

Levittown Public Schools

First Draft 2020-2021 Budget



Presentation to the Board of Education
Dr. Christopher Dillon
Assistant Superintendent for Business
January 8, 2020

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 must be uploaded to Comptroller's Office by March 1st)

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; PTA Advisory Committee presentation on the budget
 - March 25, 2020 -Review final budget for Board adoption

- ▶ April, 2020
 - Property Tax Report Cards due to State Education department no later than April 27, 2020
 - 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, 2020

- ▶ May, 2020
 - Budget Hearing – May 6,2020
 - Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote
 - Budget Vote – May 19, 2020

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

Procedures and Assumptions

- The overall goal is to provide sustainable financing to sustain the educational programs that supports the district's motto of *Success For Every Student*
- The budget presented is the first draft, and we continue to work on refining projections in staffing and benefits which represent about 82% of the budget
- Awaiting BOCES program costs for 2020-2021, but 3% estimates are built into the budget
- All available information has been used to draft this preliminary budget, including prior year data
- Using current information, forecasts beyond 2019 – 2020 have been analyzed so as to plan for sustainable programs moving into the future and temper future impact on the budget and tax levy
- Stay within Tax Levy Limit
- At present, the CPI-U which governs the tax levy is due to be released around January 15, 2020 but is capped at 2%
- Levy limit can change as we continue deliberations

Preliminary Expenditure Budget

Budget-to-Budget increase of 3.65% includes:

- Staffing:

- All positions currently in the 20-21 budget
- Staffing implications will be discussed in more detail later in the process
- Secondary staffing is contingent upon student enrollment and scheduling
- Projected Salaries increased by 1.5%
- Class sizes remain at the 2019 - 2020 levels
- BOCES costs will continue to be reviewed and adjusted based on programs and estimated student attendance and services

Preliminary Expenditure Budget (continued)

- Continued Security & Safety upgrades
- Facilities improvements
- Bus purchases & transportation equipment
- Anticipated instructional costs, including those associated with state testing and state mandated curriculum changes
- Classroom furniture
- Preliminary healthcare increased at 10%
- TRS estimated employee contribution rate 10.25%
- ERS estimated employee contribution rate 15%

Preliminary Revenue Budget

- Preliminary estimates concerning the Property Tax Levy Limit indicates there will likely be a 2.00% increase
- New York faces its largest budget crisis in a decade. Estimated budget deficits between \$6 billion and \$8 billion over the next three years due to increasing costs for Medicaid.
- Early indications are likely that State Aid will be flat or decreased as in previous years state budgets facing large deficits.



Questions?