

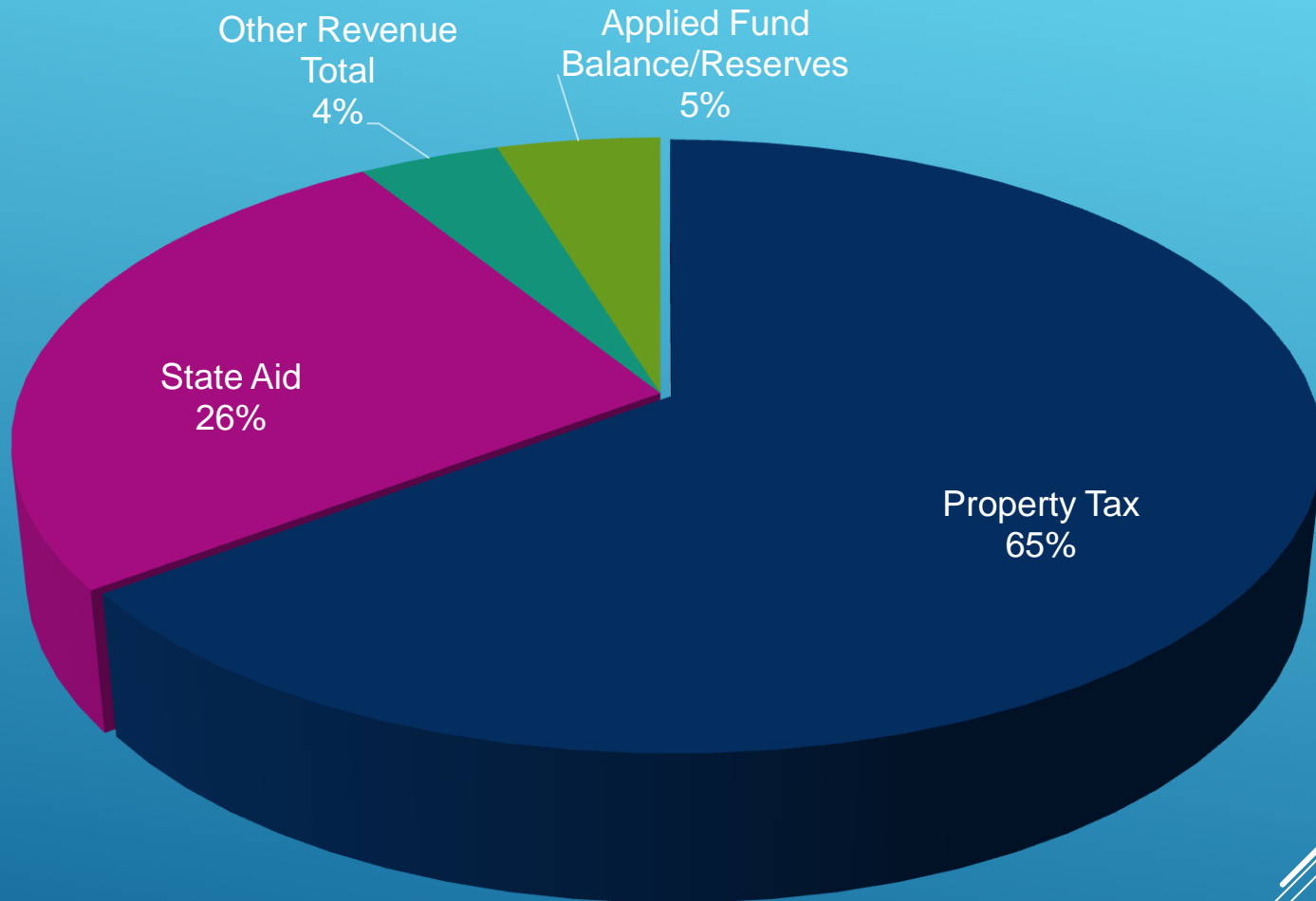
# Levittown Public Schools

Revenue and Final Proposed  
2017 2018 Budget



Presentation to the Board of Education  
William J. Pastore  
Assistant Superintendent for Business  
March 29, 2017

# Components of 2017 - 2018 Revenue



91% of revenue comes from taxes and state aid

# State Aid is Driven by Two Basic Aid Calculations

## Formula Aids:

- ▶ Wealth and needs driven with local discretion on how money is spent.

## Expense Driven Aids:

### ▶ Categorical Aid and Grants:

- ▶ Aid package with strings attached and expenditure thresholds.
- ▶ Examples-textbook, software, hardware aids.

### ▶ Reimbursement Aid:

- ▶ Wealth driven formulas tied to local district expense.
- ▶ Examples – building, transportation, BOCES and special education.

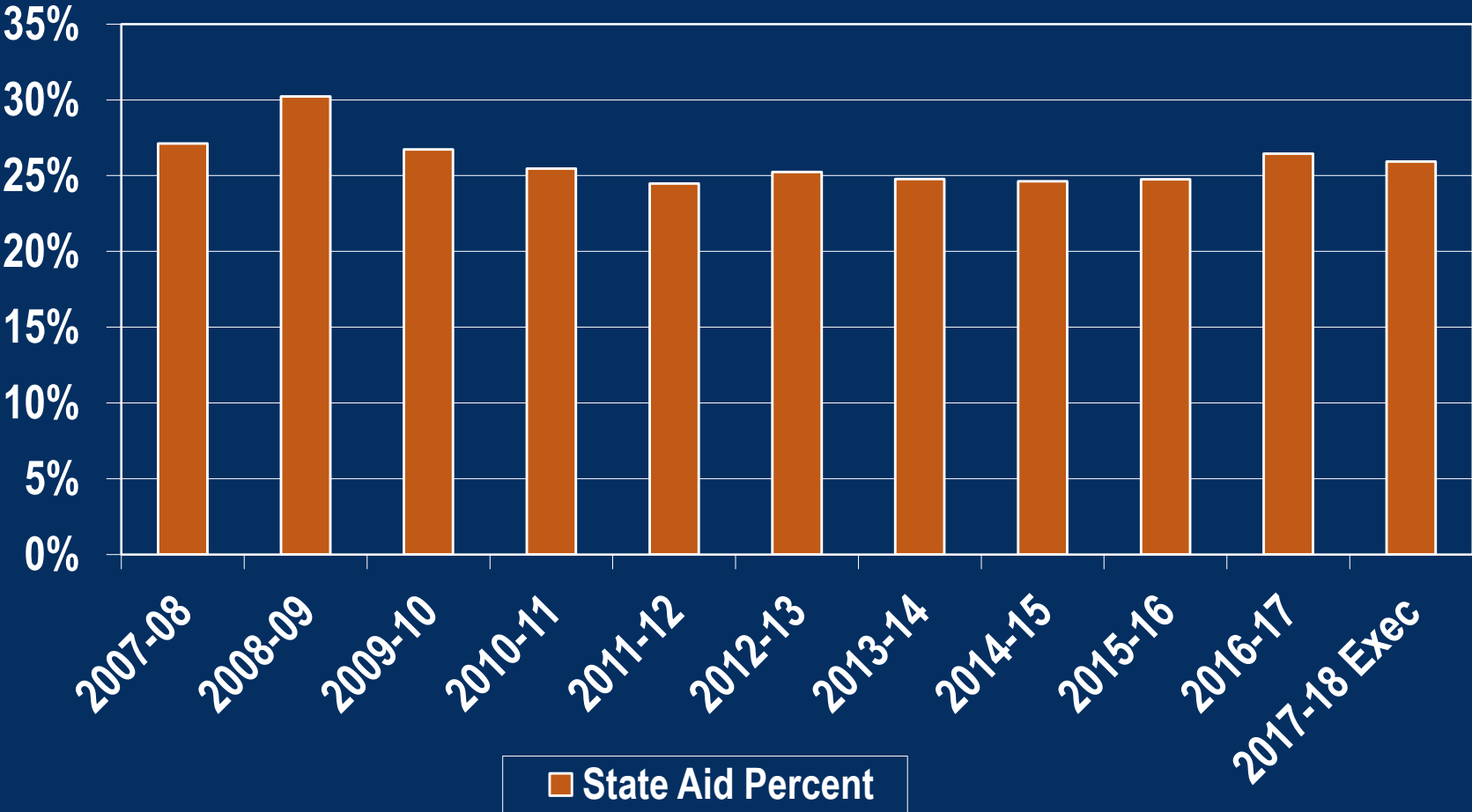
# State sources – Formula Aids

	2016-2017 Forecast	2017-2018 Estimates based on Exec. Budget
<b>Foundation Aid</b>		
Fixed Amount (set in 07/08 SY)	\$37,121,377	\$37,625,774
Less Gap Elimination		0
Net Foundation Aid	<u>\$37,121,377</u>	<u>\$37,625,774</u>
<b>Building Aid</b>		
Based on approved projects	\$3,643,601	\$3,724,861
<b>High Tax Aid</b>		
This number is frozen at the 2008/2009 level.	\$4,406,095	\$4,406,095


# State sources – Formula Aids

	2016-2017 Forecast	2017-2018 Estimates based on Exec. Budget
<b>Based on BEDS Data (per student):</b>		
Hardware (24.20/student)	\$106,656	\$105,000
Software (14.98/student)	108,231	106,000
Library (6.25/student)	45,156	45,000
Textbook (58.25/student)	439,613	435,000
	<u>\$699,656</u>	<u>\$691,000</u>
<b>Based on Prior Year Expenditures</b>		
Transportation	\$3,052,833	\$3,050,000
BOCES	2,764,661	2,750,000
Public High Cost Excess Cost Aid	1,723,441	1,725,000
Supplemental Public Excess Cost Aid	208,322	208,322
Private Excess Cost	540,817	525,000
	<u>\$8,290,074</u>	<u>\$8,258,322</u>
<b>Total projection</b>	<u><u>\$54,160,803</u></u>	<u><u>\$54,706,052</u></u>

# State Aid As A Percent of Budget



# Tax base growth factor, Allowable Levy (CPI-U) Growth Factor and PILOT (Payment in Lieu of Taxes)

2016/2017 Approved Actual Tax Levy		134,739,685
Tax Base Growth Factor		1.0005
	Based on "brick & mortar" improvements within the community that increase the tax roll. It is set by the County.	134,807,055
PILOTs prior year		+ 2,132,120
Capital exclusion prior year		- 878,406
Adjusted Prior Year Tax Levy		136,060,769
Allowable Growth Factor - based on Consumer Price Index (CPI-U) (lesser of 2% or sum of 1 plus inflation factor)		1.260%
Subtotal		137,775,135
Projected PILOTs for next year		- 2,244,457
Allowable Capital Exemption for 2017-2018		+ 740,061
Maximum Tax Levy Threshold for 2017-2018		136,270,739
Increase in the Tax Levy (staying within the Tax Cap Rules)	\$1,531,054.1	or 1.14%

# Capital Expenditure Exclusions

2016-2017	
Debt Service	3,936,664
Capital Outlay	600,000
Bus Purchases	735,000
<b>Total Capital Expenditures</b>	<b>5,271,664</b>
Other Revenues	100,000
<b>Building Aid:</b>	
Executive proposal	
Regular Building Aid	4,145,265
<b>Total Building Aid</b>	<b>4,145,265</b>
<b>Transportation Aid:</b>	
Total assumed capital exp aidable	225,256
Transportation aid ratio	65.7%
<b>Total Aid</b>	<b>147,993</b>
<b>Building Aid, Trans. Aid &amp; Reserve</b>	<b>4,393,258</b>
<b>Capital Exclusion</b>	<b>878,406</b>

2017-2018	
Debt Service	3,264,889
Capital Outlay	1,080,000
Bus Purchases	722,053
<b>Total Capital Expenditures</b>	<b>5,066,942</b>
Other Rev - Debt Serv & Cap Res	100,000
<b>Building Aid:</b>	
Building + Bldg Reorg Incentive	4,161,063
Less: Aid for water testing and Remid.	(98,299)
<b>Total Building Aid</b>	<b>4,062,764</b>
<b>Transportation Aid:</b>	
Total assumed capital exp aidable	251,713
Transportation aid ratio	65.2%
<b>Total Aid</b>	<b>164,117</b>
<b>Building Aid, Trans. Aid &amp; Reserve</b>	<b>4,326,881</b>
<b>Capital Exclusion</b>	<b>740,061</b>



# Revenue Source Summary

## 2017 - 2018 Estimated Revenue

Property Taxes (1.14%)	\$ 136,270,739
State Aid (increase of \$ 937,760)	\$ 54,706,052
Reserves/Applied Fund Balance (\$2,565,066+ \$8,000,000)	\$ 10,565,066
Local Revenue (including LIPA PILOT)	<u>\$ 8,676,865</u>
Total Dollar Increase	\$ 210,218,722
Total Percent Increase	2.32%

State aid is still not finalized and if we receive something different than the amount stated above, we will adjust reserves.

# Budget Planning Calendar

## November, 2016

- Meet with Central Office team and budget builders to discuss developing initiatives and budget parameters.

## December, 2016

- District administrators enter proposed budgets into Finance Manager.
- Budget Builders 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, 2017

- Draft of budget submitted to Superintendent for review/comments/changes.
- January 11, 2017 - Present the First Draft of the 2017-2018 budget, along with the Operations and Maintenance Budget and Transportation Budget.
- January 25, 2017 - Present the Curriculum and Instruction budget and Athletic budgets.

# Budget Planning Calendar

## February, 2017

- Continue to review, update and refine the budget.
- February 8, 2017-Present Special Education budget
- February 15, 2017 - Present the Tax Cap Calculation and possible capital projects.
- Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1<sup>st</sup>.

## March, 2017

- Continue to update budget, including staffing and benefits.
- March 1, 2017 – Secondary Staffing and Enrollment, Five-Year Projections and Fund Balance Projection.
- March 15, 2017 – PTA Advisory Committee Presentation on the Budget.
- **March 29, 2017 - Present the Revenue Budget, Review the Final Budget and the Board adopts Budget.**
- **Property Tax Report Cards due to State Education Department by the end of the next business day following adoption of the report card, but no later than April 24, 2017.**

# Budget Planning Calendar

## April, 2017

- **State Budget due April 1, 2017.**
- Budget Statement and required attachments must be made available to public in hard copy and on the website on April 21, 2017.

## May, 2017

- **Budget Hearing – May 3.**
- Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote.
- Budget Vote – May 16.

# Procedures & Assumptions

- ▶ The staffing and benefits have been reviewed and compared to the schedules and enrollment. This portion of the budget represents about 82% of the total budget.
- ▶ BOCES costs have been adjusted in the budget.
- ▶ The Labor contract with the CSEA will expire on June 30, 2017 but possible scenarios have been considered for budgeting purposes.
- ▶ Used actual expenditures from prior years as well as forecasts the current year to develop the 2017-2018 budget.
- ▶ Rules for the New York State \$2 Billion dollar “Smart Schools Bond” have been established and the Computer Instruction Department has submitted a three-year plan to use \$1,348,922 of the \$4,969,070. For 2016–2017 we are using about \$528,000 and planning to use \$600,250 for 2017-2018.

# Procedures & Assumptions

- Stay within Tax Levy Limit.
  - The CPI-U, which governs the tax levy, is 1.26% for December 2016.
  - Levy limit can change as we continue deliberations.
  - The New York State Tax Code provides a tax refund if the district stays within the tax cap.
- The Tax Freeze that was in place for the last two years has ended.

The district complied with all the necessary rules so our residents could receive the tax freezes for two years.

# Procedures & Assumptions

- ▶ The Executive budget proposal increases our state aid by \$545,249 (1.63%), as reported in Newsday. Last week there was a REFIT meeting (Reform Educational Financing Inequities Today) and they estimated that there will be about a \$500 million more in state aid by the end of the process. We have received the proposals from the Legislature, but we need to analyze them to see what this actually means for our District.
- Governor has said that he reserves the right to reduce State Aid across the board should Federal revenue to New York decline. The Senators at the meeting insisted that this would not pass because it takes power away from the senate and assembly.
- There were reductions in the revenue estimates for GC Tech and Special Education students because of current enrollment trends.
- As in prior years and at the recommendation of the State Comptroller, the district will utilize the ERS, Workers Compensation and Unemployment Reserves for the 2017-2018 budget.
- There are discussions about modifying the Tax Cap, **but we have little detail at this time.**
- The proposition for the tax credits (for private and parochial schools) is not moving and doesn't have much support but it is not going away. **It is part of the Senate Proposal.**

# Property Tax Relief Credit

There is a provision in the New York State Tax Code that provides a tax refund if the district stays within the tax cap. The “Property Tax Relief Credit” is a Tax Credit available to eligible New York State taxpayers, if the following conditions are met:

- Own and primarily reside in the real property, receiving the STAR exemption authorized by section 425 of the Real Property Tax Law OR the school tax relief (STAR) credit (the STAR credit was enacted by Part A of Chapter 60 of the Laws of 2016) authorized by section 606(eee) of the Tax Law
- Be a resident of New York State
- Have a qualified gross income no greater than \$275,000
- The School District budget has to remain within the Tax Levy Limit (the Levittown UFSD Budget is within the Tax Levy Limit)
- The credit amount for 2016 is \$130.
- As noted above, the law provides that this income tax credit will be paid in a separate check to the taxpayer by October 31 (or as close as possible to October 31).



# Property Tax Relief Credit

## A credit will not be allowed if the taxpayer's property is located:

- In a independent school district that has adopted a budget in excess of the applicable tax levy limit (the Levittown UFSD Budget is within the Tax Levy Limit)
- In a city with a dependent school district that has adopted a budget in excess of the applicable tax levy limit, or in New York City
- Only one credit per residence is allowed per tax year.
- The amount of the credit may not exceed the school district taxes due for the residence for that tax year
- A taxpayer is not eligible for this credit if the school district taxes levied upon the residence during the tax year remain unpaid 60 days after the last date they could have been paid without interest. In the case of a school district where the taxes are paid in installments, a taxpayer is not eligible for the credit if the taxes remain unpaid 60 days after the date the last installment would have been paid without interest.
- Accordingly, if a taxpayer receives the property tax relief credit for the tax year, and the taxes that were levied in that same year remain unpaid on the sixtieth day after the last date they would have been paid without interest, the amount of property tax relief credit received by the taxpayer must be added back as tax on the taxpayer's personal income tax return for the tax year in which the sixtieth day occurs.

# Property Tax Relief Credit

The credit amount for 2016 is \$130 (resides within the metropolitan commuter transportation district, MCTD, and outside New York City)

For tax years 2017, 2018 and 2019, if an eligible taxpayer owns and primarily resides in real property receiving the basic STAR exemption or the basic Star credit, the amount of the property tax relief credit equals the STAR tax savings multiplied by a percentage as shown in the tables below:

Qualified Gross Income	2017	2018	2019
Not over \$75,000	28%	60%	85%
Over \$75,000 but not over \$150,000	20.5%	42.5%	60%
Over \$150,000 but not over \$200,000	13%	25%	35%
Over \$200,000 but not over \$275,000	5.5%	7.5%	10%
Over \$275,000	No Credit	No Credit	No Credit

# Property Tax Relief Credit

For tax years 2017, 2018 and 2019, if an eligible taxpayer owns and primarily resides in real property receiving the enhanced STAR exemption or the enhanced STAR credit, the amount of the property tax relief credit equals the STAR tax savings multiplied by the following percentage.

Taxable Year	Percentage
2017	12%
2018	26%
2019	34%

# Recap of Budget Changes

## *Levittown Public Schools 2017-2018 Draft Proposed Budget*

2016-2017 adopted budget		205,449,470
<b>Roll forward Budget - presented January 11, 2017</b>		<b>210,980,440</b>
Budget - to - Budget % increase		2.69%
<b><i>Changes made during the budget process:</i></b>		
Comp Marching Band Stipends	A 2850.1510-M	(4,021)
Emp Benefits NYS Teachers' Retirement	A9020.8000	(600,000)
Personnel - BOCES Services - EAP	A1430.4900	(40,000)
Personnel - BOCES Services - Global Compliance Training	A1430.4900	2,000
Supervision - Clerical Salaries	A2020.1600	(221,689)
Library - Clerical Salaries	A2610.1600	221,689
Supervision - Clerical Salaries	A2020.1600	21,999
Teachers' Salaries K-6	A2110.1200	(20,882)
Chairperson/Secondary	A2110.1350	596
Occupation Ed - Administrative Salaries	A2280.1350	149
BOCES Administrative Costs	A1981.4900	3,441
Employee Benefits - Unemployment	A9050.8000	(125,000)
	Total of all changes	(761,718)
New budget amount		210,218,722
\$ increase over 16/17 adopted budget		4,769,252
% increase over 16/17 adopted budget		2.32%

# Review of past presentations - 1/11/17

## Christopher Milano, Facilities

**Budget to Budget change:**

2016-2017:	\$6,044,669	
2017-2018:	\$6,205,128	+\$160,459 or 2.65%

**Changes since presentation:** None

### Major Initiatives:

- Painting – districtwide.
- Continue replacing faded windows/plexiglass – districtwide.
- Continue concrete replacement and care – districtwide.
- Continue vehicle fleet refurbish and replacement.
- Continue districtwide site beautification projects.
- Annual Maintenance Projects
  - HVAC Repair
  - Roofing Repairs
  - Fence Replacement
  - Asphalt/Curbing Replacement
  - Athletic Field Work

Proposition # 1: School Budget

Proposition # 2: Create New Capital Reserve

Proposition # 3: Use of Capital Reserve

Proposition # 4: Public Library Budget

Proposed Project	Estimate Cost
Bathrooms, Gym Lobby both HS	\$ 800,000
Turf Fields, both HS	\$ 2,500,000
Track - Division	\$ 700,000
Auditorium - MacArthur	\$ 3,685,000
Traffic Study Recommendations	\$ 2,000,000
Northside Auditorium/Cafeteria	\$ 4,831,000
Total for use from Capital Reserve	\$ 14,516,000

## Proposition # 2 - 2017 Capital Reserve Fund (Established May 2017)

**PROPOSITION NO. 2: 'BE IT RESOLVED, that the Board of Education of the Levittown Union Free School District is hereby authorized, pursuant to Section 3651(1) of the Education Law, to establish the 2017 Capital Reserve Fund for the purpose of financing District-wide capital improvements including site work, construction, reconstruction, renovation and equipping of school buildings and facilities, with the ultimate amount of the 2017 Capital Reserve Fund to be \$25,000,000, the probable term to be ten (10) years and the source of the funding to be (i) amounts from budgetary appropriations from time to time, and (ii) unappropriated fund balance made available by the Board of Education from time to time, and (iii) authorized transfers from other available reserves in accordance with existing law, and (iv) New York State aid received and made available by the Board of Education from time to time.'**

# Review of past presentations – 1/11/17

## Dajuana Reeves, Transportation

**Budget to Budget change:**

2016-2017:	\$3,390,863	
2017-2018:	\$3,891,916	+\$ 501,053 or 14.78%

**Changes since presentation:** NONE

### Major Initiatives:

- Purchase 4 large buses, 3 vans and a garage vehicle to replace existing equipment.
- Upgrade GPS to provide better safety and security on all buses.
- Upgrade Camera systems on all buses.
- Implement recommendations from TSA audit. First District in NY to have a Transportation Security Administration (TSA) review.
- Conducted safety assembly with elementary students. Plan to expand this initiative throughout the year.



# Review of past presentations – 1/25/17

## Keith Snyder, Physical Education and Athletics

**Budget to Budget change:**

2016-2017:	\$862,684	
2017-2018:	\$964,627	+\$101,943 +11.82%

**Changes since presentation:** NONE

### Major Initiatives:

- New teams
  - Middle School Cheerleading at Salk and Wisdom
  - District-wide JV Boys Volleyball
- New Physical Education Electives
- Create a Cardio Room at MacArthur (Division was done in 2016-2017)







# Review of past presentations – 1/25/17

## **Todd Winch, Curriculum and Instruction**

### **Major Initiatives (continued):**

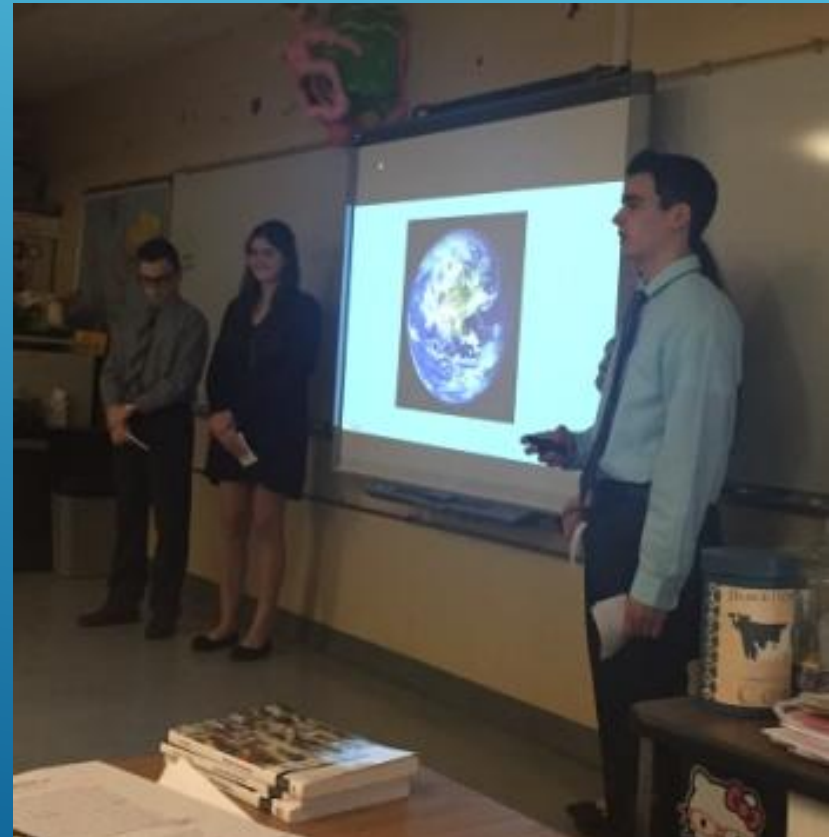
- Introduction of AP Capstone - Research
- Continue work on K-12 ELA Map
- Summer Science Camp
- Vertical alignment of K-12 Mathematics program
- Review of districtwide ENL Program
- Expansion of online student course registrations
- Enhance relationships with institutions of higher learning

# Education in Action – Outdoor Learning Center



# Education in Action

AP CAPSTONE



FOREIGN LANGUAGE IN



THE ELEMENTARY SCHOOL

# Review of past presentations – 2/8/17

## Donald Sturz – Pupil Services Department

**Budget to Budget change:**

2016-2017:	\$9,809,886	
2017-2018:	\$10,472,836	+\$662,950 or 6.76%

**Changes since presentation:** NONE

### Major Initiatives:

- Expand inclusion of all students through Integrated Co-Teaching.
- Continue training and coaching for Integrated Co-Teaching teams on all levels.
- Continue professional development in use of differentiation for all teachers.
- Continue development of social emotional learning and positive behavioral supports.
- Research and promote playgrounds that are accessible for all students.



# Review of past presentations – 3/1/17

## Debbie Rifkin, Staffing and enrollment

**Budget to Budget change:**

2016-2017:	\$121,012,645
2017-2018:	\$123,187,563 +\$2,174,918 or 1.80%

**Changes since presentation:**

2016-2017:	\$121,012,645
2017-2018:	\$123,060,514 +\$2,047,869 or 1.69%

### Major Initiatives:

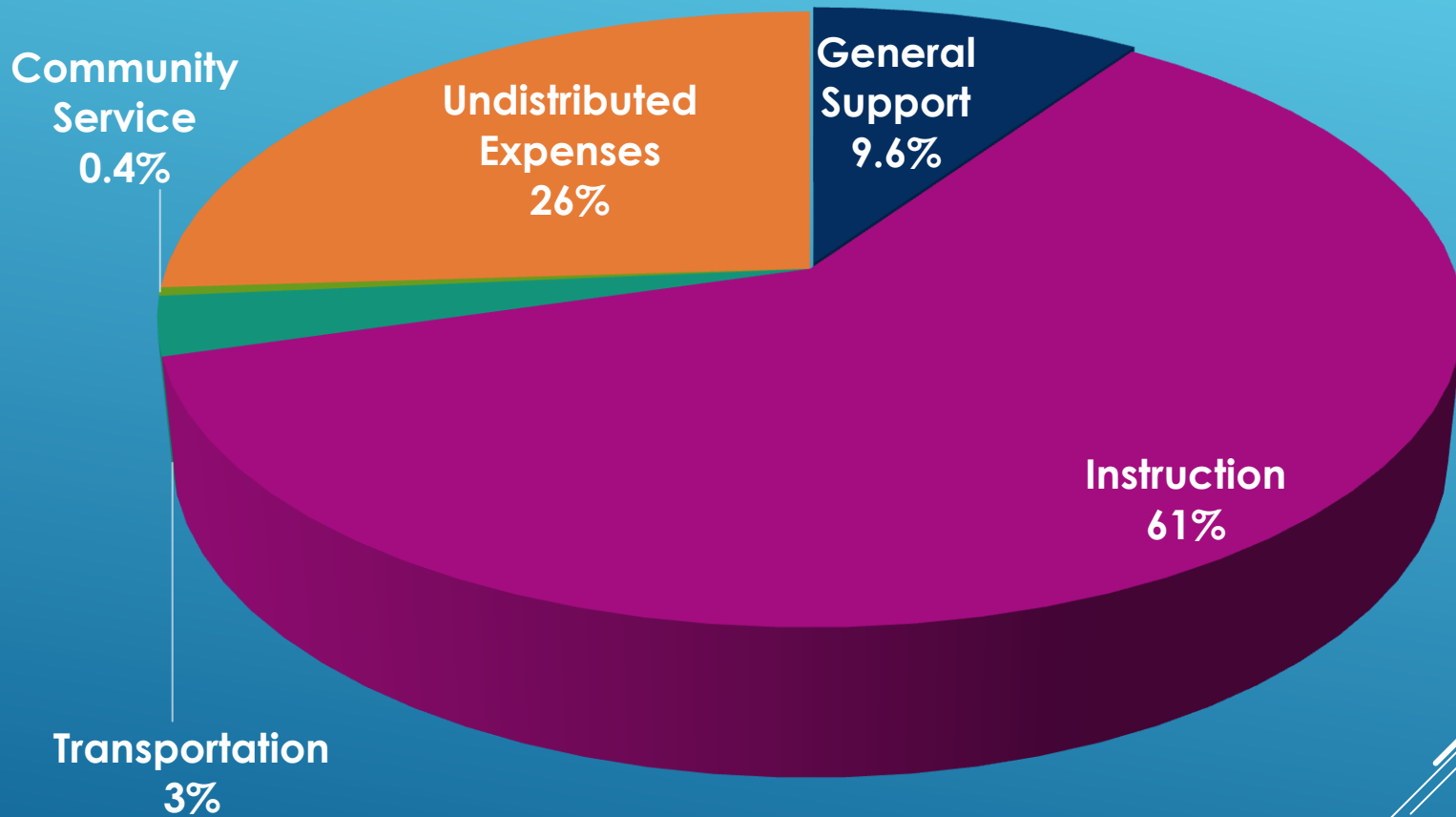
- Maintaining current programs.
- All current positions remain in the 2017-2018 budget.
- Class sizes remain at the 2016-2017 levels.
- Changes in staffing
  - FLES Program
  - Guidance Counselor – Middle School
  - Clerical / Social Worker
  - Lee Road Part Time Clerical

# Levittown Public Schools

## Major Components of the Spending Plan Increase by Object 2017-2018 Budget

		Adopted Budget	Proposed Budget	\$	%
		2016-2017	2017-2018	Change	Change
At Tax Cap		205,449,470	210,218,722	4,769,252	2.32%
Account Group					
1000-1999	Salaries	121,012,645	123,060,514	2,047,869	
2000-2999	Equipment	1,681,399	2,182,150	500,751	
4000-4499	Contractual Services	12,302,881	13,126,191	823,310	
4500-4599	Materials & Supplies	3,602,119	3,644,438	42,319	
4700-4799	Tuition & Training	2,201,400	2,314,200	112,800	
4800-4899	Textbooks	1,279,662	1,287,806	8,144	
4900-4999	BOCES Services	10,009,742	9,977,669	(32,073)	
6000-6999	Debt Service - Principal	2,987,464	2,554,122	(433,342) a	
7000-7999	Debt Service - Interest	949,200	710,767	(238,433) a	
8000-8999	Employee Benefits	48,533,958	49,913,650	1,379,692	
9000-9999	Interfund Transfers	889,000	1,447,215	558,215 a	

# Components of 2017 - 2018 Expenditures



**BUDGET HEARING**  
**WEDNESDAY, MAY 3, 2017 - 7:30 P.M.**  
**LEVITTOWN MEMORIAL EDUCATION CENTER**



**SUCCESS FOR EVERY STUDENT**

# VOTER INFORMATION 2017

**REMEMBER TO VOTE!**

**Tuesday, May 16, 2017**

**7:00 A.M. – 8:00 P.M.**

# VOTER LOCATIONS AND TIMES

PLEASE VOTE AT YOUR DESIGNATED POLLING  
LOCATION BETWEEN 7 A.M. AND 8 P.M.

GARDINERS AVENUE,  
EAST BROADWAY,  
LEVITTOWN MEMORIAL EDUCATION CENTER  
OR  
DIVISION AVENUE H.S.

For comprehensive  
information on the budget,  
please visit the district's  
website at  
[www.levittownschools.com](http://www.levittownschools.com)

# VOTER INFORMATION

<http://www.levittownschools.com/boe/voter-info/>

Important  
Online  
Assistance  
Available

The screenshot shows the Levittown Public Schools website. At the top, the school district logo is on the left, the motto "Success For Every Student!" is in the center, and the date "Thursday, Mar. 23, 2017 - Today Is Day: 2" is on the right. Below the logo is a navigation menu with links for "SCHOOLS", "BOARD OF EDUCATION", "DISTRICT", "DEPARTMENTS", "PROGRAMS", "RESOURCES", "NEWS", "MEDIA CENTER", "Office365 with OneDrive", "POWERSCHOOL", "TUTORIALS", "DISTRICT E-MAIL", and "REMOTE ACCESS". The main content area is titled "Registration and Voter Information" and features a sub-header "ANNUAL SCHOOL ELECTION AND BUDGET VOTE Tuesday, May 16, 2017". It contains sections for "VOTER REGISTRATION" (explaining the "open" registration process), "VOTER INFORMATION" (listing eligibility criteria), and "ABSENTEE APPLICATION/BALLOT" (providing instructions for absentee voters). A yellow callout box titled "How Do I Vote?" provides simple steps to verify registration and find a polling site, including a dropdown menu for "Select Your Street".

**LEVITTOWN PUBLIC SCHOOLS** *Success For Every Student!*

Thursday, Mar. 23, 2017 - Today Is Day: 2  
School Closings | Calendar | Employment | Media Center

**SCHOOLS**

**BOARD OF EDUCATION**  
-Meeting Info.

**DISTRICT**

**DEPARTMENTS**

**PROGRAMS**

**RESOURCES**

**NEWS**

**MEDIA CENTER**

**Office365 with OneDrive**  
(Learn More)

**POWERSCHOOL**  
-Parent/Student Portal (Grades 6 & 7)  
(Learn More)  
-Power Teacher

**TUTORIALS**

**DISTRICT E-MAIL**

**REMOTE ACCESS**

**Registration and Voter Information**

**ANNUAL SCHOOL ELECTION AND BUDGET VOTE**  
Tuesday, May 16, 2017

**VOTER REGISTRATION:**  
The Levittown School District has implemented an "open" on-going Registration, in accordance with the provisions of the 2015 Education Law. You can register Monday thru Friday, during the hours of 8:00 AM to 1:00 PM through Thursday, May 11, 2017, at the office of the District Clerk, LMEC, 150 Abbey Lane, Levittown, NY.

**VOTER INFORMATION:**

- Citizen of the United States
- 18 years or older
- Resident of the district for a period of 30 days or more before the election.
- Anyone who voted in a school, state or national election during the four years prior to the pending election is already registered and can vote.
- Those not registered or who have not voted within four years in a general election or school election must register.
- Registration forms for school elections only may be obtained from the District Clerk's Office.
- Registration forms for all elections may be obtained from the Board of Elections by calling 571-2411.

**ABSENTEE APPLICATION/BALLOT**  
You must be a registered voter in order to vote by Absentee Ballot. Absentee Ballot Applications are available in the office of the District Clerk, any school day between 8 AM and 1 PM.

- Complete the Application for Absentee Ballot, which you can [download here](#).
- Date and **Sign** the application form and return it AS SOON AS POSSIBLE by mail or in person to the District Clerk.
- If by mail, application must be received by **Tuesday, May 9, 2017**.
- If in person, application must be received by **Monday, May 9, 2017**
- Applications may not be transmitted electronically because an original signature is required.

Upon receipt, your application will be reviewed, pursuant to the provisions of the Education Law, to establish your entitlement to vote by Absentee Ballot. A ballot will then be issued to you.

**FOR MORE INFORMATION, PLEASE CALL THE DISTRICT CLERK AT (516) 434-7002.**

**How Do I Vote?**  
Use these simple steps to verify that you're registered to vote and to find your polling site.

1. **Are You Registered?** - Check here to verify that you're registered to vote.
2. Use this dropdown list to quickly locate your polling site.

- Select Your Street -

# VOTER INFORMATION

<http://www.levittownschools.com/boe/voter-info/>

## How Do I Vote?

Use these simple steps to verify that you're registered to vote and to find your polling site.

1. [Are You Registered?](#) - Check here to verify that you're registered to vote.
2. Use this dropdown list to quickly locate your polling site.

– Select Your Street –







# Questions?

Budget information is available online at:  
<http://www.levittownschools.com/boe/budget/>



END SLIDE