

Levittown Public Schools

Budget Adoption Draft 2020-2021 Budget



Presentation to the Board of Education
Dr. Christopher Dillon
Assistant Superintendent for Business
March 25, 2020

Budget Planning Calendar

- ▶ December, 2019
 - Administrators 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, 2020
 - Draft of budget submitted to Superintendent for review/comments/changes
 - January 8, 2020 - Present the first draft of the 2020-2021 budget
 - January 8, 2020 – Present the Transportation Budget
 - January 22, 2019 - Present the Facilities & Operations Budget

- ▶ February, 2020
 - Continue to review, update and refine the budget
 - February 5, 2020 - Preliminary Revenue and Tax Cap Calculation
 - February 26,2020 - Present Curriculum and Instruction Budget
 - February 26, 2020 – Present Special Education Budget
 - (Tax Levy Limit Calculations was uploaded to Comptroller's Office by the deadline of March 1st)

Budget Planning Calendar

- ▶ March, 2020
 - Continue to update budget, including staffing and benefits
 - March 11, 2020 –Staffing and Enrollment, Five-Year Projections and Fund Balance Projection;
 - **March 25, 2020 -Review final budget for Board adoption**

- ▶ April, 2020
 - Property Tax Report Cards due to State Education department no later than April 27, 2020
 - Budget Statement and required attachments must be made available to public (copies in the schools, public library and district office) in hard copy and on the website on April 28, 2020

- ▶ May, 2020
 - Budget Hearing – May 6,2020
 - Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote
 - Budget Vote – May 19, 2020

Expenditure Budget

Final Draft Budget-to-Budget increase of 2.28% includes:

- Staffing Levels as of March 11th Board of Education presentation
- Continued Security & Safety upgrades
- Facilities improvements
 - Capital Proposition to release \$1,700,000 from the Capital Reserve for facilities improvements
 - Bus purchases & transportation equipment
 - 4 Large buses, 1 van (change reflected in 3rd draft presented February 26, 2020)
- Anticipated instructional costs, including those associated with state testing and state mandated curriculum changes
- Classroom furniture
- Preliminary healthcare increased at 11%
- TRS estimated employee contribution rate 10.25%
- ERS estimated employee contribution rate 15%

2020-2021 Expense Budget

GENERAL SUPPORT	\$21,905,702
INSTRUCTION	\$135,326,378
TRANSPORTATION	\$7,474,154
COMMUNITY SERVICES	\$860,328
EMPLOYEE BENEFITS	\$57,049,193
DEBT SERVICE	\$3,274,386
<u>INTERFUND TRANSFERS</u>	<u>\$1,534,000</u>
TOTALS	\$227,424,141


2020-2021 Draft Revenue

State Aid Governor's Run January 2020

	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	
Subtotal: Foundation Aid	\$47,800,966	\$49,645,257	\$1,844,291	3.86%
			\$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	
Total	\$57,084,642	\$59,993,889	\$2,909,247	5.10%
Community Schools Setaside	\$0	\$146,850	\$146,850	
Total without building aid	\$53,779,140	\$56,550,310	\$2,771,170	5.15%
Total without Expensed Based Aid	\$39,640,186	\$39,759,688	\$119,502	0.30%

As of 3/25/2020 NY State Budget & State Aid and Runs have not been approved

2020-2021 Tax Levy Formula

2019/20 Approved Actual Tax Levy	141,721,798
Tax Base Growth Factor	1.0042
 <div data-bbox="241 258 1561 372" style="background-color: #cccccc; padding: 5px;"> <p>Based on "brick and mortar" improvements within the community that increase the tax roll. It is set by the County.</p> </div>	
PILOTs prior year	+2,484,254
Capital exclusion prior year	-0

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

Allowable Levy Growth Factor	1.0181%
(lesser of 2% or sum of 1 plus inflation factor)	
Projected PILOTs 2020-2021	-2,519,939
Allowable Capital exclusion for 2020-2021	+1,391,738
Maximum Tax Levy Threshold for 2020-2021	146,293,986
Maximum Tax Levy Limit for 2020-2021 (staying within the Tax Cap Levy Limit)	+\$4,572,188 or 3.2%

2020-2021 Revenue Budget

Revenue	
PROPERTY TAXES	\$146,293,986
STATE AID	\$59,993,889
APPLIED FUND BALANCE	\$10,000,000
USE OF RESERVES	\$4,301,116
<u>LOCAL REVENUE (INCLUDING PILOTS)</u>	<u>\$6,835,150</u>
TOTAL ESTIMATED REVENUE SOURCES	\$227,424,141

Five Year Reserve History

Reserve Balances	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Unemployment	\$2,946,811	\$948,391	\$952,391	\$960,532	\$980,163
Worker's Compensation	\$5,035,059	\$5,043,461	\$5,064,732	\$4,122,367	\$4,206,618
TRS (Established 7/1/2019)	N/A	N/A	N/A	N/A	\$806,349
ERS	\$15,493,602	\$15,519,457	\$11,850,104	\$10,386,337	\$10,598,608
Capital Reserve	\$8,910,158	\$16,118,455	\$5,462,000	\$8,322,059	\$8,492,144
Employee Benefit Accrued Liability	\$6,021,176	\$4,027,886	\$4,044,874	\$3,260,901	\$3,327,546
Totals	\$38,406,806	\$41,657,650	\$27,374,101	\$27,052,196	\$28,411,428
Unassigned Fund Balnce 4%	\$8,072,710	\$8,217,979	\$8,408,749	\$8,635,702	\$8,894,145

2020-2021 Budget Draft Presentation Summary

	Date of Presentation	2019-2020	2020-2021	Budget to Budget Dollar Change	Budget to Budget % Change
1 st Draft Rollover Budget	1/8/2020	\$222,353,639	\$230,629,639	\$8,126,000	3.65%
2 nd Draft	1/22/2020	\$222,353,639	\$229,375,660	\$6,872,021	3.09%
3 rd Draft	2/26/2020	\$222,353,639	\$227,575,053	\$5,071,414	2.28%
4 th Draft	3/11/2020	\$222,353,639	\$227,424,141	\$4,920,502	2.21%
Recommended Adopted Budget	3/25/2020	\$222,353,639	\$227,424,141	\$4,920,502	2.21%

2020-2021 Department Budget Presentation Summary

Department	Date of Presentation	2019-2020	2020-2021	Dollar Change	% Change
Transportation	1/8/2020	\$3,795,241	\$3,959,433	\$164,192	4.33%
Facilities	1/22/2020	\$6,170,577	\$6,027,677	(\$142,900)	-2.32%
Curriculum and Instruction	2/26/2020	\$9,246,648	\$12,760,351	\$3,513,703	*38.00%
Special Education and Pupil Services	2/26/2020	\$11,440,750	\$11,490,750	\$50,000	0.44%
Staffing & Enrollment	3/11/2020	\$126,521,058	\$126,661,103	\$140,045	0.11%

*Curriculum and Instruction Budget increase due to GC Tech Tuition starting in 2019-2020

Budget Propositions

- PROPOSITION NO. 1 SCHOOL DISTRICT BUDGET
 - Total expenditure budget total \$227,424,141
 - Increase 2.28% or \$5,070,502
- PROPOSITION NO. 2 EXPENDITURE OF CAPITAL RESERVE FUNDS FOR SCHOOL BUILDING IMPROVEMENT PROJECT
 - Capital Proposition authorizing \$1,700,000 from the capital reserve for improvements, renovations and/or alterations to all District Buildings to include District Wide Masonry, Plumbing, Electrical, HVAC, Athletic Field Repairs, & Upgrades (Environmental Testing, Architect and Contingency), Division Avenue Tennis Courts, District Wide Parking Lot Expansion, Replacement & Repairs; Salk Parking Lot
- Budget Vote May 19, 2020 7:00 AM- 8:00PM
 - Gardiners Ave School
 - East Broadway School
 - Levittown Memorial Education Center
 - Division Ave High School



Questions?