

Levittown School District

2024-2025

Budget Hearing

May 8, 2024



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 were projected based on contractual obligations and incorporated into the working budget
- Preliminary health care and retirement costs were 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** - Presented the first draft of the 2024-25 Budget and the Facilities & Operations Budget
- **January 24, 2024** - Presented the *second draft of the 2024-25 Budget and the Transportation Department Budget and the Computer/Technology Budget*



BUDGET PLANNING CALENDAR

February 2024

- Continued to review, update, and refine the budget
- **February 7, 2024** - Presented 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 submitted to the Office of the State Comptroller (OSC)
- **March 6, 2024** – Presented Curriculum and Instruction Budget & Special Education Budget Presentation by PTA Advisory Committee
- **March 20, 2024** – Presented 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** - Filed the Property Tax Report Card by the close of business following the day the budget was 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 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



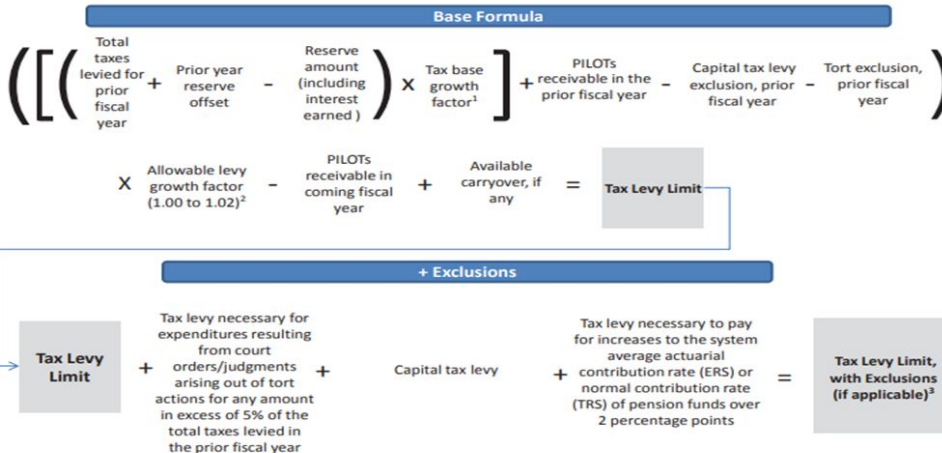
Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts



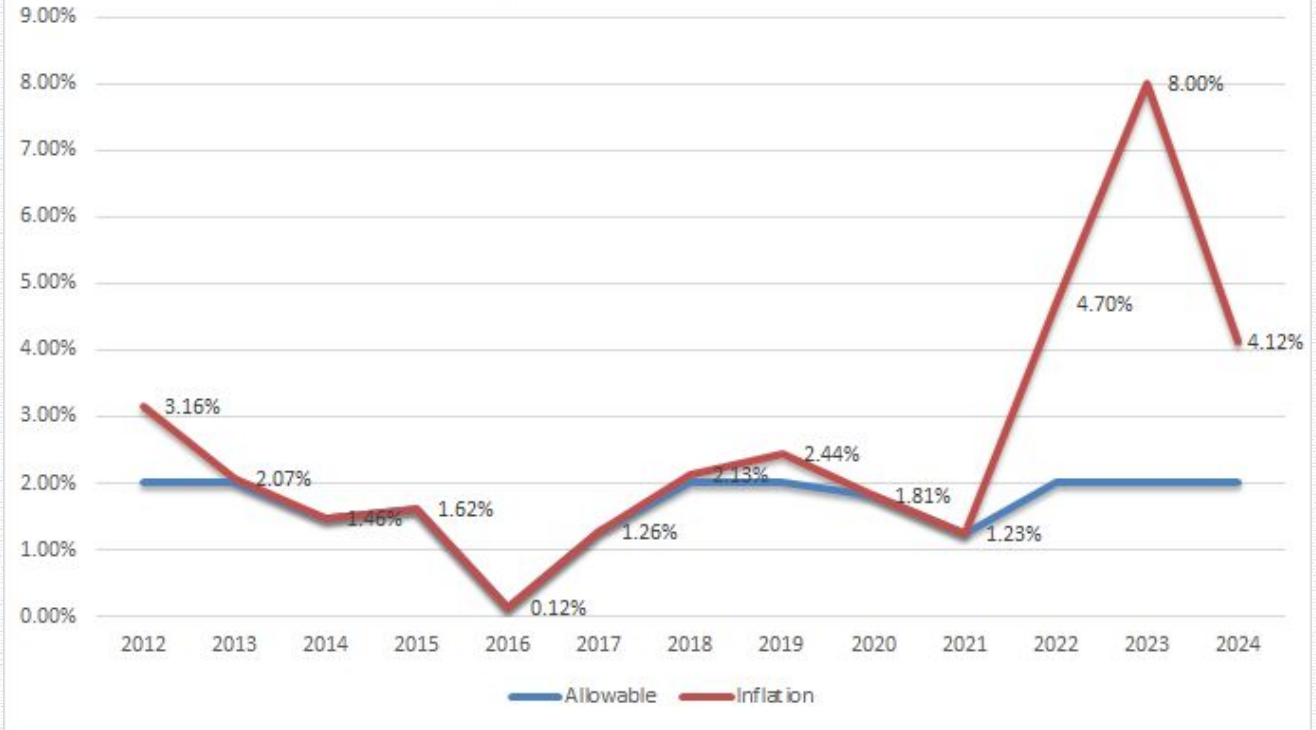
¹ Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

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.



Allowable Tax Levy Growth vs. Actual Inflation Increases



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



Adoption of the 2024-25 New York State Budget

- The Levittown UFSD Budget was balanced on the full restoration of the Foundation Aid Formula
- The NYS Legislature only *partially restored* the aid formula
- The District will receive approximately \$230,000 less than what was budgeted and will have to have a plan to address the anticipated shortfall
- Potential solutions to the shortfall include one or more of the following:
 - a. Reduce appropriations in non-instruction equipment
 - b. Increase the revenue projection for interest earnings
 - c. Increase the use of reserves, for example ERS or TRS

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:

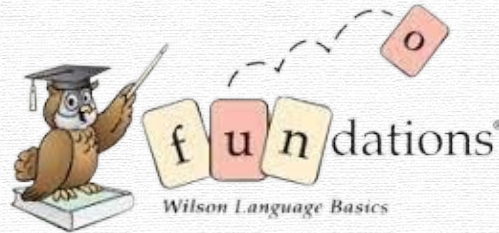
- Continued recruitment of additional drivers
- Purchase of one electric bus
- Explore restoration of late buses & addition of more drivers



What Is Included in This Budget?

Curriculum & Instruction:

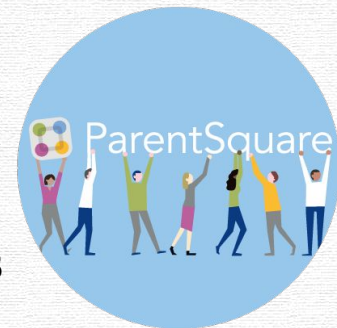
- New HS Electives: College Anatomy & Physiology; College Marine Biology; Future Teachers; Small Engine/Basic Car Maintenance; Branding Yourself for Success; College Real Estate
- New Elementary Special: Career Exploration
- Increased Community Outreach: Gold Card Enhancements, Adult Continuing Education & 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

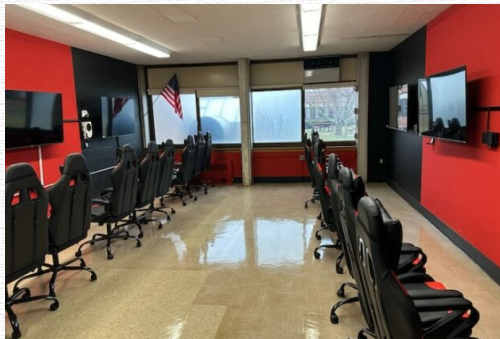
FINANCIAL LITERACY
Students will be required to take a half-credit elective course in financial literacy. The course, Financial Literacy & Readiness, will be open to students in grades 10-12. Beginning with the Class of 2027, all students need to meet this requirement for graduation.

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?

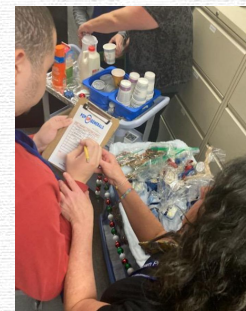
Technology Department:

- 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 Elementary 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



Contingency Budget



- If the Adopted Budget is not approved by the community, the Board of Education could:
 - Put the same budget up for a revote
 - Put an amended budget up for revote
 - Go straight to a *contingency budget*
- If there is no revote or if the budget was defeated a second time, the District would have to operate under a contingency budget
- Under a contingency budget the tax levy can be no greater than the prior year's tax levy

Operaterating Under a Contingency Budget



- The Board of Education would be required to reduce the 2024-25 budget by **(\$4,538,409)**
- All “non-emergency” capital project work would be **eliminated**
- Non-instructional equipment would be **restricted**
- As required by law, the use of school facilities would be **restricted** (i.e. **charges for school building and field use by community organizations**)
- Additional program **cuts** will also be necessary

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.



When is the budget vote?

Tuesday, May 21, 2024
from 7am-8pm



Website: www.levittownschools.com @Levittown_PS
@levittownpublicschools

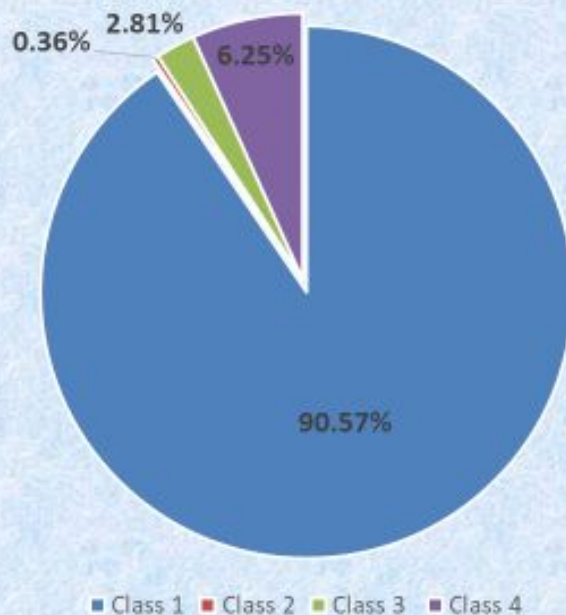
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		7:30pm Board of Education Public Budget Hearing Regular Meeting @ LMEC	7:30pm Board of Education Public Budget Hearing Regular Meeting @ LMEC	Abbey Lane PTA Spring Book Fair 6:30pm Honorary Life Dinner/Dance	Abbey Lane PTA Spring Book Fair	7:45am SAT Exam @ MacArthur
5 AP Exams NYS Math Assessment Grades 3-5 7:00pm SEPTA Meeting 7:00pm Wisdom Lane PTA Meeting	6 AP Exams NYS Math Assessment Grades 3-5 6:30am PTA Pres/Supt Meeting @ LMEC 7:00pm Summit Drama Production @ DAHS 7:30pm PTA Council @ LMEC	7 AP Exams NYS Math Assessment Grades 3-5 6:30am PTA Pres/Supt Meeting @ LMEC 7:00pm Summit Drama Production @ DAHS 7:30pm PTA Council @ LMEC	8 AP Exams NYS Math Assessment Grades 6-8 7:00pm DAHS PTSA Meeting	9 Ascension Thursday Abbey Lane PTA Mother's Day Sale AP Exams NYS Math Assessment Grades 6-8 7:30pm Wisdom Lane Spring Chorus Concert	10 Abbey Lane PTA Mother's Day Sale AP Exams	11 Levittown Dance & Gymnastics Program Last Day of Classes & Parent Visitation Day for Gymnastics
Mother's Day 12	13 AP Exams NYSESLAT Listening/Reading/Writing Testing Begins 7:00pm DAHS Spring Concert I (Band/Orchestra)	14 AP Exams NYS Science Assessment Grades 5 & 6 10:00am Northside PTA Meeting 6:30pm Salk Spring Instrumental Concert 7:00pm Abbey Lane PTA Meeting 7:30pm Wisdom Lane Spring Band Concert 7:00pm Salk Spring Instrumental Concert	15 Buddha's Birthday 9-9:45am District Food Service Committee Mtg. @ LMEC 5-8:00pm Division Avenue Art Show @ DAHS 7:30pm Salk/MacArthur PTA Meeting	16 AP Exams 6-9:00pm DAHS Skills Spring Fling/Award Ceremony 6:30pm Salk Spring Chorus Concert 7:00pm Summit Lane PTA Meeting 7:30pm Northside Spring Concert @ Wisdom 8:00pm Salk Spring Chorus Concert	17 AP Exams	18 9:30am Levittown Dance & Gymnastics Program Dress Rehearsal @ DAHS 6-10:00pm DAHS Junior Prom @ Verdi's
19 Club Getaway - Fifth Grade Trip (All Elementary Schools) Mid-Quarter Comments Available Online, Secondary NYSSMA Majors 7:30pm Wisdom Lane Spring Orchestra Concert	20 NYSSMA Majors 7:30pm Wisdom Lane Spring Orchestra Concert	21 NYSSMA Majors 7am-8pm Budget Vote 7:30pm Board of Education Special Meeting to Certify Vote @ LMEC	22 NYSSMA Majors 5-8:00pm MacArthur Art Show @ MacArthur 7:00pm East Broadway PTA Meeting 7:30pm Lee Road PTA Meeting	23 NYSSMA Majors 7:00pm DAHS Spring Concert II (Choir/Jazz Band) 7:00pm East Broadway Spring Concert @ Wisdom	24 If zero or one (0 or 1) days of school are used for snow days, there will be no school NYSESLAT Testing Windows Close	25
26 Memorial Day No School	27 10:00am Memorial Day Parade	28 NYSSMA Majors 7:30pm MacArthur Spring Concert II (Orchestra/Chorus)	29 Abbey Lane Field Day NYSSMA Majors 11:30am DAHS Blue & Silver Luncheon 7:00pm Salk Tri-M Induction 7:30pm MacArthur Senior Variety Show	30 DAHS Class of 2025 Senior Portrait Retakes NYSSMA Majors 7:00pm Cardinals Ave. Spring Concert @ MacArthur 7-11:00pm MacArthur Senior Prom @ The Piermont 7:00pm Summit Spring Concert @ DAHS	31 Abbey Lane Field Day (Rain Date) DAHS Class of 2025 Senior Portrait Retakes	



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