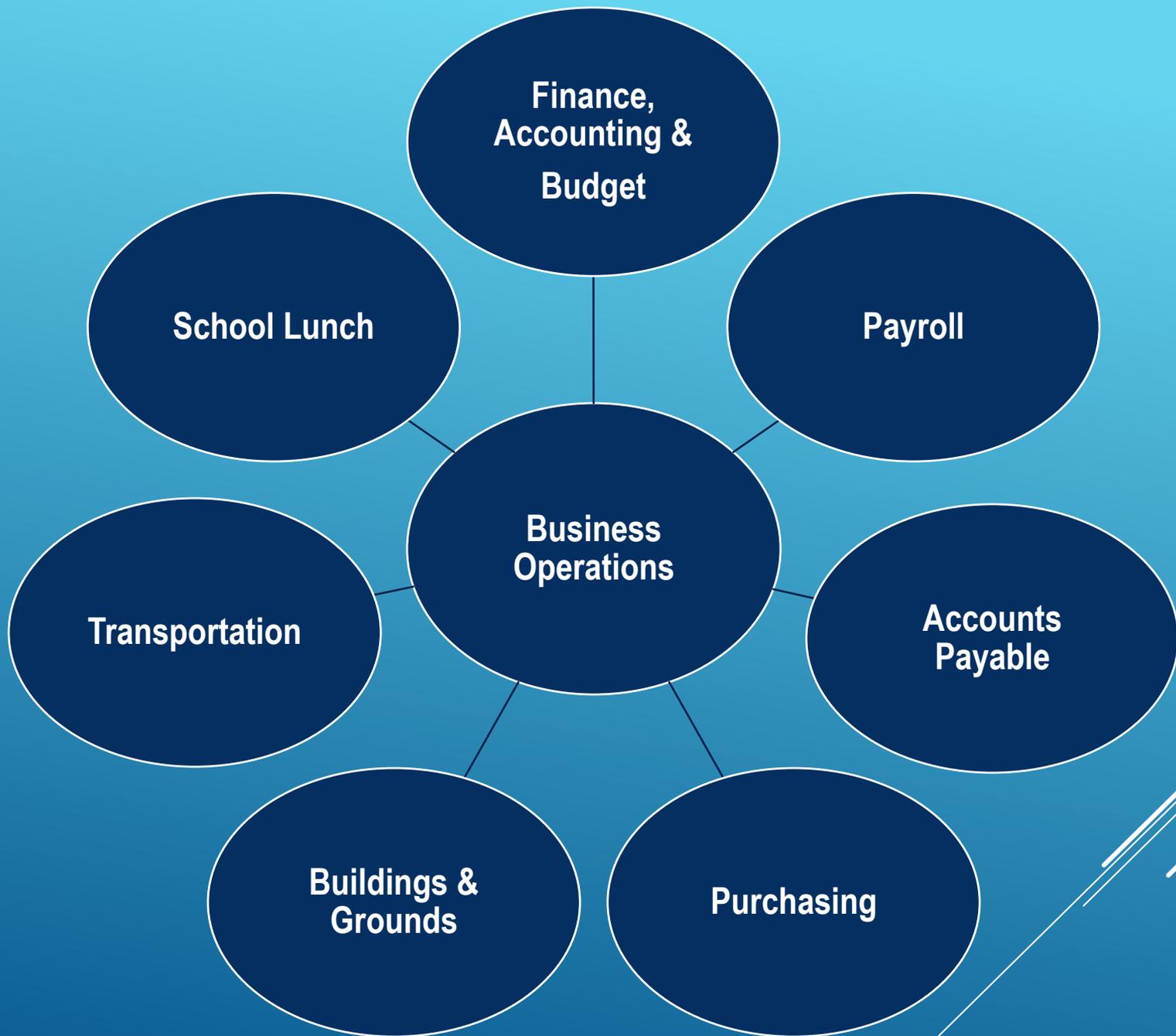


# Levittown Public Schools

## Budget Overview



Presentation to the Board of Education  
William J. Pastore  
Assistant Superintendent for Business  
January 11, 2017



# 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 budget.

# Budget Planning Calendar

## February, 2017

- Continue to review, update and refine the budget.
- February 8, 2017 - Present the 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.

# Budget Planning Calendar

## April, 2017

- Property Tax Report Cards due to State Education department no later than April 24, 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.

# Board of Education Goals

## Selected Items from the Levittown Public Schools 2016-2017 Board of Education Goals:

### Vision and Mission

- ▶ During the 2016-2017 school year, the Levittown School District shall renew its commitment to the District's vision of "Success for Every Student" and fiscal stability.

### Curriculum and Instruction

- ▶ Continued expansion of the STEAM initiative into the middle schools, including continued growth of the Outdoor Learning Center with a focus on making our students aware of the need to take care of our natural environment.

### Budget Development

- ▶ During the 2016-2017 school year, the District will stay within the tax levy limit as determined by the appropriate calculation set by the NYS Comptroller's office and will make every effort to maintain all programs currently in existence.

# Procedures & Assumptions

- ▶ We continue to work on refining projections in staffing and benefits representing about 82% of the budget.
- ▶ BOCES still needs to issue their program costs for 2017-2018 but estimates are built into the budget.
- ▶ The labor contracts for ALSA and the CSEA will expire on June 30, 2017, and we are currently in negotiations.
- ▶ Continue to use actual expenditures from prior years as well as forecast the current year expenditures in order 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.
  - At present, the CPI-U which governs the tax levy is expected to be about 1.25% for December 2016.
  - Levy limit can change as we continue deliberations.
  - There is a new provision in the New York State Tax Code that 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

- At this time, state aid is estimated to be about 3% of Foundation Aid and the actual is still to be determined.
- 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.

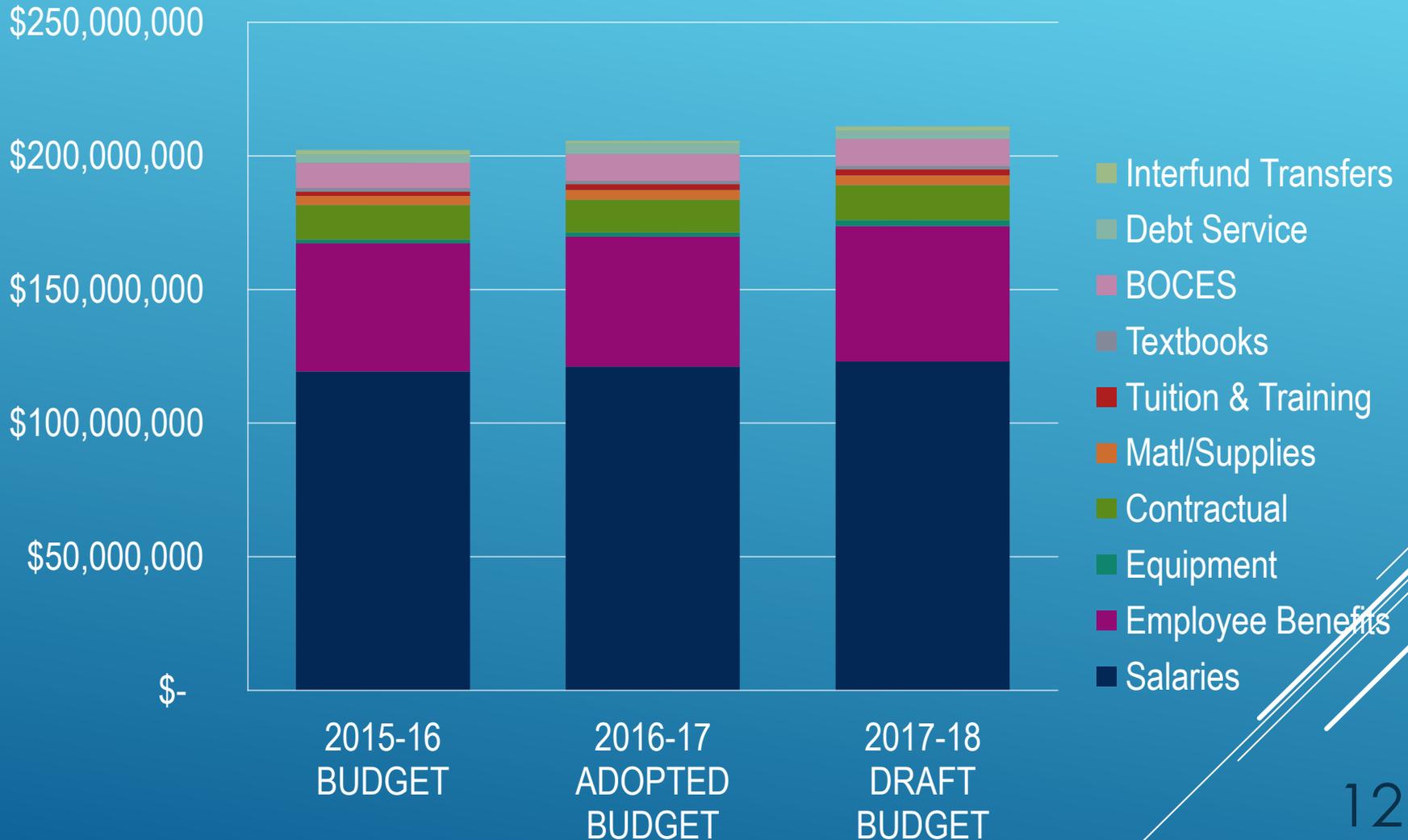
# Preliminary Expenditure Budget

- ▶ Budget-to-Budget increase of 2.69% (\$5,530,970) includes:
  - All current positions remain in the 2017-2018 budget.
    - ▶ Staffing implications will be discussed in more detail on March 1, 2017.
    - ▶ Salaries increased by 1.69% (\$2,050,028) in the roll-over budget.
    - ▶ Class sizes remain at the 2016-2017 levels.
  - There is an increase in employee benefits due to increase in health insurance (11%) and ERS (4%) offset by a reduction in TRS (-4%). Overall the change is \$2,104,692.
  - New equipment and vehicles are budgeted for the Facilities and Security department (\$94,249).

# Preliminary Expenditure Budget

- ▶ Budget-to-Budget increase of 2.69% (\$5,530,970) includes:
  - Bus Purchases
    - ▶ Four large buses, three vans to replace aging fleet and a replacement for the vehicle used by the bus mechanics.
    - ▶ There is \$280,000 budgeted for bus cameras and updated GPS devices.
    - ▶ Contracted buses are increasing by \$218,000 to meet the needs of the district
  - Debt Service was reduced by \$671,775 because we finished paying a bond issue. The debt service for the Energy Performance Contract is included in the budget.
  - Transfer to Capital was increased by \$471,775 to be used for repairs and improvements to be discussed on February 15, 2017.
  - Contractual increases for the needs of our Special Education Program.

# 2017-2018 Proposed Budget



# 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	210,980,440	5,530,970	2.69%
Account Group					
1000-1999	Salaries	121,012,645	123,062,673	2,050,028	1.69%
2000-2999	Equipment	1,681,399	2,182,150	500,751	29.78%
4000-4499	Contractual Services	12,302,881	13,126,191	823,310	6.69%
4500-4599	Materials & Supplies	3,602,119	3,644,438	42,319	1.17%
4700-4799	Tuition & Training	2,201,400	2,314,200	112,800	5.12%
4800-4899	Textbooks	1,279,662	1,287,806	8,144	0.64%
4900-4999	BOCES Services	10,009,742	10,012,228	2,486	0.02%
6000-6999	Debt Service - Principal	2,987,464	2,554,122	(433,342)	-14.51%
7000-7999	Debt Service - Interest	949,200	710,767	(238,433)	-25.12%
8000-8999	Employee Benefits	48,533,958	50,638,650	2,104,692	4.34%
9000-9999	Interfund Transfers	889,000	1,447,215	558,215	62.79%

# January 11, 2017 Presentations

- ▶ Chris Milano will present the budget for Facilities and Operations:
  - 2016 - 2017: \$6,044,669
  - 2017 - 2018: \$6,205,128
  - Year-to-Year Change: \$160,459 or 2.65%
  
- ▶ Dajuana Reeves will present the budget for the Transportation Department:
  - 2016-2017: \$3,390,863
  - 2017-2018: \$3,891,916
  - Year-to-Year Change: + \$501,053 or 14.78%



# Questions?

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