

**PATCHOGUE-MEDFORD UFSD  
BUDGET PRESENTATION #4**

**APRIL 3, 2023**

# WHERE WERE WE LAST WEEK?

<b>2023-2024 Proposed Budget Information</b>	<b>Amount</b>	<b>Increase \$ Over Prior Year</b>	<b>Increase % Over Prior Year</b>
Total Proposed Budget Amount	\$231,391,038	\$20,209,161	9.57%
Proposed Contingent Budget Amount	\$226,758,920	\$15,577,043	7.38%
Total Proposed FTE's (Full-Time Equivalents)	1,444.90	50.9	

# WHAT WAS THE PROPOSED IMPACT TO THE TAXPAYER?

2023-2024 Proposed Tax Information	Amount	Increase \$ Over Prior Year	Increase % Over Prior Year
Maximum Allowable Tax Levy	\$128,588,179	\$5,314,898	4.31%
Proposed Property Tax Levy	\$127,905,799	\$4,632,118	3.76%
Estimated Tax Rate Increase Range Based on Assessed Valuations in August 2023			3.92% to 6.04%
Proposed Contingent Budget Amount	\$226,758,920	\$15,577,043	7.38%
Proposed Tax Levy Under a Contingent Budget	\$123,273,681	\$0	0.00%
Estimated Tax Rate Increase Range Under a Contingent Budget Based on Assessed Valuations in August 2023			0.16% to 2.20%

# WHAT CHANGED?

- Eliminated the proposed scanning of personnel files and the new Employee Assistance Program (EAP) from the Human Resources budget (estimated savings \$160k);
- Removed the proposed wrestling room at Saxton from the Athletics budget (estimated savings \$36k);
- Removed the proposed purchase of chairs and stands from the Music Department Budget (estimated savings \$20k);
- Removed the proposed addition of 2.0 FTE's bilingual Teaching Assistants (TA's) for the CTE program, will continue to use the current part-time supports available through grant funds (estimated savings \$120k)
- Reduced the proposed increase for secondary department chairs by 1.60 FTE's (estimated savings 144k)
- Reduced the proposed increase for Academic Intervention Services (AIS) teachers from 15.0 FTE's to 10.0 FTE's (estimated savings \$447k)
- Adjusted the funding of the 7.0 staff members to cover for the Teachers on Special Assignment (TOSA) to maintain the building supports that originated from School Improvement Grants for one more year funded by other grants (estimated savings \$630k)

# WHAT CHANGED?

- Reduced estimated increase in FTE's in the business department by 0.50FTE (estimated savings \$45k);
- Reduced the proposed increase in psychologists from 2.0 FTE's to 1.0 FTE (estimated savings \$90k);
- Reduced the amount budgeted for iReady Teacher Toolbox and for the High School, items can be covered by grant funds in 2023-2024 (estimated savings \$70k);
- Removed the proposed Assistant Principal at Eagle Elementary School 1.0 FTE (estimated savings \$178k);
- Removed the proposed 1.0 FTE for a behaviorist (estimated savings \$90k);
- Reduced the proposed Interfund Transfer to Capital from \$1.5 million to \$1.0 million (estimated savings \$500k);
- Total reductions estimated at just over \$2.5 million dollars.

# WHAT IS THE IMPACT OF THESE CHANGES?

<b>2023-2024 Proposed Budget Information</b>	<b>Amount</b>	<b>Increase \$ Over Prior Year</b>	<b>Increase % Over Prior Year</b>
Total Proposed Budget Amount	\$228,858,350	\$17,676,473	8.37%
Proposed Contingent Budget Amount	\$226,758,920	\$15,577,043	7.38%
Total Proposed FTE's (Full-Time Equivalents)	1,425.80	31.8	

# HOW DO THESE CHANGES IMPACT THE TAXPAYER?

<b>2023-2024 Proposed Tax Information</b>	<b>Amount</b>	<b>Increase \$ Over Prior Year</b>	<b>Increase % Over Prior Year</b>
Maximum Allowable Tax Levy	\$128,588,179	\$5,314,898	4.31%
Proposed Property Tax Levy	\$125,373,111	\$2,099,430	1.70%
Estimated Tax Rate Increase Range Based on Assessed Valuations in August 2023			1.86% to 3.94%
Proposed Contingent Budget Amount	\$226,758,920	\$15,577,043	7.38%
Proposed Tax Levy Under a Contingent Budget	\$123,273,681	\$0	0.00%
Estimated Tax Rate Increase Range Under a Contingent Budget Based on Assessed Valuations in August 2023			0.16% to 2.20%

# REVISED INTERFUND TRANSFER TO CAPITAL PROJECTS FOR 2023-2024

2023-2024	Proposed Project
Bay Elementary	Additional funding (if necessary) for the construction of the new building addition
Barton, Bay, Canaan, and Tremont elementary schools and Saxton Middle School	Upgrades to courtyards and/or creation of outdoor instructional spaces
Site improvement projects at various buildings	Includes projects from the 2022 Building Condition Survey (BCS) as recommended by the Buildings and Operations Committee
<b>Total: \$1,000,000</b>	



# CHANGES TO PROPOSED BUDGET SINCE BUDGET PRESENTATION #3

<b>PATCHOGUE-MEDFORD UFSD</b>		
<b>Proposed Budget Cuts for the 2023/2034 Budget</b>		
HR Cuts (EAP at BOCES and Scanning of Personnel Files)		\$ (163,020.00)
Remove Proposed Wrestling Room at Saxton Basement		\$ (35,882.00)
Remove Proposed Music Dept Chairs and Stands		\$ (19,875.00)
Remove Proposed Bi-Lingual TA's for CTE	(2.00)	\$ (120,000.00)
Lower the FTE's added for Dept Chairs	(1.60)	\$ (144,000.00)
Reduce Proposed AIS Positions - Reading	(2.00)	\$ (178,812.40)
Reduce Proposed AIS Positions - Math	(3.00)	\$ (268,218.60)
Reduce - Business Dept FTE increase	(0.50)	\$ (45,000.00)
Reduce Proposed Psychologist - Only add 1	(1.00)	\$ (90,000.00)
Coaches (Move to grant and possibly only for one year)	(7.00)	\$ (630,000.00)
iReady Remove Teacher Toolbox from GF, next year it's in grants		\$ (60,000.00)
Remove HS iReady - Next year it is in grants		\$ (9,400.00)
Remove proposed A/P at Eagle	(1.00)	\$ (178,480.00)
Remove additional proposed Behaviorist	(1.00)	\$ (90,000.00)
Reduce Interfund Transfer to Capital		\$ (500,000.00)
<b>Total Budget Adjustments Proposed</b>	<b>(19.10)</b>	<b>\$ (2,532,688.00)</b>

# REVENUE BUDGET PROJECTION

PATCHOGUE-MEDFORD UFSD  
REVENUE BUDGET PROJECTION

DESCRIPTION	2021-2022 ADOPTED BUDGET	2022-2023 ADOPTED BUDGET	2023-2024 PROPOSED BUDGET	\$ INCREASE (DECREASE) BETWEEN 2022- 2023 ADOPTED BUDGET AND 2023- 2024 PROPOSED BUDGET	%	2023-2024 CONTINGENT BUDGET	CHANGE BETWEEN PROPOSED BUDGET AND PROPOSED CONTINGENT BUDGET
			-			-	
REVENUE SUMMARY BY MAJOR CATEGORY							
PROPERTY TAXES AND STAR	\$119,129,254.00	\$123,273,681.00	\$125,373,111.00	\$2,099,430.00	1.70%	\$123,273,681.00	(\$2,099,430.00)
OTHER TAX ITEMS	333,159.00	377,788.00	736,148.00	\$358,360.00	94.86%	736,148.00	\$0.00
CHARGES FOR SERVICES	1,856,332.00	1,914,692.00	1,914,692.00	\$0.00	0.00%	1,914,692.00	\$0.00
USE OF MONEY AND PROPERTY	801,384.00	802,272.00	802,272.00	\$0.00	0.00%	802,272.00	\$0.00
SALE OF PROPERTY AND COMPENSATION FOR LOSS	127,770.00	127,770.00	127,770.00	\$0.00	0.00%	127,770.00	\$0.00
MISCELLANEOUS	1,625,000.00	1,625,000.00	1,625,000.00	\$0.00	0.00%	1,625,000.00	\$0.00
INTERFUND REVENUE	50,000.00	50,000.00	50,000.00	\$0.00	0.00%	50,000.00	\$0.00
STATE SOURCES	64,731,574.00	82,410,674.00	97,517,368.00	\$15,106,694.00	18.33%	97,517,368.00	\$0.00
FEDERAL SOURCES	8,037,242.00	600,000.00	500,000.00	(\$100,000.00)	-16.67%	500,000.00	\$0.00
INTERFUND TRANSFERS	243,455.00	-	211,989.00	\$211,989.00	100.00%	211,989.00	\$0.00
APPROPRIATED FUND BALANCE	2,000,000.00	-	-	\$0.00	0.00%	-	\$0.00
	198,935,170.00	211,181,877.00	228,858,350.00	17,676,473.00	8.37%	226,758,920.00	(2,099,430.00)
Detail Of Appropriations:							
Amount appropriated from Unreserved Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$0.00
Amount appropriated from the Retirement Contribution Res	\$ 2,000,000.00	\$ -	\$ -	\$ -	0.00%	\$ -	\$0.00
Amount appropriated from the Workers Comp Reserve	-	-	-	\$ -	0.00%	-	
Amount appropriated from the Unemployment Insurance Re	-	-	-	\$ -	0.00%	-	
	\$ 2,000,000.00	\$ -	\$ -	\$ -	0	\$ -	\$ -
Budget to Budget Tax Levy Increase/(Decrease) \$	2,969,923.00	4,144,427.00	2,099,430.00			0.00	
Budget to Budget Tax Levy Increase/(Decrease) %	2.56%	3.48%	1.70%			0.00%	

# SUMMARY OF PROPOSED BUDGET

<u>PATCHOGUE-MEDFORD UFSD</u>							
BUDGET INFORMATION - 2023-2024							
DESCRIPTION	2021-2022 ADOPTED BUDGET	2022-2023 ADOPTED BUDGET	2023-2024 PROPOSED BUDGET	INCREASE (DECREASE) BETWEEN 2022- 2023 ADOPTED BUDGET AND 2023- 2024 ADOPTED BUDGET	% Change	Changes to Arrive at 2023-2024 Contingent Budget	2023-2024 CONTINGENT BUDGET
<b>BY MAJOR CATEGORY</b>							
SALARIES	\$96,628,610.00	\$102,470,730.00	\$111,324,454.00	\$8,853,724.00	8.64%	\$0.00	\$111,324,454.00
EMPLOYEE BENEFITS	\$46,686,332.00	\$52,316,112.00	\$57,715,565.00	\$5,399,453.00	10.32%	\$0.00	\$57,715,565.00
SUPPLIES	\$2,467,873.00	\$2,931,178.00	\$3,371,633.00	\$440,455.00	15.03%	\$0.00	\$3,371,633.00
EQUIPMENT - NOT STATE AIDED HARDWARE	\$690,064.00	\$591,127.00	\$591,280.00	\$153.00	0.03%	(\$591,280.00)	\$0.00
EQUIPMENT - STATE AIDED HARDWARE	\$116,000.00	\$428,000.00	\$809,000.00	\$381,000.00	89.02%	(\$508,150.00)	\$300,850.00
TEXTBOOKS	\$479,089.00	\$479,089.00	\$724,806.00	\$245,717.00	51.29%	\$0.00	\$724,806.00
BOCES SERVICES	\$18,463,624.00	\$17,147,830.00	\$17,091,918.00	(\$55,912.00)	-0.33%	\$0.00	\$17,091,918.00
IN DISTRICT MILEAGE, TRAVEL AND CONFERENCE	\$137,326.00	\$130,144.00	\$167,089.00	\$36,945.00	28.39%	\$0.00	\$167,089.00
CONTRACT TRANSPORTATION	\$7,481,890.00	\$7,621,405.00	\$8,442,304.00	\$820,899.00	10.77%	\$0.00	\$8,442,304.00
WATER, ELECTRICITY, NATURAL GAS AND FUEL OIL	\$2,144,625.00	\$2,234,400.00	\$2,648,000.00	\$413,600.00	18.51%	\$0.00	\$2,648,000.00
TUITION - FOSTER, CHARTER SCHOOL, PRIVATE	\$2,419,360.00	\$2,302,601.00	\$2,622,728.00	\$320,127.00	13.90%	\$0.00	\$2,622,728.00
CONTRACT SERVICES	\$8,898,924.00	\$9,616,334.00	\$10,543,305.00	\$926,971.00	9.64%	\$0.00	\$10,543,305.00
TRANSFER TO SCHOOL LUNCH FUND	\$50,000.00	\$50,000.00	\$0.00	(\$50,000.00)	-100.00%	\$0.00	\$0.00
TRANSFER TO SPECIAL AID FUND	\$369,232.00	\$386,750.00	\$341,376.00	(\$45,374.00)	-11.73%	\$0.00	\$341,376.00
TRANSFER TO CAPITAL FUND	\$950,000.00	\$1,500,000.00	\$1,000,000.00	(\$500,000.00)	-33.33%	(\$1,000,000.00)	\$0.00
TRANSFER TO DEBT SERVICE FUND	\$10,493,887.00	\$10,510,344.00	\$10,439,892.00	(\$70,452.00)	-0.67%	\$0.00	\$10,439,892.00
BANS/TANS INTEREST EXPENSE	\$458,334.00	\$465,833.00	\$1,025,000.00	\$559,167.00	120.04%	\$0.00	\$1,025,000.00
INSTALLMENT PURCHASE DEBT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
	\$198,935,170.00	\$211,181,877.00	\$228,858,350.00	\$17,676,473.00	8.37%	(\$2,099,430.00)	\$226,758,920.00

# SUMMARY OF PROPOSED BUDGET

- Proposed budget for 2023-2024 is \$228,858,350
- Proposed budget to budget appropriation increase of 8.37%
- Proposed budget includes interfund transfer of \$1,000,000 to Capital Projects

# IMPORTANT BUDGET NOTES

- The proposed budget does not pierce the tax cap
- The District is proposing a levy of 1.70% which is less than the maximum allowable levy and significantly lower than the originally estimated levy increase of 4.50%
- 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

- Levy to levy increase of \$2,099,430 or 1.70%
- Tax rate percentage increase is estimated at 1.86% - 3.94% depending on the determination of assessed valuation in August 2023
- Annual increase in taxes for an average home assessed at \$3,000 would be \$158.43 (with no decline in assessment)

# CONTINGENT BUDGET IMPACTS

- Requires cuts to the current budget totaling \$2,099,430 "Zero Levy Increase"
- This will yield a total budget of \$226,758,920
- Eliminates all equipment purchases from the 2023-2024 proposed budget
- Removes Interfund Transfer to Capital
- Requires a reduction of student device replacements

# DISTRICT VOTE PROPOSITIONS

- This year's Annual Budget Vote and Election ballot will contain a second proposition in addition to the approval of the 2023-2024 school district budget
- The additional proposition will be primarily for the expenditure of funds from the 2018 and 2022 Capital Reserves for the purpose of the Bay Elementary building addition and site improvement projects at various school buildings
- Purpose of the reserves was to set aside monies for future capital improvements without the need for the district to borrow and incur new bonded debt



# IMPORTANT DATES

- **April 21, 2023:** Deadline for School Boards to adopt Property Tax Report Card Filing (note: this will be done at the April 20 Business Meeting)
- **April 24, 2023:** Districts must transmit Property Tax Report Card to NYSED, following its approval by the School Board
- **April 24, 2023:** Copies of the budget and attachments are required to be posted to the District website and be available to the residents
- **May 4, 2023:** Budget Hearing
- **May 16, 2023:** Budget Vote and Board of Education election

**QUESTIONS?**