

**BOARD OF EDUCATION
LEVITTOWN UNION FREE SCHOOL DISTRICT
LEVITTOWN, NY**

DATE: FEBRUARY 9, 2022

BUDGET MEETING

MINUTES

THE BUDGET MEETING OF THE BOARD OF EDUCATION, was duly called and held on Wednesday, February 9, 2022 in the Board Meeting Room of the Levittown Memorial Education Center.

CERTIFICATION:

The District Clerk certified that pursuant to Section 104, Open Meetings Law, notice of meeting was sent to the local newspapers, the Public Library and posted on the district's website. Further, all members of the Board of Education had due notice of said meeting.

I. CALL TO ORDER

Board of Education:

Ms. Peggy Marengi, President (Excused Absence)
Ms. Jennifer Messina, Vice-President
Mr. James Moran, Secretary
Ms. Marianne Adrian, Trustee
Mr. Dillon Cain, Trustee
Ms. Christina Lang, Trustee
Mr. Michael Pappas, Trustee

Administration:

Dr. Tonie McDonald, Superintendent
Dr. Christopher Dillon, Assistant Superintendent
Ms. Debbie Rifkin, Assistant Superintendent
Mr. Todd Winch, Assistant Superintendent

Others:

Mr. Robert Cohen, Attorney
Ms. Suzanne Mallozzi, District Clerk

Ms. Messina called the Budget Planning meeting to order at 8:11pm.

II. INFORMATIONAL ITEMS

A. Draft Budget

i. Preliminary Revenue and Tax Cap Calculations

Dr. Dillon's presentation discusses the portion of the budget that the school district does control which is the tax levy. Facts are 1 - there is a cap on the tax levy. 2 - Nassau County controls the assessment system and adjusted base portions. These factors determine how much each owner will pay. Adjusted base proportions are what each class pays in terms of the levy, i.e. Class 1 - Homeowners, Class 2 - Co-Ops and Condos, Class 3 - Utilities & Class 4- Businesses. Slides include the 2022-23 Estimate Tax Levy Calculation, PILOTS

(Payments in Lieu of Taxes). Levittown School District is approximately 90% Class 1, not many businesses in Class 4 to bring down taxes. Ms. Messina asked about whether PILOTS are included in Class 4 - businesses. Unfortunately, according to Dr. Dillon, when PILOTS are granted, the property comes off the tax roll so more of the levy is distributed among class 1 which is the homeowner, which also slows the growth of what the businesses would pay in taxes with a PILOT. Ms. Messina followed up asking if this puts the businesses in a certain bracket. Dr. Dillon responded that this makes them separate, they are no longer on the tax rolls. So they have their own agreement in terms of what they pay yearly to every entity, Town, County & School District, which impacts all areas. Ms. Messina asked what happens if they don't make it past the 10 years? Is there a way for the district to recoup that money? Dr. Dillon remarked that he and Mr. Cohen have made that argument for many years, and there was a ruling, yet to be enforced, of a County guarantee that would follow that up and make the school district whole. It has not happened yet. Mr. Pappas what is the percentage of class 1 taxable residences within the confines of our school District and how does that compare with neighboring Districts? Dr. Dillon wasn't sure of the exact number but noted that it's really the commercial businesses that offset the Class 1 residences, so the District does not benefit from most of the businesses on Hempstead Turnpike, a majority of which fall in the Island Trees School District. Dr. Dillon explained the Capital Exclusion which is any transfer to capital from the General Fund minus any aid you receive. This is not included in the tax levy. Dr. Dillon provided an interesting slide that showed the Inflation and Allowable Levy Growth Factor from the Comptroller's Website, indicating that no matter the inflation factor, the allowable levy growth factor does not increase at the same rate. All these slides can be found on the District website. Mr. Pappas asked how much the fuel cost went up last year. Dr. Dillon promised to get back to Mr. Pappas on that. Was LIPA ever part of the utilities and transferred out? Dr. Dillon responded yes. Dr. McDonald concluded that while this is discussed now, the tax levy is actually set in July/August. The District lacks condo's, co-ops unlike Garden City.

The Board of Education thanked Dr. Dillon for his presentation.

III. MOTION TO ADJOURN

Ms. Messina adjourned the meeting at 8:30pm.

RESULT:	MOTION CARRIED [6-0]
MOVER:	Marianne Adrian, Trustee
SECONDER:	Michael Pappas, Trustee
AYES:	Moran, Pappas, Adrian, Cain, Lang, Messina
ABSENT:	Marenghi

Suzanne Mallozzi
District Clerk