

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
2017/2018 BUDGET DEVELOPMENT
February 27, 2017 BUDGET MEETING

- **Staffing**
- **Benefits**
- **Grant Funding**
- **Final Property Tax Cap**
- **Interfund Transfers**

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
2017/2018 BUDGET DEVELOPMENT
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Staffing

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT

Staffing Reconciliation

For the 2017-2018 Budget

	Total FTE's	PMCT	NURSES	CSEA CLER	CSEA OPER	PT UNIT	DIREC	PRIN	NON REP	OTHER
2017-2018 Budget Staffing FTE's:										
Total General Fund Positions (as of)	1,079.60	576.56	14.00	81.72	96.40	205.00	11.00	18.00	10.92	66.00
School Lunch and Funded Program FTE's	68.80	19.84	-	3.28	15.60	25.00	3.00	-	2.08	
Total District Wide FTE's - 2017-2018	1,148.40	596.40	14.00	85.00	112.00	230.00	14.00	18.00	13.00	66.00
2016-2017 Budgeted Staffing Amount	1,122.20	586.20	14.00	83.00	111.00	219.00	12.00	18.00	13.00	66.00
Increase (Decrease)	26.20	10.20	-	2.00	1.00	11.00	2.00	-	-	-
2017-2018 Proposed Staffing to 2016-2017 Budget	26.20	10.20	-	2.00	1.00	11.00	2.00	-	-	-
		a		b	c	d	e			
a - Addition of 10.0 FTE's from the Current FTE count of 586.4.										
b - Addition of 2 Clerical positions.										
c - Addition of 1 Bus Driver.										
d - See Part-Time Unit Staffing Changes										
e - Addition of 1.0 administrative FTE for 2017-18, and 1.0 for the guidance director position which was added for 2016-17.										
Other - District Clerk (1.0); Admin Asst Supt Office (1.0); Treasurer (0.5); Security Guards (41.0 estimated); Security Director/Asst. Director (2.0); Sub Teacher Caller (.5); Alternate Claims Auditor (0.5); Child Care Aides and Site Supervisors (19.5 estimated)										

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
Part-Time Unit Staffing Change
For the 2017-2018 Budget

FTE's	Area	Account Code
0.50	Business Office additional clerical aide	A 1310.1630-90-000
0.50	Human Resources Office additional clerical aide	A 1430.1630-90-000
(0.50)	Reduction of clerical aide at Barton Elementary	A 2020.1860-01-000
(0.50)	Reduction of clerical aide at Canaan Elementary	A 2020.1860-03-000
0.50	Additional clerical aide at Eagle Elementary	A 2020.1860-04-000
(0.50)	Reduction of clerical aide at Medford Elementary	A 2020.1860-05-000
(1.00)	Reduction of clerical aides at Tremont Elementary	A 2020.1860-07-000
0.50	Additional clerical aide at the High School Elementary	A 2020.1860-37-000
1.00	Additional clerical aides for Pupil Services	A 2250.1860-99-000
0.50	Sub-Total - Net Change After Redistribution of Part-Time Clerical Positions	
(0.50)	Correction of FTE's	A 1620.1640-90-000
0.50	Additional clerical aide for the ESL Department	A 2021.1630-90-000
0.50	Additional cafeteria monitor at Medford Elementary	A 2110.1660-05-000
1.00	Additional Kindergarten classroom aides	A 2110.1800-90-000
3.00	Additional Lavatory Aides	A 2110.1863-90-000
4.50	Additional Special Education Aides	A 2250.1860-90-000
(0.50)	Reduction of one Bus Aide	A 5510.1860-90-000
2.00	Correction of FTE's	School Lunch Fund
<hr/>		
<u>11.00</u>		

- (Proof)

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
2017/2018 BUDGET DEVELOPMENT
February 27, 2017 BUDGET MEETING

Benefits

Employee Benefits
Debt Service
Interfund Transfers

Account	Name	2015-16		2016-17	2016-17	2017-18	Budget to Budget	
		Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A9010800090000	NYSERS	\$2,247,101.00	\$1,935,343.24	\$1,950,765.00	\$1,932,406.00	2,046,665.00	95,900	4.92%
A9020800090000	NYSTRS	\$8,739,343.00	\$8,625,695.80	\$7,775,472.00	\$7,778,475.00	7,461,896.00	(313,576)	-4.03%
A9030800090000	SOCIAL SECURITY	\$6,062,517.00	\$5,960,676.68	\$6,241,438.00	\$6,141,602.00	6,506,238.00	264,800	4.24%
A9040800090000	WORKERS COMP.	\$880,720.00	\$723,358.06	\$789,361.00	\$748,826.00	760,605.00	(28,756)	-3.64%
A9045800090000	LIFE INSURANCE	\$20,000.00	\$18,206.01	\$20,000.00	\$20,811.00	21,677.00	1,677	8.39%
A9050800090000	UNEMPLOYMENT INS	\$31,590.00	\$823.39	\$31,590.00	\$9,277.00	31,590.00	-	0.00%
A9055800090000	DISAB INS-INSTR	\$101,000.00	\$98,228.94	\$102,267.00	\$103,649.00	105,628.00	3,361	3.29%
A9056800090000	DISAB INS-OPER	\$15,032.00	\$12,600.16	\$15,032.00	\$18,312.00	18,799.00	3,767	25.06%
A9060800090000	HEALTH INSURANCE	\$20,094,046.00	\$19,175,269.43	\$20,188,295.00	\$20,875,004.00	23,897,318.00	3,709,023	18.37%
A9061800090000	MEDICAL REIMB	\$1,182,308.00	\$1,265,343.64	\$1,403,479.00	\$1,409,352.00	1,613,042.00	209,563	14.93%
A9065800090000	DENTAL	\$307,225.00	\$296,008.10	\$352,686.00	\$327,034.00	357,611.00	4,925	1.40%
A9070800090000	SICK LEAVE/ RET PROF	\$600,000.00	\$851,271.48	\$600,000.00	\$744,824.00	600,000.00	-	0.00%
A9075800090000	SICK LEAVE/RET OPERATIONAL	\$130,000.00	\$86,498.81	\$130,000.00	\$163,298.00	130,000.00	-	0.00%
A9089100090000	VACATION BUY BACK	\$225,934.00	\$204,657.84	\$245,195.00	\$218,937.00	239,892.00	(5,303)	-2.16%
Sub-Total Employee Benefits		\$40,636,816.00	\$39,253,981.58	\$39,845,580.00	\$40,491,807.00	43,790,961.00	3,945,381	9.90%
A9760700090000	TAX ANTICIPATION NOTES	\$108,278.00	\$71,562.47	\$96,667.00	\$206,750.00	250,000.00	153,333	158.62%
A9785600090000	INSTALLMENT PURCHASE DEBT-PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A9785700090000	INSTALLMENT PURCHASE DEBT-INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
Sub-Total Debt Service		\$108,278.00	\$71,562.47	\$96,667.00	\$206,750.00	250,000.00	153,333	158.62%
A9901930090000	TRANSFER TO SCHOOL LUNCH FUND	\$75,000.00	\$75,000.00	\$100,000.00	\$100,000.00	100,000.00	-	0.00%
A9901950090000	TRANSFER TO SPEC AID	\$344,343.00	\$346,049.32	\$389,188.00	\$360,459.00	376,996.00	(12,192)	-3.13%
A9901960090000	TRANSFER TO DEBT SERVICE	\$11,546,499.00	\$11,461,117.89	\$11,920,262.00	\$11,920,262.00	11,162,918.00	(757,344)	-6.35%
A9950900090000	TRANSFER TO CAPITAL FUND	\$742,455.00	\$499,848.51	\$793,455.00	\$550,000.00	1,368,039.00	574,584	72.42%
Sub-Total Interfund Transfers		\$12,708,297.00	\$12,382,015.72	\$13,202,905.00	\$12,930,721.00	13,007,953.00	(194,952)	-1.48%
Total All Areas		\$53,453,391.00	\$51,707,559.77	\$53,145,152.00	\$53,629,278.00	57,048,914.00	3,903,762	7.35%

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
2017/2018 BUDGET DEVELOPMENT
February 27, 2017 BUDGET MEETING

Grant Funding

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT

Grant Analysis

For the Fiscal Years Ending June 30, 2017 and June 30, 2018

Grant Name	Funding Dates	2016-2017 Allocation	2017-2018 Projected Allocation	Change Increase (Decrease)
Title Grants				
Title I A&D Improv Acad Achmt	9/1-8/31	936,824	936,824	-
Title I, School Improvement Grants	9/1-8/31	120,000	-	(120,000)
Title IIA, Teach/Prin Trng/Recruitmt	9/1-8/31	269,445	269,445	-
Title IIIA, LEP	9/1-8/31	143,259	143,259	-
Title IIIA, Immigrant Education	9/1-8/31	37,434	37,434	-
Title IIIA, Immigrant Education - Supplemental	9/1-8/31	-	-	-
Total Title Grants		1,506,962	1,386,962	(120,000)
Special Education Grants				
IDEA - Part B, Section 611	7/1-6/30	2,024,118	2,024,118	-
IDEA - Part B, Section 619	7/1-6/30	127,789	127,789	-
Total Special Education Grants		2,151,907	2,151,907	-
Other Grants				
Universal Pre-K	7/1-6/30	646,790	646,790	-
Total Other Grants		646,790	646,790	-
Total All Grants		4,305,659	4,185,659	(120,000)
Allocation amounts do not include carryover funds.				

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
2017/2018 BUDGET DEVELOPMENT
February 27, 2017 BUDGET MEETING

Final Property Tax Cap

PATCHOGUE-MEDFORD UFSD			
Tax Levy Limit for the 2017/2018 Fiscal Year			2/27/2017 3:03 PM
			Projected - as of 1/31/2017 1.26% Tax Levy Growth Factor
2016/2017 Tax Levy (\$105,131,048 plus Reserve \$0)	Item 1	\$ 105,131,048.00	
Less: Interest from Fiscal Year 6/30/2017 - On Amount not levied		-	Allocation of interest to the amount reserved
Adjusted Levy for 2016/2017		105,131,048.00	
Tax Base Growth Factor	Item 2	1.0181	\$ 107,033,920.00
Add: PILOT Receivable in the Prior School Year (2016/2017)	Item 3		13,346.00
Sub-Total			\$ 107,047,266.00
Less: Taxes levied for Prior Year Exclusions (not ERS/TRS)			-
Capital Tax Levy Amount for 6/30/2017 - Item 3		1,621,330.00	1,621,330.00
Adjusted Prior Year Tax Levy			\$ 105,425,936.00
Allowable Tax Levy Growth Factor (Lesser of 2% or CPI)	Item 4	1.2600%	1,328,367.00
Less: PILOT (Receivable in Current Year 2017/2018)	Item 5	(22,755.40)	(22,755.00)
Add: Allowable Carryover from Prior Year (if any)			NONE AVAILABLE
Tax Levy Limit			\$ 106,731,548.00
Add: Coming School Year Exclusions			
Capital Debt Service (Current Amount, exclude deficit financing)	Item 6	\$ 11,194,917.47	EPC & Bonds (Exclude Deficit Financing)
Less: Amount of unspent bond proceeds transferred to Debt Service Fund	Item 6a	\$ (32,000.00)	
Add: Anticipated amount spent from Transfer to Capital Fund	Item 7	1,000,000.00	Miscellaneous District Wide Projects
Add: Anticipated amount spent from Transfer to Capital Fund	Item 8	243,455.00	Local Share FEMA Applications (25%)
Add: Purchase of Bus	Item 9	125,000.00	Account Code A5510.21
Sub-Total		\$ 12,531,372.47	
Less: Transportation Aidable Debt Service (TRA-Est Output Report Line (56, 57, 58, 59)*State Share Ratio)	Item 10	(31,964.75)	
Sub-Total		\$ (31,964.75)	
Less: Projected Building Aid	Item 11	(10,186,058.00)	Used PY Executive Budget Estimate
Less: Anticipated EXCEL Aid	Item 12	(124,584.00)	EXCEL Aid remaining for 2017/18 Projects
Less: Adjustment for Assumed Amortization Impact	Item		Assumed Amortization Adjustment
Sub-Total		(10,310,642.00)	
Capital Tax Levy Amount for 6/30/2018		2,188,765.72	2,188,766.00
Add: Pension Exclusions:			
ERS			-
TRS			-
Maximum Allowable Tax Levy (requiring simple majority)			\$ 108,920,314.00
			Budgeted Amount for 2016/17 for Taxes
2016/2017 Budgeted Amount for Taxes			105,131,048.00
Allowable Budget to Budget levy growth per tax cap calculation.			\$ 3,789,266.00
			Budget to Budget \$ Increase
			3.60%
			Budget to Budget % Increase
2016/2017 Levy Amount - (Excluding Reserve)		105,131,048.00	
Levy to Levy Growth \$		3,789,266.00	
Levy to Levy Growth %		3.60%	

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
2017/2018 BUDGET DEVELOPMENT
February 27, 2017 BUDGET MEETING

Interfund Transfers

- **School Lunch Fund**
- **Special Aid Fund**
- **Debt Service Fund**
- **Capital Projects Fund**

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT

Food Service Department Equipment Needs

Projected for the 2017-18, 2018-19 and 2019-20 Fiscal Years

Equipment Needed	Total Quantity Needed District Wide	Estimated Cost	Total Estimated Cost of Equipment	PROJECTED EQUIPMENT PURCHASES FOR 2017-18	PROJECTED EQUIPMENT PURCHASES FOR 2018-19	PROJECTED EQUIPMENT PURCHASES FOR 2019-20	TOTAL PROJECTED EQUIPMENT PURCHASES FOR 2017-18 THROUGH 2019-20
Dishwashers (a)	5	\$ 6,929.00	\$ 34,645.00	\$34,645.00			\$34,645.00
Installation Labor	5	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00			\$5,000.00
Convection Oven (b)	2	\$ 5,700.00	\$ 11,400.00	\$ 5,700.00	\$ 5,700.00		\$11,400.00
Installation Labor	2	\$ 1,655.00	\$ 3,310.00	\$ 1,655.00	\$ 1,655.00		\$3,310.00
Walk-in Refrigeration (c)	1	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00			\$37,000.00
Reach-in Refrigeration (d)	7	\$ 3,500.00	\$ 24,500.00		\$ 10,500.00	\$ 14,000.00	\$24,500.00
Reach-in Refrigeration Glass Doors (e)	6	\$ 5,600.00	\$ 33,600.00		\$ 16,800.00	\$ 16,800.00	\$33,600.00
Warmers H.S. (Winston CVAP Hot Cart) (f)	4	\$ 4,800.00	\$ 19,200.00		\$ 9,600.00	\$ 9,600.00	\$19,200.00
Reach-in Freezer Stand up (g)	1	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00			\$3,200.00
Pot Washer H.S. (h)	1	\$ 17,000.00	\$ 17,000.00		\$ 17,000.00		\$17,000.00
Installation Labor	1	\$ 1,000.00	\$ 1,000.00		\$ 1,000.00		\$1,000.00
POS replacements, upgrades (i)			\$ 35,150.00	\$ 12,800.00	\$ 12,750.00	\$ 9,600.00	\$35,150.00
Estimated Equipment Needs			\$ 225,005.00	\$ 100,000.00	\$ 75,005.00	\$ 50,000.00	\$225,005.00

Food Services Department Equipment Needs Support

For Fiscal Years 2017-2020

- (a) Dishwashers to replace the 5 that we are currently renting at a cost of \$5,091.00 a year in addition to the required minimum purchase of \$7,500.00 a year in chemicals for the machines. Units located at Medford Elementary, River Elementary, Tremont Elementary, Barton Elementary and South Ocean Middle Schools.
- (b) To replace ovens that have outlived their projected useful lives, ovens are over 20 years old and can no longer get parts for or are cost prohibitive to fix. Units are at Medford and Barton Elementary Schools.
- (c) Walk-in Refrigeration unit to replace current walk-in at Saxton Middle school that has potential Department of Health (DOH) issues such as a leak from ceiling in old freezer section and panels that have been attached to walls and ceilings that are not easy to clean. Have had issues with condenser in the past, replacing will alleviate future DOH citations as well as making unit energy efficient.
- (d) Reach-in refrigeration to replace units at Tremont Elementary, River Elementary, Medford Elementary, Saxton Middle and South Ocean Middle Schools that have past their projected useful lives, units are over 20 years old and have been under repair frequently the past couple years.
- (e) To replace glass door reach-ins at the High School food courts that are approaching the end of their useful lives, units will be 15 years old.
- (f) To replace hot carts that are approaching the end of their useful lives in the High School food courts, units will be 15 years old.
- (g) Stand up Reach-in Freezer to replace chest freezer at Medford Elementary school that has become cost prohibitive to fix.
- (h) Pot washer to replace unit at the High School that is becoming worn-out and has outlived its projected useful life, unit is 24 years old.
- (i) Replace units that are cost prohibitive to fix and needed upgrades of POS and pin pads that are associated with the meal counting and consolidation of counts for USDA and State reimbursements.

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
2017/2018 INTERFUND TRANSFER PROJECTS/ADA RENOVATIONS**

High School - *

1	Bathrooms	\$	15,000	
2	Doors		50,000	
3	Door Hardware		50,000	
4	Nurses' Office		<u>45,000</u>	\$ 160,000

Saxton

1	Ramps & Rails	\$	10,000	(SW Exit Door)
2	Bathroom Reno		45,000	(2nd Floor)
3	Door Hardware		25,000	
4	Doors		<u>25,000</u>	\$ 105,000

South Ocean

1	Doors	\$	25,000	
2	Door Hardware		25,000	
3	Bathroom Reno		25,000	(2nd & 3rd Floor)
4	Ramps & Handrails		<u>15,000</u>	\$ 90,000

Barton

1	Ramps	\$	15,000	
2	Bathroom Partitions		50,000	
3	Doors		50,000	
4	Door Hardware		<u>30,000</u>	\$ 145,000

Bay

1	Bathroom - Nurse	\$	45,000	
2	Doors		35,000	
3	Door Hardware		25,000	
4	Ramps		15,000	
**	5	Renovate CR Toilets	<u>205,000</u>	\$ 325,000

Canaan

1	Doors	\$	25,000	
2	Door Hardware		20,000	
3	Bathroom Partitions		25,000	
4	Ramps		10,000	
**	5	Renovate CR Toilets	<u>252,000</u>	\$ 332,000

* - EXCEL Project

** - Projects will be completed if funds are available.

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
2017/2018 INTERFUND TRANSFER PROJECTS/ADA RENOVATIONS**

Eagle

1	Doors - Gym	\$	30,000	
2	Door Hardware		25,000	
3	Doors - Cafeteria		30,000	
**	4	Renovate CR Toilets	<u>525,000</u>	\$ 610,000

Medford

1	Doors - Kitchen	\$	35,000	
2	Doors - Gym		15,000	
3	Ramps		15,000	
4	Door Hardware		25,000	
5	Bathroom Partitions		30,000	
**	6	Renovate CR Toilets	<u>200,000</u>	\$ 320,000

River

1	Ramps	\$	25,000	
2	Doors - Café		25,000	
3	Door Hardware		28,000	
4	Bathroom Partitions		25,000	
**	5	Renovate CR Toilets	<u>200,000</u>	\$ 303,000

Tremont

1	Doors - Boiler Room	\$	20,000	
2	Doors - 1952		60,000	
3	Door Hardware		40,000	
4	Nurses' Office		45,000	
**	5	Renovate CR Toilets	<u>600,000</u>	765,000

District-Wide Totals

\$ 3,155,000

* - EXCEL Project

** - Projects will be completed if funds are available.

**Recommendations for Capital Reserve
2017-2018 School Year**

School	Project	Cost
River Elementary School	Roof Re-Coat	\$315,000.00
High School	Roof Re-Coat	\$3,000,000.00
High School	Tennis Courts	\$1,015,000.00
Saxton Middle School	Boys & Girls Locker Rooms	\$340,000.00
South Ocean Middle School	Boys & Girls Locker Rooms	\$300,000.00

Proposition #2 on Ballot

Approximately \$3,000,000.00 will be available to be spent on the aforementioned projects in the order identified above. The roof recoats will be the top priority, followed by the renovation and repaving of the tennis courts at the high school.