

**2025-26**

**5-Year Capital Plan Adoption  
5-Year Budget Projections  
Budget Adoption**

**March 19, 2025**





- Update to the Budget Planning Calendar
- A look at the 2025-26 Budget Ballot
- Update on the status of previously approved Capital Projects
- Presentation of the 2025-26 Five-Year Capital Facilities Plan
- 5-year Budgetary Projections
- Final Draft of the 2025-26 Budget for BOE Adoption

# BUDGET PLANNING CALENDAR

## March 2025

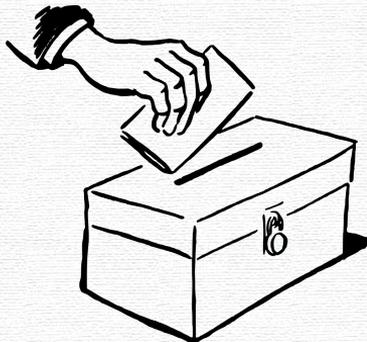
- March 19, 2025 – Presentations on *Staffing and Enrollment, 5-Year Budget Projections, 5-Year Capital Facilities Plan, and Final Draft Budget for Adoption*
- March 20, 2025 - File the Property Tax Report Card by the close of business (following the day the budget is adopted by the Board of Education)

## May 2025

- May 7, 2025 - Budget Hearing
- May 9, 2025 Budget Notice mailed after Budget Hearing (no later than 6 days before Budget Vote)
- **May 20, 2025 – BUDGET VOTE: 7:00 am to 8:00 pm**



# What will the ballot look like?



## FRONT OF BALLOT:

1. Levittown UFSD Budget
2. Capital Reserve Expenditure Proposition
3. Sale of Seaman's Neck Building to Nassau BOCES
4. Establishment of a Child Safety Zone
5. Levittown Library Budget

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## BACK OF BALLOT:

6. Two Levittown Board of Education Trustee Seats
7. Three Levittown Library Trustee Seats



# Capital Reserve Expenditure Proposition

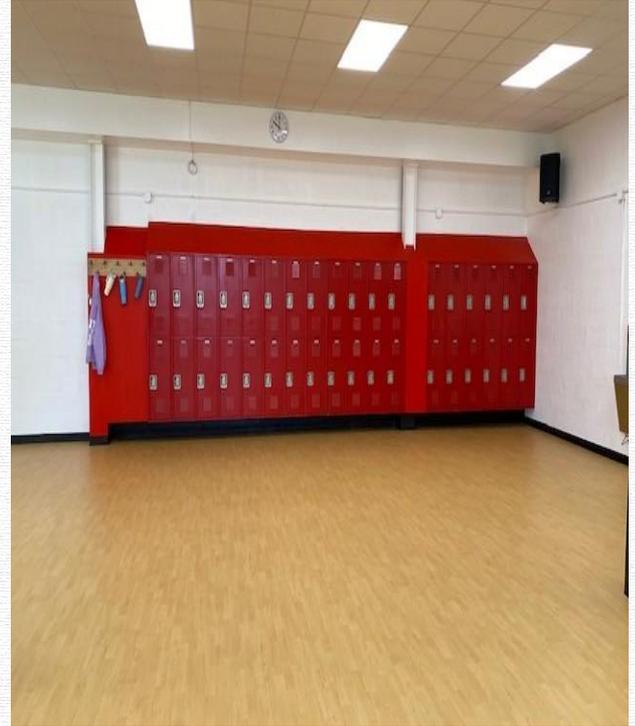


## Proposition 2

The Capital Reserve Expenditure Proposition will request authorization to add \$22 million to the capital fund. Of this funding, \$18 million will come from the 2023 Capital Reserve and \$4 million from our Appropriated Fund Balance.

This will be used towards our 5-Year Capital Project Plan discussed in this presentation.

**This is at no additional cost to the taxpayer,** but legally requires voter approval so that the projects are eligible for building aid from New York State. Building aid will return approximately 65% of the overall cost of the projects.



# Sale of Seaman's Neck School to Nassau BOCES

**Proposition 3**  
authorizes the Levittown School District to sell Seaman's Neck School to Nassau BOCES. Nassau BOCES has rented the building for three decades. The district will retain the fields. Funds will go into a tax stabilization fund.



Spring 2025 Success for Every Student! [www.levittownschools.com](http://www.levittownschools.com)  
516-434-7000  
@Levittown\_PS  
@levittownpublicschools  
#SuccessatLPS

LEVITTOWN LPS PUBLIC SCHOOLS

Levittown LEADER

NASSAU BOCES SEAMAN NECK MIDDLE SCHOOL

**Levittown School District Residents To Vote on Sale of Seaman Neck Road School to Nassau BOCES**

The complex block contains a banner at the top with the Levittown Public Schools logo on the left and the text "Levittown LEADER" in large white letters on a blue background. To the right of the logo are social media handles and a website URL. Below the banner is a photograph of a school building with a sign that reads "NASSAU BOCES SEAMAN NECK MIDDLE SCHOOL". At the bottom of the block is a red and blue headline: "Levittown School District Residents To Vote on Sale of Seaman Neck Road School to Nassau BOCES".

Note- If sale is approved, Nassau BOCES would need to hold a vote within 180 days of approval to authorize the purchase of Seaman's Neck School.

# Establishment of Child Safety Zone - “D” Section Proposition 4

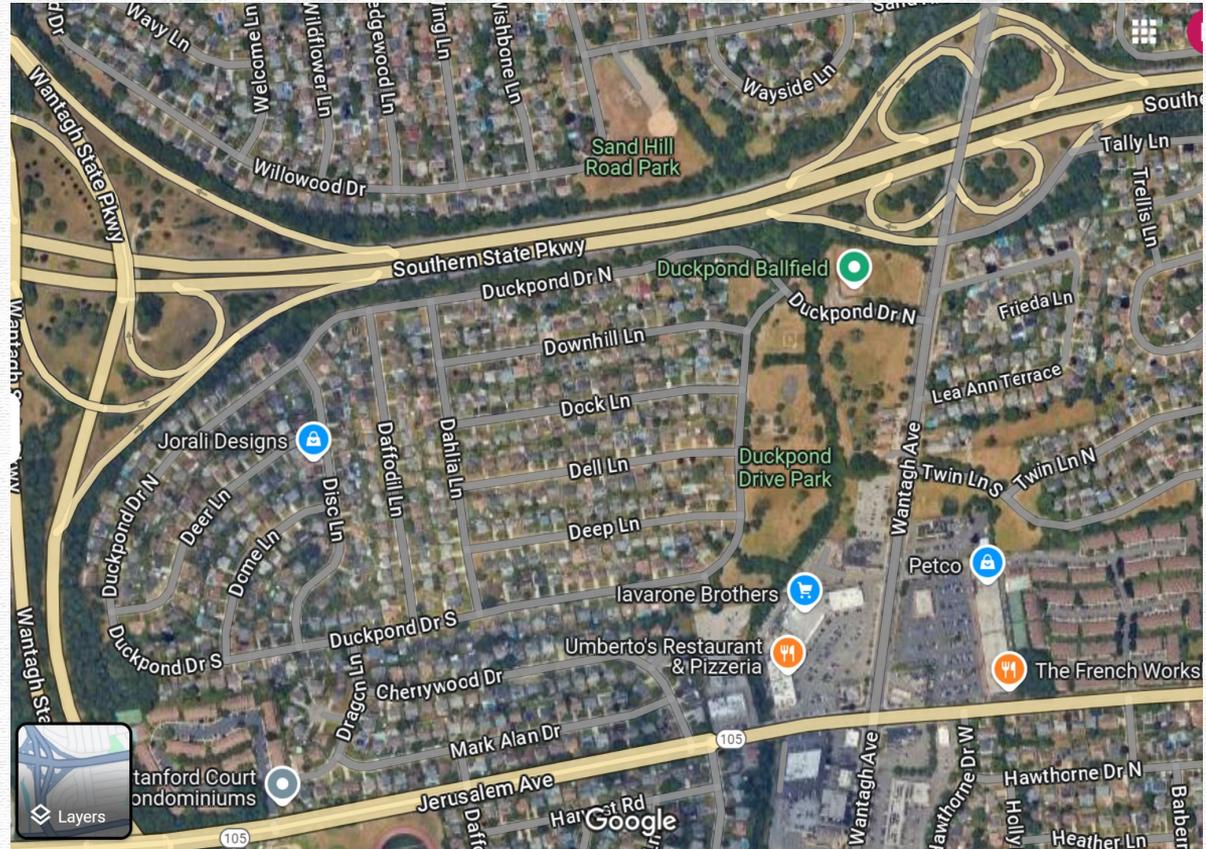
## What is a Child Safety Zone?

Established by Section 3635-b of the Education Law, a child safety zone is a designated area within a school district...within which children who reside at a lesser distance from school than the minimum eligibility distance may be provided transportation on the basis that their most direct walking route to school will traverse a hazardous zone.

*Adapted from [www.nysed.gov](http://www.nysed.gov)*



# Establishment of Child Safety Zone - "D" Section Proposition 4





# Capital Projects Update

# Supporting the District Strategic Plan



## AREA 4

## LONG-TERM SUCCESS AND SUSTAINABILITY

**GOAL:** Work with all stakeholders to carefully and strategically manage the budget, district facilities and district public image.



4.4| Develop a plan to address critical issues identified in the District's Building Condition Survey while minimizing the need for district-issued debt.

# 2025-2026 Updates to the 5-Year Capital Facilities Plan

- This year we were required to submit updated Building Condition Surveys (BCS).
- BCS is a comprehensive list of all capital needs of the District (the universe of projects) by building.
- A 5-Year Capital Facilities Plan is a subset of the BCS and is a reflection of the priorities set by the Board of Education and balanced by the ability to finance plan over a 5-year period. Not all items in the BCS are addressed in the 5-Year Capital Facilities Plan.



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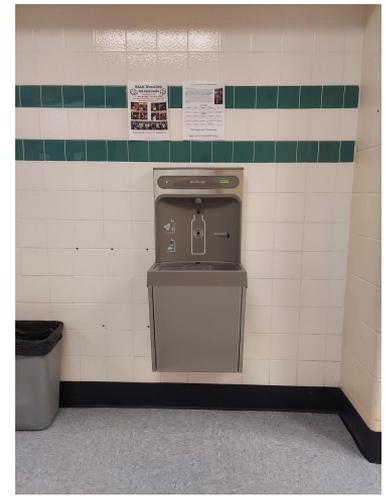
## Levittown Public Schools

### Executive Summary of the Five - Year Capital Plan

March 19, 2025



1213 Main Street, Port Jefferson, NY 11777, (631) 476-2161, (631) 476-9846 FAX



<b>Levittown Union Free School District</b>		
<b>Capital Projects Fund</b>		
<b>Sources and Uses of Funds</b>		
<b>Sources of Funds</b>		Millions
MAY 16, 2023 Capital Reserve Referendum		\$56.0
EPC Phase II Lease Financing		15.1
2022-23 to 2024-25 Transfers to Capital		9.0
SMART SCHOOL FUNDS		1.3
Funding Prior to 7-1-2022		2.2
Grants		0.6
<b>Total Capital Fund Revenues</b>		<b>\$84.2</b>
<b>Uses of Funds</b>		
Districtwide Roof Repairs, Masonry, Instructional Spaces		\$36.0
District Wide Public Address and Fire Alarm Systems		17.2
EPC - Phase II Including Solar Panels		15.1
Wisdom Lane Roof, Lockers, Track & Field, Lighting		9.4
Districtwide Security Upgrades Phase II		1.1
Other District Projects: Classroom A/C and Water Stations		4.0
<b>Total Capital Funds Committed</b>		<b>\$82.8</b>
<b>Uncommitted Capital Funds</b>		<b>\$1.4</b>

# 5-Year Capital Facilities Plan Breakdown by Location

Building	5-Year Capital Plan Budget	Percent of 5-Year Total	Building Condition Survey
ABBEEY	\$3,750,000	5.2%	\$2,900,000
DIVISION	\$9,300,000	13.0%	\$7,300,000
EAST BROADWAY	\$6,260,000	8.8%	\$4,200,000
GARDINERS	\$7,600,000	10.6%	\$4,000,000
LEE	\$2,600,000	3.6%	\$2,400,000
LMEC	\$5,500,000	7.7%	\$6,400,000
MacARTHUR	\$4,450,000	6.2%	\$4,400,000
NORTHSIDE	\$6,050,000	8.5%	\$2,500,000
SALK	\$8,800,000	12.3%	\$4,200,000
SUMMIT	\$6,950,000	9.7%	\$2,700,000
WISDOM	\$9,100,000	12.7%	\$6,000,000
LAUREL	\$1,150,000	1.6%	\$3,000,000
SEAMAN	\$0	0.0%	\$0
<b>Total Building Costs</b>	<b>\$71,510,000</b>	<b>100.0%</b>	<b>\$50,000,000</b>



# Five Year Budget Projections: Factors to Keep in Mind

- Growth in revenues are constrained by the Property Tax Cap and the rate of increase in State Aid.
- Expenditures outpacing revenues leads to a structural imbalance in the budget.
- These forecasting models tend to be limited in their usefulness as they are only as good as the underlying variables. Examples include (but are not limited to):
  - Interest rates and the amount of investable cash will determine the amount of interest earnings the District can reasonably expect in the coming year.
  - Investment earnings are the key variable in calculating the required contribution rate for NYS Retirement Systems (ERS and TRS).
  - Anticipated rate of inflation for items such as special education tuition, health insurance premiums, and contracted transportation - these three operational areas make up the 30-30-30 club.

**Base Case Scenario**

<u>Category</u>	<u>2025-26 Budget</u>	<u>Growth Factor</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>	<u>2030-31 Projection</u>
<b>Revenues</b>							
Tax Levy and STAR Reimbursement	163,476,094	2.0%	166,745,616	170,080,528	173,482,139	176,951,782	180,490,817
State Aid including Foundation Aid	88,933,854	2.0%	90,712,531	92,526,782	94,377,317	96,264,864	98,190,161
Other Local Revenue	8,601,009	2.0%	8,773,029	8,948,490	9,127,460	9,310,009	9,496,209
Appropriated Fund Balance use of Reserves	13,110,000	0.0%	13,110,000	13,110,000	13,110,000	13,110,000	13,110,000
<b>Total Revenues</b>	<b>274,120,957</b>		<b>279,341,176</b>	<b>284,665,800</b>	<b>290,096,916</b>	<b>295,636,654</b>	<b>301,287,187</b>
<b>Appropriations</b>							
Salaries	141,360,479	2.0%	144,187,688	147,071,442	150,012,871	153,013,128	156,073,391
Employee Benefits	57,838,478	2.0%	58,995,248	60,175,153	61,378,656	62,606,229	63,858,353
All Other Expenses	74,922,000	2.0%	76,420,440	77,948,849	79,507,826	81,097,982	82,719,942
<b>Total Appropriations</b>	<b>274,120,957</b>		<b>279,603,376</b>	<b>285,195,444</b>	<b>290,899,353</b>	<b>296,717,340</b>	<b>302,651,686</b>
<b>Analysis</b>							
Annual Surplus or (Deficit)	0		(262,200)	(529,644)	(802,437)	(1,080,686)	(1,364,499)
Cummulative Surplus or Deficit	0		(262,200)	(791,844)	(1,594,281)	(2,674,966)	(4,039,466)

**Scenario II: Costs Outpacing Revenues by 1%**

<u>Category</u>	<u>2025-26 Budget</u>	<u>Growth Factor</u>	<u>2026-27 Projection</u>	<u>2027-28 Projection</u>	<u>2028-29 Projection</u>	<u>2029-30 Projection</u>	<u>2030-31 Projection</u>
<b>Revenues</b>							
Tax Levy and STAR Reimbursement	163,476,094	2.0%	166,745,616	170,080,528	173,482,139	176,951,782	180,490,817
State Aid including Foundation Aid	88,933,854	2.0%	90,712,531	92,526,782	94,377,317	96,264,864	98,190,161
Other Local Revenue	8,601,009	2.0%	8,773,029	8,948,490	9,127,460	9,310,009	9,496,209
Appropriated Fund Balance use of Reserves	13,110,000	0.0%	13,110,000	13,110,000	13,110,000	13,110,000	13,110,000
<b>Total Revenues</b>	<b>274,120,957</b>		<b>279,341,176</b>	<b>284,665,800</b>	<b>290,096,916</b>	<b>295,636,654</b>	<b>301,287,187</b>
<b>Appropriations</b>							
Salaries	141,360,479	3.0%	145,601,293	149,969,332	154,468,412	159,102,464	163,875,538
Employee Benefits	57,838,478	3.0%	59,573,632	61,360,841	63,201,667	65,097,717	67,050,648
All Other Expenses	74,922,000	3.0%	77,169,660	79,484,750	81,869,292	84,325,371	86,855,132
<b>Total Appropriations</b>	<b>274,120,957</b>		<b>282,344,586</b>	<b>290,814,923</b>	<b>299,539,371</b>	<b>308,525,552</b>	<b>317,781,319</b>
<b>Analysis</b>							
Annual Surplus or (Deficit)	0		(3,003,410)	(6,149,124)	(9,442,455)	(12,888,898)	(16,494,132)
Cummulative Surplus or Deficit	0		(3,003,410)	(9,152,533)	(18,594,989)	(31,483,887)	(47,978,018)



# Final 2025-2026 Budget Considerations

# Responsible Budgeting: Our Commitment to the Community

- Intensive budget development process
- Importance of transparency
- Choosing to avoid additional bonds
- Implementing plans to reduce overall salary costs
- Staying under the tax cap:
  - Allowable increase of 3.57% but developed a budget with an increase of 2.94%
- Exploring ways to increase other revenues and to share program costs



A screenshot of the Levittown Public Schools website. The top navigation bar includes links for BOE, District, Programs, Staff, Students, and Parents. Below this is a section titled "2025-2026 Budget Information and Budget Planning Calendar" with a sub-header "The Annual School Election and Budget Vote is Tuesday, May 20, 2025. Polling sites are open from 7:00 AM to 8:00 PM." The page lists several key dates and events, such as "Date: 3/5/2025 - Regular Meeting / Budget Planning Session #3" and "Date: 2/5/2025 - Budget Planning Session #2 / Regular Meeting". A "Budget Resources" sidebar on the right lists items like "Tentative Presentations, Recognitions, and Budget Planning Calendar" and "Find Your Polling Site/Voter Information and Registration".

**Levittown Union Free School District  
2025-26 Budget Development  
Changes between Draft Budgets**

<b>2024-25 Voter Approved Budget</b>		<b>261,572,899</b>
<b>2025-26 1st Draft Presented January 8, 2025</b>		<b>278,627,007</b>
<b>Budget-to-Budget Percent Increase</b>		<b>6.52%</b>
<b>2025-26 2nd Draft Presented January 22, 2025</b>		<b>277,709,046</b>
<b>Budget-to-Budget Percent Increase</b>		<b>6.17%</b>
<b>2025-26 3rd Draft Presented March 5, 2025</b>		<b>275,360,957</b>
<b>Budget-to-Budget Percent Increase</b>		<b>5.27%</b>
<b>2025-26 Final Draft Presented March 19, 2025</b>		<b>274,120,957</b>
<b>Budget-to-Budget Percent Increase</b>		<b>4.80%</b>
<b>Cummulative Budget Reduction from 1st Draft</b>		<b>(3,266,050)</b>

## Levittown Union Free School District 2025-26 Budget Development Changes From Draft #3

<b>Appropriations</b>		
Staffing Adjustments	(240,000)	Reflects updated enrollment projections
Transfer to Capital	(1,000,000)	Return to historical levels of funding before Capital Reserves monies were made available
<b>Revenues</b>		
Reduction in the Application of Reserves	(240,000)	Reflects a more sustainable level of reserve funding

**Levittown Union Free School District**  
**2025-26 Budget Development**  
**Use of Reserves and Appropriated Fund Balance**

	<u>2024-25</u>	<u>2025-26</u>	<u>Change</u>
<b>Workers Compensation</b>	100,000	250,000	150,000
<b>Unemployment Insurance</b>	50,000	50,000	0
<b>TRS Retirement System</b>	500,000	300,000	(200,000)
<b>ERS Retirement System</b>	2,250,000	2,610,000	360,000
<b>Employee Benefit Accrued Liability</b>	50,000	0	(50,000)
<b>Total Allocated Reserves</b>	2,950,000	3,210,000	260,000
<b>Appropriated Fund Balance</b>	9,900,000	9,600,000	(300,000)

# 2025-2026 Proposed Budget Snapshot



## Comparison with Nassau County

As of March 19, 2025	Tax Levy Increase
Nassau County*	2.744%
Levittown UFSD	2.936%

## Budget to Budget Change

2024-25: \$261,572,899

2025-26: \$274,120,957

Year-to-Year Change:

\$12,548,058 or 4.797%

## Main Budget Drivers

Transportation, Special Education  
and Health Care  
“30-30-30”

## BUDGET VOTE:

**Tuesday May 20, 2025**

**7:00 am to 8:00 pm**

\*- preliminary average based on required Office of State Comptroller submission



**QUESTIONS?**