

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**  
**2015/2016 BUDGET DEVELOPMENT**  
March 2, 2015 BUDGET MEETING

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

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**  
**2015/2016 BUDGET DEVELOPMENT**  
March 2, 2015 BUDGET MEETING

**Staffing**

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**

**Staffing Reconciliation**

**For the 2015-2016 Budget**

	Total FTE's	PMCT	NURSES	CSEA CLER	CSEA OPER	PT UNIT	DIREC	PRIN	NON REP	OTHER
<b>2015-2016 Budget Staffing FTE's:</b>										
Total General Fund Positions (as of )	1,021.29	558.25	14.00	74.72	93.40	179.00	8.00	18.00	10.92	65.00
School Lunch and Funded Program FTE's	65.01	18.05	-	3.28	15.60	22.00	3.00	-	3.08	-
<b>Total District Wide FTE's - 2015-2016</b>	<b>1,086.30</b>	<b>576.30</b>	<b>14.00</b>	<b>78.00</b>	<b>109.00</b>	<b>201.00</b>	<b>11.00</b>	<b>18.00</b>	<b>14.00</b>	<b>65.00</b>
2014-2015 Budgeted Staffing Amount	1,080.80	573.30	13.00	75.00	108.00	204.00	10.00	18.00	14.00	65.50
Increase (Decrease)	5.50	3.00	1.00	3.00	1.00	(3.00)	1.00	-	-	(0.50)
<b>2015-2016 Proposed Staffing to 2014-2015 Budget</b>	<b>5.50</b>	<b>3.00</b>	<b>1.00</b>	<b>3.00</b>	<b>1.00</b>	<b>(3.00)</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>(0.50)</b>
		<b>a</b>	<b>e</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>f</b>			<b>g</b>
<b>a - 3.0 FTE</b> increase budget to budget is due to the addition of 3.0 FTE's. <b>Additional positions to be determined based on staffing needs.</b>										
<b>b - 3.0 FTE</b> increase budget to budget is due to the addition of 1.0 FTE in the Business Office, 1.0 FTE change in the Food Service Office from a 1.0 Operations Unit, and 1.0 FTE clerical in the PPS department.										
<b>c - 1.0 FTE</b> increase budget to budget is due to the addition of 2.0 FTE's in the technology department, which was offset by the reduction of 1.5 FTE's of computers aides, and the District reducing the Onsite LAN/WAN service which was procured through BOCES, offset by a change of 1.0 FTE from the operations unit to the clerical unit for the Food Service Office.										
<b>d -</b> See Part Time Unit Changes Worksheet.										
<b>e - 1.0 FTE</b> Increase for a floating nurse District-Wide.										
<b>f - 1.0 FTE</b> Increase for a Director in the Special Services Department.										
<b>g - .05 FTE</b> Decrease is the correction of a clerical error with the FTE for the Sub Teacher Caller.										
<b>Other -</b> District Clerk (1.0); Admin Asst Supt Office (1.0); Treasurer (0.5); Security Guards (41.0 estimated); Security Director (1.0); 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**

<b>FTE's</b>	<b>Area</b>	<b>Account Code</b>
1.50	Correction of error - part time custodial positions	A 1620.1640-90-000
0.50	Additional greeter for District Office	A 1622.1810-90-000
0.50	Additional clerical aide for the ESL department	A 2021.1630-90-000
0.50	Additional lunch room aide at Bay	A 2110.1660-02-000
1.00	Additional lunch room aides at Canaan	A 2110.1660-03-000
0.50	Additional lunch room aides at Eagle	A 2110.1660-04-000
0.50	Additional lunch room aides at Medford	A 2110.1660-05-000
(0.50)	Reduce part time clerical at PPS department	A 2250.1860-99-000
(0.50)	Reduction of library aides	A 2610.1865-90-000
(1.50)	Reduce computer aides and replace with full time position	A 2630.1860-90-000
0.50	Additional health aide	A 2815.1860-89-000
(1.50)	Reduction in Bus Aides	A 5510.1860-90-000
(4.50)	Reduction of positions in the School Lunch Fund	C 2860.1697-95-000
<u>(3.00)</u>		

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**  
**2015/2016 BUDGET DEVELOPMENT**  
March 2, 2015 BUDGET MEETING

**Benefits**

Employee Benefits  
Debt Service  
Interfund Transfers

Account	Name	2013-14		2014-15	2014-15	2015-16	Budget to Budget	
		Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A9010800090000	NYSERS	\$1,730,967.00	\$2,690,783.00	\$2,534,986.00	\$3,080,432.00	2,247,101.00	(287,885)	-11.36%
A9020800090000	NYSTRS	\$10,333,217.00	\$10,235,566.57	\$11,424,399.00	\$11,251,178.00	8,739,343.00	(2,685,056)	-23.50%
A9030800090000	SOCIAL SECURITY	\$5,805,320.00	\$5,742,747.39	\$6,027,248.00	\$5,791,564.00	6,238,738.00	211,490	3.51%
A9040800090000	WORKERS COMP.	\$725,936.00	\$774,989.91	\$725,936.00	\$1,255,172.00	880,720.00	154,784	21.32%
A9045800090000	LIFE INSURANCE	\$20,000.00	\$17,816.76	\$20,000.00	\$18,181.00	20,000.00	-	0.00%
A9050800090000	UNEMPLOYMENT INS	\$155,000.00	\$80,899.94	\$105,300.00	\$13,320.00	31,590.00	(73,710)	-70.00%
A9055800090000	DISAB INS-INSTR	\$101,000.00	\$89,740.23	\$101,000.00	\$97,410.00	101,000.00	-	0.00%
A9056800090000	DISAB INS-OPER	\$25,000.00	\$5,834.41	\$15,000.00	\$12,562.00	15,032.00	32	0.21%
A9060800090000	HEALTH INSURANCE	\$19,418,311.00	\$17,370,554.32	\$19,176,546.00	\$18,578,868.00	20,094,046.00	917,500	4.78%
A9061800090000	MEDICAL REIMB	\$1,034,272.00	\$1,074,226.30	\$1,090,350.00	\$1,145,754.00	1,182,308.00	91,958	8.43%
A9065800090000	DENTAL	\$325,000.00	\$253,851.01	\$305,000.00	\$263,026.00	307,225.00	2,225	0.73%
A9070800090000	SICK LEAVE/ RET PROF	\$600,000.00	\$516,440.25	\$600,000.00	\$461,561.00	600,000.00	-	0.00%
A9075800090000	SICK LEAVE/RET OPERATIONAL	\$142,955.00	\$160,561.54	\$130,000.00	\$35,090.00	130,000.00	-	0.00%
A9089100090000	VACATION BUY BACK	\$188,704.00	\$185,129.03	\$223,711.00	\$207,587.00	225,934.00	2,223	0.99%
<b>Sub-Total Employee Benefits</b>		<b>\$40,605,682.00</b>	<b>\$39,199,140.66</b>	<b>\$42,479,476.00</b>	<b>\$42,211,705.00</b>	<b>40,813,037.00</b>	<b>(1,666,439)</b>	<b>-3.92%</b>
A9711600090000	PRINCIPAL SERIAL BOND	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A9711700090000	INTEREST SERIAL BOND	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A9731700090000	BOND ANTICIPATION NOTES	\$12,537.00	\$12,536.40	\$0.00	\$0.00	-	-	0.00%
A9760700090000	TAX ANTICIPATION NOTES	\$172,500.00	\$65,084.43	\$145,000.00	\$51,523.00	145,000.00	-	0.00%
A9785600090000	INSTALLMENT PURCHASE DEBT-PRINCIPAL	\$0.00	\$0.00	\$172,000.00	\$0.00	-	(172,000)	-100.00%
A9785700090000	INSTALLMENT PURCHASE DEBT-INTEREST	\$0.00	\$0.00	\$9,000.00	\$0.00	-	(9,000)	-100.00%
<b>Sub-Total Debt Service</b>		<b>\$185,037.00</b>	<b>\$77,620.83</b>	<b>\$326,000.00</b>	<b>\$51,523.00</b>	<b>145,000.00</b>	<b>(181,000)</b>	<b>-55.52%</b>
A9901930090000	TRANSFER TO SCHOOL LUNCH FUND	\$25,000.00	\$25,000.00	\$50,000.00	\$50,000.00	75,000.00	25,000	50.00%
A9901950090000	TRANSFER TO SPEC AID	\$283,000.00	\$297,702.43	\$288,660.00	\$319,373.00	344,343.00	55,683	19.29%
A9901960090000	TRANSFER TO DEBT SERVICE	\$10,259,223.00	\$10,252,487.50	\$10,953,394.00	\$10,953,394.00	11,546,499.00	593,105	5.41%
A9950900090000	TRANSFER TO CAPITAL FUND	\$1,600,000.00	\$1,335,989.03	\$243,455.00	\$0.00	743,455.00	500,000	205.38%
<b>Sub-Total Interfund Transfers</b>		<b>\$12,167,223.00</b>	<b>\$11,911,178.96</b>	<b>\$11,535,509.00</b>	<b>\$11,322,767.00</b>	<b>12,709,297.00</b>	<b>1,173,788</b>	<b>10.18%</b>
<b>Total All Areas</b>		<b>\$52,957,942.00</b>	<b>\$51,187,940.45</b>	<b>\$54,340,985.00</b>	<b>\$53,585,995.00</b>	<b>53,667,334.00</b>	<b>(673,651)</b>	<b>-1.24%</b>

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**  
**2015/2016 BUDGET DEVELOPMENT**  
March 2, 2015 BUDGET MEETING

**Grant Funding**

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**

**Grant Analysis**

For the Fiscal Years Ending June 30, 2015 and June 30, 2016

Grant Name	Funding Dates	2014-2015 Allocation	2015-2016 Projected Allocation	Change Increase (Decrease)
<b>Title Grants</b>				
Title I A&D Improv Acad Achmt	9/1-8/31	812,930	812,930	-
Title IIA, Teach/Prin Trng/Recruitmt	9/1-8/31	275,711	275,711	-
Title IIIA, LEP	9/1-8/31	132,423	132,423	-
Title IIIA, Immigrant Education	9/1-8/31	53,975	53,975	-
Total Title Grants		1,275,039	1,275,039	-
<b>Special Education Grants</b>				
IDEA - Part B, Section 611	7/1-6/30	2,044,003	2,044,003	-
IDEA - Part B, Section 619	7/1-6/30	128,533	128,533	-
Total Special Education Grants		2,172,536	2,172,536	-
<b>Other Grants</b>				
Universal Pre-K	7/1-6/30	646,790	646,790	-
Total Special Education Grants		646,790	646,790	-
<b>Total All Grants</b>		<b>4,094,365</b>	<b>4,094,365</b>	<b>-</b>
Allocation Amounts do not include carryover funds.				



**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**  
**2015/2016 BUDGET DEVELOPMENT**  
March 2, 2015 BUDGET MEETING

**Interfund Transfers**

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

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**

**Analysis of Interfund Transfers for the 2015/2016 Budget**

<b>\$75,000</b>	<b>Total amount budgeted for Transfer to School Lunch Fund -</b> Districts' multi-year equipment plan replacement
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<b>\$344,343</b>	<b>Total amount budgeted for Transfer to Special Aid -</b> Districts' 20% local share of summer handicap program costs, as well as the local share of costs for students in state supported schools.
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<b>\$11,546,499</b>	<b>Total amount budgeted for Transfer to Debt Service -</b> Districts' debt service requirements for Principal and Interest payments.
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<b>BUILDING</b>	<b>DESCRIPTION</b>
Tremont Elementary School, South Ocean Middle School, Saxton Middle School	Installation of display screens, \$150,000.
High School	Replacement of necessary lockers, \$100,000.
High School, River Elementary School, South Ocean Middle School, Tremont Elementary School	Stage lighting, and curtains at the High School. Stage curtains, lighting and rigging repair at River. Stage rigging and curtains at Tremont. Stage lighting at South Ocean, \$250,000
<b>\$500,000</b>	<b>Sub-Total - District-Wide Projects</b>
District-Wide	Local share of FEMA grant application, \$243,455.
<b>\$243,455</b>	<b>Sub-Total - FEMA Projects</b>
<b>\$743,455</b>	<b>Total amount budgeted for Transfer to Capital</b>

**PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT**  
**2015/2016 BUDGET DEVELOPMENT**  
March 2, 2015 BUDGET MEETING

**Final Property Tax Cap**

Real Property Tax Cap / Tax Freeze

Municipality: School District - Independent Superinten of Patchogue-Medford  
 School District (470609602400)  
 Fiscal Year Ending: 06/30/2016  
 Status: Submitted

Tax Levy Limit Before Adjustments and Exclusions	
Tax Levy FYE 2015	\$100,682,131
Tax Cap Reserve Plus Interest from FYE 2014 Used to Reduce 2015	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2015	\$0
Tax Base Growth Factor	1.0027
PILOTs Receivable FYE 06/30/2015	\$0
Tort Exclusion Amount Claimed in FYE 06/30/2015	\$0
Capital Levy for FYE 06/30/2015	\$661,156
Allowable Levy Growth Factor	1.0162
PILOTs Receivable FYE 06/30/2016	\$0
Available Carryover from FYE 06/30/2015	\$0
<b>Total Levy Limit Before Adjustments/Exclusions</b>	<b>\$101,917,560</b>
Exclusions	
Tax Levy Necessary for Expenditures Resulting from Tort Orders/Judgements Over 5%	\$0
Capital Levy for FYE 06/30/2016	\$1,647,438
Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate (ERS, PFRS) or normal contribution rate (TRS) in excess of 2 percentage points	
Teachers Retirement System	\$0
Employees Retirement System	\$0
<b>Total Exclusions</b>	<b>\$1,647,438</b>
<b>Tax Levy Limit, Adjusted for Transfers, Plus Exclusions</b>	<b>\$103,564,998</b>
Total Tax Cap Reserve Amount Used to Reduce 2016 Levy	\$0
2016 Proposed Levy, Net of Reserve	\$103,564,998
<b>Difference between Tax Levy Limit Plus Exclusions and Proposed Levy</b>	<b>\$0</b>
Do you plan to override the cap in 2016?	<input type="radio"/> Yes <input checked="" type="radio"/> No

History

Date and Time	Status Change	User	Explanation
02/18/2015 1:16:55 PM	Form Submitted	Donna Jones (LG470609602400)	
02/28/2014 12:50:21 PM	Form Created	SYSTEM (OSC)	

**PATCHOGUE-MEDFORD UFSD**  
**Tax Levy Limit for the 2015/2016 Fiscal Year**

3/2/2015 4:17 PM

		Projected - as of 2/6/2015 1.62% Tax Levy Growth Factor	Final as of 2/18/2015 1.62% Tax Levy Growth Factor	
2014/2015 Tax Levy (Item 1 plus Item 2)	Items 1, 1a	\$ 100,682,131.00	\$ 100,682,131.00	
Tax Base Growth Factor	Item 3	1.0027	1.0027	\$ 100,953,972.75
Add: PILOT				-
	Sub-Total	\$ 100,953,972.75	\$ 100,953,972.75	
<b>Less: Taxes levied for Prior Year Exclusions (not ERS/TRS)</b>				-
Capital Debt Service (Exclude Deficit Financing)		\$ 10,213,181.28	\$ 10,213,181.28	SAME AS ESTIMATED IN PRIOR YEAR
Add: Interest paid on BAN's for capital		-	-	SAME AS ESTIMATED IN PRIOR YEAR
Less: Building Aid		10,391,793.00	10,391,793.00	SAME AS ESTIMATED IN PRIOR YEAR
Add: Adjustment for Assumed Amortization Impact		76,764.00	76,764.00	SAME AS ESTIMATED IN PRIOR YEAR
Add: Adjustment for Assumed Amortization Impact		428,429.00	428,429.00	SAME AS ESTIMATED IN PRIOR YEAR
Add: Anticipated amount spent from Transfer to Capital Fund		243,455.00	243,455.00	SAME AS ESTIMATED IN PRIOR YEAR
Add: Purchase of Bus		110,000.00	110,000.00	SAME AS ESTIMATED IN PRIOR YEAR
Less: Transportation Aidable Debt Service (TRA-Est Output Report Line 56*State Share Ratio)		18,880.53	18,880.53	SAME AS ESTIMATED IN PRIOR YEAR
Less: EXCEL Aid Anticipated		-	-	SAME AS ESTIMATED IN PRIOR YEAR
Less: Amount to be used from Debt Service Fund in 2013/14 (\$)		-	-	SAME AS ESTIMATED IN PRIOR YEAR
	<b>Capital Tax Levy Amount for 6/30/2015 - Item 2</b>	661,155.75	661,155.75	661,155.75
Adjusted Prior Year Tax Levy				\$ 100,292,817.00
Allowable Tax Levy Growth Factor (Lesser of 2% or CPI)	Item 4	1.62%	1.62%	1,624,743.64
Less: PILOT (Receivable in Current Year 2014/2015)				-
Add: Allowable Carryover from Prior Year (if any)				-
Tax Levy Limit				\$ 101,917,560.64
<b>Add: Coming School Year Exclusions</b>				
Capital Debt Service (Current Amount, exclude deficit financing)	Item 5	\$ 10,213,793.78	\$ 10,213,793.78	
Apply Debt Service Fund toward outstanding debt			(274,294.87)	
Add: Anticipated amount spent from Transfer to Capital Fund	Item 6	250,000.00	500,000.00	Miscellaneous District Wide Projects
Capital Debt Service (Energy Performance Lease Payments)	Item 7	862,361.20	862,361.20	
Add: Anticipated amount spent from Transfer to Capital Fund	Item 8	243,455.00	243,455.00	Local Share FEMA Applications (25%)
Add: Purchase of Bus	Item 9	120,000.00	120,000.00	Account Code A5510.21
	<b>Sub-Total</b>	\$ 11,689,609.98	\$ 11,665,315.11	
Less: EXCEL Aid Anticipated	Item 10	(479,341.00)	(479,341.00)	EXCEL projects have been approved by SED
Less: Amount to be used from Debt Service Fund in 2015/16		-	-	
Less: Transportation Aidable Debt Service (TRA-Est Output Report Line 56*State Share Ratio)	Item 11a	(23,856.00)	(23,856.00)	
	<b>Sub-Total</b>	\$ (503,197.00)	\$ (503,197.00)	
Less: Proposed Building Aid	Item 11	(9,676,300.00)	(9,676,300.00)	
Less: Proposed Building Aid - Building Condition Survey	Item 11	28,485.00	28,485.00	Included in Building Aid, Not a Capital Item
Less: Estimated Building Aid - Energy Performance Contracts	Item 12	(348,412.00)	(348,412.00)	Projected Aid to be Received in 2015/16
Less: Adjustment for Assumed Amortization Impact	Item 13	409,320.00	409,320.00	
Less: Adjustment for Assumed Amortization Impact	Item 14	72,227.00	72,227.00	
	<b>Sub-Total</b>	(9,514,680.00)	(9,514,680.00)	
	<b>Capital Tax Levy Amount for 6/30/2016</b>	1,671,732.98	1,671,732.98	1,647,438.11
<b>Add: Pension Exclusions:</b>				
ERS				-
TRS				-
Maximum Allowable Tax Levy (requiring simple majority)				\$ 103,589,293.62
2014/2015 Budgeted Tax Levy Amount				100,682,131.00
Allowable Budget to Budget levy growth per tax cap calculation.				\$ 2,907,162.62
				2.89%
				\$ 2,882,867.75
				2.86%
				(24,294.87)
				Change in Tax Cap Amount