



PATCHOGUE-MEDFORD  
SCHOOLS

Budget Hearing

May 6, 2021

## ENACTED STATE BUDGET

- The State budget includes a three-year full phase-in of Foundation Aid;
- Foundation Aid is the biggest component of State Aid that the District receives;
- Foundation Aid was written into NYS law during the 2021 legislative process of the state budget;
- This provides the District with greater forecasting ability in our five-year financial planning.

# IMPACT OF STATE BUDGET ON PATCHOGUE-MEDFORD

## General Fund Impacts:

- The revised State budget resulted in an additional \$3,932,234 in aid to the District after the federal stimulus was removed;
- These funds will be utilized in order to:
  - provide additional academic supports;
  - replenish the Retirement System Reserve (ERS), which was used to balance the 2021-2022 proposed budget;
  - transfer to the Capital Reserve for future projects.

Category	Amount Included in the 2021-2022 Proposed Budget	Revised Estimate from Legislative Budget	Change
State Sources	\$64,731,574	\$76,101,050	\$11,369,476
Federal Sources: COVID-19 Supplemental Stimulus	\$7,437,242	\$0	(\$7,437,242)
<b>Total</b>	<b>\$72,168,816</b>	<b>\$76,101,050</b>	<b>\$3,932,234</b>

# IMPACT OF STATE BUDGET ON PATCHOGUE-MEDFORD

## Special Aid Fund Impacts:

- Unlike last year's Coronavirus Aid, Relief, and Economic Security (CARES) Act funds, all funds allocated to school districts through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and American Rescue Plan Act (ARPA) will be through grants in aid;
- Patchogue-Medford received:
  - \$7,437,242 through CRRSA which is available for our use until September 30, 2023\*
  - \$16,105,812 through ARPA which is available for our use until September 30, 2024\*
- A portion of these funds will be used on learning loss programs, support services to students, and to address other pandemic-related concerns.

*\*these dates might be each extended by a one-year period*

Category	Amount
Coronavirus Response and Relief Supplemental Appropriations	\$7,437,242
American Rescue Plan	\$16,105,812
<b>Total Federal Grant Allocation Included in the Legislative Budget</b>	<b>\$23,543,054</b>

# PROPERTY TAX CAP

## THE BASE FORMULA

2020-2021 TAX LEVY

x

TAX BASE GROWTH FACTOR

+

PILOTS RECEIVED IN 2020-2021

-

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 2021-2022

+

AVAILABLE CARRYOVER (IF ANY)

=

**TAX LEVY LIMIT FOR 2021-2022**

- 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.

# PROPERTY TAX CAP FACTORS 2021-2022

Factors	Impact 2020-2021	Impact 2021-2022
Growth	1.0035	1.0061
Consumer Price Index (capped at 2.00%)	1.81%	1.23%
Exclusions	\$2,841,006	\$3,719,685

# PROPERTY TAX CAP

PATCHOGUE-MEDFORD UFSD				
Tax Levy Limit for the 2021/2022 Fiscal Year				
			<b>Draft as of March 18, 2021</b>	
			<b>% Tax Levy Growth Factor</b>	
2020/2021 Tax Levy <b>(\$116,159,328 Plus Reserve of \$2)</b>	Item 1	\$ 116,159,328.00		
Less: Interest from Fiscal Year 6/30/2021, Add Allocation from Reserve Account		2.00		Amount of Levy to Put in Reserve
Adjusted Levy for 2020/2021		116,159,330.00		
Tax Base Growth Factor	Item 2	<b>1.0061</b>	\$ 116,867,902.00	
Add: PILOT Receivable in the Prior School Year (2020/2021)	Item 3		304,555.00	SAME AS ESTIMATED IN PRIOR YEAR
Sub-Total			\$ 117,172,457.00	
<b>Less: Taxes levied for Prior Year Exclusions (not ERS/TRS)</b>			-	NONE
<b>Capital Tax Levy Amount for 6/30/2021 - Item 4</b>		2,841,006.00	2,841,006.00	SAME AS ESTIMATED IN PRIOR YEAR
Adjusted Prior Year Tax Levy			\$ 114,331,451.00	
Allowable Tax Levy Growth Factor (Lesser of 2% or CPI)	Item 5	<b>1.2300%</b>	1,406,277.00	
<b>Less: PILOT (Receivable in Current Year 2021/2022)</b>	Item 3	<b>(328,159.00)</b>	<b>(328,159.00)</b>	(estimated as of 2/6/2020)
Add: Allowable Carryover from Prior Year (if any)				NONE AVAILABLE
<b>Tax Levy Limit</b>			<b>\$ 115,409,569.00</b>	
<b>Add: Coming School Year Exclusions</b>				
Capital Debt Service (Current Amount, exclude deficit financing)	Item 6	\$ 10,493,886.20		Energy Performance Contract & Bonds
Add: BOCES Capital Exclusion Amount	Item 9	\$ 310,892.00		
<b>Add: Anticipated amount spent from Transfer to Capital Fund</b>		<b>950,000.00</b>		Miscellaneous District Wide Projects
Less: Transportation Aidable Debt Service (TRA-Est Output Report Line (56, 57, 58, 59)*State Share Ratio (line 32 of the TRA report))	Item 7	(29,912.57)		
<b>Less: Projected Building Aid</b>	Item 8	<b>(7,658,782.00)</b>		Use Executive Budget Estimate
Less: BOCES AID	Item 9	<b>(102,943.00)</b>		
Transfer District Local Share of FEMA that was not spent back to General Fund		(243,455.00)		
<b>Capital Tax Levy Amount for 6/30/2022</b>		<b>3,719,685.20</b>	<b>3,719,685.00</b>	
<b>Add: Pension Exclusions:</b>				
ERS			-	
TRS			-	
Maximum Allowable Tax Levy (requiring simple majority)			<b>\$ 119,129,254.00</b>	Budgeted Amount for 2021/22 for Taxes
2020/2021 Budgeted Amount for Taxes			116,159,331.00	
Allowable <b>Budget to Budget levy growth</b> per tax cap calculation.			<b>\$ 2,969,923.00</b>	Budget to Budget \$ Increase
			<b>2.56%</b>	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
2016/2017	2016	43,460,186	421,883	0.98%
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%



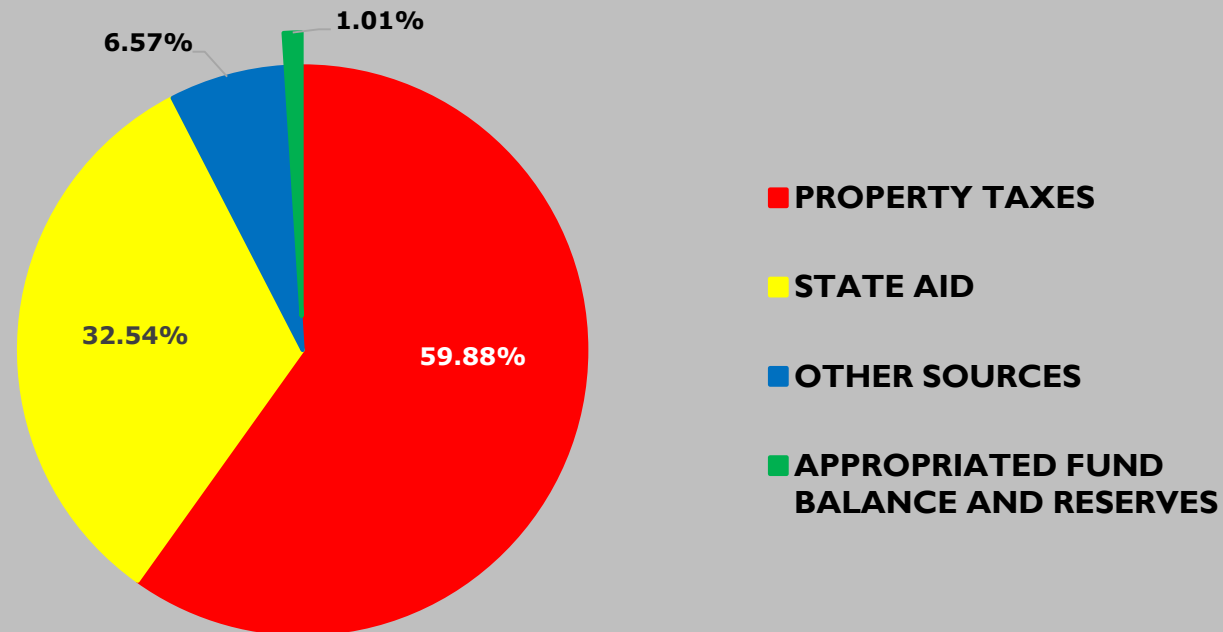
## WHAT DOES THIS MEAN?

- Tax Levy for 2021-2022 will be increased by 2.56% or \$2,969,923 when compared to 2020-2021 tax levy;
- Proposed tax rate increase of 2.66%, assuming no decline in assessed valuation.

	<b>Adopted Budget 2020-2021</b>	<b>Proposed Budget 2021-2022</b>	<b>Change</b>	<b>%</b>
Budgeted Property Taxes	\$116,159,331	\$119,129,254	\$2,969,923	2.56%

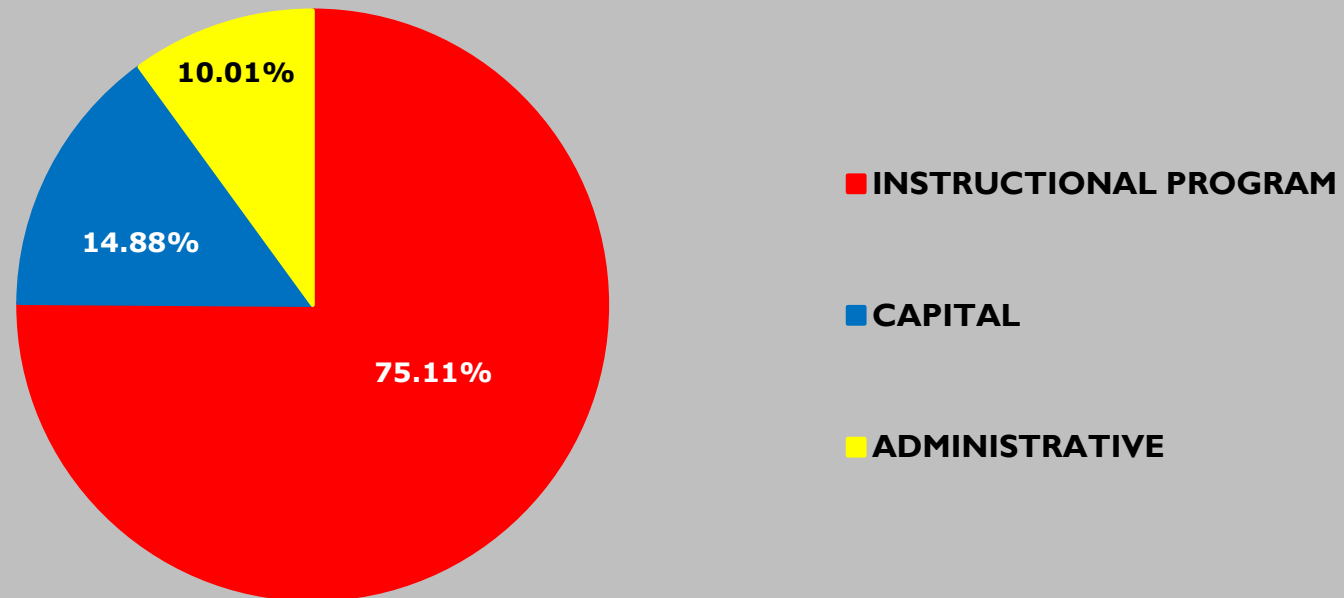
# BUDGET SUMMARY OF REVENUES

	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Increase / (Decrease)
Property Taxes	\$116,159,331	\$119,129,254	\$2,969,923
State Aid	\$70,514,915	\$64,731,574	(\$5,783,341)
Other Sources	\$6,463,335	\$13,074,342	\$6,611,007
Appropriated Fund Balance and Reserves	\$2,035,000	\$2,000,000	(\$35,000)
<b>Total Revenues</b>	<b>\$195,172,581</b>	<b>\$198,935,170</b>	<b>\$3,762,589</b>



# BUDGET SUMMARY OF EXPENDITURES

	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Increase / (Decrease)
Instructional Program	\$146,792,505	\$149,424,934	\$2,632,429
Capital	\$29,129,660	\$29,593,232	\$463,572
Administrative	\$19,250,416	\$19,917,004	\$666,588
<b>Total Expenditures</b>	<b>\$195,172,581</b>	<b>\$198,935,170</b>	<b>\$3,762,589</b>



# PROGRAM EXPENDITURES

	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Increase / (Decrease)
General Instruction	\$54,714,166	\$54,201,008	(\$513,158)
Students with Disabilities Programs	\$30,383,196	\$31,172,401	\$789,205
Occupational Education	\$1,844,067	\$1,831,461	(\$12,606)
Special School	\$692,259	\$649,065	(\$43,194)
Library and Media	\$1,704,767	\$1,739,879	\$35,112
Computer Instruction	\$1,429,619	\$1,627,337	\$197,718
Student Support Services	\$6,356,283	\$6,362,406	\$6,123
Extracurricular and Athletics	\$1,816,997	\$1,848,451	\$31,454
Transportation	\$9,271,716	\$9,610,996	\$339,280
Employee Benefits	\$36,595,176	\$38,255,719	\$1,660,543
Community Services	\$1,984,259	\$2,126,211	\$141,952
<b>Total Program Expenditures</b>	<b>\$146,792,505</b>	<b>\$149,424,934</b>	<b>\$2,632,429</b>

# CAPITAL EXPENDITURES

	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Increase / (Decrease)
Operations, Maintenance and Security	\$13,212,171	\$13,376,518	\$164,347
Employee Benefits	\$3,735,483	\$3,895,261	\$159,778
Debt Service	\$487,500	\$458,334	(\$29,166)
Transfers	\$11,694,506	\$11,863,119	\$168,613
<b>Total Capital Expenditures</b>	<b>\$29,129,660</b>	<b>\$29,593,232</b>	<b>\$463,572</b>

# ADMINISTRATIVE EXPENDITURES

	2020-2021 Adopted Budget	2021-2022 Proposed Budget	Increase / (Decrease)
Board of Education	\$186,154	\$188,635	\$2,481
Central Administrative Support	\$2,267,039	\$2,318,304	\$51,265
Legal Services and Insurance	\$1,401,333	\$1,427,495	\$26,162
Other Central Services	\$3,094,052	\$3,363,502	\$269,450
Instructional Educational Support	\$7,695,470	\$7,805,470	\$110,000
Employee Benefits	\$4,606,368	\$4,813,598	\$207,230
<b>Total Administrative Expenses</b>	<b>\$19,250,416</b>	<b>\$19,917,004</b>	<b>\$666,588</b>

## **BUDGET AND TAX RATE SUMMARY**

- Proposed budget for 2021-2022 of \$198,935,170;
- Budget to budget increase 1.93% or \$3,762,589;
- Levy to levy increase of 2.56% or \$2,969,923;
- Tax rate percentage increase 2.66% - 4.75% depending on determination of assessed valuation in August 2021;
- Annual increase in taxes is \$213.48 for an average home assessed at \$3,000 (with no decline in assessed valuation);
- District is NOT proposing to pierce the Tax Cap.

# STAFFING HIGHLIGHTS

- Addition of the following positions:
  - Mental Health Coordinator in the Family Center;
  - Instruction Technology Support Consultant;
  - Three Deans at the middle schools;
  - Five Special Education Teaching Assistants;
  - Six Academic Intervention Services (AIS) positions for math;
  - Career and Technical Education (CTE) teacher at the High School (for the Childhood Development and Education program).
- Expansion of the CTE Construction Trades program, secondary staffing for the new Civics class, and academic sections utilizing the greenhouse at the High School;
- No longer need to eliminate any teaching positions due to attrition;
- No excessing of existing staff members.



# **PROPOSED ACADEMIC PROGRAMS AND INITIATIVES FOR 2021-2022**

- Expand the i-Ready interactive online program for reading and mathematics for students in grades K-2;
- Implement new mathematics Academic Intervention Services (AIS) for all elementary schools;
- Introduce new ACES curriculum, including enhanced Work-Study Programming;
- Expand the CTE program at the High School to include childhood development and education class;
- Implement Restorative Practices in grades K-5;
- Provide additional Social and Emotional (SEL) supports for middle schools by adding a Dean at each Middle School;
- Increase the use of Achieve 3000 at the High School in Special Education classrooms;
- Expand the business electives for middle school students; and
- Expand the electives at the High School to include a Civics course and Horticulture course utilizing the new Greenhouse.

# CAPITAL HIGHLIGHTS FOR 2020-2021 AND 2021-2022 PROPOSED BUDGET

2020-2021 Capital Highlights include:

- Installed new windows at Oregon Middle School;
- Renovated High School classroom for new CTE Medical Assistant Program;
- Installed new LED electronic signs at all remaining schools;
- Upgraded the fire alarm system at the High School.

The 2021-2022 Proposed Budget includes interfund transfers of \$950,000 to Capital Projects and \$50,000 to the School Lunch Fund.

Location	Proposed Capital Projects	Estimated Cost
High School	CTE Modifications	\$750,000
TBD	Solar Power Initiative	\$100,000
TBD	Districtwide Emergency Security Expenses	\$100,000
Total		\$950,000

# **PROPOSED TECHNOLOGY IMPROVEMENTS FOR 2021-2022**

- Completion of the 1:1 electronic device initiative by deploying laptops to all remaining students in grades K-4;
- Provision of new laptop devices to all remaining full time teachers;
- Installation of additional wireless access points inside and outside of school buildings districtwide;
- Upgrade of districtwide security software, hardware and building access;
- Replacement of Storage Area Network and host servers;
- Installation of additional interactive displays.

# 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 2021-2022 school district budget;
- The additional proposition will be for the reallocation of \$1,100,000 of unexpended interfund transfer to capital funds previously approved for the purpose of purchasing portable classrooms at Bay Elementary from the 2019-20 school year budget;
- The proposition will reallocate funds for the purpose of univent replacements at South Ocean Middle School and/or Career and Technical Education (CTE) modifications at Patchogue-Medford High School.
- The taxpayers will not incur any additional charges in the 2021-2022 school year as a result of this proposed reallocation.

## WHAT HAPPENS IF THE BUDGET FAILS?

- Board of Education may recommend a re-vote on June 15, 2021 or adopt a contingent budget;
- A contingent budget will require approximately \$2,969,923 of additional cuts to the General Fund budget;
- Equipment purchases would be eliminated from the budget;
- No interfund transfers to the Capital Fund or the School Lunch Funds;
- Would require the District to eliminate the proposed Mental Health Coordinator in the Family Center, the Instructional Technology Support Consultant, the new Math AIS positions, and the District would reduce an additional four teachers included in the current proposed budget.

**BUDGET VOTE**

**MAY 18, 2021**

**7:00 A.M. – 9:00 P.M.**

[2021-2022 Budget Brochure](#)