
PATCHOGUE-MEDFORD UFSD BUDGET WORKSHOP #4

MARCH 21, 2022

BUDGET WORKSHOP SCHEDULE

BUDGET WORKSHOP DATES	BUDGET CATEGORIES TO BE DISCUSSED
January 25, 2022	General Support, Plant & Facilities, Security, Technology, Transportation, Governor's Budget
February 15, 2022	Curriculum & Instruction, Special Education and Pupil Services, BOCES, Property Tax Calculation
March 8, 2022	Staffing, Benefits, Interfund Transfers (Capital, Food Service)
March 21, 2022	Revenues, Tax Rate, Grant Funding, Fund Balance Analysis, Financial Plan Projections

BUDGET WORKSHOP #4

BUDGET TOPICS TO BE DISCUSSED

- ❖ Revenue Budget Projection
- ❖ Grant Analysis
- ❖ Staffing Reconciliation
- ❖ Proposed Budget
- ❖ Proposed Tax Rate Analysis
- ❖ Contingent Budget
- ❖ Financial Plan Projections
- ❖ Fund Balance Analysis
- ❖ District Vote Propositions
- ❖ Important Dates

REVENUE BUDGET PROJECTION

PATCHOGUE-MEDFORD UFSD REVENUE BUDGET PROJECTION

ACCOUNT	DESCRIPTION	2020-2021 ADOPTED BUDGET	2021-2022 ADOPTED BUDGET	2022-2023 PROPOSED BUDGET	\$ INCREASE (DECREASE) BETWEEN 2021- 2022 ADOPTED BUDGET AND 2022- 2023 PROPOSED BUDGET	%	2022-2023 CONTINGENT BUDGET
	REVENUE SUMMARY BY MAJOR CATEGORY						
	PROPERTY TAXES AND STAR	\$116,159,331.00	\$119,129,254.00	\$123,273,681.00	\$4,144,427.00	3.48%	\$119,129,254.00
	OTHER TAX ITEMS	309,555.00	333,159.00	377,788.00	\$44,629.00	13.40%	377,788.00
	CHARGES FOR SERVICES	1,856,332.00	1,856,332.00	1,914,692.00	\$58,360.00	3.14%	1,914,692.00
	USE OF MONEY AND PROPERTY	801,384.00	801,384.00	802,272.00	\$888.00	0.11%	802,272.00
	SALE OF PROPERTY AND COMPENSATION FOR LOSS	127,770.00	127,770.00	127,770.00	\$0.00	0.00%	127,770.00
	MISCELLANEOUS	1,625,000.00	1,625,000.00	1,625,000.00	\$0.00	0.00%	1,625,000.00
	INTERFUND REVENUE	50,000.00	50,000.00	50,000.00	\$0.00	0.00%	50,000.00
	STATE SOURCES	70,514,915.00	64,731,574.00	82,410,674.00	\$17,679,100.00	27.31%	82,410,674.00
	FEDERAL SOURCES	1,693,294.00	8,037,242.00	600,000.00	(\$7,437,242.00)	-92.53%	600,000.00
	INTERFUND TRANSFERS	-	243,455.00	-	(\$243,455.00)	-100.00%	-
	APPROPRIATED FUND BALANCE	2,035,000.00	2,000,000.00	-	(\$2,000,000.00)	-100.00%	-
		195,172,581.00	198,935,170.00	211,181,877.00	12,246,707.00	6.16%	207,037,450.00
	Detail Of Appropriations:						
	Amount appropriated from Unreserved Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
	Amount appropriated from the Retirement Contribution Res	\$ 2,000,000.00	\$ 2,000,000.00	\$ -	\$ (2,000,000.00)	-100.00%	\$ -
	Amount appropriated from the Workers Comp Reserve	-	-	-	\$ -	0.00%	-
	Amount appropriated from the Unemployment Insurance R	35,000.00	-	-	\$ -	0.00%	-
		\$ 2,035,000.00	\$ 2,000,000.00	\$ -	\$ (2,000,000.00)	-100.00%	\$ -
	Budget to Budget Tax Levy Increase/(Decrease) \$	294,988.00	2,969,923.00	4,144,427.00			0.00
	Budget to Budget Tax Levy Increase/(Decrease) %	0.25%	2.56%	3.48%			0.00%

GRANT ANALYSIS

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT					
Grant Analysis					
For the Fiscal Years Ending June 30, 2022 and June 30, 2023					
Grant Name	Funding Dates		2021-2022 Allocation	2022-2023 Projected Allocation	Change Increase (Decrease)
Title Grants					
Title I A&D Improv Acad Achmt	9/1-8/31		976,455	976,455	-
Title I, School Improvement Grants	9/1-8/31		1,275,000	-	*(1,275,000)
Title I, School Improvement Enhanced Grant	9/1-8/31		260,000	-	*(260,000)
Title IIA, Teach/Prin Trng/Recruitmt	9/1-8/31		180,218	180,218	-
Title IIIA, LEP	9/1-8/31		168,872	168,872	-
Title IIIA, Immigrant Education	9/1-8/31		113,958	113,958	-
Title IV, SSAE Allocation	9/1-8/31		72,877	72,877	-
Bilingual Education	9/1-8/31		5,600	-	(5,600)
		Total Title Grants	3,052,980	1,512,380	(1,540,600)
Special Education Grants					
IDEA - Part B, Section 611	7/1-6/30		2,106,045	2,106,045	-
IDEA - Part B, Section 619	7/1-6/30		132,384	132,384	-
Total Special Education Grants			2,238,429	2,238,429	-
State/Other Grants					
Universal Pre-K	7/1-6/30		646,790	646,790	-
Total State/Other Grants			646,790	646,790	-
Total All Annual Grants			5,938,199	4,397,599	(1,540,600)
Allocation amounts do not include carryover funds.					
* Amounts have not yet been released by the New York State Education Department.					

GRANT ANALYSIS (Continued)

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT					
Grant Analysis					
For the Fiscal Years Ending June 30, 2022 and June 30, 2023					
Multi-Year Grants		Total District Allocation	Estimated Amount Allocated to 2021/2022	Estimated Amount Allocated to 2022/2023	Estimated Remaining Allocation for 2023/2024
Coronavirus Response and Relief Supplemental Appropriations					
CRRSA - ESSER 2		6,750,997	3,571,054	3,179,943	-
CRRSA - GEER 2		646,577	642,837	3,740	-
Total CRRSA Grants		7,397,574	4,213,891	3,183,683	-
American Rescue Plan (ARP)					
ARP - ESSER 3 (5880)		7,282,782	1,180,682	203,820	5,898,280
ARP - State Reserves Summer Enrichment (5882)		1,257,078	323,450	550,279	383,349
ARP - State Reserves Comprehensive A (5883)		1,257,078		740,912	516,166
ARP - State Reserves Learning Loss (5884)		6,285,214	977,556	971,052	4,336,606
ARP - IDEA - Part B, Section 611		397,237			397,237
ARP - IDEA - Part B, Section 619		44,233			44,233
Total American Rescue Plan Grants		16,523,622	2,481,688	2,466,063	11,575,871
Total Multi-Year Grants		23,921,196	6,695,579	5,649,746	11,575,871
Total All Grants			12,633,778	10,047,345	

STAFFING

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT										
Staffing Reconciliation										
For the 2022-2023 Budget										
	Total FTE's	PMCT	TA'S	NURSES	CSEA CLER	CSEA OPER	PT UNIT	PMAA	NON REP	OTHER
2021-2022 Staffing FTE's:										
Original Proposed Staffing for 2021-2022	1,286.60	629.60	38.00	14.00	102.00	115.00	280.00	39.00	14.00	55.00
Corrections/Adjustments to Staffing during 2021-2022	34.40	19.40	4.00	1.00	51.00	13.00	(55.00)	1.00		
2021-2022 Revised Staffing Amount	1,321.00	649.00	42.00	15.00	153.00	128.00	225.00	40.00	14.00	55.00
2022-2023 Budget - Proposed Staffing FTE's:										
General Fund FTE's	1,280.16	654.97	38.00	14.00	174.80	99.40	195.50	35.57	12.92	55.00
School Lunch and Funded Program FTE's	113.84	29.53	10.00	1.00	4.20	28.60	36.00	3.43	1.08	-
Total District Wide FTE's Proposed - 2022-2023	1,394.00	684.50	48.00	15.00	179.00	128.00	231.50	39.00	14.00	55.00
Proposed Increase (Decrease) in Staffing	73.00	35.50	6.00	-	26.00	-	6.50	(1.00)	-	-
		a	b		c		d	e		
a - Increase of 15 FTE's for 9 Period Day at High School, 15.0 FTE's for 9 Period Day at Middle Schools, 5.5 FTE's for CTE and other District-Wide positions.										
b - Addition of Teaching Assistants.										
c - Convert 15.0 Special Ed Aide FTE's to Full-Time, Convert 11.0 Health Aide FTE's to Full-Time.										
d - See part time staffing reconciliation.										
e - Reduction of Assistant Principal at the High School from 5 to 4.										
Other - District Clerk (1.0); Admin Asst Supt Office (1.0); Security Guards (51.0 estimated); Security Asst. Director (1.0); Sub Teacher Caller (.50); Alternate Claims Auditor (0.50)										

SUMMARY OF PROPOSED BUDGET

PATCHOGUE-MEDFORD UFSD							
PROPOSED BUDGET INFORMATION - 2022-2023							
ACCOUNT	DESCRIPTION	2020-2021 ADOPTED BUDGET	2021-2022 ADOPTED BUDGET	2022-2023 PROPOSED BUDGET	INCREASE (DECREASE) BETWEEN 2021- 2022 ADOPTED BUDGET AND 2022- 2023 PROPOSED BUDGET	% Change	2022-2023 PROPOSED CONTINGENT BUDGET
	BY MAJOR CATEGORY						
	SALARIES	\$95,048,071.00	\$96,628,610.00	\$102,470,730.00	\$5,842,120.00	6.05%	\$101,081,383.00
	EMPLOYEE BENEFITS	\$44,697,137.00	\$46,686,332.00	\$52,316,112.00	\$5,629,780.00	12.06%	\$51,765,528.00
	SUPPLIES	\$2,921,576.00	\$2,467,873.00	\$2,931,178.00	\$463,305.00	18.77%	\$2,905,309.00
	EQUIPMENT - NOT STATE AIDED HARDWARE	\$866,804.00	\$690,064.00	\$591,127.00	(\$98,937.00)	-14.34%	\$0.00
	EQUIPMENT - STATE AIDED HARDWARE	\$124,830.00	\$116,000.00	\$428,000.00	\$312,000.00	268.97%	\$428,000.00
	TEXTBOOKS	\$479,089.00	\$479,089.00	\$479,089.00	\$0.00	0.00%	\$479,089.00
	BOCES SERVICES	\$18,646,160.00	\$18,463,624.00	\$17,147,830.00	(\$1,315,794.00)	-7.13%	\$17,137,830.00
	IN DISTRICT MILEAGE, TRAVEL AND CONFERENCE	\$141,294.00	\$137,326.00	\$130,144.00	(\$7,182.00)	-5.23%	\$117,644.00
	CONTRACT TRANSPORTATION	\$7,486,390.00	\$7,481,890.00	\$7,621,405.00	\$139,515.00	1.86%	\$7,621,405.00
	WATER, ELECTRICITY, NATURAL GAS AND FUEL OIL	\$2,080,000.00	\$2,144,625.00	\$2,234,400.00	\$89,775.00	4.19%	\$2,234,400.00
	TUITION - FOSTER, CHARTER SCHOOL, PRIVATE	\$2,357,784.00	\$2,419,360.00	\$2,302,601.00	(\$116,759.00)	-4.83%	\$2,302,601.00
	CONTRACT SERVICES	\$8,141,440.00	\$8,898,924.00	\$9,616,334.00	\$717,410.00	8.06%	\$9,601,334.00
	TRANSFER TO SCHOOL LUNCH FUND	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%	\$0.00
	TRANSFER TO SPECIAL AID FUND	\$369,232.00	\$369,232.00	\$386,750.00	\$17,518.00	4.74%	\$386,750.00
	TRANSFER TO CAPITAL FUND	\$0.00	\$950,000.00	\$1,500,000.00	\$550,000.00	57.89%	\$0.00
	TRANSFER TO DEBT SERVICE FUND	\$11,275,274.00	\$10,493,887.00	\$10,510,344.00	\$16,457.00	0.16%	\$10,510,344.00
	BANS/TANS INTEREST EXPENSE	\$487,500.00	\$458,334.00	\$465,833.00	\$7,499.00	1.64%	\$465,833.00
	INSTALLMENT PURCHASE DEBT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
		\$195,172,581.00	\$198,935,170.00	\$211,181,877.00	\$12,246,707.00	6.16%	\$207,037,450.00

SUMMARY OF PROPOSED BUDGET

- Proposed budget for 2022-2023 is \$211,181,877
- Proposed budget to budget appropriation increase of 6.16%
- Proposed budget includes interfund transfers of:
 - \$1,500,000 to Capital Projects and
 - \$50,000 to the School Lunch 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 could differ from district to district

PROPOSED TAX RATE ANALYSIS

- Tax rate percentage increase is estimated at 3.61 – 5.72% depending on the determination of assessed valuation in August 2022
- Levy to levy increase of \$4,144,427 or 3.48%
- Annual increase in taxes for an average home assessed at \$3,000 would be \$296.67 (with no decline in assessment)

NOTABLE HIGHLIGHTS OF PROPOSED BUDGET

- Addition of a 9-period day to the High School and all three Middle Schools
- Addition of new staffing in Career and Technical Education (CTE) department, Bilingual position, and Entering and Emerging program, and other districtwide programs
- Addition of six Teaching Assistants in the Special Education department
- Conversion of 15 Part-Time Special Education Aides to Full-Time positions
- Conversion of 11 Part-Time Health Aides to Full-Time positions
- Addition of one Part-Time Clerical at Tremont Elementary and one Part-Time Clerical in the Child Care department

CONTINGENT BUDGET IMPACTS

- Requires cuts to the current budget totaling \$4,144,427
- This will yield a total budget of \$207,037,450
- Eliminates all equipment purchases from the 2022-2023 proposed budget
- Removes interfund transfer to Capital and School Lunch Funds
- Would require the District to eliminate the proposed staffing necessary for the new 9-period day at the middle schools

FINANCIAL PLAN PROJECTIONS

- Utilize as a functional tool to guide discussions in budget planning process
- Analyze impact of district forecasts on budget development and multi-year planning
- Utilize forecasts in determining the impact of significant decisions on long-term fiscal health
- Forecast future fund balance projections for budget development decisions

FIVE YEAR FINANCIAL PLAN

PATCHOGUE-MEDFORD UFSD											
Multi Year Financial Plan, Fiscal Years		2022-2026									
General Fund											
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
						Projected As of June 30, 2022					
		Actual					Projected				
		2017	2018	2019	2020		2021	2022	2023	2024	2025
Revenues											
Real Property Tax Items		94,995,408	98,727,846	103,469,059	104,784,052	108,093,901	111,877,188	115,233,504	118,114,341	120,476,628	122,886,161
Other Tax Items (includes STAR)		13,956,760	13,804,491	12,729,835	11,614,974	11,405,090	11,804,268	12,158,396	12,462,356	12,711,603	12,965,835
Non-Property Tax Items						0					
Charges for Services		1,835,165	1,826,041	1,382,288	930,038	1,347,130	1,374,073	1,401,554	1,429,586	1,458,177	1,487,341
State Aid		70,678,094	71,800,565	71,803,531	70,256,939	74,905,714	82,396,285	89,811,951	91,608,190	93,440,353	95,309,161
Federal Aid		409,952	694,047	493,326	1,384,441	509,887	509,887	509,887	509,887	509,887	509,887
Other (includes Sale of Property, Misc.)		2,415,661	2,570,413	1,975,576	2,331,365	1,766,697	1,802,031	1,838,072	1,874,833	1,912,330	1,950,576
Interfund Transfers		43,526	43,092	12,117	0	243,455	0	0	0	0	0
Total Revenues and Other Sources		\$184,334,566	\$189,466,495	\$191,865,732	\$191,301,809	\$198,271,874	\$209,763,732	\$220,953,363	\$225,999,192	\$230,508,979	\$235,108,960
Expenditures by Object											
Personal Services - Instructional		62,114,081	65,193,523	66,857,082	68,025,323	69,723,822	73,210,013	76,870,514	80,714,039	83,135,461	85,629,524
Personal Services - Non-Instructional		23,089,262	23,963,583	25,207,165	24,904,312	26,100,593	28,188,640	28,752,413	29,327,461	29,914,010	30,512,290
Equipment and Capital Outlay		680,962	914,625	625,900	1,851,846	739,842	924,803	943,299	962,165	981,408	1,001,037
Contractual and Other		39,553,467	38,344,936	37,176,210	37,097,558	36,097,962	41,512,656	42,342,909	43,189,767	44,053,563	44,934,634
Employee Benefits		41,857,078	44,070,455	44,119,478	45,473,496	48,755,796	52,168,702	53,733,763	55,345,776	57,006,149	58,716,334
Debt Service (Principal and Interest)		11,412,723	11,721,705	11,604,750	11,349,841	10,536,664	10,992,844	11,121,636	11,254,424	11,295,086	10,876,286
Interfund Transfers		1,813,135	2,890,368	3,382,177	303,310	1,378,232	1,929,525	2,411,906	3,014,883	3,768,604	3,806,290
Total Expenditures and Other Uses		\$180,520,708	\$187,099,195	\$188,972,762	\$189,005,686	\$193,332,911	\$208,927,183	\$216,176,440	\$223,808,515	\$230,154,281	\$235,476,394
Surplus (Deficit)		\$3,813,858	\$2,367,300	\$2,892,970	\$2,296,123	\$4,938,963	\$836,549	\$4,776,923	\$2,190,677	\$354,698	(\$367,434)
Prior Period Adjustment - Prior Year State Aid											
Transfer Capital Reserve to Capital Projects Fund			(7,100,000)							(15,000,000)	
Budgetary Reserves											
Fund Equity, Beg. of Year		\$22,602,802	\$26,416,660	\$21,683,960	\$24,576,930	\$26,873,053	\$31,812,016	\$32,648,565	\$37,425,489	\$39,616,166	\$24,970,864
Fund Equity, End of Year		26,416,660	21,683,960	24,576,930	26,873,053	31,812,016	32,648,565	37,425,489	39,616,166	24,970,864	24,603,430
Nonspendable and Restricted Fund Balance		19,404,086	15,247,600	16,590,877	19,604,034	24,652,191	26,652,191	31,652,191	36,652,191	21,652,191	21,652,191
Unrestricted Fund Balance		7,012,574	6,436,361	7,986,053	7,269,019	7,159,825	5,996,374	5,773,298	2,963,975	3,318,673	2,951,239
UFB as % of Expenditures*		3.9%	3.4%	4.2%	3.8%	3.7%	2.9%	2.7%	1.3%	1.4%	1.3%
* Note: Unrestricted Fund Balance as a percent of expenditures is not the same as Adjusted Unrestricted Fund Balance as a percent of budget.											
							\$2M to Cap R	\$5M to Cap R	\$5M to Cap R	\$15M to Fund Bay Project	
Calculation worksheet for Adjusted Fund Balance as a Percent of Budget											
Unrestricted Fund Balance		7,012,574	6,436,361	7,986,053	7,269,019	7,159,825	5,996,374	5,773,298	2,963,975	3,318,673	2,951,239
-Appropriated Fund Balance for next FY			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-Other Adjustments**		\$293,532	\$46,045	\$1,149,738	\$815,946	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Unrestricted Fund Balance (subject to 4% restriction)		\$6,719,042	\$6,390,316	\$6,836,315	\$6,453,073	\$7,159,825	\$5,996,374	\$5,773,298	\$2,963,975	\$3,318,673	\$2,951,239
AUFB as a % of Budget (next year's expenditures)		3.6%	3.4%	3.6%	3.3%	3.4%	2.8%	2.6%	1.3%	1.4%	N/A
** "Other Adjustments" include: encumbrances included in committed and assigned fund balance; amounts reserved for insurance recovery; and amounts reserved for tax reduction.											

FUND BALANCE PROJECTION FOR THE 2022-2023 SCHOOL YEAR

- Projected unreserved fund balance of 3.39%
- Proposed restoration of \$2,000,000 back into the Employee Contribution Reserve (ERS) which was used during the 2021-2022 budget
- Proposed funding of the Capital Reserve in the amount of \$5,000,000 in anticipation of:
 - new Bay Elementary building addition
 - improvements to climate control in buildings districtwide
 - fulfillment of recommendations listed in the new Building Conditions Survey
 - continued improvement of District infrastructure
- Use of reserve helps us to avoid new bonded debt

DISTRICT VOTE PROPOSITIONS

- This year's Annual Budget Vote and Election ballot will contain a second proposition in addition to the approval of the 2022-2023 school district budget
- The additional proposition will be for the creation of a new capital reserve fund
- Purpose of the fund is to set aside monies for future capital improvements district-wide, including the purchase of security related items, site improvement projects at various school buildings, Career and Technical Education (CTE) improvements, and the expansion of Bay Elementary School
- Maximum funding for this reserve will not exceed \$25,000,000 over the ten years from the date of its establishment

IMPORTANT DATES

- **April 22, 2022:** Deadline for School Boards to adopt Property Tax Report Card Filing (note: this will be done at the April 11 Business Meeting)
- **April 25, 2022:** Districts must transmit Property Tax Report Card to NYSED, following its approval by the School Board
- **April 28, 2022:** Copies of the budget and attachments are required to be posted to the District website and be available to the residents
- **May 5, 2022:** Budget Hearing
- **May 17, 2022:** Budget Vote and Board of Education election
- **June 21, 2022:** Budget Re-Vote (if necessary)

QUESTIONS ?