

Levittown Public Schools

2022-2023

Proposed Adopted Budget



Presentation to the Board of Education

Dr. Christopher Dillon

Assistant Superintendent for Business & Finance

March 23th 2022

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 Planning Calendar

- **December, 2021**
 - 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, 2022**
 - Draft of budget submitted to Superintendent for review/comments/changes
 - January 12, 2022 - Present the 1st draft of the 2022-2023 Budget and Facilities & Operations Budget
 - January 26, 2022 - Present the 2nd draft of the 2022-2023 Budget & Budget for Transportation Department
- **February, 2022**
 - Continue to review, update and refine the budget
 - February 9, 2022 - Present the third draft of the 2022-2023 Budget and Preliminary Revenue and Tax Cap Calculation.
 - Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1st

Budget Planning Calendar

- **March, 2022**
 - March 9, 2022 – Present Curriculum and Instruction Budget & Present Special Education Budget
 - **March 23,2022 – Present Staffing and Enrollment, and Reserve & Fund Balance Plan**
 - **PTA Advisory Committee**
 - **Review final budget for Board adoption**
- **April, 2022**
 - By April 25, 2022 - Property Tax Report Cards due to Education Department
 - By April 27, 2022 - 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, 2022**
 - May 4, 2022 - Budget Hearing
 - Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote
 - May 17, 2022 - Budget Vote

Building the Budget

- 4th Draft Budget to Budget Increase 2.95%
- 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
- Budget Presentations will focus on highlights and big picture
- Information that is still needed as of **March 23rd, 2022:**
 - Legislative State Aid Runs

What's Included

- Program as currently exists
- Personnel – all current staff rolled over
- Impact of TRS, ERS, Health Insurance (fixed costs)
- Transportation (Bus purchases –tied to tax levy)
- Capital money (Transfer to Capital –tied to tax levy)
- All materials supplies and equipment based on anticipated enrollment
- Unfunded mandates associated with state testing and state mandated curriculum changes, as well as Covid 19 related expenses

Preliminary Expenditure Budget Draft History

1st Draft Budget-to-Budget increase of 3.40% (January 12, 2022)

2nd Draft Budget-to-Budget increase of 3.04% (January 26, 2022)

3rd Draft Budget-to-Budget increase of 2.95% (March 9, 2022)

4th Draft Budget-to-Budget increase of 2.95% (March 23, 2022)

Department Expenditure Budget Draft History

Department	Date of Presentation	2021-2022 Budget	2022-2023 Proposed Budget	\$ Difference	% Difference
Facilities	1/12/2022	\$5,913,989	\$6,071,389	\$157,400	2.66%
Transportation	1/26/2022	\$4,783,184	\$5,070,891	\$287,707	6.01%
Instruction	3/9/2022	\$8,697,824	\$9,418,640	\$720,816	8.3%
Art	3/9/2022	\$241,054	\$252,264	\$11,210	4.65%
Music	3/9/2022	\$275,180	\$522,358	\$247,178	89.82%
Health, Physical Education & Athletics	3/9/2022	\$1,043,659	\$1,188,666	\$145,007	13.89%
Pupil Services	3/9/2022	\$12,272,125	\$12,845,125	\$573,000	4.67%
Technology	3/9/2022	\$4,393,600	\$4,569,335	\$175,735	4.0%
Staffing	3/23/2022	\$125,115,524	125,782,782	\$667,258	0.53%

4th Draft 2022-2023 Estimated Revenue Summary

Description	2022 - 23 Estimated Revenue	2021 - 22 Revenue Budget	Difference
REAL PROPERTY TAX	\$152,756,232	\$149,140,845	\$3,615,387
APP PLANN FUND BAL	\$11,000,000	\$11,000,000	\$0
OTHER TAX ITEMS	\$2,400,900	\$2,400,892	\$8
DRIVER'S ED TUITION	\$45,000	\$45,000	\$0
TUITION	\$500,000	\$300,000	\$200,000
OTHER REVENUE	\$705,000	\$920,327	(\$215,327)
RENTAL	\$2,116,000	\$1,741,000	\$375,000
STATE AID - BASIC	\$66,335,827	\$60,146,522	\$6,189,305
MEDICAID-FEDERAL AID	\$75,000	\$50,000	\$25,000
<u>USE OF RESERVES</u>	<u>\$3,417,052</u>	<u>6,738,107</u>	<u>(\$3,321,055)</u>
Grand Totals	\$239,351,011	\$232,482,693	\$6,868,318

4th Draft 2022-2023 Estimated Expense Summary

Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Difference
GENERAL SUPPORT	\$22,575,088	\$22,066,449	\$508,638
INSTRUCTION	\$136,366,925	\$134,132,684	\$2,234,240
TRANSPORTATION	\$8,595,837	\$8,316,351	\$279,485
COMMUNITY SERVICES	\$889,900	\$860,327	\$29,573
EMPLOYEE BENEFITS	\$65,257,000	\$62,340,870	\$2,916,130
DEBT SERVICE	\$2,176,262	\$2,176,012	\$250
<u>INTERFUND TRANSFERS</u>	<u>\$3,490,000</u>	<u>\$2,590,000</u>	<u>\$900,000</u>
Grand Totals	\$239,351,011	\$232,482,693	6,868,318.19

4th Draft Proposed Budget Historical Perspective 2022-2023

2021-2022: \$ 232,482,693

2022-2023: \$ 239,351,011

Year-to-Year Change: \$ 6,868,318 or 2.95%



Questions?