

# **PATCHOGUE-MEDFORD SCHOOLS**

**BUDGET WORKSHOP #5**

**MAY 21, 2020**



# BUDGET WORKSHOP #5

## TOPICS TO BE DISCUSSED:

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

# 2020-2021 STATE AID UPDATE

- **1st Measuring Period April 1- 30, but no aid adjustments yet;**
- **Governor's announcement on May 15 issued a challenge to Federal Government;**
- **Robert Mujica, NYS Budget Director: cuts are imminent;**
- **Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act: legislation includes provision for private and parochial schools.**

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
<b>REVENUE SUMMARY BY MAJOR CATEGORY</b>						
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	70,514,915.00	(\$4,036,359.00)	-5.41%	70,514,915.00
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	-	-	2,035,000.00	\$2,035,000.00	0.00%	2,035,000.00
	<u>190,467,316.00</u>	<u>195,640,699.00</u>	<u>195,172,581.00</u>	<u>(468,118.00)</u>	<u>-0.24%</u>	<u>194,316,518.00</u>
Detail Of Appropriations:	\$ -					
Amount appropriated from the Retirement Contribution Reser	\$ -	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	100.00%	\$ 2,000,000.00
Amount appropriated from the Unemployment Insurance Res	-		35,000.00	\$ 35,000.00	100.00%	35,000.00
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,035,000.00</b>	<b>\$ 2,035,000.00</b>	<b>100.00%</b>	<b>\$ 2,035,000.00</b>
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 -0.24% or (\$468,118) 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).

# STAFFING CHANGES: UPDATE

- Recent resignation received by one teaching staff member;
- Previously mentioned excessing is no longer necessary.



**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**

**Staffing Reconciliation  
For the 2020-2021 Budget**

	<b>Total FTE's</b>	<b>PMCT</b>	<b>TA'S</b>	<b>NURSES</b>	<b>CSEA CLER</b>	<b>CSEA OPER</b>	<b>PT UNIT</b>	<b>PMAA</b>	<b>NON REP</b>	<b>OTHER</b>
<b>2019-2020 Staffing FTE's:</b>										
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)
<b>2019-2020 Revised Staffing Amount</b>	<b>1,250.00</b>	<b>627.50</b>	<b>23.00</b>	<b>14.00</b>	<b>99.00</b>	<b>114.00</b>	<b>265.00</b>	<b>38.00</b>	<b>14.00</b>	<b>55.50</b>
<b>2020-2021 Budget - Proposed Staffing FTE's:</b>										
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	-
<b>Total District Wide FTE's Proposed - 2020-2021</b>	<b>1,250.00</b>	<b>623.00</b>	<b>33.00</b>	<b>14.00</b>	<b>101.00</b>	<b>114.00</b>	<b>258.50</b>	<b>38.00</b>	<b>13.00</b>	<b>55.50</b>
<b>Proposed Increase (Decrease) in Staffing</b>	<b>-</b>	<b>(4.50)</b>	<b>10.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>	<b>(6.50)</b>	<b>-</b>	<b>(1.00)</b>	<b>-</b>
		<b>a</b>	<b>b</b>		<b>c</b>		<b>d</b>		<b>e</b>	

**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**

# PROPOSED BUDGET HIGHLIGHTS

- Total proposed budget of \$195,172,581;
- Budget to budget decrease of (\$468,118) from the 2019-2020 budget;
- Budget to budget decrease of -0.24% from the 2019-2020 budget;
- No longer includes the \$3,000,000 Interfund Transfer to Capital Fund.



# **PROPOSED BUDGET SUMMARY**

- **Maintain all of our educational programs**
- **Not proposing layoff of any staff members**
- **Balanced budget**
- **Healthy reserves**
- **Overall budget to budget decrease of \$468,118**

# **CONTINGENT BUDGET IMPACTS**

- **Requires cuts to the proposed budget totaling \$856,063;**
- **Eliminates all equipment purchases from the 2020-2021 proposed budget;**
- **Would require the District to not hire 1 new 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.**

# **FUND BALANCE PROJECTION FOR THE 2019-2020 SCHOOL YEAR**

- **Unreserved Fund Balance Projected at June 30, 2020 – 3.70%,**
- **\$500,000 projected transfer into the Retirement Contribution Reserve Fund (Employees' Retirement System)**
- **\$500,000 projected transfer into the Retirement Contribution Reserve Sub-Fund (Teachers' Retirement System)**
- **\$50,000 projected transfer into the Unemployment Insurance Payment Reserve Fund.**

# 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.



**QUESTIONS?**