

Levittown Public Schools

3rd Draft of 2021-2022

Proposed Budget



Presentation to the Board of Education

Dr. Christopher Dillon

Assistant Superintendent for Business & Finance

February 10th 2021

Budget Planning Calendar

- **December, 2020**
 - 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, 2021**
 - Draft of budget submitted to Superintendent for review/comments/changes
 - January 13, 2021 - Present the first draft of the 2021-2022 Budget & Budget for Transportation Department
 - January 27, 2021 - Present the second draft of the 2021-2022 Budget and Facilities & Operations Budget
- **February, 2021**
 - Continue to review, update and refine the budget
 - **February 10, 2021 - Present the third draft of the 2021-2022 Budget and Preliminary Revenue and Tax Cap Calculation. Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1st**
 - **February 10, 2021 - Special Education Budget**
 - February 26, 2021 - Present Curriculum and Instruction Budget

Budget Planning Calendar

- **March, 2021**
 - Continue to update budget, including staffing and benefits
 - March 10, 2021 – Present fourth draft of 2021-2022 Budget and Staffing and Enrollment, Five-Year Projections and Fund Balance Projection; PTA Advisory Committee presentation on the budget
 - March 24, 2021 -Review final budget for Board adoption
 - Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1st
- **April, 2021**
 - By April 23, 2021 - Property Tax Report Cards due to Education Department
 - By April 28, 2021 - Budget Statement and required attachments must be made available to public (hard copies in the schools, Levittown Library and Levittown Memorial) in hard copy and on the website
- **May, 2021**
 - May 5, 2021 - Budget Hearing
 - Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote
 - May 18, 2021 - Budget Vote

Building the Budget

- 3rd Draft Budget to Budget Increase 2.82%
- Primary goal is always to be fiscally responsible
- Budget reflects and supports the Board of Education goals
- Look for ways to reduce expenses without impacting program
- Look for ways to RETHINK, REORGANIZE, and RECONSTRUCT
- Budget Presentations will focus on highlights and big picture
- Information that is still needed as of **February 10th, 2021:**
 - Covid related expenses and operation for the 2021-2022 school year
 - Legislative State Aid Runs and the potential for state aid cuts
 - Estimated Enrollment for 2021-2022 school year
 - Finalized Staffing for the 2021-2022 school year

3rd Draft Budget Changes

<i>Changes for February 10, 2021 (3rd draft)</i>		
A 2110.1200-11-0000	TEACHER SALARIES K-5-ABBEY	-257,053.00
A 2110.1200-14-0000	TEACHER SALARIES K-5-GARDINERS	10,699.00
A 2110.1200-16-0000	TEACHER SALARIES K-5 LEE RD	-127,683.00
A 2110.1200-17-0000	TEACHER SALARIES K-5-NORTHSIDE	-266,680.00
A 2110.1200-20-0000	TEACHER SALARIES K-5-SUMMIT	-128,030.00
A 2110.1210-21-0000	TEACHER SALARIES-6-WISDOM	-133,305.00
A 2110.1230-31-0000	TEACHER SALARIES 9-12 DIVISION	2,914.00
A 2110.1230-32-0000	TEACHER SALARIES 9-12 MACARTHUR	15,482.80
A 2250.1200-11-3450	SPEC ED-TEACHERS K-5-ABBY	5,636.00
A 2250.1230-32-3450	SPEC ED TEACHERS' SAL 9-12-MACARTHUR	5,063.00
A 2250.1240-11-3450	SPEC ED-TEACHER ASSIST K-5-ABBY	1,288.00
A 2250.1240-32-3450	SPEC ED-TEACHER ASSIST 9-12-MACARTHUR	1,288.00
A 2250.4550-00-3450	SPEECH/HEAR SRV GEN INST SPPLIES	-3,000.00
A 2630.1240-11-1800	COMPUTER INST TA-ABBY	631.00
A 2815.4250-00-0000	HEALTH SERVICES OUTSIDE TEACHERS	10,000.00

3rd Draft Budget to Budget Historical Perspective 2021-2022

2020-2021: \$ 227,424,141.00

2021-2022: \$ 233,846,922.00

Year-to-Year Change: \$ 6,422,781 or 2.82%

State Aid

What's New?

- The Executive Budget is proposing combining eleven aid categories less a new reduction called the Service Aid Reduction
- The net of this calculation would be called Service Aid
- Aid Categories in Services Aid
 - High Tax Aid
 - Charter School Transitional Aid
 - Textbook Aid
 - Computer Software Aid
 - Computer Hardware Aid
 - Library Materials Aid
 - Special Services Aid
 - Academic Enhancement Aid
 - Supplemental Public Excess Cost Aid

Services Aid

- Aid categories would be combined and not separately calculated in the future
- Going forward aids would not be expense driven
- Increased spending would not directly generate additional aid in the following year
- Services Aid based on budgeted numbers, not actual 2020-21 expenditures
 - Subject to the Services Aid Reduction

What Federal Aid is in State Budget?

- Schools awarded federal aid in December 2020 aid package. Governor's budget distributes these funds to districts in 21-22.
- NYS is asking Washington for new aid to the State of \$15 billion. **No new aid to NYS has been approved yet.**
- Governor's budget proposal assumes that \$6 billion of the \$15 billion will be received and is included in State's revenue budget already.

Estimated Executive Levittown State Aid Run

AID CATEGORY	State Aid 2020-21	Estimated Executive State Aid 2021-22	Difference	% Change
Foundation aid	39,265,252	39,265,252	-	0.00%
Services Aid	9,939,198	10,627,775	688,577	6.93%
Universal Pre-K	374,934	374,934	-	0.00%
High Cost Excess Cost	1,635,780	1,869,951	234,171	14.32%
Private Excess Cost	869,105	859,364	(9,741)	-1.12%
Building aid	3,171,293	3,003,171	(168,122)	-5.30%
Pandemic Adjustment	(244,996)	-	244,996	-100.00%
Star Payment	19,929,652	19,073,547	(856,105)	-4.30%
Local Funding Adjustment	-	(6,796,446)	(6,796,446)	N/A
CARES/Covid-19 Supp stim	244,996	6,796,446	6,551,450	2674.10%
TOTAL	75,185,214	75,073,994	(111,220)	-0.15%
<i>Less Universal Pre-K</i>	<i>74,810,280</i>	<i>74,699,060</i>	<i>(111,220)</i>	<i>-0.15%</i>
<i>Less Universal Pre-K/STAR</i>	<i>54,880,628</i>	<i>55,625,513</i>	<i>744,885</i>	<i>1.36%</i>
	55,125,624	55,625,513	499,889	0.91%

Federal CARES/Covid-19 Funds are not approved yet. District could be facing \$6,796,446 reduction in State Aid

Capital Expenditure Exclusions

2020-2021	
Debt Service	2,176,012
Capital Outlay	2,100,000
Bus Purchases	814,535
Nassau Boces Shared Expense	211,480
Total Capital Expenditures	5,302,027
Other Revenues	0
Building Aid:	
General Formula Aid Output Report	
Line 7a Regular Building Aid	3,003,171
Less: Building Condition Survey Aid (BCS Output Entry 11)	-
Total Building Aid	3,003,171
Transportation Aid:	
Estimated transportation aid output report	
Line 60: Total assumed capital exp aidable in 2020-21	46,311
Given: State share ratio for transportation	70.1%
Total Aid	32,464
BOCES Aid Building Aid, Trans. Aid & Reserve	3,143,863
Capital Exclusion	2,158,164

Capital Exclusion = \$2,158,164

Tax Levy Calculation

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

2020/21 Approved Actual Tax Levy	146,293,986
Tax Base Growth Factor	1.0010
<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	+2,519,939
Capital exclusion prior year	-1,391,738
<p>Based on Consumer Price Index (CPI-U 1.23%)</p>	
Allowable Levy Growth Factor (lesser of 2% or sum of 1 plus inflation factor)	1.0123%
Projected PILOTs 2020-2021	-2,400,892
Allowable Capital exclusion for 2020-2021	+2,158,164
Maximum Tax Levy Threshold for 2020-2021	149,140,845
Percent increase in the Tax Levy (staying within the Tax Cap rules)	+\$2,846,859 or 1.95%

Capital Expenditure Exclusions without Buses

2020-2021	
Debt Service	2,176,012
Capital Outlay	2,100,000
Bus Purchases	-
Nassau Boces Shared Expense	211,480
Total Capital Expenditures	4,487,492
Other Revenues	0
Building Aid:	
General Formula Aid Output Report	
Line 7a Regular Building Aid	3,003,171
Less: Building Condition Survey Aid (BCS Output Entry 11)	-
Total Building Aid	3,003,171
Transportation Aid:	
Estimated transportation aid output report	
Line 60: Total assumed capital exp aidable in 2020-21	46,311
Given: State share ratio for transportation	70.1%
Total Aid	32,464
BOCES Aid Building Aid, Trans. Aid & Reserve	3,143,863
Capital Exclusion	1,343,629

Capital Exclusion = \$1,343,629

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Projected PILOTs 2020-2021	-2,400,892
Allowable Capital exclusion for 2020-2021	+1,343,629
Maximum Tax Levy Threshold for 2020-2021	149,140,845
Percent increase in the Tax Levy (staying within the Tax Cap rules)	+\$2,032,324 or 1.39%



Questions?