

PATCHOGUE-MEDFORD UFSD BUDGET PRESENTATION #3

MARCH 27, 2023

BUDGET PRESENTATION SCHEDULE

BUDGET PRESENTATION DATES	BUDGET CATEGORIES
JANUARY 23, 2023	General Support, Plant & Facilities, Security, Technology, Transportation
FEBRUARY 27, 2023	Governor's Budget, Curriculum & Instruction, Special Education and Pupil Services, BOCES, Property Tax Calculation
MARCH 27, 2023	Staffing, Benefits, Interfund Transfers, Community Schools, Revenues, Tax Rate, Grant Funding, Fund Balance Analysis, Financial Plan Projections

BUDGET PRESENTATION #3

BUDGET CATEGORIES TO BE DISCUSSED	
➤ Staffing	➤ Proposed Budget
➤ Employee Benefits	➤ Proposed Tax Rate Analysis
➤ Interfund Transfers	➤ Contingent Budget
➤ Community Schools	➤ Financial Plan Projections
➤ Districtwide Codes	➤ Fund Balance Analysis
➤ Revenue Budget Projection	➤ District Vote Propositions
➤ Grant Analysis	➤ Important Dates

STAFFING

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT											
Staffing Reconciliation											
For the 2023-2024 Budget											
	Total FTE's		PMCT	TA'S	NURSES	CSEA CLER	CSEA OPER	PT UNIT	PMAA	NON REP	OTHER
2022-2023 Staffing FTE's:											
Original Proposed Staffing for 2022-2023	1,394.00		684.50	48.00	15.00	179.00	128.00	231.50	39.00	14.00	55.00
Adjustments to Staffing during 2022-2023	-					17.00		(17.00)	1.00	(1.00)	
2021-2022 Revised Staffing Amount	1,394.00		684.50	48.00	15.00	196.00	128.00	214.50	40.00	13.00	55.00
2023-2024 Budget - Proposed Staffing FTE's:											
General Fund FTE's	1,345.18		694.99	50.00	15.00	193.80	101.40	184.50	38.57	11.92	55.00
School Lunch and Funded Program FTE's	99.72		20.41	10.00		4.20	24.60	37.00	2.43	1.08	
Total District Wide FTE's Proposed - 2023-2024	1,444.90		715.40	60.00	15.00	198.00	126.00	221.50	41.00	13.00	55.00
Proposed Increase (Decrease) in Staffing	50.90		30.90	12.00	-	2.00	(2.00)	7.00	1.00	-	-
			a	b		c	d	e	f		
a - Addition of 2.0 psychologists, 1.0 social worker, 1.70 for Career and Tech Ed (CTE), 2.20 for increases to department chairs, 7.0 to maintain supports provided by school improvement grants, 1.0 for new ACES class, 15.0 for additional Academic Intervention Services (AIS) positions, 1.0 for a behaviorist.											
b - Addition of Teaching Assistants; 2.0 for new ACES class, 2.0 Bi-Lingual for CTE program, 8.0 Bi-Lingual for Dual Language program.											
c - One additional clerical for registration department reorganization, 1.0 clerical for Committee on Special Education (CSE) supports.											
d - Reduction of full-time open Senior Food Service Worker Positions (High School and Central Kitchen)											
e - See part time staffing reconciliation.											
f - Addition of one administrative position for CSE supports.											
Other Includes - District Clerk (1.0); Admin Assistant Supt. Office (1.0); Security Guards (51.0 estimated); Asst. Senior Guard (1.0); Sub Teacher Caller (.50); Alternate Claims Auditor (0.50)											

STAFFING

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT		
Part-Time Unit Staffing Change		
For the 2023-2024 Budget		
FTE's	Area	Account Code
20.50	Adjustment of Part-Time Special Education FTE's	A 2250.1860-90-000
1.50	Add Part-Time Clerical Staff to ENL dept from grants	Title III and Immigrant
1.00	Add Part-Time Lavatory Aides to Oregon	A 2110.1863-26-000
1.00	Add Part-Time Lavatory Aides to Saxton	A 2110.1863-27-000
1.00	Add Part-Time Lavatory Aides to South Ocean	A 2110.1863-28-000
(18.00)	Adjust Part-Time Food Service Workers	C 2860.1697-95-000
7.00	Changes to Staffing Proposed for 2023-2024	

NOTABLE STAFFING CHANGES

- Addition of 2.0 Psychologists, 1.0 Social Worker and 1.0 Behaviorist to provide additional Social Emotional Learning (SEL) supports
- Addition of 1.7 staff for the expansion of our Career and Technical Education (CTE) Program which includes the new Cosmetology class
- Addition of new elementary Academic and Career Explorers (ACES) class
- Addition of 15.0 Academic Intervention Services (AIS) teachers
- Addition of liaisons and 7.0 staff members to cover for the Teachers on Special Assignment (TOSA) to maintain the building supports that originated from School Improvement Grants
- Addition of 2.0 Teaching Assistants (TA's) for the new ACES class, 2.0 bilingual TA's for the CTE program and 8.0 TA's for the Dual Language program
- Addition of 1.0 new clerical for the Committee on Special Education (CSE) and 1.0 for the Central Registration department
- Reduction of 2.0 full-time open Senior Food Service Worker positions and 18 FTE's in the School Lunch Fund
- Replacement of 2.0 administrators in Pupil Personnel Services with 2.0 new CSE Chairpersons
- Addition of an Assistant Principal at Eagle Elementary School

EMPLOYEE BENEFITS

		2020-21		2021-22		2022-23	2022-23	2023-24	Budget to Budget	
Account	Name	Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A9010800090000	NYSERS	\$2,038,102.00	\$1,967,732.07	\$2,217,710.00	\$2,012,313.08	\$2,163,703.00	\$2,040,023.00	2,139,333.00	(24,370)	-1.13%
A9020800090000	NYSTRS	\$7,150,030.00	\$7,246,623.70	\$7,616,850.00	\$7,697,487.72	\$8,409,996.00	\$8,626,018.00	8,711,724.00	301,728	3.59%
A9030800090000	SOCIAL SECURITY	\$7,120,861.00	\$7,047,808.59	\$7,360,132.00	\$7,375,544.38	\$7,783,738.00	\$7,870,793.00	8,497,300.00	713,562	9.17%
A9040800090000	WORKERS COMP.	\$760,605.00	\$857,292.09	\$760,605.00	\$1,273,374.84	\$760,605.00	\$863,229.00	790,000.00	29,395	3.86%
A9045800090000	LIFE INSURANCE	\$28,881.00	\$24,751.74	\$28,858.00	\$24,461.65	\$29,005.00	\$59,634.00	63,792.00	34,787	119.93%
A9050800090000	UNEMPLOYMENT INS	\$50,815.00	\$11,401.48	\$50,815.00	\$0.00	\$50,815.00	\$60,413.00	183,456.00	132,641	261.03%
A9055800090000	DISAB INS-INSTR	\$114,040.00	\$104,647.25	\$110,390.00	\$106,251.87	\$123,309.00	\$115,209.00	128,178.00	4,869	3.95%
A9056800090000	DISAB INS-OPER	\$30,458.00	\$24,302.13	\$30,250.00	\$23,161.52	\$30,250.00	\$26,050.00	30,103.00	(147)	-0.49%
A9060800090000	HEALTH INSURANCE	\$24,683,908.00	\$23,801,415.57	\$25,655,597.00	\$25,036,537.87	\$29,604,506.00	\$29,060,112.00	33,979,069.00	4,374,563	14.78%
A9061800090000	MEDICAL REIMB	\$1,966,650.00	\$2,090,480.30	\$2,113,744.00	\$2,254,786.50	\$2,542,314.00	\$2,432,877.00	2,575,152.00	32,838	1.29%
A9065800090000	DENTAL	\$352,787.00	\$301,747.34	\$341,381.00	\$348,917.83	\$417,871.00	\$420,282.00	493,453.00	75,582	18.09%
A9070800090000	SICK LEAVE/ RET PROF	\$300,000.00	\$1,464,373.29	\$300,000.00	\$1,038,616.25	\$300,000.00	\$482,865.00	400,000.00	100,000	33.33%
A9075800090000	SICK LEAVE/RET OPERATIONAL	\$100,000.00	\$102,591.95	\$100,000.00	\$322,129.79	\$100,000.00	\$183,912.00	100,000.00	-	0.00%
A9089100090000	VACATION BUY BACK	\$239,890.00	\$428,328.66	\$278,246.00	\$247,098.42	\$299,765.00	\$304,944.00	321,173.00	21,408	7.14%
	Sub-Total Employee Benefits	\$44,937,027.00	\$45,473,496.16	\$46,964,578.00	\$47,760,681.72	\$52,615,877.00	\$52,546,361.00	58,412,733.00	5,796,856	11.02%

9020.8000 – NYSTRS

- Estimated rate of 9.76% for next year. Increase is a result of contractual salary changes and additional proposed staff.

9030.8000 - SOCIAL SECURITY

- As the government raises the threshold on wages subject to Social Security Taxes, we see a corresponding increase. This has increased by approximately 35% over the last 8 years.

9060.8000 – HEALTH INSURANCE

- Proposed budget allows for a mid-year increase. This past year the increase was up nearly 15% for active employees and almost 18% for retirees (on average).

DEBT SERVICE AND INTERFUND TRANSFERS

		2020-21		2021-22		2022-23	2022-23	2023-24	Budget to Budget	
Account	Name	Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A9760700090000	TAX ANTICIPATION NOTES	\$487,500.00	\$106,875.95	\$458,334.00	\$42,776.65	\$465,833.00	\$885,885.00	1,025,000.00	559,167	120.04%
A9788600090000	LEASE PRINCIPAL EXPENSE	\$0.00	\$0.00	\$0.00	\$41,224.00	\$0.00	\$39,500.00	-	-	0.00%
A9788700090000	LEASE INTEREST EXPENSE	\$0.00	\$0.00	\$0.00	\$936.00	\$0.00	\$900.00	-	-	0.00%
	Sub-Total Debt Service	\$487,500.00	\$106,875.95	\$458,334.00	\$84,936.65	\$465,833.00	\$885,885.00	1,025,000.00	559,167	120.04%

		2020-21		2021-22		2022-23	2022-23	2023-24	Budget to Budget	
Account	Name	Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A9901930090000	TRANSFER TO SCHOOL LUNCH FUND	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	-	(50,000)	-100.00%
A9901950090000	TRANSFER TO SPEC AID	\$369,232.00	\$253,309.56	\$369,232.00	\$273,043.76	\$386,750.00	\$283,333.00	341,376.00	(45,374)	-11.73%
A9901960090000	TRANSFER TO DEBT SERVICE	\$11,275,274.00	\$11,242,964.68	\$10,493,887.00	\$10,493,886.20	\$10,510,344.00	\$10,510,344.00	10,439,892.00	(70,452)	-0.67%
A9950900090000	TRANSFER TO CAPITAL FUND	\$0.00	\$0.00	\$950,000.00	\$950,000.00	\$1,500,000.00	\$1,500,000.00	1,500,000.00	-	0.00%
A9990900090000	DEDICATED FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
	Sub-Total Interfund Transfers	\$11,694,506.00	\$11,546,274.24	\$11,863,119.00	\$11,766,929.96	\$12,447,094.00	\$12,343,677.00	12,281,268.00	(165,826)	-1.33%

9760.7000 – TAX ANTICIPATION NOTES

- Rates are expected to continue to rise, and this past year were more than triple the rate from just four years ago, pre-COVID.

9901.9300 – TRANSFER TO SCHOOL LUNCH FUND

- The influx of federal emergency funds and change in the meals reimbursement rate has provided us the opportunity to eliminate the need for this transfer at this time.

9901.9600 – TRANSFER TO DEBT SERVICE

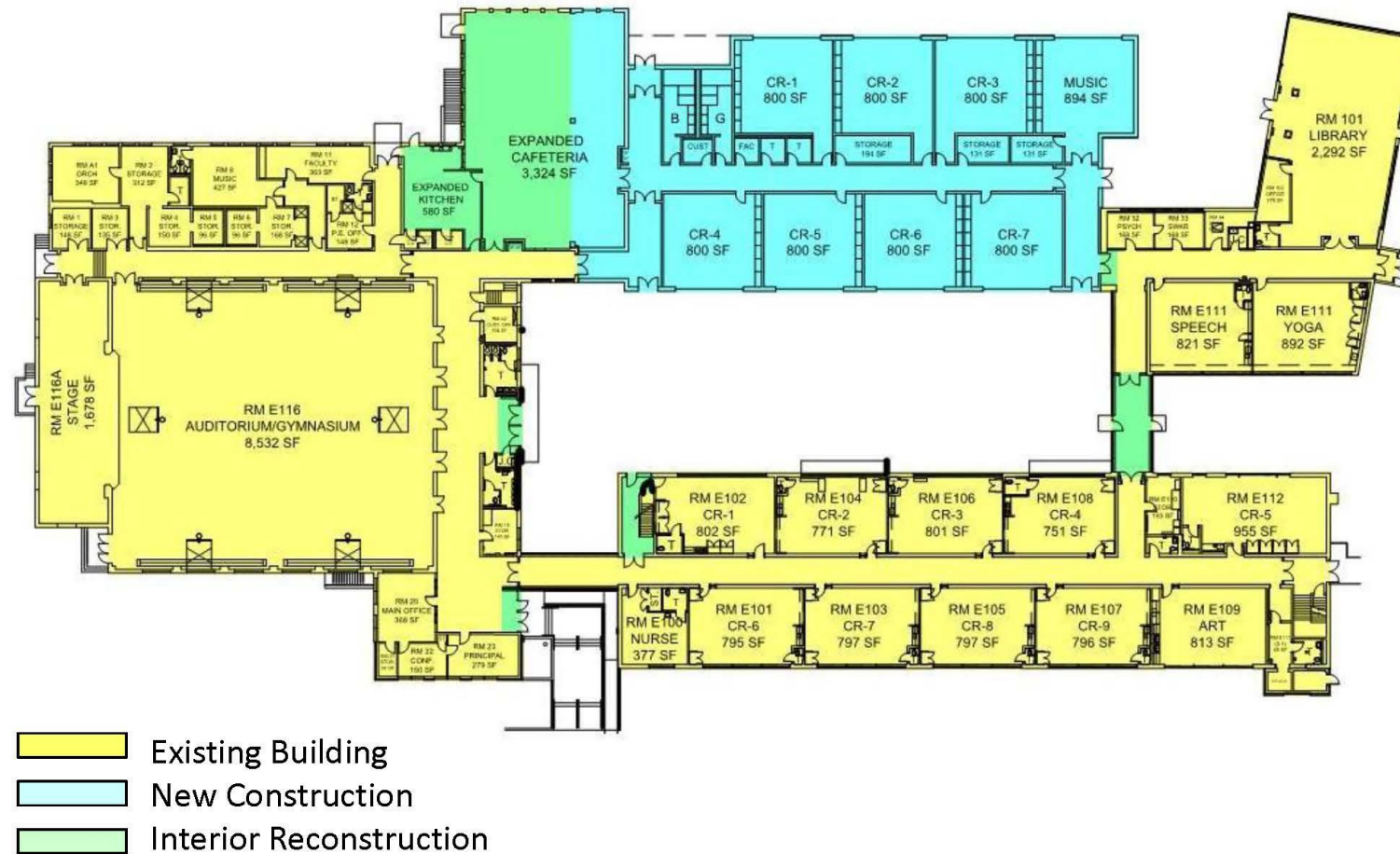
- Amount needed for the principal and interest payments on bonds continues to decrease as we continue to eliminate our reliance on bonded debt

PROPOSED 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
Total: \$1,500,000	

BAY ELEMENTARY SCHOOL ADDITION

Additions & Alterations at the Bay Avenue School



SUMMARY: EMPLOYEE BENEFITS, DEBT SERVICE, AND INTERFUND TRANSFERS

	2020-21		2021-22		2022-23	2022-23	2023-24	Budget to Budget	
Name	Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
Sub-Total Employee Benefits	\$44,937,027.00	\$45,473,496.16	\$46,964,578.00	\$47,760,681.72	\$52,615,877.00	\$52,546,361.00	58,412,733.00	5,796,856	11.02%
Sub-Total Debt Service	\$487,500.00	\$106,875.95	\$458,334.00	\$84,936.65	\$465,833.00	\$885,885.00	1,025,000.00	559,167	120.04%
Sub-Total Interfund Transfers	\$11,694,506.00	\$11,546,274.24	\$11,863,119.00	\$11,766,929.96	\$12,447,094.00	\$12,343,677.00	12,281,268.00	(165,826)	-1.33%
Total All Areas	\$57,119,033.00	\$57,126,646.35	\$59,286,031.00	\$59,612,548.33	\$65,528,804.00	\$65,775,923.00	71,719,001.00	6,190,197	9.45%

COMMUNITY SCHOOLS

		2020-21		2021-22	2021-22	2022-23	2022-23	2023-24	Budget to Budget	
Account	Name	Budget	Expense	Budget	Expense	Budget	Projected	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
A8060150090000	COMMUNITY SCHOOLS-PROFESSIONAL SALARIES	\$564,857.00	\$616,359.56	\$923,577.00	\$1,041,023.31	\$1,075,997.00	\$1,044,111.00	933,023.00	(142,974)	-13.29%
A8060161090000	COMMUNITY SCHOOLS-SECURITY	\$34,000.00	\$33,910.50	\$34,000.00	\$42,800.00	\$34,000.00	\$40,870.00	34,000.00	-	0.00%
A8060162090000	COMMUNITY SCHOOLS-NON INSTRUCTIONAL	\$81,979.00	\$77,084.18	\$86,993.00	\$88,369.02	\$131,676.00	\$125,475.00	193,595.00	61,919	47.02%
A8060163090000	COMMUNITY SCHOOLS-PART-TIME SALARIES	\$26,478.00	\$10,076.97	\$16,875.00	\$0.00	\$16,875.00	\$0.00	18,205.00	1,330	7.88%
A8060200090000	COMMUNITY SCHOOLS - EQUIPMENT	\$203,500.00	\$127,189.10	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A8060400090000	COMMUNITY SCHOOLS - CONTRACTUAL	\$26,600.00	\$38,028.16	\$1,600.00	\$1,404.76	\$1,600.00	\$983.00	1,600.00	-	0.00%
A8060450090000	SUPPLIES/MATERIALS	\$47,228.00	\$49,542.92	\$30,878.00	\$7,996.31	\$10,250.00	\$2,876.00	10,250.00	-	0.00%
A8060490090000	BOCES	\$0.00	\$619.00	\$190.00	\$0.00	\$475.00	\$0.00	475.00	-	0.00%
	Totals	\$984,642.00	\$952,810.39	\$1,094,113.00	\$1,181,593.40	\$1,270,873.00	\$1,214,315.00	\$1,191,148.00	(\$79,725)	-6.27%

A8060.1500 – PROFESSIONAL SALARIES

- Includes Director of Social and Emotional Learning, Family Center Social Workers, the Deans at all three middle schools

A8060.1620 – NON-INSTRUCTIONAL

- Increase is related to the reclassification of a staff member that already supports the Community Schools area from Instructional Services.

COMMUNITY SCHOOLS: SOCIAL EMOTIONAL LEARNING AND FAMILY CENTER

		2020-21		2021-22	2021-22	2022-23	2022-23	2023-24	Budget to Budget	
Account	Name	Budget	Expense	Budget	Expense	Budget	Projected	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
A8060200090SEL	COMMUNITY SCHOOLS SEL- EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	1,500.00	-	0.00%
A8060400090SEL	COMMUNITY SCHOOLS SEL- CONTRACTUAL	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$5,000.00	7,000.00	-	0.00%
A8060450090SEL	COMMUNITY SCHOOLS SEL- SUPPLIES/MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$5,805.00	8,000.00	-	0.00%
A8060490090SEL	COMMUNITY SCHOOLS SEL- BOCES	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$4,175.00	6,000.00	4,000	200.00%
	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$18,500.00	\$14,980.00	\$22,500.00	\$4,000	21.62%
** NOTE - Codes were established for the first time in 2022/2023. Prior expenses were included with the other Community Schools Expenses.										

		2021-22	2021-22	2022-23	2022-23	2023-24	Budget to Budget	
Account	Name	Budget	Expense	Budget	Projected	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
A8060200090FAM	COMMUNITY SCHOOLS FAMILY CENTER- EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A8060400090FAM	COMMUNITY SCHOOLS FAMILY CENTER- CONTRACTUAL	\$0.00	\$0.00	\$2,000.00	\$1,300.00	2,000.00	-	0.00%
A8060450090FAM	COMMUNITY SCHOOLS FAMILY CENTER- SUPPLIES/MATERIALS	\$0.00	\$0.00	\$8,500.00	\$7,921.00	10,400.00	1,900	22.35%
A8060490090FAM	COMMUNITY SCHOOLS FAMILY CENTER- BOCES	\$0.00	\$0.00	\$500.00	\$250.00	750.00	250	50.00%
	Totals	\$0.00	\$0.00	\$11,000.00	\$9,471.00	\$13,150.00	\$2,150	19.55%
** NOTE - Codes were established for the first time in 2022/2023. Prior expenses were included with the other Community Schools Expenses.								

A8060.4900 – COMMUNITY SCHOOLS SEL – BOCES

- Additional mental health supports necessary to address increasing frequency of traumatic events

A8060.4500 – COMMUNITY SCHOOLS FAMILY CENTER – SUPPLIES/MATERIALS

- Proposed increase needed for handouts and other materials provided to community during civic activities

DISTRICTWIDE CODES AND SUPERINTENDENT INITIATIVES

		2020-21		2021-22		2022-23	2022-23	2023-24	Budget to Budget	
Account	Name	Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A1480400090000	CONTRACTUAL SERVICES	\$25,200.00	\$24,000.00	\$25,200.00	\$24,000.00	\$25,200.00	\$24,000.00	25,200.00	-	0.00%
A2021450090000	SUPPLIES & MATERIALS	\$7,000.00	\$4,118.38	\$7,000.00	\$4,353.74	\$7,000.00	\$6,588.00	-	(7,000)	-100.00%
A2021450090ART	SUPPLIES & MATERIALS - ART, MUSIC, CULTURAL ARTS OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090SHU	SUPPLIES & MATERIALS - SECONDARY HUMANITIES OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090ATH	SUPPLIES & MATERIALS - ATHLETICS, PHYS ED, HEALTH OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090ENL	SUPPLIES & MATERIALS - ELEMENTARY ENL OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090LOT	SUPPLIES & MATERIALS - SECONDARY ENL, LOTE OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090DUA	SUPPLIES & MATERIALS - ELEMENTARY DUAL LANGUAGE OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090CTE	SUPPLIES & MATERIALS - CAREER AND TECH ED OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090SST	SUPPLIES & MATERIALS - SECONDARY STEM OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090EHU	SUPPLIES & MATERIALS - ELEMENTARY HUMANITIES OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090EST	SUPPLIES & MATERIALS - ELEMENTARY STEM OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090GUI	SUPPLIES & MATERIALS - GUIDANCE OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090SEL	SUPPLIES & MATERIALS - SOCIAL EMOTIONAL LEARNING OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021450090LIB	SUPPLIES & MATERIALS - LIBRARY OFFICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	700.00	700	100.00%
A2021475090000	TRAVEL & CONFERENCE	\$1,826.00	\$0.00	\$1,826.00	\$1,679.63	\$1,881.00	\$1,674.00	1,937.00	56	2.98%
A2335450090000	SUPPLIES/MATERIALS	\$1,254.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	1,000.00	-	0.00%
A2850400090000	ROBOTICS CONTRACTUAL	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	30,000.00	-	0.00%
	Sub Total - Other District Wide Codes	\$65,280.00	\$28,118.38	\$65,026.00	\$30,033.37	\$65,081.00	\$62,262.00	67,237.00	2,156	3.31%
A2010475190000	SUPERINTENDENT INITIATIVES - TRAVEL ADMINISTRATORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A2110200190000	SUPERINTENDENT INITIATIVES - EQUIPMENT	\$10,000.00	\$14,498.00	\$10,000.00	\$0.00	\$10,000.00	\$20,000.00	10,000.00	-	0.00%
A2110400190000	SUPERINTENDENT INITIATIVES - CONTRACTUAL SERVICES	\$25,300.00	\$75,300.00	\$25,300.00	\$78,605.50	\$25,300.00	\$80,000.00	25,300.00	-	0.00%
A2110450190000	SUPERINTENDENT INITIATIVES - SUPPLIES AND MATERIALS	\$5,000.00	\$0.00	\$5,000.00	\$12,022.22	\$5,000.00	\$8,114.00	5,000.00	-	0.00%
A2110475190000	SUPERINTENDENT INITIATIVES - TRAVEL OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	5,000.00	-	0.00%
	Sub Total - Superintendent Initiatives	\$40,300.00	\$89,798.00	\$40,300.00	\$90,627.72	\$45,300.00	\$108,114.00	45,300.00	-	0.00%
	Grand Total All Areas	\$105,580.00	\$117,916.38	\$105,326.00	\$120,661.09	\$110,381.00	\$170,376.00	\$112,537.00	\$2,156	1.95%

A2021.4500 - SUPPLIES & MATERIALS

- Decrease is offset by equitable allocation of funds to each department, including new areas such as Dual Language, Social Emotional Learning, and Guidance to ensure those areas most impacted by post pandemic effects receive necessary support

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	\$127,905,799.00	\$4,632,118.00	3.76%	\$123,273,681.00	(\$4,632,118.00)
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	231,391,038.00	20,209,161.00	9.57%	226,758,920.00	(4,632,118.00)
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	4,632,118.00			0.00	
Budget to Budget Tax Levy Increase/(Decrease) %	2.56%	3.48%	3.76%			0.00%	

GRANT ANALYSIS

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT						
Grant Analysis						
For the Fiscal Years Ending June 30, 2022 through June 30, 2024						
Grant Name	Funding Dates		2021-2022 Allocation	2022-2023 Allocation	2023-2024 Projected Allocation	Change Increase (Decrease)
Title Grants						
Title I A&D Improv Acad Achmt	9/1-8/31		976,455	881,466	881,466	-
Title I, School Improvement Grants	9/1-8/31		1,275,000	1,400,000	-	(1,400,000)
Title I, School Improvement Enhanced or Coaching Grant	9/1-8/31		260,000	300,000	-	(300,000)
Title IIA, Teach/Prin Trng/Recruitmt	9/1-8/31		180,218	148,602	148,602	-
Title IIIA, LEP	9/1-8/31		168,872	180,566	180,566	-
Title IIIA, Immigrant Education	9/1-8/31		113,958	180,675	180,675	-
Title IV, SSAE Allocation	9/1-8/31		72,877	72,493	72,493	-
Bilingual Education	9/1-8/31		5,600		-	-
		Total Title Grants	3,052,980	3,163,802	1,463,802	(1,700,000)
Special Education Grants						
IDEA - Part B, Section 611	7/1-6/30		2,191,162	2,159,698	2,159,698	-
IDEA - Part B, Section 619	7/1-6/30		143,456	130,471	130,471	-
Total Special Education Grants			2,334,618	2,290,169	2,290,169	-
State/Other Grants						
Universal Pre-K	7/1-6/30		646,790	1,715,245	2,225,257	510,012
		Total State/Other Grants	646,790	1,715,245	2,225,257	510,012
		Total All Annual Grants	6,034,388	7,169,216	5,979,228	(1,189,988)
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 through June 30, 2024						
Multi-Year Grants		Total District Allocation	Amount Spent Through 2021/2022	Estimated Amount to be Spent in 2022/2023	Estimated Amount Allocated to 2023/2024	Estimated Remaining Allocation for 2024/2025
Coronavirus Response and Relief Supplemental Appropriations						
CRRSA - ESSER 2		6,750,997	3,691,108	3,059,889	-	-
CRRSA - GEER 2		646,577	298,570	348,007	-	-
Total CRRSA Grants		7,397,574	3,989,678	3,407,896	-	-
American Rescue Plan (ARP)						
ARP - ESSER 3 (5880)		7,282,782	634,772	512,782	6,135,228	-
ARP - State Reserves Summer Enrichment (5882)		1,257,078	267,599	550,279	439,200	-
ARP - State Reserves Comprehensive A (5883)		1,257,078	89,816	326,259	841,003	-
ARP - State Reserves Learning Loss (5884)		6,285,214	440,998	1,589,052	4,255,164	-
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	1,433,185	3,419,842	11,670,595	-
Total Multi-Year Grants		23,921,196	5,422,863	6,827,738	11,670,595	-
Total All Grants			11,457,251	13,996,954	17,649,823	

CHANGES TO PROPOSED BUDGET

PATCHOGUE-MEDFORD UFSD			
2023-2024 Proposed Budget - Changes Made to Budget Accounts Previously Presented			
Account Code	Account Name	Amount	Description
A 5510.2100-90-000	PURCHASE OF BUSES	10,000.00	Increase needed based on current estimates received from authorized dealers
A 1480.4000-90-000	CONTRACT SERVICES	(25,200.00)	Removed proposed contractual item from budget, replaced with a service through BOCES
A 1620.4770-90-000	ELECTRICITY	(100,000.00)	Lower proposed increase for Electricity from 29.45% to 21.57%
A 1621.4660-90-000	CONT BLDG RPRS-MAINT	(50,000.00)	Reduce proposed increase for contractual building repairs
A 2331.4000-43-000	CONTRACTUAL EXP	(24,000.00)	Reduce adult ed contractual code, drivers education instructor is being paid through payroll codes
A 2250.4900-90-000	BOCES SPEC ED TUITION	(300,000.00)	Reduce proposed amount for BOCES special ed tuition based on projected graduations/aging out
		(489,200.00)	Total Adjustments Made to Codes Previously Presented

SUMMARY OF PROPOSED BUDGET

PATCHOGUE-MEDFORD UFSD							
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
BY MAJOR CATEGORY							
SALARIES	\$96,628,610.00	\$102,470,730.00	\$112,692,670.00	\$10,221,940.00	9.98%	(\$1,162,127.00)	\$111,530,543.00
EMPLOYEE BENEFITS	\$46,686,332.00	\$52,316,112.00	\$58,091,860.00	\$5,775,748.00	11.04%	(\$432,154.00)	\$57,659,706.00
SUPPLIES	\$2,467,873.00	\$2,931,178.00	\$3,391,508.00	\$460,330.00	15.70%	(\$130,675.00)	\$3,260,833.00
EQUIPMENT - NOT STATE AIDED HARDWARE	\$690,064.00	\$591,127.00	\$627,162.00	\$36,035.00	6.10%	(\$627,162.00)	\$0.00
EQUIPMENT - STATE AIDED HARDWARE	\$116,000.00	\$428,000.00	\$809,000.00	\$381,000.00	89.02%	(\$680,000.00)	\$129,000.00
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	\$17,155,293.00	\$7,463.00	0.04%	\$0.00	\$17,155,293.00
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	\$10,712,350.00	\$1,096,016.00	11.40%	(\$100,000.00)	\$10,612,350.00
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	\$1,500,000.00	\$0.00	0.00%	(\$1,500,000.00)	\$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	\$231,391,038.00	\$20,209,161.00	9.57%	(\$4,632,118.00)	\$226,758,920.00

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

IMPORTANT BUDGET NOTES

- 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

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)

NOTABLE HIGHLIGHTS OF PROPOSED BUDGET

- Proposed budget maintains all of the supports that were made possible by the COVID related and School Improvement grants
- Academic Intervention Services (AIS) additions will enable us to continue to address the lingering effects of learning loss
- Addition of the psychologists, social worker, and behaviorist will enhance our ability to devote more attention to SEL impacts being experienced by our students
- New ACES class and CSE Chairpersons will bolster our rapidly growing Special Education student population
- Introducing bilingual Teaching Assistants into the CTE and Dual Language programs will aid in closing the achievement gap for our English Language Learners

CONTINGENT BUDGET IMPACTS

- 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
- 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

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 2023-2027											
General Fund											
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
						Projected As of June 30, 2023					
			Actual					Projected			
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues											
	Real Property Tax Items	98,727,846	103,469,059	104,784,052	108,093,902	112,734,719	116,973,544	120,716,697	124,458,915	128,192,682	132,038,463
	Other Tax Items (includes STAR)	13,804,491	12,729,835	11,614,974	11,640,839	11,027,660	11,579,043	11,949,572	12,320,009	12,689,609	13,070,298
	Non-Property Tax Items										
	Charges for Services	1,826,040	1,382,288	930,038	1,473,100	1,586,824	1,666,165	1,716,150	1,767,634	1,820,663	1,875,283
	State Aid	71,800,565	71,803,531	70,256,939	74,557,557	81,626,724	97,543,935	100,470,253	103,484,361	106,588,891	109,786,558
	Federal Aid	694,047	493,326	1,384,441	319,755	498,924	498,924	498,924	498,924	498,924	498,924
	Other (includes Sale of Property, Misc.)	2,570,413	1,975,576	2,331,365	1,865,283	2,214,529	2,258,820	2,303,996	2,350,076	2,397,078	2,445,019
	Interfund Transfers	43,092	12,117	0	243,455	0	211,989	0	0	0	0
	Total Revenues and Other Sources	\$189,466,494	\$191,865,732	\$191,301,809	\$198,193,891	\$209,689,380	\$230,732,420	\$237,655,593	\$244,879,920	\$252,187,849	\$259,714,546
	Expenditures by Object										
	Personal Services - Instructional	65,193,521	66,857,082	68,025,322	70,130,897	74,831,649	81,379,418	84,634,595	88,019,979	91,540,778	95,202,409
	Personal Services - Non-Instructional	23,963,583	25,207,165	24,904,312	25,938,606	27,445,436	30,738,888	31,661,055	32,610,886	33,589,213	34,596,889
	Equipment and Capital Outlay	914,625	625,900	1,851,846	466,903	1,055,920	1,425,492	1,710,590	1,744,802	1,779,698	1,815,292
	Contractual and Other	38,344,936	37,176,210	37,097,558	36,036,483	38,621,760	45,766,786	45,766,786	45,766,786	45,766,786	45,766,786
	Employee Benefits	44,070,455	44,119,478	45,473,495	47,760,682	52,529,762	58,045,387	60,367,202	62,781,891	65,293,166	67,904,893
	Debt Service (Principal and Interest)	11,721,705	11,604,750	11,349,841	10,578,823	11,396,229	11,464,892	11,844,874	11,884,936	11,462,361	8,235,111
	Interfund Transfers	2,890,368	3,382,177	303,310	1,273,044	1,833,333	1,851,666	2,314,583	2,546,041	2,800,645	6,021,386
	Total Expenditures and Other Uses	\$187,099,193	\$188,972,762	\$189,005,684	\$192,185,438	\$207,714,089	\$230,672,529	\$238,299,685	\$245,355,320	\$252,232,647	\$259,542,766
	Surplus (Deficit)	\$2,367,301	\$2,892,970	\$2,296,125	\$6,008,453	\$1,975,291	\$59,891	(\$644,092)	(\$475,401)	(\$44,798)	\$171,779
	Prior Period Adjustment - Prior Year State Aid										
	Transfer Capital Reserve to Capital Projects Fund	(7,100,000)					(13,500,000)				
	Budgetary Reserves										
	Fund Equity, Beg. of Year	\$26,416,660	\$21,683,961	\$24,576,931	\$26,873,056	\$32,881,509	\$34,856,800	\$21,416,691	\$20,772,599	\$20,297,199	\$20,252,401
	Fund Equity, End of Year	21,683,961	24,576,931	26,873,056	32,881,509	34,856,800	21,416,691	20,772,599	20,297,199	20,252,401	20,424,180
	Nonspendable and Restricted Fund Balance	15,247,600	16,590,877	19,604,034	24,634,535	30,223,096	16,723,096	16,723,096	16,723,096	16,723,096	16,723,096
	Unrestricted Fund Balance	6,436,361	7,986,054	7,269,022	8,246,974	4,633,704	4,693,595	4,049,503	3,574,103	3,529,304	3,701,084
	UFB as % of Expenditures*	3.4%	4.2%	3.8%	4.3%	2.2%	2.0%	1.7%	1.5%	1.4%	1.4%
* Note: Unrestricted Fund Balance as a percent of expenditures is not the same as Adjusted Unrestricted Fund Balance as a percent of budget.											
							\$13.5M Bay Project				
Calculation worksheet for Adjusted Fund Balance as a Percent of Budget											
	Unrestricted Fund Balance	6,436,361	7,986,054	7,269,022	8,246,974	4,633,704	4,693,595	4,049,503	3,574,103	3,529,304	3,701,084
	-Appropriated Fund Balance for next FY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-Other Adjustments**	\$46,045	\$1,149,738	\$815,946	\$625,304	\$0	\$0	\$0	\$0	\$0	\$0
	Adjusted Unrestricted Fund Balance (subject to 4% restriction)	\$6,390,316	\$6,836,316	\$6,453,076	\$7,621,670	\$4,633,704	\$4,693,595	\$4,049,503	\$3,574,103	\$3,529,304	\$3,701,084
	AUFB as a % of Budget (next year's expenditures)	3.4%	3.6%	3.4%	3.7%	2.0%	2.0%	1.7%	1.4%	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 2023-2024 SCHOOL YEAR

- Projected unreserved fund balance of 1.95%
- Proposed funding of the Capital Reserve in the amount of \$5,000,000 in anticipation of:
 - New Bay Elementary building addition
 - Site improvement projects at various buildings
 - Fulfillment of recommendations listed in the new Building Condition Survey (BCS)
 - 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 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 17 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?