
PATCHOGUE-MEDFORD UFSD BUDGET HEARING

MAY 5, 2022

STATE BUDGET FACTS

- Increases education spending in NYS by \$2.1 billion, overall 7% increase
- This includes \$1.6 billion increase in Foundation Aid
- The Community Schools Set Aside is unchanged from 2021-22 and remains at \$950,321
- The enacted State Budget shows an increase of \$1,054,053 over the Governor's Proposed Executive Budget for our district
- The increase is primarily in Universal Pre-Kindergarten which increased by \$1,068,455
- District is going to issue a Request For Proposal (RFP) to solicit vendors who can provide a pre-Kindergarten program for 2022-23 school year off site, at their facility

FOUNDATION AID INCREASE REPORTING REQUIREMENT

- School districts receiving either a 10% or \$10 million increase in Foundation Aid for 2022-23 are required to develop a plan for their increase.
- Patchogue-Medford's Foundation Aid is +\$7,904,282, which represents +14.7% increase.
- School districts must prepare a spending plan, hold a public comment period, analyze community feedback, and post plans to the District website.
- Finalized plans must be submitted to New York State Education Department (NYSED) by July 1, 2022.
- Specific details on how to do the reporting have not been released.

PROPERTY TAX CAP

- Enacted by the Legislators in June 2011
- Caps the tax levy **NOT** the tax rate
- Tax rate is contingent upon the assessed valuation for the District and the tax levy

THE BASE FORMULA
2021-2022 TAX LEVY x
TAX BASE GROWTH FACTOR +
PILOTS RECEIVED IN 2021-2022 -
THE BASE TAX LEVY TO PAY FOR SOME COURT ORDERS/JUDGEMENTS -
TAX LEVY TO PAY FOR LOCAL CAPITAL COSTS x
ALLOWABLE LEVY GROWTH FACTOR -
PILOTS RECEIVABLE (ESTIMATED) IN 2022-2023 +
AVAILABLE CARRYOVER (IF ANY) =
TAX LEVY LIMIT FOR 2022-2023
+ EXCLUSION (CURRENT YEAR LOCAL CAPITAL COSTS, RETIREMENT SYSTEM EXCLUSIONS (if any) =
TAX LEVY LIMIT with EXCLUSIONS FOR 2022-2023

2022-2023 PROPERTY TAX CAP FACTORS

Factors	Impact 2020-2021	Impact 2021-2022	Impact 2022-2023
Tax Based Growth Factor	1.0035	1.0061	1.0047
Inflation Factor <i>The lesser of 2% or the Consumer Price Index (CPI)</i> <i>Note: CPI for the 2022-2023 Budget is 4.7%</i>	1.81%	1.23%	2.00%
Exclusions	\$2,841,006	\$3,719,685	\$5,022,881

PROPERTY TAX CAP

PATCHOGUE-MEDFORD UFSD			
Tax Levy Limit for the 2022/2023 Fiscal Year			
			Draft as of March 18, 2022
			% Tax Levy Growth Factor
2021/2022 Tax Levy (\$119,129,254)	Item 1	\$ 119,129,254.00	
Less: Interest from Fiscal Year 6/30/2022, or Add Allocation from Reserve Account			Amount of Levy to Put in Reserve
Adjusted Levy for 2021/2022		119,129,254.00	
Tax Base Growth Factor	Item 2	1.0047	\$119,689,161.00
Add: PILOT Receivable in the Prior School Year (2021/2022)	Item 3		328,159.00
	Sub-Total		\$120,017,320.00
Less: Taxes levied for Prior Year Exclusions (not ERS/TRS)			-
			NONE
	Capital Tax Levy Amount for 6/30/2022 - Item 3	3,719,685.20	3,719,685.00
Adjusted Prior Year Tax Levy			\$116,297,635.00
Allowable Tax Levy Growth Factor (Lesser of 2% or CPI)	Item 4	2.0000%	2,325,953.00
Less: PILOT (Receivable in Current Year 2022/2023)	Item 5	(372,787.99)	(372,788.00)
Add: Allowable Carryover from Prior Year (if any)			(estimated as of 2/10/2022)
Tax Levy Limit			\$118,250,800.00
			NONE AVAILABLE
Add: Coming School Year Exclusions			
Capital Debt Service (Current Amount)	Item 6	\$ 10,510,343.14	Energy Performance Contract & Bonds
Add: BOCES Capital Exclusion Amount	Item 9	\$ 336,175.00	
Add: Anticipated amount spent from Transfer to Capital Fund		1,500,000.00	Miscellaneous District Wide Projects
Add: Purchase of Bus	Item	127,000.00	Account Code A5510.21
	Sub-Total	\$ 12,473,518.14	
Less: Transportation Aidable Debt Service (TRA-Est Output Report Line (56, 57, 58, 59)*State Share Ratio (line 32 of the TRA report 0.684))	Item 7	(16,587.68)	
	Sub-Total	\$ (16,588.00)	
Less: Projected Building Aid	Item 8	(7,333,523.00)	Use Executive Budget Estimate
Less: BOCES AID	Item 9	(100,526.00)	
	Sub-Total	(7,434,049.00)	
	Capital Tax Levy Amount for 6/30/2023	5,022,881.14	5,022,881.00
Add: Pension Exclusions:			
ERS			-
TRS			-
Maximum Allowable Tax Levy (requiring simple majority)			\$123,273,681.00
			Budgeted Amount for 2022/23 for Taxes
2021/2022 Budgeted Amount for Taxes			119,129,254.00
Allowable Budget to Budget levy growth per tax cap calculation.			\$ 4,144,427.00
			Budget to Budget \$ Increase
			3.48% Budget to Budget % Increase

PROPERTY TAX RATE

Property Tax Rate Formula:

$$\text{Proposed Tax Levy} \div \text{Assessed Valuation} = \text{Property Tax Rate}$$

Assessed Valuation Summary				
Fiscal Year	Town Year	Assessed Value Net of Exemptions Except STAR	Assessed Value Change Increase (Decrease)	Assessed Value % Change
2017/2018	2017	42,946,515	(513,671)	-1.18%
2018/2019	2018	42,898,624	(47,891)	-0.11%
2019/2020	2019	43,158,887	260,263	0.61%
2020/2021	2020	43,337,761	178,874	0.41%
2021/2022	2021	43,416,273	78,512	0.18%

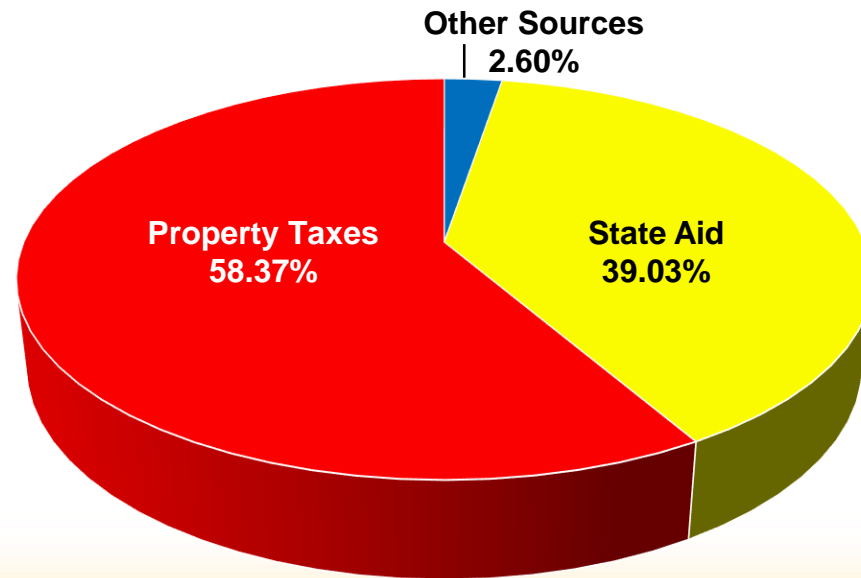
WHAT DOES THIS MEAN?

- Tax Levy for 2022-2023 will be increased by 3.48% or \$4,144,427 when compared to 2020-2021 tax levy;
- Proposed tax rate increase of 3.61%, assuming no decline in assessed valuation.

	Adopted Budget 2021-2022	Proposed Budget 2022-2023	Change	%
Budgeted Property Taxes	\$119,129,254	\$123,273,681	\$4,144,427	3.48%

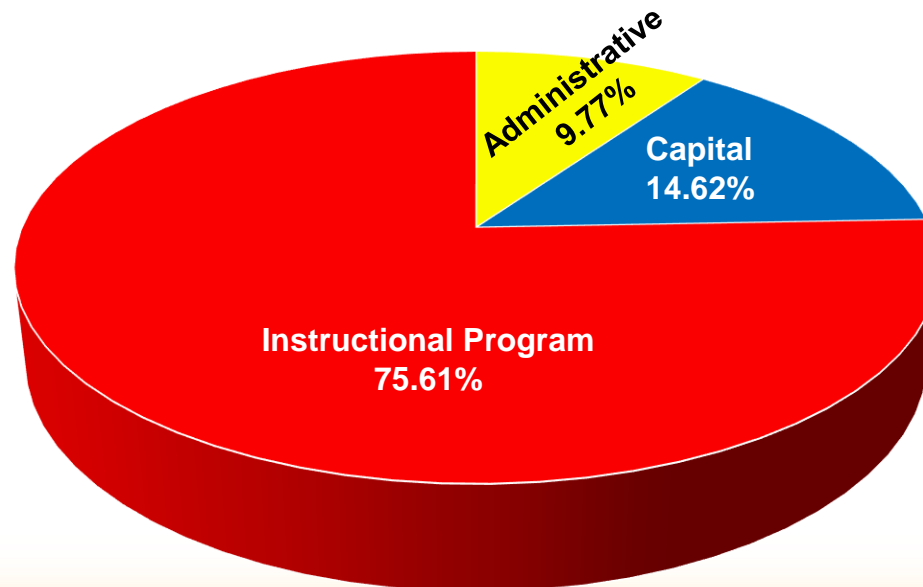
BUDGET SUMMARY OF REVENUES

	2021-2022 Adopted Budget	2022-2023 Proposed Budget	Increase / (Decrease)
Property Taxes	\$119,129,254	\$123,273,681	\$4,144,427
State Aid	\$64,731,574	\$82,410,674	\$17,679,100
Other Sources	\$13,074,342	\$5,497,522	(\$7,576,820)
Appropriated Fund Balance and Reserves	\$2,000,000	\$0	(\$2,000,000)
Total Revenues	\$198,935,170	\$211,181,877	\$12,246,707



BUDGET SUMMARY OF EXPENDITURES

	2021-2022 Adopted Budget	2022-2023 Proposed Budget	Increase / (Decrease)
Instructional Program	\$149,424,934	\$159,682,441	\$10,257,507
Capital	\$29,593,232	\$30,882,505	\$1,289,273
Administrative	\$19,917,004	\$20,616,931	\$699,927
Total Expenditures	\$198,935,170	\$211,181,877	\$12,246,707



PROGRAM EXPENDITURES

	2021-2022 Adopted Budget	2022-2023 Proposed Budget	Increase / (Decrease)
General Instruction	\$54,201,008	\$58,128,785	\$3,927,777
Students with Disabilities Programs	\$31,172,401	\$30,938,813	(\$233,588)
Occupational Education	\$1,831,461	\$2,010,760	\$179,299
Special School	\$649,065	\$626,080	(\$22,985)
Library and Media	\$1,739,879	\$1,856,704	\$116,825
Computer Instruction	\$1,627,337	\$2,101,462	\$474,125
Student Support Services	\$6,362,406	\$6,447,279	\$84,873
Extracurricular and Athletics	\$1,848,451	\$1,997,586	\$149,135
Transportation	\$9,610,996	\$9,909,260	\$298,264
Employee Benefits	\$38,255,719	\$43,317,230	\$5,061,511
Community Services	\$2,126,211	\$2,348,482	\$222,271
Total Program Expenditures	\$149,424,934	\$159,682,441	\$10,257,507

CAPITAL EXPENDITURES

	2021-2022 Adopted Budget	2022-2023 Proposed Budget	Increase / (Decrease)
Operations, Maintenance and Security	\$13,376,518	\$13,824,021	\$447,503
Employee Benefits	\$3,895,261	\$4,145,557	\$250,296
Debt Service	\$458,334	\$465,833	\$7,499
Transfers	\$11,863,119	\$12,447,094	\$583,975
Total Capital Expenditures	\$29,593,232	\$30,882,505	\$1,289,273

ADMINISTRATIVE EXPENDITURES

	2021-2022 Adopted Budget	2022-2023 Proposed Budget	Increase / (Decrease)
Board of Education	\$188,635	\$193,972	\$5,337
Central Administrative Support	\$2,318,304	\$2,403,363	\$85,059
Legal Services and Insurance	\$1,427,495	\$1,502,015	\$74,520
Other Central Services	\$3,363,502	\$3,420,811	\$57,309
Instructional Educational Support	\$7,805,470	\$7,943,680	\$138,210
Employee Benefits	\$4,813,598	\$5,153,090	\$339,492
Total Administrative Expenditures	\$19,917,004	\$20,616,931	\$699,927

BUDGET AND TAX RATE SUMMARY

- Proposed budget for 2022-2023 of \$211,181,877
- Budget to budget increase 6.16% or \$12,246,707
- Levy to levy increase of 3.48% or \$4,144,427
- Tax rate percentage increase 3.61% - 5.72% depending on determination of assessed valuation in August 2022
- Annual increase in taxes for an average home assessed at \$3,000 would be \$296.67 (with no decline in assessment)
- District is NOT proposing to pierce the Tax Cap

STAFFING HIGHLIGHTS

- Addition of approximately 35 new staff members for the 9-period day at the middle schools and High School, the Career and Technical Education (CTE) department, a new bilingual Social-Emotional Learning (SEL) position, and the Entering and Emerging program, and other districtwide supports
- Addition of six Teaching Assistants in the Special Education department
- Conversion of 15 additional 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 position at Tremont Elementary and one part-time clerical in the Child Care department

PROPOSED ACADEMIC PROGRAMS AND INITIATIVES FOR 2022-2023

- Implementation of a 9-period day period at the middle schools and the High School
- Increase opportunities for Students With Disabilities (SWD) to be integrated with non-disabled peers and provide ongoing coaching to staff to support this initiative
- Expansion of the Career and Technical Education program at PMHS to include Fashion Design and Merchandising
- Introduction of new electives at the middle schools including Wellness, STEM, Crime Science Investigation, Drone Technology, and Presentation & Debate
- Update vocational workspaces at Barton, Oregon and the High School for SWD's

PROPOSED ACADEMIC PROGRAMS AND INITIATIVES FOR 2022-2023 (CONT'D)

- Incorporation of new strategic writing course at the middle schools for English Language Learners
- Update of the Social Emotional curriculum to address students' needs based on the Mental Health/Social Emotional Screener
- Expansion of the electives program for ACES students
- Creation of an elementary newcomer program for English Language Learners
- Continuation of Wilson training for Elementary Special Education staff
- Expansion of integrated co-teaching classes at the High School in the areas of Math and Science

PROPOSED CAPITAL IMPROVEMENTS FOR 2022-2023

- Replacement of the unit ventilators and pumps at South Ocean Middle School
- Removal of carpet and installation of new floor tile in the main office at Medford Elementary School
- Installation of new floor tile in three science rooms at Saxton Middle School
- Improvements in the gymnasium at South Ocean Middle School including the repair and refinishing of the gym floor, painting of the walls and ceiling, and creation of a new fitness center
- Completion of the tennis court refurbishment at Oregon Middle School
- Renovation of courtyard at Medford Elementary School to create an outside learning space
- Installation of new floor tile in the 2nd floor corridor at South Ocean Middle School

PROPOSED TECHNOLOGY IMPROVEMENTS FOR 2022-2023

- Replacement of voice gateways that are at the end of their life at all buildings
- Upgrade of the Digital Media Lab computers at the High School
- Installation of additional interactive displays in the High School and elementary school classrooms
- Continued district-wide deployment of Parent Square (uniformed translation and school-to-home communication tool)
- Implementing next phase of wireless project to address any connectivity gaps that may exist
- Upgrade of auditorium projectors at all middle schools
- Replacement of workstation computers for Plant & Facilities, District Office, Child Care departments and High School support staff

PROPOSITIONS ON THE BALLOT

- 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
- The taxpayers will not incur any additional charges in the 2022-2023 school year as a result of this proposition

WHAT HAPPENS IF THE BUDGET FAILS?

- Board of Education may recommend a re-vote on June 21, 2022 or adopt a contingent budget
- A contingent budget will require approximately \$4,144,427 of additional cuts to the General Fund budget
- This will yield a total budget of \$207,037,450
- Equipment purchases would be eliminated from the budget
- Removes interfund transfers to the Capital Fund and School Lunch Fund
- Would require the District to eliminate the proposed staffing necessary for the new 9-period day at the middle schools

***** BUDGET VOTE *****

MAY 17, 2022

7:00 A.M. – 9:00 P.M.

2022-2023 Budget Brochure