

# Levittown Public Schools Preliminary Draft Revenue 2020-2021 Budget



Presentation to the Board of Education  
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# State Aid “What You Read”

LONG ISLAND / EDUCATION

## Long Island would get millions extra in school aid in Cuomo-proposed budget



COVERING COSTS OF EXPENSES SUCH AS TOLLS CHARGED BY REGIONAL TOLLERS.

Cuomo's plan would fold 10 categories of reimbursement aid into a larger pool. Many suburban districts depend heavily on reimbursement assistance, in part because it is predictable. Critics of the governor's plan voiced concerns Wednesday that state assistance in the future could become less predictable and more uncertain.

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ALBANY — Long Island school districts could receive millions of dollars in extra school aid for the 2020-21 academic year, according to a state breakdown of money in a redistribution plan proposed by Gov. Andrew M. Cuomo.

Under the governor's plan, which came as a surprise to many Island officials, schools in the Nassau-Suffolk region would receive a combined aid hike of \$87.7 million in operating aid, or 2.9%, for the next school year. That's up from the \$59.2 million, 2% increase proposed for the region under the governor's budget at this time last year.


Combined operating aid for the 124 school districts in the region next school year would total more than \$3 billion under Cuomo's budget, which is subject to revision by the State Legislature. That figure includes state money used for day-to-day expenses of districts, and excludes money used for school construction and renovation.

Garden City	6,495,910	6,185,720	310,190	5.01
Glen Cove	14,546,038	14,033,552	512,486	3.65
Great Neck	10,024,267	9,860,879	163,388	1.66
Hempstead	140,917,647	137,782,507	3,135,140	2.28
Herricks	11,936,012	11,326,033	609,979	5.39
Hewlett-Woodmere	10,952,060	10,680,964	271,096	2.54
Hicksville	19,384,905	18,859,691	525,214	2.78
Island Park	3,187,840	3,134,408	53,432	1.70
Island Trees	16,297,577	16,372,249	-74,672	-0.46
Jericho	5,827,607	5,588,933	238,674	4.27
Lawrence	13,370,729	13,234,655	136,074	1.03
Levittown	56,550,310	53,779,140	2,771,170	5.15
Locust Valley	4,101,750	4,081,114	20,636	0.51
Long Beach	22,651,277	22,013,811	637,466	2.90
Lynbrook	10,741,500	10,180,601	560,899	5.51
Malverne	11,391,559	11,141,296	250,263	2.25
Manhasset	4,581,698	4,545,019	36,679	0.81
Massapequa	28,410,783	27,803,848	606,935	2.18
Merrick	6,708,680	6,551,515	157,165	2.40
Mineola	7,514,685	7,082,426	432,259	6.10
New Hyde Park-Garden City Park	6,081,534	5,919,361	162,173	2.74
North Bellmore	13,715,730	13,128,683	587,047	4.47
North Merrick	7,421,202	7,295,921	125,281	1.72
North Shore	5,089,887	5,049,911	39,976	0.79
Oceanside	21,507,882	20,968,915	538,967	2.57
Oyster Bay-East Norwich	3,141,227	3,127,256	13,971	0.45
Plainedge	18,169,833	18,019,788	150,045	0.83

# State Aid “The Real Story”

	2019-2020 Levittown State Aid	2020-2021 Executive Runs	Dollar Change	% Change
Foundation Aid Pre Adjustment	\$39,265,252	\$39,384,754	\$119,502	0.30%
BOCES	\$3,231,006	\$4,939,782	\$1,708,776	52.89%
High Tax Aid	\$4,406,095	\$4,406,095	\$0	0.00%
Special Services	\$0	\$0	\$0	
Charter School transitional	\$0	\$0	\$0	
Hardware and technology	\$108,602	\$113,372	\$4,770	4.39%
Software, library, textbook	\$581,689	\$592,932	\$11,243	1.93%
Supp Pub Excess Cost	\$208,322	\$208,322	\$0	0.00%
Academic Enhancement			\$0	
<b>Subtotal: Foundation Aid</b>	<b>\$47,800,966</b>	<b>\$49,645,257</b>	<b>\$1,844,291</b>	<b>3.86%</b>
			\$0	
Full Day K conversion	\$0	\$0	\$0	
UPK	\$374,934	\$374,934	\$0	0.00%
High Cost Excess Cost	\$1,607,721	\$1,673,493	\$65,772	4.09%
Private Excess Cost	\$748,803	\$773,136	\$24,333	3.25%
Transportation Inc Summer	\$3,246,716	\$3,936,640	\$689,924	21.25%
Building and Building Reorg Incent	\$3,305,502	\$3,443,579	\$138,077	4.18%
Operating Reorg. Incentive	\$0	\$0	\$0	
<b>Total</b>	<b>\$57,084,642</b>	<b>\$59,993,889</b>	<b>\$2,909,247</b>	<b>5.10%</b>
Community Schools Setaside	\$0	\$146,850	\$146,850	
<b>Total without building aid</b>	<b>\$53,779,140</b>	<b>\$56,550,310</b>	<b>\$2,771,170</b>	<b>5.15%</b>
<b>Total without Expensed Based Aid</b>	<b>\$39,640,186</b>	<b>\$39,759,688</b>	<b>\$119,502</b>	<b>0.30%</b>

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

2019/20 Approved Actual Tax Levy	141,721,798
Tax Base Growth Factor	1.0042
 <p>Based on “brick and mortar” improvements within the community that increase the tax roll. It is set by the County.</p>	
PILOTs prior year	+2,484,254
Capital exclusion prior year	-0

Based on Consumer Price Index (CPI-U 2.13%)

Allowable Levy Growth Factor (lesser of 2% or sum of 1 plus inflation factor)	1.0181%
Projected PILOTs 2020-2021	-2,533,939
Allowable Capital exclusion for 2020-2021	+2,450,511
Maximum Tax Levy Threshold for 2020-2021	147,338,759
<b>Percent increase in the Tax Levy (staying within the Tax Cap rules)</b>	<b>+\$5,616,961 or 3.96%</b>

# Capital Expenditure Exclusions

2020-2021	
Debt Service	3,274,386
Capital Outlay	2,000,000
Bus Purchases	817,000
Total Capital Expenditures	<u>6,091,386</u>
Other Revenues	<u>0</u>
Building Aid:	
General Formula Aid Output Report	
Line 7a Regular Building Aid	3,443,579
Less: Building Condition Survey Aid (BCS Output Entry 11)	-
Total Building Aid	<u>3,443,579</u>
Transportation Aid:	
Estimated transportation aid output report	
Line 60: Total assumed capital exp aidable in 2020-21	285,523
Given: State share ratio for transportation	69.1%
Total Aid	<u>197,296</u>
Building Aid, Trans. Aid & Reserve	<u>3,640,875</u>
Capital Exclusion	<u>2,450,511</u>

Capital Exclusion = \$2,450,511

# Estimated Tax Cap Forecast

	BUDGET		Projections			
	2019	2020	2021	2022	2023	2024
<b>Tax Levy Limit Before Adjustments and Exclusions</b>						
Prior FYE Tax Levy	\$138,984,161	\$141,721,798	\$147,338,759	\$150,141,622	\$152,969,652	\$156,167,794
Tax Cap Reserve Plus Interest from Two Years Ago Used to Reduce Previous Year	\$0	\$0	\$0	\$0	\$0	\$0
Total Tax Cap Reserve Amount (including interest earned from Prior FYE)	\$0	\$0	\$0	\$0	\$0	\$0
Tax Base Growth Factor	1.0026	1.0042	1.0042	1.0042	1.0042	1.0042
PILOTS Receivable from Prior FYE	\$2,484,254	\$2,484,254	\$2,533,939	\$2,578,930	\$2,620,950	\$2,665,950
Tort Exclusion Amount Claimed in Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE	\$451,291	\$0	\$2,450,511	\$2,000,000	\$1,500,000	\$1,300,000
Allowable Growth Factor	1.0200	1.0181	1.0181	1.0181	1.0181	1.0181
PILOTS Receivable for Current FYE	\$2,484,254	\$2,533,939	\$2,578,930	\$2,620,950	\$2,665,950	\$2,710,000
Available Carryover from Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Levy Limit Before Adjustments and Exclusions</b>	<b>\$141,721,798</b>	<b>\$144,888,248</b>	<b>\$148,141,622</b>	<b>\$151,469,652</b>	<b>\$154,867,794</b>	<b>\$158,342,881</b>
<b>Exclusions</b>						
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Current FYE	\$0	\$2,450,511	\$2,000,000	\$1,500,000	\$1,300,000	\$1,300,000
ERS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
TRS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Exclusions</b>	<b>\$0</b>	<b>\$2,450,511</b>	<b>\$2,000,000</b>	<b>\$1,500,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>
<b>Tax Levy Limit, Adjusted For Transfers, Plus Exclusions</b>	<b>\$141,721,798</b>	<b>\$147,338,759</b>	<b>\$150,141,622</b>	<b>\$152,969,652</b>	<b>\$156,167,794</b>	<b>\$159,642,881</b>
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	\$0	\$0	\$0	\$0	\$0	\$0
Current FYE Proposed Levy, Net of Reserve	\$141,721,798	\$147,338,759	\$150,141,622	\$152,969,652	\$156,167,794	\$159,642,881
OR Current FYE Proposed Levy, Net of Reserve %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>CURRENT FYE PROPOSED LEVY, \$ entry</b>	<b>\$141,721,798</b>	<b>\$147,338,759</b>	<b>\$150,141,622</b>	<b>\$152,969,652</b>	<b>\$156,167,794</b>	<b>\$159,642,881</b>
<b>CURRENT FYE PROPOSED LEVY, % entry</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	1.97%	3.96%	1.90%	1.88%	2.09%	2.23%
<b>TAX LEVY LIMIT %</b>	<b>1.97%</b>	<b>3.96%</b>	<b>1.90%</b>	<b>1.88%</b>	<b>2.09%</b>	<b>2.23%</b>
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	\$0	\$0	\$0	\$0	\$0	\$0
YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY	\$2,737,637	\$5,616,961	\$2,802,863	\$2,828,031	\$3,198,141	\$3,475,087

# Historical Tax Cap Analysis

	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Allowable Levy	128,188,261	131,874,356	133,280,952	133,614,141	134,739,685	136,270,739	138,984,161	141,721,798	147,327,698
Allowable Levy %	2.51%	3.54%	1.62%	0.25%	0.84%	1.14%	1.99%	1.97%	3.96%
Actual Tax Levy	127,366,353	131,161,870	133,280,952	133,614,141	134,739,685	136,270,739	138,984,161	141,721,798	
Actual Tax Levy %	1.85%	2.98%	1.62%	0.25%	0.84%	1.14%	1.99%	1.97%	
Un-Levied Taxes	\$821,908	\$712,486	\$0	\$0	\$0	\$0	\$0	\$0	

Total =\$1,534,394 Un-levied since 2013

# Summary

- Current estimated preliminary 2020-2021 tax levy is not final
- Current capital exclusion includes transfer to capital and purchase of buses
- There was no capital exclusion for 2019-2020
- Current maximum allowable tax levy is within the allowable levy limit law
- BOCES Building aid part of the allowable exclusion starting in 2020-2021 and will be available in March 2020 from BOCES
- Tax Levy must be filed by March 1<sup>st</sup> 2020. Comptroller's office is allowing edits based on BOCES building aid information when it is released
- Actual Tax Levy must be adopted by the Board Of Education by August 15, 2020
- Actual State Aid increase after deducting expense based aid is 0.30% or \$119,502
- Governors proposal is looking to combine and or cap various expense based aid categories into foundation aid.





Questions?