

PATCHOGUE-MEDFORD SCHOOLS

BUDGET WORKSHOP #4

MAY 7, 2020



BUDGET WORKSHOP #4

Topics to be discussed:

- **Revenue Budget Projection**
- **Proposed Tax Rate Analysis**
- **Final Proposed Budget**
- **Staffing Reconciliation**
- **Contingent Budget**

2020-2021 BUDGETARY OUTLOOK

- What were we considering before the COVID-19 outbreak
- What has changed since then
- What still could potentially occur



2020-2021 STATE AID UPDATE

- Our total State Aid was reduced \$2,036,359, but the Federal Stimulus restored \$1,093,294
- The net impact on budget was a reduction in State Aid of \$943,065
- There will be three measurement periods during 2020-2021 for possible, additional deductions in State Aid:
 - April 1 - 30
 - May 1 - June 30
 - July 1 - December 31

NYS FINANCIAL OUTLOOK

- **\$13.3 Billion projected budget shortfall due to the Coronavirus Crisis (14% decrease)**
- **\$6.1 Billion deficit before the pandemic hit, which Governor Cuomo attributed to the rising cost of Medicaid.**
- **Projections now indicate a \$61 Billion shortfall over the fiscal years from 2021 to 2024.**

POSSIBLE IMPACTS OF ADDITIONAL CUTS

STATE AID ADJUSTMENT	ESTIMATED STATE AID REDUCTION
5%	(\$2,750,000)
10%	(\$5,500,000)
15%	(\$8,250,000)
20%	(\$11,000,000)

2020-2021 BUDGET CHANGES

- Objective remains the same:
 - ✓ Preserve the integrity of our academic plan
- Upgrade our technology offering to facilitate 1:1 devices for all students in Grades 6 through 9
- Elimination of \$3,000,000 Interfund Transfer to Capital
- Modify proposed staffing as necessary

STAFFING CHANGES AS RESULT OF STATE AID CUT

- **Elimination of the proposed part-time middle schools Deans**
- **Elimination of seven proposed Special Education Teacher Assistants (restoration of part-time Teacher Aides)**
- **Adjustments to instructional staff based on scheduling**

DESCRIPTION	2018-2019 ADOPTED BUDGET	2019-2020 ADOPTED BUDGET	2020-2021 PROPOSED BUDGET	\$ INCREASE (DECREASE) BETWEEN 2019- 2020 ADOPTED BUDGET AND 2020- 2021 PROPOSED BUDGET	%	2020-2021 CONTINGENT BUDGET
REVENUE SUMMARY BY MAJOR CATEGORY						
PROPERTY TAXES AND STAR	\$112,318,127.00	\$115,864,343.00	\$116,159,331.00	\$294,988.00	0.25%	\$115,745,753.00
OTHER TAX ITEMS	278,210.00	280,377.00	309,555.00	\$29,178.00	10.41%	309,555.00
CHARGES FOR SERVICES	1,801,332.00	1,821,332.00	1,856,332.00	\$35,000.00	1.92%	1,821,332.00
USE OF MONEY AND PROPERTY	423,373.00	738,373.00	801,384.00	\$63,011.00	8.53%	421,669.00
SALE OF PROPERTY AND COMPENSATION FOR LOSS	60,000.00	100,000.00	127,770.00	\$27,770.00	27.77%	100,000.00
MISCELLANEOUS	1,185,000.00	1,635,000.00	1,625,000.00	(\$10,000.00)	-0.61%	1,625,000.00
INTERFUND REVENUE	50,000.00	50,000.00	50,000.00	\$0.00	0.00%	50,000.00
STATE SOURCES	73,851,274.00	74,551,274.00	72,514,915.00	(\$2,036,359.00)	-2.73%	72,514,915.00
FEDERAL SOURCES	500,000.00	600,000.00	1,693,294.00	\$1,093,294.00	182.22%	1,693,294.00
INTERFUND TRANSFERS	-	-	-	\$0.00	0.00%	-
APPROPRIATED FUND BALANCE	-	-	-	\$0.00	0.00%	-
	<u>190,467,316.00</u>	<u>195,640,699.00</u>	<u>195,137,581.00</u>	<u>-503,118.00</u>	<u>-0.26%</u>	<u>194,281,518.00</u>
Detail Of Appropriations:	\$ -					
Amount appropriated from Unreserved Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Amount appropriated from the Retirement Contribution Reserve	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>100.00%</u>	<u>\$ -</u>
Budget to Budget Tax Levy Increase/(Decrease) \$	3,397,813.00	3,546,216.00	294,988.00			-118,590.00
Budget to Budget Tax Levy Increase/(Decrease) %	3.12%	3.16%	0.25%			-0.10%

REVENUE BUDGET PROJECTION

PROPOSED TAX RATE ANALYSIS

- Tax rate percentage increase 0.53 – 2.58% depending on determination of assessed valuation in August 2020 (last year 3.26 - 5.37%);
- Levy to levy increase 0.25% or \$294,988 (last year 3.16% or \$3,546,216);
- Budget to budget decrease of -0.26% or (\$503,118) decrease (last year increase of 2.72% or \$5,173,383 increase);
- Annual increase in taxes for an average home assessed at \$3,000 would be \$42.33 (with no assessment decline).

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT

Staffing Reconciliation

For the 2020-2021 Budget

	Total FTE's	PMCT	TA'S	NURSES	CSEA CLER	CSEA OPER	PT UNIT	PMAA	NON REP	OTHER
2019-2020 Staffing FTE's:										
Original Proposed Staffing for 2019-2020	1,238.20	627.20	23.00	14.00	92.00	114.00	244.00	34.00	14.00	76.00
Adjustments to Staffing during 2019-2020	11.80	0.30			7.00		21.00	4.00		(20.50)
2019-2020 Revised Staffing Amount	1,250.00	627.50	23.00	14.00	99.00	114.00	265.00	38.00	14.00	55.50
2020-2021 Budget - Proposed Staffing FTE's:										
General Fund FTE's	1,172.26	605.66	33.00	14.00	95.71	98.40	223.50	35.57	10.92	55.50
School Lunch and Funded Program FTE's	77.74	17.34		-	5.29	15.60	35.00	2.43	2.08	-
Total District Wide FTE's Proposed - 2020-2021	1,250.00	623.00	33.00	14.00	101.00	114.00	258.50	38.00	13.00	55.50
Proposed Increase (Decrease) in Staffing	-	(4.50)	10.00	-	2.00	-	(6.50)	-	(1.00)	-
		a	b		c		d		e	

a - Net reudction of 4.5 FTE's from the Current FTE count of 627.5.

b - Addition of 10.0 Teaching Assistants.

c - Addition of 2.0 FT Clerical Positions.

d - See part time staffing reconciliation.

e - Removal of the Deputy Superintendent Position.

Other - District Clerk (1.0); Admin Asst Supt Office (1.0); Treasurer (0.5); Security Guards (51.0 estimated); Security Asst. Director (1.0); Sub Teacher Caller (.5); Alternate Claims Auditor (0.5)

STAFFING RECONCILIATION

SUMMARY OF PROPOSED BUDGET

- Total proposed budget of \$195,137,581;
- Budget to budget decrease of (\$503,118) from the 2019-2020 budget;
- Budget to budget decrease of -0.26% from the 2019-2020 budget;
- No longer includes the \$3,000,000 Interfund Transfer to Capital Fund.

CONTINGENT BUDGET IMPACTS

- **Requires cuts to the current budget totaling \$856,063;**
- **Eliminates all equipment purchases from the 2020-2021 proposed budget;**
- **Would require the District to not hire 1.0 FTE clerical position included in the current proposed budget;**
- **Requires adjustments to administrative supplies, administrative conferences and BOCES services to be in compliance with the Administrative Budget Cap;**
- **Removes Interfund Transfer to School Lunch Fund from the 2020-2021 budget.**

IMPORTANT BUDGET NOTES

- The proposed budget does not pierce the tax cap;
- The tax cap formula caps the tax levy, not the tax rate;
- Based on the formula established by New York State, dollar values of tax levies differ from district to district.

IMPORTANT DATES

- **May 21, 2020:** Deadline for School Boards to adopt the budget prior to Property Tax Report Card Filing;
- **May 22, 2020:** Districts must transmit Property Tax Report Card To NYSED, following its approval by the School Board;
- **May 26 - June 9, 2020:** Copies of the budget and attachments are required to be posted to the District website;
- **May 28, 2020:** Budget Hearing
- **June 9, 2020:** Budget Vote and Board of Education election (via absentee ballot only)

BUDGET VOTING INFORMATION

- **Budget Vote will now take place on June 9, 2020;**
- **Voting will take place via Absentee Ballot that will be mailed to all qualified voters, along with a postage paid return envelope;**
- **Ballots must be received at District Office by 5:00 p.m. on Tuesday June 9, 2020;**
- **Executive Order 202.26 does not provide a specific date for holding a re-vote.**

QUESTIONS?