

Levittown Public School

2021-2022

Proposed Budget



Dr. Christopher Dillon

Assistant Superintendent for Business & Finance

PTA Council Meeting April 21st 2021

Budget Planning Calendar

- **December, 2020**
 - 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, 2021**
 - Draft of budget submitted to Superintendent for review/comments/changes
 - January 13, 2021 - Present the first draft of the 2021-2022 Budget & Budget for Transportation Department
 - January 27, 2021 - Present the second draft of the 2021-2022 Budget and Facilities & Operations Budget
- **February, 2021**
 - Continue to review, update and refine the budget
 - February 10, 2021 - Present the third draft of the 2021-2022 Budget and Preliminary Revenue and Tax Cap Calculation. Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1st
 - February 10, 2021 - Special Education Budget
 - February 24, 2021 - Present Curriculum and Instruction Budget

Budget Planning Calendar

- **March, 2021**
 - Continue to update budget, including staffing and benefits
 - March 10, 2021 – Present fourth draft of 2021-2022 Budget and Staffing and Enrollment, Five-Year Projections and Fund Balance Projection
 - March 24, 2021 -Review final budget for Board adoption
 - Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1st
- **April, 2021**
 - By April 23, 2021 - Property Tax Report Cards due to Education Department
 - By April 28, 2021 - Budget Statement and required attachments must be made available to public (hard copies in the schools, Levittown Library and Levittown Memorial) in hard copy and on the website
- **May, 2021**
 - May 5, 2021 - Budget Hearing
 - Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote
 - May 18, 2021 - Budget Vote

Building the Budget

- Budget to Budget Increase 2.22%
- Primary goal is always to be fiscally responsible
- Budget reflects and supports the Board of Education goals
- Look for ways to reduce expenses without impacting program
- Look for ways to RETHINK, REORGANIZE, and RECONSTRUCT
- Always have tax levy within the limit of the NY State Tax Cap Levy Law
- All Budget Presentations have focused on highlights and big picture
- Information that district will continue to monitor:
 - Planning for Covid expenses and operation for the 2021-2022 school year
 - Waiting on state and federal guidance on how to plan for federal stimulus funds
 - Continued to monitor estimated Kindergarten Enrollment for 2021-2022 school year

2021-2022 Expense Summary

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	Difference
GENERAL SUPPORT	22,066,449	21,905,702	160,747
INSTRUCTION	134,132,684	135,326,378	-1,193,694
TRANSPORTATION	8,316,351	7,474,155	842,196
COMMUNITY SERVICES	860,327	860,327	0
EMPLOYEE BENEFITS	62,340,870	57,049,193	5,291,677
DEBT SERVICE	2,176,012	3,274,387	-1,098,375
<u>INTERFUND TRANSFERS</u>	<u>2,590,000</u>	<u>1,534,000</u>	<u>1,056,000</u>
Grand Totals	232,482,693	227,424,142	5,058,552

Tax Levy Calculation

Tax base growth factor, Allowable Levy (CPI-U) Growth Factor and PILOT (Payment in Lieu of Taxes)

2020/21 Approved Actual Tax Levy	146,293,986
Tax Base Growth Factor	1.0010
<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	+2,519,939
Capital exclusion prior year	-1,391,738
<p>Based on Consumer Price Index (CPI-U 1.23%)</p>	
Allowable Levy Growth Factor (lesser of 2% or sum of 1 plus inflation factor)	1.0123%
Projected PILOTs 2020-2021	-2,400,892
Allowable Capital exclusion for 2020-2021	+2,158,164
Maximum Tax Levy Threshold for 2020-2021	149,140,845
Percent increase in the Tax Levy (staying within the Tax Cap rules)	+\$2,846,859 or 1.95%

2021-2022 Estimated Revenue Summary

Description	2021 - 22 Proposed Budget	2020 - 21 Budget	Difference
REAL PROPERTY TAX	149,140,845	146,293,986	2,846,859
APP PLANN FUND BAL	11,000,000	11,000,000	0.00
PILOTS	2,400,892	2,533,939	-133,047
DRIVER'S ED TUITION	45,000	150,000	-105,000
TUITION - ADULT ED	0.00	28,000	-28,000
OTHER REVENUE	1,270,327	2,458,000	-1,187,673
RENTAL	1,741,000	1,665,211	75,788
STATE AID - BASIC	60,146,522	58,990,012	1,156,510
MEDICAID-FEDERAL AID	50,000	50,000	0.00
<u>USE OF RESERVES</u>	<u>6,738,107</u>	<u>4,304,993</u>	<u>2,433,114</u>
Grand Totals	232,482,693	227,424,141	5,058,552

Budget to Budget Historical Perspective 2021-2022

2020-2021: \$ 227,424,141

2021-2022: \$ 232,482,693

Year-to-Year Change: \$ 5,058,552 or 2.22%

Voter Information 2021-2022 Budget

REMEMBER TO VOTE!

May 18th 2021 7AM-8PM

Memorial, Division Ave, Gardiners Ave, & East Broadway

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

www.levittownschools.com



Questions?