



PATCHOGUE-MEDFORD SCHOOLS

Budget Workshop #3

March 2, 2021

BUDGET WORKSHOP SCHEDULE

BUDGET WORKSHOP DATES	BUDGET CATEGORIES TO BE DISCUSSED
January 19, 2021	General Support, Plant and Facilities, Technology, Transportation
February 9, 2021	Governor's Budget, Curriculum & Instruction, Special Services, BOCES, Property Tax Cap
March 2, 2021	Staffing, Grant Funding, Benefits, Interfund Transfers, Capital, Food Service
March 23, 2021	Revenue/Tax Rate, Fund Balance Analysis, Financial Plan Projections

BUDGET WORKSHOP #3

BUDGET CATEGORIES TO BE DISCUSSED:

- | | |
|---------------------|-----------------------|
| ➤ Staffing | ➤ Community Schools |
| ➤ Employee Benefits | ➤ Interfund Transfers |
| ➤ Debt Service | ➤ Grants |

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
2020-2021 Staffing FTE's:										
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	8.80	3.80			1.00	1.00	3.50			(0.50)
2020-2021 Revised Staffing Amount	1,258.80	626.80	33.00	14.00	102.00	115.00	262.00	38.00	13.00	55.00
2021-2022 Budget - Proposed Staffing FTE's:										
General Fund FTE's	1,203.35	605.66	38.00	14.00	97.80	99.40	245.00	36.57	11.92	55.00
School Lunch and Funded Program FTE's	78.75	19.44			4.20	15.60	35.00	2.43	2.08	-
Total District Wide FTE's Proposed - 2021-2022	1,282.10	625.10	38.00	14.00	102.00	115.00	280.00	39.00	14.00	55.00
Proposed Increase (Decrease) in Staffing	23.30	(1.70)	5.00	-	-	-	18.00	1.00	1.00	-
		a	b		c	d	e	f	g	
a - Net reduction of 1.7 FTE's from the Current FTE count of 626.8.										
b - Addition of Teaching Assistants.										
c - Staff member on leave was missing from FTE count in 2020-2021.										
d - Staff member added in 2020/2021 to assist with 1:1 devices.										
e - See part time staffing reconciliation.										
f - Addition of one Mental Health Coordinator.										
g - Addition of one Non-Represented employee for Instruction Technology supports.										
Other - 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)										

STAFFING

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT		
Part-Time Unit Staffing Change		
For the 2021-2022 Budget		
FTE's	Area	Account Code
2.50	Add Health Aides to the Elementary Schools	A 2815.1860-89-000
0.50	Lunch Room Monitor - Bay Elementary	A 2110.1660-02-000
0.50	Correction of FTE - Part-Time Clerical in ELL Office	A 2021.1630-90-000
3.50	Changes to Staffing During 2020-2021	
17.00	Additional Special Education Aides	A 2250.1860-90-000
1.00	Additional Bus Aides	A 5510.1860-90-000
18.00	Changes to Staffing Proposed for 2021-2022	

NOTABLE STAFFING CHANGES

- Estimated reduction of six teaching positions (elementary, secondary, and support services) due to attrition;
- Addition of three part-time Deans, one at each of the middle schools;
- Increase of secondary staffing for new Civics class and academic sections utilizing the greenhouse at the High School;
- Addition of a Career and Technical Education (CTE) teacher at the High School in accordance with program growth (Childhood Development and Education) and the expansion of the Construction Trades program;
- Addition of a Mental Health Coordinator in the Family Center.

EMPLOYEE BENEFITS, DEBT SERVICE, INTERFUND TRANSFERS

Account	Name	2018-19		2019-20		2020-21	2020-21	2021-22	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A9010800090000	NYSERS	\$1,954,783.00	\$1,948,680.08	\$1,953,405.00	\$1,985,607.79	\$2,038,102.00	\$1,977,371.00	2,217,710.00	179,608	8.81%
A9020800090000	NYSTRS	\$7,686,131.00	\$7,691,652.48	\$6,706,066.00	\$6,579,492.86	\$7,150,030.00	\$7,014,894.43	7,581,196.00	431,166	6.03%
A9030800090000	SOCIAL SECURITY	\$6,810,552.00	\$6,787,789.38	\$7,274,965.00	\$7,002,126.53	\$7,120,861.00	\$6,986,276.73	7,332,066.00	211,205	2.97%
A9040800090000	WORKERS COMP.	\$760,605.00	\$808,637.09	\$760,605.00	\$922,872.13	\$760,605.00	\$834,489.79	760,605.00	-	0.00%
A9045800090000	LIFE INSURANCE	\$22,288.00	\$23,661.22	\$28,159.00	\$23,654.71	\$28,881.00	\$24,796.85	28,858.00	(23)	-0.08%
A9050800090000	UNEMPLOYMENT INS	\$21,080.00	\$14,767.77	\$21,080.00	\$8,016.14	\$50,815.00	\$50,815.00	50,815.00	-	0.00%
A9055800090000	DISAB INS-INSTR	\$110,709.00	\$105,351.59	\$111,436.00	\$103,985.49	\$114,040.00	\$104,587.80	110,390.00	(3,650)	-3.20%
A9056800090000	DISAB INS-OPER	\$25,668.00	\$23,561.56	\$28,159.00	\$26,876.09	\$30,458.00	\$25,913.57	30,250.00	(208)	-0.68%
A9060800090000	HEALTH INSURANCE	\$25,226,567.00	\$23,624,542.56	\$25,716,238.00	\$23,761,190.44	\$24,683,908.00	\$23,856,353.96	25,586,490.00	902,582	3.66%
A9061800090000	MEDICAL REIMB	\$1,659,835.00	\$1,792,060.20	\$1,758,558.00	\$1,934,732.42	\$1,966,650.00	\$2,067,182.40	2,113,744.00	147,094	7.48%
A9065800090000	DENTAL	\$357,871.00	\$305,549.51	\$371,428.00	\$298,897.10	\$352,787.00	\$323,507.17	341,381.00	(11,406)	-3.23%
A9070800090000	SICK LEAVE/ RET PROF	\$300,000.00	\$724,007.11	\$300,000.00	\$977,612.35	\$300,000.00	\$1,406,896.22	300,000.00	-	0.00%
A9075800090000	SICK LEAVE/RET OPERATIONAL	\$100,000.00	\$107,077.02	\$100,000.00	\$71,584.58	\$100,000.00	\$100,000.00	100,000.00	-	0.00%
A9089100090000	VACATION BUY BACK	\$245,801.00	\$212,116.98	\$267,041.00	\$422,829.22	\$239,890.00	\$444,639.22	278,246.00	38,356	15.99%
	Sub-Total Employee Benefits	\$45,281,890.00	\$44,169,454.55	\$45,397,140.00	\$44,119,477.85	\$44,937,027.00	\$45,217,724.14	46,831,751.00	1,894,724	4.22%
A9760700090000	TAX ANTICIPATION NOTES	\$288,255.00	\$517,931.32	\$596,827.00	\$356,001.74	\$487,500.00	\$106,876.00	366,667.00	(120,833)	-24.79%
	Sub-Total Debt Service	\$288,255.00	\$517,931.32	\$596,827.00	\$356,001.74	\$487,500.00	\$106,876.00	366,667.00	(120,833)	-24.79%
A9901930090000	TRANSFER TO SCHOOL LUNCH FUND	\$75,000.00	\$93,553.53	\$50,000.00	\$80,170.96	\$50,000.00	\$50,000.00	50,000.00	-	0.00%
A9901950090000	TRANSFER TO SPEC AID	\$400,068.00	\$346,814.44	\$423,600.00	\$302,005.69	\$369,232.00	\$205,199.53	369,232.00	-	0.00%
A9901960090000	TRANSFER TO DEBT SERVICE	\$11,203,774.00	\$11,203,773.72	\$11,248,750.00	\$11,248,748.72	\$11,275,274.00	\$11,275,274.00	10,493,887.00	(781,387)	-6.93%
A9950900090000	TRANSFER TO CAPITAL FUND	\$2,450,000.00	\$9,550,000.00	\$3,000,000.00	\$3,000,000.00	\$0.00	\$0.00	950,000.00	950,000	100.00%
	Sub-Total Interfund Transfers	\$14,128,842.00	\$21,194,141.69	\$14,722,350.00	\$14,630,925.37	\$11,694,506.00	\$11,530,473.53	11,863,119.00	168,613	1.44%
	Total All Areas	\$59,698,987.00	\$65,881,527.56	\$60,716,317.00	\$59,106,404.96	\$57,119,033.00	\$56,855,073.67	59,061,537.00	1,942,504	3.40%

- NYSTRS employer contribution rate for 2021-2022 is estimated at 9.8%;
- Health insurance rates allow for a mid-year increase;
- Used a proposed Tax Anticipation Note (TAN) interest cost of 1.0% for 2020/2021.

COMMUNITY SCHOOLS

Account	Name	2018-19		2019-20		2020-21		2021-22		Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)	
A8060150090000	COMMUNITY SCHOOLS-PROFESSIONAL SALARIES	\$0.00	\$68,950.00	\$205,033.00	\$307,509.54	\$564,857.00	\$623,982.72	923,577.00	358,720	63.51%	
A8060161090000	COMMUNITY SCHOOLS-SECURITY	\$25,650.00	\$34,675.00	\$34,000.00	\$29,245.13	\$34,000.00	\$32,355.00	34,000.00	-	0.00%	
A8060162090000	COMMUNITY SCHOOLS-NON INSTRUCTIONAL	\$0.00	\$41,090.37	\$41,041.00	\$69,964.56	\$81,979.00	\$68,322.98	86,993.00	5,014	6.12%	
A8060163090000	COMMUNITY SCHOOLS-PART-TIME SALARIES	\$0.00	\$3,682.54	\$45,750.00	\$0.00	\$26,478.00	\$0.00	16,875.00	(9,603)	-36.27%	
A8060200090000	COMMUNITY SCHOOLS - EQUIPMENT	\$300,000.00	\$300,000.00	\$350,000.00	\$345,000.00	\$203,500.00	\$130,839.00	-	(203,500)	-100.00%	
A8060400090000	COMMUNITY SCHOOLS - CONTRACTUAL	\$338,499.00	\$184,310.64	\$251,026.00	\$165,629.47	\$26,600.00	\$18,066.50	1,600.00	(25,000)	-93.98%	
A8060450090000	SUPPLIES/MATERIALS	\$9,000.00	\$8,458.92	\$29,100.00	\$33,847.88	\$47,228.00	\$87,652.77	30,878.00	(16,350)	-34.62%	
A8060490090000	BOCES	\$0.00	\$0.00	\$0.00	\$285.00	\$0.00	\$1,000.00	190.00	190	100.00%	
Totals		\$673,149.00	\$641,167.47	\$955,950.00	\$951,481.58	\$984,642.00	\$962,218.97	\$1,094,113.00	\$109,471	11.12%	

PROPOSED USES OF COMMUNITY SCHOOLS SET-ASIDE:

- Family Center staff;
- Addition of Mental Health Coordinator;
- Addition of part-time Deans at all three middle schools;
- Addition of part-time employee to supervise the Wellness Center in the evenings.

INTERFUND TRANSFER TO SCHOOL LUNCH FUND

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT							
Food Service Department Equipment Needs							
Projected for the 2020-21, 2021-22 and 2022-23 Fiscal Years							
Equipment Needed	Total Quantity Needed District Wide	Estimated Cost	Total Estimated Cost of Equipment	PROJECTED EQUIPMENT PURCHASES FOR 2020-21	PROJECTED EQUIPMENT PURCHASES FOR 2021-22	PROJECTED EQUIPMENT PURCHASES FOR 2022-23	TOTAL PROJECTED EQUIPMENT PURCHASES FOR 2020-21 THROUGH 2022-23
Reach-in Refrigeration 3 door (River)	1	\$ 5,200.00	\$ 5,200.00		\$ 5,200.00		\$5,200.00
2 door (Tremont, South Ocean)	3	\$ 1,850.00	\$ 5,550.00		\$ 3,700.00	\$ 1,850.00	\$5,550.00
Convection Oven (Saxton, Eagle)	2	\$ 6,000.00	\$ 12,000.00		\$ 6,000.00	\$ 6,000.00	\$12,000.00
Installation Labor	2		\$ 2,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$2,000.00
Reach-in Refrigeration Glass Doors (HS)	4	\$ 4,200.00	\$ 16,800.00	\$ 6,055.00 *	\$ 4,200.00	\$ 4,200.00	\$ 14,455.00
POS replacements, upgrades			\$ -				\$0.00
Pin Pads	24	\$ 403.00	\$ 9,672.00	\$ 1,209.00 #	\$ 4,433.00	\$ 4,030.00	\$ 9,672.00
POS	20	\$ 2,300.00	\$ 46,000.00	\$ 5,487.00 #	\$ 23,000.00	\$ 17,513.00	\$ 46,000.00
MOSAIC	1	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00			\$ 20,000.00
Warmers H.S. (Winston CVAP Hot Cart) (HS)	1	\$ 4,200.00	\$ 4,200.00		\$ 4,200.00		\$ 4,200.00
Steamer, food (HS)	1	\$ 22,100.00	\$ 22,100.00			\$ 22,100.00	\$ 22,100.00
Food Chopper, HOBART (HS)	1	\$ 5,600.00	\$ 5,600.00		\$ 5,600.00		\$5,600.00
Hot Carts	12	\$ 1,999.00	\$ 23,988.00	\$ 23,988.00 &			\$23,988.00
Estimated Equipment Needs			\$ 173,110.00	\$ 56,739.00	\$ 57,333.00	\$ 56,693.00	\$170,765.00
Highlighted items have already been purchased in the current year.							
* = Reach-ins purchased for for HS Food Courts and HS Faculty Café							
# = Three (3) units needed to accommodate New COVID feeding patterns							
& = Hot carts needed to accommodate new feeding patterns in schools due to COVID							

INTERFUND TRANSFER TO SCHOOL LUNCH FUND

Food Services Department Equipment Needs For Fiscal Years 2021-2023

- The reach-in refrigeration units at River, Tremont, and South Ocean are approaching 21 years old and have passed their projected useful lives;
- The convection ovens at Saxton and Eagle are approaching the end of their useful lives and repairs are more difficult because it is increasingly hard to get the necessary parts;
- The reach-in refrigeration units at the High School are 17 years old and have passed their projected useful lives;
- The PIN pads continue to be upgraded to work with the new Point of Sale (POS) units for the MOSAIC cloud based system;
- Continue to upgrade and replace out dated POS computers;
- Upgrade backup systems for our Food Services files with the MOSAIC cloud based system;
- Replace the steamer at the High School as rising costs make it prohibitive to repair the unit;
- Replace the food chopper in Central Kitchen that is nearing the end of its useful life.

VOTER APPROVED INTERFUND TRANSFER TO CAPITAL PROJECTS FOR 2019-2020

Location	Project	Cost
High School	CTE Modifications	\$ 750,000
Bay	Portable Classrooms	\$1,100,000
South Ocean	Electronic Sign	\$ 35,000
High School	Weight Room	\$ 157,000
South Ocean	Univent Replacement	\$2,145,000
Total:		\$4,187,000

PROPOSED INTERFUND TRANSFER TO CAPITAL PROJECTS FOR 2021-2022

Location	Project	Cost
High School	CTE Modifications	\$ 750,000
TBD	Solar Power Initiative	\$ 200,000
Total:		\$ 950,000

- Funds will be utilized to retrofit existing high school academic classrooms and office space to accommodate future expansion of the CTE program.
- Funds are being allocated to explore a solar panel initiative raised by the student body.

DISTRICT VOTE PROPOSITIONS

NEXT STEPS:

- 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 without incurring any additional cost to the taxpayer.

GRANT ANALYSIS

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT				
Grant Analysis				
For the Fiscal Years Ending June 30, 2021 and June 30, 2022				
Grant Name	Funding Dates	2020-2021 Allocation	2021-2022 Projected Allocation	Change Increase (Decrease)
Title Grants				
Title I A&D Improv Acad Achmt	9/1-8/31	998,459	998,459	-
Title I, School Improvement Grants	9/1-8/31	1,200,000	-	* (1,200,000)
Title I, School Improvement Enhanced Grant	9/1-8/31	50,000	-	* (50,000)
Title IIA, Teach/Prin Trng/Recruitmt	9/1-8/31	196,464	196,464	-
Title IIIA, LEP	9/1-8/31	149,763	149,763	-
Title IIIA, Immigrant Education	9/1-8/31	57,380	57,380	-
Title IV, SSAE Allocation	9/1-8/31	77,891	77,891	-
Total Title Grants		2,729,957	1,479,957	(1,250,000)
Special Education Grants				
IDEA - Part B, Section 611	7/1-6/30	2,090,019	2,090,019	-
IDEA - Part B, Section 619	7/1-6/30	131,777	131,777	-
Total Special Education Grants		2,221,796	2,221,796	-
Other Grants				
Universal Pre-K	7/1-6/30	646,790	646,790	-
Total Other Grants		646,790	646,790	-
CARES Act				
CARES Act - ESSER	7/1-6/30	939,605	-	(939,605)
CARES Act - GEER	7/1-6/30	159,247	-	(159,247)
Total CARES Act Grants - General Fund		1,098,852	-	(1,098,852)
Total All Grants		6,697,395	4,348,543	(2,348,852)
Allocation amounts do not include carryover funds.				
* Amounts have not yet been released by the New York State Education Department.				

NEXT BUDGET WORKSHOP

TUESDAY, MARCH 23, 2021
7:00 P.M.

BUDGET CATEGORIES TO BE DISCUSSED:

- REVENUE/TAX RATE
- FUND BALANCE ANALYSIS
- FINANCIAL PLAN PROJECTIONS

QUESTIONS?