

# Levittown Public Schools

## Budget Overview



Presentation to the Board of Education  
William J. Pastore  
Assistant Superintendent for Business  
February 8, 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 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.

# 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.

# 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 but possible scenarios have been considered for budgeting purposes.
- ▶ 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 1.26% 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

- The Executive budget proposal increases our state aid by \$545,249 (1.63%), as reported in Newsday. However, we need to analyze this number to see how close it comes to our projected spending.
- Governor has said that he reserves the right to reduce State Aid across the board should Federal revenue to New York decline.
- 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

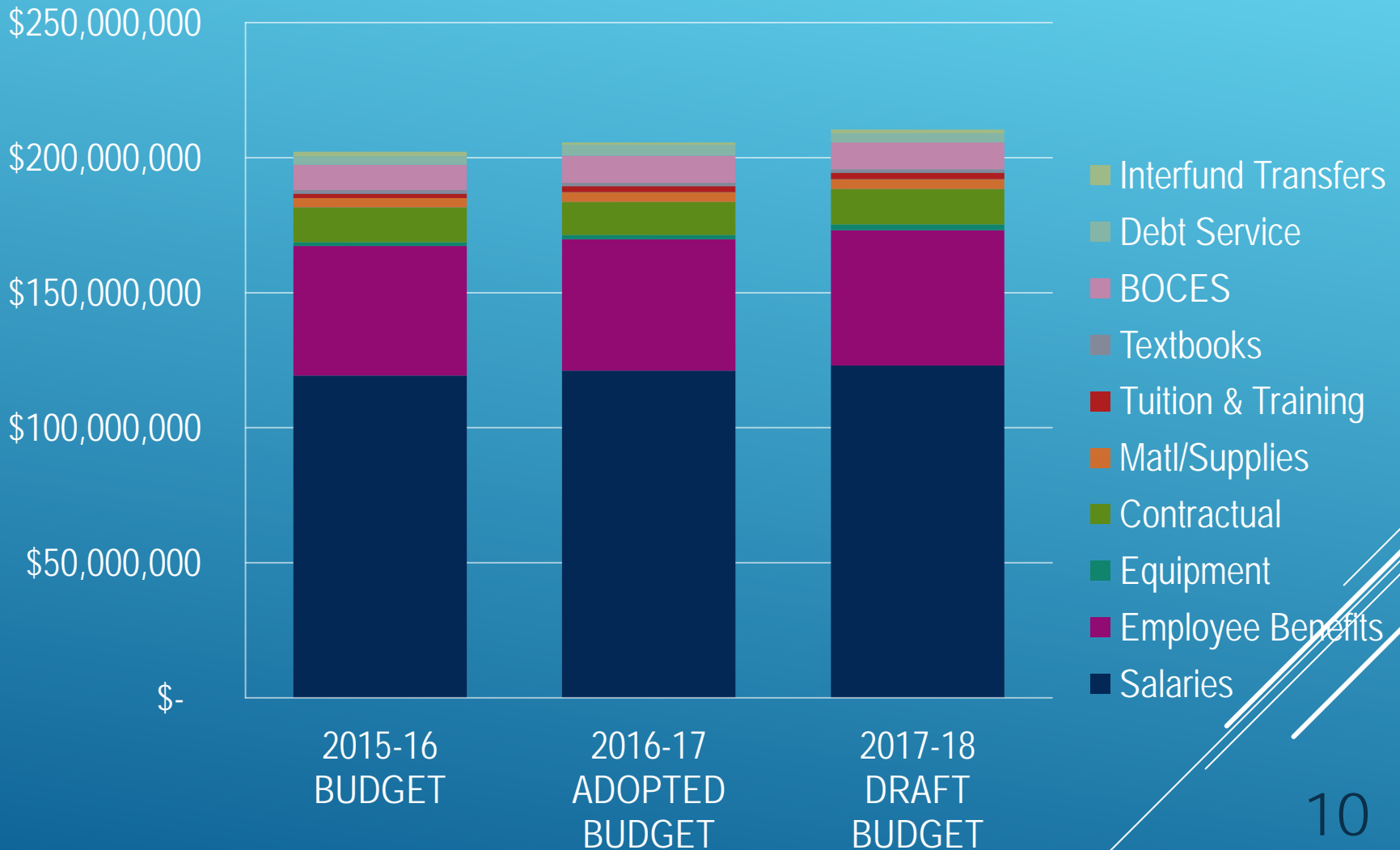
- ▶ **Budget-to-Budget increase of 2.40% (\$4,926,949) includes:**
  - All current positions remain in the 2017-2018 budget.
    - ▶ Staffing implications will be discussed in more detail on March 1, 2017.
    - ▶ Salaries increased by 1.69% (\$2,050,028) in the roll-over budget.
    - ▶ Class sizes remain at the 2016-2017 levels.
  - There is an increase in employee benefits due to increase in health insurance (12%) and ERS (4%) offset by a **reduction in TRS (-9%)**. **Overall the change is \$1,504,692.**
  - New equipment and vehicles are budgeted for the Facilities and Security department (\$94,249).



# Preliminary Expenditure Budget

- ▶ **Budget-to-Budget increase of 2.40% (\$4,926,949) 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.
  - 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



# February 8, 2017 Presentations

- ▶ Dr. Don Sturz will present the budget for Special Education:

2016 - 2017: \$ 9,809,886

2017 - 2018: \$10,472,836

Year-to-Year Change: \$ 662,950 or 6.76%

# Recap of Budget Changes

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

2016-2017 adopted budget	205,449,470
Roll forward Budget - presented January 11, 2017	210,980,440
Budget - to - Budget % increase	2.69%
<i>Changes for January 25, 2017 (2nd draft)</i>	
None	
<i>Changes for February 8, 2017 (3rd draft)</i>	
(3rd Draft) Total of all changes	-
New budget amount (2nd Draft)	210,980,440
<b><i>Second Draft - Dollar Change (+/-)</i></b>	-
\$ increase over 16/17 adopted budget	5,530,970

# Recap of Budget Changes

## Budget changes since January 25, 2017

### *Changes for February 8, 2017 (3rd draft)*

COMP MARCHING BAND STIPENDS	A 2850.1510-M	(4,021)
EMP BENEFITS NYS TEACHERS' RETIREMENT	A 9020.8000	(600,000)
(3rd Draft) Total of all changes		(604,021)
New budget amount (3rd Draft)		210,376,419
<b><i>Third Draft - Dollar Change (+/-)</i></b>		<b>(604,021)</b>
\$ increase over 16/17 adopted budget		210,376,419
% increase over 16/17 adopted budget		2.40%



# Questions?

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