

# Levittown Public School

2021-2022

Budget Hearing



Dr. Christopher Dillon

Assistant Superintendent for Business & Finance

May 5<sup>th</sup> 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 1<sup>st</sup>
- 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

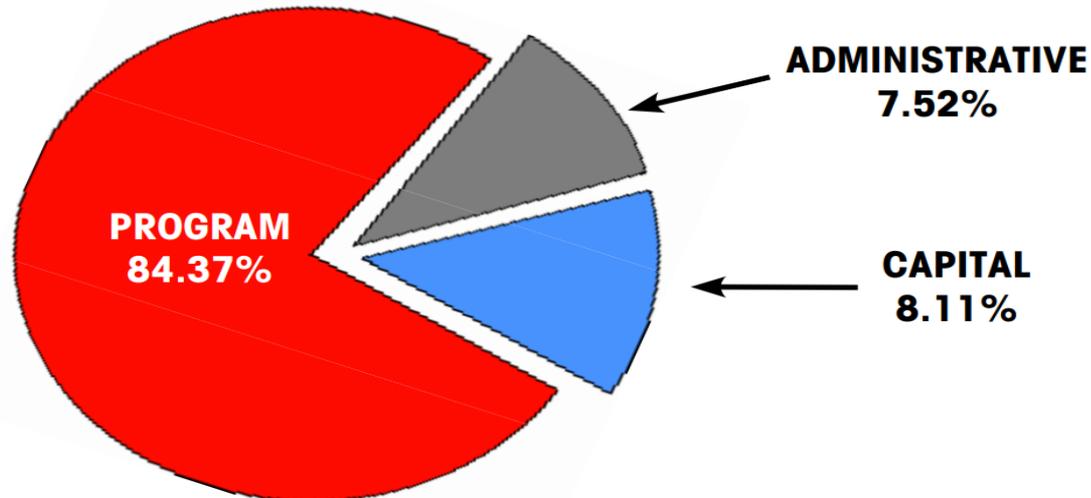
- Budget to Budget Increase 2.22%
- Primary goal is always to be fiscally responsible
- Budget reflects and supports the Board of Education goals
- Look for ways to reduce expenses without impacting program
- Look for ways to RETHINK, REORGANIZE, and RECONSTRUCT
- Always have tax levy within the limit 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

# Three Part Budget

## ***THREE-PART BUDGET SUMMARY***

<i>Description</i>	<i>Approved 2020-21</i>	<i>Proposed 2021-22</i>	<i>\$ Change</i>	<i>% Change</i>
I. Administrative Component	\$17,025,624	\$17,491,144	\$465,520	2.734%
II. Capital Component	\$18,793,789	\$18,844,431	\$50,642	0.269%
III. Program Component	\$191,614,728	\$196,147,119	\$4,532,391	2.365%

## **PERCENT OF TOTAL BUDGET**



# Budget Notice

## Levittown School District Budget Notice

<b>Overall Budget Proposal</b>	<b>Budget Adopted for the 2020-21 School Year</b>	<b>Budget Proposed for the 2021-22 School Year</b>	<b>Contingency Budget for the 2021-22 School Year*</b>				
<b>Total Budgeted Amount, Not Including Separate Propositions</b>	<b>\$227,434,141</b>	<b>\$232,482,693</b>	<b>\$229,482,693</b>				
<b>Increase/Decrease for the 2021-22 School Year</b>		<b>\$5,058,552</b>	<b>\$2,058,552</b>				
<b>Percentage Increase/Decrease in Proposed Budget</b>		<b>2.22%</b>	<b>0.90%</b>				
<b>Change in the Consumer Price Index</b>		<b>1.23%</b>					
<b>A. Proposed Levy to Support the Total Budgeted Amount</b>	<b>\$146,293,986</b>	<b>\$149,140,845</b>					
<b>B. Levy to Support Library Debt, if Applicable</b>	<b>\$0</b>	<b>\$0</b>					
<b>C. Levy for Non-Excludable Propositions, if Applicable **</b>	<b>\$0</b>	<b>\$0</b>					
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy</b>	<b>\$0</b>	<b>\$0</b>					
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	<b>\$146,293,986</b>	<b>\$149,140,845</b>	<b>\$147,610,631</b>				
<b>F. Total Permissible Exclusions</b>	<b>\$1,391,738</b>	<b>\$2,158,164</b>					
<b>G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions</b>	<b>\$144,902,248</b>	<b>\$146,982,681</b>					
<b>H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)</b>	<b>\$144,902,248</b>	<b>\$146,982,681</b>					
<b>I. Difference: G - H (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions) **</b>	<b>\$0</b>	<b>\$0</b>					
<b>Administrative Component</b>	<b>\$17,025,624</b>	<b>\$17,491,144</b>	<b>\$17,433,243</b>				
<b>Program Component</b>	<b>\$191,614,728</b>	<b>\$196,147,119</b>	<b>\$194,294,025</b>				
<b>Capital Component</b>	<b>\$18,793,789</b>	<b>\$18,844,431</b>	<b>\$17,755,425</b>				
<p>*Should the proposed budget be defeated, a contingency budget must be prepared pursuant to Section 2023 of the Education Law. Under this scenario, the contingency budget must eliminate student supplies, certain equipment and community use of buildings and grounds. In addition, certain teaching and support positions, clubs and activities, and athletic programs may be eliminated to reach the contingency budget amount indicated above.</p>							
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements.)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Proposition 2 for the Library budget. No impact on school taxes.</td> <td>N/A</td> </tr> </tbody> </table>				Description	Amount	Proposition 2 for the Library budget. No impact on school taxes.	N/A
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**Estimated Basic STAR Exemption Savings<sup>1</sup>  
(Under the Budget Proposed for the 2021-22 School Year)**

**\$1,620**

<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

The annual budget vote for the fiscal year 2021-22 by the qualified voters of the Levittown Union Free School District, Nassau County, New York, will be held in the Gardiners Avenue School, East Broadway School, Levittown Memorial Education Center and Division Avenue High School inside the district on Tuesday, May 18, 2021 from 7 a.m. to 8 p.m., prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

## 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	57,049,192	5,291,678
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>
<b>Grand Totals</b>	<b>232,482,693</b>	<b>227,424,141</b>	<b>5,058,552</b>

# **2021-2022 Draft Revenue**

# 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
<b>Percent increase in the Tax Levy (staying within the Tax Cap rules)</b>	<b>+\$2,846,859 or 1.95%</b>

## 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	-1,187,672
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>6,688,107</u>	<u>4,254,993</u>	<u>2,433,114</u>
<b>Grand Totals</b>	<b>232,482,693</b>	<b>227,424,141</b>	<b>5,058,552</b>

# State Aid

NEWS / REGION / STATE

**NY lawmakers begin passing \$212B state budget, an \$18B increase**

NEWSDAY EXCLUSIVE

**50 LI school districts would lose state aid under Cuomo's proposal**

LONG ISLAND / EDUCATION

**Record aid increase to LI schools**

PRINT SHARE

**What will the record aid increase to LI schools be used for? Here's a look.**

OPINION

The Point

**Awaiting the state's school funding runs**

NEWS / NATION

**Cuomo confirms 'conceptual' budget deal, but no final signoff**

NEWS / NATION

**High state spending may be unsustainable, state Comptroller Thomas DiNapoli says**



- Record spending in the budget passed by the state Legislature and signed by Gov. Andrew M. Cuomo may not be sustainable
- For the second year, state leaders circumvented the state's debt cap for debt to be issued in the coming year—with new state issuance likely to exceed the limits, rendering the cap meaningless," DiNapoli said
- "While the enacted budget makes important investments in education, health care and other important areas, it's critical to maintain a long-term view and ensure the state's spending does not grow to unsustainable levels," DiNapoli said.

# State Aid

**Foundation Aid** - The enacted budget includes a \$1.4 billion statewide Foundation Aid increase (7.6%), representing the largest single year increase in the state's main operating aid formula for schools since the funding formula was enacted nearly 15 years ago. Every district received a minimum increase of at least 2%. **HOWEVER, it is important to know that this is an allocation, and does not represent actual funds that the district will receive. Additionally, the district is still awaiting COVID guidelines for September.**

## Levittown Foundation Aid

Aid Category	State Aid 2020-2021	Estimated Legislative Runs State Aid April 2021	\$ Change	% Change
Foundation Aid	\$39,265,252	\$40,782,317	\$1,517,065	3.86%

## Total Levittown Aid

	State Aid 2020-2021	Estimated Legislative Runs State Aid April 2021	\$ Change	% Change
Total Aid	\$57,609,604	\$60,146,522	\$2,536,818	4.40%

# Federal State Aid

**Federal Aid** - The enacted budget includes slightly more than \$12 billion in allocated federal stimulus funding for school districts, combined between the December 2020 Coronavirus Response and Relief Appropriations (CRRSA) Act (\$3.85 billion) and the March 2021 American Rescue Plan (ARP) Act (\$8.2billion). The funding is a one-time allocation with an allowable use over multiple years.

- At least 20% of the ARP Act funding must be used specifically to address issues of learning loss amongst students. These funds in the enacted budget are deemed as a “**grant in aid**” and are to be recorded by school districts within their special aid fund and not the general fund.
- Funds are designed to address: students safely returning students to in-person instruction, addressing the impacts of the COVID19 pandemic on students and implementing evidence-based strategies to meet students' social, emotional, mental health and academic needs.

## Levittown Federal Aid

<b>CRRSA 90% ESSER + BASE ALLOC</b>	<b>\$6,796,446</b>
<b>AMERICAN RESCUE PLAN</b>	<b>\$4,734,964</b>
<b>Total Federal Funds</b>	<b>\$11,531,410</b>

# 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%

# School District Budget Propositions

## PROPOSITION NO. 1 SCHOOL DISTRICT BUDGET

BE IT RESOLVED, that the School District budget for the school year 2021-2022 proposed by the Board of Education and filed with the District Clerk in accordance with Section 1716 of the Education Law shall be approved and the necessary taxes be levied therefore on the taxable real property of the district.

- Total expenditure budget total \$232,482,693
  - Increase 2.22% or \$5,058,552
- 
- **Budget Vote May 18<sup>th</sup>, 2021**

# Budget Information



# LEVITTOWN

# SCHOOLS



ABBEY



DIVISION



EAST BROADWAY  
ELEMENTARY



GARDINERS



LEE ROAD  
ELEMENTARY



MACARTHUR



NORTHSIDE



SALK



SUMMIT



WISDOM  
LANE

**BOARD OF ED.**

DISTRICT

DEPARTMENTS

PROGRAMS

STAFF

STUDENTS

PARENTS

## 2021-2022 Budget Information

For the most current information regarding the budget vote and the school board elections process please visit our homepage .

## Budget Planning Calendar

### Date: 1/13/2021 - Regular Meeting

- 1st Draft of 2021-2022 Rollover Budget | espanol
- Transportation Budget | espanol

### Date: 1/27/2021 - Budget Planning Session #1

- Facilities Budget and Capital Projects | espanol
- 2nd Draft of 2021-2022 Proposed Budget | espanol

### Date: 2/10/2021 - Regular Meeting

- 3rd Draft of 2021-2022 Proposed Budget & Estimated Tax Levy | espanol
- Special Education and Pupil Services Budget | espanol
- Updated Transportation Budget | espanol

### Date: 2/24/2021 - Budget Planning Session #2

- Curriculum and Instruction Proposed Budget (Computer Department) | espanol
- 4th Draft Draft of 2021-2022 Proposed Budget | espanol

## Budget Newsletter



Budget Newsletter  
and 3-Part Budget

## Budget Resources

- Benefits of Funding Public Education
- Understanding New York State's Tax Levy "Cap"
- What happens if the budget fails? Today's contingent budgets
- Exemption Report
- Final Adopted 2021-2022 Board of Education Budget
- Levittown School District 6 Day Budget Notice
- Property Tax Report Card
- Admin Salary Disclosure
- Levittown School District Report Card

## Archived Budget Information

- 2020-2021

# Voter Information 2021-2022 Budget

**REMEMBER TO VOTE!**

**May 18<sup>th</sup> 2021 7AM-8PM**

**Memorial, Division Ave, Gardiners Ave, & East Broadway**

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

<http://www.levittownschools.com/boe/budget/2021-2022/>



Questions?