

Levittown Public Schools

2nd Draft of 2022-2023

Proposed Budget



Presentation to the Board of Education

Dr. Christopher Dillon

Assistant Superintendent for Business & Finance

January 26th 2022

Board of Education Goal

Create a budget that maintains and supports our current programs while incorporating the Board of Education Goal of:

As financial and fiscal security is essential to the future well-being of the district and the community, the Board makes as its goal to develop, in conjunction with the District Administration, a sound budget that is within the tax levy limit

Budget Planning Calendar

- **December, 2021**
 - 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, 2022**
 - Draft of budget submitted to Superintendent for review/comments/changes
 - January 12, 2022 - Present the 1st draft of the 2022-2023 Budget and Facilities & Operations Budget
 - **January 26, 2022 - Present the 2nd draft of the 2022-2023 Budget & Budget for Transportation Department**
- **February, 2022**
 - Continue to review, update and refine the budget
 - February 9, 2022 - Present the third draft of the 2022-2023 Budget and Preliminary Revenue and Tax Cap Calculation.
 - Tax Levy Limit Calculations must be uploaded to Comptroller's Office by March 1st

Budget Planning Calendar

- **March, 2022**
 - March 9, 2022 – Present Curriculum and Instruction Budget & Present Special Education Budget
 - March 23, 2022 – Present Staffing and Enrollment, and Reserve & Fund Balance Plan
 - PTA Advisory Committee
 - Review final budget for Board adoption
- **April, 2022**
 - By April 25, 2022 - Property Tax Report Cards due to Education Department
 - By April 27, 2022 - 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, 2022**
 - May 4, 2022 - Budget Hearing
 - Budget Notice mailed after Budget Hearing and 6 days prior to Budget Vote
 - May 17, 2022 - Budget Vote

Building the Budget

- 2nd Draft Budget to Budget Increase 3.04%
- 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 **January 26, 2022:**
 - Covid related expenses and operation for the 2022-2023 school year
 - Tax Levy Information (Capital Exclusions)
 - State Aid Legislative State Aid Runs
 - BOCES program costs for 2022-2023 (5% estimated for 1st draft)
 - Estimated Enrollment for 2022-2023 school year
 - Staffing

What's Included

- Program as currently exists
- Personnel – all current staff rolled over
- Impact of TRS, ERS, Health Insurance (fixed costs)
- Transportation (Bus purchases –tied to tax levy)
- Capital money (Transfer to Capital –tied to tax levy)
- All materials supplies and equipment based on anticipated enrollment
- Unfunded mandates associated with state testing and state mandated curriculum changes, as well as Covid 19 related expenses

Executive State Aid Estimates

		Estimated Executive State Aid		
	State Aid	State Aid		%
AID CATEGORY	2021-22	2022-23	Difference	Change
Foundation aid	40,817,506	44,696,524	3,879,018	9.50%
Universal Pre-K	1,153,283	1,153,283	0	0.00%
BOCES	4,473,608	5,395,690	922,082	20.61%
High Cost Excess Cost	1,718,604	1,794,600	75,996	4.42%
Private Excess Cost	769,872	788,734	18,862	2.45%
Hardware Technology	114,380	114,953	573	0.50%
Software-Textbook	550,206	579,745	29,539	5.37%
Transportation	3,650,559	3,928,406	277,847	7.61%
Building aid	3,243,367	3,269,475	26,108	0.80%
High Tax Aid	4,406,095	4,406,095	0	0.00%
Supplement Excess Cost	208,322	208,322	0	0.00%
TOTAL	61,105,802	66,335,827	5,230,025	8.56%

2nd Draft Budget Changes

Levittown Public Schools 2022-2023 Draft Proposed Budget		
2021-2022 adopted budget		\$232,482,693
1st Draft Budget - presented January 12, 2022		\$240,546,642
Budget - to - Budget % increase		3.40%
Changes for January 26, 2022 (2nd draft)		
Account Code	Description	2rd Draft - Dollar Change (+/-)
A2020.4500-11-0000	SUPRVSN MAT/SUPP/ABBEY	-\$164
A2020.4500-14-0000	SUPRVSN MAT/SUPP/GARDINERS	-\$56
A2020.4500-17-0000	SUPRVSN MAT/SUPP/NORTHSIDE	-\$1,247
A2020.4500-21-0000	SUPRVSN MAT/SUPP/WISDOM	-\$908
A2020.4500-32-0000	SUPRVSN MAT/SUPP/MACARTHUR	\$3,230
A2110.2000-19-0000	INST EQUIP/EAST BWAY	-\$2,000
A2110.4500-00-6500	MAT/SUPP INSTRUCTION/DISTRICT	-\$2,300
A2110.4500-11-6500	MAT/ SUPP ABBEY LANE	-\$4,920
A2110.4500-14-6500	MAT/ SUPP GARDINERS	-\$21,305
A2110.4500-16-6500	MAT/SUPP LEE ROAD	\$556
A2110.4500-17-6500	MAT/ SUPP NORTHSIDE	-\$3,938
A2110.4500-19-6500	MAT/ SUPP EAST BROAD	-\$15,355
A2110.4500-20-6500	MAT/SUPP SUMMIT LN	-\$2,654
A2110.4500-21-6500	MAT/SUPP WISDM LN	\$915
A2110.4500-28-6500	MAT/SUPP SALK MS	-\$2,430
A2110.4500-31-6500	MAT/SUPP DIVISION	-\$1,325
A2110.4500-32-6500	MAT/SUPP MAC ARTHUR	-\$2,811
A2110.4800-00-0000	TEXT BOOKS - DISTRICT	-\$20,000
A2112.4500-00-1900	MAT & SUPP/ MATH	\$500
A2114.4500-00-2500	MAT & SUPP/ SOCIAL STUDIES	-\$500
A2115.4500-00-1500	MAT/SUPP/ WORLD LANGUAGE	\$6,575
A2855.2000-00-0000	INTERSCHOL ATHLT EQUIPMENT	-\$140,000
A5510.2100-00-0000	TRANSPORTATION SCHOOL BUSES	-\$91,309
A9060.8000-00-0000	EMP BENEFITS HEALTH INSURANCE	-\$686,565
New budget amount (2nd Draft) January 26, 2022		\$239,558,631
2nd Draft - Dollar Change (+/-)		-\$988,011
\$ increase over 21/22 adopted budget		\$7,075,938
% increase over 21/22 adopted budget		3.04%

2nd Draft Budget to Budget Historical Perspective 2022-2023

2021-2022: \$ 232,482,693

2022-2023: \$ 239,558,331

Year-to-Year Change: \$ 7,075,938 or 3.04%



Questions?