



Babylon UFSD

April 15, 2019

Annual Budget Adoption Presentation

Presented by

Mrs. Linda Rozzi, Superintendent of Schools

&

Dr. Peter Daly, Deputy Superintendent



We built the 2019/2020 budget with one outcome in mind...



to **Restore...**

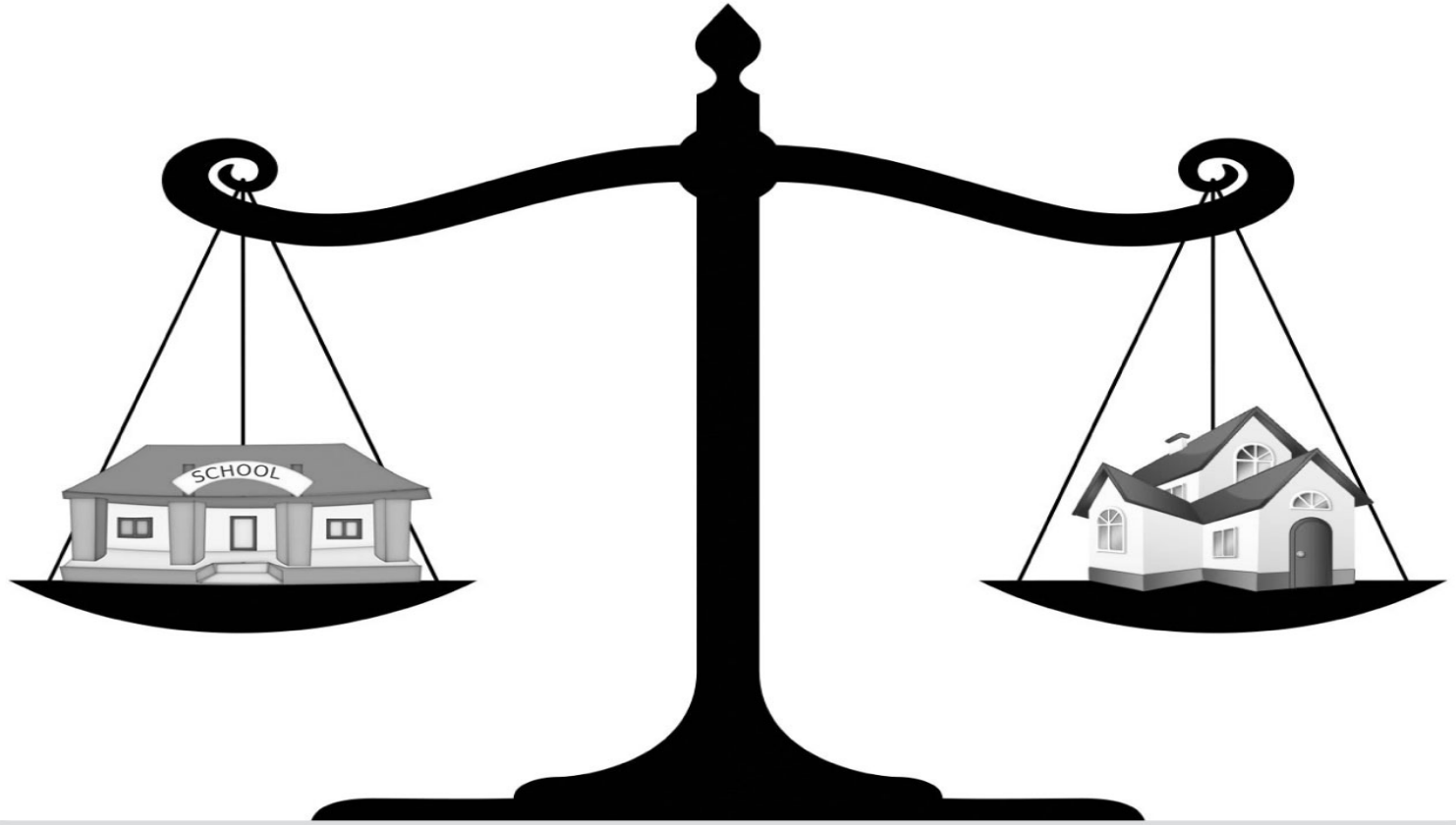
to **Maintain...**

and to **Enhance**

**our comprehensive educational program while
keeping spending down for our residents.**



B



ASSESSING THE VALUE OF YOUR SCHOOL DISTRICT

***A STRONG
RELATIONSHIP!***

Budget Basics - Tax Levy-vs-Tax Rate:

- **Proposed Budget:** Education law requires that school districts present an annual budget to the district voters for their approval. The proposed budget represents the total spending plan (expenditures). The vote date is set as the 3rd Tuesday in May. The vote is on the expenditure plan only and not the increase or decrease in taxes that will result.
- **Tax Levy:** The tax levy is the total dollar amount to be raised through local property taxes (residential and commercial). The tax levy is adopted by the BOE in October and communicated to the Town of Babylon for collection in January. The TOB collects the taxes and transfers the funds back to Babylon UFSD.
- **Assessed Value:** The assessed value is the total dollar value of all real property (residential and commercial) within the boundaries of the Babylon UFSD. The assessed value is determined by the Town of Babylon. Improvements to real property (homes and businesses) will increase the total assessed value. Destruction or damage to real property and/or tax certiorari proceedings may reduce the total assessed value. The school district has no control over the determination of the assessed value.
- **Tax Rate:** The tax rate is a mathematical factor determined by the Town of Babylon. The tax rate is determined by dividing the tax levy by the total assessed value (tax levy ÷ assessed value = tax rate). The tax rate is applied to each property owners assessed value to determine each residents pro-rata share of taxes. Higher A.V. = Higher Tax, Lower A.V. = Less Tax.



Additional Funding Received...

The budget presented to you this evening takes into account additional funding in the form of school aid that was released on April 1, 2019 as a result of the approved New York State budget.



State Aid – Adopted Budget...

Category	Adopted Budget	Executive Budget		Adopted Budget		%
	2018-2019	2019-2020		2019-2020		
		Total	Diff.	Total	Diff.	
Foundation	5,481,950	5,495,654	13,704	5,523,064	41,114	0.75%
BOCES	1,002,265	1,099,579	97,314	1,099,579	97,314	
High Cost Excess	157,467	229,570	72,103	230,092	72,625	
Private Excess Cost	92,711	146,025	53,314	146,612	53,901	
Hardware & Technology	14,831	15,249	418	15,342	511	
Software, Library & Textbook	136,127	132,174	-3,953	133,785	-2,342	
Transportation	620,019	698,521	78,502	698,521	78,502	
High Tax Aid	641,751	641,751	0	641,751	0	
Sub Total	8,147,121	8,458,523	311,402	8,488,746	341,625	4.19%
* Building Aid	354,904	1,407,218		1,407,218	1,052,314	
Total	8,502,025	9,865,741		9,895,964	1,393,939	16.40%

Babylon UFSD

Current Revenue and Tax Rate Schedule:

	<u>2018-2019</u>	<u>2019-2020</u>	<u>Difference</u>	<u>Percent</u>
STATE AID	\$ 8,942,352	\$ 9,885,740	\$ 943,388	10.55%
OTHER INCOME	\$ 677,988	\$ 657,988	\$ (20,000)	-2.95%
TOTAL OTHER INCOME/ STATE AID	\$ 9,620,340	\$ 10,543,728	\$ 923,388	9.60%
APPROP. FUND BALANCE	\$ 1,600,000	\$ 1,600,000	\$ -	0.00%
PROPERTY TAXES	\$ 41,815,264	\$ 42,706,928	\$ 891,664	2.13%
TOTAL REVENUE/BUDGET	\$ 53,035,604	\$ 54,850,656	\$ 1,815,052	3.42%

	<u>2018-2019</u>	<u>2019-2020</u>	<u>Difference</u>	<u>Percent</u>
Tax Rate Per \$100	\$ 224.73	\$ 229.52	\$ 4.79	2.13%
Home Assessed @ 4,300*	\$ 9,663	\$ 9,869	\$ 206.06	2.13%
* Avg Assessed Value			\$ 17.17	per month
** Assumes no change in Assessed Value				

Budget-to-Budget Increase...

The Proposed Budget for the 2019/2020 school year will be a tax-levy compliant budget set to be adopted tonight at **\$54,850,656**. The budget-to-budget dollar increase is **\$1,815,052** representing a **.0342%** “budget-to-budget” increase.



The Allowable Tax Levy for the 2019/2020 School Year...



With additional state aid as of April 1, 2019 the Babylon UFSD has calculated its state-allowable tax levy for the 2019/2020 school year to be **2.13 %**, which represents a **\$891,664** “levy to levy” increase.

(Note: The 2018/2019 budget carried a 3.20% tax levy increase.)

Maximum Allowable Tax Levy for 2019/2020 – Actual Calculation...

	2019-2020
Prior Year Tax Levy	\$ 41,815,264
Tax Base Growth Factor per NYORPS	1.0113
	\$ 42,287,776
Prior Year Receivables: (Add) 18-19 PILOT Funds	19,787
Prior Year Exclusions: (Subtract) Bonds (Prin. & Int.) less building aid	\$ 3,200,417
Adj. Prior Year Levy	\$ 39,107,146
Allowable Growth Factor (lesser of CPI or 2%)	1.0200
TAX LEVY LIMIT (submitted to comptroller's office by March 1st)	\$ 39,889,289
19-20 PILOT Funds	-21,985
	\$ 39,867,304
Coming Year Exemptions: Bonds (Prin. & Int.) less building aid	\$ 2,839,624
PROPERTY TAX LEVY CAP	\$ 42,706,928
Prior Year's Levy	\$ 41,815,264
Amt. Allow. Increase	\$ 891,664
Percent	2.13%

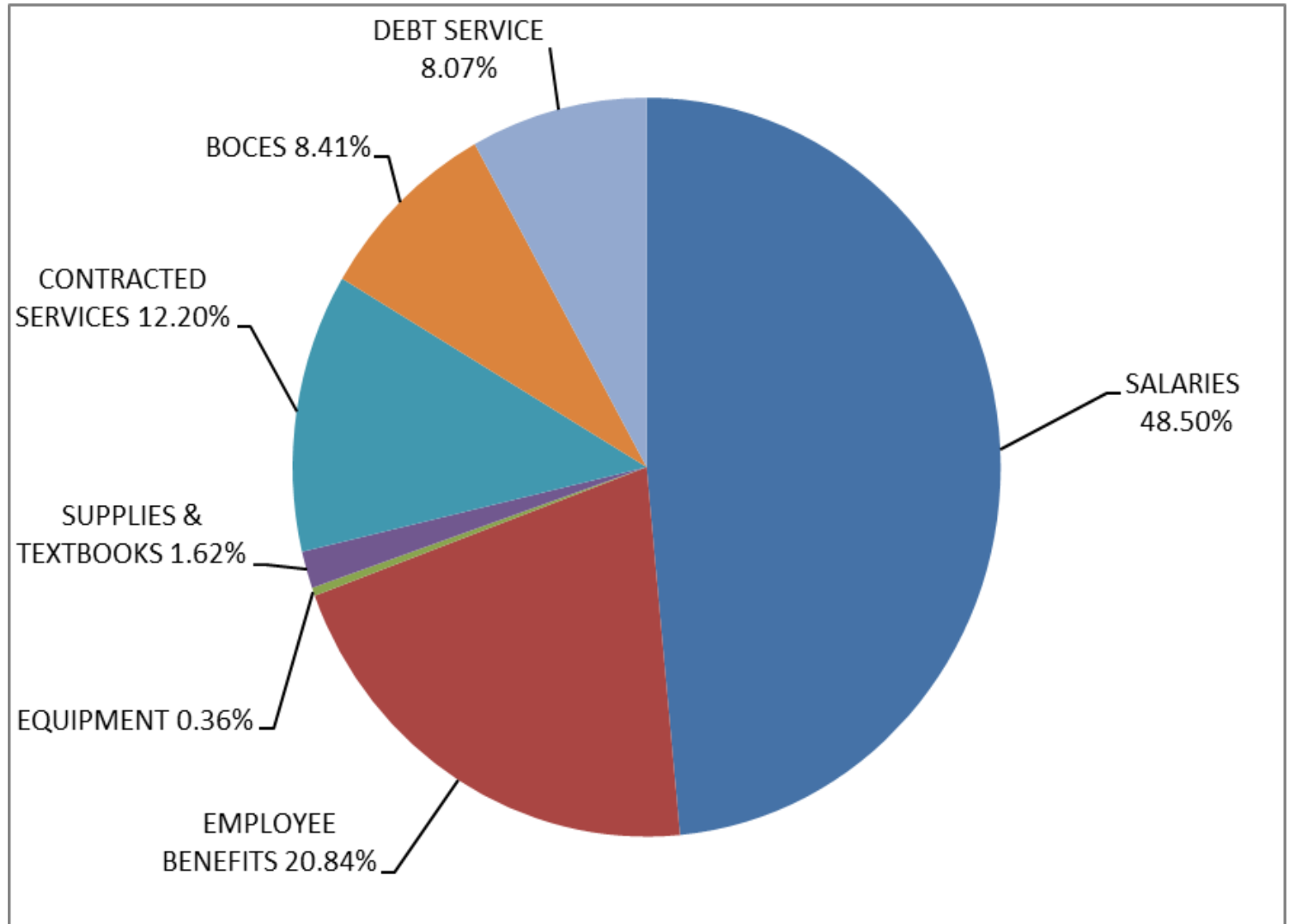
Babylon UFSD Tax Cap History...

School Year	Budget Inc. %			Tax Levy % Inc.			"Yes" Vote %
	Babylon	Long Island	Suffolk	Babylon	Long Island	Suffolk	
2012-2013	0.38%	2.21%	2.31%	1.39%	2.67%	2.85%	72.70%
2013-2014	2.84%	3.27%	3.31%	3.11%	3.13%	3.21%	73.10%
2014-2015	1.54%	2.29%	2.24%	1.48%	1.57%	1.64%	68.10%
2015-2016	0.94%	1.69%	1.67%	2.97%	1.67%	1.90%	74.20%
2016-2017	1.92%	1.89%	2.18%	1.37%	0.58%	0.95%	78.40%
2017-2018	2.99%	2.34%	2.33%	3.66%	1.90%	2.22%	75.80%
2018-2019	2.64%	2.84%	2.78%	3.20%	2.36%	2.53%	72.00%
2019-2020	3.42%	?	?	2.13%	?	?	?

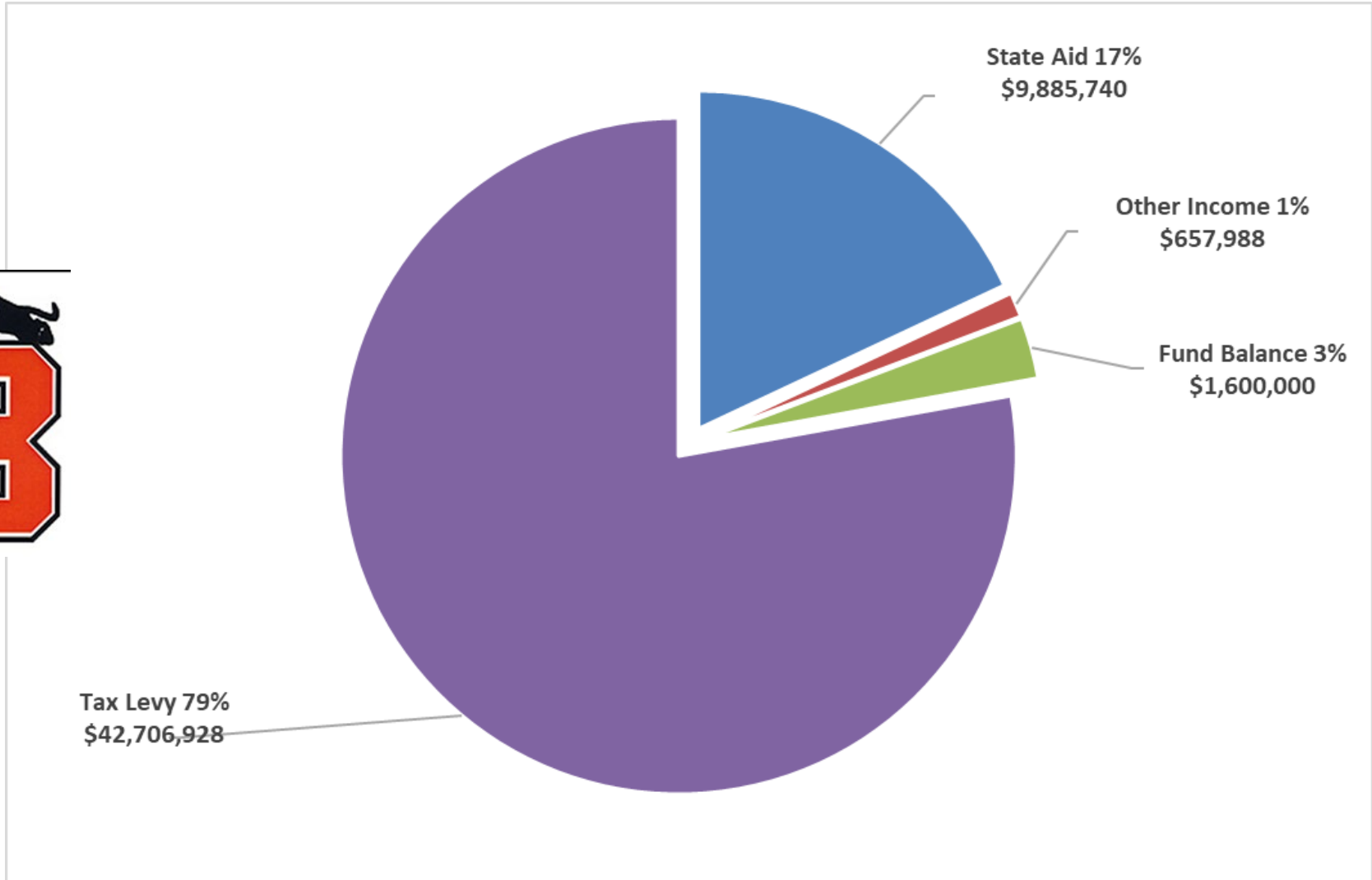
PROPOSED 2019/2020 ADOPTED BUDGET: EXPENDITURE DISTRIBUTION

ACCOUNT GROUP	2018-2019 BUDGET	2019-2020 DRAFT BUDGET	\$ Change	% Change
Board of Education (BOE, Dist. Clk., Dist. Meeting)	\$39,597	\$39,979	\$382	0.96%
Central Administration (Chief Sch. Adm.)	\$337,644	\$357,037	\$19,393	5.74%
Finance (Bus. Adm., Auditing, Treas.)	\$700,104	\$726,457	\$26,353	3.76%
Staff (Legal, Personnel, Public Info.)	\$298,406	\$304,037	\$5,631	1.89%
Central Services (Custodial, Maint., Printing, Security)	\$3,675,828	\$3,871,661	\$195,833	5.33%
Specialty Items (Insurance, Assoc. Dues, BOCES Adm. Chg.)	\$453,000	\$456,000	\$3,000	0.66%
Curriculum/Supervision (Cur.Dev., Superv., Inserv. Train.)	\$1,572,679	\$1,761,849	\$189,170	12.03%
Teaching/Regular School (Teaching)	\$15,308,333	\$15,965,803	\$657,470	4.29%
Special Education (Sp.Ed., Occ. Ed.)	\$8,124,168	\$8,038,924	-\$85,244	-1.05%
Teaching/Special Schools (Summer School)	\$40,200	\$40,200	\$0	0.00%
Instructional Media (Library, Inst. Technology)	\$1,703,561	\$1,843,252	\$139,691	8.20%
Pupil/Pers. Serv. (Guid., Health, Psych., Social Wk., Stud.Act., Ath.)	\$2,922,811	\$3,124,120	\$201,309	6.89%
Pupil Transportation (In-Dist. & Out of Dist. Transp.)	\$2,498,708	\$2,534,782	\$36,074	1.44%
Employee Benefits (TRS, ERS, SS, Wk., Comp., Health, Dental, Life..)	\$10,929,898	\$11,382,149	\$452,251	4.14%
Debt Service (Prin. & Int. on Bonds & Installment Debt)	\$4,305,667	\$4,269,406	-\$36,261	-0.84%
Interfund Transfers (Transfer to Sp. Aid Fund)	\$125,000	\$135,000	\$10,000	8.00%
Grand Totals	\$53,035,604	\$54,850,656	\$1,815,052	3.42%

PROPOSED 2019/2020 BUDGET: EXPENDITURE DISTRIBUTION



PROPOSED 2019/2020 BUDGET: PROJECTED REVENUE DISTRIBUTION



Appropriations...

The 2019/2020 proposed budget includes **\$1,600,000** in appropriated fund balance to help offset costs. Maintaining this consistent level of appropriated funding, along with our ability to fund allowable reserves, has helped the District maintain & enhance its very strong fiscal standing and credit rating as per the State Comptroller's Office, Moody's and lending institutions.



HIGHLIGHTS OF THE 2019/2020 PROPOSED BUDGET...

Maintains:

- ✓ **Educationally sound, low class sizes at all elementary buildings, as well as at the junior and senior high school levels**
- ✓ **A full-day kindergarten program**
- ✓ **Special Support Services to meet the needs of our Special education and at-risk students**
- ✓ **A full complement of existing Advanced Placement courses at Babylon HS**
- ✓ **Our commitment to Scientific Research, STEAM, and the PLTW (Project Lead the Way) Engineering & Computer Science Pathways**



HIGHLIGHTS OF THE 2019/2020 PROPOSED BUDGET...

Maintains:

- ✓ All current K-12 music and arts offerings
- ✓ Cultural arts programs, K-12
- ✓ All interscholastic athletic teams
- ✓ K-12 clubs and extra curricular activities



HIGHLIGHTS OF THE 2019/2020 PROPOSED BUDGET...

Maintains (Special Education):

✓ Continued ability to maintain all current special education services



✓ Enhancement of behavioral support services for classified students

✓ Continued ability to support the Response to Intervention programs at the ES and GS

✓ Increased provision of services to students who were brought back into district from outside BOCES placements through innovative and evidenced-based interventions

HIGHLIGHTS OF THE 2019/2020 PROPOSED BUDGET...

Enhances:

- ✓ Increased investment in our 1:1 world computing initiative, ongoing technological infrastructure as well as needed Smart Board upgrades district-wide
- ✓ The Board's commitment to our K-5 STEAM initiative
- ✓ The Board's commitment to World Language instruction, K-12



HIGHLIGHTS OF THE 2019/2020 PROPOSED BUDGET...



Enhancements continued...

- ✓ **New Next-Gen Science Standards kits for grades 3-5 (Grades K-2 were implemented in the 2018-2019 SY)**
- ✓ **Additional Leadership/Supervision at BGS**
- ✓ **Needed instructional material upgrades in Social Studies, ELA classroom libraries/novels, and mathematics supplemental materials**

HIGHLIGHTS OF THE 2019/2020 PROPOSED BUDGET...

Restores:

- ✓ **K-2 Library/Media Specialist & AIS**



PROPOSED CAPITAL RESERVE REFERENDUM...

Voters will be asked to approve the use of Capital Reserves in the amount of up to \$500,000 for the purpose of completing the following capital improvements:



- ✓ **Babylon JSHS Rowe Hall Exterior Step Replacement & Handicap Ramp**
- ✓ **(3) HS Bathroom Renovations: Boys' & Girls' Cafeteria Bathrooms & Girls' 1st Floor Main Hallway Bathroom**
- ✓ **Babylon Memorial Grade School 3rd & 4th Grade Wing Hallway Door replacement**

IMPORTANT UPCOMING BUDGET DATES:

BUDGET HEARING:

MONDAY, MAY 13, 2019

7:30 P.M.

Babylon High School Library

BUDGET VOTE AND TRUSTEE ELECTION

TUESDAY, MAY 21, 2019

6:00 a.m. to 9:00 p.m.

Babylon High School East Gymnasium



Thank You!

Questions/Comments...

