

**BABYLON UNION FREE SCHOOL DISTRICT
50 RAILROAD AVENUE
BABYLON, NEW YORK 11702**

**BABYLON SCHOOL BOARD WORK/STUDY MEETING
AGENDA
February 28, 2022**

- I. Call to Order
- II. Executive Session
It is anticipated that upon a majority vote of the total membership of the Board, a motion to meet in Executive Session to discuss specific collective bargaining, personnel issues, and/or other specific matters appropriate for executive session in accordance with the Open Meetings Law will be considered. Following executive session, the Board will reconvene at approximately 7:30 p.m.
- III. Pledge of Allegiance – 7:30 p.m.
- IV. Work/Study Business:
 - 1. Budget Presentation #3
- V. Future Board Meetings:
 - Regular Business Meeting, Monday, March 14, 2022, 7:30 p.m.
 - BOE Work/Study Meeting, Monday, March 28, 2022, 7:30 p.m.
- VI. Adjournment



February
28, 2022

Budget Presentation #3

2022/2023 Draft Budget

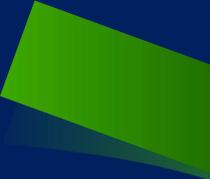
A School Budget Must Balance...



Revenues -vs- Expenditures
State Aid
Fund Balance
Tax Levy



Incoming Revenue...

- State Aid: The estimated State Aid increase from this year to next year is **\$494,650** or **4.95%**.
 - The majority of the State Aid increase is in Foundation aid and Services aid.
 - The State budget is scheduled for adoption on April 1st. All numbers at this point are based on the Governor's budget.
 - Pilots: **\$28,000**
 - Transfer from Debt Service: **\$86,724**
 - Misc. fees: **\$529,988**
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Revenue from Taxes Levied...

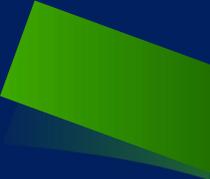
MAXIMUM ALLOWABLE LEVY CALCULATION EST.			2022-2023
Prior Year Tax Levy		\$	44,472,506
Tax Base Growth Factor per NYORPS	X		1.0086
		\$	44,854,970
Prior Year Receivables: (Add)			
21-22 PILOT Funds			26,382
Prior Year Exclusions: (Subtract)			
Bonds (Prin. & Int.) less building aid	-	\$	2,752,282
BOCES Capital Expense		\$	-
Adj. Prior Year Levy	=	\$	42,129,070
Allowable Growth Factor	X		1.0200
(lesser of CPI or 2%)			
TAX LEVY LIMIT (submitted to comptroller's office by March 1st)	=	\$	42,971,651
22-23 PILOT Funds		\$	(28,000)
		\$	42,943,651
Coming Year Exemptions:			
Bonds (Prin. & Int.) less building aid		\$	1,503,331
BOCES Capital Expense	+	\$	25,524
PROPERTY TAX LEVY CAP	=	\$	44,472,506
Prior Year's Levy		\$	44,472,506
Amt. Allow. Increase		\$	(0)
Percent			0.00%

Fund Balances & Reserves...

	2020	2021
Restricted Reserves		
Workers Compensation	\$ 232,405	\$ 532,436
ERS Retirement	\$ 1,776,687	\$ 1,876,923
TRS Retirement	\$ -	\$ 428,300
EBLAR (Comp. Absences)	\$ 99,978	\$ 1,100,367
Capital Reserve 2015	\$ 305,576	\$ 305,576
Capital Reserve 2017	\$ 1,275,007	\$ 2,675,176
Appropriated Fund Balance	\$ 2,480,000	\$ 1,200,000
Unassigned Fund Balance	\$ 2,223,212	\$ 2,256,578
Total	\$ 8,392,865	\$ 10,375,356

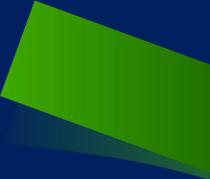


Debt & Other Annual Obligations...

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- **Bond Debt** – The final payment was made on the 2011 refunding bonds during the current year. We continue to pay down principal as well as interest on the 2002 & 2013 Bond Projects at a cost of **\$1,910,000** (principal) & **\$315,000** (interest).
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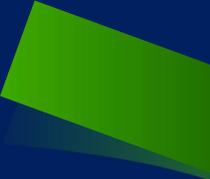


Debt & Other Annual Obligations Continued...

- Health Care Costs (NYSHIP): **7%** est. 1/1/23
 - Teachers' Retirement System Costs (TRS ECR): **10.29%**
(Estimated)
 - Employee Retirement System Costs (ERS ECR): **16.0%**
 - Transportation Costs: **4.7%** est.
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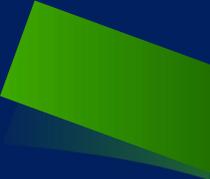


Unknown Factors at This Time...

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- **Teacher Retirements, effective June 2022**
 - **Any additional and pending State Aid received as of State adoption on or about April 1, 2022**
 - **Unforeseen Special Education and ENL/ELL mandated services/needs**
 - **Associated transportation needs**
 - **Any COVID-related mandates**
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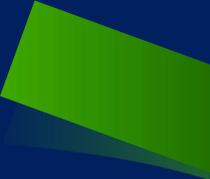


**Tonight's Review of the
Proposed Draft Budget...**

- **Administrative Component Codes**
 - **Plant Operations/Maintenance/Central Services
& Operations Codes**
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The Administrative Component...

- Board of Education, District Clerk Stipend & District Meeting
 - Chief School Administration, Superintendent's Office
 - Business Administration, Auditing
 - Legal, Personnel/Human Resources Management, Public Information
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**Codes 1010, 1040 &
1060...**

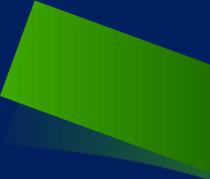
**Board of Education, District Clerk Stipend &
District Meeting: Code 1010, 1040, 1060**

2021/2022 Budget:

\$38,766

2022/2023 Proposed:

\$19,350





Code 1240...



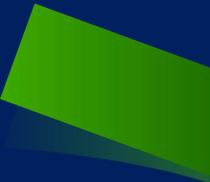
Chief School Office Administration & Services – Code 1240

2021/2022 Costs:

\$368,659

2022/2023 Proposed:

\$363,827





**Codes 1310, 1320 &
1325...**

**Business Office Administration & Auditing
Services – Codes 1310, 1320 & 1325**

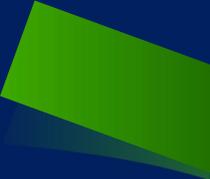


2021/2022 Costs:

\$702,798

2022/2023 Proposed:

\$673,904





**Codes 1420, 1430 &
1480...**

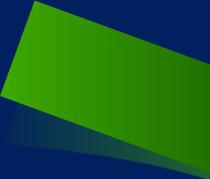
**Legal, Personnel/Human Resources
Management & Public Information – Codes
1420, 1430, 1480**

2021/2022 Costs:

\$299,740

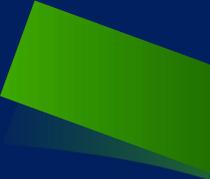
2022/2023 Proposed:

\$349,498





Plant Operations, Maintenance & Central Services...

- **Custodial Operations – Code 1620**
 - **Maintenance Operations – Code 1621**
 - **Central Printing & Data Services – Codes 1670 & 1680**
 - **Misc. Insurances, School Association Dues & BOCES Capital Fees – Codes 1910, 1920 & 1981**
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Code 1620...



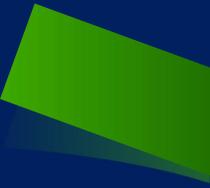
Custodial Operations: Code 1620

2021/2022 Costs:

\$2,377,172

2022/2023 Proposed:

\$2,612,375





Code 1621...



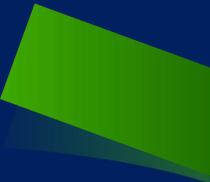
Maintenance Operations: Code 1621

2021/2022 Costs:

\$806,140

2022/2023 Proposed:

\$795,685





Codes 1670 & 1680...

**Central Printing & Data Services: Codes 1670
& 1680**

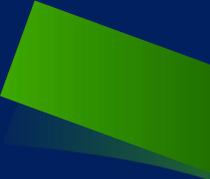


2021/2022 Costs:

\$158,400

2022/2023 Proposed:

\$191,400





**Codes 1910, 1920 &
1981...**

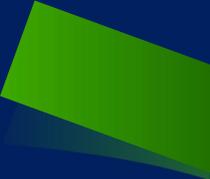
**Misc. Insurances, School Association Dues &
BOCES Capital Fees: Codes 1910, 1920 & 1981**

2021/2022 Costs:

\$391,000

2022/2023 Proposed:

\$469,000



The Budget As A Whole...

- The current 2022-2023 Draft Budget is \$56,995,817. This represents a 1% increase over the current year's budget.
- As more information becomes available the 2022-2023 Draft will continue to undergo modifications.
- The 2022-2023 Budget adoption date is scheduled for April 11, 2022.

A Record of Fiscal Responsibility...

School Year	Budget Increase %			Tax Levy Increase %			"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%	71.60%
2019-2020	3.42%	2.50%	2.41%	2.13%	2.48%	2.75%	73.10%
2020-2021	1.37%	1.83%	1.65%	2.82%	2.13%	2.09%	72.00%
2021-2022	1.46%	2.91%	2.92%	1.28%	1.38%	1.41%	77.50%
Average	1.95%	2.38%	2.38%	2.34%	1.99%	2.16%	73.65%

The Big Picture

Promote a proposed 2022/2023 budget that supports our students' academic, social/emotional, athletic/artistic/ extracurricular and technological needs, while delivering fiscal responsibility to all residents.

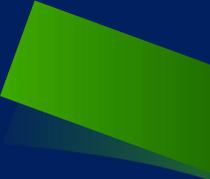




Upcoming Budget Workshops...



March 14	7:30 pm	Athletics & Transportation
March 28	7:30 pm	Instruction, Special Education, Technology
April 11	7:30 pm	Adoption of Budget & the Property Tax Report Card
May 9	7:30 pm	Annual Budget Hearing
May 17	6:00 am–9:00 pm	Annual Budget Vote





Thank You!

BABYLON SCHOOLS