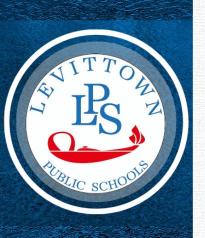


# **Levittown School District**

2025-2026 Budget Hearing

May 7, 2025



# **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.



# What does the 25-26 budget currently include?

- 1- No changes to class size ratios K-12.
- 2- No reduction in course offerings at the secondary level.
- 3- No change to extracurricular & athletic offerings (additional JV Flag Football team added at Division).
- 4- Kindergarten Teaching Assistants will return to ½ day as before COVID (temporary expansion to full day was funded by COVID grants which are now expended).
- 5- Support for all current instructional initiatives.

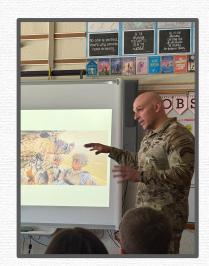


### 2025-2026 Enhancements

- 1- Introduction of Artificial Intelligence to students K-12 through Magic School program.
- 2- Additional training of Special Education teachers in Orton-Gillingham Reading Approach.
- 3- Expanded and Renovated Classroom Libraries K-8.
- 4- Continued enhancement of our new Career Exploration special in grades K-5; Development of grades 6-12 enhancements.
- 5- Ongoing district and school-based initiatives to strengthen school climate.
- 6- Continued K-12 data analysis to drive instructional decisions.









## 2025-2026 Enhancements

- 7- Additional bottle fillers throughout district buildings.
- 8- Ceiling replacement & renovation at DAHS Library.
- 9- Continued removal and replacement of asbestos floors districtwide.
- 10- Summit and Northside playground asphalt replacement/installation.
- 11- Hiring of additional OT and PT service providers.
- 12- Continued evaluation and enhancement of district security measures.







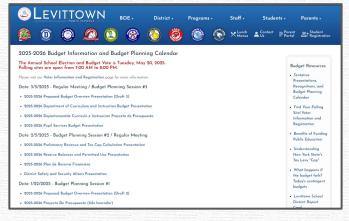




# Responsible Budgeting: Our Commitment to the Community

- Intensive 8 month budget development process
- Importance of transparency
- Choosing to avoid additional bonds
- Staying under the tax cap:
  - Allowable increase of 3.57% but worked with the Board of Education to develop a budget with an increase of 2.94%
- Exploring ways to increase other revenues and to share program costs







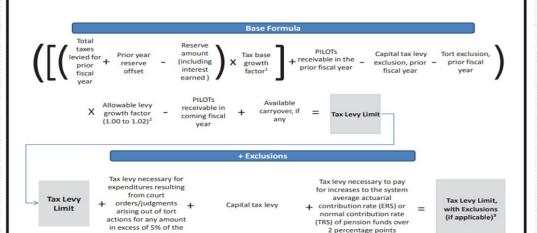
# NY State School Property Tax Formula

#### Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller

#### **Property Tax Cap**

Formula for Determining Tax Levy Limit: School Districts



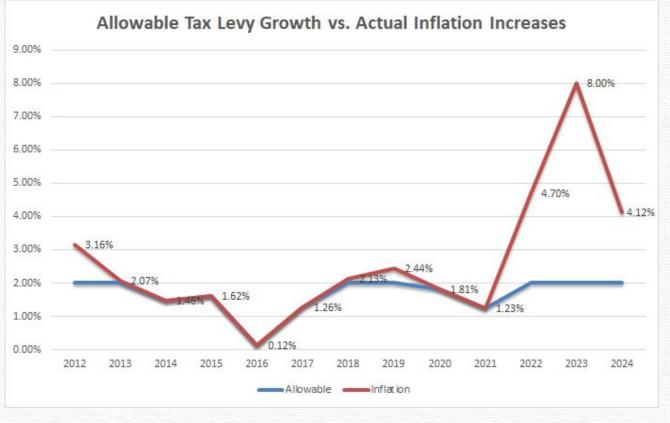
total taxes levied in the prior fiscal year

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>3</sup> 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

# **Proposition 1: Levittown UFSD 25-26 Budget**



# Comparison with Nassau CountyAs of March 19, 2025Tax Levy IncreaseNassau County\*2.744%Levittown UFSD2.936%

#### **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"

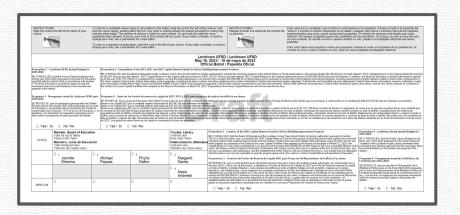
#### **BUDGET VOTE:**

Tuesday May 20, 2025 7:00 am to 8:00 pm

<sup>\*-</sup> preliminary average based on required Office of State Comptroller submission



# May 20, 2025 Ballot



#### There are 5 Propositions and 2 Trustee Offices

Proposition 1: YES/NO: Levittown UFSD Budget

Proposition 2: YES/NO: Capital Reserve Expenditure Proposition

Proposition 3: YES/NO: Sale of Seamans Neck Building to Nassau BOCES

Proposition 4: YES/NO: Establishment of a Child Safety Zone

Proposition 5: YES/NO: Levittown Library Budget

**ELECTION:** Choose Two: Levittown Board of Education Trustee Seats (only two individuals are running)

**ELECTION:** Choose Three: Levittown Library Trustee Seats (only three individuals are running)



# **Contingency Budget**

- If the Adopted Budget is not approved by a simple majority of 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**

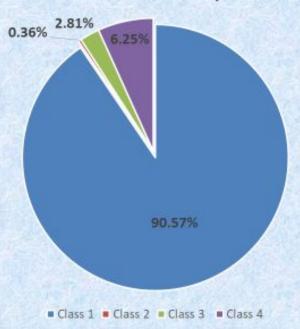
- The Board of Education would be required to reduce the 2025-26 budget by (\$4,663,056).
- All "non-emergency" capital project work would be eliminated.
- Non-instructional equipment would be restricted.
- As required by law, the use of school facilities would be restricted (i.e. charges for school building and field use by community organizations).
- Additional program cuts will also be necessary.



# **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

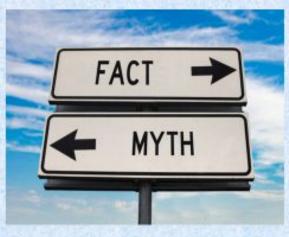
Class 3 - Utilities

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 <u>Tax Levy</u>
- There is a cap on the School District Tax Levy
- · Nassau County Controls:
  - the <u>Assessment</u> System
  - the <u>Adjusted Base</u>
     <u>Proportions</u>
  - the Tax Rate
- All these factors determine how much each homeowner will pay, or the Tax Bill