00%
Special Services	\$0	\$0	\$0	
Charter School transitional	\$0	\$0	\$0	
Hardware and technology	\$108,602	\$113,372	\$4,770	4.39%
Software, library, textbook	\$581,689	\$592,932	\$11,243	1.93%
Supp Pub Excess Cost	\$208,322	\$208,322	\$0	0.00%
Academic Enhancement			\$0	
<b>Subtotal: Foundation Aid</b>	<b>\$47,800,966</b>	<b>\$49,645,257</b>	<b>\$1,844,291</b>	<b>3.86%</b>
			\$0	
Full Day K conversion	\$0	\$0	\$0	
UPK	\$374,934	\$374,934	\$0	0.00%
High Cost Excess Cost	\$1,607,721	\$1,673,493	\$65,772	4.09%
Private Excess Cost	\$748,803	\$773,136	\$24,333	3.25%
Transportation Inc Summer	\$3,246,716	\$3,936,640	\$689,924	21.25%
Building and Building Reorg Incent	\$3,305,502	\$3,443,579	\$138,077	4.18%
Operating Reorg. Incentive	\$0	\$0	\$0	
<b>Total</b>	<b>\$57,084,642</b>	<b>\$59,993,889</b>	<b>\$2,909,247</b>	<b>5.10%</b>
Community Schools Setaside	\$0	\$146,850	\$146,850	
<b>Total without building aid</b>	<b>\$53,779,140</b>	<b>\$56,550,310</b>	<b>\$2,771,170</b>	<b>5.15%</b>
<b>Total without Expensed Based Aid</b>	<b>\$39,640,186</b>	<b>\$39,759,688</b>	<b>\$119,502</b>	<b>0.30%</b>



# 2020-2021 Tax Levy Formula

2019/20 Approved Actual Tax Levy	141,721,798
Tax Base Growth Factor	1.0042
 <p>Based on "brick and mortar" improvements within the community that increase the tax roll. It is set by the County.</p>	
PILOTs prior year	+2,484,254
Capital exclusion prior year	-0

Based on Consumer Price Index (CPI-U 2.13%)

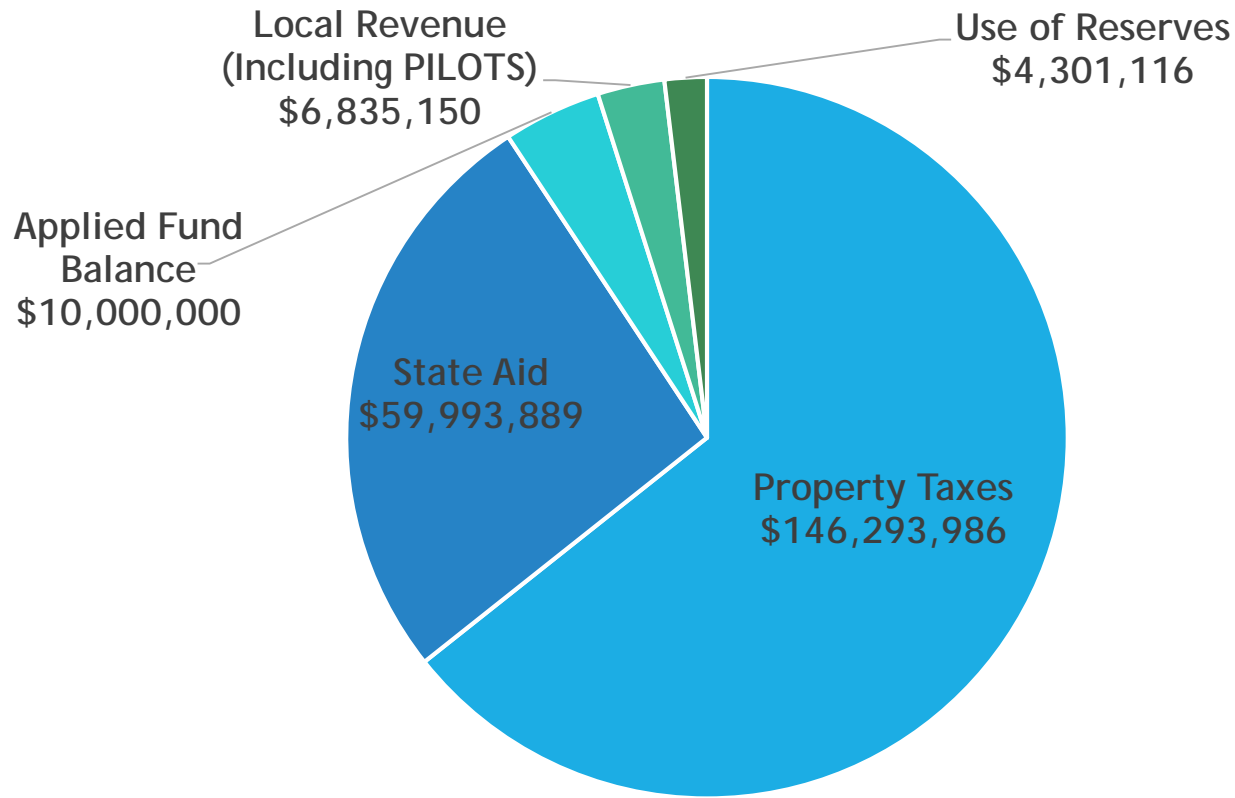
Allowable Levy Growth Factor	1.0181%
(lesser of 2% or sum of 1 plus inflation factor)	
Projected PILOTs 2020-2021	-2,519,939
Allowable Capital exclusion for 2020-2021	+1,391,738
Maximum Tax Levy Threshold for 2020-2021	146,293,986
Maximum Tax Levy Limit for 2020-2021 (staying within the Tax Cap Levy Limit)	+\$4,572,188 or 3.2%

Proposed Tax Levy is compliant with the NY State Tax Cap Levy Law

# 2020-2021 Revenue Budget

Revenue	
PROPERTY TAXES	\$146,293,986
STATE AID	\$59,993,889
APPLIED FUND BALANCE	\$10,000,000
USE OF RESERVES	\$4,301,116
<u>LOCAL REVENUE (INCLUDING PILOTS)</u>	<u>\$6,835,150</u>
TOTAL ESTIMATED REVENUE SOURCES	\$227,424,141

# 2020-2021 Revenue Budget



- Property Taxes
- Applied Fund Balance
- Use of Reserves

- State Aid
- Local Revenue (Including PILOTS)

# 2020-2021 Budget Draft Presentation Summary

	Date of Presentation	2019-2020	2020-2021	Budget to Budget Dollar Change	Budget to Budget % Change
1 <sup>st</sup> Draft Rollover Budget	1/8/2020	\$222,353,639	\$230,629,639	\$8,126,000	3.65%
2 <sup>nd</sup> Draft	1/22/2020	\$222,353,639	\$229,375,660	\$6,872,021	3.09%
3 <sup>rd</sup> Draft	2/26/2020	\$222,353,639	\$227,575,053	\$5,071,414	2.28%
4 <sup>th</sup> Draft	3/11/2020	\$222,353,639	\$227,424,141	\$4,920,502	2.21%
Recommended Adopted Budget	3/25/2020	\$222,353,639	\$227,424,141	\$4,920,502	2.21%

# 2020-2021 Department Budget Presentation Summary

Department	Date of Presentation	2019-2020	2020-2021	Dollar Change	% Change
Transportation	1/8/2020	\$3,795,241	\$3,959,433	\$164,192	4.33%
Facilities	1/22/2020	\$6,170,577	\$6,027,677	(\$142,900)	-2.32%
Curriculum and Instruction	2/26/2020	\$9,246,648	\$12,760,351	\$3,513,703	*38.00%
Special Education and Pupil Services	2/26/2020	\$11,440,750	\$11,490,750	\$50,000	0.44%
Staffing & Enrollment	3/11/2020	\$126,521,058	\$126,661,103	\$140,045	0.11%

\*Curriculum and Instruction Budget increase due to GC Tech Tuition starting in 2019-2020

# Budget Propositions

- PROPOSITION NO. 1 SCHOOL DISTRICT BUDGET
  - Total expenditure budget total \$227,424,141
  - Increase 2.28% or \$5,070,502
- PROPOSITION NO. 2 EXPENDITURE OF CAPITAL RESERVE FUNDS FOR SCHOOL BUILDING IMPROVEMENT PROJECT
  - Capital Proposition authorizing \$1,700,000 from the capital reserve for improvements, renovations and/or alterations to all District Buildings to include District Wide Masonry, Plumbing, Electrical, HVAC, Athletic Field Repairs, & Upgrades (Environmental Testing, Architect and Contingency), Division Avenue Tennis Courts, District Wide Parking Lot Expansion, Replacement & Repairs; Salk Parking Lot
- Budget Vote June 9, 2020 Absentee Ballot due to District Clerk by 5PM

# Levittown School District

## Budget Vote and Trustee Election Information

- Date of Election: **June 9, 2020**
- Date of Budget Hearing: **May 27, 2020, 7 p.m.**
- The Budget Hearing will be held remotely. Information as to how to join and participate in the virtual Budget Hearing can be found on the district's website.
- Definition of a qualified voter: (i) a citizen of the United States; (ii) eighteen (18) years of age; (iii) a resident within the district for a period of 30 days prior to the date of the election; and (iv) qualified to register for or vote at an election in accordance with the provisions of section 5-106 of the election law.
- Voting will be by absentee ballot only, and the district will send absentee ballots with a postage paid return envelope to those residents whose names can be ascertained from the registration rolls utilized for the May 2019 budget vote and election, as well as those residents whose names have been added to the rolls since that time.

# Levittown School District

## Budget Vote and Trustee Election Information (Continued)

- Ballots must be received by the District Clerk no later than 5 p.m. on Tuesday, **June 9, 2020**, and must be returned in the provided envelope with the attestation on the envelope signed by the qualified voter.
- If you believe that you are a qualified voter and you do not receive an absentee ballot by **June 1, 2020**, please contact Elizabeth Appelbaum at [Eappelbaum@levittownschools.com](mailto:Eappelbaum@levittownschools.com)
- In addition, in light of the COVID-19 pandemic, the Board of Registration will NOT meet for the purpose of registering qualified voters of the District. If you are not currently registered to vote, you can register with the Board of Elections by filing an online application with the Department of Motor Vehicles (DMV) that will enable the school district to transmit an absentee ballot to you for this election.
- The online DMV voter registration can be found at <https://dmv.ny.gov/more-info/electronic-voter-registration-application>.



# State Aid for 2020-2021 ????????

THE WALL STREET JOURNAL

## New York Schools Prepare for Cuts as Coronavirus Hurts State Revenue

Gov. Andrew Cuomo has warned that state school aid could decline as much as 20%

**Newsday**

## **Cuomo: School funding may be cut in half without federal COVID-19 aid**

SPORTS / HIGH SCHOOL

## **Possible cut in state aid could affect high school sports**

## **Cuomo warns of 20% cuts if more federal aid doesn't arrive**

# What would State Aid Reductions look like?

<b>Foundation Aid % Reductions</b>			
<b>5%</b>	<b>10%</b>	<b>15%</b>	<b>20%</b>
<b>\$1,963,263</b>	<b>\$3,926,525</b>	<b>\$5,889,788</b>	<b>\$7,853,050</b>

- Extreme State Aid cuts could eliminate non-required programs including but not limited to:
  - School clubs
  - Staff Reductions
  - Sports
  - Increased Class Sizes
  - Music & Art
  - Electives

# Voter Information 2020

**REMEMBER TO VOTE!**

**Ballots Due June 9<sup>th</sup> at 5 P.M.**

For comprehensive information on the budget, please visit the  
district's website at

[www.levittownschools.com](http://www.levittownschools.com)



Questions?