



PATCHOGUE-MEDFORD  
SCHOOLS

Budget Workshop #4

March 23, 2021

# BUDGET WORKSHOP #4

## BUDGET CATEGORIES TO BE DISCUSSED:

- Revenue Budget Projection
- Proposed Budget
- Contingent Budget
- Financial Plan Projections
- Fund Balance Analysis

# REVENUE BUDGET PROJECTION

## PATCHOGUE-MEDFORD UFSD REVENUE BUDGET PROJECTION

ACCOUNT	DESCRIPTION	2019-2020 ADOPTED BUDGET	2020-2021 ADOPTED BUDGET	2021-2022 PROPOSED BUDGET	\$ INCREASE (DECREASE) BETWEEN 2020- 2021 ADOPTED BUDGET AND 2021- 2022 PROPOSED BUDGET	%	2021-2022 CONTINGENT BUDGET
	REVENUE SUMMARY BY MAJOR CATEGORY						
	PROPERTY TAXES AND STAR	\$115,864,343.00	\$116,159,331.00	\$119,129,254.00	\$2,969,923.00	2.56%	\$116,159,331.00
	OTHER TAX ITEMS	280,377.00	309,555.00	333,159.00	\$23,604.00	7.63%	333,159.00
	CHARGES FOR SERVICES	1,821,332.00	1,856,332.00	1,856,332.00	\$0.00	0.00%	1,856,332.00
	USE OF MONEY AND PROPERTY	738,373.00	801,384.00	801,384.00	\$0.00	0.00%	801,384.00
	SALE OF PROPERTY AND COMPENSATION FOR LOSS	100,000.00	127,770.00	127,770.00	\$0.00	0.00%	127,770.00
	MISCELLANEOUS	1,635,000.00	1,625,000.00	1,625,000.00	\$0.00	0.00%	1,625,000.00
	INTERFUND REVENUE	50,000.00	50,000.00	50,000.00	\$0.00	0.00%	50,000.00
	STATE SOURCES	74,551,274.00	70,514,915.00	64,731,574.00	(\$5,783,341.00)	-8.20%	64,731,574.00
	FEDERAL SOURCES	600,000.00	1,693,294.00	8,037,242.00	\$6,343,948.00	374.65%	8,037,242.00
	INTERFUND TRANSFERS	-	-	243,455.00	\$243,455.00	0.00%	243,455.00
	APPROPRIATED FUND BALANCE	-	2,035,000.00	2,000,000.00	(\$35,000.00)	-1.72%	2,000,000.00
		195,640,699.00	195,172,581.00	198,935,170.00	3,762,589.00	1.93%	195,965,247.00
	Detail Of Appropriations:						
	Amount appropriated from Unreserved Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
	Amount appropriated from the Retirement Contribution Res	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	\$ -	0.00%	\$ 2,000,000.00
	Amount appropriated from the Workers Comp Reserve		-	-	\$ -	0.00%	-
	Amount appropriated from the Unemployment Insurance Reserve		35,000.00	-	\$ (35,000.00)	-100.00%	-
		\$ -	\$ 2,035,000.00	\$ 2,000,000.00	\$ (35,000.00)	-1.72%	\$ 2,000,000.00
	Budget to Budget Tax Levy Increase/(Decrease) \$	3,546,216.00	294,988.00	2,969,923.00			0.00
	Budget to Budget Tax Levy Increase/(Decrease) %	3.16%	0.25%	2.56%			0.00%

# 2020-2021 BUDGET ADJUSTMENTS

PATCHOGUE-MEDFORD UFSD			
2021-2022 Proposed Budget Changes			
Account Code	Account Name	Amount	Description
<b>Starting Budget Amount</b>		<b>199,522,957.00</b>	<b>2021/2022 Starting Budget before adjustments</b>
A 1680.2000-90-000	Data Processing Equipment	(2,000.00)	Remove purchase of security door access, item was purchased in 2020/2021.
A 1680.4500-90-000	Data Processing Supplies	(23,370.00)	Reduce amount budgeted for High School Staff PC replacements that are being purchased in 2020/2021.
A 1680.4790-90-000	Data Processing Software	(303,000.00)	Remove proposed budget for security project that is being purchased in 2020/2021
A 2110.1400-90-000	Substitute Salaries	(34,000.00)	Reduce proposed increase in the 2021/2022 budget.
A 2250.4900-90-000	BOCES Special Ed Tuition	(150,000.00)	Adjust the proposed budget amount.
A 2630.2022-90-000	Computer Hardware Aid	(350,120.00)	Reduce budgeted amount for teacher/student laptop purchases that are being made in 2020/2021.
A 2630.4650-90-000	Computer Software Aid - Districtwide	(10,000.00)	Reduce prposed amount for software based on estimates received.
A 5540.4000-90-000	Contract Transportation	(159,863.00)	Reduce proposed increase based on projected expenses.
A 5581.4905-90-000	BOCES Reg Handicap Transportation	(55,434.00)	Adjust proposed budget amount.
A 2110.1200-90000	Teachers Salaries	366,873.00	Add 6.5 FTE's for Math Academic Intervention Services (AIS)
A 9020.8000-90-000	NYSTRS	35,954.00	Benefits for FTE's Added
A 9030.8000-90-000	Social Security	28,066.00	Benefits for FTE's Added
A 9060.8000-90-000	Health Insurance	69,107.00	Benefits for FTE's Added
	<b>Reductions Made to the Proposed Budget</b>	<b>(587,787.00)</b>	
	<b>Current 2021-2022 Proposed Budget Amount</b>	<b>198,935,170.00</b>	

# STAFFING

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**

## Staffing Reconciliation

### For the 2021-2022 Budget

	Total FTE's	PMCT	TA'S	NURSES	CSEA CLER	CSEA OPER	PT UNIT	PMAA	NON REP	OTHER
<b>2020-2021 Staffing FTE's:</b>										
Original Proposed Staffing for 2020-2021	1,250.00	623.00	33.00	14.00	101.00	114.00	258.50	38.00	13.00	55.50
Corrections/Adjustments to Staffing during 2020-2021	6.80	1.80			1.00	1.00	3.50			(0.50)
<b>2020-2021 Revised Staffing Amount</b>	<b>1,256.80</b>	<b>624.80</b>	<b>33.00</b>	<b>14.00</b>	<b>102.00</b>	<b>115.00</b>	<b>262.00</b>	<b>38.00</b>	<b>13.00</b>	<b>55.00</b>
<b>2021-2022 Budget - Proposed Staffing FTE's:</b>										
General Fund FTE's	1,209.85	612.16	38.00	14.00	97.80	99.40	245.00	36.57	11.92	55.00
School Lunch and Funded Program FTE's	76.75	17.44			4.20	15.60	35.00	2.43	2.08	-
<b>Total District Wide FTE's Proposed - 2021-2022</b>	<b>1,286.60</b>	<b>629.60</b>	<b>38.00</b>	<b>14.00</b>	<b>102.00</b>	<b>115.00</b>	<b>280.00</b>	<b>39.00</b>	<b>14.00</b>	<b>55.00</b>
<b>Proposed Increase (Decrease) in Staffing</b>	<b>29.80</b>	<b>4.80</b>	<b>5.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
		<b>a</b>	<b>b</b>		<b>c</b>	<b>d</b>	<b>e</b>	<b>f</b>	<b>g</b>	
<b>a - Increase of 4.8 FTE's from the Current FTE count of 624.8.</b>										
<b>b - Addition of Teaching Assistants.</b>										
<b>c - Staff member on leave was missing from FTE count in 2020-2021.</b>										
<b>d - Staff member added in 2020/2021 to assist with 1:1 devices.</b>										
<b>e - See part time staffing reconciliation.</b>										
<b>f - Addition of one Mental Health Coordinator.</b>										
<b>g - Addition of one Non-Represented employee for Instruction Technology supports.</b>										
<b>Other</b> - District Clerk (1.0); Admin Asst Supt Office (1.0); Security Guards (51.0 estimated); Security Asst. Director (1.0); Sub Teacher Caller (.50); Alternate Claims Auditor (0.50)										

## SUMMARY OF PROPOSED BUDGET

- Proposed budget for 2021-2022 of \$198,935,170;
- Budget to budget increase of 1.93% or \$3,762,589;
- Includes interfund transfers of \$950,000 to Capital Projects and \$50,000 to the School Lunch Fund.

Location	Project	Cost
High School	CTE Modifications	\$750,000
TBD	Solar Power Initiative	\$100,000
TBD	Districtwide Emergency Security Expenses	\$100,000
<b>Total:</b>		<b>\$950,000</b>

# CONTINGENT BUDGET IMPACTS

- Requires cuts to the current budget totaling \$2,969,923;
- Eliminates all equipment purchases from the 2021-2022 proposed budget;
- Would require the District to not hire the Mental Health Coordinator in the Family Center, the Instruction Technology Support Consultant, the new Math AIS positions, and not replace four teachers included in the current proposed budget;
- Removes Interfund Transfer to Capital and School Lunch Funds.

# 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		2021-2025									
General Fund											
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
						Projected As of June 30, 2021					
		Actual					Projected				
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues											
Real Property Tax Items		91,020,112	94,995,407	98,727,845	103,469,059	104,784,052	107,487,481	109,637,231	111,829,975	114,066,575	116,347,906
Other Tax Items (includes STAR)		14,124,657	13,956,760	13,804,491	12,729,835	11,680,903	11,914,521	12,152,811	12,395,868	12,643,785	12,896,661
Non-Property Tax Items											
Charges for Services		1,757,924	1,835,166	1,826,041	1,382,288	1,142,837	1,828,539	1,846,824	1,865,293	1,883,946	1,902,785
State Aid		68,318,802	70,678,095	71,800,565	71,803,531	71,085,568	64,154,725	71,211,745	72,635,980	74,088,699	75,570,473
Federal Aid		596,144	409,952	694,047	493,326	1,584,954	8,717,247	610,207	610,207	610,207	610,207
Other (includes Sale of Property, Misc.)		1,892,287	2,415,660	2,570,414	1,975,576	2,364,018	2,600,420	2,626,424	2,652,688	2,679,215	2,706,007
Interfund Transfers		43,740	43,526	43,092	12,117	0	0	0	0	0	0
Total Revenues and Other Sources		\$177,753,666	\$184,334,566	\$189,466,495	\$191,865,732	\$192,642,332	\$196,702,933	\$198,085,243	\$201,990,011	\$205,972,427	\$210,034,040
Expenditures by Object											
Personal Services - Instructional		59,549,469	62,114,080	65,193,522	66,857,082	67,888,264	69,924,912	71,323,410	72,749,878	74,204,876	75,688,974
Personal Services - Noninstructional		22,149,508	23,089,262	23,963,583	25,207,165	24,815,413	25,559,875	26,071,073	26,592,494	27,124,344	27,666,831
Equipment and Capital Outlay		564,478	680,962	914,625	625,900	929,517	1,161,896	1,185,134	1,208,837	1,233,013	1,257,674
Contractual and Other		40,037,046	39,553,467	38,344,936	37,176,210	38,980,969	42,879,066	43,736,647	44,611,380	45,503,608	46,413,680
Employee Benefits		40,790,230	41,857,078	44,070,455	44,119,478	45,473,297	46,382,763	47,310,418	48,256,627	49,221,759	50,206,194
Debt Service (Principal and Interest)		12,125,715	11,412,723	11,721,705	11,604,750	11,339,841	10,952,220	11,077,011	11,221,636	11,254,424	11,295,086
Interfund Transfers		1,003,696	1,813,135	2,890,368	3,382,177	245,200	1,348,600	1,483,460	2,225,190	3,337,785	3,371,163
Total Expenditures and Other Uses		\$176,220,142	\$180,520,707	\$187,099,194	\$188,972,762	\$189,672,501	\$198,209,332	\$202,187,153	\$206,866,042	\$211,879,809	\$215,899,601
Surplus (Deficit)		\$1,533,524	\$3,813,859	\$2,367,301	\$2,892,970	\$2,969,831	(\$1,506,399)	(\$4,101,911)	(\$4,876,031)	(\$5,907,382)	(\$5,865,561)
Prior Period Adjustment - Prior Year State Aid											
Transfer Capital Reserve to Capital Projects Fund		(5,000,000)		(7,100,000)							
Budgetary Reserves											
Fund Equity, Beg. of Year		\$26,069,278	\$22,602,802	\$26,416,661	\$21,683,962	\$24,576,932	\$27,546,763	\$26,040,364	\$21,938,453	\$17,062,422	\$11,155,040
Fund Equity, End of Year		22,602,802	26,416,661	21,683,962	24,576,932	27,546,763	26,040,364	21,938,453	17,062,422	11,155,040	5,289,479
Nonspendable and Restricted Fund Balance		14,730,326	19,404,086	15,247,600	16,590,877	19,610,261	19,610,261	19,610,261	19,610,261	19,610,261	19,610,261
Unrestricted Fund Balance		7,872,476	7,012,575	6,436,362	7,986,055	7,936,502	6,430,103	2,328,192	(2,547,839)	(8,455,221)	(14,320,782)
UFB as % of Expenditures*		4.5%	3.9%	3.4%	4.2%	4.2%	3.2%	1.2%	-1.2%	-4.0%	-6.6%
* Note: Unrestricted Fund Balance as a percent of expenditures is not the same as Adjusted Unrestricted Fund Balance as a percent of budget.											
Calculation worksheet for Adjusted Fund Balance as a Percent of Budget											
Unrestricted Fund Balance		7,872,476	7,012,575	6,436,362	7,986,055	7,936,502	6,430,103	2,328,192	(2,547,839)	(8,455,221)	(14,320,782)
-Appropriated Fund Balance for next FY			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
-Other Adjustments**		\$573,430	\$293,532	\$46,045	\$1,149,738	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Unrestricted Fund Balance (subject to 4% restriction)		\$7,299,046	\$6,719,043	\$6,390,317	\$6,836,317	\$7,936,502	\$6,430,103	\$2,328,192	(\$2,547,839)	(\$8,455,221)	(\$14,320,782)
AUFB as a % of Budget (next year's expenditures)		4.0%	3.6%	3.4%	3.6%	4.0%	3.2%	1.1%	-1.2%	-3.9%	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 2020-2021 SCHOOL YEAR**

- Unreserved fund balance of 3.99%;
- Restoration of \$2,000,000 back into the Employee Contribution Reserve (ERS) which was used during the 2020-2021 budget;
- Placement of \$1,000,000 into the Teachers' Retirement Contribution Reserve (TRS) which was just established last year;
- Continued funding of the Capital Reserve in the amount of \$2,000,000 in order to continue improving District infrastructure while avoiding new bonded debt.

# SOLAR PANEL INITIATIVE

- There are several different types of solar energy generation systems that could be available to our District.
- These will be reviewed by our Architectural and Engineering firm to determine the best utilization of our buildings, fields and/or parking areas to maximize the kilowatt production of these various types of projects.
- Their analysis will consider such factors as feasibility of roof top or ground installation, orientation (positioning) of the panel installation, the number of panels which can be installed, obstructions that may threaten output, etc.

# SOLAR FINANCING OPTIONS

There are three options for the procurement of funding for a solar energy project relating to schools:

- Capital Outlay - Add the project into operating budget via debt service fund (will include a bond issue with taxpayer approval). The District will receive State Aid.
- Energy Performance Contract (EPC) - No upfront funds expended – project is paid for over a period of 18 years offset by the savings generated. The District will receive State Aid.
- Power Purchasing Agreement - The District enters into an agreement with a vendor who pays the District to (1) lease/rent space for placing their solar equipment on the District's property and/or (2) pays the District a percentage of the monies made from selling the electric to the grid.

***EPC would be in the best interest of the District because it does not cost additional monies to the tax payers.***



# EXAMPLES OF SOLAR PANEL PROJECTS





# EXAMPLES OF SOLAR PANEL PROJECTS





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QUESTIONS?