



Levittown School District

PTA 2024-25

Budget Presentation

BOARD OF EDUCATION GOALS



To develop a budget, in conjunction with District Administration, that maintains and supports all of our existing programs, protects District assets, and provides a safe and healthy learning environment.

Within these parameters the Board of Education also seeks to maintain fiscal integrity and operate efficiently, while staying within the Tax Levy Limit, and ensuring

Success for Every Student.

BUDGET PLANNING CALENDAR

December 2023

- Administrators met with Central Office to discuss 24-25 budget with a renewed focus on cost savings due to increased costs in Health Care, Transportation and Special Education.
- Salaries are projected based on contractual obligations and incorporated into the working budget
- Preliminary health care and retirement costs are projected and incorporated into the working budget

January 2024

- Initial draft of budget submitted to Superintendent and Central Office for review/comments/changes
- **January 10, 2024** - Present the first draft of the 2024-25 Budget and the Facilities & Operations Budget
- **January 24, 2024** - Present the *second draft of the 2024-25 Budget and the Transportation Department Budget and the Computer/Technology Budget*



BUDGET PLANNING CALENDAR

February 2024

- Continue to review, update, and refine the budget
- **February 7, 2024** - Present the Third Draft of the 2024-25 Budget, Preliminary Revenue Budget, Tax Cap Calculation, and Reserve & Fund Balance Plan.

March 2024

- **March 1, 2024** - Tax Levy Limit and Proposed Tax Levy to be submitted to the Office of the State Comptroller (OSC)
- **March 6, 2024** – Present Curriculum and Instruction Budget & Special Education Budget Presentation by PTA Advisory Committee
- **March 20, 2024** – Present Staffing and Enrollment, and the 5-Year Capital Facilities Plan Review the Final 2024-25 Budget and 5-year Capital Facilities Plan for Board adoption
- **March 21, 2024** - File the Property Tax Report Card by the close of business following the day the budget is adopted by the Board of Education



BUDGET PLANNING CALENDAR

April 2024

- **April 29, 2024** – Deadline for filing Property Tax Report Cards with the New York State Education Department (NYSED)
- **April 30, 2024** - Budget Statement and required attachments must be made available to the public (in the schools, Levittown Library, and Levittown Memorial) in hard copy and on the website

May 2024

- **May 8, 2024** - Budget Hearing (must be 7-14 days before the Budget Vote)
- **May 15, 2024** Budget Notice mailed after Budget Hearing (no later than 6 days before Budget Vote)
- **[May 21, 2024 – BUDGET VOTE: 7:00 am to 8:00 pm](#)**



NY State School Property Tax Formula

Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts

Base Formula

$$\left(\left[\left(\begin{array}{l} \text{Total taxes} \\ \text{levied for} \\ \text{prior} \\ \text{fiscal} \\ \text{year} \end{array} \right) + \begin{array}{l} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right] \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right) + \begin{array}{l} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{l} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array}$$

$$\times \begin{array}{l} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

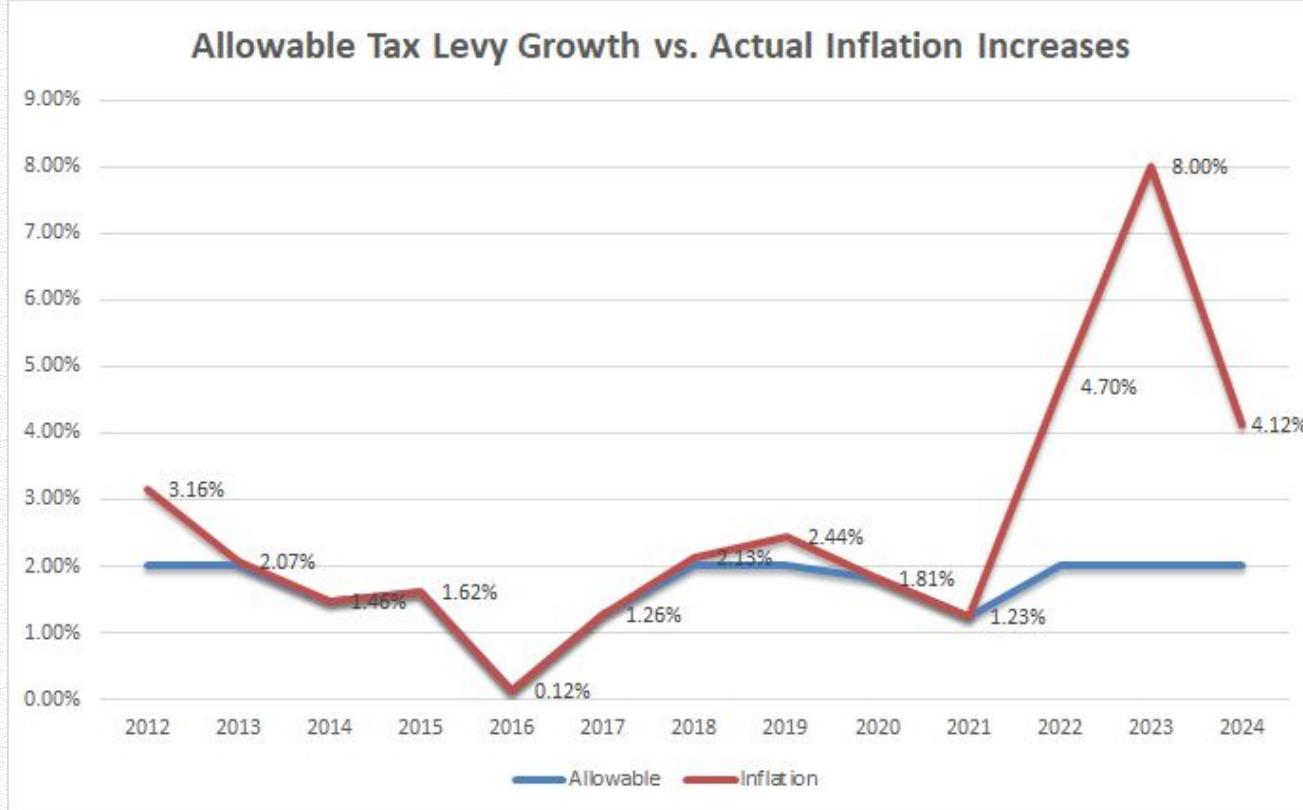
+ Exclusions

$$\text{Tax Levy Limit} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures resulting} \\ \text{from court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in} \\ \text{the prior fiscal year} \end{array} + \begin{array}{l} \text{Capital tax levy} \end{array} + \begin{array}{l} \text{Tax levy necessary to pay} \\ \text{for increases to the system} \\ \text{average actuarial} \\ \text{contribution rate (ERS) or} \\ \text{normal contribution rate} \\ \text{(TRS) of pension funds over} \\ \text{2 percentage points} \end{array} = \text{Tax Levy Limit,} \\ \text{with Exclusions} \\ \text{(if applicable)}^3$$

¹ Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

² Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

³ If school districts propose to exceed this, they must get 60% voter approval for an override.



In the last 3 years, prices as measured by the CPI index have risen 17.73%.

Over the same 3-year period property taxes have risen by 6.47%.

The difference between the rate of inflation and the increase in tax revenues is a measure of the loss in purchasing power.

Over this 3-year period the loss of purchasing power is greater than \$28M

Comparison to the County

As of April 24, 2023	Tax Levy	Budget to Budget
Nassau County Average	2.35%	3.92%
Levittown UFSD	2.94%	3.88%

2023-24: \$251,792,906

2024-25: \$261,572,899

Year-to-Year Change: 3.88%



What is Included in This Budget?

Facilities:

- All current operational costs
- Increased costs for utilities
- Additional electrical costs for air conditioning across the district
- Continued asbestos abatement projects
- Additional security enhancements as identified in Altaris Security Assessment

Transportation:

- Continued recruitment of additional drivers
- Purchase of one electric bus
- Explore restoration of late buses & addition of more drivers



What Is Included in This Budget?

Curriculum & Instruction:

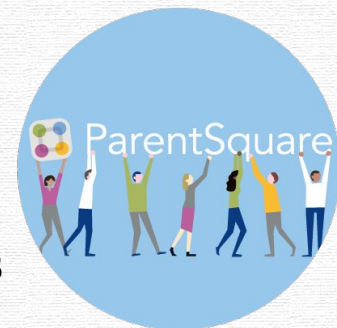
- New HS Electives: College Anatomy & Physiology; College Marine Biology; Future Teachers; Small Engine/Basic Car Maintenance; Branding Yourself for Success; College Real Estate
- New Elementary Special: Career Exploration
- Increased Community Outreach: Gold Card Enhancements, Adult Continuing Education & Parent University
- Continued implementation of our new reading series and reading supports.
- Continued work with creating a sense of belonging through our school climate committees



What is Included in This Budget?

Curriculum & Instruction (continued):

- Continued enhancement of learning spaces
- Continued curation of classroom libraries
- Professional development and curriculum writing on workshop model/book clubs, ELA 6-8
- Strengthening of I-ready data analysis to inform instruction, K-8
- Expansion of eSports



Athletics:

- JV Flag Football
- Expansion of Middle School Kickline
- Equipment & Field Upgrades



LEVITTOWN PUBLIC SCHOOLS

UPDATED GRADUATION REQUIREMENTS 2024-2025

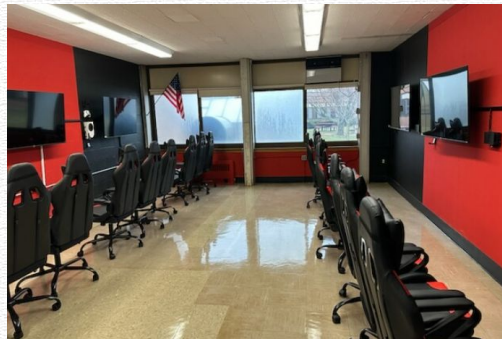
FINANCIAL LITERACY
Students will be required to take a half-credit elective course in financial literacy. The course, Financial Literacy & Readiness, will be open to students in grades 10-12. Beginning with the Class of 2027, all students need to meet this requirement for graduation.

SCHEDULING
Students in grades 9-11 will be scheduled for 9 periods a day. Seniors will be scheduled at a **MINIMUM** for 5 periods plus physical education beginning in the 2024-2025 school year.

RESEARCH
A new required research continuum for grades 9-12 will be embedded into the English curriculum to replace the previously required standalone interdisciplinary research paper beginning in the 2024-2025 school year.

NUMBER OF CREDITS
The Levittown School District will be fully aligned with the New York State Education Department's requirement for the number of credits needed to graduate high school in NYS.

LEARNING DIVISION
INTEGRATED MATHS & SCIENCE



Levittown Public Schools Adult Continuing Education Spring 2024 Course Catalog

NEW AND EXCITING COURSES

- PICKLEBALL
- YOGA
- HULA-HOOP FITNESS
- MAH JONGG
- GUITAR
- ZUMBA
- PAINTING
- CPR
- AND MUCH MORE!

REGISTRATION
IN-PERSON: FEBRUARY 15th & 16th
ONLINE: FEBRUARY 15th-23rd

SPRING SEMESTER BEGINS MARCH 4TH

FOLLOW US ON INSTAGRAM: @LEVITTOWNADULTED

What is Included in This Budget?

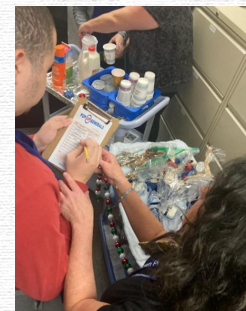
Technology Department:

- Continued desktop/laptop refurbishment
- Continued 1:1 Chromebook initiative
- Expansion of multi-factor authentication
- Additional District-wide Phishing Training
- Online student registration
- Implementation of BoardDocs



Special Education:

- Continued expansion of training in Orton Gillingham Approach for reading
- Additional teacher training cohorts of Responsive Classroom training
- Additional training in IEP Goal Development & Progress Monitoring
- Continuation of Suicide Prevention Training & Threat Assessment training
- Expansion of Transition Support



Capital Projects Update

The community approved the capital referendum last year. Planning was done this year and sent to SED for approval. This included the following projects in our 5-year Capital Project Plan:

- Completion of air conditioning project
- Replacement/Upgrade of all school building public address systems
- Replacement/Upgrade of all school building fire alarm systems
- Installation of enhanced security measures including “one button” lock down systems
- Track and field upgrades at Wisdom Lane Middle School
- Locker room renovations and Roof Reconditioning at Wisdom MS
- Playground upgrades at all elementary schools
- Energy Performance Contract Phase II (includes Solar Panels)
- Replacement/Reconditioning of district roofs
- Interior and exterior masonry repairs
- Locker room renovations and the FACS room at MacArthur
- Lighting at Wisdom Lane MS Track & Field and Tennis Courts
- Potential reconstruction of Salk Middle School bus circle and parking lot at Lee Road

Note: These projects do not affect the tax levy or annual budget. Work will begin on projects this summer and fall.

Key:

■ Completed

■ Approved by SED Facilities Planning

■ Pending SED Approval



Transfer to Capital

The District also provides funding to enhance facilities through a Transfer to Capital appropriation.

The 2024-25 Transfer to Capital is \$3,000,000.

It will be used for the following projects:

- Install lighting at the Wisdom Lane Middle School track and turf field. Plans and specifications for the track and field as well as tennis courts at Wisdom Lane are current under review at New York SED Department of Facilities Planning
- Districtwide roof replacements
- Districtwide bathroom reconstruction and renovations



How Many Propositions will be on the Ballot?

Proposition 1: This is for the annual school budget (2024-2025)

Proposition 2: This is for the Levittown Public Library budget

There will also be an area to vote for two Board of Education candidates as well as one Library Board candidate.

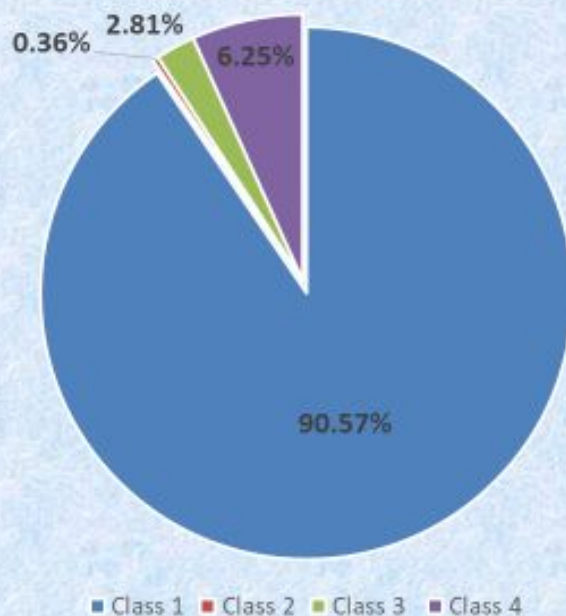




QUESTIONS?

Nassau County Determines How the Property Taxes are Apportioned Between the Different Classes of Property

2022-2023 Adjusted Base Proportions



Class 1- Homeowners

Class 2 - Co-ops & Condos

Class 3 - Utilities

Class 4 - Businesses

Property Taxes, Assessment and the Tax Levy

MYTH

- There is a 2% cap on property taxes
- The school district sets the Tax Rate and determines your Tax Bill



FACTS

- The School District controls only one number: the Tax Levy
- There is a cap on the School District Tax Levy
- Nassau County Controls:
 - the Assessment System
 - the Adjusted Base Proportions
 - the Tax Rate
- All these factors determine how much each homeowner will pay, or the Tax Bill