

**PATCHOGUE-MEDFORD UFSD
BUDGET HEARING
MAY 4, 2023**



STATE BUDGET FACTS

- ❖ Increases educational spending in NYS by \$3.1 billion, overall 10% increase
- ❖ This includes \$2.7 billion increase in Foundation Aid
- ❖ The Governor's Executive proposal confirms her previous commitment to fully fund Foundation Aid by Fiscal Year (FY) 2024
- ❖ Governor's proposed budget shows an overall State Aid increase of \$16,222,780 for our District, which includes an approximate increase of \$500,000 in Universal Pre-K funding

FISCAL CLIFF

COVID Grants	2020-2021	2021-2022	2022-2023*	2023-2024*	TOTALS
Coronavirus Response & Relief Supplemental Appropriations Act (CRRSA)	\$97,173.00	\$3,934,003.80	\$3,366,397.20	\$0.00	\$7,397,574.00
American Rescue Plan (ARP)	\$0.00	\$1,359,334.65	\$2,450,709.00	\$12,272,108.35	\$16,082,152.00
TOTALS	\$97,173.00	\$5,293,338.45	\$5,817,106.20	\$12, 272,108.35	\$23,479,726.00

* Based on projected expenditures, including three-month grant runoff period of July 1-September 30

School Improvement Grants	2020-2021	2021-2022	2022-2023	2023-2024**	TOTALS
9/1/19 - 8/31/20	\$130,112.30	\$0.00	\$0.00	\$0.00	\$130,112.30
9/1/20 - 8/31/21	\$958,253.91	\$847,395.75	\$0.00	\$0.00	\$1,805,649.66
9/1/21 - 8/31/22	\$0.00	\$1,118,170.21	\$416,794.07	\$0.00	\$1,534,964.28
9/1/22 - 8/31/23	\$0.00	\$0.00	\$1,700,000.00	\$0.00	\$1,700,000.00
TOTALS	\$1,088,366.21	\$1,965,565.96	\$2,116,794.07	\$0.00	\$5,170,726.24

** Pending final review

GRAND TOTALS	\$1,185,539.21	\$7,258,904.41	\$7,933,900.27	\$12,272,108.35	\$28,650,452.24
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SUMMARY OF PROPOSED BUDGET

- ❖ Proposed budget for 2023-2024 is \$231,391,038
- ❖ Proposed budget to budget appropriation increase of 9.57%
- ❖ Proposed budget includes interfund transfer of \$1,500,000 to Capital Projects
- ❖ The proposed budget does not pierce the tax cap
- ❖ The District is proposing a levy of 3.76% 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

NOTABLE STAFFING CHANGES IN PROPOSED BUDGET

- ❖ Proposed budget maintains all of the supports that were made possible by the COVID related and School Improvement grants by adding building liaisons and seven staff members to cover for the Teachers on Special Assignment (TOSA)
- ❖ Addition of an Assistant Principal at Eagle Elementary School to address increasing student population and behavioral issues
- ❖ Academic Intervention Services (AIS) teaching additions (15) will enable us to continue to address the lingering effects of learning loss
- ❖ Addition of two psychologists, a social worker, and a behaviorist will enhance our ability to devote more attention to Social Emotional Learning (SEL) impacts being experienced by our students
- ❖ Addition of a new elementary ACES class teacher, two Teaching Assistants, and a new CSE Chairperson will bolster our efforts to address our rapidly growing Special Education student population
- ❖ Introducing two bilingual Teaching Assistants into the Career and Technical Education (CTE) program and eight into the Dual Language program will aid in closing the achievement gap for our English Language Learners
- ❖ Addition of 1.7 staff for the expansion of our CTE Program which includes the new Cosmetology class

NOTABLE HIGHLIGHTS IN PROPOSED BUDGET

- ❖ Full implementation of a new K-5 literacy program as well as the piloting of the K-5 math program
- ❖ Expansion of the Career and Technical Education program at PMHS to include Cosmetology
- ❖ Introduction of new middle school electives, including Career and Financial Management and Understanding Natural Disasters.
- ❖ Creation of new Academic and Career Explorers (ACES) classroom at PMHS
- ❖ Professional Development consultants will train teaching staff to increase mastery of new ENIL and Independent Reading Level Assessment (IRLA) leveling materials
- ❖ Expansion of the Unified Sports program to include cheerleading
- ❖ Creation of a new middle school wrestling room at Saxton that can accommodate student athletes from all three middle schools.
- ❖ Purchase of new music stands and chairs for the stage performances at Saxton and PMHS

WHAT IS THE PROPERTY TAX CAP FORMULA?

- ❖ Tax Cap formula is used to calculate the maximum permissible amount known as the tax levy limit
- ❖ If the District proposes a tax levy at the limit or lower, the budget needs a “simple majority” in the budget vote (greater than 50%) in order to pass
- ❖ If the District proposes a tax levy greater than this amount, the budget needs a “super majority” which requires greater than 60% in order to pass. This is also known as **piercing the cap**.

THE BASE FORMULA
2022-2023 TAX LEVY x
TAX BASE GROWTH FACTOR +
PILOTS RECEIVED IN 2022-2023 -
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 2023-2024 +
AVAILABLE CARRYOVER (IF ANY) =
TAX LEVY LIMIT FOR 2023-2024

PROPOSED TAX RATE ANALYSIS

- ❖ Levy to levy increase of \$4,632,118 or 3.76%
- ❖ Tax rate percentage increase is estimated at 3.92% - 6.04% depending on the determination of assessed valuation in August 2023
- ❖ Annual increase in taxes for an average home assessed at \$3,000 would be \$333.33 (with no decline in assessment)
- ❖ Audio Guided 2023-2024 School Property Taxes Tutorial:
<https://www.youtube.com/watch?v=IJVEWrMxf4E>
- ❖ 2023-2024 Proposed School Property Taxes Tutorial presentation with hyperlinks:
<https://www.pmschools.org/site/handlers/filedownload.ashx?moduleinstanceid=14410&dataid=34358&FileName=Property%20Tax%20Estimator%20Presentation%204-19-23%20Not%20Final.pdf>

PROPERTY TAX RATE

Property
Tax Rate
Formula



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%
2022/2023	2022	43,442,177	25,904	0.06%

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 2023-2024 school district budget
- ❖ The additional proposition will be for the expenditure of no more than eight million five hundred seventy thousand thirty-eight dollars (\$8,570,038) from the Capital Reserve Fund – 2018, established on May 15, 2018, and five million dollars (\$5,000,000) from the Capital Reserve Fund – 2022, established on May 17, 2022
- ❖ The proposition will be primarily for the purpose of the construction of a building addition at Bay Elementary School and for site improvement projects at various buildings
- ❖ The purpose of the reserves is to set aside monies for future capital improvements without the need for the district to borrow money and incur new bonded debt
- ❖ The decision to approve/reject the additional proposition will not have any impact on the tax levy or tax rate

WHAT HAPPENS IF THE BUDGET FAILS?

- ❖ Board of Education may recommend a re-vote on June 20, 2023 or adopt a contingent budget
- ❖ Requires cuts to the current budget totaling \$4,632,118 “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 of \$1,500,000
- ❖ Will require a reduction of 12.0 FTE of the proposed teaching positions, and 10.0 FTE of the proposed Teaching Assistant positions, and the associated benefits
- ❖ Requires a reduction of certain supplies, removal of student device replacements, and the proposed scanning of personnel files

★★★ BUDGET VOTE ★★★

MAY 16, 2023

7:00 A.M. – 9:00 P.M.

[2023-2024 Budget Brochure](#)
[2023-2024 Folleto de Presupuesto](#)

QUESTIONS?